

Knysna Municipality



In-Year Report of the Municipality

Prepared in terms of the Local Government: Municipal Finance Management Act and the Municipal Budget and Reporting Regulations

Quarterly Budget Statement September 2020



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Legislative Framework

This report has been prepared in terms of the following legislative framework:

- Section 52 of the Municipal Finance Management Act (No. 56 of 2003)
- Section 31 of the Municipal Budget and Reporting Regulations (Government Gazette 32141, dated 17 April 2009)

Section 52 of the MFMA states:

“The mayor of a municipality-

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

Section 31 of the MBRR states:

“(1) The mayor’s quarterly report on the implementation of the budget and the financial state of affairs of the municipality as required by section 52(d) of the Act must be-

- (a) in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act; and*
- (b) consistent with the monthly budget statements for September, December, March and June as applicable; and*
- (c) submitted to the National Treasury and the relevant provincial treasury within five days of tabling of the report in council.*

Executive Mayor's Report

In accordance with section 52(d) of the MFMA, the Executive Mayor is required to submit a report to council which details the implementation of the budget and the financial state of affairs of the municipality, with the objective of securing sound and sustainable management of the budgeting and reporting practices.

It should be noted that the municipality is currently, in terms of S126 (1) (a) of the MFMA, preparing the annual financial statements (AFS) for the financial period ended 30 June 2020. Information presented in this report is preliminary (based on current available information) and subject to change when year-end processes regarding the AFS has been finalised.

This objective will be achieved by establishing uniform norms and standards, and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting processes.

The report is intended to inform and enable council to fulfil the oversight responsibility and to provide guidance to improve the municipality's ability to deliver basic services by facilitating improved financial sustainability and enhancing planning and policy choices in relation to service delivery.

Recommendations

These recommendations are linked to the responsibilities of the Mayor, as per section 52(d) of the MFMA:

- (a) Council notes the contents of the s52(d) report for the quarter ending 30 September 2020.
- (b) Directorates to ensure that the Budget is implemented in accordance with the Service Delivery and Budget Implementation Plan.

Financial Overview

- Cash and Cash Equivalents (September 2020) - R70m

Strategic decisions / resolutions to improve the cash position have been implemented. Additional recovery plans / turnaround strategies have been developed, especially in consideration of the COVID19 pandemic which has negatively impacted the financial position of the municipality.

- Current Ratio - 2.66 : 1

The National Treasury norm for the Current Ratio ratio is 1,5-2 : 1. The municipality is above this range for the quarter ending 30 September 2020.

The above ratio includes debt receivable over 90 days which amounts to R171m if this is excluded the ratio will be 1.61:1. This is a more realistic ratio as recovering the debt over 90 days is questionable.

- Investments - R78m

Included in this balance is R24m, which has been ceded to DBSA as security for existing loans.

- Assets - R1,3b

These are long-term assets and comprise as follows:-

- Property, Plant and Equipment: R1,2b
- Investment Property: R74m
- Other Assets: R18m

- Consumer Debtors - R303m

- Strict measures on debt collection are implemented whereby consumers with conventional meters get disconnected if they are in arrears and consumers with pre-paid electricity meters get blocked. However due to the current covid -19 no disconnections/restriction took place during the lock down, the implementation of the disconnection has started again now in October 2020.
- Water restriction have been approved by Council for all areas where there is no pre-paid electrical metering.
- The Municipality appointed attorneys to do pre- collections to all debt that is between 60 - 90days, and for all debt that is above 90 days are handed over.

- Borrowings - R252m

This consists of long-term loans sourced for capital assets.

- Unpaid Conditional Grants - R41m

The balance mainly consists of historical housing expenditure, the administration must perform a detailed reconciliation of all these grants and determine whether these amounts will be recoverable from the Department of Human Settlements. A detailed breakdown is contained in the supporting table.

- Unspent Conditional Grants - R23m

The MIG, Library, INEP, NDPG and the Disaster Management grants constitute the bulk of the balance. A detailed breakdown is contained in the supporting table.

There is a serious risk of under spending on grant funding due to the delays in the awarding of the professional services tender.

- Payables from Exchange Transactions - R20.6m

This balance is inclusive of R14.2m for Retentions.

Section 65(e) of the MFMA states *“that all money owing by the municipality be paid within 30 days of receiving the relevant invoice or statement, unless prescribed otherwise for certain categories of expenditure”*.

- Capital Replacement Reserve - R45,5m

This is currently not cash-backed. Improved and prudent Cashflow Management is required to build up cash reserves. The adjustment budget to be tabled in February or earlier will address this matter and ensure a funded budget.

- Consumer Deposits - R13m

This is currently not cash-backed. Improved and prudent Cashflow Management is required to build up cash reserves.

The adjustment budget to be tabled in February or earlier will address this matter and ensure a funded budget.

Financial Comments

- As part of the Annual Financial Statement preparation process a test on impairment of Assets of the municipality is being conducted which includes the test of impairment of Trade Receivables.
- The municipality have implemented strict cost cutting measures across the organisation to ensure that we do not go into a negative cashflow.
- The Roll-over budget was tabled in council on the 25th of August 2020. We are still awaiting approval from National Treasury and for that reason there is a zero expenditure.
- As part of the continues review of the efficacy of our systems the mayor have instructed the Acting Municipal Manager to perform a detailed review on our billing system.

Significant Variances between YTD Actual and YTD Budget						
Description	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast	Reasons for variances
R thousands				%		
Financial Performance						
Revenue						
Property rates	228,641	79,680	148,961	187%	236,158	The significant variance is as a result of an error on the proportionment of the budget there was a swop between Property Rates and Electricity. This will be adjusted with the next adjustment budget.
Service charges	158,519	219,778	(61,259)	-28%	435,781	The significant variance is as a result of an error on the proportionment of the budget there was a swop between Property Rates and Electricity. This will be adjusted with the next adjustment budget.
Transfers and subsidies	58,255	48,065	10,190	21%	180,200	The significant variance is as a result of an difference on the proportionment of the budget allocation on the equitable share and the actual received allocation.
Other own revenue	10,590	30,501	(19,912)	-65%	166,233	The bulk of other revenue consists of Fines revenue which is accounted for in June.
Expenditure:						
Employee costs	60,813	48,057	12,756	27%	249,421	The significant variance is as a result of Increased casual staff, overtime and standby allowance.

Finance charges	2,020	12,032	(10,012)	-83%	34,041	The bulk of the finance charges accrue in December and June. The 2019/20 Loan repayment is due December 2020 this will have an impact.
Materials and bulk purchases	53,642	46,568	7,074	15%	253,048	The variance is due to increased water infrastructure maintenance as well as the procurement of inventory for the new financial period by our stores department.
Transfers and subsidies	125	1,055	(931)	-88%	8,881	Grants In Aid payments have not be granted due to financial constraints
Other expenditure	84,905	102,985	(18,080)	-18%	425,762	Decrease due to Cost cutting measures
Contributions & Contributed assets	56	375	(319)	-85%	1,360	Capital projects are only unbundled and put in use after completion. The projects are treated as work-in-progress up to then.
Capital expenditure	29,816	36,699	(6,883)	-19%	166,460	Underspending due to delays in the awarding of the professional services tender.

Comparison between YTD Actual Revenue Collected/Receipts vs Actual Revenue Billed:

Revenue By Source (billed services)	YTD Actual	YearTD actual	Variance between Collection/Receipts and Billed
	Collection/Receipts	Billed	
Property rates	86,316,856.19	228,641,167.76	- 142,324,311.57
Service charges - electricity revenue	71,636,013.69	74,969,770.18	- 3,333,756.49
Service charges - water revenue	12,413,822.82	27,621,787.97	- 15,207,965.15
Service charges - sanitation revenue	7,496,971.46	28,817,795.80	- 21,320,824.34
Service charges - refuse revenue	3,190,083.02	27,109,194.71	- 23,919,111.69
Total	181,053,747.18	387,159,716.42	- 206,105,969.24

- The municipality under collected a total of R206m for year to date billed services

Cash vs Commitments

Commitments against Cash and Cash Equivalents

Aug-20

Sep-20

Description	Previous Month	Current Month
Capital Replacement Reserves	45,500,000.00	45,500,000.00
Cash Proceeds on sales of assets	-	94,565.22
Unspent conditional transfers and grants	30,434,632.08	22,923,017.65
Unspent conditional public contributions	-4,386.06	-4,386.06
Unspent borrowing	-	-
Cash portion of statutory funds	-	-
VAT due to SARS	-	-
Secured investments (whether long- or short-term)	23,495,872.89	23,561,085.78
Liquidity Requirements	64,167,637.59	65,843,609.78
	163,593,756.50	157,917,892.37
Cash and cash equivalents available		
Cash at bank	1,518,374.57	3,351,299.40
Call Investment Deposits and Non-current Investments	77,310,192.19	77,627,918.39
	78,828,566.76	80,979,217.79
(Shorfall)/Surplus	(R 84,765,190)	(R 76,938,675)

Payables

Payables from exchange transactions	Previous Month	Current Month
Trade payables	2,306,547.75	6,480,312.60
Retentions	13,558,266.43	14,211,281.41
	15,864,814.18	20,691,594.01

Grants

Detail Break-down of amounts		
	Previous Month	Current Month
Unpaid Conditional Grants		
Integrated Human Settlements Grant	36,393,821.46	40,703,618.06
Maintenance of proclaimed roads	85,054.18	85,054.18
EPW		46,034.92
	36,478,875.64	40,834,707.16
Unspent Conditional Grants		
INEP		
MIG	14,173,935.69	10,766,391.83
FMG	1,459,810.08	1,391,945.96
FMG Revenue Management	-	
Library Operating Grant	4,051,840.13	3,895,934.39
FMSG(msoca)	-	-
Mun Elec Master Plan	490,000.00	490,000.00
EPWP	-	-
NDPG	8,582,886.09	4,702,594.38
EEDSMG	56,884.40	56,884.40
WC FMG - Bursaries	471,455.00	471,455.00
WC-Disaster Management	1,111,561.99	1,111,561.99
CWD	36,249.70	36,249.70
WC - LG Support Covid 19	-	-
	30,434,623.08	22,923,017.65

PPart 1: In-year Budget Statement Tables

1.1 Table C1 Monthly Budget Statement Summary

WC048 Knysna - Table C1 Monthly Budget Statement Summary - Q1 First Quarter

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	–	236,158	236,158	355	228,641	79,680	148,961	187%	236,158
Service charges	–	435,781	435,781	22,803	158,519	219,778	(61,259)	-28%	435,781
Investment revenue	–	4,722	4,722	384	932	933	(2)	-0%	4,722
Transfers and subsidies	–	161,320	180,200	5,787	58,255	48,065	10,190	21%	180,200
Other own revenue	–	166,233	166,233	4,444	10,590	30,501	(19,912)	-65%	166,233
Total Revenue (excluding capital transfers and contributions)	–	1,004,214	1,023,094	33,773	456,936	378,957	77,979	21%	1,023,094
Employ ee costs	–	283,809	249,421	20,351	60,813	48,057	12,756	27%	249,421
Remuneration of Councillors	–	10,023	9,661	704	2,121	1,996	125	6%	9,661
Depreciation & asset impairment	–	30,591	30,591	2,549	7,648	7,648	–	–	30,591
Finance charges	–	34,041	34,041	568	2,020	12,032	(10,012)	-83%	34,041
Materials and bulk purchases	–	253,038	253,048	26,684	53,642	46,568	7,074	15%	253,048
Transfers and subsidies	–	8,409	8,881	115	125	1,055	(931)	-88%	8,881
Other expenditure	–	416,166	425,762	31,085	84,905	102,985	(18,080)	-18%	425,762
Total Expenditure	–	1,036,076	1,011,405	82,055	211,273	220,341	(9,068)	-4%	1,011,405
Surplus/(Deficit)	–	(31,863)	11,689	(48,282)	245,663	158,616	87,047	55%	11,689
Transfers and subsidies - capital (monetary alloc	–	44,350	47,872	14,488	18,202	19,164	(962)	-5%	47,872
Contributions & Contributed assets	–	1,360	1,360	–	56	375	(319)	-85%	1,360
Surplus/(Deficit) after capital transfers & contributions	–	13,847	60,921	(33,794)	263,921	178,155	85,766	48%	60,921
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	–	13,847	60,921	(33,794)	263,921	178,155	85,766	48%	60,921
Capital expenditure & funds sources									
Capital expenditure	–	157,938	166,460	17,826	29,816	36,699	(6,883)	-19%	166,460
Capital transfers recognised	–	44,350	47,872	8,662	15,102	13,779	1,322	10%	47,872
Borrowing	–	71,809	71,809	5,505	8,557	11,697	(3,140)	-27%	71,809
Internally generated funds	–	41,779	46,779	3,659	6,157	11,223	(5,065)	-45%	46,779
Total sources of capital funds	–	157,938	166,460	17,826	29,816	36,699	(6,883)	-19%	166,460
Financial position									
Total current assets	–	196,700	126,276		435,868				126,276
Total non current assets	–	1,522,666	1,508,468		1,369,101				1,508,468
Total current liabilities	–	245,987	187,392		164,082				187,392
Total non current liabilities	–	395,205	381,931		324,758				381,931
Community wealth/Equity	–	1,078,173	1,065,420		1,316,129				1,065,420
Cash flows									
Net cash from (used) operating	–	54,090	108,371	3,862	64,995	182,426	117,431	64%	108,371
Net cash from (used) investing	–	(121,061)	(155,466)	(18,122)	(29,999)	(24,297)	5,702	-23%	(155,466)
Net cash from (used) financing	–	44,594	44,580	(1,120)	(2,614)	7,035	9,648	137%	44,580
Cash/cash equivalents at the month/year end	–	(34,905)	17,544	–	70,079	185,222	115,143	62%	35,183
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	114,590	8,658	8,979	5,545	5,005	4,498	42,565	113,540	303,381
Debtors Age Analysis									
Total Creditors	6,480	–	–	–	–	–	–	–	6,480

1.2 Table C2: Financial Performance (Standard Classification)

WC048 Knysna - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q1 First Quarter

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		-	296,974	299,119	5,697	247,307	97,613	149,694	153%	299,119
Executive and council		-	10,642	10,371	95	2,124	2,131	(6)	0%	10,371
Finance and administration		-	286,332	288,747	5,603	245,182	95,482	149,700	157%	288,747
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	189,983	189,731	7,265	21,640	39,204	(17,564)	-45%	189,731
Community and social services		-	11,272	9,909	247	710	1,538	(828)	-54%	9,909
Sport and recreation		-	1,709	1,709	130	390	430	(40)	-9%	1,709
Public safety		-	122,623	123,735	1,003	2,213	21,888	(19,675)	-90%	123,735
Housing		-	54,378	54,378	5,885	18,327	15,347	2,980	19%	54,378
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	18,165	18,165	1,147	2,109	4,998	(2,889)	-58%	18,165
Planning and development		-	9,065	9,065	592	977	2,281	(1,304)	-57%	9,065
Road transport		-	9,101	9,101	555	1,132	2,717	(1,585)	-58%	9,101
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	544,801	565,311	34,152	204,139	256,682	(52,543)	-20%	565,311
Energy sources		-	305,388	311,933	20,521	79,493	162,259	(82,765)	-51%	311,933
Water management		-	102,369	111,768	2,938	37,516	49,838	(12,322)	-25%	111,768
Waste water management		-	76,631	81,884	10,556	50,584	28,892	21,693	75%	81,884
Waste management		-	60,413	59,727	138	36,545	15,693	20,852	133%	59,727
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	1,049,923	1,072,326	48,261	475,194	398,496	76,698	19%	1,072,326
Expenditure - Functional										
<i>Governance and administration</i>		-	196,330	198,135	13,467	40,896	55,669	(14,773)	-27%	198,135
Executive and council		-	25,688	26,014	1,525	4,409	13,819	(9,411)	-68%	26,014
Finance and administration		-	164,875	166,520	11,715	35,903	40,436	(4,534)	-11%	166,520
Internal audit		-	5,767	5,602	226	585	1,413	(828)	-59%	5,602
<i>Community and public safety</i>		-	270,059	266,089	22,603	63,537	57,876	5,661	10%	266,089
Community and social services		-	23,788	21,429	1,566	4,662	4,824	(162)	-3%	21,429
Sport and recreation		-	26,197	23,953	1,344	3,584	5,563	(1,979)	-36%	23,953
Public safety		-	158,242	159,241	13,871	38,519	38,294	225	1%	159,241
Housing		-	61,832	61,466	5,822	16,771	9,194	7,577	82%	61,466
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	98,242	93,168	4,603	13,170	16,141	(2,971)	-18%	93,168
Planning and development		-	41,730	41,325	2,357	6,238	9,275	(3,037)	-33%	41,325
Road transport		-	51,309	45,684	2,244	6,253	5,876	378	6%	45,684
Environmental protection		-	5,203	6,158	1	678	990	(312)	-32%	6,158
<i>Trading services</i>		-	471,445	454,013	41,382	93,671	90,656	3,014	3%	454,013
Energy sources		-	264,188	259,498	26,220	55,616	47,817	7,798	16%	259,498
Water management		-	65,699	58,568	3,960	9,666	12,272	(2,606)	-21%	58,568
Waste water management		-	83,332	78,387	7,308	18,050	19,256	(1,205)	-6%	78,387
Waste management		-	58,226	57,559	3,894	10,338	11,311	(973)	-9%	57,559
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	1,036,076	1,011,405	82,055	211,273	220,341	(9,068)	-4%	1,011,405
Surplus/ (Deficit) for the year		-	13,847	60,921	(33,794)	263,921	178,155	85,766	48%	60,921

1.3 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) - Q1 First Quarter

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive & Council		–	10,642	10,371	95	2,124	2,131	(6)	-0.3%	10,371
Vote 2 - Corporate Services		–	3,960	9,466	456	1,229	2,430	(1,201)	-49.4%	9,466
Vote 3 - Financial Services		–	249,586	250,657	1,267	231,222	83,604	147,617	176.6%	250,657
Vote 4 - Strategic Services		–	–	–	–	–	–	–	–	–
Vote 5 - Planning & Development		–	74,107	74,554	10,358	24,102	22,046	2,056	9.3%	74,554
Vote 6 - Community Services		–	218,681	213,135	2,072	48,924	44,936	3,988	8.9%	213,135
Vote 7 - Electrical Services		–	305,397	311,941	20,521	79,493	162,261	(82,768)	-51.0%	311,941
Vote 8 - Technical Services		–	187,550	202,202	13,494	88,100	81,089	7,011	8.6%	202,202
Total Revenue by Vote	2	–	1,049,923	1,072,326	48,261	475,194	398,496	76,698	19.2%	1,072,326
Expenditure by Vote	1									
Vote 1 - Executive & Council		–	34,643	34,917	1,963	5,601	16,119	(10,518)	-65.3%	34,917
Vote 2 - Corporate Services		–	39,352	42,833	2,665	7,743	12,601	(4,858)	-38.6%	42,833
Vote 3 - Financial Services		–	103,099	103,778	7,804	24,506	23,955	551	2.3%	103,778
Vote 4 - Strategic Services		–	–	–	–	–	–	–	–	–
Vote 5 - Planning & Development		–	89,406	90,869	7,406	21,399	14,371	7,028	48.9%	90,869
Vote 6 - Community Services		–	276,286	271,537	21,361	59,149	61,883	(2,735)	-4.4%	271,537
Vote 7 - Electrical Services		–	269,342	264,148	26,439	56,154	48,486	7,667	15.8%	264,148
Vote 8 - Technical Services		–	223,949	203,322	14,417	36,721	42,925	(6,205)	-14.5%	203,322
Total Expenditure by Vote	2	–	1,036,076	1,011,405	82,055	211,273	220,341	(9,068)	-4.1%	1,011,405
Surplus/ (Deficit) for the year	2	–	13,847	60,921	(33,794)	263,921	178,155	85,766	48.1%	60,921

1.4 Table C4: Financial Performance (Revenue and Expenditure)

WC048 Knysna - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter

Description		Ref	2019/20	Budget Year 2020/21						
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands										
Revenue By Source										
Property rates			236,158	236,158	355	228,641	79,680	148,961	187%	236,158
Service charges - electricity revenue			287,615	287,615	20,283	74,970	156,464	(81,494)	-52%	287,615
Service charges - water revenue			75,538	75,538	2,758	27,622	41,093	(13,471)	-33%	75,538
Service charges - sanitation revenue			36,961	36,961	(129)	28,818	12,631	16,187	128%	36,961
Service charges - refuse revenue			35,667	35,667	(109)	27,109	9,590	17,519	183%	35,667
Rental of facilities and equipment			5,728	5,728	603	1,264	1,432	(168)	-12%	5,728
Interest earned - external investments			4,722	4,722	384	932	933	(2)	0%	4,722
Interest earned - outstanding debtors			16,357	16,357	1,029	3,165	3,268	(103)	-3%	16,357
Dividends received			-	-	-	-	-	-	-	-
Fines, penalties and forfeits			122,543	122,543	1,455	2,645	20,748	(18,103)	-87%	122,543
Licences and permits			1,747	1,747	154	351	422	(71)	-17%	1,747
Agency services			3,150	3,150	403	786	915	(129)	-14%	3,150
Transfers and subsidies			161,320	180,200	5,787	58,255	48,065	10,190	21%	180,200
Other revenue			8,950	8,950	706	2,108	2,471	(363)	-15%	8,950
Gains on disposal of PPE			7,757	7,757	95	270	1,245	(976)	-78%	7,757
Total Revenue (excluding capital transfers and contributions)		-	1,004,214	1,023,094	33,773	456,936	378,957	77,979	21%	1,023,094
Expenditure By Type										
Employee related costs			283,809	249,421	20,351	60,813	48,057	12,756	27%	249,421
Remuneration of councillors			10,023	9,661	704	2,121	1,996	125	6%	9,661
Debt impairment			183,499	183,499	15,752	45,875	45,875	-	-	183,499
Depreciation & asset impairment			30,591	30,591	2,549	7,648	7,648	-	-	30,591
Finance charges			34,041	34,041	568	2,020	12,032	(10,012)	-83%	34,041
Bulk purchases			206,632	206,632	23,669	47,844	37,920	9,924	26%	206,632
Other materials			46,405	46,415	3,015	5,798	8,648	(2,850)	-33%	46,415
Contracted services			158,164	166,324	12,710	30,025	37,777	(7,752)	-21%	166,324
Transfers and subsidies			8,409	8,881	115	125	1,055	(931)	-88%	8,881
Other expenditure			74,453	75,890	2,623	9,005	19,283	(10,279)	-53%	75,890
Loss on disposal of PPE			50	50	-	-	50	(50)	-100%	50
Total Expenditure		-	1,036,076	1,011,405	82,055	211,273	220,341	(9,068)	-4%	1,011,405
Surplus/(Deficit)		-	(31,863)	11,689	(48,282)	245,663	158,616	87,047	55%	11,689
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			44,350	47,872	14,488	18,202	19,164	(962)	-5%	47,872
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)			1,360	1,360	-	56	375	(319)	-85%	1,360
Transfers and subsidies - capital (in-kind - all)			-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	13,847	60,921	(33,794)	263,921	178,155			60,921
Taxation			-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	13,847	60,921	(33,794)	263,921	178,155			60,921
Attributable to minorities			-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	13,847	60,921	(33,794)	263,921	178,155			60,921
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	13,847	60,921	(33,794)	263,921	178,155			60,921

1.5 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) - Q1 First Quarter

Vote Description	Ref	2019/20	Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands								%	
Multi-Year expenditure appropriation	2								
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	-	-	-	-	-	-
Vote 4 - Strategic Services		-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		-	-	-	-	-	-	-	-
Vote 6 - Community Services		-	4,110	4,110	-	-	644	(644)	-100%
Vote 7 - Electrical Services		-	12,200	17,200	428	432	6,424	(5,991)	-93%
Vote 8 - Technical Services		-	100,159	106,232	11,779	18,866	21,186	(2,320)	-11%
Total Capital Multi-year expenditure	4,7	-	116,469	127,542	12,207	19,299	28,254	(8,955)	-32%
Single Year expenditure appropriation	2								
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	2,579	2,579	-	65	460	(395)	-86%
Vote 4 - Strategic Services		-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		-	7,103	7,103	1,130	3,831	1,513	2,318	153%
Vote 6 - Community Services		-	22,589	24,386	3,863	5,055	5,646	(591)	-10%
Vote 7 - Electrical Services		-	5,698	1,350	270	368	202	166	83%
Vote 8 - Technical Services		-	3,500	3,500	357	1,198	624	574	92%
Total Capital single-year expenditure	4	-	41,469	38,918	5,620	10,517	8,445	2,072	25%
Total Capital Expenditure		-	157,938	166,460	17,826	29,816	36,699	(6,883)	-19%
Capital Expenditure - Functional Classification									
Governance and administration		-	2,879	7,879	-	65	5,760	(5,695)	-99%
Executive and council		-	-	-	-	-	-	-	-
Finance and administration		-	2,879	7,879	-	65	5,760	(5,695)	-99%
Internal audit		-	-	-	-	-	-	-	-
Community and public safety		-	26,560	28,358	4,598	8,097	6,266	1,831	29%
Community and social services		-	16,143	16,829	3,468	4,266	3,385	881	26%
Sport and recreation		-	2,960	2,960	-	-	439	(439)	-100%
Public safety		-	696	1,808	-	-	1,236	(1,236)	-100%
Housing		-	6,761	6,761	1,130	3,831	1,206	2,626	218%
Health		-	-	-	-	-	-	-	-
Economic and environmental services		-	31,258	31,258	2,835	4,852	4,094	758	19%
Planning and development		-	500	500	2	57	89	(32)	-36%
Road transport		-	30,716	30,716	2,833	4,795	3,997	798	20%
Environmental protection		-	42	42	-	-	7	(7)	-100%
Trading services		-	97,241	98,966	10,393	16,802	20,579	(3,778)	-18%
Energy sources		-	17,898	13,550	698	800	1,625	(825)	-51%
Water management		-	47,551	53,624	5,959	10,541	13,984	(3,443)	-25%
Waste water management		-	25,692	25,692	3,342	4,671	3,882	789	20%
Waste management		-	6,100	6,100	394	789	1,088	(299)	-27%
Other		-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	157,938	166,460	17,826	29,816	36,699	(6,883)	-19%
Funded by:									
National Government		-	37,949	40,120	7,532	11,270	11,466	(196)	-2%
Provincial Government		-	6,401	7,752	1,130	3,831	2,313	1,518	66%
District Municipality		-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-
Transfers recognised - capital		-	44,350	47,872	8,662	15,102	13,779	1,322	10%
Borrowing	6	-	71,809	71,809	5,505	8,557	11,697	(3,140)	-27%
Internally generated funds		-	41,779	46,779	3,659	6,157	11,223	(5,065)	-45%
Total Capital Funding		-	157,938	166,460	17,826	29,816	36,699	(6,883)	-19%

1.6 Table C6: Financial Position

WC048 Knysna - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		–	–	3,911	3,351	3,911
Call investment deposits		–	5,008	13,634	66,727	13,634
Consumer debtors		–	125,580	88,858	302,302	88,858
Other debtors		–	56,494	11,089	55,753	11,089
Current portion of long-term receivables		–	8	8	8	8
Inventory		–	9,610	8,776	7,726	8,776
Total current assets		–	196,700	126,276	435,868	126,276
Non current assets						
Long-term receivables		–	2,052	2,034	2,558	2,034
Investments		–	9,491	10,807	10,901	10,807
Investment property		–	76,595	76,595	73,814	76,595
Investments in Associate		–	–	–	–	–
Property, plant and equipment		–	1,416,973	1,401,477	1,264,431	1,401,477
Biological		–	–	–	–	–
Intangible		–	120	120	(37)	120
Other non-current assets		–	17,435	17,435	17,435	17,435
Total non current assets		–	1,522,666	1,508,468	1,369,101	1,508,468
TOTAL ASSETS		–	1,719,366	1,634,743	1,804,969	1,634,743
LIABILITIES						
Current liabilities						
Bank overdraft		–	39,913	(0)	–	(0)
Borrowing		–	24,667	24,667	32,529	24,667
Consumer deposits		–	14,036	13,717	13,209	13,717
Trade and other payables		–	120,106	2,006	52,423	2,006
Provisions		–	47,265	147,001	65,922	147,001
Total current liabilities		–	245,987	187,392	164,082	187,392
Non current liabilities						
Borrowing		–	267,404	264,925	219,871	264,925
Provisions		–	127,801	117,006	104,887	117,006
Total non current liabilities		–	395,205	381,931	324,758	381,931
TOTAL LIABILITIES		–	641,193	569,323	488,840	569,323
NET ASSETS	2	–	1,078,173	1,065,420	1,316,129	1,065,420
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		–	1,032,673	1,019,920	1,270,629	1,019,920
Reserves		–	45,500	45,500	45,500	45,500
TOTAL COMMUNITY WEALTH/EQUITY	2	–	1,078,173	1,065,420	1,316,129	1,065,420

1.7 Table C7: Cash Flow

WC048 Knysna - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates			205,447	205,447	37,599	86,317	34,737	51,580	148%	205,447
Service charges			404,778	404,778	26,567	51,825	180,502	(128,677)	-71%	404,778
Other revenue			36,691	36,691	(5,367)	942	5,515	(4,572)	-83%	36,691
Government - operating			161,320	180,200	1,832	60,052	47,277	12,775	27%	180,200
Government - capital			44,350	47,872	6,576	23,946	15,786	8,160	52%	47,872
Interest			4,722	4,722	1,413	4,097	644	3,453	536%	4,722
Dividends			-	-	-	-	-	-		-
Payments										
Suppliers and employees			(771,148)	(738,798)	(64,075)	(160,040)	(89,746)	70,294	-78%	(738,798)
Finance charges			(23,660)	(23,660)	(568)	(2,020)	(11,744)	(9,725)	83%	(23,660)
Transfers and Grants			(8,409)	(8,881)	(115)	(125)	(545)	(420)	77%	(8,881)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	54,090	108,371	3,862	64,995	182,426	117,431	64%	108,371
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE			9,117	9,117	95	270	1,477	(1,207)	-82%	9,117
Decrease (Increase) in non-current debtors			-	-	-	-	-	-		-
Decrease (increase) other non-current receivables			-	-	(360)	(360)	-	(360)	100%	-
Decrease (increase) in non-current investments			25,000	-	(30)	(93)	-	(93)	100%	-
Payments										
Capital assets			(155,178)	(164,583)	(17,826)	(29,816)	(25,774)	4,042	-16%	(164,583)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(121,061)	(155,466)	(18,122)	(29,999)	(24,297)	5,702	-23%	(155,466)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			-	-	-	-	-	-		-
Borrowing long term/refinancing			71,809	71,809	-	-	6,942	(6,942)	-100%	71,809
Increase (decrease) in consumer deposits			567	554	1	45	92	(47)	-51%	554
Payments										
Repayment of borrowing			(27,783)	(27,783)	(1,121)	(2,659)	-	2,659	100%	(27,783)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	44,594	44,580	(1,120)	(2,614)	7,035	9,648	137%	44,580
NET INCREASE/ (DECREASE) IN CASH HELD		-	(22,377)	(2,514)	(15,379)	32,382	165,163			(2,514)
Cash/cash equivalents at beginning:			(12,528)	20,059		37,697	20,059			37,697
Cash/cash equivalents at monthly year end:		-	(34,905)	17,544		70,079	185,222			35,183

1.8 Supporting Documentation

1.8.1 SC3: Debtors Age Analysis

WC048 Knysna - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter

Description		NT Code	Budget Year 2020/21										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
			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		
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	17,567	1,677	1,669	864	826	896	2,625	9,408	35,532	14,619	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	19,062	1,496	1,305	654	587	506	1,357	9,626	34,592	12,730	-	-	
Receivables from Non-ex change Transactions - Property Rates	1400	52,885	2,997	1,963	1,651	1,669	1,151	2,504	39,514	104,336	46,490	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	11,003	643	426	384	360	340	889	29,554	43,598	31,527	-	-	
Receivables from Exchange Transactions - Waste Management	1600	9,994	596	363	446	302	267	737	25,242	37,947	26,994	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	445	199	92	71	70	65	113	6,377	7,432	6,696	-	-	
Interest on Arrear Debtor Accounts	1810	3,145	997	1,070	921	992	1,066	33,444	-	41,635	36,423	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	490	52	2,092	554	199	206	895	(6,180)	(1,692)	(4,325)	-	-	
Total By Income Source	2000	114,590	8,658	8,979	5,545	5,005	4,498	42,565	113,540	303,381	171,154	-	-	
2019/20 - totals only		219,016	15,710	9,316	6,803	5,748	4,508	7,692	123,416	392,210	148,168			
Debtors Age Analysis By Customer Group														
Organs of State	2200	5,097	339	168	114	120	110	572	751	7,271	1,667	-	-	
Commercial	2300	25,642	2,511	2,680	1,751	1,796	1,400	10,313	32,166	78,259	47,425	-	-	
Households	2400	83,851	5,807	6,131	3,680	3,090	2,988	31,680	80,623	217,851	122,062	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	114,590	8,658	8,979	5,545	5,005	4,498	42,565	113,540	303,381	171,154	-	-	

1.8.2 SC4: Creditors Age Analysis

WC048 Knysna - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter

Description R thousands	NT Code	Budget Year 2020/21									Prior year
		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	totals for chart (same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	489	-	-	-	-	-	-	-	489	391
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	5,992	-	-	-	-	-	-	-	5,992	3,290
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	6,480	-	-	-	-	-	-	-	6,480	3,681

1.8.3 SC5: Investment Portfolio

WC048 Knysna - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q1 First Quarter

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Variable or Fixed interest rate	Interest Rate	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months									
Municipality											
Call Facility											
Investec (own Funds)	021941-501	Call	Call Deposit	-	5.50%	Call Deposit	1	0	-	-	1
Nedbank - Business (Ceded to DBSA)	03/7881531940/54	Call	Call Deposit	-	5.50%	Call Deposit	12,625	35	-	-	12,660
Nedbank - Equitable Share: Ptn of July 2016	03/7881068957/11	Call	Call Deposit	-	6.80%	Call Deposit	65	0	-	-	65
Investec - (Ceded to DBSA)	021941-500	Call	Call Deposit	-	6.75%	Call Deposit	10,871	30	-	-	10,901
Nedbank - CRR	03/7881158212/01	Call	Call Deposit	-	6.55%	Call Deposit	1,025	3	-	-	1,028
ABSA - Ptn-Equitable Share - July 2018	4096329674	Call	Call Deposit	-	3.25%	Call Deposit	135	(6)	-	-	129
Nedbank - Unspent Loans 2019/20	03/7881078170/10	Call	Call Deposit	-	3.70%	Call Deposit	7,545	21	-	-	7,566
ABSA - Unspent Loans 2019/20	9358768030	Call	Call Deposit	-	5.20%	Call Deposit	10,084	39	-	-	10,122
STD - Unspent Loans 2019/20	288567420-023	Call	Call Deposit	-	3.70%	Call Deposit	7,544	21	-	-	7,565
ABSA - Grants	9359187403	Call	Call Deposit	-	5.20%	Call Deposit	10,043	38	-	-	10,081
Standard Bank - MIG2020/21: July 2020	288567420-026	Call	Call Deposit		3.45%	Call Deposit	-	71		8,316	8,387
Standard Bank - NDPG 2020/21: July 2020	288567420-027	Call	Call Deposit		3.45%	Call Deposit	-	65		9,054	9,119
Term Deposit 30 Days											-
ABSA - Collateral	9073297009	32 notice deposit	32 notice deposit	-	2.45%	32 notice deposit	3	-	-	-	3
Term Deposit 60 Days											-
MIG 2020/21 - July 2020		Notice deposit	Notice deposit		4.55%	2020/09/22	8,316	-	(8,316)	-	-
NDPG - 2020/21 - July 2020		Notice deposit	Notice deposit		4.48%	2020/09/25	9,054	-	(9,054)	-	-
TOTAL INVESTMENTS AND INTEREST	2						77,310	318	(17,370)	17,370	77,628

1.8.4 SC6: Transfers and grants receipts

WC048 Knysna - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q1 First Quarter

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		–	103,781	117,086	314	44,182	30,592	13,590	44.4%	117,086
Local Government Equitable Share		–	94,039	107,996	–	42,318	28,479	13,839	48.6%	107,996
Local Government Financial Management Grant		–	1,550	1,550	–	1,550	428	1,122	262.5%	1,550
Energy Efficiency and Demand Side Management		–	–	–	–	–	–	–	–	–
Integrated National Electrification (INEP)		–	652	–	–	–	–	–	–	–
CoGTA: Municipal Infrastructure Grant (MIG)		–	4,329	4,329	–	–	851	(851)	-100.0%	4,329
Expanded Public Works Programme Integrated Grant		–	1,254	1,254	314	314	346	(32)	-9.2%	1,254
Neighbourhood Development Partnership Grant		–	1,957	1,957	–	–	489	(489)	-100.0%	1,957
Provincial Government:		–	57,539	56,536	1,518	15,870	15,229	642	4.2%	56,536
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Title Deeds Restoration		–	–	–	–	–	–	–	–	–
LG&H: Community Development Worker		–	56	56	–	–	15	(15)	-100.0%	56
LG&H: Integrated Housing & Human Settlements		–	47,095	47,095	1,518	11,732	12,992	(1,259)	-9.7%	47,095
CA: Library Conditional Operational		–	9,878	8,275	–	4,138	1,122	3,016	268.8%	8,275
Financial management Capacity Building Grant		–	400	400	–	–	471	(471)	-100.0%	400
Financial Management Support (WC FMGSG)		–	–	600	–	–	600	(600)	-100.0%	600
PW: Maintenance & Construction of Transport Infrastructure		–	110	110	–	–	28	(28)	-100.0%	110
Local Government support grant - Covid assistance		–	–	–	–	–	–	–	–	–
Municipal Electrical Master Plan Grant		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Private Enterprises>Mayors Charity Fund		–	–	–	–	–	–	–	–	–
Non-profit institutions>Unspecified		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	–	161,320	173,622	1,832	60,052	45,821	14,231	31.1%	173,622
Capital Transfers and Grants										
National Government:		–	37,949	33,601	6,576	23,946	12,590	11,356	90.2%	33,601
CoGTA: Municipal Infrastructure Grant (MIG)		–	20,558	20,558	6,576	14,892	9,334	5,558	59.5%	20,558
Energy Efficiency and Demand Side Management		–	–	–	–	–	–	–	–	–
Integrated National Electrification (INEP)		–	4,348	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant		–	13,043	13,043	–	9,054	3,256	5,798	178.1%	13,043
Provincial Government:		–	6,401	6,401	–	–	1,598	(1,598)	-100.0%	6,401
Housing - Capital Grant		–	6,401	6,401	–	–	1,598	(1,598)	-100.0%	6,401
Libraries - Archives and Museums		–	–	–	–	–	–	–	–	–
Municipal Infrastructure		–	–	–	–	–	–	–	–	–
Public Transport: Transport and Safety Compliance		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	–	44,350	40,002	6,576	23,946	14,188	9,758	68.8%	40,002
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	205,670	213,624	8,408	83,998	60,009	23,989	40.0%	213,624

1.8.5.1 SC7(1): Transfers and grants expenditure

WC048 Knysna - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q1 First Quarter

Description		Ref	2019/20	Budget Year 2020/21							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
EXPENDITURE											
Operating expenditure of Transfers and Grants											
National Government:			-	103,781	117,086	934	43,462	30,592	12,870	42.1%	117,086
Local Government Equitable Share			-	94,039	107,996	-	42,318	28,479	13,839	48.6%	107,996
Local Government Financial Management Grant			-	1,550	1,550	68	158	428	(270)	-63.0%	1,550
Energy Efficiency and Demand Side Management			-	-	-	-	-	-	-	-	-
Integrated National Electrification (INEP)			-	652	-	-	-	-	-	-	-
CoGTA: Municipal Infrastructure Grant (MIG)			-	4,329	4,329	-	-	851	(851)	-100.0%	4,329
Expanded Public Works Programme Integrated Grant			-	1,254	1,254	360	360	346	14	4.1%	1,254
Neighbourhood Development Partnership Grant			-	1,957	1,957	506	626	489	137	28.1%	1,957
Provincial Government:			-	57,539	63,114	4,853	14,793	16,195	(1,402)	-8.7%	63,114
Disaster and Emergency Services			-	-	111	-	-	18	(18)	-100.0%	111
Title Deeds Restoration			-	-	5,470	-	-	912	(912)	-100.0%	5,470
LG&H: Community Development Worker			-	56	92	-	-	52	(52)	-100.0%	92
LG&H: Integrated Housing & Human Settlements			-	47,095	47,095	4,697	14,312	12,992	1,320	10.2%	47,095
CA: Library Conditional Operational			-	9,878	8,275	156	481	1,122	(641)	-57.1%	8,275
Financial management Capacity Building Grant			-	400	871	-	-	471	(471)	-100.0%	871
Financial Management Support (WC FMGSG)			-	-	600	-	-	600	(600)	-100.0%	600
PW: Maintenance & Construction of Transport Infrastructure			-	110	110	-	-	28	(28)	-100.0%	110
Local Government support grant - Covid assistance			-	-	-	-	-	-	-	-	-
Municipal Electrical Master Plan Grant			-	-	490	-	-	490	(490)	-	490
District Municipality:			-	-	-	-	-	-	-	-	-
Other grant providers:			-	-	-	-	-	-	-	-	-
Private Enterprises-Mayors Charity Fund			-	-	-	-	-	-	-	-	-
Non-profit institutions-Unspecified			-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:			-	161,320	180,200	5,787	58,255	46,787	11,468	24.5%	180,200
Capital expenditure of Transfers and Grants											
National Government:			-	37,949	40,120	13,358	14,371	13,037	1,334	10.2%	40,120
CoGTA: Municipal Infrastructure Grant (MIG)			-	20,558	26,630	9,984	10,198	9,334	865	9.3%	26,630
Energy Efficiency and Demand Side Management			-	-	-	-	-	-	-	-	-
Integrated National Electrification (INEP)			-	4,348	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant			-	13,043	13,490	3,374	4,172	3,703	469	12.7%	13,490
Provincial Government:			-	6,401	7,752	1,130	3,831	1,638	2,193	133.9%	7,752
Housing - Capital Grant			-	6,401	6,401	1,130	3,831	1,598	2,233	139.8%	6,401
Libraries, Archives and Museums			-	-	239	-	-	40	(40)	-100.0%	239
Municipal Infrastructure			-	-	-	-	-	-	-	-	-
Public Transport: Transport and Safety Compliance			-	-	-	-	-	-	-	-	-
WCPA (DMG)			-	-	1,112	-	-	-	-	-	1,112
District Municipality:			-	-	-	-	-	-	-	-	-
Other grant providers:			-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants			-	44,350	47,872	14,488	18,202	14,674	3,527	24.0%	47,872
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS			-	205,670	228,072	20,275	76,457	61,462	14,995	24.4%	228,072

1.8.5.2 SC7(2): Expenditure against approved rollovers

WC048 Knysna - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q1 First Quarter

Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Local Government Equitable Share		-	-	-	-	
Local Government Financial Management Grant		-	-	-	-	
Energy Efficiency and Demand Side Management		-	-	-	-	
Integrated National Electrification (INEP)		-	-	-	-	
CoGTA: Municipal Infrastructure Grant (MIG)		-	-	-	-	
Expanded Public Works Programme Integrated Grant		-	-	-	-	
Provincial Government:		-	-	-	-	
Disaster and Emergency Services		-	-	-	-	
Title Deeds Restoration		-	-	-	-	
LG&H: Community Development Worker		-	-	-	-	
LG&H: Integrated Housing & Human Settlements		-	-	-	-	
CA: Library Conditional Operational		-	-	-	-	
Financial management Capacity Building Grant		-	-	-	-	
Financial Management Support (WC FMGSG)		-	-	-	-	
PW: Maintenance & Construction of Transport Infrastructure		-	-	-	-	
Fire Vehicle - WCPA		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Private Enterprises>Mayors Charity Fund		-	-	-	-	
Non-profit institutions: Unspecified		-	-	-	-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
CoGTA: Municipal Infrastructure Grant (MIG)		-	-	-	-	
Energy Efficiency and Demand Side Management		-	-	-	-	
Integrated National Electrification (INEP)		-	-	-	-	
Provincial Government:		-	-	-	-	
Housing - Capital Grant		-	-	-	-	
Libraries, Archives and Museums		-	-	-	-	
Municipal Infrastructure		-	-	-	-	
Disaster Management Fund		-	-	-	-	
Municipal Drought Relief: Bulk Water Supply		-	-	-	-	
Public Transport: Transport and Safety Compliance		-	-	-	-	
CA: Library Conditional Operational		-	-	-	-	
Fire Vehicle - WCPA		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

1.8.6 SC8: Councillor and staff benefits

WC048 Knysna - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q1 First Quarter

VC06000000 - Supporting Table 000 monthly Budget Statement - Councillors and Staff Benefits - Q1 First Quarter										
Summary of Employee and Councillor remuneration	Ref	2019/20		Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			7,543	7,198	518	1,558	1,484	74	5%	7,198
Pension and UIF Contributions			401	401	31	94	83	11	13%	401
Medical Aid Contributions			45	45	7	22	9	13	136%	45
Motor Vehicle Allowance			1,303	1,303	94	285	271	14	5%	1,303
Cellphone Allowance			732	715	54	162	148	14	9%	715
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
Sub Total - Councillors		-	10,023	9,661	704	2,121	1,996	125	6%	9,661
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			6,260	6,649	525	1,568	1,346	223	17%	6,649
Pension and UIF Contributions			689	703	65	194	141	53	38%	703
Medical Aid Contributions			219	219	19	56	44	13	29%	219
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			121	121	-	-	24	(24)	-100%	121
Motor Vehicle Allowance			950	950	79	237	189	48	25%	950
Cellphone Allowance			266	266	4	11	53	(42)	-79%	266
Housing Allowances			72	72	6	18	14	4	25%	72
Other benefits and allowances			1,382	1,382	14	41	278	(237)	-85%	1,382
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	9,958	10,362	711	2,126	2,089	38	2%	10,362
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			193,582	168,976	12,959	38,948	32,496	6,451	20%	168,976
Pension and UIF Contributions			32,587	27,166	2,239	7,094	5,143	1,950	38%	27,166
Medical Aid Contributions			15,197	12,604	1,026	3,106	2,384	723	30%	12,604
Overtime			12,472	12,453	1,274	3,224	2,483	741	30%	12,453
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			7,321	7,321	618	1,868	1,462	407	28%	7,321
Cellphone Allowance			3	3	-	-	1	(1)	-100%	3
Housing Allowances			4,116	2,806	222	700	495	205	41%	2,806
Other benefits and allowances			11,035	10,195	1,065	3,043	1,992	1,050	53%	10,195
Payments in lieu of leave			3,512	3,512	237	704	704	-	-	3,512
Long service awards			1,126	1,126	-	-	225	(225)	-100%	1,126
Post-retirement benefit obligations			(7,101)	(7,101)	-	-	(1,416)	1,416	-100%	(7,101)
Sub Total - Other Municipal Staff		-	273,850	239,059	19,640	58,686	45,968	12,718	28%	239,059
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality		-	293,832	259,082	21,055	62,934	50,053	12,880	26%	259,082
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		-	293,832	259,082	21,055	62,934	50,053	12,880	26%	259,082
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		-	283,809	249,421	20,351	60,813	48,057	12,756	27%	249,421

1.8.7 SC9: Monthly targets for cash receipts and payments

WC048 Knysna - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q1 First Quarter

Description	Ref	Budget Year 2020/21												2020/21 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	1															
Cash Receipts By Source																
Property rates		18,255	30,463	37,599	20,183	14,688	12,839	13,689	14,532	14,547	12,538	14,483	1,630	205,447	243,952	259,809
Service charges - electricity revenue		23,519	21,674	26,443	10,245	5,717	23,965	21,254	2,872	16,174	15,206	15,115	106,303	288,488	306,435	325,531
Service charges - water revenue		371	4,815	7,228	2,128	1,188	4,979	4,416	597	3,360	3,159	3,140	28,595	63,975	76,962	81,941
Service charges - sanitation revenue		374	3,082	4,041	2,321	1,575	1,375	1,336	2,127	1,738	2,091	1,639	3,539	25,239	37,507	39,945
Service charges - refuse		(2,166)	2,269	3,088	2,427	1,518	1,355	1,506	1,488	1,459	1,577	1,416	11,140	27,076	38,315	42,913
Rental of facilities and equipment		338	324	603	334	334	334	334	334	334	334	334	471	4,408	4,629	5,492
Interest earned - external investments		217	330	384	300	253	214	144	110	524	395	543	1,308	4,722	9,443	9,443
Interest earned - outstanding debtors		1,086	1,051	1,029	-	-	-	-	-	-	-	-	(3,165)	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		521	669	1,455	1,144	1,054	913	1,016	1,664	1,999	2,444	2,072	3,484	18,435	25,787	27,076
Licences and permits		68	129	154	147	130	87	135	139	108	89	89	472	1,747	1,835	1,926
Agency services		96	287	403	341	275	271	349	339	212	208	210	159	3,150	3,308	3,473
Transfer receipts - operating		50,510	7,711	1,832	6,296	13,406	23,929	10,618	15,584	13,998	7,418	7,631	21,267	180,200	133,709	139,112
Other revenue		699	703	706	757	757	1,072	419	878	448	842	776	1,113	8,950	9,544	10,022
Cash Receipts by Source		93,888	73,506	84,963	46,404	40,895	71,332	55,215	40,665	54,901	46,303	47,449	176,317	831,838	891,425	946,683
Other Cash Flows by Source																
Transfer receipts - capital		17,370	-	6,576	769	769	4,149	769	769	3,614	4,926	1,270	6,889	47,872	57,001	51,463
Contributions & Contributed assets		-	56	-	82	115	163	64	133	68	128	118	433	1,360	1,428	1,499
Proceeds on disposal of PPE		175	-	95	18	25	35	927	29	15	28	25	6,387	7,757	8,145	8,552
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	5,304	7,891	5,226	2,921	2,856	6,315	7,795	8,545	24,955	71,809	56,763	55,020
Increase in consumer deposits		8	37	1	46	46	46	46	46	46	46	46	139	554	578	602
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		(32)	(31)	(30)	-	-	-	-	-	-	-	-	93	-	-	-
Total Cash Receipts by Source		111,409	73,569	91,604	52,622	49,742	80,951	59,943	44,498	64,958	59,226	57,454	215,214	961,190	1,015,340	1,063,820
Cash Payments by Type																
Employee related costs		19,550	20,912	20,351	17,006	27,679	17,837	19,278	17,899	18,813	18,459	18,458	23,170	239,412	285,744	299,350
Remuneration of councillors		702	715	704	522	655	654	634	636	722	722	722	2,272	9,661	10,497	11,004
Interest paid		563	889	568	246	3,711	6,222	975	388	287	246	3,711	5,853	23,660	28,261	30,389
Bulk purchases - Electricity		126	24,049	23,669	23,006	18,100	31,907	9,526	15,757	11,421	13,894	15,435	17,412	204,302	218,044	232,291
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		222	2,561	3,015	3,862	3,975	4,515	4,440	3,696	4,313	4,679	4,353	6,260	45,892	33,131	33,770
Contracted services		8,344	8,971	12,710	18,389	16,478	19,176	15,358	16,888	15,628	15,591	16,307	607	164,448	174,895	173,330
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		10	-	115	548	733	536	516	683	891	772	834	3,243	8,881	9,399	4,859
General expenses		3,320	3,522	2,163	7,653	6,846	5,501	6,336	6,241	5,333	4,790	4,898	18,481	75,083	65,674	68,534
Cash Payments by Type		32,838	61,618	63,294	71,232	78,178	86,348	57,062	62,169	57,409	59,153	64,716	77,299	771,338	820,186	853,527
Other Cash Flows/Payments by Type																
Capital assets		3,402	8,588	17,826	11,579	16,614	11,428	6,944	6,817	13,546	16,427	17,886	33,525	164,583	143,294	138,789
Repayment of borrowing		414	1,124	1,121	-	-	13,892	-	-	-	-	-	11,232	27,783	34,463	39,721
Other Cash Flows/Payments		25,997	3,236	24,742	-	-	-	-	-	-	-	-	(53,975)	-	-	-
Total Cash Payments by Type		62,650	74,566	106,984	82,811	94,792	111,667	64,006	69,006	70,955	75,580	82,604	68,082	963,704	997,944	1,032,037
NET INCREASE/(DECREASE) IN CASH HELD		48,759	(998)	(15,379)	(30,189)	(45,050)	(30,717)	(4,064)	(24,508)	(5,997)	(16,353)	(25,151)	147,132	(2,514)	17,396	31,783
Cash/cash equivalents at the monthly year beginning:		37,697	86,455	85,458	70,079	39,890	(5,160)	(35,877)	(39,941)	(64,449)	(70,445)	(86,799)	(111,949)	37,697	35,183	52,579
Cash/cash equivalents at the monthly year end:		86,455	85,458	70,079	39,890	(5,160)	(35,877)	(39,941)	(64,449)	(70,445)	(86,799)	(111,949)	35,183	35,183	52,579	84,362

1.8.8 SC13(a): Capital expenditure on new assets

WC048 Knysna - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q1 First Quarter

Description		Ref	2019/20	Budget Year 2020/21							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure			-	37,612	38,264	2,752	5,924	9,580	3,656	38.2%	38,264
Electrical Infrastructure			-	13,698	14,350	428	440	6,135	5,695	92.8%	14,350
MV Switching Stations				1,700	1,700	-	-	303	303	100.0%	1,700
MV Networks				6,800	11,800	428	432	5,680	5,248	92.4%	11,800
LV Networks				4,348	-	-	7	-	(7)	100.0%	-
Capital Spares				850	850	-	-	152	152	100.0%	850
Water Supply Infrastructure			-	17,459	17,459	1,930	4,695	2,294	(2,401)	-104.7%	17,459
Dams and Weirs				8,959	8,959	1,930	4,695	896	(3,799)	-424.1%	8,959
Boreholes				-	-	-	-	-	-	-	-
Reservoirs				-	-	-	-	-	-	-	-
Pump Stations				2,000	2,000	-	-	357	357	100.0%	2,000
Water Treatment Works				1,500	1,500	-	-	150	150	100.0%	1,500
Capital Spares				5,000	5,000	-	-	892	892	100.0%	5,000
Sanitation Infrastructure			-	2,455	2,455	-	-	438	438	100.0%	2,455
Pump Station				1,000	1,000	-	-	178	178	100.0%	1,000
Reticulation				1,455	1,455	-	-	259	259	100.0%	1,455
Solid Waste Infrastructure			-	4,000	4,000	394	789	713	(76)	-10.6%	4,000
Capital Spares				4,000	4,000	394	789	713	(76)	-10.6%	4,000
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-
Community Assets			-	900	900	-	-	160	160	100.0%	900
Community Facilities			-	600	600	-	-	107	107	100.0%	600
Cemeteries/Crematoria				600	600	-	-	107	107	100.0%	600
Sport and Recreation Facilities			-	300	300	-	-	53	53	100.0%	300
Indoor Facilities				-	-	-	-	-	-	-	-
Outdoor Facilities				300	300	-	-	53	53	100.0%	300
Capital Spares				-	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Revenue Generating			-	-	-	-	-	-	-	-	-
Non-revenue Generating			-	-	-	-	-	-	-	-	-
Other assets			-	6,401	6,401	1,130	3,831	1,141	(2,690)	-235.6%	6,401
Operational Buildings			-	-	-	-	-	-	-	-	-
Housing			-	6,401	6,401	1,130	3,831	1,141	(2,690)	-235.6%	6,401
Staff Housing				-	-	-	-	-	-	-	-
Social Housing				6,401	6,401	1,130	3,831	1,141	(2,690)	-235.6%	6,401
Capital Spares				-	-	-	-	-	-	-	-
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets				-	-	-	-	-	-	-	-
Intangible Assets			-	-	-	-	-	-	-	-	-
Servitudes				-	-	-	-	-	-	-	-
Licences and Rights			-	-	-	-	-	-	-	-	-
Computer Equipment			-	1,972	1,972	-	65	352	287	81.6%	1,972
Computer Equipment				1,972	1,972	-	65	352	287	81.6%	1,972
Furniture and Office Equipment			-	157	157	2	2	28	26	93.2%	157
Furniture and Office Equipment				157	157	2	2	28	26	93.2%	157
Machinery and Equipment			-	1,338	1,338	2	57	239	181	76.0%	1,338
Machinery and Equipment				1,338	1,338	2	57	239	181	76.0%	1,338
Transport Assets			-	1,700	2,812	-	-	1,661	1,661	100.0%	2,812
Transport Assets				1,700	2,812	-	-	1,661	1,661	100.0%	2,812
Land			-	360	360	-	-	64	64	100.0%	360
Land				360	360	-	-	64	64	100.0%	360
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals				-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets		1	-	50,439	52,203	3,886	9,879	13,226	3,347	25.3%	52,203

1.8.9 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 - Q1 First

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	22,496	22,496	2,721	4,166	3,888	(278)	-7.1%	22,496
Roads Infrastructure		–	14,896	14,896	2,160	3,069	2,415	(654)	-27.1%	14,896
Roads			14,896	14,896	2,160	3,069	2,415	(654)	-27.1%	14,896
Storm water Infrastructure		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	500	500	270	361	50	(311)	-621.3%	500
Capital Spares			500	500	270	361	50	(311)	-621.3%	500
Water Supply Infrastructure		–	5,500	5,500	292	736	1,232	496	40.2%	5,500
Water Treatment Works			3,500	3,500	–	–	875	875	100.0%	3,500
Bulk Mains			–	–	–	–	–	–		–
Distribution			2,000	2,000	292	736	357	(379)	-106.4%	2,000
Sanitation Infrastructure		–	1,200	1,200	–	–	120	120	100.0%	1,200
Capital Spares			1,200	1,200	–	–	120	120	100.0%	1,200
Coastal Infrastructure		–	400	400	–	–	71	71	100.0%	400
Promenades			400	400	–	–	71	71	100.0%	400
Capital Spares			–	–	–	–	–	–		–
Computer Equipment		–	100	100	–	–	18	18	100.0%	100
Computer Equipment			100	100	–	–	18	18	100.0%	100
Total Capital Expenditure on renewal of existing assets	1	–	22,596	22,596	2,721	4,166	3,906	(260)	-6.7%	22,596

1.8.10 SC13(c): Upgrading of existing assets

WC048 Knysna - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q1 First Quarter

Description	Ref	2019/20	Budget Year 2020/21							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	51,061	51,061	2,964	6,578	8,705	2,127	24.4%	51,061
Roads Infrastructure		-	20,054	20,054	119	119	514	395	76.9%	20,054
Roads			20,000	20,000	119	119	500	381	76.3%	20,000
Capital Spares			54	54	-	-	14	14	100.0%	54
Storm water Infrastructure		-	1,500	1,500	304	1,064	200	(864)	-431.9%	1,500
Storm water Conveyance			1,500	1,500	304	1,064	200	(864)	-431.9%	1,500
Electrical Infrastructure		-	15,970	15,970	294	3,145	3,432	287	8.4%	15,970
HV Substations			1,600	1,600	160	160	160	(0)	-0.1%	1,600
HV Switching Station			2,500	2,500	-	-	250	250	100.0%	2,500
HV Transmission Conductors			1,250	1,250	-	(1)	625	626	100.1%	1,250
MV Networks			7,200	7,200	-	2,073	1,875	(198)	-10.5%	7,200
LV Networks			3,420	3,420	134	913	522	(391)	-74.9%	3,420
Capital Spares			-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	8,037	8,037	474	477	2,684	2,207	82.2%	8,037
Water Treatment Works			4,640	4,640	353	356	1,710	1,354	79.2%	4,640
Capital Spares			3,397	3,397	121	121	974	853	87.6%	3,397
Sanitation Infrastructure		-	5,300	5,300	1,770	1,770	1,825	55	3.0%	5,300
Waste Water Treatment Works			5,300	5,300	1,770	1,770	1,825	55	3.0%	5,300
Solid Waste Infrastructure		-	200	200	3	3	50	47	94.5%	200
Landfill Sites			-	-	-	-	-	-	-	-
Waste Transfer Stations			200	200	3	3	50	47	94.5%	200
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		-	5,064	5,064	222	263	1,809	1,546	85.5%	5,064
Community Facilities		-	3,164	3,164	124	156	1,159	1,003	86.5%	3,164
Halls			150	150	-	-	202	202	100.0%	150
Fire/Ambulance Stations			240	240	-	1	60	59	98.1%	240
Testing Stations			-	-	-	-	-	-	-	-
Museums			10	10	-	-	14	14	100.0%	10
Libraries			448	448	14	14	112	99	87.9%	448
Cemeteries/Crematoria			401	401	40	71	125	55	43.6%	401
Police			220	220	-	0	27	27	98.6%	220
Parks			-	-	-	-	-	-	-	-
Public Open Space			1,695	1,695	70	70	617	547	88.6%	1,695
Sport and Recreation Facilities		-	1,900	1,900	98	107	650	543	83.6%	1,900
Indoor Facilities			-	-	-	-	-	-	-	-
Outdoor Facilities			1,900	1,900	98	107	650	543	83.6%	1,900
Capital Spares			-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		-	2,394	2,394	38	54	913	860	94.1%	2,394
Operational Buildings		-	1,994	1,994	8	22	821	799	97.3%	1,994
Municipal Offices			624	624	3	17	66	49	74.6%	624
Depots			1,370	1,370	5	5	755	750	99.3%	1,370
Capital Spares			-	-	-	-	-	-	-	-
Housing		-	400	400	30	32	93	61	65.9%	400
Staff Housing			350	350	30	32	88	56	63.9%	350
Social Housing			50	50	-	-	5	5	100.0%	50
Capital Spares			-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	75	75	-	-	19	19	100.0%	75
Furniture and Office Equipment		-	75	75	-	-	19	19	100.0%	75
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	5,270	5,270	654	1,222	1,314	92	7.0%	5,270
Transport Assets		-	5,270	5,270	654	1,222	1,314	92	7.0%	5,270
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	-	63,863	63,863	3,877	8,116	12,759	4,643	36.4%	63,863

1.8.11 SC13(d): Expenditure on repairs & maintenance

WC048 Knysna - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q1 First Quarter

Description	Ref	2019/20		Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Depreciation by Asset Class/Sub-class										
Infrastructure		–	22,676	22,676	1,890	5,669	5,669	–		22,676
Roads Infrastructure		–	4,285	4,285	357	1,071	1,071	–		4,285
Roads		–	4,285	4,285	357	1,071	1,071	–		4,285
Storm water Infrastructure		–	666	666	56	167	167	–		666
Drainage Collection		–	625	625	52	156	156	–		625
Storm water Conveyance		–	42	42	3	10	10	–		42
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	5,313	5,313	443	1,328	1,328	–		5,313
Power Plants		–	129	129	11	32	32	–		129
HV Substations		–	5,184	5,184	432	1,296	1,296	–		5,184
Water Supply Infrastructure		–	7,961	7,961	663	1,990	1,990	–		7,961
Pump Stations		–	198	198	16	49	49	–		198
Water Treatment Works		–	3,860	3,860	322	965	965	–		3,860
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	3,904	3,904	325	976	976	–		3,904
Sanitation Infrastructure		–	4,045	4,045	337	1,011	1,011	–		4,045
Pump Station		–	200	200	17	50	50	–		200
Reticulation		–	1,868	1,868	156	467	467	–		1,868
Waste Water Treatment Works		–	1,926	1,926	161	482	482	–		1,926
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	50	50	4	13	13	–		50
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	353	353	29	88	88	–		353
Landfill Sites		–	353	353	29	88	88	–		353
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	53	53	4	13	13	–		53
Distribution Layers		–	53	53	4	13	13	–		53
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		–	1,937	1,937	161	484	484	–		1,937
Community Facilities		–	1,552	1,552	129	388	388	–		1,552
Halls		–	119	119	10	30	30	–		119
Centres		–	178	178	15	44	44	–		178
Fire/Ambulance Stations		–	233	233	19	58	58	–		233
Testing Stations		–	2	2	0	0	0	–		2
Museums		–	6	6	0	1	1	–		6
Galleries		–	–	–	–	–	–	–		–
Theatres		–	2	2	0	0	0	–		2
Libraries		–	490	490	41	122	122	–		490
Cemeteries/Crematoria		–	20	20	2	5	5	–		20
Police		–	45	45	4	11	11	–		45
Parks		–	144	144	12	36	36	–		144
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	8	8	1	2	2	–		8
Markets		–	–	–	–	–	–	–		–
Stalls		–	21	21	2	5	5	–		21
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	285	285	24	71	71	–		285
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	385	385	32	96	96	–		385
Indoor Facilities		–	1	1	0	0	0	–		1
Outdoor Facilities		–	384	384	32	96	96	–		384
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	159	159	13	40	40	–		159
Revenue Generating		–	4	4	0	1	1	–		4
Improved Property		–	4	4	0	1	1	–		4
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	155	155	13	39	39	–		155
Improved Property		–	155	155	13	39	39	–		155
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		–	419	419	35	105	105	–		419
Operational Buildings		–	419	419	35	105	105	–		419
Municipal Offices		–	419	419	35	105	105	–		419
Housing		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	16	16	1	4	4	–		16
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	16	16	1	4	4	–		16
Computer Software and Applications		–	16	16	1	4	4	–		16
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	1,284	1,284	107	321	321	–		1,284
Computer Equipment		–	1,284	1,284	107	321	321	–		1,284
Furniture and Office Equipment		–	1,015	1,015	85	254	254	–		1,015
Furniture and Office Equipment		–	1,015	1,015	85	254	254	–		1,015
Machinery and Equipment		–	519	519	43	130	130	–		519
Machinery and Equipment		–	519	519	43	130	130	–		519
Transport Assets		–	2,566	2,566	214	642	642	–		2,566
Transport Assets		–	2,566	2,566	214	642	642	–		2,566
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Depreciation	1	–	30,591	30,591	2,549	7,648	7,648	–		30,591

1.8.12 SC13(e): Depreciation

WC048 Knysna - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - Q1 First

Description		Ref	2019/20	Budget Year 2020/21								
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands												
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure			-	66,549	72,622	7,753	11,506	15,877	4,370	27.5%	72,622	
Roads Infrastructure			-	15,820	15,820	674	1,725	1,582	(143)	-9.1%	15,820	
Roads			-	15,820	15,820	674	1,725	1,582	(143)	-9.1%	15,820	
Storm water Infrastructure			-	250	250	-	17	45	27	61.2%	250	
Drainage Collection			-	250	250	-	17	45	27	61.2%	250	
Storm water Conveyance			-	-	-	-	-	-	-	-	-	
Attenuation			-	-	-	-	-	-	-	-	-	
Electrical Infrastructure			-	3,700	3,700	-	-	440	440	100.0%	3,700	
MV Substations			-	3,700	3,700	-	-	440	440	100.0%	3,700	
Water Supply Infrastructure			-	24,592	30,665	3,737	5,110	10,458	5,348	51.1%	30,665	
Pump Stations			-	4,000	10,073	2,407	2,407	6,786	4,380	64.5%	10,073	
Water Treatment Works			-	-	-	-	-	-	-	-	-	
Bulk Mains			-	2,000	2,000	356	1,141	357	(784)	-219.8%	2,000	
Distribution			-	18,592	18,592	975	1,563	3,315	1,753	52.9%	18,592	
Sanitation Infrastructure			-	21,787	21,787	3,342	4,654	3,280	(1,374)	-41.9%	21,787	
Pump Station			-	9,000	9,000	360	1,187	1,605	418	26.0%	9,000	
Reticulation			-	5,061	5,061	2,227	2,396	889	(1,507)	-169.5%	5,061	
Waste Water Treatment Works			-	1,674	1,674	202	202	181	(21)	-11.6%	1,674	
Outfall Sewers			-	6,052	6,052	552	869	605	(264)	-43.6%	6,052	
Toilet Facilities			-	-	-	-	-	-	-	-	-	
Capital Spares			-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure			-	400	400	-	-	71	71	100.0%	400	
Landfill Sites			-	-	-	-	-	-	-	-	-	
Waste Transfer Stations			-	400	400	-	-	71	71	100.0%	400	
Rail Infrastructure			-	-	-	-	-	-	-	-	-	
Coastal Infrastructure			-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-	
Community Assets			-	17,853	18,539	3,466	4,264	3,602	(663)	-18.4%	18,539	
Community Facilities			-	15,293	15,979	3,466	4,264	3,234	(1,031)	-31.9%	15,979	
Halls			-	15,293	15,740	3,466	4,264	3,174	(1,090)	-34.4%	15,740	
Libraries			-	-	239	-	-	60	60	100.0%	239	
Sport and Recreation Facilities			-	2,560	2,560	-	-	368	368	100.0%	2,560	
Indoor Facilities			-	-	-	-	-	-	-	-	-	
Outdoor Facilities			-	2,560	2,560	-	-	368	368	100.0%	2,560	
Capital Spares			-	-	-	-	-	-	-	-	-	
Heritage assets			-	-	-	-	-	-	-	-	-	
Investment properties			-	-	-	-	-	-	-	-	-	
Revenue Generating			-	-	-	-	-	-	-	-	-	
Non-revenue Generating			-	-	-	-	-	-	-	-	-	
Other assets			-	-	-	-	-	-	-	-	-	
Operational Buildings			-	-	-	-	-	-	-	-	-	
Housing			-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-	
Intangible Assets			-	-	-	-	-	-	-	-	-	
Servitudes			-	-	-	-	-	-	-	-	-	
Licences and Rights			-	-	-	-	-	-	-	-	-	
Computer Equipment			-	500	500	-	-	89	89	100.0%	500	
Computer Equipment			-	500	500	-	-	89	89	100.0%	500	
Furniture and Office Equipment			-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment			-	-	-	-	-	-	-	-	-	
Machinery and Equipment			-	-	-	-	-	-	-	-	-	
Machinery and Equipment			-	-	-	-	-	-	-	-	-	
Transport Assets			-	-	-	-	-	-	-	-	-	
Transport Assets			-	-	-	-	-	-	-	-	-	
Land			-	-	-	-	-	-	-	-	-	
Land			-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on upgrading of existing			1	-	84,902	91,661	11,219	15,771	19,567	3,797	19.4%	91,661

Part 2: Material variances to the SDBIP

2.1 Overview

The quarterly SDBIP information has been prepared in accordance with the Municipal Budget and Reporting Regulations.

2.2 Material variances to the SDBIP

19. The quarterly report on the implementation of the budget and the financial affairs for the municipality provide -

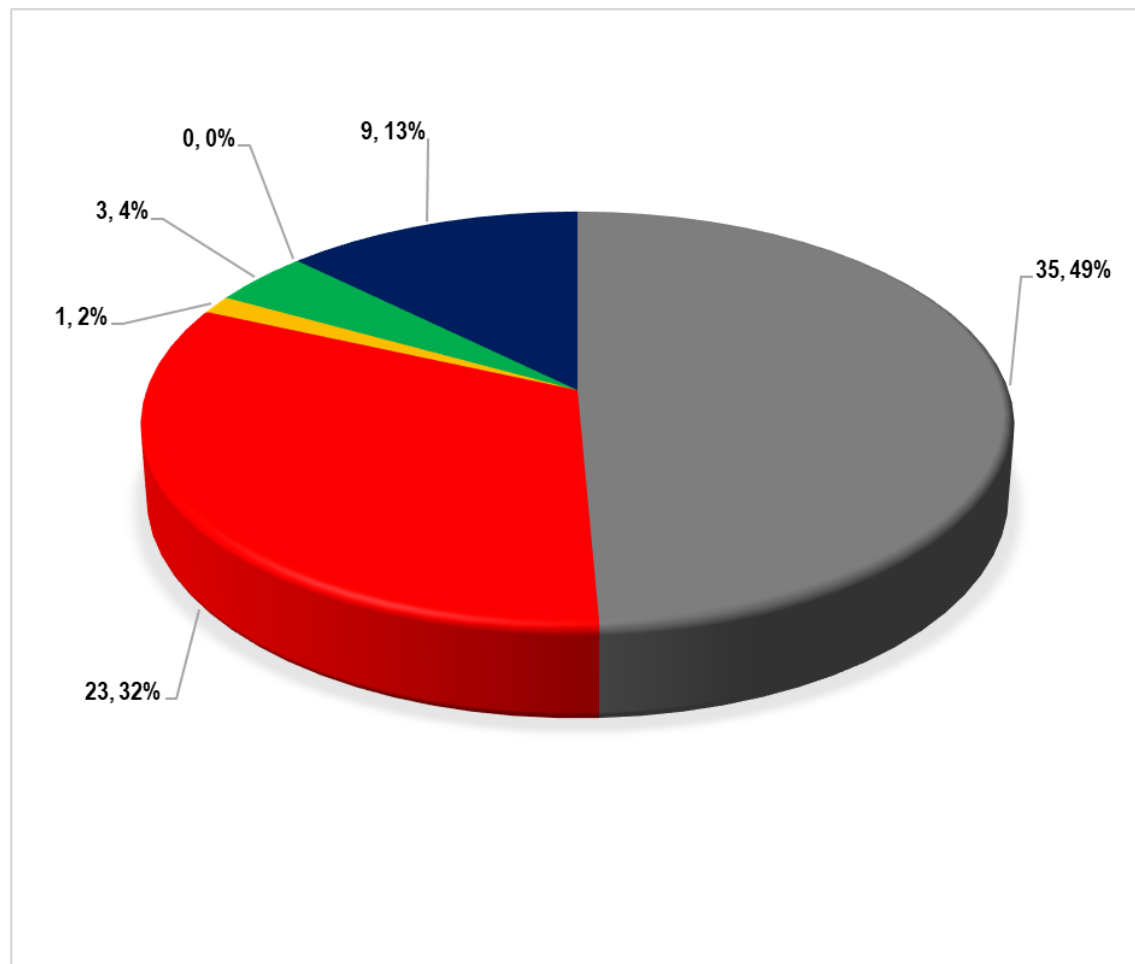
- (a) a review of actual performance against the quarterly targets for measurable performance objectives and service delivery;*
- (b) a consolidated projection of revenue and operating expenditure per month for the budget year with actual for past months and revised forecasts for future months, and the total for the two years following the budget year; and*
- (c) a projection of capital expenditure by project broken down per month for the budget year showing actual for past periods and revised forecasts for future periods, and shown in total for the two years following the budget year.*

2.2.1 Summary of actual performance against quarterly targets

The information contained in the graph below is based on the year-to-date SDBIP information for the first quarter (July - September 2020) of the 2020/2021 financial year as at **16 October 2020** and include the National prescribed key performance indicators.

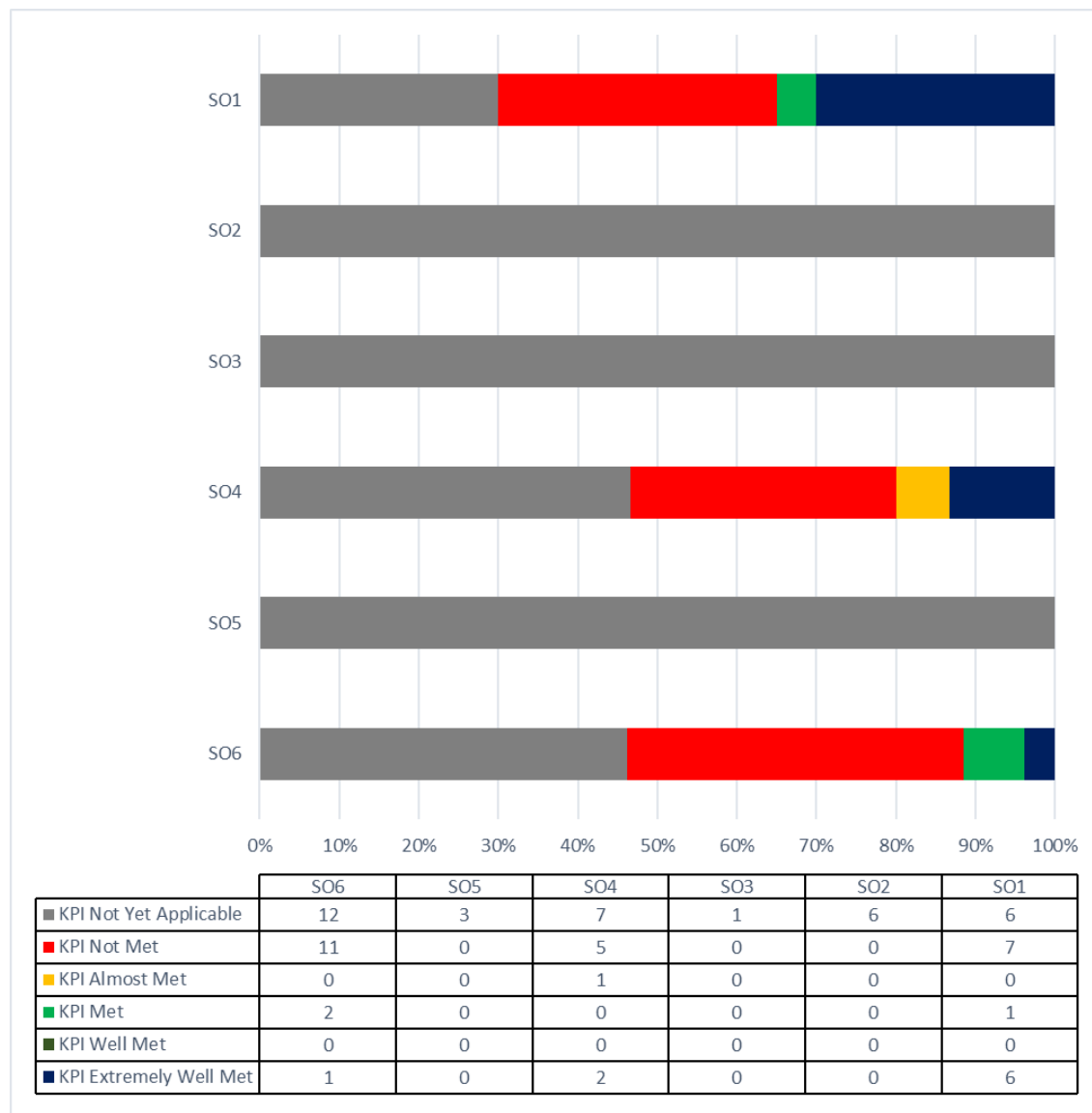
Legend – Description of performance results of the key performance indicators (KPI's):

Type	Explanation	KPI calculation method
N/A	Not Yet Applicable	KPIs with no targets or actuals in the selected period.
R	Not Met	0% <= Actual/Target <= 74.999%
O	Almost Met	75.000% <= Actual/Target <= 99.999%
G	Met	Actual meets Target (Actual/Target = 100%)
G2	Well Met	100.001% <= Actual/Target <= 149.999%
B	Extremely Well Met	150.000% <= Actual/Target

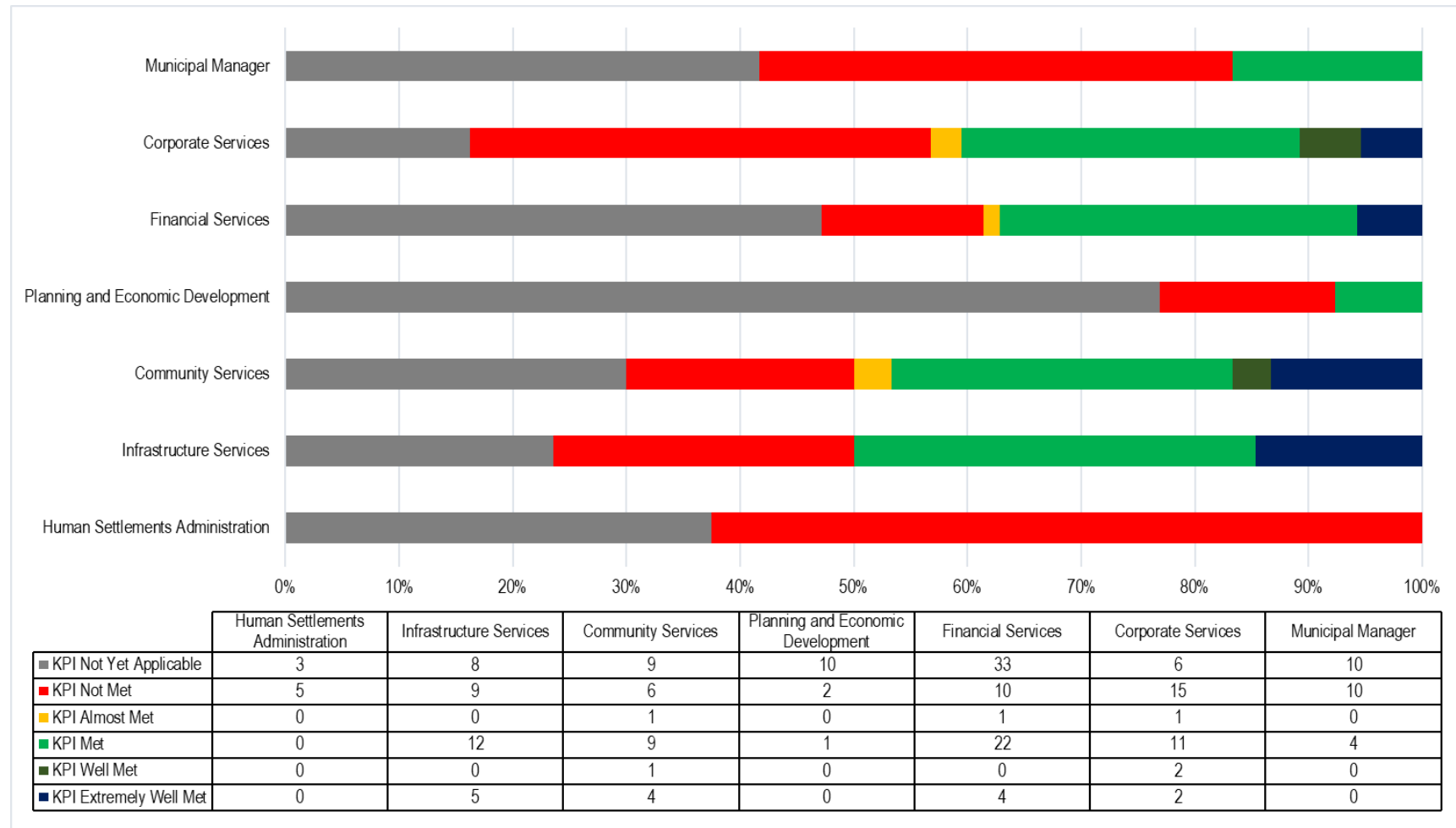


The graph below is based on the overall performance per Strategic Objective.

Strategic Objective	Code
To improve and maintain current basic service delivery through specific infrastructural development projects	SO1
To promote a safe and healthy environment through the protection of our natural resources	SO2
To create an enabling environment for social development and economic growth	SO3
To grow the revenue base of the municipality	SO4
To structure and manage the municipal administration to ensure efficient service delivery	SO5
To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	SO6



The graph below is based on the overall performance per Directorate:



Detailed performance of indicators not met:

KPI Ref	Responsible Owner	Responsible Directorate	KPI Name	Unit of Measurement	Strategic Objective	Original Annual Target	YTD Actual	Overall Performance for Quarter ending September 2020 to Quarter ending September 2020				
								Performance Comment	Corrective Measures	Target	Actual	R
TL1	Director: Corporate Services	Corporate Services	Council effective functioning measured by the annual number of ordinary scheduled council meetings held.	Number of ordinary scheduled council meetings held per annum	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	2.5	0.5	Two Council meetings took place for quarter 1, a Special meeting on 2 July 2020 and an Ordinary meeting on 6 August 2020.	No corrective measures required.	2	2	G
TL2	Director: Corporate Services	Corporate Services	Council committee system effectiveness, measured by the annual number of scheduled committee meetings held.	Number of Section 80 committee meetings held per annum	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	2.5	3.75	18 Section 80 Committee Meeting were scheduled for the quarter of which 15 took place, 3 respectively per committee (Finance and Corporate Services, Community Services, Integrated Human Settlements, Planning and Economic Development and Infrastructure Services).	No corrective measures required.	2	15	B
TL3	Director: Corporate Services	Corporate Services	The number of people from EE target groups employed in three highest levels of management which comply with the Employment Equity Plan, measured by the number of people from employment equity target groups employed (newly appointed) in the three highest	The number of appointments made in the three highest levels of management in compliance with the approved Employment Equity Plan	To structure and manage the municipal administration to ensure efficient service delivery	1	0	This KPI is only due by the end of the financial year.	No corrective measures required. The KPI is included in the report for completeness.	0	0	N/A
TL4	Municipal Manager	Office of the Municipal	Submit to the Mayor a draft SDBIP for the	Top Layer SDBIP approved within	To encourage the involvement of	1	0	This KPI is only due by the end of the financial	No corrective measures required.	0	0	N/A

KPI Ref	Responsible Owner	Responsible Directorate	KPI Name	Unit of Measurement	Strategic Objective	Original Annual Target	YTD Actual	Overall Performance for Quarter ending September 2020 to Quarter ending September 2020				
								Performance Comment	Corrective Measures	Target	Actual	R
		Manager	budget by no later than 14 days after the approval of the annual budget in terms of the Local Government: Municipal Finance Management Act, No. 56 of 2002	28 days after the Main Budget has been approved	communities in the matters of local government, through the promotion of open channels of communication			year.	The KPI is included in the report for completeness.			
TL5	Municipal Manager	Office of the Municipal Manager	Implementation of the Performance Management Framework by timeous development and signing of Section 56 and 57 performance agreements in terms of the Local Government: Municipal Systems Act, No 32 of 1998	Number of signed performance agreements of Section 57 managers within 14 days of approval of the SDBIP	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	6	0	The 2020/2021 SDBIP was approved on 29 June 2020, the Performance Agreements of the Directors was submitted to the Office of the Acting Municipal Manager on 04 September 2020, and the agreement of the Acting Municipal Manager was submitted to the Office of the Executive Mayor on 23 September 2020. The late submission is due to the Nationwide Lockdown, COVID-19 Pandemic, as well as legalities which required the attention of the Legal Services Section. The agreements, to date, 07 October 2020, has not been signed.	Host a workshop with the Extended Management Team, as well as Council on the various compliance matters pertaining to performance management and related matters.	6	0	R
TL6	Municipal Manager	Office of the Municipal Manager	Conduct scheduled performance evaluation of Section 56 and 57 managers in line with signed performance agreements.	Number of formal evaluations completed per Section 57 employee	To encourage the involvement of communities in the matters of local government, through the	1	0	The first quarter informal performance evaluation is scheduled for 12 November 2020.	The first quarter informal performance evaluation is scheduled for 12 November 2020.	1	0	R

KPI Ref	Responsible Owner	Responsible Directorate	KPI Name	Unit of Measurement	Strategic Objective	Original Annual Target	YTD Actual	Overall Performance for Quarter ending September 2020 to Quarter ending September 2020				
								Performance Comment	Corrective Measures	Target	Actual	R
					promotion of open channels of communication							
TL7	Municipal Manager	Office of the Municipal Manager	Risk based audit plan approved by Audit Committee for 2021	Risk based audit plan approved by September 2021	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	1	0	Awaiting finalization of the 2020/2021 Risk Register.	As soon as the 2020/2021 Risk Register is finalized, the Risk Based Audit Plan will be finalized and submitted to the Audit Committee.	0	0	N/A
TL8	Municipal Manager	Office of the Municipal Manager	Functional performance audit committee measured by means of meetings where committee dealt with performance reports	Number of meetings	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	1	0	This KPI is only due by the second and third quarter.	No corrective measures required. The KPI is included in the report for completeness.	0	0	N/A
TL9	Municipal Manager	Office of the Municipal Manager	Submit the IDP/Budget Time Schedule to Council for approval by 31 August 2020	IDP/Budget Time schedule submitted to Council	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	1	1	Item served before Council and approved.	N/A	1	1	G
TL10	Municipal Manager	Office of the Municipal Manager	Ensure IDP is reviewed and presented to Council for approval before start of the new FY.	IDP approved by before start of new FY	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	1	0	This KPI is only due by the end of the financial year.	No corrective measures required. The KPI is included in the report for completeness.	0	0	N/A

KPI Ref	Responsible Owner	Responsible Directorate	KPI Name	Unit of Measurement	Strategic Objective	Original Annual Target	YTD Actual	Overall Performance for Quarter ending September 2020 to Quarter ending September 2020				
								Performance Comment	Corrective Measures	Target	Actual	R
TL11	Director: Financial Services	Financial Services	Develop and Submit Quarterly Section 52(d) Report to Council for approval	Section 52(d) report submitted to Council	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	1	0	A Draft of the Section 52(d) Report has been developed, it is envisaged that the report will serve before Council on 29 October 2020.	The LG: MFMA, Section 52(d) states that - The mayor of a municipality must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.	1	0	R
TL12	Municipal Manager	Office of the Municipal Manager	Capital conditional grant spending measured by the percentage (%) spent	Percentage (%) of the grant spent i.t.o Budget allocations	To grow the revenue base of the municipality	225.00%	14.00%	Target was achieved for the month amidst some institutional challenges. Updates will only be performed after 15 October as financials are not available as yet.	No corrective measures required at this stage. Regular engagement by TMT hereon is encouraged. Target was achieved for the month amidst some institutional challenges. Updates will only be performed after 15 October as financials are not available as yet.	20.00%	14.00%	R
TL13	Municipal Manager	Office of the Municipal Manager	Operational conditional grant spending measured by the percentage (%) spent	Percentage (%) of the grant spent i.t.o Budget allocations	To grow the revenue base of the municipality	200.00%	64.00%	Target was achieved amidst some institutional challenges. Policies and processes must be improved to optimise efficiency within the institution. Updates will only be performed after 15 October as financials are not available as yet.	Target was achieved amidst some institutional challenges. Policies and processes must be improved to optimise efficiency within the institution. Updates will only be performed after 15 October as financials are not available as yet.	15.00%	64.00%	B
TL14	Municipal Manager	Office of the Municipal	Review and prioritisation of risk register for	Reviewed and prioritised risk	To encourage the involvement of	1	0	This KPI is only due by the third quarter.	No corrective measures required.	0	0	N/A

KPI Ref	Responsible Owner	Responsible Directorate	KPI Name	Unit of Measurement	Strategic Objective	Original Annual Target	YTD Actual	Overall Performance for Quarter ending September 2020 to Quarter ending September 2020				
								Performance Comment	Corrective Measures	Target	Actual	R
		Manager	submission to the Risk Management Committee by February 2020	register by February	communities in the matters of local government, through the promotion of open channels of communication				The KPI is included in the report for completeness.			
TL15	Municipal Manager	Office of the Municipal Manager	Compliance with all the relevant legislation tested annually	Zero (0) findings in the Auditor General's report on non-compliance with laws and regulations	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	0	0	This KPI is only due by the end of the financial year.	No corrective measures required. The KPI is included in the report for completeness.	0	0	N/A
TL16	Director: Corporate Services	Corporate Services	Develop and submit the Section 46 Report and Oversight Report to Council in terms of the Local Government: Municipal Systems Act, No. 32 of 2000	Section 46 Report and Oversight Report submitted to Council	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	1	0	This KPI is only due by the third quarter.	No corrective measures required. The KPI is included in the report for completeness.	0	0	N/A
TL17	Municipal Manager	Office of the Municipal Manager	The percentage of the municipality capital budget actually spent on capital projects by 30 June 2020 {(Actual amount spent on projects/Total amount budgeted for capital projects)X100} as identified in the IDP as at 30 June 2021	% of municipality's capital budget spent on capital projects identified in the IDP for the 2020/2021 FY	To grow the revenue base of the municipality	95.00%	9.00%	Target was achieved amidst some institutional challenges. Policies and processes must be improved to optimise efficiency within the institution. Updates will only be performed after 15 October as financials are not available as yet.	Target was achieved amidst some institutional challenges. Policies and processes must be improved to optimise efficiency within the institution. Updates will only be performed after 15 October as financials are not available as yet.	0.00%	9.00%	B
TL18	Director: Corporate	Corporate Services	The percentage of a municipality's personnel	% of municipality's personnel budget	To grow the revenue base of	210.00%	16.63%	Due to Covid 19 no training was scheduled	Try to reach a target by the end of the financial	20.00%	16.63%	O

KPI Ref	Responsible Owner	Responsible Directorate	KPI Name	Unit of Measurement	Strategic Objective	Original Annual Target	YTD Actual	Overall Performance for Quarter ending September 2020 to Quarter ending September 2020				
								Performance Comment	Corrective Measures	Target	Actual	R
	Services		budget actually spent on implementing its workplace skills plan by 30 June 2021 {(Actual total training expenditure divided by total personnel budget)x100}	actually spent on implementing its workplace skills plan as at 30 June 2021	the municipality			for July 2020. Training was scheduled from 31 August 2020 ending 09 September 2020. OHS Safety Reps Training. Training was scheduled for Law Enforcement Peace Officers Training from 14-18 September 2020. Expenditure on Training Vote - Expenditure: R 266 100 / Budget: R 1 600 000 * 100 = 16.63%.	year.			
TL19	Director: Corporate Services	Corporate Services	Submit the Workplace Skills Plan to the LGSETA by 30 April 2021	Workplace Skills Plan submitted to the LGSETA by 30 April 2021	To structure and manage the municipal administration to ensure efficient service delivery	1	0	This KPI is only due by the fourth quarter.	No corrective measures required. The KPI is included in the report for completeness.	0	0	N/A
TL20	Director: Corporate Services	Corporate Services	100% of Council resolutions implemented and reported on within 7 days after Council meeting	Percentage% of Council resolutions implemented and reported on	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	100.00%	0.00%	No information was received by the time of the report.	Management should ensure that they update the performance management system on a monthly basis and review their performance the same.	100.00%	0.00%	R
TL21	Director: Corporate Services	Corporate Services	Report on a scheduled basis to Council on status of Council owned properties for the FY under review	# of scheduled reports to Council on status of council owned properties	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	1	0	Legal Services only report on leases and alienated Council properties. The KPI should be amended to reflect the same - Manager: Legal Services.	Legal Services only report on leases and alienated Council properties. The KPI should be amended to reflect the same - Manager: Legal Services.	1	0	R
TL22	Director:	Infrastructure	Management of water	Percentage (%)	To improve and	94.00%	2.00%	Report on water losses	The measurement of	22.00%	2.00%	R

KPI Ref	Responsible Owner	Responsible Directorate	KPI Name	Unit of Measurement	Strategic Objective	Original Annual Target	YTD Actual	Overall Performance for Quarter ending September 2020 to Quarter ending September 2020				
								Performance Comment	Corrective Measures	Target	Actual	R
	Infrastructure Services	Services	provision systems to minimise water losses by implementing measures to reduce water losses	water losses calculated based on methodology of Dept Water Affairs Balancing Report	maintain current basic service delivery through specific infrastructural development projects			in the Greater Knysna Area pg. 39-49.	this KPI to be set as an Annual Target.			
TL23	Director: Infrastructure Services	Infrastructure Services	Provide clean piped water to formal residential properties which are connected to the municipal water infrastructure network	Number of formal residential properties billed for clean piped water in accordance with the Promun financial system	To improve and maintain current basic service delivery through specific infrastructural development projects	1 522	0	No information to update KPI.	Infrastructure Services are unable to comment on this KPI. This KPI should be moved back to the Income Department who deals with this KPI.	1 522	0	R
TL24	Director: Infrastructure Services	Infrastructure Services	Provide sanitation services to residential properties which are connected to the municipal waste water (Sanitation/ Sewerage) Network & are billed for sewerage service, irrespective of the number of water closets (toilets).	Number of residential properties which are billed for sewerage in accordance with the Promun financial system.	To improve and maintain current basic service delivery through specific infrastructural development projects	1 522	1 140.08	A total of 13681 properties are billed for clean piped water in accordance the Promun Report.	Infrastructure Services are unable to comment on this KPI. This KPI should be moved back to the Income Department who deals with this function.	1 522	4 560.33	B
TL25	Director: Infrastructure Services	Infrastructure Services	Provide electricity to formal residential properties connected to the municipal electrical infrastructure network for both credit and prepaid electrical metering	Number of formal residential properties connected to the municipal electrical infrastructure network	To improve and maintain current basic service delivery through specific infrastructural development projects	1 522	5 684.58	For the month of July 2020, 35 672 active meters were registered on the Ontec system, for both conventional and pre-paid meters. The total includes meters which were not in use, during August 2020 the service provider (Ontec) commenced with eliminating inactive meters. A total of 3 080 meters are registered on	Two (2) of the 26 373 meters are reserved and it does not specify whether it is for water or electricity. I am in contact with the Revenue Services Section to obtain contact details of the person responsible at Ontec for the report, hereafter the correct reporting will be done. That this KPI be	1 522	22 738.33	B

KPI Ref	Responsible Owner	Responsible Directorate	KPI Name	Unit of Measurement	Strategic Objective	Original Annual Target	YTD Actual	Overall Performance for Quarter ending September 2020 to Quarter ending September 2020				
								Performance Comment	Corrective Measures	Target	Actual	R
								the ProMun Billing System, only for conventional meters. During August 2020, 26 373 active meters were registered on the Ontec system, this included water and electricity. The reason why the figure dropped significantly from July 2020 is due to the fact that Ontec removed inactive meters from the system. A total of 3 090 meters are registered on the ProMun Billing System, only for conventional meters. Report will only be available by the end of October 2020 - Infrastructure Services.	moved to the Income Department who deals with this function.			
TL26	Director: Infrastructure Services	Infrastructure Services	Water capital spending measured by the percentage (%) of budget spent	Percentage (%) spent of approved water capital projects as per approved budget	To improve and maintain current basic service delivery through specific infrastructural development projects	95.00%	0.00%	This KPI is only due by the end of the financial year.	No corrective measures required. The KPI is included in the report for completeness.	0.00%	0.00%	N/A
TL27	Director: Infrastructure Services	Infrastructure Services	Municipal Streets and Stormwater capital spending measured by the percentage (%) of budget spent	Percentage (%) spent of approved Streets and Stormwater capital projects as approved budget	To improve and maintain current basic service delivery through specific infrastructural development projects	95.00%	0.00%	This KPI is only due by the end of the financial year.	No corrective measures required. The KPI is included in the report for completeness.	0.00%	0.00%	N/A
TL28	Director:	Infrastructure	90% compliance to	% compliance to	To improve and	90.00%	0.00%	This KPI is only due by	No corrective	0.00%	0.00%	N/A

KPI Ref	Responsible Owner	Responsible Directorate	KPI Name	Unit of Measurement	Strategic Objective	Original Annual Target	YTD Actual	Overall Performance for Quarter ending September 2020 to Quarter ending September 2020				
								Performance Comment	Corrective Measures	Target	Actual	R
	Infrastructure Services	Services	general standards with regard to waste water outflow by 30 June 2021	general standards by 30 June 2021	maintain current basic service delivery through specific infrastructural development projects			the end of the financial year.	measures required. The KPI is included in the report for completeness.			
TL29	Director: Infrastructure Services	Infrastructure Services	95% water quality level obtained as per SANS 241 physical and micro parameters by 30 June 2021	% of water quality level by 30 June 2021	To improve and maintain current basic service delivery through specific infrastructural development projects	90.00%	0.00%	This KPI is only due by the end of the financial year.	No corrective measures required. The KPI is included in the report for completeness.	0.00%	0.00%	N/A
TL30	Director: Infrastructure Services	Infrastructure Services	Limit electricity losses to less than 10% by 30 June 2021 (Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated)x 100	% Electricity losses by 30 June 2021	To improve and maintain current basic service delivery through specific infrastructural development projects	10.00%	0.00%	Did not receive information to update KPI.	Infrastructure Services are unable to comment on this KPI. This KPI should be moved back to the Income Department who deals with this function.	0.00%	0.00%	N/A
TL31	Director: Infrastructure Services	Infrastructure Services	100% of Council resolutions implemented and reported on within 7 days after Council meeting	Percentage% of Council resolutions implemented and reported on	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	100.00%	0.00%	No information was received by the time of the report.	Management should ensure that they update the performance management system on a monthly basis and review their performance the same.	100.00%	0.00%	R
TL32	Director: Community Services	Community Services	Review the Disaster Management Plan and submit to Council for the financial year under review	Disaster Management Plan reviewed and submitted to Council before the	To promote a safe and healthy environment through the protection of our	1	0	This KPI is only due by the end of the financial year.	No corrective measures required. The KPI is included in the report for completeness.	0	0	N/A

KPI Ref	Responsible Owner	Responsible Directorate	KPI Name	Unit of Measurement	Strategic Objective	Original Annual Target	YTD Actual	Overall Performance for Quarter ending September 2020 to Quarter ending September 2020				
								Performance Comment	Corrective Measures	Target	Actual	R
				end of FY	natural resources							
TL33	Director: Community Services	Community Services	100% of Council resolutions implemented and reported on within 7 days after Council meeting	Percentage% of Council resolutions implemented and reported on	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	100.00%	0.00%	No information was received by the time of the report.	Management should ensure that they update the performance management system on a monthly basis and review their performance the same.	100.00%	0.00%	R
TL34	Director: Human Settlements Administration	Human Settlements Administration	Review Human Settlements Master Plan and submit to the Portfolio Committee by 30 June 2021	Reviewed Human Settlements Master Plan submitted to the Portfolio Committee by 30 June 2021	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	1	0	This KPI is only due by the end of the financial year.	No corrective measures required. The KPI is included in the report for completeness.	0	0	N/A
TL35	Director: Human Settlements Administration	Human Settlements Administration	Formulate and annual review of Integrated Human Settlements Policies for Council approval	Council approved HIS policies	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	1	0	This KPI is only due by the end of the financial year.	No corrective measures required. The KPI is included in the report for completeness.	0	0	N/A
TL36	Director: Human Settlements Administration	Human Settlements Administration	Strategic acquisition of Land and Properties	Strategic land and property acquired	To improve and maintain current basic service delivery through specific infrastructural development projects	1	0	This KPI is only due by the end of the financial year.	No corrective measures required. The KPI is included in the report for completeness.	0	0	N/A
TL37	Director: Human Settlements	Human Settlements	100% of Council resolutions implemented	Percentage% of Council	To encourage the involvement of	100.00%	0.00%	No information was received by the time of	Management should ensure that they	100.00%	0.00%	R

KPI Ref	Responsible Owner	Responsible Directorate	KPI Name	Unit of Measurement	Strategic Objective	Original Annual Target	YTD Actual	Overall Performance for Quarter ending September 2020 to Quarter ending September 2020				
								Performance Comment	Corrective Measures	Target	Actual	R
	Administration	Administration	and reported on within 7 days after Council meeting	resolutions implemented and reported on	communities in the matters of local government, through the promotion of open channels of communication			the report.	update the performance management system on a monthly basis and review their performance the same.			
TL38	Director: Community Services	Community Services	Spend 85% of the approved project budget for the rehabilitation of the Knysna landfill site by 30 June 2021	% of budget spent by 30 June 2021	To promote a safe and healthy environment through the protection of our natural resources	85.00%	0.00%	Tender documents completed as well as closure drawings	Awaiting the approval of the consultants tender to continue with the process.	0.00%	0.00%	N/A
TL39	Director: Financial Services	Financial Services	The main budget is approved by Council by the legislative deadline	Annual Approval of Main Budget before the end of June	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	1	0	This KPI is only due by the end of the financial year.	No corrective measures required. The KPI is included in the report for completeness.	0	0	N/A
TL40	Director: Financial Services	Financial Services	The adjustment budget is approved by Council by the legislative deadline	Annual Approval of Adjustments Budget before the end of February	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	1	0	This KPI is only due by the end of the financial year.	No corrective measures required. The KPI is included in the report for completeness.	0	0	N/A
TL41	Director: Financial Services	Financial Services	Number of formal residential properties that receive piped water (credit and prepaid water) that is connected to the municipal water infrastructure network and billed for the service	Number of residential properties which are billed for water or have pre-paid meters as at 30 June 2021	To improve and maintain current basic service delivery through specific infrastructural development projects	1 522	4 871.25	Revenue Services: Number of formal residential properties that receive piped water (credit and prepaid water).	No corrective measures identified.	1 522	19 485	B

KPI Ref	Responsible Owner	Responsible Directorate	KPI Name	Unit of Measurement	Strategic Objective	Original Annual Target	YTD Actual	Overall Performance for Quarter ending September 2020 to Quarter ending September 2020				
								Performance Comment	Corrective Measures	Target	Actual	R
			as at 30 June 2021									
TL42	Director: Financial Services	Financial Services	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and billed for the service as at 30 June 2021	Number of residential properties which are billed for electricity or have pre-paid meters (Excluding Eskom areas) as at 30 June 2021	To improve and maintain current basic service delivery through specific infrastructural development projects	1 522	5 064.50	Number of residential properties which are billed for electricity or have pre-paid meters (Excluding Eskom areas) as at September 2020.	No corrective measures identified.	1 522	20 258	B
TL43	Director: Financial Services	Financial Services	Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) and billed for the service as at 30 June 2021	Number of residential properties which are billed for sewerage as at 30 June 2021	To improve and maintain current basic service delivery through specific infrastructural development projects	1 522	3 413.75	Number of residential properties which are billed for sewerage as at 30 September 2021.	No corrective measures identified.	1 522	13 655	B
TL44	Director: Financial Services	Financial Services	Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2021	Number of residential properties which are billed for refuse removal as at 30 June 2021	To improve and maintain current basic service delivery through specific infrastructural development projects	1 522	4 300.25	Number of residential properties which are billed for refuse removal as at 30 Sep 2020	No corrective measures identified.	1 522	17 201	B
TL45	Director: Financial Services	Financial Services	Monthly Outstanding debtors report submitted to Council	Number of outstanding Debtors reports submitted to Council	To grow the revenue base of the municipality	1	0	Outstanding Debt Report is a Quarterly report that is submitted to Section 80, at the end of each quarter, the current report will first serve in section 80 before it is submitted to Council.	Outstanding Debt Report is a Quarterly report that is submitted to Section 80, at the end of each quarter, the current report will first serve in section 80 before it is submitted to	1	0	R

KPI Ref	Responsible Owner	Responsible Directorate	KPI Name	Unit of Measurement	Strategic Objective	Original Annual Target	YTD Actual	Overall Performance for Quarter ending September 2020 to Quarter ending September 2020				
								Performance Comment	Corrective Measures	Target	Actual	R
									Council.			
TL46	Director: Financial Services	Financial Services	100% of Council resolutions implemented and reported on within 7 days after Council meeting	Percentage% of Council resolutions implemented and reported on	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	100.00%	0.00%	No information was received by the time of the report.	Management should ensure that they update the performance management system on a monthly basis and review their performance the same.	100.00%	0.00%	R
TL47	Director: Financial Services	Financial Services	Financial Viability measured in terms extend to which the municipality generates operating surpluses (Total Operating revenue Total Operating Expenditure)/Total Operating Revenue x 100%	% of operating surpluses generated as at 30 June 2021	To grow the revenue base of the municipality	5.00%	0.00%	This KPI is only due by the end of the financial year.	No corrective measures required. The KPI is included in the report for completeness.	0.00%	0.00%	N/A
TL48	Director: Infrastructure Services	Infrastructure Services	Provide free basic water to indigent households	Number of indigent households receiving free basic water as at 30 June 2021	To improve and maintain current basic service delivery through specific infrastructural development projects	1 900	37.75	A total of 184 households received free basic water during July 2020. The areas include Hornlee, Hornlee West, Karatara, Northern Areas, Rheenendal and Sedgfield - Administration Officer, Infrastructure Services. A total of 173 households received free basic water during August 2020. The areas include Hornlee, Hornlee West, Karatara, Northern Areas, Rheenendal and Sedgfield - Administration Officer, Infrastructure Services.	This KPI should be removed from Infrastructure SDBIP and be moved to Income Department as this is a finance function, We are unable to comment on the performance due to the fact that this is not an Infrastructure function - Administration Officer, Infrastructure Services.	1 900	151	R

KPI Ref	Responsible Owner	Responsible Directorate	KPI Name	Unit of Measurement	Strategic Objective	Original Annual Target	YTD Actual	Overall Performance for Quarter ending September 2020 to Quarter ending September 2020				
								Performance Comment	Corrective Measures	Target	Actual	R
								A total of 96 Households received free basic water during September 2020. The areas include Hornlee, Hornlee Wes, Karatara, Northern Areas, Rheenendal and Sedgfield.				
TL49	Director: Infrastructure Services	Infrastructure Services	Provide free basic electricity to indigent account holders connected to the municipal electrical infrastructure network	Number of indigent households receiving free basic electricity as at 30 June 2021	To improve and maintain current basic service delivery through specific infrastructural development projects	1 900	8	A total of 96 households received free basic electricity during September 2020. The areas include Hornlee, Hornlee West, Karatara, Northern Areas, Rheenendal and Sedgfield - Administration Officer, Infrastructure Services.	Infrastructure Services are unable to comment on this KPI. This KPI should be moved back to the Income Department who deals with the function.	1 900	32	R
TL50	Director: Infrastructure Services	Infrastructure Services	Provide free basic sanitation to indigent account holders connected to the municipal sanitation infrastructure network	Number of indigent households receiving free basic sanitation as at 30 June 2021	To improve and maintain current basic service delivery through specific infrastructural development projects	1 900	37.75	A total of 184 households received free basic sanitation during July 2020. The areas include Hornlee, Hornlee West, Karatara, Northern Areas, Rheenendal and Sedgfield - Administration Officer, Infrastructure Services. A total of 173 households received free basic sanitation during August 2020. The areas include Hornlee, Hornlee West, Karatara, Northern Areas, Rheenendal and Sedgfield - Administration Officer, Infrastructure Services. A total of 96 Households	This KP should be removed from Infrastructure SDBIP and be moved to Income Department as this is a finance function, We are unable to comment on the performance due to the fact that this is not a Infrastructure function - Administration Officer, Infrastructure Services.	1 900	151	R

KPI Ref	Responsible Owner	Responsible Directorate	KPI Name	Unit of Measurement	Strategic Objective	Original Annual Target	YTD Actual	Overall Performance for Quarter ending September 2020 to Quarter ending September 2020				
								Performance Comment	Corrective Measures	Target	Actual	R
								received free basic sanitation during September 2020. The areas include Hornlee, Hornlee Wes, Karatara, Northern Areas, Rheenendal and Sedgefield.				
TL51	Director: Community Services	Community Services	Provide free basic refuse removal to indigent households	Number of indigent households receiving free basic refuse removal as at 30 June 2021	To improve and maintain current basic service delivery through specific infrastructural development projects	1 900	475	Provide refuse collection service to all residential properties once a week.	No corrective measures identified.	1 900	1 900	G
TL52	Director: Financial Services	Financial Services	Compliance with GRAP to ensure effective capital asset management (PPE; Intangible; Investment Property, Biological and Heritage Assets)	Number of findings in the external Audit report on non-compliance with GRAP	To grow the revenue base of the municipality	1	0	No non-compliance with GRAP in external Audit report. Received an unqualified opinion from the AG.	No findings were raised in the external audit report on non-compliance with GRAP on assets.	0	0	N/A
TL53	Director: Financial Services	Financial Services	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2021 (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue -	% Debt to Revenue as at 30 June 2021	To grow the revenue base of the municipality	40.00%	0.00%	No information was received by the time of the report.	Management should ensure that they update the performance management system on a monthly basis and review their performance the same.	40.00%	0.00%	R
TL54	Director: Financial Services	Financial Services	Sound financial management by maintaining an acceptable Liquidity	Liquidity: Current Ratio, Calculated as (Current Assets / Current Liabilities	To grow the revenue base of the municipality	2	0	This KPI is only due by the end of the financial year.	No corrective measures required. The KPI is included in the report for	0	0	N/A

KPI Ref	Responsible Owner	Responsible Directorate	KPI Name	Unit of Measurement	Strategic Objective	Original Annual Target	YTD Actual	Overall Performance for Quarter ending September 2020 to Quarter ending September 2020				
								Performance Comment	Corrective Measures	Target	Actual	R
			Ratio						completeness.			
TL55	Director: Financial Services	Financial Services	Financial viability measured in terms of the collection period,(average number of days) as at 30 June 2021, ((Gross Debtors - Bad Debt Provision) / Billed Revenue)) × 365	% Service debtors to revenue as at 30 June 2021	To grow the revenue base of the municipality	45.00%	0.00%	This KPI is only due by the end of the financial year.	No corrective measures required. The KPI is included in the report for completeness.	0.00%	0.00%	N/A
TL56	Director: Financial Services	Financial Services	Financial viability measured in terms of the municipality ability to meet its monthly fixed operating commitments from cash and short-term investment without collecting any additional revenue during the month. as at 30 June 2021 ((Cash and Cash Equivalent	Cash/Cost coverage as at 30 June 2021	To grow the revenue base of the municipality	1	0	No information was received by the time of the report.	Management should ensure that they update the performance management system on a monthly basis and review their performance the same.	1	0	R
TL57	Director: Financial Services	Financial Services	Achieve a payment percentage of 95%(norm) by 30 June 2021 Gross Debtors Opening Balance + Billed Revenue Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100	Payment % as at 30 June 2021	To grow the revenue base of the municipality	91.00%	0.00%	This KPI is only due by the end of the financial year.	No corrective measures required. The KPI is included in the report for completeness.	0.00%	0.00%	N/A
TL58	Director: Financial Services	Financial Services	Review Long Term Financial Plan and submit to Council by 31 March 2021	Developed / Reviewed Long Term Financial Plan submitted to Council by 31 March 2021	To grow the revenue base of the municipality	1	0	This KPI is only due by the end of the financial year.	No corrective measures required. The KPI is included in the report for completeness.	0	0	N/A
TL59	Director:	Financial	Financial statements	Financial	To grow the	1	0	On 7 August 2020, the	The context of this	0	0	N/A

KPI Ref	Responsible Owner	Responsible Directorate	KPI Name	Unit of Measurement	Strategic Objective	Original Annual Target	YTD Actual	Overall Performance for Quarter ending September 2020 to Quarter ending September 2020				
								Performance Comment	Corrective Measures	Target	Actual	R
	Financial Services	Services	submitted to AG by 31 August	statements submitted to Auditor General	revenue base of the municipality			Chief Director: MFMA Implementation published MFMA Circular No.104 - Extension to Timelines for Submission of AFS, AR, Audits and Related Matters on the Ministerial Exemption issued in terms of Section 171(1)(b) of the MFMA. The Circular made provision for the Annual Financial Statements to be submitted by 31 October 2020.	exemption flows from the Minister of Cooperative Governance and Traditional Affairs' announcement of the national state of disaster in terms of the Disaster Management Act to enable government and the country at large to manage the spread of the Covid-19 virus. Following the initial announcements of the national state of disaster, subsequent extensions and different levels were communicated. Whilst the lockdown and restrictions have been eased over time, they are still in force and in effect with direct implications for municipalities, municipal entities, audit processes, amongst others. The lockdown impacts on the ability by municipalities and municipal entities to prepare and submit quality annual financial statements that meet the uniform norms and standards, related reports and processes			

KPI Ref	Responsible Owner	Responsible Directorate	KPI Name	Unit of Measurement	Strategic Objective	Original Annual Target	YTD Actual	Overall Performance for Quarter ending September 2020 to Quarter ending September 2020				
								Performance Comment	Corrective Measures	Target	Actual	R
									to discharge their accountability towards the public and report on the utilisation of public funds.			
TL60	Director: Financial Services	Financial Services	Financial viability measured in terms of number of days taken for creditors to be paid Trade creditors outstanding/creditors purchases(operating and capital)x265	Number of days to pay creditors	To grow the revenue base of the municipality	30	2.5	Creditors Turnaround ratio = 30 days	No corrective measures identified.	30	10	R
TL61	Director: Infrastructure Services	Infrastructure Services	The number of temporary jobs created through the municipality's local economic development EPWP projects, measured by the number of people temporary employed in the EPWP programmes for the period	Number of people temporary employed in the EPWP programs.	To create an enabling environment for social development and economic growth	1 600	0	This KPI is only due by the end of the financial year.	No corrective measures required. The KPI is included in the report for completeness.	0	0	N/A
TL62	Director: Planning & Economic Development	Planning & Economic Development	Review of the Municipal Spatial Development Framework (SDF)	Reviewed SDF submitted to Council as part of the IDP review	To promote a safe and healthy environment through the protection of our natural resources	1	0	This KPI is only due by the end of the financial year.	No corrective measures required. The KPI is included in the report for completeness.	0	0	N/A
TL63	Director: Planning & Economic Development	Planning & Economic Development	Review and submit Draft Climate Change Strategy to Council	Number of Climate Change Strategies submitted to Council with IDP	To promote a safe and healthy environment through the protection of our natural resources	1	0	This KPI is only due by the end of the financial year.	No corrective measures required. The KPI is included in the report for completeness.	0	0	N/A
TL64	Director: Planning &	Planning & Economic	Review of Planning By-law	Submit Planning By-law to Council	To promote a safe and healthy	1	0	This KPI is only due by the end of the financial	No corrective measures required.	0	0	N/A

KPI Ref	Responsible Owner	Responsible Directorate	KPI Name	Unit of Measurement	Strategic Objective	Original Annual Target	YTD Actual	Overall Performance for Quarter ending September 2020 to Quarter ending September 2020				
								Performance Comment	Corrective Measures	Target	Actual	R
	Economic Development	Development		by End June 2021	environment through the protection of our natural resources			year.	The KPI is included in the report for completeness.			
TL65	Director: Planning & Economic Development	Planning & Economic Development	Develop/Review of Outdoor Advertising By-law	Submit Outdoor Advertising By-law to Council by End June 2021	To promote a safe and healthy environment through the protection of our natural resources	1	0	This KPI is only due by the end of the financial year.	No corrective measures required. The KPI is included in the report for completeness.	0	0	N/A
TL66	Director: Planning & Economic Development	Planning & Economic Development	100% of Council resolutions implemented and reported on within 7 days after Council meeting	Percentage% of Council resolutions implemented and reported on	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	100.00%	0.00%	No information was received by the time of the report.	Management should ensure that they update the performance management system on a monthly basis and review their performance the same.	100.00%	0.00%	R
TL67	Municipal Manager	Office of the Municipal Manager	Develop and submit the Communication Strategy to Council by September 2020	Number of Communication Strategies submitted to Council by September 2020	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	1	0	This KPI needs to be removed. The Communication Strategy was approved during the start of the office term of Council and will only be done in the 2021/2022 financial year. - Manager: Communications and Intergovernmental Relations.	This KPI needs to be removed. The Communication Strategy was approved during the start of the office term of Council and will only be done in the 2021/2022 financial year. - Manager: Communications and Intergovernmental Relations.	0	0	N/A
TL68	Municipal Manager	Office of the Municipal Manager	Develop and submit the 2019/2020 Annual Performance Report (APR) to the Auditor-General of South Africa (AGSA) by August 2020	Number of APR's submitted to the AGSA by August 2020	To structure and manage the municipal administration to ensure efficient service delivery	1	0	On 7 August 2020, the Chief Director: MFMA Implementation published MFMA Circular No.104 - Extension to Timelines for Submission of AFS,	The context of this exemption flows from the Minister of Cooperative Governance and Traditional Affairs;#039;	0	0	N/A

KPI Ref	Responsible Owner	Responsible Directorate	KPI Name	Unit of Measurement	Strategic Objective	Original Annual Target	YTD Actual	Overall Performance for Quarter ending September 2020 to Quarter ending September 2020				
								Performance Comment	Corrective Measures	Target	Actual	R
								AR, Audits and Related Matters on the Ministerial Exemption issued in terms of Section 171(1)(b) of the MFMA. The Circular made provision for the Performance Report to be submitted by 31 October 2020.	announcement of the national state of disaster in terms of the Disaster Management Act to enable government and the country at large to manage the spread of the Covid-19 virus. Following the initial announcements of the national state of disaster, subsequent extensions and different levels were communicated. Whilst the lockdown and restrictions have been eased over time, they are still in force and in effect with direct implications for municipalities, municipal entities, audit processes, amongst others. The lockdown impacts on the ability by municipalities and municipal entities to prepare and submit quality annual financial statements that meet the uniform norms and standards, related reports and processes to discharge their accountability towards the public and report on the utilisation of public funds.			

KPI Ref	Responsible Owner	Responsible Directorate	KPI Name	Unit of Measurement	Strategic Objective	Original Annual Target	YTD Actual	Overall Performance for Quarter ending September 2020 to Quarter ending September 2020				
								Performance Comment	Corrective Measures	Target	Actual	R
TL69	Director: Human Settlements Administration	Human Settlements Administration	Facilitate four Housing Imbizo's in the Greater Knysna Municipal Area on the human settlements pipeline for the financial year	Number of Housing Imbizo's held	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	1	0	No information was received by the time of the report.	Management should ensure that they update the performance management system on a monthly basis and review their performance the same.	1	0	R
TL70	Director: Human Settlements Administration	Human Settlements Administration	Service Sites for future housing development through the programme on the Upgrading of Informal Settlements Plan (UISP) and Enhanced People's Housing Process (EHPH)	Number of sites serviced through the Human Settlements Development Grant (HSDG) programmes	To improve and maintain current basic service delivery through specific infrastructural development projects	156	0	No information was received by the time of the report.	Management should ensure that they update the performance management system on a monthly basis and review their performance the same.	46	0	R
TL71	Director: Human Settlements Administration	Human Settlements Administration	Construct and provide housing opportunities through the programme on Upgrading of Informal Settlements Plan (UISP); Enhanced People's Housing Process (EHPH); and Integrated Rural Development Program (IRDP)	Number of housing opportunities done through the Human Settlements Development Grant (HSDG) programmes	To improve and maintain current basic service delivery through specific infrastructural development projects	560	0	No information was received by the time of the report.	Management should ensure that they update the performance management system on a monthly basis and review their performance the same.	110	0	R

RATIO ANALYSIS for Quarter 1 (01 July 2020 till 30 September 2020)

RATIO		FORMULA	NORM / RANGE	INPUT DESCRIPTION	2020/21 Q1
1. FINANCIAL POSITION					
A. Asset Management/Utilisation					
1	Capital Expenditure to Total Expenditure	Total Capital Expenditure / Total Expenditure (Total Operating expenditure + Capital expenditure) × 100	10% - 20%		12%
				Total Operating Expenditure	211,273,216
				Taxation Expense	
				Total Capital Expenditure	29,815,654
2	Impairment of Property, Plant and Equipment, Investment Property and Intangible assets (Carrying Value)	Property, Plant and Equipment + Investment Property + Intangible Assets Impairment/(Total Property, Plant and Equipment + Investment Property + Intangible Assets) × 100	0%		0%
				PPE, Investment Property and Intangible Impairment	
				PPE at carrying value	1,264,430,665
				Investment at carrying value	73,813,870
				Intangible Assets at carrying value	- 36,969
3	Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property (Carrying Value)	Total Repairs and Maintenance Expenditure/Property, Plant and Equipment and Investment Property (Carrying value) × 100	8%		0%
				Total Repairs and Maintenance Expenditure	
				PPE at carrying value	1,264,430,665

				Investment Property at Carrying value	73,813,870
B. Debtors Management					
1	Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100	95%		111%
				Gross Debtors closing balance	303,380,931
				Gross Debtors opeining balance	345,694,876
				Bad debts written Off	
				Billed Revenue	387,159,716
2	Bad Debts Written-off as % of Provision for Bad Debt	Bad Debts Written-off/Provision for Bad debts x 100	100%		#DIV/0!
				Consumer Debtors Bad debts written off	
				Consumer Debtors Current bad debt Provision	
3	Net Debtors Days	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) × 365	30 days		286 days
				Gross debtors	303,380,931
				Bad debts Provision	
				Billed Revenue	387,159,716
4	Outstanding Services to Revenue	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue))			78%
				Gross debtors	303,380,931
				Bad debts Provision	
				Billed Revenue	387,159,716
C. Liquidity Management					
1	Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational	1 - 3 Months		3 Month
				Cash and cash equivalents	3,351,299

		Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)		Unspent Conditional Grants	22,923,018
				Overdraft	
				Short Term Investments	66,727,275
				Total Annual Operational Expenditure	211,273,216
2	Current Ratio	Current Assets / Current Liabilities	1.5 - 2:1		2.66
				Current Assets	435,868,098
				Current Liabilities	164,082,170
D. Liability Management					
1	Capital Cost(Interest Paid and Redemption) as a % of Total Operating Expenditure	Capital Cost(Interest Paid and Redemption) / Total Operating Expenditure x 00	6% - 8%		1%
				Interest Paid	2,019,860
				Redemption	
				Total Operating Expenditure	211,148,676
				Taxation Expense	
2	Debt (Total Borrowings) / Revenue	(Overdraft + Current Finance Lease Obligation + Non current Finance Lease Obligation + Short Term Borrowings + Long term borrowing) / (Total Operating Revenue - Operational Conditional Grants) x 100	45%		74%
				Total Debt	252,399,612
				Total Operating Revenue	398,681,041
				Operational Conditional Grants	58,254,982
E. Sustainability					
1	Level of Cash Backed Reserves (Net Assets - Accumulated Surplus)	(Cash and Cash Equivalents - Bank overdraft + Short Term Investment + Long Term Investment - Unspent grants) / (Net Assets - Accumulated Surplus - Non Controlling Interest Share Premium - Share Capital - Fair Value Adjustment - Revaluation Reserve) x 100	100%		6%
				Cash and cash Equivalents	3,351,299
				Bank Overdraft	-
				Short Term Investment	66,727,275
				Long Term Investment	10,900,643

				Unspent Grants	22,923,018
				Net Assets	1,316,129,172
				Share Premium	
				Share Capital	
				Revaluation Reserve	
				Fair Value Adjustment Reserve	
				Accumulated Surplus	263,921,080
2. FINANCIAL PERFORMANCE					
A. Efficiency					
1	Net Operating Surplus Margin	(Total Operating Revenue - Total Operating Expenditure)/Total Operating Revenue	= or > 0%		47%
				Total Operating Revenue	398,681,041
				Depreciation - Revalued Portion <i>(Only populate if depreciation line item in the Statement of Financial Performance is based on the revalued asset value)</i>	
				Total Operating Expenditure	211,148,676
				Taxation Expense	
2	Net Surplus /Deficit Electricity	Total Electricity Revenue less Total Electricity Expenditure/Total Electricity Revenue × 100	0% - 15%		26%
				Total Electricity Revenue	74,969,770
				Total Electricity Expenditure	55,615,566
3	Net Surplus /Deficit Water	Total Water Revenue less Total Water	= or > 0%		65%

		Expenditure/Total Water Revenue × 100		Total Water Revenue	27,621,788
				Total Water Expenditure	9,666,319
4	Net Surplus /Deficit Refuse	Total Refuse Revenue less Total Refuse Expenditure/Total Refuse Revenue × 100	= or > 0%		62%
				Total Refuse Revenue	27,109,195
				Total Refuse Expenditure	10,338,461
5	Net Surplus /Deficit Sanitation and Waste Water	Total Sanitation and Waste Water Revenue less Total Sanitation and Waste Water Expenditure/Total Sanitation and Waste Water Revenue × 100	= or > 0%		37%
				Total Sanitation and Water Waste Revenue	28,817,796
				Total Sanitation and Water Waste Expenditure	18,050,273
B. Distribution Losses (current information not yet available)					
1	Electricity Distribution Losses (Percentage)	(Number of Electricity Units Purchased and/or Generated - Number of units sold) / Number of Electricity Units Purchased and/or generated) × 100	7% - 10%		#DIV/0!
				Number of units purchased and/or generated	
				Number of units sold	
2	Water Distribution Losses (Percentage)	(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified × 100	15% - 30%		#DIV/0!
				Number of kilolitres purchased and/or purified	
				Number of kilolitres sold	
C. Revenue Management					
1	Growth in Number of Active Consumer Accounts	(Period under review's number of Active Debtor Accounts - previous period's number of Active Debtor Accounts)/ previous number of Active Debtor Accounts × 100	None		3%
				Number of Active Debtors Accounts (Previous 01 July 2020)	79277

				Number of Active Debtors Accounts (Current)	81593
				CPI	3.1%
				Total Revenue (Previous)	934,935,123
				Total Revenue (Current)	33,773,434
					8%
3	Revenue Growth (%) - Excluding capital grants	(Period under review's Total Revenue Excluding capital grants- previous period's Total Revenue excluding capital grants)/ previous period's Total Revenue excluding capital grants) x 100	= CPI	CPI	3.1%
				Total Revenue Exl.Capital (Previous)	423,162,589
				Total Revenue Exl.Capital (Current)	456,936,022
D. Expenditure Management					
					20 days
				Trade Creditors	6,480,313
				Contracted Services	30,025,328
				Repairs and Maintenance	
				General expenses	9,004,715
				Bulk Purchases	47,843,902
				Capital Credit Purchases (<i>Capital Credit Purchases refers to additions of Investment Property and Property, Plant and Equipment</i>)	29,815,654
2	Irregular, Fruitless and Wasteful and Unauthorised Expenditure / Total Operating Expenditure	(Irregular, Fruitless and Wasteful and Unauthorised Expenditure) / Total Operating Expenditure x100	0%		0%
				Irregular, Fruitless and Wasteful and Unauthorised Expenditure	-

				Total Operating Expenditure	211,148,676
				Taxation Expense	
3	Remuneration as % of Total Operating Expenditure	Remuneration (Employee Related Costs and Councillors' Remuneration) /Total Operating Expenditure x100	25% - 40%		11%
				Employee/personnel related cost	20,351,077
				Councillors Remuneration	2,121,236
				Total Operating Expenditure	211,148,676
				Taxation Expense	-
4	Contracted Services % of Total Operating Expenditure	Contracted Services / Total Operating Expenditure x100	2% - 5%		14%
				Contracted Services	30,025,328
				Total Operating Expenditure	211,273,216
				Taxation Expense	-
E. Grant Dependency					
1	Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	Own funded Capital Expenditure (Internally generated funds + Borrowings) / Total Capital Expenditure x 100	None		49%
				Internally generated funds	6,157,390
				Borrowings	8,556,687
				Total Capital Expenditure	29,815,654
2	Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure	Own funded Capital Expenditure (Internally Generated Funds) / Total Capital Expenditure x 100	None		21%
				Internally generated funds	6,157,390

				Total Capital Expenditure	29,815,654
3	Own Source Revenue to Total Operating Revenue(Including Agency Revenue)	Own Source Revenue (Total revenue - Government grants and Subsidies - Public Contributions and Donations)/ Total Operating Revenue (including agency services) x 100	None		91%
				Total Revenue	456,936,022
				Government grant and subsidies	58,254,982
				Public contributions and Donations	-
				Capital Grants	18,201,827
3. BUDGET IMPLEMENTATION					
1	Capital Expenditure Budget Implementation Indicator	Actual capital Expenditure / Budget Capital Expenditure x 100	95% - 100%		87%
				Actual Capital Expenditure	29,815,654
				Budget Capital Expenditure	34,130,518
2	Operating Expenditure Budget Implementation Indicator	Actual Operating Expenditure / Budgeted Operating Expenditure x 100	95% - 100%		39%
				Actual Operating Expenditure	82,055,185
				Budget Operating Expenditure	211,273,216
3	Operating Revenue Budget Implementation Indicator	Actual Operating Revenue / Budget Operating Revenue x 100	95% - 100%		7%
				Actual Operating Revenue	33,773,434
				Budget Operating Revenue	456,936,022
4	Service Charges and Property Rates Revenue Budget Implementation Indicator	Actual Service Charges and Property Rates Revenue / Budget Service Charges and Property Rates Revenue x 100	95% - 100%		6%
				Actual Service Charges and Property Rates Revenue	23,158,400
				Budget Service Charges and Property Rates Revenue	387,159,716

QUALITY CERTIFICATE

I, Dr L.A Scheepers, the Acting Municipal Manager of Knysna Municipality, hereby certify that -

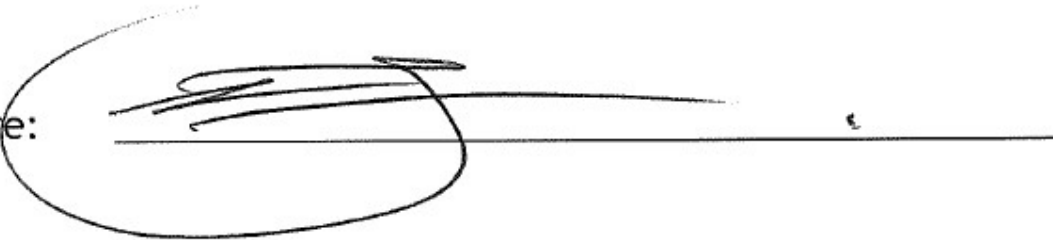
- ☐ the monthly budget statement
- ☒ the quarterly report on the implementation of the budget and the financial state of affairs of the municipality
- ☐ The mid-year budget and performance assessment

for the quarter ending 30 September 2020 has been prepared in accordance with the Municipal Finance Management Act (No. 56 of 2003)

Print Name: Dr L.A Scheepers

Acting Municipal Manager: Knysna Municipality (WC048)

Signature:

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke, is written over a thin horizontal line.