

Knysna Municipality



In-Year Report of the Municipality

Prepared in terms of the Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 May 2009.

Section 71 Monthly Budget Statement October 2020



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Legislative Framework

This report has been prepared in accordance with the following legislative frameworks:

- Section 71 of the Municipal Finance Management Act (No. 56 of 2003)
- Section 54(1) of the Municipal Finance Management Act (No. 56 of 2003)
- Section 28 of the Municipal Budget and Reporting Regulations (Government Gazette 32141, dated 17 April 2009)

Section 71(1) of the MFMA states:

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

Section 54(1) of the MFMA states:

“On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must -
(a) Consider the statement or report;
(b) Check whether.....;
(c) Consider and,;
(d) Issue an;
(e) Identify any financial problems facing the municipality, including any emerging or impending financial problems; and
(f) In the case of a section 72 report”.

Section 28 of the MBRR states:

“The monthly budget statement of a municipality must be 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”.

Accounting Officer's Report to the Executive Mayor

The Municipal Budget and Reporting Regulations (MBRR) are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver basic services by facilitating improved financial sustainability and enhancing medium term planning and policy choices on service delivery.

The objective of these Regulations is to secure sound and sustainable management of the budgeting and reporting practices of municipalities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting process, and other relevant matters as required by the Act.

In accordance with section 71(1) of the Municipal Finance Management Act, the Accounting Officer must submit the monthly budget statement to the Mayor for consideration.

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.

Recommendations

These recommendations are linked to the responsibilities of the Accounting Officer as per section 71 of the MFMA.

- (a) The Financial and Corporate Services Committee notes the contents of the section 71 report for October 2020.
- (b) Directorates are 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) - R 59.5 million
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 - 2.47 : 1
The National Treasury norm for the Current Ratio ratio is 1.5 - 2 : 1. The municipality is above this range for the month ending 31 October 2020.
- Investments - R 63.5 million
Included in this balance is R 24 million, which has been ceded to DBSA as security for existing loans.
- Net Assets (Total Community Wealth / Equity) - R 1.269 billion
The Net Assets are calculated as follows:-

➤ Total Assets	R 1.747 billion
➤ Less: Total Liabilities	<u>R 0.478 billion</u>
➤ Net Assets	<u>R 1.269 billion</u>
- Consumer Debtors - R 296.1 million
 - 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 pandemic no disconnections/restriction took place during the lock down, the implementation of the disconnection actions 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 - 90 days, and all debt that is above 90 days are handed over.
- Borrowings - R 252 million
This consists of long-term loans sourced for capital assets.
- Unpaid Conditional Grants - R 88.5 million
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.

The significant increase were as a result of restatements on the Annual Financial Statements as at 30 June 2020 as per the requirements of GRAP 11 "Construction Contracts" and GRAP 109 Accounting by Principals and Agents

- Unspent Conditional Grants - R 22.2 million
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 - R 22.3 million
This balance is inclusive of R15.8m 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 - R 45.5 million
This is currently not cash-backed. Improved and prudent revenue collection and cash flow management is required to build up cash reserves.
- Consumer Deposits - R 13.2 million
This is currently not cash-backed.

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.

Significant Variances between YTD Actual and YTD Budget					
Description	YearTD actual	YearTD budget	YTD variance	YTD variance %	Reasons for variances
Revenue					
Property rates	228,545,875.55	103,425,134.00	125,120,741.55	121%	The significant variance is as a result of an error on the proportionment of the budget there was a swop between Poperty Rates and Electricity. This will be adjusted with the next adjustment budget.
Service charges	178,870,361.08	239,882,586.00	-61,012,224.92	-25%	The significant variance is as a result of an error on the proportionment of the budget there was a swop between Poperty Rates and Electricity. This will be adjusted with the next adjustment budget.
Transfers and subsidies	70,251,602.37	54,360,582.00	15,891,020.37	29%	Variance in budget allocation proportionment.
Other own revenue	14,832,730.47	40,686,742.00	-25,854,011.53	-64%	The bulk of other revenue consists of Fines revenue which is accounted for in June.
Expenditure					
Employee costs	81,138,271.28	65,063,291.00	-16,074,980.28	-25%	The significant variance is as a result of Increased casual staff, overtime and standby allowance.
Remuneration of Councillors	2,813,588.23	2,518,431.00	295,157.23	12%	
Finance charges	2,019,602.61	12,277,426.00	10,257,823.39	84%	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.
Transfers and subsidies	1,444,549.89	1,603,150.00	158,600.11	10%	Grants In Aid payments have not be granted due to financial constraints

Other expenditure	120,819,823.63	144,610,984.00	23,791,160.37	16%	Decrease due to Cost cutting measures
Contributions & Contributed assets	56,446.13	456,990.00	400,543.87	88%	Capital projects are only unbundled and put in use after completion. The projects are treated as work-in-progress up to then.
Capital expenditure	37,847,971.63	48,510,263.00	10,662,291.37	22%	Underspending due to delays in the awarding of the professional services tender.

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

- Property rates and service charges billed - R 265.5 million
- Payments received - R 245.9 million
- Overall revenue collection rate of 92.6%

Revenue by Source	YTD Actual Collected / Receipts	YTD Actual Billed	Positive / (Negative) Variance
Property rates	114,712,018	125,128,854	-10,416,836
Service charges - electricity revenue	96,968,676	89,857,448	7,111,228
Service charges - water revenue	18,849,711	21,341,614	-2,491,903
Service charges - sanitation revenue	10,318,865	15,445,723	-5,126,858
Service charges - refuse	5,131,468	13,812,791	-8,681,323
Total	245,980,738	265,586,430	-19,605,692

Cash vs Commitments

Commitments against Cash and Cash Equivalents

Sep-20

Oct-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	22,923,017.65	22,257,763.40
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)	23,561,085.78	23,628,659.58
Liquidity Requirements	65,843,609.78	65,122,281.35
	157,917,892.37	156,504,318.27
Cash and cash equivalents available		
Cash at bank	3,351,299.40	-3,983,817.47
Call Investment Deposits and Non-current Investments	77,627,918.39	63,506,138.00
	80,979,217.79	59,522,320.53
(Shorfall)/Surplus	(R 76,938,675)	(R 96,981,998)

Payables

Payables from exchange transactions	Previous Month	Current Month
Trade payables	6,480,312.60	6,514,756.90
Retentions	14,211,281.41	15,847,268.34
	20,691,594.01	22,362,025.24

Grants

Detail Break-down of amounts		
Unpaid Conditional Grants	Previous Month	Current Month
Integrated Human Settlements Grant	40,703,618.06	88,267,247.84
Maintenance of proclaimed roads	85,054.18	85,054.18
EPW	46,034.92	176,928.64
	40,834,707.16	88,529,230.66
Unspent Conditional Grants	Previous Month	Current Month
INEP		
MIG	10,766,391.83	7,694,653.86
FMG	1,391,945.96	1,110,498.09
FMG Revenue Management		
Library Operating Grant	3,895,934.39	7,822,275.93
FMSG(msoca)	-	-
Mun Elec Master Plan	490,000.00	490,000.00
EPWP	-	-
NDPG	4,702,594.38	3,464,184.43
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	-	-
	22,923,017.65	22,257,763.40

Part 1: In-year Budget Statements Tables

1.1 Table C1 Monthly Budget Statement Summary

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

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	(95)	228,546	103,425	125,121	121%	236,158
Service charges	–	435,781	435,781	20,352	178,870	239,883	(61,012)	-25%	435,781
Investment revenue	–	4,722	4,722	309	1,241	1,233	7	1%	4,722
Transfers and subsidies	–	161,320	180,200	11,997	70,252	54,361	15,891	29%	180,200
Other own revenue	–	166,233	166,233	4,243	14,833	40,687	(25,854)	-64%	166,233
Total Revenue (excluding capital transfers and contributions)	–	1,004,214	1,023,094	36,805	493,741	439,588	54,153	12%	1,023,094
Employee costs	–	283,809	249,421	20,326	81,138	65,063	16,075	25%	249,421
Remuneration of Councillors	–	10,023	9,661	692	2,814	2,518	295	12%	9,661
Depreciation & asset impairment	–	30,591	30,591	2,549	10,197	10,197	–	–	30,591
Finance charges	–	34,041	34,041	(0)	2,020	12,277	(10,258)	-84%	34,041
Materials and bulk purchases	–	253,038	253,048	19,612	73,254	73,742	(488)	-1%	253,048
Transfers and subsidies	–	8,409	8,881	1,320	1,445	1,603	(159)	-10%	8,881
Other expenditure	–	416,166	425,762	35,915	120,820	144,611	(23,791)	-16%	425,762
Total Expenditure	–	1,036,076	1,011,405	80,414	291,687	310,013	(18,326)	-6%	1,011,405
Surplus/(Deficit)	–	(31,863)	11,689	(43,609)	202,054	129,575	72,479	56%	11,689
Transfers and subsidies - capital (monetary allocation)	–	44,350	47,872	3,709	21,911	19,933	1,978	10%	47,872
Contributions & Contributed assets	–	1,360	1,360	–	56	457	(401)	-88%	1,360
Surplus/(Deficit) after capital transfers & contributions	–	13,847	60,921	(39,899)	224,022	149,966	74,056	49%	60,921
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	–	13,847	60,921	(39,899)	224,022	149,966	74,056	49%	60,921
Capital expenditure & funds sources									
Capital expenditure	–	157,938	166,460	8,032	37,848	48,510	(10,662)	-22%	166,460
Capital transfers recognised	–	44,350	47,872	5,829	20,931	16,948	3,983	24%	47,872
Borrowing	–	71,809	71,809	857	9,413	17,001	(7,588)	-45%	71,809
Internally generated funds	–	41,779	46,779	1,347	7,504	14,562	(7,058)	-48%	46,779
Total sources of capital funds	–	157,938	166,460	8,032	37,848	48,510	(10,662)	-22%	166,460
Financial position									
Total current assets	–	196,700	126,276		379,288				126,276
Total non current assets	–	1,522,666	1,508,468		1,368,163				1,508,468
Total current liabilities	–	245,987	187,392		153,582				187,392
Total non current liabilities	–	395,205	381,931		324,996				381,931
Community wealth/Equity	–	1,078,173	1,065,420		1,268,874				1,065,420
Cash flows									
Net cash from (used) operating	–	54,090	108,371	(54,906)	10,089	182,426	172,337	94%	108,371
Net cash from (used) investing	–	(121,061)	(155,466)	(8,194)	(38,194)	(24,297)	13,897	-57%	(155,466)
Net cash from (used) financing	–	44,594	44,580	16	(2,598)	7,035	9,633	137%	44,580
Cash/cash equivalents at the month/year end	–	(34,905)	17,544	–	48,591	185,222	136,631	74%	76,779
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	38,647	60,533	10,198	5,545	7,622	4,845	23,234	145,572	296,196
Creditors Age Analysis									
Total Creditors	6,515	–	–	–	–	–	–	–	6,515

1.2 Table C2: Financial Performance (Standard Classification)

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

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	2,515	249,822	123,074	126,748	103%	299,119
Executive and council		-	10,642	10,371	-	2,124	2,235	(110)	-5%	10,371
Finance and administration		-	286,332	288,747	2,515	247,697	120,840	126,858	105%	288,747
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	189,983	189,731	12,455	34,095	48,750	(14,654)	-30%	189,731
Community and social services		-	11,272	9,909	350	1,060	1,939	(879)	-45%	9,909
Sport and recreation		-	1,709	1,709	131	521	570	(49)	-9%	1,709
Public safety		-	122,623	123,735	1,160	3,374	29,522	(26,149)	-89%	123,735
Housing		-	54,378	54,378	10,814	29,141	16,718	12,423	74%	54,378
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	18,165	18,165	1,531	3,639	5,943	(2,304)	-39%	18,165
Planning and development		-	9,065	9,065	892	1,868	2,735	(867)	-32%	9,065
Road transport		-	9,101	9,101	639	1,771	3,208	(1,437)	-45%	9,101
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	544,801	565,311	24,013	228,152	282,211	(54,059)	-19%	565,311
Energy sources		-	305,388	311,933	16,784	96,277	173,963	(77,686)	-45%	311,933
Water management		-	102,369	111,768	4,582	42,098	54,345	(12,247)	-23%	111,768
Waste water management		-	76,631	81,884	2,410	52,995	33,824	19,171	57%	81,884
Waste management		-	60,413	59,727	237	36,783	20,079	16,703	83%	59,727
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	1,049,923	1,072,326	40,514	515,709	459,978	55,730	12%	1,072,326
Expenditure - Functional										
<i>Governance and administration</i>		-	196,330	198,135	15,654	56,549	70,627	(14,078)	-20%	198,135
Executive and council		-	25,688	26,014	1,907	6,316	14,653	(8,338)	-57%	26,014
Finance and administration		-	164,875	166,520	13,527	49,429	54,179	(4,750)	-9%	166,520
Internal audit		-	5,767	5,602	220	805	1,794	(990)	-55%	5,602
<i>Community and public safety</i>		-	270,059	266,089	27,356	90,893	80,237	10,657	13%	266,089
Community and social services		-	23,788	21,429	1,676	6,338	6,362	(24)	0%	21,429
Sport and recreation		-	26,197	23,953	1,300	4,884	7,506	(2,622)	-35%	23,953
Public safety		-	158,242	159,241	13,238	51,757	51,073	685	1%	159,241
Housing		-	61,832	61,466	11,143	27,914	15,296	12,618	82%	61,466
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	98,242	93,168	6,893	20,063	24,812	(4,749)	-19%	93,168
Planning and development		-	41,730	41,325	3,150	9,388	12,430	(3,042)	-24%	41,325
Road transport		-	51,309	45,684	3,496	9,749	10,861	(1,111)	-10%	45,684
Environmental protection		-	5,203	6,158	247	926	1,522	(596)	-39%	6,158
<i>Trading services</i>		-	471,445	454,013	30,511	124,182	134,338	(10,156)	-8%	454,013
Energy sources		-	264,188	259,498	17,994	73,609	75,052	(1,443)	-2%	259,498
Water management		-	65,699	58,568	3,180	12,847	16,347	(3,500)	-21%	58,568
Waste water management		-	83,332	78,387	5,819	23,870	26,057	(2,187)	-8%	78,387
Waste management		-	58,226	57,559	3,517	13,856	16,882	(3,026)	-18%	57,559
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	1,036,076	1,011,405	80,414	291,687	310,013	(18,326)	-6%	1,011,405
Surplus/ (Deficit) for the year		-	13,847	60,921	(39,899)	224,022	149,966	74,056	49%	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) - M04 October

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	–	2,124	2,235	(110)	-4.9%	10,371
Vote 2 - Corporate Services		–	3,960	9,466	77	1,306	3,160	(1,854)	-58.7%	9,466
Vote 3 - Financial Services		–	249,586	250,657	1,200	232,421	108,155	124,267	114.9%	250,657
Vote 4 - Strategic Services		–	–	–	–	–	–	–	–	–
Vote 5 - Planning & Development		–	74,107	74,554	12,505	36,606	23,661	12,946	54.7%	74,554
Vote 6 - Community Services		–	218,681	213,135	2,518	51,442	58,060	(6,618)	-11.4%	213,135
Vote 7 - Electrical Services		–	305,397	311,941	16,784	96,277	173,966	(77,689)	-44.7%	311,941
Vote 8 - Technical Services		–	187,550	202,202	7,432	95,532	90,743	4,789	5.3%	202,202
Total Revenue by Vote	2	–	1,049,923	1,072,326	40,514	515,709	459,978	55,730	12.1%	1,072,326
Expenditure by Vote	1									
Vote 1 - Executive & Council		–	34,643	34,917	2,336	7,937	17,552	(9,616)	-54.8%	34,917
Vote 2 - Corporate Services		–	39,352	42,833	3,411	11,154	15,649	(4,495)	-28.7%	42,833
Vote 3 - Financial Services		–	103,099	103,778	8,868	33,374	33,243	132	0.4%	103,778
Vote 4 - Strategic Services		–	–	–	–	–	–	–	–	–
Vote 5 - Planning & Development		–	89,406	90,869	13,769	35,169	22,841	12,327	54.0%	90,869
Vote 6 - Community Services		–	276,286	271,537	20,392	79,540	84,364	(4,824)	-5.7%	271,537
Vote 7 - Electrical Services		–	269,342	264,148	18,189	74,343	76,104	(1,761)	-2.3%	264,148
Vote 8 - Technical Services		–	223,949	203,322	13,449	50,170	60,258	(10,089)	-16.7%	203,322
Total Expenditure by Vote	2	–	1,036,076	1,011,405	80,414	291,687	310,013	(18,326)	-5.9%	1,011,405
Surplus/ (Deficit) for the year	2	–	13,847	60,921	(39,899)	224,022	149,966	74,056	49.4%	60,921

1.4 Table C4: Financial Performance (Revenue and Expenditure)

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

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 Source										
Property rates			236,158	236,158	(95)	228,546	103,425	125,121	121%	236,158
Service charges - electricity revenue			287,615	287,615	16,561	91,531	166,722	(75,191)	-45%	287,615
Service charges - water revenue			75,538	75,538	4,336	31,958	43,787	(11,830)	-27%	75,538
Service charges - sanitation revenue			36,961	36,961	(500)	28,317	16,316	12,002	74%	36,961
Service charges - refuse revenue			35,667	35,667	(44)	27,065	13,058	14,007	107%	35,667
Rental of facilities and equipment			5,728	5,728	347	1,612	1,909	(298)	-16%	5,728
Interest earned - external investments			4,722	4,722	309	1,241	1,233	7	1%	4,722
Interest earned - outstanding debtors			16,357	16,357	1,333	4,498	4,305	194	4%	16,357
Dividends received			-	-	-	-	-	-	-	-
Fines, penalties and forfeits			122,543	122,543	1,150	3,795	28,377	(24,582)	-87%	122,543
Licences and permits			1,747	1,747	172	524	569	(45)	-8%	1,747
Agency services			3,150	3,150	469	1,255	1,256	(1)	0%	3,150
Transfers and subsidies			161,320	180,200	11,997	70,252	54,361	15,891	29%	180,200
Other revenue			8,950	8,950	771	2,879	3,007	(128)	-4%	8,950
Gains on disposal of PPE			7,757	7,757	-	270	1,263	(993)	-79%	7,757
Total Revenue (excluding capital transfers and contributions)		-	1,004,214	1,023,094	36,805	493,741	439,588	54,153	12%	1,023,094
Expenditure By Type										
Employee related costs			283,809	249,421	20,326	81,138	65,063	16,075	25%	249,421
Remuneration of councillors			10,023	9,661	692	2,814	2,518	295	12%	9,661
Debt impairment			183,499	183,499	15,292	61,166	61,166	-	-	183,499
Depreciation & asset impairment			30,591	30,591	2,549	10,197	10,197	-	-	30,591
Finance charges			34,041	34,041	(0)	2,020	12,277	(10,258)	-84%	34,041
Bulk purchases			206,632	206,632	14,330	62,174	61,188	986	2%	206,632
Other materials			46,405	46,415	5,281	11,080	12,554	(1,474)	-12%	46,415
Contracted services			158,164	166,324	17,563	47,588	56,376	(8,788)	-16%	166,324
Transfers and subsidies			8,409	8,881	1,320	1,445	1,603	(159)	-10%	8,881
Other expenditure			74,453	75,890	3,061	12,065	27,019	(14,953)	-55%	75,890
Loss on disposal of PPE			50	50	-	-	50	(50)	-100%	50
Total Expenditure		-	1,036,076	1,011,405	80,414	291,687	310,013	(18,326)	-6%	1,011,405
Surplus/(Deficit)		-	(31,863)	11,689	(43,609)	202,054	129,575	72,479	56%	11,689
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			44,350	47,872	3,709	21,911	19,933	1,978	10%	47,872
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)			1,360	1,360	-	56	457	(401)	-88%	1,360
Transfers and subsidies - capital (in-kind - all)			-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	13,847	60,921	(39,899)	224,022	149,966			60,921
Taxation			-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	13,847	60,921	(39,899)	224,022	149,966			60,921
Attributable to minorities			-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	13,847	60,921	(39,899)	224,022	149,966			60,921
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	13,847	60,921	(39,899)	224,022	149,966			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) - M04 October

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	1									
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	17	17	949	(932)	-98%	4,110
Vote 7 - Electrical Services		-	12,200	17,200	236	668	7,551	(6,882)	-91%	17,200
Vote 8 - Technical Services		-	100,159	106,232	5,698	24,565	29,060	(4,495)	-15%	106,232
Total Capital Multi-year expenditure	4,7	-	116,469	127,542	5,952	25,251	37,560	(12,309)	-33%	127,542
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	2,579	2,579	12	77	626	(549)	-88%	2,579
Vote 4 - Strategic Services		-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		-	7,103	7,103	-	3,831	1,951	1,881	96%	7,103
Vote 6 - Community Services		-	22,589	24,386	1,077	6,132	7,119	(987)	-14%	24,386
Vote 7 - Electrical Services		-	5,698	1,350	268	636	306	330	108%	1,350
Vote 8 - Technical Services		-	3,500	3,500	723	1,921	949	972	102%	3,500
Total Capital single-year expenditure	4	-	41,469	38,918	2,081	12,597	10,950	1,647	15%	38,918
Total Capital Expenditure		-	157,938	166,460	8,032	37,848	48,510	(10,662)	-22%	166,460
Capital Expenditure - Functional Classification										
Governance and administration		-	2,879	7,879	12	77	5,926	(5,849)	-99%	7,879
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	2,879	7,879	12	77	5,926	(5,849)	-99%	7,879
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	26,560	28,358	1,094	9,192	8,034	1,157	14%	28,358
Community and social services		-	16,143	16,829	1,077	5,343	4,443	900	20%	16,829
Sport and recreation		-	2,960	2,960	17	17	670	(653)	-97%	2,960
Public safety		-	696	1,808	-	-	1,280	(1,280)	-100%	1,808
Housing		-	6,761	6,761	-	3,831	1,640	2,191	134%	6,761
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	31,258	31,258	1,142	5,994	6,879	(884)	-13%	31,258
Planning and development		-	500	500	21	78	121	(43)	-35%	500
Road transport		-	30,716	30,716	1,121	5,916	6,747	(831)	-12%	30,716
Environmental protection		-	42	42	-	-	10	(10)	-100%	42
Trading services		-	97,241	98,966	5,784	22,585	27,672	(5,087)	-18%	98,966
Energy sources		-	17,898	13,550	504	1,305	2,857	(1,552)	-54%	13,550
Water management		-	47,551	53,624	2,957	13,498	17,482	(3,984)	-23%	53,624
Waste water management		-	25,692	25,692	2,323	6,994	5,853	1,141	19%	25,692
Waste management		-	6,100	6,100	-	789	1,480	(691)	-47%	6,100
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	157,938	166,460	8,032	37,848	48,510	(10,662)	-22%	166,460
Funded by:										
National Government		-	37,949	40,120	5,829	17,100	14,203	2,896	20%	40,120
Provincial Government		-	6,401	7,752	-	3,831	2,744	1,087	40%	7,752
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	44,350	47,872	5,829	20,931	16,948	3,983	24%	47,872
Borrowing	6	-	71,809	71,809	857	9,413	17,001	(7,588)	-45%	71,809
Internally generated funds		-	41,779	46,779	1,347	7,504	14,562	(7,058)	-48%	46,779
Total Capital Funding		-	157,938	166,460	8,032	37,848	48,510	(10,662)	-22%	166,460

1.6 Table C6: Financial Position

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

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	(3,984)	3,911
Call investment deposits		–	5,008	13,634	52,574	13,634
Consumer debtors		–	125,580	88,858	277,323	88,858
Other debtors		–	56,494	11,089	52,118	11,089
Current portion of long-term receivables		–	8	8	8	8
Inventory		–	9,610	8,776	1,249	8,776
Total current assets		–	196,700	126,276	379,288	126,276
Non current assets						
Long-term receivables		–	2,052	2,034	2,670	2,034
Investments		–	9,491	10,807	10,932	10,807
Investment property		–	76,595	76,595	68,820	76,595
Investments in Associate		–	–	–	–	–
Property, plant and equipment		–	1,416,973	1,401,477	1,268,189	1,401,477
Biological		–	–	–	–	–
Intangible		–	120	120	117	120
Other non-current assets		–	17,435	17,435	17,435	17,435
Total non current assets		–	1,522,666	1,508,468	1,368,163	1,508,468
TOTAL ASSETS		–	1,719,366	1,634,743	1,747,451	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	13,225	13,717
Trade and other payables		–	120,106	2,006	30,181	2,006
Provisions		–	47,265	147,001	77,647	147,001
Total current liabilities		–	245,987	187,392	153,582	187,392
Non current liabilities						
Borrowing		–	267,404	264,925	219,871	264,925
Provisions		–	127,801	117,006	105,124	117,006
Total non current liabilities		–	395,205	381,931	324,996	381,931
TOTAL LIABILITIES		–	641,193	569,323	478,577	569,323
NET ASSETS	2	–	1,078,173	1,065,420	1,268,874	1,065,420
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		–	1,032,673	1,019,920	1,223,374	1,019,920
Reserves		–	45,500	45,500	45,500	45,500
TOTAL COMMUNITY WEALTH/EQUITY	2	–	1,078,173	1,065,420	1,268,874	1,065,420

1.7 Table C7: Cash Flow

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

2019/2020 - Table of Monthly Budget Statement - New - 1st October										
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	28,395	114,712	34,737	79,975	230%	205,447
Service charges			404,778	404,778	22,357	74,183	180,502	(106,320)	-59%	404,778
Other revenue			36,691	36,691	32	974	5,515	(4,540)	-82%	36,691
Government - operating			161,320	180,200	10,180	70,232	47,277	22,955	49%	180,200
Government - capital			44,350	47,872	-	23,946	15,786	8,160	52%	47,872
Interest			4,722	4,722	1,642	5,739	644	5,095	791%	4,722
Dividends			-	-	-	-	-	-	-	-
Payments										
Suppliers and employees			(771,148)	(738,798)	(116,193)	(276,233)	(89,746)	186,487	-208%	(738,798)
Finance charges			(23,660)	(23,660)	0	(2,020)	(11,744)	(9,725)	83%	(23,660)
Transfers and Grants			(8,409)	(8,881)	(1,320)	(1,445)	(545)	900	-165%	(8,881)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	54,090	108,371	(54,906)	10,089	182,426	172,337	94%	108,371
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE			9,117	9,117	-	270	1,477	(1,207)	-82%	9,117
Decrease (increase) in non-current debtors			-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables			-	-	(131)	(491)	-	(491)	100%	-
Decrease (increase) in non-current investments			25,000	-	(31)	(124)	-	(124)	100%	-
Payments										
Capital assets			(155,178)	(164,583)	(8,032)	(37,848)	(25,774)	12,074	-47%	(164,583)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(121,061)	(155,466)	(8,194)	(38,194)	(24,297)	13,897	-57%	(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	16	61	92	(31)	-34%	554
Payments										
Repayment of borrowing			(27,783)	(27,783)	-	(2,659)	-	2,659	100%	(27,783)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	44,594	44,580	16	(2,598)	7,035	9,633	137%	44,580
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:			(12,528)	20,059		79,294	20,059			79,294
Cash/cash equivalents at month/year end:			(34,905)	17,544		48,591	185,222			76,779

1.8 Supporting Documentation

1.8.1 SC3: Debtors Age Analysis

WC048 Knysna - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

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	6,616	10,390	1,810	1,347	1,475	837	5,235	11,618	39,327	20,511	-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	13,812	4,624	1,743	1,022	1,104	602	3,621	11,571	38,098	17,920	-	-		
Receivables from Non-ex change Transactions - Property Rates	1400	13,649	28,404	4,192	1,993	1,740	1,615	6,588	49,462	107,641	61,397	-	-		
Receivables from Exchange Transactions - Waste Water Management	1500	1,921	8,864	1,055	532	589	556	3,274	37,618	54,409	42,569	-	-		
Receivables from Exchange Transactions - Waste Management	1600	1,919	7,847	962	517	517	594	2,748	33,217	48,321	37,593	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700	379	121	94	79	74	67	226	6,906	7,944	7,351	-	-		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-		
Other	1900	350	285	343	56	2,124	575	1,540	(4,820)	454	(524)	-	-		
Total By Income Source	2000	38,647	60,533	10,198	5,545	7,622	4,845	23,234	145,572	296,196	186,818	-	-		
2019/20 - totals only		119,040	8,280	6,954	5,539	5,224	4,156	127,416	-	276,609	142,335	0	0		
Debtors Age Analysis By Customer Group															
Organs of State	2200	1,769	909	642	265	88	41	228	638	4,580	1,260	-	-		
Commercial	2300	12,811	11,314	2,710	1,670	2,324	1,662	7,402	40,108	80,002	53,167	-	-		
Households	2400	24,067	48,309	6,846	3,609	5,210	3,143	15,603	104,826	211,613	132,391	-	-		
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	38,647	60,533	10,198	5,545	7,622	4,845	23,234	145,572	296,196	186,818	-	-		

1.8.2 SC4: Creditors Age Analysis

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

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	-	-	-	-	-	-	-	-	-	9
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	6,515	-	-	-	-	-	-	-	6,515	2,064
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	6,515	-	-	-	-	-	-	-	6,515	2,073

1.8.3 SC5: Investment Portfolio

WC048 Knysna - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October

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)	Change in Market Value	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	12,660	37	-	-	12,697
Nedbank - Equitable Share: Ptn of July 2016	03/7881068957/11	Call	Call Deposit	-	6.80%	Call Deposit	65	0	-	-	66
Investec - (Ceded to DBSA)	021941-500	Call	Call Deposit	-	6.75%	Call Deposit	10,901	31	-	-	10,932
Nedbank - CRR	03/7881158212/01	Call	Call Deposit	-	6.55%	Call Deposit	1,028	3	-	-	1,031
ABSA - Ptn-Equitable Share - July 2018	4096329674	Call	Call Deposit	-	3.25%	Call Deposit	129	0	-	-	129
Nedbank - Unspent Loans 2019/20	03/7881078170/10	Call	Call Deposit	-	3.70%	Call Deposit	7,566	17	-	(4,500)	3,084
ABSA - Unspent Loans 2019/20	9358768030	Call	Call Deposit	-	5.20%	Call Deposit	10,122	39	-	-	10,161
STD - Unspent Loans 2019/20	288567420-023	Call	Call Deposit	-	3.70%	Call Deposit	7,565	18	-	(4,500)	3,083
ABSA - Grants	9359187403	Call	Call Deposit	-	5.20%	Call Deposit	10,081	39	-	-	10,120
Standard Bank - MIG2020/21: July 2020	288567420-026	Call	Call Deposit	-	3.45%	Call Deposit	8,387	22	-	(1,800)	6,609
Standard Bank - NDPG 2020/21: July 2020	288567420-027	Call	Call Deposit	-	3.45%	Call Deposit	9,119	24	-	(4,852)	4,291
FMG-2020/21 Unspent	288567420-028	Call	Call Deposit	-		Call Deposit			-	1,300	1,300
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	-	-	-	-	-
NDPG - 2020/21 - July 2020		Notice deposit	Notice deposit		4.48%	2020/09/25	-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2						77,628	230	-	(14,352)	63,506

1.8.4 SC6: Transfers and Grant Receipts

WC048 Knysna - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October

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								%	
RECEIPTS:	1,2								
Operating Transfers and Grants									
National Government:		–	103,781	117,086	–	44,182	30,592	13,590	44.4%
Local Government Equitable Share		–	94,039	107,996	–	42,318	28,479	13,839	48.6%
Local Government Financial Management Grant		–	1,550	1,550	–	1,550	428	1,122	262.5%
Energy Efficiency and Demand Side Management		–	–	–	–	–	–	–	–
Integrated National Electrification (INEP)		–	652	–	–	–	–	–	–
CoGTA: Municipal Infrastructure Grant (MIG)		–	4,329	4,329	–	–	851	(851)	-100.0%
Expanded Public Works Programme Integrated Grant		–	1,254	1,254	–	314	346	(32)	-9.2%
Neighbourhood Development Partnership Grant		–	1,957	1,957	–	–	489	(489)	-100.0%
Provincial Government:		–	57,539	56,536	10,180	26,050	15,229	10,822	71.1%
Disaster and Emergency Services		–	–	–	–	–	–	–	–
Title Deeds Restoration		–	–	–	–	–	–	–	–
LG&H: Community Development Worker		–	56	56	–	–	15	(15)	-100.0%
LG&H: Integrated Housing & Human Settlements		–	47,095	47,095	6,043	17,775	12,992	4,784	36.8%
CA: Library Conditional Operational		–	9,878	8,275	4,137	8,275	1,122	7,153	637.6%
Financial management Capacity Building Grant		–	400	400	–	–	471	(471)	-100.0%
Financial Management Support (WC FMGSG)		–	–	600	–	–	600	(600)	-100.0%
PW: Maintenance & Construction of Transport Infrastructure		–	110	110	–	–	28	(28)	-100.0%
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	10,180	70,232	45,821	24,411	53.3%
Capital Transfers and Grants									
National Government:		–	37,949	33,601	–	23,946	12,590	11,356	90.2%
CoGTA: Municipal Infrastructure Grant (MIG)		–	20,558	20,558	–	14,892	9,334	5,558	59.5%
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%
Provincial Government:		–	6,401	6,401	–	–	1,598	(1,598)	-100.0%
Housing - Capital Grant		–	6,401	6,401	–	–	1,598	(1,598)	-100.0%
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	–	23,946	14,188	9,758	68.8%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	205,670	213,624	10,180	94,178	60,009	34,169	56.9%

1.8.4.1 SC7(1): Transfers and Grant Expenditure

WC048 Knysna - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

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	1,013	44,475	30,592	13,883	45.4%	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	281	440	428	12	2.8%	1,550
Energy Efficiency and Demand Side Management		–	–	–	–	–	–	–	–	–
Integrated National Electrification (INEP)		–	652	–	–	–	–	–	–	–
CoGTA: Municipal Infrastructure Grant (MIG)		–	4,329	4,329	439	439	851	(412)	-48.4%	4,329
Expanded Public Works Programme Integrated Grant		–	1,254	1,254	131	491	346	145	41.9%	1,254
Neighbourhood Development Partnership Grant		–	1,957	1,957	162	787	489	299	61.2%	1,957
Provincial Government:		–	57,539	63,114	10,984	25,777	16,195	9,582	59.2%	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	10,773	25,085	12,992	12,093	93.1%	47,095
CA: Library Conditional Operational		–	9,878	8,275	211	692	1,122	(430)	-38.3%	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	11,997	70,252	46,787	23,464	50.2%	180,200
Capital expenditure of Transfers and Grants										
National Government:		–	37,949	40,120	3,709	18,080	13,037	5,043	38.7%	40,120
CoGTA: Municipal Infrastructure Grant (MIG)		–	20,558	26,630	2,632	12,831	9,334	3,497	37.5%	26,630
Energy Efficiency and Demand Side Management		–	–	–	–	–	–	–	–	–
Integrated National Electrification (INEP)		–	4,348	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant		–	13,043	13,490	1,077	5,249	3,703	1,546	41.8%	13,490
Provincial Government:		–	6,401	7,752	–	3,831	1,638	2,193	133.9%	7,752
Housing - Capital Grant		–	6,401	6,401	–	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	3,709	21,911	14,674	7,237	49.3%	47,872
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	205,670	228,072	15,706	92,163	61,462	30,701	50.0%	228,072

1.8.4.2 SC7(2): Expenditure against Approved Roll-overs

WC048 Knysna - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M04 October

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		-	-	-	-	

1.8.5 SC8: Councillor and Staff Benefits

WC048 Knysna - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October

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		A	B	C						D
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			7,543	7,198	532	2,090	1,871	219	12%	7,198
Pension and UIF Contributions			401	401	31	125	105	20	19%	401
Medical Aid Contributions			45	45	7	29	12	18	149%	45
Motor Vehicle Allowance			1,303	1,303	69	355	343	12	3%	1,303
Cellphone Allowance			732	715	52	214	187	27	14%	715
Housing Allowances			–	–	–	–	–	–	–	–
Other benefits and allowances			–	–	–	–	–	–	–	–
Sub Total - Councillors		–	10,023	9,661	692	2,814	2,518	295	12%	9,661
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			6,260	6,649	526	2,095	1,816	279	15%	6,649
Pension and UIF Contributions			689	703	65	259	190	69	36%	703
Medical Aid Contributions			219	219	19	75	59	16	28%	219
Overtime			–	–	–	–	–	–	–	–
Performance Bonus			121	121	55	55	33	22	69%	121
Motor Vehicle Allowance			950	950	79	317	256	61	24%	950
Cellphone Allowance			266	266	4	15	72	(56)	-79%	266
Housing Allowances			72	72	6	24	19	5	24%	72
Other benefits and allowances			1,382	1,382	14	55	375	(320)	-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	768	2,894	2,819	75	3%	10,362
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			193,582	168,976	12,756	51,704	44,003	7,701	18%	168,976
Pension and UIF Contributions			32,587	27,166	2,325	9,419	6,971	2,448	35%	27,166
Medical Aid Contributions			15,197	12,604	994	4,100	3,231	869	27%	12,604
Overtime			12,472	12,453	1,271	4,496	3,354	1,141	34%	12,453
Performance Bonus			–	–	–	–	–	–	–	–
Motor Vehicle Allowance			7,321	7,321	621	2,489	1,974	515	26%	7,321
Cellphone Allowance			3	3	–	–	1	(1)	-100%	3
Housing Allowances			4,116	2,806	238	938	674	264	39%	2,806
Other benefits and allowances			11,035	10,195	1,105	4,148	2,695	1,453	54%	10,195
Payments in lieu of leave			3,512	3,512	247	950	950	–	–	3,512
Long service awards			1,126	1,126	–	–	303	(303)	-100%	1,126
Post-retirement benefit obligations			(7,101)	(7,101)	–	–	(1,913)	1,913	-100%	(7,101)
Sub Total - Other Municipal Staff		–	273,850	239,059	19,558	78,244	62,244	16,000	26%	239,059
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality		–	293,832	259,082	21,018	83,952	67,582	16,370	24%	259,082
Total Municipal Entities		–	–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS		–	293,832	259,082	21,018	83,952	67,582	16,370	24%	259,082
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		–	283,809	249,421	20,326	81,138	65,063	16,075	25%	249,421

1.8.6 SC9: Monthly targets for Cash Receipts and Payments

WC048 Knysna - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M04 October

Description	Ref	Budget Year 2020/21												2020/21 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
R thousands	1															
Cash Receipts By Source																
Property rates		18,255	30,463	37,599	28,395	14,688	12,839	13,689	14,532	14,547	12,538	14,483	(6,581)	205,447	243,952	259,809
Service charges - electricity revenue		23,519	21,674	26,443	25,333	5,717	23,965	21,254	2,872	16,174	15,206	15,115	91,216	288,488	306,435	325,531
Service charges - water revenue		371	4,815	7,228	6,436	1,188	4,979	4,416	597	3,360	3,159	3,140	24,287	63,975	76,962	81,941
Service charges - sanitation revenue		374	3,082	4,041	2,822	1,575	1,375	1,336	2,127	1,738	2,091	1,639	3,039	25,239	37,507	39,945
Service charges - refuse		(2,166)	2,269	3,088	1,941	1,518	1,355	1,506	1,488	1,459	1,577	1,416	11,626	27,076	38,315	42,913
Rental of facilities and equipment		338	324	603	347	334	334	334	334	334	334	334	458	4,408	4,629	5,492
Interest earned - external investments		217	330	384	309	253	214	144	110	524	395	543	1,299	4,722	9,443	9,443
Interest earned - outstanding debtors		1,086	1,051	1,029	1,333	–	–	–	–	–	–	–	(4,498)	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		521	669	1,455	1,150	1,054	913	1,016	1,664	1,999	2,444	2,072	3,478	18,435	25,787	27,076
Licences and permits		68	129	154	172	130	87	135	139	108	89	89	447	1,747	1,835	1,926
Agency services		96	287	403	469	275	271	349	339	212	208	210	31	3,150	3,308	3,473
Transfer receipts - operating		50,510	7,711	1,832	10,180	13,406	23,929	10,618	15,584	13,998	7,418	7,631	17,384	180,200	133,709	139,112
Other revenue		699	703	706	771	757	1,072	419	878	448	842	776	879	8,950	9,544	10,022
Cash Receipts by Source		93,888	73,506	84,963	79,659	40,895	71,332	55,215	40,665	54,901	46,303	47,449	143,062	831,838	891,425	946,683
Other Cash Flows by Source																
Transfer receipts - capital		17,370	–	6,576	–	769	4,149	769	769	3,614	4,926	1,270	7,658	47,872	57,001	51,463
Contributions & Contributed assets		–	56	–	–	115	163	64	133	68	128	118	515	1,360	1,428	1,499
Proceeds on disposal of PPE		175	–	95	–	25	35	927	29	15	28	25	6,405	7,757	8,145	8,552
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	7,891	5,226	2,921	2,856	6,315	7,795	8,545	30,259	71,809	56,763	55,020
Increase in consumer deposits		8	37	1	16	46	46	46	46	46	46	46	170	554	578	602
Receipt of non-current debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Receipt of non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Change in non-current investments		(32)	(31)	(30)	(31)	–	–	–	–	–	–	–	124	–	–	–
Total Cash Receipts by Source		111,409	73,569	91,604	79,644	49,742	80,951	59,943	44,498	64,958	59,226	57,454	188,193	961,190	1,015,340	1,063,820
Cash Payments by Type																
Employee related costs		19,550	20,912	20,351	20,326	27,679	17,837	19,278	17,899	18,813	18,459	18,458	19,851	239,412	285,744	299,350
Remuneration of councillors		702	715	704	692	655	654	634	636	722	722	722	2,102	9,661	10,497	11,004
Interest paid		563	889	568	(0)	3,711	6,222	975	388	287	246	3,711	6,099	23,660	28,261	30,389
Bulk purchases - Electricity		126	24,049	23,669	14,330	18,100	31,907	9,526	15,757	11,421	13,894	15,435	26,088	204,302	218,044	232,291
Bulk purchases - Water & Sewer		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials		222	2,561	3,015	5,281	3,975	4,515	4,440	3,696	4,313	4,679	4,353	4,840	45,892	33,131	33,770
Contracted services		8,344	8,971	12,710	17,563	16,478	19,176	15,358	16,888	15,628	15,591	16,307	1,434	164,448	174,895	173,330
Grants and subsidies paid - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and subsidies paid - other		10	–	115	1,320	733	536	516	683	891	772	834	2,471	8,881	3,939	4,859
General expenses		3,320	3,522	2,163	3,061	6,846	5,501	6,336	6,241	5,333	4,790	4,898	23,073	75,083	65,674	68,534
Cash Payments by Type		32,838	61,618	63,294	62,573	78,178	86,348	57,062	62,189	57,409	59,153	64,718	85,957	771,338	820,186	853,527
Other Cash Flows/Payments by Type																
Capital assets		3,402	8,588	17,826	8,032	16,614	11,428	6,944	6,817	13,546	16,427	17,886	37,072	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	72,123	–	–	–	–	–	–	–	(126,098)	–	–	–
Total Cash Payments by Type		62,650	74,566	106,984	142,728	94,792	111,667	64,006	69,006	70,955	75,580	82,604	8,165	963,704	997,944	1,032,037
NET INCREASE/(DECREASE) IN CASH HELD		48,759	(998)	(15,379)	(63,085)	(45,050)	(30,717)	(4,064)	(24,508)	(5,997)	(16,353)	(25,151)	180,028	(2,514)	17,396	31,783
Cash/cash equivalents at the month/year beginning:		79,294	128,052	127,055	111,675	48,591	3,540	(27,176)	(31,240)	(55,748)	(61,745)	(78,098)	(103,249)	79,294	76,779	94,175
Cash/cash equivalents at the month/year end:		128,052	127,055	111,675	48,591	3,540	(27,176)	(31,240)	(55,748)	(61,745)	(78,098)	(103,249)	76,779	76,779	94,175	125,958

1.8.7 SC13(a): Capital Expenditure on New Assets

WC048 Knysna - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M04 October

VC040 Rhynsha - Supporting table SC13a monthly Budget Statement - Capital expenditure on new assets by asset class - mo4 October										
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	38,364	3,436	9,359	12,335	2,976	24.1%	38,364
Electrical Infrastructure		-	13,698	14,350	504	944	6,979	6,035	86.5%	14,350
MV Switching Stations			1,700	1,700	234	234	412	178	43.2%	1,700
MV Networks			6,800	11,800	2	434	6,360	5,926	93.2%	11,800
LV Networks			4,348	-	-	7	-	(7)	100.0%	-
Capital Spares			850	850	268	268	206	(62)	-30.1%	850
Water Supply Infrastructure		-	17,459	17,459	2,854	7,549	3,790	(3,759)	-99.2%	17,459
Dams and Weirs			8,959	8,959	2,854	7,549	1,792	(5,757)	-321.3%	8,959
Boreholes			-	-	-	-	-	-	-	-
Reservoirs			-	-	-	-	-	-	-	-
Pump Stations			2,000	2,000	-	-	485	485	100.0%	2,000
Water Treatment Works			1,500	1,500	-	-	300	300	100.0%	1,500
Capital Spares			5,000	5,000	-	-	1,213	1,213	100.0%	5,000
Sanitation Infrastructure		-	2,455	2,455	-	-	596	596	100.0%	2,455
Pump Station			1,000	1,000	-	-	243	243	100.0%	1,000
Reticulation			1,455	1,455	-	-	353	353	100.0%	1,455
Solid Waste Infrastructure		-	4,000	4,000	-	789	971	182	18.7%	4,000
Capital Spares			4,000	4,000	-	789	971	182	18.7%	4,000
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		-	900	900	-	-	218	218	100.0%	900
Community Facilities		-	600	600	-	-	146	146	100.0%	600
Cemeteries/Crematoria			600	600	-	-	146	146	100.0%	600
Sport and Recreation Facilities		-	300	300	-	-	73	73	100.0%	300
Indoor Facilities			-	-	-	-	-	-	-	-
Outdoor Facilities			300	300	-	-	73	73	100.0%	300
Capital Spares			-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		-	6,401	6,401	-	3,831	1,553	(2,278)	-146.7%	6,401
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	6,401	6,401	-	3,831	1,553	(2,278)	-146.7%	6,401
Staff Housing			-	-	-	-	-	-	-	-
Social Housing			6,401	6,401	-	3,831	1,553	(2,278)	-146.7%	6,401
Capital Spares			-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	1,972	1,972	12	77	478	402	84.0%	1,972
Computer Equipment			1,972	1,972	12	77	478	402	84.0%	1,972
Furniture and Office Equipment		-	157	157	-	2	38	36	95.0%	157
Furniture and Office Equipment			157	157	-	2	38	36	95.0%	157
Machinery and Equipment		-	1,338	1,338	21	78	325	246	75.9%	1,338
Machinery and Equipment			1,338	1,338	21	78	325	246	75.9%	1,338
Transport Assets		-	1,700	2,812	-	-	1,751	1,751	100.0%	2,812
Transport Assets			1,700	2,812	-	-	1,751	1,751	100.0%	2,812
Land		-	360	360	-	-	87	87	100.0%	360
Land			360	360	-	-	87	87	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	52,303	3,469	13,348	16,786	3,439	20.5%	52,303

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

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

Description	Ref	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	689	4,856	5,572	717	12.9%	22,496
Roads Infrastructure		-	14,896	14,896	209	3,278	3,483	205	5.9%	14,896
Roads			14,896	14,896	209	3,278	3,483	205	5.9%	14,896
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	500	500	-	361	100	(261)	-260.7%	500
Capital Spares			500	500	-	361	100	(261)	-260.7%	500
Water Supply Infrastructure		-	5,500	5,500	463	1,200	1,652	452	27.4%	5,500
Water Treatment Works			3,500	3,500	-	-	1,167	1,167	100.0%	3,500
Bulk Mains			-	-	-	-	-	-	-	-
Distribution			2,000	2,000	463	1,200	485	(714)	-147.2%	2,000
Sanitation Infrastructure		-	1,200	1,200	-	-	240	240	100.0%	1,200
Capital Spares			1,200	1,200	-	-	240	240	100.0%	1,200
Coastal Infrastructure		-	400	400	17	17	97	80	82.1%	400
Promenades			400	400	17	17	97	80	82.1%	400
Capital Spares			-	-	-	-	-	-	-	-
Computer Equipment		-	100	100	-	-	24	24	100.0%	100
Computer Equipment			100	100	-	-	24	24	100.0%	100
Total Capital Expenditure on renewal of existing assets	1	-	22,596	22,596	689	4,856	5,596	741	13.2%	22,596

1.8.9 SC13(c): Expenditure on Repairs & Maintenance

WC048 Knysna - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October

Description	Ref	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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	51,061	51,061	2,821	9,399	15,361	5,962	38.8%	51,061
Roads Infrastructure		–	20,054	20,054	1,260	1,378	3,818	2,440	63.9%	20,054
Roads			20,000	20,000	1,260	1,378	3,800	2,422	63.7%	20,000
Capital Spares			54	54	–	–	18	18	100.0%	54
Storm water Infrastructure		–	1,500	1,500	16	1,079	400	(679)	-169.9%	1,500
Storm water Conveyance			1,500	1,500	16	1,079	400	(679)	-169.9%	1,500
Electrical Infrastructure		–	15,970	15,970	306	3,451	5,064	1,613	31.9%	15,970
HV Substations			1,600	1,600	–	160	320	160	49.9%	1,600
HV Switching Station			2,500	2,500	–	–	500	500	100.0%	2,500
HV Transmission Conductors			1,250	1,250	–	(1)	833	834	100.1%	1,250
MV Networks			7,200	7,200	172	2,245	2,567	322	12.5%	7,200
LV Networks			3,420	3,420	134	1,046	844	(202)	-24.0%	3,420
Capital Spares			–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	8,037	8,037	325	802	3,579	2,777	77.6%	8,037
Water Treatment Works			4,640	4,640	333	690	2,280	1,590	69.8%	4,640
Capital Spares			3,397	3,397	(8)	113	1,299	1,186	91.3%	3,397
Sanitation Infrastructure		–	5,300	5,300	913	2,683	2,433	(250)	-10.3%	5,300
Waste Water Treatment Works			5,300	5,300	913	2,683	2,433	(250)	-10.3%	5,300
Solid Waste Infrastructure		–	200	200	2	4	67	62	93.3%	200
Landfill Sites			–	–	–	–	–	–	–	–
Waste Transfer Stations			200	200	2	4	67	62	93.3%	200
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Community Assets		–	5,064	5,064	91	353	2,418	2,065	85.4%	5,064
Community Facilities		–	3,164	3,164	91	247	1,551	1,305	84.1%	3,164
Halls			150	150	–	–	270	270	100.0%	150
Fire/Ambulance Stations			240	240	–	1	80	79	98.6%	240
Testing Stations			–	–	–	–	–	–	–	–
Museums			10	10	–	–	19	19	100.0%	10
Libraries			448	448	44	57	149	92	61.8%	448
Cemeteries/Crematoria			401	401	26	96	167	71	42.3%	401
Police			220	220	4	5	43	38	89.3%	220
Parks			–	–	–	–	–	–	–	–
Public Open Space			1,695	1,695	17	87	823	736	89.4%	1,695
Sport and Recreation Facilities		–	1,900	1,900	–	107	867	760	87.7%	1,900
Indoor Facilities			–	–	–	–	–	–	–	–
Outdoor Facilities			1,900	1,900	–	107	867	760	87.7%	1,900
Capital Spares			–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Other assets		–	2,394	2,394	37	91	1,261	1,170	92.8%	2,394
Operational Buildings		–	1,994	1,994	1	24	1,135	1,111	97.9%	1,994
Municipal Offices			624	624	1	18	128	110	85.8%	624
Depots			1,370	1,370	–	5	1,007	1,001	99.5%	1,370
Capital Spares			–	–	–	–	–	–	–	–
Housing		–	400	400	36	67	127	59	46.8%	400
Staff Housing			350	350	36	67	117	49	42.2%	350
Social Housing			50	50	–	–	10	10	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	–	–	25	25	100.0%	75
Furniture and Office Equipment			75	75	–	–	25	25	100.0%	75
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment			–	–	–	–	–	–	–	–
Transport Assets		–	5,270	5,270	693	1,916	1,819	(97)	-5.3%	5,270
Transport Assets			5,270	5,270	693	1,916	1,819	(97)	-5.3%	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	3,643	11,759	20,884	9,125	43.7%	63,863

1.8.10 SC13(d): Depreciation

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

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	7,559	7,559	–		22,676
Roads Infrastructure			–	4,285	4,285	357	1,428	1,428	–		4,285
Roads				4,285	4,285	357	1,428	1,428	–		4,285
Storm water Infrastructure			–	666	666	56	222	222	–		666
Drainage Collection				625	625	52	208	208	–		625
Storm water Conveyance				42	42	3	14	14	–		42
Attenuation				–	–	–	–	–	–		–
Electrical Infrastructure			–	5,313	5,313	443	1,771	1,771	–		5,313
Power Plants				129	129	11	43	43	–		129
HV Substations				5,184	5,184	432	1,728	1,728	–		5,184
Water Supply Infrastructure			–	7,961	7,961	663	2,654	2,654	–		7,961
Pump Stations				198	198	16	66	66	–		198
Water Treatment Works				3,860	3,860	322	1,287	1,287	–		3,860
Bulk Mains				–	–	–	–	–	–		–
Distribution				3,904	3,904	325	1,301	1,301	–		3,904
Sanitation Infrastructure			–	4,045	4,045	337	1,348	1,348	–		4,045
Pump Station				200	200	17	67	67	–		200
Reticulation				1,868	1,868	156	623	623	–		1,868
Waste Water Treatment Works				1,926	1,926	161	642	642	–		1,926
Outfall Sewers				–	–	–	–	–	–		–
Toilet Facilities				50	50	4	17	17	–		50
Capital Spares				–	–	–	–	–	–		–
Solid Waste Infrastructure			–	353	353	29	118	118	–		353
Landfill Sites				353	353	29	118	118	–		353
Rail Infrastructure			–	–	–	–	–	–	–		–
Coastal Infrastructure			–	–	–	–	–	–	–		–
Information and Communication Infrastructure			–	53	53	4	18	18	–		53
Distribution Layers				53	53	4	18	18	–		53
Capital Spares				–	–	–	–	–	–		–
Community Assets			–	1,937	1,937	161	646	646	–		1,937
Community Facilities			–	1,552	1,552	129	517	517	–		1,552
Halls				119	119	10	40	40	–		119
Centres				178	178	15	59	59	–		178
Fire/Ambulance Stations				233	233	19	78	78	–		233
Testing Stations				2	2	0	1	1	–		2
Museums				6	6	0	2	2	–		6
Galleries				–	–	–	–	–	–		–
Theatres				2	2	0	1	1	–		2
Libraries				490	490	41	163	163	–		490
Cemeteries/Crematoria				20	20	2	7	7	–		20
Police				45	45	4	15	15	–		45
Parks				144	144	12	48	48	–		144
Public Open Space				–	–	–	–	–	–		–
Nature Reserves				–	–	–	–	–	–		–
Public Ablution Facilities				8	8	1	3	3	–		8
Markets				–	–	–	–	–	–		–
Stalls				21	21	2	7	7	–		21
Abattoirs				–	–	–	–	–	–		–
Airports				–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals				285	285	24	95	95	–		285
Capital Spares				–	–	–	–	–	–		–
Sport and Recreation Facilities			–	385	385	32	128	128	–		385
Indoor Facilities				1	1	0	0	0	–		1
Outdoor Facilities				384	384	32	128	128	–		384
Capital Spares				–	–	–	–	–	–		–
Heritage assets			–	–	–	–	–	–	–		–
Investment properties			–	159	159	13	53	53	–		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	52	52	–		155
Improved Property				155	155	13	52	52	–		155
Unimproved Property				–	–	–	–	–	–		–
Other assets			–	419	419	35	140	140	–		419
Operational Buildings			–	419	419	35	140	140	–		419
Municipal Offices				419	419	35	140	140	–		419
Housing				–	–	–	–	–	–		–
Biological or Cultivated Assets			–	–	–	–	–	–	–		–
Biological or Cultivated Assets				–	–	–	–	–	–		–
Intangible Assets			–	16	16	1	5	5	–		16
Services				–	–	–	–	–	–		–
Licences and Rights			–	16	16	1	5	5	–		16
Computer Software and Applications				16	16	1	5	5	–		16
Lease Settlement Software Applications				–	–	–	–	–	–		–
Unspecified				–	–	–	–	–	–		–
Computer Equipment			–	1,284	1,284	107	428	428	–		1,284
Computer Equipment				1,284	1,284	107	428	428	–		1,284
Furniture and Office Equipment			–	1,015	1,015	85	338	338	–		1,015
Furniture and Office Equipment				1,015	1,015	85	338	338	–		1,015
Machinery and Equipment			–	519	519	43	173	173	–		519
Machinery and Equipment				519	519	43	173	173	–		519
Transport Assets			–	2,566	2,566	214	855	855	–		2,566
Transport Assets				2,566	2,566	214	855	855	–		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	10,197	10,197	–		30,591

1.8.11 SC13(e): Upgrading of Existing Assets

WC048 Knysna - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M04

Description		Ref	2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2020/21 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	2,797	14,304	21,097	6,793	32.2%	72,622
Roads Infrastructure			-	15,820	15,820	835	2,560	3,164	604	19.1%	15,820
Roads				15,820	15,820	835	2,560	3,164	604	19.1%	15,820
Storm water Infrastructure			-	250	250	-	17	61	43	71.5%	250
Drainage Collection				250	250	-	17	61	43	71.5%	250
Storm water Conveyance				-	-	-	-	-	-	-	-
Attenuation				-	-	-	-	-	-	-	-
Electrical Infrastructure			-	3,700	3,700	-	-	778	778	100.0%	3,700
MV Substations				3,700	3,700	-	-	778	778	100.0%	3,700
Water Supply Infrastructure			-	24,592	30,665	(361)	4,749	12,040	7,290	60.6%	30,665
Pump Stations				4,000	10,073	(1,438)	969	7,043	6,075	86.2%	10,073
Water Treatment Works				-	-	-	-	-	-	-	-
Bulk Mains				2,000	2,000	625	1,766	485	(1,280)	-263.8%	2,000
Distribution				18,592	18,592	453	2,015	4,511	2,496	55.3%	18,592
Sanitation Infrastructure			-	21,787	21,787	2,323	6,977	4,957	(2,020)	-40.7%	21,787
Pump Station				9,000	9,000	-	1,187	2,184	996	45.6%	9,000
Reticulation				5,061	5,061	1,821	4,217	1,221	(2,996)	-245.5%	5,061
Waste Water Treatment Works				1,674	1,674	(127)	75	342	267	78.0%	1,674
Outfall Sewers				6,052	6,052	629	1,497	1,210	(287)	-23.7%	6,052
Toilet Facilities				-	-	-	-	-	-	-	-
Capital Spares				-	-	-	-	-	-	-	-
Solid Waste Infrastructure			-	400	400	-	-	97	97	100.0%	400
Landfill Sites				-	-	-	-	-	-	-	-
Waste Transfer Stations				400	400	-	-	97	97	100.0%	400
Rail Infrastructure				-	-	-	-	-	-	-	-
Coastal Infrastructure				-	-	-	-	-	-	-	-
Information and Communication Infrastructure				-	-	-	-	-	-	-	-
Community Assets			-	17,853	18,539	1,077	5,341	4,810	(531)	-11.0%	18,539
Community Facilities			-	15,293	15,979	1,077	5,341	4,237	(1,104)	-26.1%	15,979
Halls				15,293	15,740	1,077	5,341	4,157	(1,184)	-28.5%	15,740
Libraries				-	239	-	-	80	80	100.0%	239
Sport and Recreation Facilities			-	2,560	2,560	-	-	573	573	100.0%	2,560
Indoor Facilities				-	-	-	-	-	-	-	-
Outdoor Facilities				2,560	2,560	-	-	573	573	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	-	-	121	121	100.0%	500
Computer Equipment				500	500	-	-	121	121	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	3,874	19,645	26,028	6,383	24.5%	91,661

Municipal Manager's Quality Certificate

QUALITY CERTIFICATE

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

(mark as appropriate)

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

for the month ending October 2020 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Dr LA Scheepers
Acting Municipal Manager
Knysna Municipality (WC048)

Signature: _____

