



KNYSNA
Municipality Munisipaliteit uMasipala

inclusive || innovative || inspired

Monthly Budget Statement

(Section 71 of the MFMA)

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

October 2021



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PART 1: IN-YEAR REPORT

1. LEGAL CONTEXT

1.1 Monthly Budget Statement

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

- “(1) The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality’s budget reflecting the following particulars for that month and for the financial year up to the end of that month:*
- (a) Actual revenue, per revenue source;*
 - (b) Actual borrowings;*
 - (c) Actual expenditure, per vote;*
 - (d) Actual capital expenditure, per vote*
 - (e) The amount of any allocations received;*
 - (f) Actual expenditure on those allocations, excluding expenditure on –*
 - (i) Its share of the local government equitable share; and*
 - (ii) Allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and*
 - (g) When necessary, an explanation of –*
 - (i) Any material variances from the municipality’s projected revenue by source, and from the municipality’s expenditure projections per vote;*
 - (ii) Any material variances from the service delivery and budget implementation plan; and*
 - (iii) Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality’s approved budget.*
- (2) The statement must include –*
- (a) A projection of the relevant municipality’s revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and*
 - (b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87(10).*
- (3) The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality’s approved budget.*

- (4) *The statement to the provincial treasury must be in the format of a signed document and in electronic format.*
- (5) *The accounting officer of a municipality which has received an allocation referred to in subsection (1)(e) during any particular month must, by no later than 10 working days after the end of that month, submit that part of the statement reflecting the particulars referred to in subsection (1)(e) and (f) to the national or provincial organ of state or municipality which transferred the allocation.*
- (6) *The provincial treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the municipalities' budgets, per municipality and per municipal entity.*
- (7) *The provincial treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of municipalities' budgets per municipality and per municipal entity. The MEC for finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each quarter".*

1.2 Responsibility of the Executive Mayor

Section 54 of the MFMA determines that:

- "(1) On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must –*
- (a) Consider the statement or report;*
 - (b) Check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;*
 - (c) Consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget;*
 - (d) Issue any appropriate instructions to the accounting officer to ensure –*
 - (i) That the budget is implemented in accordance with the service delivery and budget implementation plan; and*
 - (ii) That spending of funds and revenue collection proceed in accordance with the budget;*
 - (e) Identify any financial problems facing the municipality, including any emerging or impending financial problems; and*

- (f) In the case of a section 72 report, submit the report to the council by 31 January of each year.*
- (2) If the municipality faces any serious financial problems, the mayor must –*
 - (a) Promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems, which may include –*
 - (i) Steps to reduce spending when revenue is anticipated to be less than projected in the municipality's approved budget;*
 - (ii) The tabling of an adjustments budget; or*
 - (iii) Steps in terms of Chapter 13; and*
 - (b) Alert the council and the MEC for local government in the province to those problems.*
- (3) The mayor must ensure that any revisions of the service delivery and budget implementation plan are made public promptly”.*

2. EXECUTIVE MAYOR'S REPORT

2.1 In-Year Report – Monthly Budget Statement

- 2.1.1 This report represents the Section 71 MFMA monthly budget statement for the month ending 31 October 2021, and reflects the implementation of the budget and the financial state of affairs of the Municipality.
- 2.1.2 I hereby wish to submit a report to the Mayoral Committee on the implementation of the budget and the financial state of affairs of the Municipality as at the end of October 2021.
- 2.1.3 Further to the above, Section 54(1) of the MFMA determines that the Executive Mayor must consider the Section 71 report submitted by the Accounting Officer and assess whether the Municipality's approved budget is implemented in accordance with the approved Service Delivery Budget Implementation Plan (SDBIP), and if necessary issue appropriate instructions to the Accounting Officer.

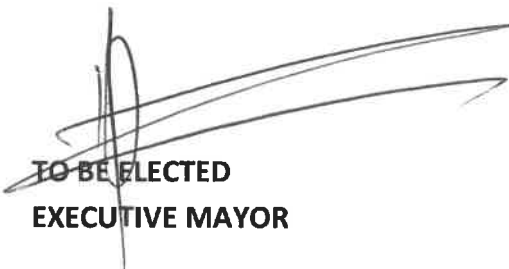
2.2 Financial Problems or Risks Facing the Municipality

- 2.2.1 There are currently no immediate cash flow problems facing the Municipality.
- 2.2.2 The Integrated Human Settlements Grant expenditure increased with R 1.5 million from R 55.8 million to R 57.3 million that needs to be collected from the Department of Human Settlements. The Municipality cannot afford to subsidise the housing function that is a functional area of concurrent national and provincial legislative competence in terms of Schedule 4A of the Constitution of the Republic of South Africa.
- 2.2.3 Revenue collection in the 2021/2022 financial year still requires improvement to ensure financial sustainability.
- 2.2.4 Strict expenditure control in the 2021/2022 financial year must be applied to ensure that unauthorised expenditure is avoided and that there is no abuse of municipal funds.

2.3 Recommendations

- (a) That the Mayoral Committee notes the Section 71 monthly budget statement report for October 2021.

- (b) That the Mayoral Committee notes that the Section 71 monthly budget statement report for the month ending 31 October 2021 was submitted to the Executive Mayor, the National Treasury and the Western Cape Provincial Treasury on 15 November 2021, being the 10th working day after the end of October 2021.
- (c) That the Mayoral Committee notes that the Section 71 monthly budget for the month ending 31 October 2021 will be published on the municipal website.



**TO BE ELECTED
EXECUTIVE MAYOR**

15 November 2021

3. ACCOUNTING OFFICER'S REPORT

3.1 Introduction

- 3.1.1 In accordance with Section 71(1) of the Municipal Finance Management Act (MFMA), I submit the required statement on the state of Knysna Municipality's budget reflecting the financial information for the month ending 31 October 2021.
- 3.1.2 Section 54(1) of the MFMA requires from the mayor of a municipality to take certain actions, if needed, following receipt of this report to ensure that the approved budget is implemented in accordance with the projections contained in the Service Delivery and Budget Implementation Plan (SDBIP).
- 3.1.3 The financial performance of the operating and capital budget for the 2021/2022 financial year, and an overview of the financial position of the Municipality, is provided below.

3.2 Financial Performance Overview

3.2.1 Actual operating revenue (Row 15 in Table 1 below) of R 367.3 million compared to the year to date budgeted operating revenue of R 368.3 million results in a negative variance of R 960 thousand (capital grants excluded). Variances of a material value in nature in the operating revenue budget are presented with appropriate comments in the table below.

Row Number	Description	Original Budget	Current Budget (Including Virements)	Year-to-Date Actual	Year-to-Date Budget	Positive / (Negative) Variance	Positive / (Negative) Variance %	Reasons for Negative Variances and Variances in Excess of 5% (D - E)
Column Reference	A	B	C	D	E	F	G	H
1	Property Rates	248,920,705	248,920,705	132,240,926	130,433,909	1,807,017	1.4%	Property rates reflects a positive variance of R1.8 million or 1.4%.
2	Electricity Revenue	306,741,849	306,741,849	113,484,612	109,040,581	4,444,031	4.1%	Electricity revenue shows a positive variance of R4.4 million or 4.1%. Bulk electricity and prepaid electricity sales are the main contributors to the positive variance. An amount of R1.2 million for prepaid water sales is recorded as prepaid electricity sales and needs to be corrected.
3	Water Revenue	74,860,303	74,860,303	27,084,368	30,008,954	-2,924,586	-9.7%	Water revenue shows a negative variance of R2.9 million or 9.7%. Indigent subsidies (revenue forgone of R1.4 million) and prepaid water sales of R1.2 million not recorded are the two main contributors.
4	Sanitation Revenue	29,930,326	29,930,326	15,145,970	16,198,009	-1,052,039	-6.5%	Sanitation revenue shows a negative variance of R1.0 million or 6.5%. Business property rebates (R430 thousand) and indigent subsidies (R527 thousand) are the main contributors to this negative variance.
5	Refuse Revenue	28,273,392	28,273,392	13,621,413	14,699,419	-1,078,006	-7.3%	Refuse revenue shows a negative variance of R1.0 million or 7.3%. The write-back of refuse charges on business properties and indigent subsidies are the main contributors to this negative variance.
6	Rental Revenue	5,947,784	5,947,784	1,469,959	1,653,456	-183,497	-11.1%	The negative variance of R183 thousand is an immaterial amount after four months of the financial year. The budget for the hiring of bulk containers needs to be reviewed in the Adjustments Budget.
7	Interest on Investments	3,650,000	3,650,000	557,264	1,068,720	-511,456	-47.9%	The negative variance of R511 thousand or 47.9% might have to be reduced in the February 2022 Adjustments Budget.
8	Interest on Debtors	16,261,650	16,261,650	5,695,968	5,429,607	266,361	4.9%	Interest on Debtors show a positive variance of R266 thousand or 4.9%.
9	Fines Revenue	92,551,488	92,551,488	6,294	1,347	4,947	367.3%	The positive variance relates to Library fines recovered and is an immaterial amount at this stage.
10	Licences Revenue	1,580,277	1,580,277	527,313	518,468	8,845	1.7%	Licence revenue shows a positive variance of R8 thousand or 1.7%.
11	Agency Services	3,780,000	3,780,000	1,336,353	1,112,536	223,817	20.1%	The positive variance of R223 thousand or 20.1% is due to incorrect pro-rata budget allocations and needs to be adjusted with the February 2022 Adjustments Budget.
12	Operating Grants	151,129,834	151,826,193	52,660,646	55,311,847	-2,651,201	-4.8%	The negative variance of R2.6 million or 4.8% is mainly due to housing grant revenue not being recognised as revenue at the reporting date.
13	Other Revenue	8,949,170	8,949,170	3,510,938	2,824,752	686,186	24.3%	Other revenue realised a positive variance of R686 thousand or 24.3%. Building plan fees of R692 thousand is the main contributor.
14	Gains on Disposal of PPE	250,000	250,000	0	0	0	#DIV/0!	
15	Total Revenue (Capital Grants Excluded)	972,826,778	973,523,137	367,342,024	368,301,605	-959,581	-0.3%	

3.2.2 Actual operating expenditure (Row 27 in Table 1 below) of R 244.5 million compared to the year to date budgeted operating expenditure of R 243.7 million results in a negative variance of R 763 thousand. Variances of a material value in nature in the operating expenditure budget are presented with appropriate comments in the table below.

Table 1: Variances between Year-to-Date Actual and Year-to-Date Budget								
Row Number	Description	Original Budget	Current Budget (Including Variances)	Year-to-Date Actual	Year-to-Date Budget	Positive / (Negative) Variance	Positive / (Negative) Variance %	Reasons for Negative Variances and Variances in Excess of 5% (D - E)
Column Reference	A	B	C	D	E	F	G	H
16	Employee Related Costs	290,454,556	290,454,556	80,885,930	81,137,766	251,836	0.3%	Employee related costs shows a positive variance of R251 thousand or 0.3%
17	Remuneration of Councillors	10,373,294	10,373,294	3,031,129	3,357,993	326,864	9.7%	Positive variance of R326 or 9.7%.
18	Bad Debt Provision	131,220,351	131,220,351	16,740,120	16,740,120	0	0.0%	
19	Depreciation	45,670,094	45,670,094	0	0	0	#DIV/0!	Depreciation expenditure is only recognised after the final depreciation run at the end of the financial year.
20	Finance Charges	26,689,380	26,689,380	1,631,901	1,734,049	102,148	5.9%	Finance charges shows a positive variance of R102 thousand.
21	Bulk Purchases	229,094,800	229,094,800	72,701,545	73,923,194	1,221,649	1.7%	Bulk purchases shows a positive variance of R1.2 million or 1.7%. It is still early in the financial year to speculate if bulk electricity purchases will realise a saving that can be utilised for other expenditure.
22	Other Materials	42,655,082	42,738,082	12,181,955	14,136,519	1,954,564	13.8%	Other materials realised a saving of R1.9 million or 13.8%. The expenditure amounts to 28.5% of budgeted expenditure after four months of the financial year.
23	Contracted Services	133,214,229	133,647,692	32,645,839	29,937,855	-2,707,984	-9.0%	Contracted services realised an over-expenditure of R2.7 million or 9.0%. The expenditure amounts to 24.4% of budgeted expenditure after four months of the financial year. Security services (R1.9 million) and maintenance of water infrastructure (R2.4 million) are the main contributors.
24	Donations and Subsidies	4,876,643	4,813,083	1,659,722	1,367,888	-291,834	-21.3%	Donations realised an over-expenditure of R291 thousand or 21.3%. The expenditure amounts to 34.5% of budgeted expenditure after four months of the financial year.
25	Other Expenditure	57,856,246	57,403,343	23,078,465	21,457,791	-1,620,674	-7.6%	Other expenditure realised an over-expenditure of R1.6 million or 7.6%. The expenditure amounts to 40.2% of budgeted expenditure after four months of the financial year. Transport of waste to the Mossel Bay landfill site (R940 thousand) and IT software licences (R524 thousand) are the main contributors. Of the budgeted software licences of R5.6 million, an amount of R3.5 million has been spent.
26	Loss on Disposal of PPE	0	0	0	0	0	#DIV/0!	
27	Total Operating Expenditure	972,104,675	972,104,675	244,556,606	243,793,175	-763,431	-0.3%	

3.2.3 The actual operating revenue compared to the actual operating expenditure resulted in an operating surplus of R 122.7 million (Row 28 in Table 1 below). The operating surplus of R 122.7 million is not backed by cash.

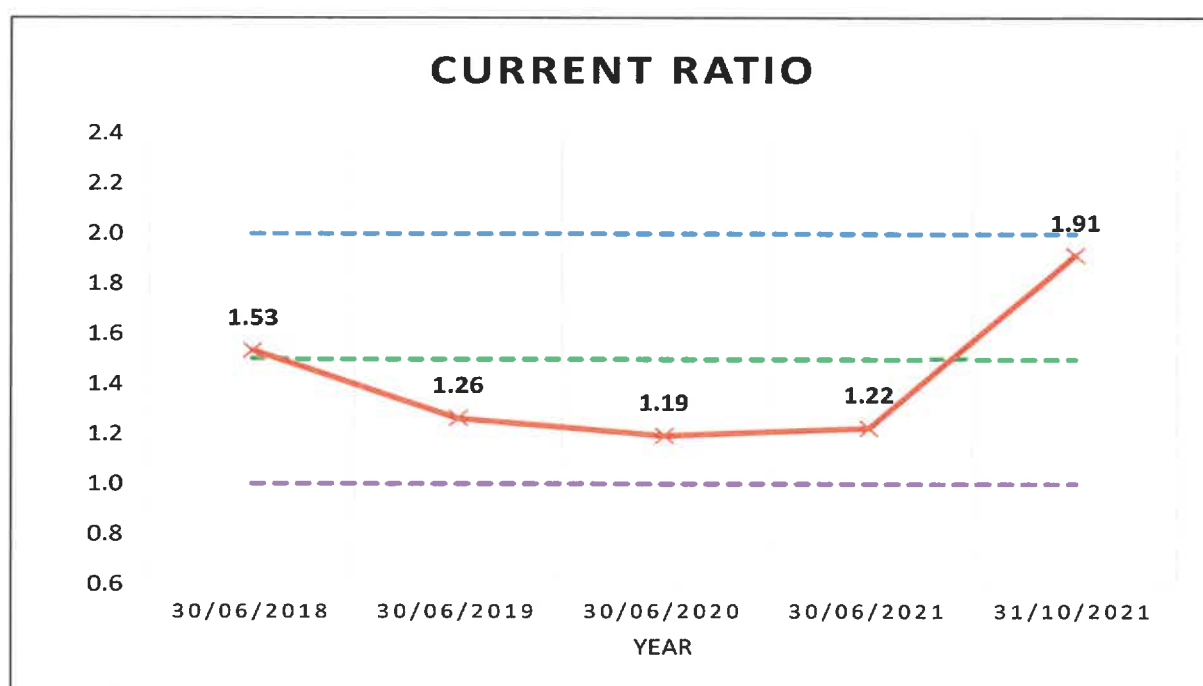
3.2.4 The actual operating surplus (capital grants included) is R 130.0 million (Row 31 in Table 1 below).

Table 1: Variances between Year-to-Date Actual and Year-to-Date Budget								
Row Number	Description	Original Budget	Current Budget (Including Virements)	Year-to-Date Actual	Year-to-Date Budget	Positive / (Negative) Variance	Positive / (Negative) Variance %	Reasons for Negative Variances and Variances in Excess of 5% (D - E)
Column Reference	A	B	C	D	E	F	G	H
15	Total Revenue (Capital Grants Excluded)	972,826,778	973,523,137	367,342,024	368,301,605	-959,581	-0.3%	
27	Total Operating Expenditure	972,104,675	972,104,675	244,556,606	243,793,175	-763,431	-0.3%	
28	Operating Surplus/(Deficit)	722,103	1,418,462	122,785,418	124,508,430	-1,723,012	-1.4%	
29	Capital Grants	47,684,166	52,326,556	6,431,035	12,577,205	-6,146,170	-48.9%	Due to low spending, less capital grants expenditure were utilised and recognised as revenue. Housing (R1.2 million) and MIG (R5.5 million) are the main contributors.
30	Public Contributions	0	0	863,538	0	863,538	#DIV/0!	Consists of augmentation fees received from developers.
31	Surplus/(Deficit) for the Year	48,406,269	53,745,018	130,079,991	137,085,635	-7,005,644	-5.1%	

3.3 Financial Position Overview

3.3.1 Current Ratio (1.91 : 1)

The Current Ratio as at 31 October 2021 equated to 1.91 : 1 compared to the National Treasury norm of 1.5 – 2 : 1. The current ratio of 1.91 : 1 is based on current assets of R 316.4 million and current liabilities of R 165.3 million. Important to note is that Consumer Debtors (R171.0 million after bad debt impairment) is significantly more than the budgeted amount (R137.2 million) due to the annual billing affecting the current assets and the current ratio. Trade Creditors is also significantly lower than the budgeted amount simply because the accrual accounting method will only apply at year-end.



It needs to be noted that the Municipality is not experiencing any problems to honour payment commitments to trade creditors within 30 days of receipt of invoices; to honour interest and redemption payments on external borrowings to the banking institutions; to pay the monthly salaries and allowances of councillors and officials; and to pay the salary deductions to the applicable third parties (pension funds, medical aid funds, SARS and etcetera).

3.3.2 Cash and Cash Equivalents (R 59.9 million)

Cash and Cash Equivalents (Row 3 in Table 2 below) increased by R 16.8 million from R 43.0 million at the end of September 2021 to R 59.9 million at the end of October 2021.

3.3.3 Investments (R 19.1 million)

Investments (Row 2 in Table 2 below) equates to R 19.1 million at the end of October 2021. Included in the investment balance is R 9.1 million currently ceded to DBSA as security for current external loans.

Table 2: Cash and Cash Equivalents versus Commitments					
Row Number	Description	August 2021	September 2021	October 2021	Movement (C to D)
Column Reference	A	B	C	D	E
1	Cash at Bank	13,508,128	24,033,837	40,867,730	16,833,893
2	Investments	19,006,066	19,058,709	19,113,258	54,549
3	Total Cash and Cash Equivalents	32,514,194	43,092,546	59,980,988	16,888,442
4	Unspent Conditional Transfers and Grants	14,364,506	11,917,623	26,631,958	14,714,335
5	Unspent Conditional Public Contributions	0	0	0	0
6	VAT Payable to SARS	0	0	0	0
7	Unspent External Loans	9,685,239	4,799,984	973,275	-3,826,709
8	Payables from Exchange Transactions	20,424,543	19,191,801	17,163,942	-2,027,860
9	Total Commitments	44,474,288	35,909,408	44,769,175	8,859,767
10	Surplus / (Shortfall)	-11,960,094	7,183,138	15,211,813	8,028,675

3.3.4 Cash Commitments (R 44.7 million)

Cash commitments (Row 9 in Table 2 above) increased by R 8.8 million during the month under review from R 35.9 million at the end of September 2021 to R 44.7 million at the end of October 2021. The main reason for the increase is the Neighbourhood Development Partnership Grant of R 10 million received in October 2021. Cash and cash equivalents exceeds the commitments at the end of October 2021 by R 15.2 million (Row 10 in Table 2 above).

3.3.5 Unpaid Conditional Grants (R 57.6 million)

Unpaid conditional grants (Row 5 in Table 3 below) increased by R 1.5 million during the month under review from R 56.1 million at the end of September 2021 to R 57.6 million at the end of October 2021. It is evident from the reported financial information that all housing expenditure have not been claimed and that all claims have not been paid by the Department of Human Settlements. This needs to be addressed by the Municipality as the Municipality is currently funding housing expenditure with own cash reserves.

Table 3: Unpaid Conditional Grants					
Row Number	Description	August 2021	September 2021	October 2021	Movement (C to D)
Column Reference	A	B	C	D	E
1	Integrated Human Settlements Grant	54,034,104	55,843,751	57,348,493	1,504,742
2	Maintenance of Proclaimed Roads	77,054	77,054	77,054	0
3	Forensic Investigations	250,000	250,000	250,000	0
4	Community Development Worker Grant	0	0	5,269	5,269
5	Total	54,361,158	56,170,805	57,680,815	1,510,011

3.3.6 Unspent Conditional Grants (R 26.6 million)

Unspent conditional grants (Row 14 in Table 4 below) increased by R 14.7 million during the month under review from R 11.9 million at the end of September 2021 to R 26.6 million at the end of October 2021. Unspent conditional grants is backed with cash reserves.

Table 4: Unspent Conditional Grants					
Row Number	Description	August 2021	September 2021	October 2021	Movement (C to D)
Column Reference	A	B	C	D	E
1	Municipal Infrastructure Grant	4,314,344	4,198,192	3,712,052	-486,140
2	Finance Management Grant	1,426,977	1,365,476	1,302,780	-62,696
3	Library Services Grant	2,390,192	1,449,097	4,625,759	3,176,661
4	Municipal Electricity Master Plan	490,000	490,000	490,000	0
5	Expanded Public Works Program	280,000	116,528	52,656	-63,872
6	Neighbourhood Development Partnership Grant	293,569	293,569	10,293,569	10,000,000
7	Energy Efficiency Demand Side Management Grant	56,884	56,884	56,884	0
8	WC Finance Management Grant	628,182	628,182	628,182	0
9	WC Disaster Management Grant	3,795	3,795	3,795	0
10	Community Development Worker Grant	12,735	5,650	0	-5,650
11	Water Services Infrastructure Grant	3,427,828	2,292,531	4,448,562	2,156,032
12	Cultural Affairs and Support Grant (Netball)	600,000	600,000	600,000	0
13	Nedbank: SMME Incubator Program	440,000	417,718	417,718	0
14	Total	14,364,507	11,917,623	26,631,958	14,714,335

3.3.7 Payables from Exchange Transactions (R 17.1 million)

Payables from exchange transactions (Row 3 in Table 5 below) decreased by R 2.0 million during the month under review from R 19.1 million at the end of September 2021 to R 17.1 million at the end of October 2021. The total amount of R 17.1 million as at 31 October 2021 includes R 13.7 million of retention creditors payable only after a final certificate for payment has been issued for contractors, which is usually twelve months following the completion date of the contracts.

Table 5: Payables from Exchange Transactions					
Row Number	Description	August 2021	September 2021	October 2021	Movement (C to D)
Column Reference	A	B	C	D	E
1	Trade Payables	4,438,026	4,901,781	3,373,448	-1,528,333
2	Retentions	15,986,517	14,290,020	13,790,494	-499,527
3	Total	20,424,543	19,191,801	17,163,942	-2,027,860

3.3.8 External Borrowings (R 283.2 million)

The balance on external borrowings equates to R 283.2 million (Row 6 in Table 6 below). External borrowings are taken up to fund capital expenditure only. External borrowings as a percentage of budgeted operating revenue (conditional operating grants excluded) equates to a gearing ratio of 34.5% which is well below the National Treasury benchmark of 45%.

Table 6: External Borrowings					
Row Number	Description	August 2021	September 2021	October 2021	Movement (C to D)
Column Reference	A	B	C	D	E
1	Opening Balance	284,678,568	283,601,269	283,212,550	-388,719
2	New Loans Acquired	0	0	0	0
3	Interest Capitalised	765,225	488,647	0	-488,647
4	Repayments	-1,842,524	-877,366	0	877,366
5	Adjustments	0	0	0	0
6	Closing Balance	283,601,269	283,212,550	283,212,550	0
7	Budgeted Operating Revenue (Conditional Operating Grants excluded) =			821,696,944	
8	Gearing Ratio =			34.5%	

3.3.9 Consumer Debtors (R 345.3 million)

Outstanding debtors (C-Schedule Supporting Table SC3) as at 31 October 2021 amounted to R 345.3 million compared to R 361.1 million as at 30 September 2021. Consumer debtors therefore decreased by R 15.8 million during the month under

review. This is mainly due to customers being billed on a yearly basis that have paid their accounts towards the end of October 2021.

3.3.10 Capital Expenditure per Directorate (12.9%)

The actual capital expenditure of R 20.7 million (Row 9 in Table 7 below) equates to 12.9% (Row 10 in Table 7 below) of the capital expenditure budget of R 161.2 million. Commitments of R 27.9 million (17.4%) and actual capital expenditure in total equates to R 48.7 million or 30.2% of the capital expenditure budget after four months of the financial year.

Table 7: Capital Budget per Directorate									
Row Number	Directorate	Original Budget (OB)	Adjustments Budget (AB)	Year-to-Date Budget	Year-to-Date Actual Expenditure	Commitments	Year-to-Date Actual Expenditure and Commitments	Actual Expenditure and Commitments as a % of AB	Available Funds
Column Reference	A	B	C	D	E	F	G	H	I
1	Executive and Council	5,500	5,500	4,084	4,084	0	4,084	74.3%	1,416
2	Corporate Services	3,510,000	3,804,631	490,000	319,831	145,639	465,470	12.2%	3,339,161
3	Financial Services	342,000	342,000	5,000	14,970	5,390	20,360	6.0%	321,640
4	Planning and Development	380,000	712,532	337,532	0	332,532	332,532	46.7%	380,000
5	Integrated Human Settlements	14,654,600	14,654,600	3,983,182	2,325,684	626,877	2,952,561	20.1%	11,702,039
6	Community Services	6,600,000	8,414,852	6,331,356	84,330	6,308,856	6,393,185	76.0%	2,021,667
7	Electrical Services	16,250,000	16,250,000	4,803,150	3,280,488	4,551,118	7,831,606	48.2%	8,418,394
8	Technical Services	101,902,066	117,041,817	38,906,293	14,712,738	16,019,074	30,731,812	26.3%	86,310,005
9	Grand Total	143,644,166	161,225,932	54,860,597	20,742,125	27,989,485	48,731,610	30.2%	112,494,322
10	% of Adjusted Budget =				12.9%	17.4%	30.2%		69.8%

3.3.11 Capital Expenditure per Funding Source (12.9%)

Table 8 below depicts the same financial information contained in Table 7 above. However, Table 8 categorises the capital expenditure by funding source.

Table 8: Capital Budget per Funding Source									
Row Number	Funding Source	Original Budget (OB)	Adjustments Budget (AB)	Year-to-Date Budget	Year-to-Date Actual Expenditure	Commitments	Year-to-Date Actual Expenditure and Commitments	Actual Expenditure and Commitments as a % of AB	Available Funds
Column Reference	A	B	C	D	E	F	G	H	I
1	National Government Grant	34,829,566	39,471,956	10,941,385	4,062,492	3,496,407	7,558,899	19.2%	31,913,057
2	Provincial Government Grant	12,854,600	12,854,600	3,133,182	2,115,658	549,347	2,665,005	20.7%	10,189,595
3	Borrowings	86,902,500	99,331,024	35,458,707	13,995,525	19,980,026	33,975,551	34.2%	65,355,473
4	Capital Replacement Reserve	9,057,500	9,568,352	5,327,343	568,448	3,963,705	4,532,153	47.4%	5,036,199
5	Grand Total	143,644,166	161,225,932	54,860,597	20,742,123	27,989,485	48,731,608	30.2%	112,494,324
6	% of Adjusted Budget =				12.9%	17.4%	30.2%		69.8%

The actual and committed capital expenditure to be funded through National and Provincial Government grants equate to 19.2% and 20.7% respectively; external borrowings of 34.2%; and, own internal funding of 47.4%. Actual capital expenditure of R 20.7 million or 12.9% and capital commitments of R 27.9 million or 17.4% results in available funds of R 112.4 million or 69.8% of the capital budget.

3.3.12 Debtor Collection Rate (82.5%)

The debtor collection rate as at 31 October 2021 equates to 82.5% (Row 14 in Table 9 below). Notable that the debtors have paid more than what they have been billed for during the months of August, September and October 2021. The Municipality has budgeted for a collection rate of 90% for the financial year.

Table 9: Debtor Collection Rate								
Row Number	Month	Annual / Monthly Billing	Payments Received	% Revenue Collected	Year-to-Date Billing	Year-to-Date Payments Received	Year-to-Date % Revenue Collected	% Increase in Payment Rate
Column Reference	A	B	C	D	E	F	G	H
1	July 2021 (Annual)	118,132,309	38,770,909	23.7%	163,842,686	38,770,909	23.7%	23.7%
2	July 2021 (Monthly)	45,710,377						
3	August 2021 (Monthly)	40,395,354	61,181,203	151.5%	204,238,040	99,952,112	48.9%	25.3%
4	September 2021 (Monthly)	39,622,284	80,187,451	202.4%	243,860,323	180,139,562	73.9%	24.9%
5	October 2021 (Monthly)	33,836,076	49,042,918	144.9%	277,696,400	229,182,480	82.5%	8.7%
6	November 2021 (Monthly)							
7	December 2021 (Monthly)							
8	January 2022 (Monthly)							
9	February 2022 (Monthly)							
10	March 2022 (Monthly)							
11	April 2022 (Monthly)							
12	May 2022 (Monthly)							
13	June 2022 (Monthly)							
14	Totals	277,696,400	229,182,480	82.5%	277,696,400	229,182,480	82.5%	

3.4 Remedial or Corrective Steps

There is still a requirement to concentrate on credit control and debt collection processes; the implementation of operating expenditure cost reduction measures; and, to monitor the performance of contractors implementing capital and operational projects.

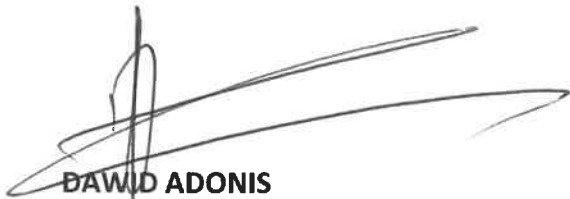
The critical vacant positions in the Revenue Department (Accountant: Revenue Enhancement/Realisation and Property Valuations Officer) need to be filled as a matter of urgency to ensure that the findings and recommendations of Professional Mobile Mapping (Pty) Ltd, executing the Revenue Enhancement Project, are

implemented. These findings and recommendations will lead to additional revenue for the Municipality. It is also advisable that the organisational structure of the Revenue Department be reviewed to ensure that there is capacity to render effective and efficient billing and revenue collection services.

Housing expenditure of R 57.3 million needs to be collected from the Department of Human Settlements. The Municipality cannot afford to subsidise the housing function that is a functional area of concurrent national and provincial legislative competence in terms of Schedule 4A of the Constitution of the Republic of South Africa.

3.5 Conclusion

More emphasis will be placed on collecting outstanding debt; implementing revenue realisation strategies; and, reducing operating expenditure. This may be challenging taking into consideration the current economic climate.



DAWID ADONIS
ACTING MUNICIPAL MANAGER

15 November 2021

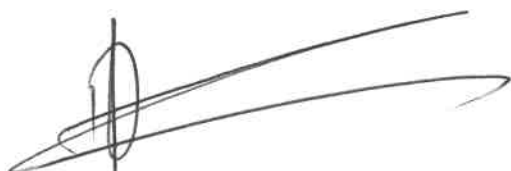
MUNICIPAL MANAGER'S QUALITY CERTIFICATION

QUALITY CERTIFICATE

I, **Dawid Adonis**, the Acting Municipal Manager of Knysna Municipality, hereby certify that -

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

for the month ending 31 October 2021 of the 2021/2022 financial year has been prepared in accordance with the Municipal Finance Management Act and Regulations made under that Act.



DAWID ADONIS
ACTING MUNICIPAL MANAGER

15 November 2021

PART 2: IN-YEAR BUDGET STATEMENT TABLES

Table C1: Monthly Budget Statement Summary

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

Description	2020/21	Budget Year 2021/22							
	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	227,434	248,921	248,921	13,977	132,241	130,434	1,807	1%	248,921
Service charges	398,293	439,806	439,806	31,553	169,336	169,947	(611)	-0%	439,806
Investment revenue	3,210	3,650	3,650	156	557	1,069	(511)	-48%	3,650
Transfers and subsidies	177,887	151,130	151,826	3,515	52,661	55,312	(2,651)	-5%	151,826
Other own revenue	149,948	129,320	129,320	3,349	12,547	11,540	1,007	9%	129,320
Total Revenue (excluding capital transfers and contributions)	956,771	972,827	973,523	52,551	367,342	368,302	(960)	-0%	973,523
Employee costs	279,130	290,455	290,455	22,858	80,886	81,138	(252)	-0%	290,455
Remuneration of Councillors	8,781	10,373	10,373	757	3,031	3,358	(327)	-10%	10,373
Depreciation & asset impairment	39,993	45,670	45,670	-	-	-	-	-	45,670
Finance charges	22,311	26,689	26,689	-	1,632	1,734	(102)	-6%	26,689
Inventory consumed and bulk purchases	240,625	271,750	271,833	19,215	84,884	88,060	(3,176)	-4%	271,833
Transfers and subsidies	5,988	4,877	4,813	1,411	1,660	1,368	292	21%	4,813
Other expenditure	357,049	322,291	322,271	21,366	72,464	68,136	4,329	6%	322,271
Total Expenditure	953,878	972,105	972,105	65,628	244,557	243,793	763	0%	972,105
Surplus/(Deficit)	2,893	722	1,418	(13,077)	122,785	124,508	(1,723)	-1%	1,418
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	46,477	47,684	52,327	2,306	6,431	12,577	(6,146)	-49%	52,327
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	1,169	-	-	182	864	-	864	#DIV/0!	-
Surplus/(Deficit) after capital transfers & contributions	50,539	48,406	53,745	(10,589)	130,080	137,086	(7,006)	-5%	53,745
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	50,539	48,406	53,745	(10,589)	130,080	137,086	(7,006)	-5%	53,745
Capital expenditure & funds sources									
Capital expenditure	-	143,644	160,950	6,625	20,742	54,861	(34,118)	-62%	140,406
Capital transfers recognised	-	47,684	52,327	2,450	6,178	14,075	(7,896)	-56%	52,327
Borrowing	-	86,903	99,331	3,860	13,996	35,459	(21,463)	-61%	99,331
Internally generated funds	-	9,058	9,568	315	568	5,327	(4,759)	-89%	9,568
Total sources of capital funds	-	143,644	161,226	6,625	20,742	54,861	(34,118)	-62%	161,226
Financial position									
Total current assets	291,431	303,521	285,699		316,442				285,699
Total non current assets	1,434,027	1,563,187	1,580,769		1,453,562				1,580,769
Total current liabilities	240,833	231,674	226,095		165,388				226,095
Total non current liabilities	379,294	473,583	473,583		376,079				473,583
Community wealth/Equity	1,052,491	1,161,452	1,166,790		1,228,536				1,166,790
Cash flows									
Net cash from (used) operating	(718,333)	91,816	91,576	86,056	23,980	(16,656)	(40,636)	244%	91,576
Net cash from (used) investing	-	(143,394)	(160,976)	(616)	45	(46,479)	(46,524)	100%	(160,976)
Net cash from (used) financing	(30,982)	52,038	52,038	123	(3,541)	(2,615)	926	-35%	52,038
Cash/cash equivalents at the month/year end	(769,467)	74,560	38,917	-	55,826	(133,895)	(189,720)	142%	38,917
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	41,130	58,408	10,501	8,488	7,069	6,151	48,526	165,093	345,364
Creditors Age Analysis									
Total Creditors	3,373	-	-	-	-	-	-	-	3,373

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

Description	Ref	2020/21	Budget Year 2021/22							
		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>		283,448	287,359	287,359	15,040	144,712	144,167	545	0%	287,359
Executive and council		5,319	4,494	4,494	—	1,682	1,682	—	—	4,494
Finance and administration		278,128	282,865	282,865	15,040	143,030	142,485	545	0%	282,865
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		179,289	150,171	150,171	4,573	13,783	17,246	(3,463)	-20%	150,171
Community and social services		12,312	10,386	10,386	1,160	4,302	3,423	879	26%	10,386
Sport and recreation		1,654	1,642	1,642	102	495	540	(45)	-8%	1,642
Public safety		109,383	91,444	91,444	6	31	19	12	65%	91,444
Housing		55,940	46,699	46,699	3,304	8,955	13,264	(4,308)	-32%	46,699
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		13,897	24,284	24,284	1,086	4,305	3,615	690	19%	24,284
Planning and development		8,311	8,828	8,828	849	2,460	1,993	467	23%	8,828
Road transport		5,587	15,456	15,456	237	1,845	1,623	223	14%	15,456
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		527,783	558,697	564,036	34,340	211,837	215,851	(4,014)	-2%	564,036
Energy sources		294,170	327,723	327,723	25,231	122,442	117,565	4,876	4%	327,723
Water management		103,330	106,921	112,260	5,951	42,942	44,182	(1,240)	-3%	112,260
Waste water management		81,157	74,213	74,213	2,081	24,331	30,774	(6,443)	-21%	74,213
Waste management		49,125	49,840	49,840	1,077	22,122	23,329	(1,208)	-5%	49,840
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	1,004,417	1,020,511	1,025,850	55,039	374,637	380,879	(6,242)	-2%	1,025,850
Expenditure - Functional										
<i>Governance and administration</i>		155,978	199,563	199,498	12,790	52,591	58,340	(5,749)	-10%	199,498
Executive and council		34,973	36,346	36,346	1,032	7,099	7,713	(613)	-8%	36,346
Finance and administration		118,393	160,320	160,255	11,662	44,846	49,901	(5,055)	-10%	160,255
Internal audit		2,611	2,897	2,897	96	646	727	(81)	-11%	2,897
<i>Community and public safety</i>		273,004	226,099	226,075	12,912	41,527	38,378	3,149	8%	226,075
Community and social services		22,409	15,085	15,020	1,127	4,398	3,005	1,393	46%	15,020
Sport and recreation		20,984	23,969	23,879	1,878	7,155	5,388	1,766	33%	23,879
Public safety		158,970	139,423	139,554	6,778	17,736	17,422	313	2%	139,554
Housing		70,640	47,623	47,623	3,128	12,239	12,563	(324)	-3%	47,623
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		73,819	81,393	81,393	6,426	19,360	18,928	432	2%	81,393
Planning and development		35,549	41,013	41,013	3,764	9,849	10,270	(422)	-4%	41,013
Road transport		33,396	34,318	34,318	2,382	8,243	7,521	722	10%	34,318
Environmental protection		4,874	6,062	6,062	281	1,269	1,137	132	12%	6,062
<i>Trading services</i>		448,758	465,049	465,138	33,499	131,078	128,146	2,932	2%	465,138
Energy sources		257,591	289,388	289,388	22,094	89,128	88,321	807	1%	289,388
Water management		64,651	64,973	64,973	4,151	14,782	10,640	4,143	39%	64,973
Waste water management		74,692	68,255	68,255	3,668	14,775	17,668	(2,893)	-16%	68,255
Waste management		51,824	42,433	42,522	3,586	12,393	11,518	875	8%	42,522
<i>Other</i>		—	—	—	—	—	—	—	—	—
Total Expenditure - Functional	3	951,559	972,105	972,105	65,628	244,557	243,793	763	0%	972,105
Surplus/ (Deficit) for the year		52,858	48,406	53,745	(10,589)	130,080	137,086	(7,006)	-5%	53,745

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	2020/21	Budget Year 2021/22							
		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 AND COUNCIL (31: IE)		-	-	-	-	-	-	-		-
Vote 2 - CORPORATE SERVICES (32: IE)		-	-	-	-	-	-	-		-
Vote 3 - COMMUNITY SERVICES (33: IE)		-	-	-	-	-	-	-		-
Vote 4 - FINANCIAL SERVICES (34: IE)		-	-	-	-	-	-	-		-
Vote 5 - OPERATING SERVICES (35: IE)		-	-	-	-	-	-	-		-
Vote 6 - 1. Executive AND Council (110: IE)		5,569	4,494	4,494	-	1,682	1,682	-		4,494
Vote 7 - 2. Corporate (120: IE)		3,743	3,688	3,688	180	1,260	1,285	(26)	-2.0%	3,688
Vote 8 - 3. Finance (130: IE)		243,221	279,177	279,177	14,859	141,770	141,200	570	0.4%	279,177
Vote 9 - 5. Planning (150: IE)		19,636	4,261	4,261	681	1,954	1,554	401	25.8%	4,261
Vote 10 - 6. Community (160: IE)		193,753	159,142	159,142	2,638	28,903	29,209	(305)	-1.0%	159,142
Vote 11 - 7. Electricity (170: IE)		294,170	327,723	327,723	25,231	122,442	117,565	4,876	4.1%	327,723
Vote 12 - 8. Technical (180: IE)		188,385	195,327	200,666	8,144	67,671	75,121	(7,450)	-9.9%	200,666
Vote 13 - 9. Housing Services (190: IE)		55,940	46,699	46,699	3,304	8,955	13,264	(4,308)	-32.5%	46,699
Total Revenue by Vote	2	1,004,417	1,020,511	1,025,850	55,039	374,637	380,879	(6,242)	-1.6%	1,025,850
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		-	-	-	-	-	-	-		-
Vote 2 - CORPORATE SERVICES (32: IE)		-	-	152	-	-	152	(152)	-100.0%	152
Vote 3 - COMMUNITY SERVICES (33: IE)		-	-	-	-	-	-	-		-
Vote 4 - FINANCIAL SERVICES (34: IE)		-	-	-	-	-	-	-		-
Vote 5 - OPERATING SERVICES (35: IE)		-	-	-	-	-	-	-		-
Vote 6 - 1. Executive AND Council (110: IE)		41,587	43,126	43,126	1,484	8,885	9,635	(750)	-7.8%	43,126
Vote 7 - 2. Corporate (120: IE)		51,837	58,480	58,328	3,870	18,143	18,332	(190)	-1.0%	58,328
Vote 8 - 3. Finance (130: IE)		53,232	80,890	80,890	6,467	21,947	25,835	(3,888)	-15.1%	80,890
Vote 9 - 5. Planning (150: IE)		25,467	27,225	27,225	2,721	7,074	7,328	(254)	-3.5%	27,225
Vote 10 - 6. Community (160: IE)		263,306	242,331	242,331	14,862	47,178	43,571	3,607	8.3%	242,331
Vote 11 - 7. Electricity (170: IE)		260,430	293,522	293,522	22,309	89,943	89,192	751	0.8%	293,522
Vote 12 - 8. Technical (180: IE)		185,170	178,909	178,909	10,786	39,149	37,185	1,964	5.3%	178,909
Vote 13 - 9. Housing Services (190: IE)		70,530	47,623	47,623	3,128	12,239	12,563	(324)	-2.6%	47,623
Total Expenditure by Vote	2	951,559	972,105	972,105	65,628	244,557	243,793	763	0.3%	972,105
Surplus/ (Deficit) for the year	2	52,858	48,406	53,745	(10,589)	130,080	137,086	(7,006)	-5.1%	53,745

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

Description	Ref	2020/21	Budget Year 2021/22							
		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		227,434	248,921	248,921	13,977	132,241	130,434	1,807	1%	248,921
Service charges - electricity revenue		273,963	306,742	306,742	24,758	113,485	109,041	4,444	4%	306,742
Service charges - water revenue		71,946	74,860	74,860	4,561	27,084	30,009	(2,925)	-10%	74,860
Service charges - sanitation revenue		26,575	29,930	29,930	1,434	15,146	16,198	(1,052)	-6%	29,930
Service charges - refuse revenue		25,809	28,273	28,273	801	13,621	14,699	(1,078)	-7%	28,273
Rental of facilities and equipment		5,756	5,948	5,948	321	1,470	1,653	(183)	-11%	5,948
Interest earned - external investments		3,210	3,650	3,650	156	557	1,069	(511)	-48%	3,650
Interest earned - outstanding debtors		14,900	16,262	16,262	1,630	5,696	5,430	266	5%	16,262
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		108,739	92,551	92,551	2	6	1	5	367%	92,551
Licences and permits		1,591	1,580	1,580	119	527	518	9	2%	1,580
Agency services		3,630	3,780	3,780	122	1,336	1,113	224	20%	3,780
Transfers and subsidies		177,887	151,130	151,826	3,515	52,661	55,312	(2,651)	-5%	151,826
Other revenue		13,415	8,949	8,949	1,155	3,511	2,825	686	24%	8,949
Gains		1,915	250	250	-	-	-	-	-	250
Total Revenue (excluding capital transfers and contributions)		956,771	972,827	973,523	52,551	367,342	368,302	(960)	0%	973,523
Expenditure By Type										
Employee related costs		279,130	290,455	290,455	22,858	80,886	81,138	(252)	0%	290,455
Remuneration of councillors		8,781	10,373	10,373	757	3,031	3,358	(327)	-10%	10,373
Debt impairment		143,103	131,220	131,220	4,185	16,740	16,740	-	-	131,220
Depreciation & asset impairment		39,993	45,670	45,670	-	-	-	-	-	45,670
Finance charges		22,311	26,689	26,689	-	1,632	1,734	(102)	-6%	26,689
Bulk purchases - electricity		199,242	229,095	229,095	16,355	72,702	73,923	(1,222)	-2%	229,095
Inventory consumed		41,383	42,655	42,738	2,860	12,182	14,137	(1,955)	-14%	42,738
Contracted services		160,813	133,214	133,648	13,217	32,646	29,938	2,708	9%	133,648
Transfers and subsidies		5,988	4,877	4,813	1,411	1,660	1,368	292	21%	4,813
Other expenditure		53,134	57,856	57,403	3,984	23,078	21,458	1,621	8%	57,403
Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		953,878	972,105	972,105	65,628	244,557	243,793	763	0%	972,105
Surplus/(Deficit)		2,893	722	1,418	(13,077)	122,785	124,508	(1,723)	(0)	1,418
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		46,477	47,684	52,327	2,306	6,431	12,577	(6,146)	(0)	52,327
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	182	864	-	864	#DIV/0!	-
Transfers and subsidies - capital (in-kind - all)		1,169	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		50,539	48,406	53,745	(10,589)	130,080	137,086			53,745
Taxation		-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		50,539	48,406	53,745	(10,589)	130,080	137,086			53,745
Attributable to minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		50,539	48,406	53,745	(10,589)	130,080	137,086			53,745
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		50,539	48,406	53,745	(10,589)	130,080	137,086			53,745

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	2020/21	Budget Year 2021/22							
		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 14 - CAPITAL SUSPENSE (28: CS)		-	-	-	-	-	-	-	-	-
Vote 15 - 1. Executive AND Council (110: CS)		-	-	-	-	-	-	-	-	-
Vote 16 - 2. Corporate (120: CS)		-	-	-	-	-	-	-	-	-
Vote 17 - 3. Finance (130: CS)		-	-	-	-	-	-	-	-	-
Vote 18 - 5. Planning (150: CS)		-	-	-	-	-	-	-	-	-
Vote 19 - 6. Community (160: CS)		-	-	-	-	-	-	-	-	-
Vote 20 - 7. Electricity (170: CS)		-	-	-	-	-	-	-	-	-
Vote 21 - 8. Technical (180: CS)		-	-	-	-	-	-	-	-	-
Vote 22 - 9. Housing Services (190: CS)		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 14 - CAPITAL SUSPENSE (28: CS)		-	-	-	-	-	-	-	-	-
Vote 15 - 1. Executive AND Council (110: CS)		-	6	6	-	4	4	-	-	-
Vote 16 - 2. Corporate (120: CS)		-	3,510	4,265	122	320	950	(630)	-66%	4,265
Vote 17 - 3. Finance (130: CS)		-	342	66	15	15	5	10	199%	66
Vote 18 - 5. Planning (150: CS)		-	380	713	-	-	338	(338)	-100%	713
Vote 19 - 6. Community (160: CS)		-	3,740	4,126	82	84	2,043	(1,958)	-96%	4,126
Vote 20 - 7. Electricity (170: CS)		-	19,110	20,539	506	3,280	9,092	(5,811)	-64%	-
Vote 21 - 8. Technical (180: CS)		-	101,902	116,582	4,699	14,713	38,446	(23,734)	-62%	116,582
Vote 22 - 9. Housing Services (190: CS)		-	14,655	14,655	1,202	2,326	3,983	(1,657)	-42%	14,655
Total Capital single-year expenditure	4	-	143,644	160,950	6,625	20,742	54,861	(34,118)	-62%	140,406
Total Capital Expenditure		-	143,644	160,950	6,625	20,742	54,861	(34,118)	-62%	140,406
Capital Expenditure - Functional Classification										
Governance and administration		-	7,238	7,865	193	1,754	837	918	110%	7,865
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	7,238	7,865	193	1,754	837	918	110%	7,865
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	18,395	18,781	1,283	2,410	6,026	(3,616)	-60%	18,781
Community and social services		-	990	1,023	-	3	525	(523)	-100%	1,023
Sport and recreation		-	1,450	1,320	82	82	520	(438)	-84%	1,320
Public safety		-	1,300	1,784	-	-	998	(998)	-100%	1,784
Housing		-	14,655	14,655	1,202	2,326	3,983	(1,657)	-42%	14,655
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	58,617	59,743	1,521	3,468	19,861	(16,392)	-83%	59,743
Planning and development		-	600	600	13	17	251	(234)	-93%	600
Road transport		-	58,017	59,143	1,508	3,452	19,610	(16,158)	-82%	59,143
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	59,395	74,837	3,628	13,110	28,138	(15,028)	-53%	74,837
Energy sources		-	13,250	13,250	449	1,865	4,803	(2,938)	-61%	13,250
Water management		-	23,701	33,163	2,928	10,634	14,478	(3,844)	-27%	33,163
Waste water management		-	19,584	24,136	250	610	4,567	(3,958)	-87%	24,136
Waste management		-	2,860	4,289	-	-	4,289	(4,289)	-100%	4,289
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	143,644	161,226	6,625	20,742	54,861	(34,118)	-62%	161,226
Funded by:										
National Government		-	34,830	39,472	1,414	4,062	10,941	(6,879)	-63%	39,472
Provincial Government		-	12,855	12,855	1,037	2,116	3,133	(1,018)	-32%	12,855
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	47,684	52,327	2,450	6,178	14,075	(7,896)	-56%	52,327
Borrowing	6	-	86,903	99,331	3,860	13,996	35,459	(21,463)	-61%	99,331
Internally generated funds		-	9,058	9,568	315	568	5,327	(4,759)	-89%	9,568
Total Capital Funding		-	143,644	161,226	6,625	20,742	54,861	(34,118)	-62%	161,226

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

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		27,541	74,101	56,279	40,868	56,279
Call investment deposits		14,789	–	–	14,958	–
Consumer debtors		132,896	137,278	137,278	171,027	137,278
Other debtors		103,694	83,034	83,034	75,748	83,034
Current portion of long-term receivables		4	–	–	4	–
Inventory		12,507	9,108	9,108	13,837	9,108
Total current assets		291,431	303,521	285,699	316,442	285,699
Non current assets						
Long-term receivables		3,572	2,194	2,194	2,318	2,194
Investments		4,108	10,807	10,807	4,155	10,807
Investment property		69,819	68,541	68,541	69,819	68,541
Investments in Associate		–	–	–	–	–
Property, plant and equipment		1,338,994	1,464,129	1,481,711	1,359,736	1,481,711
Biological		–	–	–	–	–
Intangible		99	80	80	99	80
Other non-current assets		17,435	17,435	17,435	17,435	17,435
Total non current assets		1,434,027	1,563,187	1,580,769	1,453,562	1,580,769
TOTAL ASSETS		1,725,459	1,866,708	1,866,468	1,770,004	1,866,468
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		37,352	32,529	32,529	37,352	32,529
Consumer deposits		13,509	13,717	13,717	13,666	13,717
Trade and other payables		151,113	142,850	137,272	75,119	137,272
Provisions		38,858	42,577	42,577	39,251	42,577
Total current liabilities		240,833	231,674	226,095	165,388	226,095
Non current liabilities						
Borrowing		252,244	353,148	353,148	251,263	353,148
Provisions		127,050	120,435	120,435	124,817	120,435
Total non current liabilities		379,294	473,583	473,583	376,079	473,583
TOTAL LIABILITIES		620,127	705,256	699,678	541,467	699,678
NET ASSETS	2	1,105,332	1,161,452	1,166,790	1,228,536	1,166,790
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1,052,491	1,115,952	1,121,290	1,228,536	1,121,290
Reserves		–	45,500	45,500	–	45,500
TOTAL COMMUNITY WEALTH/EQUITY	2	1,052,491	1,161,452	1,166,790	1,228,536	1,166,790

Table C7: Cash Flow

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

Description	Ref	2020/21	Budget Year 2021/22							
		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		—	228,527	228,527	35,127	116,463	82,186	34,277	42%	228,527
Service charges		—	423,282	423,282	100,391	262,410	124,816	137,593	110%	423,282
Other revenue		—	30,694	30,694	4,800	19,809	9,482	10,327	109%	30,694
Transfers and Subsidies - Operational		—	151,130	150,890	6,077	63,025	45,287	17,738	39%	150,890
Transfers and Subsidies - Capital		—	47,684	47,684	—	4,536	11,590	(7,054)	-61%	47,684
Interest		—	3,650	3,650	4,785	13,726	968	12,758	1318%	3,650
Dividends		—	—	—	—	—	—	—		—
Payments										
Suppliers and employees		(740,256)	(761,584)	(761,584)	(62,351)	(449,803)	(289,118)	160,685	-56%	(761,584)
Finance charges		21,923	(26,689)	(26,689)	(1,255)	(4,407)	(440)	3,967	-901%	(26,689)
Transfers and Grants		—	(4,877)	(4,877)	(1,518)	(1,780)	(1,426)	353	-25%	(4,877)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(718,333)	91,816	91,576	86,056	23,980	(16,656)	(40,636)	244%	91,576
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		—	250	250	—	—	—	—		250
Decrease (increase) in non-current receivables		—	—	—	6,044	28,590	—	28,590	#DIV/0!	—
Decrease (increase) in non-current investments		—	—	—	(35)	(70)	—	(70)	#DIV/0!	—
Payments										
Capital assets		—	(143,644)	(161,226)	(6,625)	(28,476)	(46,479)	(18,004)	39%	(161,226)
NET CASH FROM/(USED) INVESTING ACTIVITIES		—	(143,394)	(160,976)	(616)	45	(46,479)	(46,524)	100%	(160,976)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		—	—	—	—	—	—	—		—
Borrowing long term/refinancing		—	86,903	86,903	—	—	—	—		86,903
Increase (decrease) in consumer deposits		(947)	—	—	123	219	—	219	#DIV/0!	—
Payments										
Repayment of borrowing		(30,035)	(34,865)	(34,865)	—	(3,761)	(2,615)	1,146	-44%	(34,865)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(30,982)	52,038	52,038	123	(3,541)	(2,615)	926	-35%	52,038
NET INCREASE/ (DECREASE) IN CASH HELD		(749,315)	460	(17,362)	85,563	20,484	(65,750)			(17,362)
Cash/cash equivalents at beginning:		(20,152)	74,101	56,279	35,342	35,342	(68,144)			56,279
Cash/cash equivalents at month/year end:		(769,467)	74,560	38,917		55,826	(133,895)			38,917

Supporting Table SC3: Debtors Age Analysis

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

Description	NT Code	Budget Year 2021/22										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.e. Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dye-1 Yr	Over 1Yr	Total					
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	5,834	9,098	2,061	1,761	1,498	1,359	10,369	20,734	52,713	35,721	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	15,731	5,518	3,221	2,203	2,000	1,965	7,734	16,528	54,900	30,430	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	15,088	27,796	3,224	2,705	1,627	1,389	11,858	50,420	114,106	67,998	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2,171	8,239	983	879	711	657	8,335	39,222	61,198	49,804	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	1,918	7,126	786	699	628	600	6,067	35,089	52,913	43,082	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	304	301	123	92	58	52	392	6,341	7,664	6,936	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	84	330	102	149	548	128	3,772	(3,242)	1,870	1,354	-	-	-	-
Total By Income Source	2000	41,130	58,408	10,501	8,488	7,069	6,151	48,526	165,093	345,364	235,325	-	-	-	-
2020/21 - totals only		38,647	60,533	10,198	5,545	7,622	4,845	23,234	145,572	296,196	186,818	0	0	0	0
Debtors Age Analysis By Customer Group															
Organs of State	2200	1,699	1,787	506	388	185	132	472	809	5,979	1,987	-	-	-	-
Commercial	2300	13,597	12,193	3,658	2,758	3,107	2,693	15,872	46,349	100,228	70,779	-	-	-	-
Households	2400	25,834	44,427	6,337	5,342	3,776	3,325	32,182	117,935	239,157	162,559	-	-	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	41,130	58,408	10,501	8,488	7,069	6,151	48,526	165,093	345,364	235,325	-	-	-	-

Supporting Table SC4: Creditors Age Analysis

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

Description	NT Code	Budget Year 2021/22									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	462	-	-	-	-	-	-	-	-	462
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	2,911	-	-	-	-	-	-	-	-	2,911
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	3,373	-	-	-	-	-	-	-	-	3,373
											6,515

Supporting Table 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	Interest Rate -	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs	Months								
R thousands											
Municipality											
Call Facility											
Investec (own Funds)	021941-501	Call		Call Deposit	3.35%	Call Deposit	1	0	-	-	1
Nedbank - Business (Ceded to DBSA)	03/7881531940/54	Call		Call Deposit	3.40%	Call Deposit	4,949	14	-	-	4,963
Nedbank - Business (Own Funds)	03/7881165855/01	Call		Call Deposit	3.40%	Call Deposit	1,771	5	-	-	1,777
Nedbank - Equitable Share: Ptn of July 2016	03/7881088957/11	Call		Call Deposit	3.40%	Call Deposit	0		-	-	0
Investec - (Ceded to DBSA)	021941-500	Call		Call Deposit	3.50%	Call Deposit	4,143	12	-	-	4,155
Investec - (Own Funds)	021941-503	Call		Call Deposit	3.35%	Call Deposit	7,128	20	-	-	7,148
Nedbank - CRR	03/7881158212/01	Call		Call Deposit	3.40%	Call Deposit	1,063	3	-	-	1,067
ABSA - Ptn-Equitable Share - July 2018	4096329674	Call		Call Deposit	3.25%	Call Deposit	0	-	-	-	0
Nedbank - Unspent Loans 2019/20	03/7881078170/10	Call		Call Deposit	3.40%	Call Deposit	(0)	-	-	-	(0)
ABSA - Unspent Loans 2019/20	9358768030	Call		Call Deposit	4.20%	Call Deposit	0	-	-	-	0
STD - Unspent Loans 2019/20	288567420-023	Call		Call Deposit	3.45%	Call Deposit	0	-	-	-	0
ABSA - Grants	9359187403	Call		Call Deposit	4.20%	Call Deposit	(0)	-	-	-	(0)
Standard Bank - MIG2020/21: July 2020	288567420-026	Call		Call Deposit	3.45%	Call Deposit	(0)	-	-	-	(0)
Standard Bank - NDPG 2020/21: July 2020	288567420-027	Call		Call Deposit	3.45%	Call Deposit	(0)	-	-	-	(0)
Standard Bank - FMG-2020/21 Unspent	288567420-028	Call		Call Deposit	3.50%	Call Deposit	(0)	-	-	-	(0)
Term Deposit 30 Days											
ABSA - Collateral		32 days	32 days	notice deposit	2.45%	32 days notice deposit	-	-	-	-	-
Municipality sub-total	9073297009	notice deposit	notice deposit	notice deposit			3	-	-	-	3
Entities							19,059	55	-	-	19,113
Entities sub-total							-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2						19,059	55	-	-	19,113

Supporting Table SC6: Transfers and Grant Receipts

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

Description	Ref	2020/21	Budget Year 2021/22							
		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:		-	107,777	107,777	-	42,902	33,623	9,279	27.6%	107,777
Local Government Equitable Share		-	98,572	98,572	-	41,072	32,857	8,215	25.0%	98,572
Local Government Financial Management Grant		-	1,550	1,550	-	1,550	158	1,392	880.7%	1,550
Water Services Operating Subsidy		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management		-	-	-	-	-	-	-	-	-
Integrated National Electrification (INEP)		-	-	-	-	-	-	-	-	-
CoGTA: Municipal Infrastructure Grant (MIG)	3	-	4,567	4,567	-	-	328	(328)	-100.0%	4,567
Expanded Public Works Programme Integrated Grant		-	1,118	1,118	-	280	280	0	0.0%	1,118
Neighbourhood Development Partnership Grant		-	1,304	1,304	-	-	-	-	-	1,304
WSIG		-	666	666	-	-	-	-	-	666
Provincial Government:		-	43,112	43,112	5,338	14,447	11,793	2,654	22.5%	43,112
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Title Deeds Restoration		-	-	-	-	-	-	-	-	-
LG&H: Community Development Worker		-	57	57	-	-	-	-	-	57
LG&H: Integrated Housing & Human Settlements	4	-	33,802	33,802	1,092	5,954	11,312	(5,358)	-47.4%	33,802
CA: Library Conditional Operational		-	8,493	8,493	4,246	8,493	481	8,012	1664.5%	8,493
Financial management Capacity Building Grant		-	250	250	-	-	-	-	-	250
Financial Management Support (WC FMGSG)		-	510	510	-	-	-	-	-	510
PW: Maintenance & Construction of Transport Infrastructure		-	-	-	-	-	-	-	-	-
Other grant providers:		-	240	240	-	-	240	(240)	-100.0%	240
Nedbank SMME Incubator Programme		-	240	240	-	-	240	(240)	-100.0%	240
Non-profit institutions:Unspecified		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	-	151,130	151,130	5,338	57,349	45,656	11,692	25.6%	151,130
Capital Transfers and Grants										
National Government:		-	34,830	34,830	13,107	17,643	9,531	(4,995)	-52.4%	39,472
CoGTA: Municipal Infrastructure Grant (MIG)		-	21,693	21,693	-	4,536	9,531	(4,995)	-52.4%	-
Energy Efficiency and Demand Side Management		-	-	-	-	-	-	-	-	21,693
Integrated National Electrification (INEP)		-	-	-	-	-	-	-	-	8,696
Neighbourhood Development Partnership Grant		-	8,696	8,696	10,000	10,000	-	-	-	9,083
WSIG		-	4,441	4,441	3,107	3,107	-	-	-	-
Provincial Government:		-	12,855	12,855	581	581	1,842	(1,262)	-68.5%	12,855
LG&H: Integrated Housing & Human Settlements		-	12,855	12,855	581	581	1,842	(1,262)	-68.5%	12,855
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	47,684	47,684	13,688	18,224	11,373	(6,256)	-55.0%	52,327
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	198,814	198,814	19,025	75,572	57,029	5,436	9.5%	203,456

Supporting Table SC7(1): Transfers and Grant Expenditure

WC048 Knysna - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October										
Description	Ref	2020/21	Budget Year 2021/22							
		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:		-	107,777	107,777	247	42,126	33,623	8,434	25.1%	107,777
Local Government Equitable Share		-	98,572	98,572	-	41,072	32,857	8,215	25.0%	98,572
Local Government Financial Management Grant		-	1,550	1,550	63	247	158	89	56.4%	1,550
Water Services Operating Subsidy		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management		-	-	-	-	-	-	-	-	-
Integrated National Electrification (INEP)		-	-	-	-	-	-	-	-	-
CoGTA: Municipal Infrastructure Grant (MIG)		-	4,567	4,567	120	458	328	130	39.5%	4,567
Expanded Public Works Programme Integrated Grant		-	1,118	1,118	64	227	280	-	-	1,118
Neighbourhood Development Partnership Grant		-	1,304	1,304	-	-	-	-	-	1,304
WSG		-	666	666	-	122	-	-	-	666
Provincial Government:		-	42,352	42,352	3,221	9,815	11,793	(1,978)	-16.8%	42,352
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Title Deeds Restoration		-	-	-	-	-	-	-	-	-
LG&H: Community Development Worker		-	57	57	11	21	-	21	#DIV/0!	57
LG&H: Integrated Housing & Human Settlements		-	33,802	33,802	2,140	5,927	11,312	(5,384)	-47.6%	33,802
CA: Library Conditional Operational		-	8,493	8,493	1,069	3,867	481	3,386	703.5%	8,493
Financial management Capacity Building Grant		-	250	250	-	-	-	-	-	-
Financial Management Support (WC FMGSG)		-	510	510	-	-	-	-	-	510
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	240	240	-	22	240	(218)	-90.7%	240
Nedbank SMME Incubator Programme		-	240	240	-	22	240	(218)	-90.7%	240
Non-profit institutions:Unspecified		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	150,370	150,370	3,467	51,964	45,656	6,307	13.8%	150,370
Capital expenditure of Transfers and Grants										
National Government:		-	34,830	34,830	1,317	3,291	9,531	(6,240)	-65.5%	34,830
CoGTA: Municipal Infrastructure Grant (MIG)		-	21,693	21,693	366	366	9,531	(9,531)	-100.0%	21,693
Energy Efficiency and Demand Side Management		-	-	-	-	-	-	-	-	-
Integrated National Electrification (INEP)		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		-	8,696	8,696	-	-	-	-	-	8,696
WSG		-	4,441	4,441	951	2,925	-	1,789	#DIV/0!	4,441
		-	-	-	-	-	-	-	-	-
Provincial Government:		-	12,855	12,855	-	722	1,842	(1,120)	-60.8%	12,855
LG&H: Integrated Housing & Human Settlements		-	12,855	12,855	1,037	2,255	1,842	(1,120)	-60.8%	12,855
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	47,684	47,684	1,317	4,013	11,373	(7,360)	-64.7%	47,684
		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	198,054	198,054	4,784	55,976	57,029	(1,053)	-1.8%	198,054

Supporting Table 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 2021/22				
		Approved Rollover 2020/21	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					-	
Water Services Operating Subsidy					-	
Energy Efficiency and Demand Side Management					-	
Integrated National Electrification (INEP)					-	
CoGTA: Municipal Infrastructure Grant (MIG)					-	
Disaster and Emergency Services					-	
Title Deeds Restoration		-	-	-	-	
LG&H: Community Development Worker					-	
CA: Library Conditional Operational					-	
Financial management Capacity Building Grant					-	
Financial Management Support (WC FMGSG)					-	
PW: Maintenance & Construction of Transport Infrastructure					-	
		-	-	-	-	
					-	
					-	
Other grant providers:		-	-	-	-	
Nedbank SMME Incubator Programme					-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
Capital expenditure of Approved Roll-overs						
WSIG		-	-	-	-	
Provincial Government:					-	
LG&H: Integrated Housing & Human Settlements					-	
					-	
		-	-	-	-	
					-	
		-	-	-	-	
					-	
		-	-	-	-	
					-	
1. Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or of					-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

Supporting Table 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	2020/21	Budget Year 2021/22							
		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		6,628	8,086	8,086	581	2,278	2,617	(339)	-13%	8,086
Pension and UIF Contributions		361	414	414	28	114	134	(20)	-15%	414
Medical Aid Contributions		90	100	100	8	31	33	(2)	-6%	100
Motor Vehicle Allowance		646	716	716	46	185	229	(44)	-19%	716
Cellphone Allowance		669	760	760	72	243	249	(5)	-2%	760
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		265	298	298	22	88	97	(9)	-9%	298
Sub Total - Councillors		8,659	10,373	10,373	757	2,939	3,358	(419)	-12%	10,373
% increase	4		19.8%	19.8%						19.8%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4,748	5,155	5,090	301	1,251	1,540	(289)	-19%	5,090
Pension and UIF Contributions		577	376	376	41	171	166	4	3%	376
Medical Aid Contributions		178	139	139	13	58	51	7	14%	139
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		900	702	702	-	-	-	-	-	702
Motor Vehicle Allowance		793	574	574	40	190	201	(10)	-5%	574
Cellphone Allowance		30	23	23	2	8	8	(0)	-5%	23
Housing Allowances		78	72	72	-	4	19	(15)	-79%	72
Other benefits and allowances		133	74	74	9	37	32	5	15%	74
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		7,438	7,116	7,051	405	1,719	2,018	(299)	-15%	7,051
% increase	4		-4.3%	-5.2%						-5.2%
Other Municipal Staff										
Basic Salaries and Wages		155,689	174,972	174,837	14,814	52,315	55,788	(3,473)	-6%	174,837
Pension and UIF Contributions		28,281	30,857	30,857	2,658	9,724	9,974	(250)	-3%	30,857
Medical Aid Contributions		12,449	15,849	15,849	1,031	4,129	4,086	42	1%	15,849
Overtime		24,013	13,159	13,159	2,057	6,282	2,855	3,427	120%	13,159
Performance Bonus		12,937	13,224	13,224	9	18	-	18	#DIV/0!	13,224
Motor Vehicle Allowance		7,867	7,151	7,151	612	2,202	2,326	(124)	-5%	7,151
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		2,967	3,005	3,005	235	673	674	(1)	0%	3,005
Other benefits and allowances		7,733	6,850	7,050	775	2,812	2,404	408	17%	7,050
Payments in lieu of leave		1,491	3,726	3,726	263	1,012	1,012	-	-	3,726
Long service awards		2,312	2,744	2,744	-	-	-	-	-	2,744
Post-retirement benefit obligations		15,932	11,802	11,802	-	-	-	-	-	11,802
Sub Total - Other Municipal Staff		271,692	283,339	283,404	22,453	79,167	79,120	47	0%	283,404
% increase	4		4.3%	4.3%						4.3%
Total Parent Municipality		287,789	300,828	300,828	23,616	83,825	84,496	(671)	-1%	300,828
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Sub Total - Board Members of Entities	2	-	-	-	-	-	-	-	-	-
% increase	4									
Senior Managers of Entities										
Sub Total - Senior Managers of Entities	4	-	-	-	-	-	-	-	-	-
% increase	4									
Other Staff of Entities										
Sub Total - Other Staff of Entities	4	-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		287,789	300,828	300,828	23,616	83,825	84,496	(671)	-1%	300,828
% increase	4		4.5%	4.5%						4.5%
TOTAL MANAGERS AND STAFF		279,130	290,455	290,455	22,858	80,886	81,138	(252)	0%	290,455

Supporting Table 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 2021/22												2021/22 Medium Term Revenue & Expenditure Framework		
														Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June			
R thousands	1	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		16,277	27,631	37,427	35,127	17,139	19,425	15,426	19,996	18,282	17,711	17,139	(13,055)	228,527	237,976	253,517
Service charges - electricity revenue		28,205	46,182	84,801	81,154	24,114	20,568	31,096	21,960	24,177	27,818	18,818	(112,941)	285,752	344,352	394,478
Service charges - water revenue		2,882	2,753	11,562	13,261	5,908	6,603	7,124	6,950	6,255	5,560	5,213	(4,549)	69,502	69,091	72,948
Service charges - sanitation revenue		7	1,284	2,387	3,814	2,498	2,498	2,498	2,498	2,498	2,498	2,498	4,998	29,975	31,673	33,497
Service charges - refuse		(6,823)	(5,538)	(5,463)	2,161	2,338	2,338	2,338	2,338	2,338	2,338	2,338	27,351	28,053	29,635	31,336
Rental of facilities and equipment		361	701	1,149	1,109	694	473	392	379	476	441	401	(479)	6,095	6,422	6,768
Interest earned - external investments		101	278	401	457	323	323	323	323	323	323	323	155	3,650	4,000	4,700
Interest earned - outstanding debtors		1,368	2,728	4,066	4,328	323	323	323	323	323	323	323	(11,098)	3,650	4,000	4,700
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,315	2,442	4	(1,309)	709	1,415	800	847	824	616	777	1,849	10,289	10,861	11,437
Licences and permits		120	249	408	407	133	133	133	133	133	133	133	(534)	1,580	1,683	1,794
Agency services		112	411	1,214	1,224	333	333	333	333	333	333	333	(1,516)	3,780	4,082	4,409
Transfers and Subsidies - Operational		44,794	6,077	6,077	6,077	9,837	34,977	817	1,523	48,093	1,358	1,161	(9,901)	150,890	185,116	173,761
Other revenue		1,007	2,478	3,038	3,368	703	696	692	891	686	682	674	(5,955)	8,949	9,221	9,493
Cash Receipts by Source		89,705	87,677	146,872	151,179	65,051	90,103	62,293	58,492	104,741	60,132	50,131	(125,684)	840,692	938,113	1,002,837

Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	4,536	-	-	4,203	6,471	1,071	5,967	5,697	1,071	17,596	47,684	61,739	70,226
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Enterprises, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	250	250	250	250
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	33	(25)	87	-	-	-	-	-	-	86,903	86,903	70,120	70,000
Decrease (increase) in non-current receivables	-	22,546	-	6,044	-	-	-	-	-	(219)	-	-	-
Decrease (increase) in non-current investments	(12)	(12)	(11)	(35)	-	-	-	-	-	(28,590)	-	-	-
Total Cash Receipts by Source	94,262	110,187	146,948	157,312	96,575	63,364	64,459	110,437	61,203	(49,675)	975,529	1,070,222	1,143,313
Cash Payments by Type													
Employee related costs	17,481	37,060	58,028	63,405	(22,673)	(22,625)	(22,711)	(23,414)	(22,249)	(21,302)	(296,982)	(309,273)	(329,111)
Remuneration of councillors	758	1,516	2,274	2,273	-	-	-	-	-	-	(6,821)	-	-
Interest paid	377	1,143	1,632	1,255	(10,327)	(10,327)	(345)	(247)	(226)	-	(9,626)	(27,833)	(29,054)
Bulk purchases - Electricity	152	29,260	56,347	72,550	-	(3,209)	(3,362)	(2,967)	(2,215)	(2,079)	(387,402)	(275,557)	(319,227)
Acquisitions - water & other inventory	-	-	-	-	(3,963)	(3,277)	(10,268)	(6,562)	(6,735)	(6,236)	(42,655)	(29,393)	(30,719)
Contracted services	1,283	8,766	19,409	31,241	(9,388)	(9,371)	(10,268)	(6,562)	(6,735)	(133,261)	(133,214)	(181,539)	(173,227)
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	5	8	248	1,518	(45)	-	(1,568)	(140)	(500)	(4,403)	(4,877)	(2,155)	(2,258)
General expenses	6,662	15,078	19,096	16,417	-	-	-	-	-	(122,965)	(65,711)	(65,219)	(68,540)
Cash Payments by Type	28,476	96,042	166,355	199,083	(45,642)	(45,601)	(38,253)	(33,330)	(31,924)	(983,043)	(793,150)	(890,969)	(952,137)
Other Cash Flows/Payments by Type													
Capital assets	1,960	5,773	14,117	6,625	10,484	11,497	10,537	9,570	7,302	5,395	65,216	141,739	151,227
Repayment of borrowing	983	-	2,778	-	(872)	(872)	(872)	(872)	(872)	(872)	(20,844)	(43,345)	(50,329)
Other Cash Flows/Payments	79,491	(3,317)	(46,869)	(65,273)	-	-	-	-	-	-	35,967	-	-
Total Cash Payments by Type	110,910	100,499	136,361	140,435	(39,402)	(34,976)	(28,588)	(24,632)	(25,494)	(902,704)	(666,789)	(792,575)	(851,239)
NET INCREASE/(DECREASE) IN CASH HELD	(16,647)	9,688	10,567	16,877	144,284	98,340	93,047	135,069	86,697	76,296	1,642,318	1,862,797	1,994,553
Cash/cash equivalents at the monthly year beginning:	35,342	18,695	28,382	38,949	(17,152)	(19,074)	(5,640)	43,121	(939)	(3,958)	56,279	64,270	49,190
Cash/cash equivalents at the monthly year end:	18,695	28,382	38,949	55,826	91,205	79,266	87,407	178,190	86,759	72,338	1,689,597	1,927,068	2,043,743

Supporting Table SC13(a): Capital Expenditure on New Assets

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

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		757	19,500	21,116	2,252	7,735	6,055	(1,680)	-27.8%	21,116
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		440	10,250	10,250	506	3,223	2,303	(920)	-39.9%	10,250
MV Networks		440	6,750	6,750	318	2,982	1,100	(1,882)	-171.1%	6,750
LV Networks		-	3,500	3,500	188	241	1,203	962	80.0%	3,500
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		317	5,900	7,439	1,746	4,342	3,152	(1,190)	-37.8%	7,439
Dams and Weirs		-	-	916	635	635	-	(635)	#DIV/0!	916
Pump Stations		-	-	623	-	-	-	-	-	623
Water Treatment Works		-	1,650	1,650	-	-	550	550	100.0%	1,650
PRV Stations		317	-	-	-	-	-	-	-	-
Capital Spares		-	4,250	4,250	1,111	3,707	2,602	(1,105)	-42.5%	4,250
Sanitation Infrastructure		-	2,400	2,476	-	-	400	400	100.0%	2,476
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	2,400	2,476	-	-	400	400	100.0%	2,476
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	500	500	-	-	200	200	100.0%	500
Information and Communication Infrastructure		-	450	450	-	170	-	(170)	#DIV/0!	450
Data Centres		-	450	450	-	170	-	(170)	#DIV/0!	450
Community Assets		-	900	900	-	-	-	-	-	900
Community Facilities		-	900	900	-	-	-	-	-	900
Taxi Ranks/Bus Terminals		-	900	900	-	-	-	-	-	900
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		-	14,655	14,655	1,202	2,326	3,983	1,657	41.6%	14,655
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	14,655	14,655	1,202	2,326	3,983	1,657	41.6%	14,655
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	14,655	14,655	1,202	2,326	3,983	1,657	41.6%	14,655
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		545	505	630	122	136	180	44	24.5%	630
Computer Equipment		545	505	630	122	136	180	44	24.5%	630
Furniture and Office Equipment		208	903	903	15	36	97	61	63.1%	903
Furniture and Office Equipment		208	903	903	15	36	97	61	63.1%	903
Machinery and Equipment		1,310	1,800	2,023	13	17	438	421	96.1%	2,023
Machinery and Equipment		1,310	1,800	2,023	13	17	438	421	96.1%	2,023
Transport Assets		784	7,710	9,910	-	-	9,634	9,634	100.0%	9,910
Transport Assets		784	7,710	9,910	-	-	9,634	9,634	100.0%	9,910
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	3,604	45,972	50,136	3,604	10,249	20,387	10,137	49.7%	50,136

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

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

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	38,555	38,956	1,508	2,667	12,365	9,698	78.4%	38,956
Roads Infrastructure		–	37,055	37,055	1,508	2,667	12,265	9,598	78.3%	37,055
Roads		–	37,055	37,055	1,508	2,667	12,265	9,598	78.3%	37,055
Water Supply Infrastructure		–	1,500	1,901	–	–	100	100	100.0%	1,901
Water Treatment Works		–	1,500	1,640	–	–	100	100	100.0%	1,640
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	261	–	–	–	–		261
Community Assets		–	1,850	1,650	–	–	375	375	100.0%	1,650
Community Facilities		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	1,650	1,650	–	–	375	375	100.0%	1,650
Capital Spares		–	1,650	1,650	–	–	375	375	100.0%	1,650
Other assets		–	800	800	–	–	–	–		800
Operational Buildings		–	–	–	–	–	–	–		–
Housing		–	800	800	–	–	–	–		800
Staff Housing		–	800	800	–	–	–	–		800
Total Capital Expenditure on renewal of existing assets	1	–	41,005	41,406	1,508	2,667	12,740	10,073	79.1%	41,406

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

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

Description		Ref	2020/21	Budget Year 2021/22							
			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			35,673	35,519	35,519	3,028	10,090	8,422	(1,668)	-19.8%	35,519
Roads Infrastructure			5,562	6,400	6,400	617	1,593	668	(924)	-138.3%	6,400
Roads			5,531	6,357	6,357	617	1,593	668	(924)	-138.3%	6,357
Capital Spares			31	43	43	-	-	-	-	-	43
Storm water Infrastructure			2,052	2,415	2,415	376	1,014	1,006	(8)	-0.8%	2,415
Drainage Collection			4	-	-	-	-	-	-	-	-
Storm water Conveyance			2,048	2,415	2,415	376	1,014	1,006	(8)	-0.8%	2,415
Attenuation			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			11,711	11,677	11,677	529	2,362	3,188	826	25.9%	11,677
Power Plants			9	0	0	-	-	0	0	100.0%	0
HV Substations			2,461	1,949	1,949	303	1,289	163	(1,127)	-693.0%	1,949
HV Switching Station			100	1,208	1,208	-	42	-	(42)	#DIV/0!	1,208
HV Transmission Conductors			1,301	1,208	1,208	-	-	-	-	-	1,208
MV Substations			-	-	-	-	-	-	-	-	-
MV Switching Stations			-	-	-	-	-	-	-	-	-
MV Networks			5,013	4,665	4,665	50	102	1,850	1,748	94.5%	4,665
LV Networks			2,828	2,647	2,647	176	928	1,175	247	21.0%	2,647
Capital Spares			-	-	-	-	-	-	-	-	-
Water Supply Infrastructure			8,486	8,559	8,559	749	2,791	832	(1,960)	-235.6%	8,559
Water Treatment Works			6,371	5,575	5,575	344	2,184	707	(1,477)	-208.8%	5,575
Capital Spares			2,115	2,985	2,985	405	607	124	(482)	-387.7%	2,985
Sanitation Infrastructure			7,762	5,893	5,893	757	2,325	2,724	398	14.6%	5,893
Pump Station			-	-	-	-	-	-	-	-	-
Reticulation			-	-	-	-	-	-	-	-	-
Waste Water Treatment Works			7,762	5,893	5,893	757	2,325	2,724	398	14.6%	5,893
Solid Waste Infrastructure			101	575	575	-	5	5	(0)	-7.4%	575
Landfill Sites			-	-	-	-	-	-	-	-	-
Waste Transfer Stations			101	575	575	-	5	5	(0)	-7.4%	575
Community Assets			2,418	4,233	4,233	247	642	385	(257)	-66.8%	4,233
Community Facilities			1,881	2,962	2,962	200	463	277	(187)	-67.5%	2,962
Halls			342	462	462	2	116	0	(116)	-83579.9%	462
Fire/Ambulance Stations			70	68	68	-	-	1	1	100.0%	68
Testing Stations			-	-	-	-	-	-	-	-	-
Museums			0	117	117	14	20	-	(20)	#DIV/0!	117
Libraries			355	514	514	5	35	64	28	44.3%	514
Cemeteries/Crematoria			150	322	322	48	106	117	11	9.5%	322
Police			166	362	362	-	1	5	3	70.7%	362
Parks			-	-	-	-	-	-	-	-	-
Public Open Space			798	1,117	1,117	130	185	90	(95)	-104.7%	1,117
Sport and Recreation Facilities			537	1,271	1,271	47	179	108	(71)	-65.2%	1,271
Indoor Facilities			-	-	-	-	-	-	-	-	-
Outdoor Facilities			537	1,271	1,271	47	179	108	(71)	-65.2%	1,271
Capital Spares			-	-	-	-	-	-	-	-	-

Other assets		2,071	2,467	2,467	101	147	118	(29)	-24.2%	2,467
Operational Buildings		1,418	1,767	1,767	2	29	49	20	40.7%	1,767
Municipal Offices		252	555	555	—	22	38	16	42.8%	555
Depots		1,166	1,212	1,212	2	7	10	3	33.0%	1,212
Capital Spares		—	—	—	—	—	—	—		—
Housing		654	700	700	99	118	70	(49)	-69.9%	700
Staff Housing		643	676	676	99	118	70	(49)	-69.9%	676
Social Housing		11	24	24	—	—	—	—		24
Furniture and Office Equipment		0	63	63	—	1	1	—		63
Furniture and Office Equipment		0	63	63	—	1	1	—		63
Machinery and Equipment		—	—	—	—	—	—	—		—
Machinery and Equipment		—	—	—	—	—	—	—		—
Transport Assets		5,680	5,760	5,776	660	1,260	1,899	639	33.6%	5,776
Transport Assets		5,680	5,760	5,776	660	1,260	1,899	639	33.6%	5,776
Land		—	—	—	—	—	—	—		—
Land		—	—	—	—	—	—	—		—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—		—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—		—
Total Repairs and Maintenance Expenditure	1	45,843	48,043	48,059	4,035	12,141	10,826	(1,316)	-12.2%	48,059

Supporting Table SC13(d): Depreciation

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

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		7,638	8,923	8,923	-	-	-	-		8,923
Roads Infrastructure		4,868	5,746	5,746	-	-	-	-		5,746
Storm water Infrastructure		538	747	747	-	-	-	-		747
Drainage Collection		8	27	27	-	-	-	-		27
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		142	137	137	-	-	-	-		137
Power Plants		5,982	6,194	6,194	-	-	-	-		6,194
MV Networks		-	1,500	1,500	-	-	-	-		1,500
LV Networks		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	-	-	-	-	-	-		-
Dams and Weirs		-	-	-	-	-	-	-		-
Boreholes		-	-	-	-	-	-	-		-
Reservoirs		199	201	201	-	-	-	-		201
Pump Stations		4,930	5,402	5,402	-	-	-	-		5,402
Water Treatment Works		-	-	-	-	-	-	-		-
Bulk Mains		5,802	7,216	7,216	-	-	-	-		7,216
Distribution		-	-	-	-	-	-	-		-
Distribution Points		-	-	-	-	-	-	-		-
PRV Stations		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		224	231	231	-	-	-	-		231
Pump Station		2,205	2,920	2,920	-	-	-	-		2,920
Reticulation		2,148	2,422	2,422	-	-	-	-		2,422
Waste Water Treatment Works		-	-	-	-	-	-	-		-
Outfall Sewers		55	55	55	-	-	-	-		55
Toilet Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		1,866	2,062	2,062	-	-	-	-		2,062
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres		-	-	-	-	-	-	-		-
Core Layers		118	230	230	-	-	-	-		230
Distribution Layers		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Community Assets		73	94	94	-	-	-	-		94
Community Facilities		72	82	82	-	-	-	-		82
Halls		143	495	495	-	-	-	-		495
Centres		-	-	-	-	-	-	-		-
Crèches		-	-	-	-	-	-	-		-
Clinics/Care Centres		274	285	285	-	-	-	-		285
Fire/Ambulance Stations		0	14	14	-	-	-	-		14
Testing Stations		7	7	7	-	-	-	-		7
Museums		-	-	-	-	-	-	-		-
Galleries		1	3	3	-	-	-	-		3
Theatres		533	536	536	-	-	-	-		536
Libraries		21	37	37	-	-	-	-		37
Cemeteries/Crematoria		56	56	56	-	-	-	-		56
Police		134	148	148	-	-	-	-		148
Parks		-	-	-	-	-	-	-		-
Public Open Space		-	-	-	-	-	-	-		-
Nature Reserves		8	10	10	-	-	-	-		10
Public Ablution Facilities		-	-	-	-	-	-	-		-
Markets		22	22	22	-	-	-	-		22
Stalls		-	-	-	-	-	-	-		-
Abattoirs		-	-	-	-	-	-	-		-
Airports		313	313	313	-	-	-	-		313
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-

Sport and Recreation Facilities	1	12	12	-	-	-	-	12
Indoor Facilities	488	453	453	-	-	-	-	453
Outdoor Facilities	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-
Investment properties	148	139	139	-	-	-	-	139
Revenue Generating	148	139	139	-	-	-	-	139
Improved Property	148	139	139	-	-	-	-	139
Unimproved Property	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-
Other assets	627	633	633	-	-	-	-	633
Operational Buildings	627	633	633	-	-	-	-	633
Municipal Offices	-	-	-	-	-	-	-	-
Pay/Enquiry Points	627	633	633	-	-	-	-	633
Building Plan Offices	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-
Load Settlement Software Applications	18	18	18	-	-	-	-	18
Total Depreciation	1	8,486	9,790	9,790	-	-	-	9,790

Supporting Table SC13(e): Upgrading of Existing Assets

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

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	54,347	67,471	1,432	7,744	21,614	13,870	64.2%	67,471
Roads Infrastructure		-	19,763	20,856	-	785	7,013	6,228	88.8%	20,856
Roads		-	19,763	20,856	-	785	7,013	6,228	88.8%	20,856
Storm water Infrastructure		-	250	250	-	-	100	100	100.0%	250
Drainage Collection		-	250	250	-	-	100	100	100.0%	250
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	6,000	6,000	-	57	2,500	2,443	97.7%	6,000
MV Substations		-	3,500	3,500	-	57	2,500	2,443	97.7%	3,500
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	2,500	2,500	-	-	-	-	-	2,500
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	14,451	22,530	1,182	6,292	9,311	3,019	32.4%	22,530
Dams and Weirs		-	850	850	-	-	200	200	100.0%	850
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	560	1,408	-	19	60	41	67.8%	1,408
Water Treatment Works		-	2,000	2,000	-	495	-	(495)	#DIV/0!	2,000
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	11,041	17,813	1,182	5,778	8,591	2,814	32.7%	17,813
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	460	-	-	460	460	100.0%	460
Sanitation Infrastructure		-	13,884	17,834	250	610	2,690	2,080	77.3%	17,834
Pump Station		-	7,300	8,202	-	216	2,100	1,884	89.7%	8,202
Reticulation		-	3,317	5,575	250	250	240	(10)	-4.3%	5,575
Waste Water Treatment Works		-	3,067	3,343	-	-	200	200	100.0%	3,343
Outfall Sewers		-	200	714	-	143	150	7	4.4%	714
Toilet Facilities		-	-	-	-	-	-	-	-	-
Community Assets		691	820	820	81	81	120	39	32.2%	820
Community Facilities		691	470	470	-	-	120	120	100.0%	470
Halls		691	350	350	-	-	-	-	-	350
Libraries		-	120	120	-	-	120	120	100.0%	120
Sport and Recreation Facilities		-	350	350	81	81	-	(81)	#DIV/0!	350
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	350	350	81	81	-	(81)	#DIV/0!	350
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		-	1,500	1,224	-	-	-	-	-	1,224
Operational Buildings		-	1,500	1,224	-	-	-	-	-	1,224
Municipal Offices		-	1,500	1,224	-	-	-	-	-	1,224
Computer Equipment		-	-	170	-	-	-	-	-	170
Computer Equipment		-	-	170	-	-	-	-	-	170
Total Capital Expenditure on upgrading of existing	1	691	56,667	69,685	1,513	7,826	21,734	13,908	64.0%	69,685