ANNEXURE B

KNYSNA
Municipality Munisipaliteit uMasipala

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Mid-Year Budget Assessment Report

(Section 72 of the MFMA)

1 July 2021 – 31 December 2021

To the Municipal Council

I hereby wish to submit to the Municipal Council the Mid-year Budget Assessment Report on the implementation of the budget and the financial state of affairs of the Municipality for the first six months of the financial year (July 2021 to December 2021).

As per Section 54(1)(f) of the Municipal Finance Management Act (MFMA), the Executive Mayor must submit the Section 72 report (Mid-year Budget Assessment Report), as submitted by the Accounting Officer to him, to Council by the 31st of January of each year.

The submission of this report forms part of my general responsibilities as the Executive Mayor of Knysna Municipality, as stipulated in Section 52 of the MFMA. This report is intended to inform the Council about the state of the financial affairs of the Municipality to enable Council to exercise oversight responsibility.

LEVAEL DAVIS
EXECUTIVE MAYOR

20 January 2022

To the Executive Mayor

In accordance with Section 72(1) of the MFMA, I submit herewith the required Mid-Year Budget Assessment Report on the state of Knysna Municipality's budget, containing the financial performance for the six-month period ending December 2021.

Section 54(1) of the MFMA requires from the Executive Mayor to perform appropriate actions following the receipt of this Report in order to ensure that the approved budget is implemented in accordance with the projections included in the Service Delivery and Budget Implementation Plan.

Should the Mid-year Budget Assessment Report necessitate adjustments to the original approved budget, Regulation 23(1) of the Municipal Budget and Reporting Regulations will require the Executive Mayor to table an adjustments budget in the Municipal Council no later than 28 February 2022.

The administration is currently in the process of preparing an adjustments budget. Based on the contents of this Report, it is recommended that the Executive Mayor table an adjustments budget in February 2022. The applicable Adjustments Budget Process Plan with tasks and time frames is attached to the item as Annexure A.

DAWID ADONIS
ACTING MUNICIPAL MANAGER

20 January 2022

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1. INTRODUCTION

1.1 Section 72(1) of the MFMA requires from the Municipal Manager, as Accounting Officer of the Municipality, to submit a mid-year budget assessment report to the Executive Mayor by 25 January of each year detailing the state of the Municipality's capital and operational budget, based on the Section 71 reports submitted; the Municipality's service delivery performance for the first half of the financial year taking into account the service delivery targets and performance indicators set in the Service Delivery and Budget Implementation Plan (SDBIP); and, also taking into account the previous year's Annual Report and progress made on resolving problems identified in the Annual Report.

1.2 This Mid-Year Budget Assessment report addresses only the financial related matters (budget versus actuals for operating income, operating expenditure and capital expenditure), and progress made on the financial related concerns identified in the 2019/2020 Annual Report. The Municipality's service delivery performance assessment on the service delivery performance indicators, as specified in the SDBIP, will be provided in a separate report.

1.3 Section 28 of the MFMA determines that:

"(1) *A municipality may revise an approved annual budget through an adjustments budget* **[which is the case]**.

(2) *An adjustments budget:*

(a) *Must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year* **[which is the case]**;

(b) *May appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for* **[which is the case]**;

(c) *May, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality* **[not applicable]**;

(d) *May authorise the utilisation of projected savings in one vote towards spending under another vote* **[which is the case]**;

(e) *May authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-*

overs when the annual budget for the current year was approved by the council **[not applicable]**;

(f) *May correct any errors in the annual budget* **[which is the case]**; *and*

(g) *May provide for any other expenditure within a prescribed framework* **[not applicable]**.

(3) *An adjustments budget must be in a prescribed framework* **[which will be the case]**.

(4) *Only the mayor may table an adjustments budget in the municipal council, but an adjustments budget in terms of subsection (2)(b) to (g) may only be tabled within any prescribed limitations as to timing and frequency* **[which will be the case]**.

(5) *When an adjustments budget is tabled, it must be accompanied by –*

(a) *An explanation how the adjustments budget affects the annual budget* **[which will be the case]**;

(b) *A motivation of any material changes to the annual budget* **[which will be the case]**;

(c) *An explanation of the impact of any increased spending on the annual budget and the annual budgets for the next two financial years* **[which will be the case]**; *and*

(d) *Any other supporting documentation that may be prescribed* **[which will be the case]**.

(6) *Municipal tax and tariffs may not be increased during a financial year* **[which will not be the case]**.*"*

1.4 This Report does not include any specific proposals for adjusting the latest approved annual budget for budgeted revenue and budgeted expenditure. This report is a summary of the main concerns arising from the budget monitoring process. It compares the actual results of operating revenue, operating expenditure and capital expenditure, against the budgeted revenue and expenditure for the first six months of the current financial year. The projections made is simply for assessment purposes and is not suggesting that any of the amounts be allocated to line items in the adjustments budget. This will be an administrative exercise performed by senior and middle management, wherein all departments, divisions and sections will be involved.

1.5 Section 54 of the MFMA requires the Executive Mayor to consider the Section 71 and 72 reports and to take appropriate action, if needed, to ensure that the approved budget is implemented in accordance with the SDBIP.

1.6 Regulation 23(1) of the Municipal Budget and Reporting Regulations determines that:

> *"An adjustments budget referred to in section 28(2)(b), (d) and (f) of the Act may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year* **[which will be the case].** *"*

1.7 The main budget monitoring concerns, as well as the financial related issues identified in the latest Annual Report, will be discussed in paragraphs 2 to 4 of this Report. Due to various reasons that will become apparent during the discussions of this assessment report, no recommendations on budget adjustments in relation to revenue or expenditure have been made in this Report.

1.8 In terms of the Adjustments Budget Process Plan (Annexure A), the adjustments budget will be submitted by the Executive Mayor, in the required format (Schedule B), for Council consideration at a Special Council meeting to take place on 24 February 2022. The adjustments budget and the revised SDBIP processes will proceed concurrently.

2. HIGH LEVEL OPERATING BUDGET ASSESSMENT

2.1 Operating Revenue per Category

2.1.1 The high-level budget assessment of operating revenue (capital grants included) per category is presented in Table 1 below.

Table 1: High Level Summary of Operating Revenue per Category

Row Number	Description	2020/2021 Unaudited Outcome	Budget Year 2021/2022 Original Budget	Adjusted Budget	Year-To-Date Actual Revenue 31/12/2021	Actual Revenue as a % of Budgeted Revenue	Projected Revenue for the Year	Positive / (Negative) Variance (D to G)	Positive / (Negative) Variance %
Column Reference	A	B	C	D	E	F	G	H	I
1	Property Rates	227,433,929	248,920,705	248,920,705	159,963,880	64.3%	246,967,346	-1,953,359	-0.8%
2	Service Charges: Electricity Revenue	275,115,778	306,741,849	306,741,849	165,496,901	54.0%	316,061,911	9,320,062	3.0%
3	Service Charges: Water Revenue	72,574,572	74,860,303	74,860,303	38,224,877	51.1%	72,135,751	-2,724,552	-3.6%
4	Service Charges: Sanitation Revenue	26,644,466	29,930,326	29,930,326	18,123,319	60.6%	28,727,428	-1,202,898	-4.0%
5	Service Charges: Refuse Revenue	25,890,698	28,273,392	28,273,392	16,421,071	58.1%	26,600,650	-1,672,742	-5.9%
6	Rental of Facilities and Equipment	5,756,264	5,947,784	5,947,784	2,448,998	41.2%	5,947,784	0	0.0%
7	Interest Earned: External Investments	3,209,892	3,650,000	3,650,000	924,605	25.3%	2,870,000	-780,000	-21.4%
8	Interest Earned: Outstanding Debtors	10,484,027	16,261,650	16,261,650	9,052,684	55.7%	17,176,845	915,195	5.6%
9	Fines, Penalties and Forfeits	113,155,769	92,551,488	92,551,488	36,350	0.0%	92,551,488	0	0.0%
10	Licences and Permits	1,590,801	1,580,277	1,580,277	742,848	47.0%	1,580,277	0	0.0%
11	Agency Services	3,630,328	3,780,000	3,780,000	2,063,577	54.6%	3,780,000	0	0.0%
12	Transfers and Subsidies	177,944,792	151,129,834	151,826,193	93,037,034	61.3%	151,826,193	0	0.0%
13	Other Revenue	14,252,439	8,949,170	8,949,170	5,346,470	59.7%	8,949,170	0	0.0%
14	Gains on Disposal of PPE	0	250,000	250,000	0	0.0%	250,000	0	0.0%
15	Sub-Total	957,683,755	972,826,778	973,523,137	511,882,614	52.6%	975,424,843	1,901,706	0.2%
16	Transfers and Subsidies: Capital	46,418,922	47,684,166	52,326,556	12,249,224	23.4%	52,326,556	0	0.0%
17	Grand Total	1,004,102,677	1,020,510,944	1,025,849,693	524,131,838	51.1%	1,027,751,399	1,901,706	0.2%

2.1.2 The year-to-date actual revenue (capital grants excluded) as at 31 December 2021 amounted to R 511.8 million (Row 15 & Column E) and represents 52.6% (Row 15 & Column F) of the adjusted budgeted revenue of R 973.5 million (Row 15 & Column D). An overall increase of R 1.9 million (Row 15 & Column H) of operating revenue is projected and will therefore necessitate amendments in an adjustments budget.

2.1.3 Revenue (capital grants included) for the financial year under review projects an amount of R 1.027 billion (Row 17 & Column G) compared with the budgeted revenue of R 1.025 billion (Row 17 & Column D).

2.1.4 Notable variances are as follows:

(a) Property Rates: A negative variance of R 1.9 million or -0.8% due to an over-estimation of budgeted revenue. The projected revenue of R 246.9 million is 8.6% more than the actual revenue of R 227.4 million for the 2020/2021 financial year.

(b) Electricity Revenue: A positive variance of R 9.3 million or 3.0% mainly due to increased bulk electricity, domestic and prepaid electricity sales. The projected revenue of R 316.0 million is 14.9% more than the actual revenue of R 275.1 million for the 2020/2021 financial year. This is a possible indication that the economy is recovering from the COVID-19 pandemic.

(c) Water Revenue: A negative variance of R 2.7 million or -3.6% mainly due to decreased domestic water sales and indigent subsidies (revenue forgone). The projected revenue of R 72.1 million is 0.6% less than the actual revenue of R 72.5 million for the 2020/2021 financial year.

(d) Sanitation Revenue: A negative variance of R 1.2 million or -4.0% mainly due to business sewerage rebates (revenue forgone) and indigent subsidies (revenue forgone). The projected revenue of R 28.7 million is 7.8% more than the actual revenue of R 26.6 million for the 2020/2021 financial year.

(e) Refuse Revenue: A negative variance of R 1.6 million or -5.9% mainly due to business/domestic consumers over-estimated budgeted revenue and indigent subsidies (revenue forgone). The projected revenue of R 26.6 million is 2.7% more than the actual revenue of R 25.8 million for the 2020/2021 financial year.

(f) Interest Earned: External Investments: A negative variance of R 780.0 thousand or -21.4% due to a decreased investment portfolio coupled with lower interest rates on investments as a result of lower repo rates pronounced by the South African Reserve Bank. The projected revenue of R 2.8 million is 10.6% less than the actual revenue of R 3.2 million for the 2020/2021 financial year.

(g) Interest Earned: Outstanding Debtors: A positive variance of R 915.1 thousand or 5.6% due to an increased debtors' book. The projected revenue of R 17.1 million is 63.8% more than the actual revenue of R 10.4 million for the 2020/2021 financial year.

2.1.5 The Western Cape Adjustments Budget resulted in changes in grant allocations to the Municipality for the current financial year. This consists of a nett increase of R 9.6 million for Human Settlements, and new grant allocations of R 3.9 million for Library Support, Public Employment Support and Municipal Service Delivery and Capacity Building. The revenue generated from these additional/amended grants will have a corresponding effect on the expenditure and will therefore not impact on the projected surplus of R 34.4 million as presented in Table 3 below.

2.1.6 It is evident from the projected revenue amounts and the additional/amended grant allocations that an adjustments budget needs to be prepared and tabled in Council.

2.2 Operating Expenditure per Category

2.2.1 The high-level budget assessment of operating expenditure per category is presented in Table 2 below.

2.2.2 The year-to-date actual expenditure as at 31 December 2021 amounted to R 397.2 million (Row 12 & Column E) and represents 40.9% (Row 12 & Column F) of the adjusted budgeted expenditure of R 972.1 million (Row 12 & Column D). An overall estimated increase of R 21.2 million (Row 12 & Column H) is projected and will therefore necessitate amendments in an adjustments budget.

Table 2: High Level Summary of Operating Expenditure per Category

Row Number	Description	2020/2021 Unaudited Outcome	Budget Year 2021/2022						
			Original Budget	Adjusted Budget	Year-to-Date Actual Expenditure 31/12/2021	Actual Expenditure as a % of Budgeted Expenditure	Projected Expenditure for the Year	Positive / (Negative) Variance (D to G)	Positive / (Negative) Variance %
Column Reference	A	B	C	D	E	F	G	H	I
1	Employee Related Costs	279,130,365	290,454,556	290,454,556	139,004,213	47.9%	297,728,920	-7,274,364	-2.5%
2	Remuneration of Councillors	8,781,010	10,373,294	10,373,294	4,455,419	43.0%	9,108,008	1,265,286	12.2%
3	Debt Impairment	142,236,937	131,220,351	131,220,351	25,110,180	19.1%	131,220,351	0	0.0%
4	Depreciation & Asset Impairment	39,992,670	45,670,094	45,670,094	0	0.0%	45,670,094	0	0.0%
5	Finance Charges	22,311,455	26,689,380	26,689,380	11,544,990	43.3%	26,689,380	0	0.0%
6	Bulk Purchases	199,242,027	229,094,800	229,094,800	104,122,524	45.4%	229,094,800	0	0.0%
7	Other Materials	41,934,778	42,655,082	42,655,082	19,551,569	45.8%	42,655,082	0	0.0%
8	Contracted Services	166,631,541	133,214,229	133,214,229	62,201,641	46.7%	148,414,229	-15,200,000	-11.4%
9	Transfers and Subsidies	1,257,953	4,876,643	4,876,643	482,946	9.9%	4,876,643	0	0.0%
10	Other Expenditure	52,045,073	57,856,246	57,856,246	30,792,769	53.2%	57,856,246	0	0.0%
11	Loss on Disposal of PPE	0	0	0	0	#DIV/0!		0	#DIV/0!
12	Grand Total	953,563,809	972,104,675	972,104,675	397,266,251	40.9%	993,313,753	-21,209,078	-2.2%

2.2.3 Operating expenditure for the financial year under review projects an amount of R 993.3 million (Row 12 & Column G) compared with the budgeted expenditure of R 972.1 million (Row 12 & Column D). Savings need to be identified in the operating budget in order to off-set the R 21.2 million operating expenditure shortfall, and to attain a legally required funded adjustments budget.

2.2.4 Notable variances are as follows:

(a) Employee Related Costs: A negative variance of R 7.2 million or -2.5% mainly due to the payment of the once-off allowance of R 2.4 million as per the Bargaining Council Agreement, and the payment of the COVID-19 danger allowance of R 4.8 million which was not budgeted for. The projected expenditure of R 297.7 million is 6.7% more than the actual expenditure of R 279.1 million for the 2020/2021 financial year.

(b) Remuneration of Councillors: A positive variance of R 1.2 million or 12.2% mainly due to savings as a result of no cost-of-living increases allowed in terms of the upper-limit notice for councillors. The budgeted savings can be utilised to offset over-expenditure in the operating budget. The projected expenditure of R 9.1 million is 3.7% more than the actual expenditure of R 8.7 million for the 2020/2021 financial year.

(c) Contracted Services: A negative variance of R 15.2 million or -11.4% due to projected over-expenditure for security services, prepaid management fees and maintenance expenditure for water, electricity, sewerage and roads infrastructure. The projected expenditure of R 148.4 million is 10.9% less than the actual expenditure of R 166.6 million for the 2020/2021 financial year.

2.2.7 The Western Cape Adjustments Budget resulted in changes in grant allocations to the Municipality for the current financial year. This consists of a nett increase of R 9.6 million for Human Settlements, and new grant allocations of R 3.9 million for Library Support, Public Employment Support and Municipal Service Delivery and Capacity Building. The revenue generated from these additional/amended grants will have a corresponding effect on the expenditure and will therefore not impact on the projected surplus of R 34.4 million (Row 5 & Column 5) as presented in Table 3 below.

2.2.8 It is evident from the projected expenditure amounts and the additional/amended grant allocations that an adjustments budget needs to be prepared and tabled in Council.

2.3 Operating Revenue and Expenditure Summary

2.3.1 The high-level budget assessment of operating revenue (capital grants included) and operating expenditure is presented in Table 3 below.

Table 3: High Level Summary of Operating Revenue and Expenditure									
			Budget Year 2021/2022						
Row Number	Description	2020/2021 Unaudited Outcome	Original Budget	Adjusted Budget	Year-to-Date Actual Revenue / Expenditure 31/12/2021	Actual Revenue / Expenditure as a % of Budgeted Expenditure	Projected Revenue / Expenditure for the Year	Positive / (Negative) Variance (D to G)	Positive / (Negative) Variance %
Column Reference	A	B	C	D	E	F	G	H	I
1	Total Operating Revenue	957,683,755	972,826,778	973,523,137	511,882,614	52.6%	975,424,843	1,901,706	0.2%
2	Total Operating Expenditure	953,563,809	972,104,675	972,104,675	397,266,251	40.9%	993,313,753	-21,209,078	-2.2%
3	Operating Surplus / (Deficit)	4,119,946	722,103	1,418,462	114,616,363	8080.3%	-17,888,910	-19,307,372	-1361%
4	Capital Grants	46,418,922	47,684,166	52,326,556	12,249,224	23.4%	52,326,556	-	0.0%
5	Surplus / (Deficit) for the Year	50,538,868	48,406,269	53,745,018	126,865,587	236.1%	34,437,646	-19,307,372	-35.9%

2.3.2 Total operating revenue (capital grants excluded) for the financial year under review projects a positive variance of R 1.9 million (Row 1 & Column H). Total operating expenditure projects over-expenditure of R 21.2 million (Row 2 & Column H). Therefore, an overall negative variance of R 19.3 million (Row 3 & Column H) is projected for the 2021/2022 financial year.

2.3.3 The current adjustments budget reflects an operating surplus (capital grants excluded) of R 1.4 million (Row 3 & Column D). Considering the projected overall negative variance of R 19.3 million (Row 3 & Column H), the operating expenditure will have to be reduced by an estimated R 17.9 million in order to attain a funded and balanced budget.

2.3.4 The current adjustments budget reflects an overall surplus (capital grants included) of R 53.7 million (Row 5 & Column D) compared with the projected overall surplus of R 34.4 million (Row 5 & Column G). Therefore, savings on the operating budget expenditure needs to be identified to ensure that the overall surplus will be at least equal to the capital grants amount of R 52.3 million (Row 4 & Column G) in order to attain a funded and balanced budget.

3. HIGH LEVEL CAPITAL BUDGET ASSESSMENT

3.1 Capital Expenditure per Directorate

3.1.1 Council originally approved a capital budget of R 143.6 million (Row 9 & Column C) for the 2021/2022 financial year, as presented in Table 4 below. Council subsequently approved a Roll-Over Adjustments budget in August 2021 resulting in an increase to R 161.2 million (Row 9 & Column D) for the 2021/2022 financial year.

Table 4: High Level Capital Budget per Directorate

Row Number	Directorate	2020/2021 Unaudited Outcome	Budget Year 2021/2022 Original Budget	Adjusted Budget	Year-to-Date Actual Expenditure 31/12/2021	Actual Expenditure as a % of Adjusted Budget (D to E)	Projected Expenditure for the Year	Positive / (Negative) Variance (D to G)	Positive / (Negative) Variance %
Column Reference	A	B	C	D	E	F	G	H	I
1	Executive and Council	0	5,500	5,500	4,084	74.3%	5,500	0	0.0%
2	Corporate Services	33,700	3,510,000	3,804,631	454,568	11.9%	3,804,631	0	0.0%
3	Financial Services	578,066	342,000	342,000	296,110	86.6%	342,000	0	0.0%
4	Planning and Development	117,617	380,000	712,532	0	0.0%	712,532	0	0.0%
5	Integrated Human Settlements	4,742,229	14,654,600	14,654,600	3,192,433	21.8%	14,654,600	0	0.0%
6	Community Services	15,438,739	6,600,000	8,414,852	2,251,453	26.8%	8,414,852	0	0.0%
7	Electrical Services	23,469,558	16,250,000	16,250,000	7,088,498	43.6%	16,250,000	0	0.0%
8	Technical Services	94,179,696	101,902,066	117,041,817	28,129,005	24.0%	117,041,817	0	0.0%
9	Grand Total	138,559,607	143,644,166	161,225,932	41,416,152	25.7%	161,225,932	0	0.0%

3.1.2 Actual capital expenditure during the first six months of the 2021/2022 financial year (capital commitments excluded) equates to R 41.4 million (Row 9 & Column E) or 25.7% (Row 9 & Column F) of the current adjusted budget.

3.1.3 Actual and committed capital expenditure amounts to R 74.9 million or 46.5% of the capital expenditure adjustments budget of R 161.2 million as per the Monthly and Quarterly Budget Statement (Sections 71 and 52 of the MFMA) for December 2021.

3.1.4 It is highly unlikely that the full capital expenditure budget will be spent by the end of the financial year. There is therefore an opportunity to either reduce or to reprioritise capital expenditure in the February 2022 adjustments budget.

3.2 Capital Expenditure per Funding Source

3.2.1 Table 5 below depicts the same financial information contained in Table 4 above, however Table 5 categorises the capital expenditure by funding source.

Table 5: High Level Capital Budget per Funding Source										
			Budget Year 2021/2022							
Row Number	Funding Source	2020/2021 Unaudited Outcome	Original Budget	Adjusted Budget	Year-to-Date Actual Expenditure 31/12/2021	Actual Expenditure as a % of Adjusted Budget (D to E)	Projected Expenditure for the Year	Positive / (Negative) Variance (D to G)	Positive / (Negative) Variance %
Column Reference	A	B	C	D	E	F	G	H	I
1	National Government Grant	39,132,114	34,829,566	39,471,956	8,957,985	22.7%	39,471,956	0	0.0%
2	Provincial Government Grant	5,815,504	12,854,600	12,854,600	2,904,877	22.6%	12,854,600	0	0.0%
3	Public Contributions and Donations	0	0	0	0	#DIV/0!	0	0	#DIV/0!
4	Borrowings	91,871,570	86,902,500	99,331,024	26,369,582	26.5%	99,331,024	0	0.0%
5	Internally Generated Funds	1,740,419	9,057,500	9,568,352	3,183,708	33.3%	9,568,352	0	0.0%
6	Grand Total	138,559,607	143,644,166	161,225,932	41,416,152	25.7%	161,225,932	0	0.0%

3.2.2 The spending patterns of the funding sources are discussed below:

(a) National Government Grants: Actual expenditure amounts to R 8.9 million (Row 1 & Column E) or 22.7% (Row 1 & Column F) of the budgeted amount of R 39.4 million (Row 1 & Column D). Actual and committed capital expenditure amounts to R 13.1 million or 33.3% of the capital expenditure adjustments budget of R 39.4 million as per the Monthly and Quarterly Budget Statement (Sections 71 and 52 of the MFMA) as at 31 December 2021. The budgeted conditional grant amount of R 39.4 million is expected to be spent during the financial year under review. Any committed unspent portion will be included in the August 2022 Roll-Over Adjustments Budget.

(b) Provincial Government Grants: Actual expenditure amounts to R 2.9 million (Row 2 & Column E) or 22.6% (Row 2 & Column F) of the budgeted amount of R 12.8 million (Row 2 & Column D). Actual and committed capital expenditure amounts to R 2.9 million or 22.8% of the capital expenditure adjustments budget of R 12.8 million as per the Monthly and Quarterly Budget Statement (Sections 71 and 52 of the MFMA) as at 31 December 2021. The budgeted conditional grant amount of R 12.8 million is expected to be spent during the financial year under review. Any committed unspent portion will be included in the August 2022 Roll-Over Adjustments Budget.

(c) External Borrowings: Actual expenditure amounts to R 26.3 million (Row 4 & Column E) or 26.5% (Row 4 & Column F) of the budgeted amount of R 99.3 million (Row 4 & Column D). Actual and committed capital expenditure amounts to R 53.7 million or 54.1% of the capital expenditure adjustments budget of R 99.3 million as per the Monthly and Quarterly Budget Statement (Sections 71 and 52 of the MFMA) as at 31 December 2021. The budgeted borrowings amount of R 99.3 million is expected to be spent during the financial year under review. Any committed unspent portion will be included in the August 2022 Roll-Over Adjustments Budget.

(d) Internally Generated Funds:

Actual expenditure amounts to R 3.1 million (Row 5 & Column E) or 33.3% (Row 5 & Column F) of the budgeted amount of R 9.5 million (Row 5 & Column D). Actual and committed capital expenditure amounts to R 5.1 million or 53.0% of the capital expenditure adjustments budget of R 9.5 million as per the Monthly and Quarterly Budget Statement (Sections 71 and 52 of the MFMA) as at 31 December 2021. The budgeted internally generated funds amount of R 9.5 million is expected to be spent during the financial year under review. Any committed unspent portion will be included in the August 2022 Roll-Over Adjustments Budget.

3.2.3 The external borrowings of R 86.9 million approved for funding some of the capital expenditure for the 2021/2022 financial year capital expenditure budget must still be taken up through drawdowns in March, April, May and June of this financial year. The Municipal Manager on recommendation of the Bid Adjudication Committee has made an award to ABSA Bank Limited. The Section 46 of the MFMA process for incurring long-term debt (advertising Council's intention to borrow funds; obtaining comments from the National Treasury, Western Cape Provincial Treasury and the local community) and submitting an information statement to Council is currently under way. It is envisaged that Council will approve the proposed debt agreements during the Council meeting to be held at the end of February 2022.

4. 2020/2021 DRAFT ANNUAL REPORT

4.1 Submission of 2020/2021 Draft Annual Report

4.1.1 As legislated, Knysna Municipality submitted the Unaudited Annual Financial Statements for the 2020/2021 financial year to the Auditor-General of South Africa on 31 August 2021. The audit is currently still in progress and will therefore result in a delay of finalising the Annual Report.

4.2 2020/2021 Auditor-General Report

4.2.1 The Auditor-General verbally communicated to the Acting Chief Financial Officer that they plan to issue their audit report for the 2020/2021 financial year by 30 January 2022. In addition to expressing their audit outcome opinion, the Auditor-General will also include the following in their report:

(a) Report on the audit of the financial statements;
(b) Report on the audit of the annual performance report;
(c) Report on audit of compliance with legislation;
(d) Internal control deficiencies; and
(e) Other information.

4.3 2020/2021 Operating Budget Results

4.3.1 <u>2020/2021 Operating Revenue Results</u>

4.3.1.1 Table 6 below depicts the unaudited revenue results for the 2020/2021 financial year. The actual revenue (including capital grants) for the year under review amounted to R 1.004 billion (Row 18 & Column C) and compared with the budgeted operating revenue amount of R 1.008 billion (Row 18 & Column B), resulted in a negative variance of R 4.7 million (Row 18 & Column E) or -0.5% (Row 18 & Column F).

4.3.1.2 The main contributors towards the negative variance of R 4.7 million are Property Rates (R 2.0 million) and Sanitation Revenue (R 1.8 million). This is mainly due to actual indigent subsidies (revenue forgone) allowed more than the budgeted allocations, as well as prior year corrections.

4.3.1.3 Interest on Outstanding Debtors (R 3.8 million) further contributed towards the negative variance and is mainly due to lower prime interest rates as a result of lower repo rates pronounced by the South African Reserve Bank.

4.3.1.4 Transfers and subsidies [(R 17.5 million operating grants) and (R 4.6 million capital grants)] also contributed towards the negative variance and is mainly due to the Human Settlements, Title Deed Restoration and Water Services Infrastructure grants which could not be recognised as revenue as there was no associated expenditure.

Table 6: Unaudited Revenue for the 2020/2021 Financial Year						
Row Number	Description	Final Budget	Unaudited Actual Revenue	% of Budgeted Revenue	Positive / (Negative) Variance (B to C)	Positive / (Negative) Variance % (B to C)
Column Reference	A	B	C	D	E	F
1	Property Rates	229,519,410	227,433,929	99.1%	-2,085,481	-0.9%
2	Service Charges: Electricity Revenue	271,878,770	275,115,778	101.2%	3,237,008	1.2%
3	Service Charges: Water Revenue	66,763,850	72,574,572	108.7%	5,810,722	8.7%
4	Service Charges: Sanitation Revenue	28,478,980	26,644,466	93.6%	-1,834,514	-6.4%
5	Service Charges: Refuse Revenue	26,866,620	25,890,698	96.4%	-975,922	-3.6%
6	Rental of Facilities and Equipment	5,664,555	5,756,264	101.6%	91,709	1.6%
7	Interest Earned: External Investments	3,448,222	3,209,892	93.1%	-238,330	-6.9%
8	Interest Earned: Outstanding Debtors	14,294,306	10,484,027	73.3%	-3,810,279	-26.7%
9	Fines, Penalties and Forfeits	98,448,703	113,155,769	114.9%	14,707,066	14.9%
10	Licences and Permits	1,495,657	1,590,801	106.4%	95,144	6.4%
11	Agency Services	3,500,000	3,630,328	103.7%	130,328	3.7%
12	Transfers and Subsidies: Operational	195,501,751	177,944,792	91.0%	-17,556,959	-9.0%
13	Other Revenue	11,637,366	13,083,376	112.4%	1,446,010	12.4%
14	Gains on Disposal of PPE	269,565	0	0.0%	-269,565	-100.0%
15	Sub-Total	957,767,755	956,514,692	99.9%	-1,253,063	-0.1%
16	Contributions Recognised: Donated Assets	0	1,169,063	#DIV/0!	1,169,063	#DIV/0!
17	Transfers and Subsidies: Capital	51,060,722	46,418,922	90.9%	-4,641,800	-9.1%
18	Grand Total	1,008,828,477	1,004,102,677	99.5%	-4,725,800	-0.5%

4.3.2 2020/2021 Operating Expenditure Results

4.3.2.1 Table 7 below depicts the unaudited operating expenditure results for the 2020/2021 financial year. The actual operating expenditure for the year under review amounted to R 953.5 million (Row 12 & Column C) and compared with the budgeted operating expenditure amount of R 954.3 million (Row 12 & Column B), resulted in a positive variance of R 787.2 thousand (Row 12 & Column E) or 0.1% (Row 12 & Column F).

4.3.2.2 The main contributor towards the positive variance of R 787 thousand is under-expenditure of Contracted Services (R 13.2 million) mainly in relation to Human Settlements and Title Deed Restoration projects and Other materials (R 3.1 million) ofsetted by over-expenditure of Employee Related Costs (R 4.4 million), Debt Impairment (R 9.5 million) and Depreciation Costs (R 2.2 million).

Table 7: Unaudited Operating Expenditure for the 2020/2021 Financial Year						
Row Number	Description	Final Budget	Unaudited Actual Expenditure	% of Budgeted Expenditure	Positive / (Negative) Variance (B to C)	Positive / (Negative) Variance % (B to C)
Column Reference	A	B	C	D	E	F
1	Employee Related Costs	274,658,109	279,130,365	101.6%	-4,472,256	-1.6%
2	Remuneration of Councillors	8,782,338	8,781,010	100.0%	1,328	0.0%
3	Debt Impairment	132,639,640	142,236,937	107.2%	-9,597,297	-7.2%
4	Depreciation & Asset Impairment	37,706,136	39,992,670	106.1%	-2,286,534	-6.1%
5	Finance Charges	22,532,661	22,311,455	99.0%	221,206	1.0%
6	Bulk Purchases	199,300,000	199,242,027	100.0%	57,973	0.0%
7	Other Materials	45,036,237	41,934,778	93.1%	3,101,459	6.9%
8	Contracted Services	179,856,804	166,631,541	92.6%	13,225,263	7.4%
9	Transfers and Subsidies	1,714,680	1,257,953	73.4%	456,727	26.6%
10	Other Expenditure	52,124,470	52,045,073	99.8%	79,397	0.2%
11	Loss on Disposal of PPE	0	0	#DIV/0!	0	#DIV/0!
12	Grand Total	954,351,075	953,563,809	99.9%	787,266	0.1%

4.3.3 2020/2021 Operating Revenue and Expenditure Results

4.3.3.1 Table 8 below depicts a summary of the unaudited operating results for the 2020/2021 financial year. The actual operating surplus (capital grants excluded) for the year under review amounted to R 2.9 million (Row 3 & Column C) and compared with the budgeted operating surplus amount of R 3.4 million (Row 3 & Column B), resulted in a negative variance of R 465 thousand (Row 3 & Column E).

Table 8: Unaudited Revenue and Expenditure for the 2020/2021 Financial Year						
Row Number	Description	Final Budget	Unaudited Actual Revenue / Expenditure	% of Budgeted Revenue / Expenditure	Positive / (Negative) Variance (B to C)	Positive / (Negative) Variance % (B to C)
Column Reference	A	B	C	D	E	F
1	Total Operating Revenue	957,767,755	956,514,692	99.9%	-1,253,063	-0.1%
2	Total Operating Expenditure	954,351,075	953,563,809	99.9%	787,266	0.1%
3	Operating Surplus / (Deficit)	3,416,680	2,950,883	86.4%	-465,797	-13.6%
4	Contributions Recognised: Donated Assets	0	1,169,063	#DIV/0!	1,169,063	#DIV/0!
5	Capital Grants	51,060,722	46,418,922	90.9%	-4,641,800	-9.1%
6	Surplus / (Deficit) for the Year	54,477,402	50,538,868	92.8%	-3,938,534	-7.2%

4.3.3.2 The actual surplus for the year under review (capital grants included) amounted to R 50.5 million (Row 5 & Column C) and compared with the budgeted surplus amount of R 54.4 million (Row 5 & Column B), resulted in a negative variance of R 3.9 million (Row 5 & Column E).

4.4 Analysis of Outstanding Debtors

4.4.1 Section 78(1)(d) of the Municipal Finance Management Act (MFMA) determines that:

> *"Each senior manager of a municipality and each official of a municipality exercising financial management responsibilities must take all reasonable steps within their respective areas of responsibility to ensure that all revenue due to the municipality is collected".*

4.4.2 It is therefore not only the responsibility of the Directorate: Financial Services to ensure that all **revenue is billed and collected**. All Directors, senior managers and middle management should work collectively to ensure that billing business processes are implemented and complied with.

4.4.3 The Municipality is primarily dependent on the cash flow from operations and as such, all billed revenue must be collected. An analysis of the revenue collection rates for the year under review and the outstanding debtors is discussed hereunder, which indicates that the Municipality is still a going concern.

4.4.4 Outstanding Debtors per Revenue Source as at 30 June 2021

4.4.4.1 Table 9 below presents the age analysis of outstanding debtors (VAT inclusive) per revenue source as at 30 June 2021. Outstanding debtors amounted to R 328.9 million (Row 8 & Column F) and after taking the R 195.8 million (Row 8 & Column G) of provision for bad debts into consideration, the net difference results in a possible recoverable outstanding debtor amount of R 133.1 million (Row 8 & Column H) as reflected in the Statement of Financial Position (Balance Sheet).

4.4.4.2 Outstanding debt (90 days and older) amounting to R 247.8 million (Row 8 & Column E) is impaired by R 195.8 million (Row 8 & Column G) or 78.9% for the 2020/2021 financial year. The increase in the bad debt provision in the 2020/2021 financial year is relative to the increase in the outstanding debtor amounts.

4.4.4.3 Current outstanding debt amounting to R 56.5 million (Row 8 & Column B) represents 17.2% (Row 9 & Column B) of total outstanding debtors of R 328.9 million (Row 8 & Column F).

Table 9: Unaudited Debtors Age Analysis per Revenue Source as at 30 June 2021								
Row Number	Revenue Source	Outstanding Debtors Current	Outstanding Debtors 31 - 60 Days	Outstanding Debtors 61 - 90 Days	Outstanding Debtors 91+ Days	Total Outstanding Debtors	Provision for Bad Debt Impairment	Net Outstanding Debtors
Column Reference	A	B	C	D	E	F	G	H
1	Property Rates	13,627,612	4,548,588	3,328,519	72,149,253	93,653,972	-26,678,761	66,975,211
2	Service Charges: Electricity	25,659,978	3,948,105	2,454,378	24,267,897	56,330,358	-21,906,809	34,423,549
3	Service Charges: Water	12,647,145	2,463,526	1,990,196	34,739,887	51,840,754	-34,189,049	17,651,705
4	Service Charges: Sanitation	1,868,930	1,032,659	869,091	51,699,250	55,469,930	-49,841,651	5,628,279
5	Service Charges: Refuse	1,840,743	967,195	807,014	45,095,929	48,710,881	-42,666,731	6,044,150
6	Housing Rentals	281,046	128,256	57,079	6,658,379	7,124,760	-6,384,322	740,438
7	Sundry Debtors	646,702	188,926	1,742,693	13,271,082	15,849,403	-14,139,587	1,709,816
8	Total Outstanding Debtors (Including VAT)	56,572,156	13,277,255	11,248,970	247,881,677	328,980,058	-195,806,910	133,173,148
9	% of Total Outstanding Debt	17.2%	4.0%	3.4%	75.3%	100.0%		
10	% of Net Outstanding Debt	42.5%	10.0%	8.4%				

4.4.4.4 Current outstanding debt amounting to R 56.5 million (Row 8 & Column B) represents 42.5% (Row 10 & Column B) of net outstanding debtors of R 133.1 million (Row 8 & Column H).

4.4.5 Outstanding Debtors per Revenue Source as at 30 June 2020

4.4.5.1 Table 10 below presents the age analysis of outstanding debtors (VAT inclusive) per revenue source as at 30 June 2020. Outstanding debtors amounted to R 266.2 million (Row 8 & Column F) and after taking the R 146.8 million (Row 8 & Column G) of provision for bad debts into consideration, the net difference results in a possible recoverable outstanding debtor amount of R 119.3 million (Row 8 & Column H) as reflected in the Statement of Financial Position (Balance Sheet).

Table 10: Audited Debtors Age Analysis per Revenue Source as at 30 June 2020								
Row Number	Revenue Source	Outstanding Debtors Current	Outstanding Debtors 31 - 60 Days	Outstanding Debtors 61 - 90 Days	Outstanding Debtors 91+ Days	Total Outstanding Debtors	Provision for Bad Debt Impairment	Net Outstanding Debtors
Column Reference	A	B	C	D	E	F	G	H
1	Property Rates	17,053,569	4,483,838	3,271,898	61,270,294	86,079,599	-27,759,387	58,320,212
2	Service Charges: Electricity	25,582,506	2,131,593	1,426,538	15,606,971	44,747,608	-12,893,168	31,854,440
3	Service Charges: Water	10,355,259	1,585,425	1,284,902	19,021,850	32,247,436	-16,111,309	16,136,127
4	Service Charges: Sanitation	1,955,810	883,074	739,398	41,137,338	44,715,620	-38,763,712	5,951,908
5	Service Charges: Refuse	1,782,480	918,460	642,986	36,303,646	39,647,572	-34,125,564	5,522,008
6	Housing Rentals	306,321	243,932	183,119	6,542,041	7,275,413	-6,502,771	772,642
7	Sundry Debtors	3,987,297	632,611	269,613	6,652,853	11,542,374	-10,736,406	805,968
8	Total Outstanding Debtors (Including VAT)	61,023,242	10,878,933	7,818,454	186,534,993	266,255,622	-146,892,317	119,363,305
9	% of Total Outstanding Debt	22.9%	4.1%	2.9%	70.1%	100.0%		
10	% of Net Outstanding Debt	51.1%	9.1%	6.6%				

4.4.5.2 Outstanding debt (90 days and older) amounting to R 186.5 million (Row 8 & Column E) is impaired by R 146.8 million (Row 8 & Column G) or 78.7%.

4.4.5.3 Current outstanding debt amounting to R 61.0 million (Row 8 & Column B) represents 22.9% (Row 9 & Column B) of total outstanding debtors of R 266.2 million (Row 8 & Column F).

4.4.5.4 Current outstanding debt amounting to R 61.0 million (Row 8 & Column B) represented 51.1% (Row 10 & Column B) of net outstanding debtors of R 119.3 million (Row 8 & Column H).

4.4.6 Comparing Outstanding Debtors as at 30 June 2020 and 30 June 2021

4.4.6.1 Gross outstanding debtors of R 266.2 million as at 30 June 2020 increased with R 62.7 million or 23.5% to R 328.9 million as at 30 June 2021.

4.4.6.2 Bad debt provision of R 146.8 million as at 30 June 2020 increased with R 49.0 million or 33.4% to R 195.8 million as 30 June 2021.

4.4.6.3 Net outstanding debtors of R 119.3 million as at 30 June 2020 increased with R 13.8 million or 11.6% to R 133.1 million as at 30 June 2021.

4.4.6.4 Current outstanding debtors of R 61.0 million as at 30 June 2020 decreased with R 4.5 million or 7.4% to R 56.5 million as at 30 June 2021.

4.4.7 Debtors' Test Ratio

4.4.7.1 The debtors' test ratios (VAT excluded) are depicted in Table 11 below.

Table 11: Debtors' Test Ratio

Row Number	Description	Audited Outcome 2019/2020	Unaudited Outcome 2020/2021
Column Reference	A	B	C
1	Gross Outstanding Debtors (Before Bad Debt Provision) (VAT Excluded)	231,526,628	286,069,616
2	Billed Revenue for Property Rates and Service Charges (VAT Excluded)	456,012,329	519,000,920
3	Debtors' Test Ratio (Before Bad Debt Provision) (Cell B1 ÷ Cell B2 x 365 Days) (Cell C1 ÷ Cell C2 x 365 Days)	185.3	201.2
4	Total Outstanding Debtors (After Bad Debt Provision) (VAT Excluded)	103,794,178	115,802,737
5	Billed Revenue for Property Rates and Service Charges (VAT Excluded)	456,012,329	519,000,920
6	Debtors' Test Ratio (After Bad Debt Provision) (Cell B4 ÷ Cell B5 x 365 Days) (Cell C4 ÷ Cell C5 x 365 Days)	83.1	81.4

4.4.7.2 The Debtors' Test Ratio (before bad debt provision) of 185.3 days (Row 3 & Column B) for the 2019/2020 financial year increased by 15.9 days to 201.2 days in the 2020/2021 financial year. This ratio is excessively high and will require immediate and drastic measures to reduce it to at least 90 days over the next few years.

4.4.7.3 The Debtors' Test Ratio (after bad debt provision) of 83.1 days (Row 6 & Column B) for the 2019/2020 financial year decreased by 1.7 days to 81.4 days in the 2020/2021 financial year. This ratio is also excessively high and will require immediate and drastic measures to reduce it to at least 45 days over the next few years.

4.4.7.4 A Writing-off of Irrecoverable Debt Policy with incentives has been approved by Council and implemented with effect from 1 June 2021. This will assist management in their revenue collection actions and reducing the outstanding debtors.

5. KEY CHALLENGES

5.1 Challenges to be addressed, but not limited to, are as follows:

(a) Limited short-term cash flow availability;

(b) Implementation of cost reduction measures;

(c) Implementation of revenue enhancement / realisation recommendations;

(d) Attaining a debt collection rate of 95% over the next few years;

(e) Strict adherence to Council approved policies;

(f) Approval of realistic and credible budgets;

(g) Application of strict budget control and variance analysis;

(h) Sourcing of additional grant / donor funding opportunities;

(i) Continued dependency on the use of consultants and debt collection firms;

(j) Utilisation of own funds to fund unfunded / underfunded mandates;

(k) Lack of or limited skills transfer; and

(l) Long-term financial sustainability.

5.2 Of material concern is the continued year-on-year increase in outstanding debtors, and the under/non-recovery of expenditure incurred in relation to Human Settlements. This places unnecessary strain on the cash flow.

5.3 Appropriate turn-around strategies to address these key challenges must be timeously developed and implemented in order to improve the cash flow position and to ensure financial viability.

6. RECOMMENDATIONS

6.1 It is recommended:

(a) That Council takes note of the Section 72 Mid-Year Budget Assessment Report.

(b) That the Acting Municipal Manager and Directors compile an Adjustments Budget for 2021/2022 based on the findings within the Section 72 Mid-Year Budget Assessment Report.

(c) That Council takes note of the Section 72 Mid-Year Budget Assessment Report and the February 2022 Adjustments Budget Process Plan.

(d) That the 2021/2022 Adjustments Budget be tabled during the month of February 2022 to be approved by Council by not later than 28 February 2022.

(e) That the Section 72 Mid-Year Budget Assessment Report be submitted to the National Treasury, Western Cape Provincial Treasury, the Internal Audit Department and the Audit Committee.

(f) That the Section 72 Mid-Year Budget Assessment Report be published on the municipal website.

7. APPENDICES

Appendix A: Municipal Budget and Reporting Regulations C-Schedules

8. TABLES

9. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

QUALITY CERTIFICATE

I, Mr Dawid Adonis, the Acting Municipal Manager of Knysna Municipality (WC 048), hereby certify that:

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

for the six-month period ending December 2021, has been prepared in accordance with the Municipal Finance Management Act (Act No. 56 of 2003) and Regulations made under this Act.

Name: **Dawid Adonis**

Signature: ______________________

Date: **20 January 2022**

APPENDIX A

Municipal Budget and Reporting Regulations C-Schedules

WC048 Knysna - Table C1 Monthly Budget Statement Summary - M06 December

Description	2020/21	Budget Year 2021/22							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	227,434	248,921	248,921	14,334	159,964	160,056	(92)	-0%	248,921
Service charges	400,195	439,806	439,861	33,168	238,266	234,546	3,720	2%	439,861
Investment revenue	3,210	3,650	3,650	186	925	1,714	(789)	-46%	3,650
Transfers and subsidies	177,945	151,130	151,826	36,996	93,037	96,243	(3,206)	-3%	151,826
Other own revenue	147,731	129,320	129,265	2,686	18,431	17,782	649	4%	129,265
Total Revenue (excluding capital transfers and contributions)	**956,515**	**972,827**	**973,523**	**87,369**	**510,623**	**510,341**	**282**	**0%**	**973,523**
Employee costs	279,130	290,455	290,085	24,299	139,004	136,530	2,474	2%	290,085
Remuneration of Councillors	8,781	10,373	10,373	791	4,455	5,112	(656)	-13%	10,373
Depreciation & asset impairment	39,993	45,670	45,670	–	–	–	–		45,670
Finance charges	22,311	26,689	26,689	9,911	11,545	13,416	(1,871)	-14%	26,689
Inventory consumed and bulk purchases	241,177	271,750	272,057	19,876	123,674	126,935	(3,261)	-3%	272,057
Transfers and subsidies	5,988	4,877	4,813	19	483	1,413	(930)	-66%	4,813
Other expenditure	356,184	322,291	322,417	19,839	118,105	107,162	10,942	10%	322,417
Total Expenditure	**953,564**	**972,105**	**972,105**	**74,735**	**397,266**	**390,568**	**6,698**	**2%**	**972,105**
Surplus/(Deficit)	**2,951**	**722**	**1,418**	**12,633**	**113,356**	**119,773**	**(6,416)**	**-5%**	**1,418**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	46,419	47,684	52,327	2,027	12,249	20,341	### ###	-40%	52,327
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	1,169	–	–	275	1,260	–	1,260	#DIV/0!	–
Surplus/(Deficit) after capital transfers & contributions	**50,539**	**48,406**	**53,745**	**14,935**	**126,866**	**140,113**	**(13,248)**	**-9%**	**53,745**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**50,539**	**48,406**	**53,745**	**14,935**	**126,866**	**140,113**	**(13,248)**	**-9%**	**53,745**
Capital expenditure & funds sources									
Capital expenditure	**–**	**143,644**	**161,226**	**8,301**	**41,416**	**78,095**	**(36,678)**	**-47%**	**160,950**
Capital transfers recognised	–	47,684	52,327	2,188	11,863	22,688	(10,825)	-48%	52,327
Borrowing	–	86,903	99,331	5,399	26,370	49,019	(22,649)	-46%	99,331
Internally generated funds	–	**9,058**	**9,568**	**713**	**3,184**	**6,388**	**(3,204)**	**-50%**	**9,568**
Total sources of capital funds	**–**	**143,644**	**161,226**	**8,301**	**41,416**	**78,095**	**(36,679)**	**-47%**	**161,226**
Financial position									
Total current assets	291,431	303,521	285,699		283,931				285,699
Total non current assets	1,434,027	1,563,187	1,580,769		1,470,081				1,580,769
Total current liabilities	240,833	231,674	226,095		165,848				226,095
Total non current liabilities	379,294	473,583	473,583		361,329				473,583
Community wealth/Equity	**1,052,491**	**1,161,452**	**1,166,790**		**1,226,835**				**1,166,790**
Cash flows									
Net cash from (used) operating	(718,333)	91,816	91,576	11,208	35,999	8,878	(27,121)	-305%	91,576
Net cash from (used) investing	–	(143,394)	(160,976)	(10,342)	(9,682)	(69,714)	(60,031)	86%	(160,976)
Net cash from (used) financing	(30,982)	52,038	52,038	(22,852)	(26,363)	(16,038)	10,325	-64%	52,038
Cash/cash equivalents at the month/year end	**(769,467)**	**74,560**	**38,917**	**–**	**28,243**	**(156,141)**	**(184,384)**	**118%**	**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	40,128	19,967	10,621	45,390	7,759	7,199	54,978	161,442	347,484
Creditors Age Analysis									
Total Creditors	3,929	–	–	–	–	–	–	–	3,929

WC048 Knysna - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2020/21	Budget Year 2021/22							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**283,448**	**287,359**	**287,359**	**22,359**	**181,762**	**183,375**	(1,613)	-1%	**287,359**
Executive and council		5,319	4,494	4,494	1,345	3,027	3,024	3	0%	4,494
Finance and administration		278,128	282,865	282,865	21,014	178,735	180,352	(1,616)	-1%	282,865
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**178,423**	**150,171**	**150,171**	**4,265**	**21,756**	**27,713**	(5,957)	-21%	**150,171**
Community and social services		12,312	10,386	10,386	1,315	7,423	5,262	2,161	41%	10,386
Sport and recreation		1,654	1,642	1,642	103	699	805	(106)	-13%	1,642
Public safety		109,383	91,444	91,444	14	55	23	32	136%	91,444
Housing		55,074	46,699	46,699	2,833	13,578	21,622	(8,044)	-37%	46,699
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**13,897**	**24,284**	**24,284**	**669**	**6,743**	**5,670**	1,073	19%	**24,284**
Planning and development		8,311	8,828	8,828	466	3,963	3,007	956	32%	8,828
Road transport		5,587	15,456	15,456	202	2,780	2,664	117	4%	15,456
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**528,334**	**558,697**	**564,036**	**62,378**	**313,870**	**313,922**	(52)	0%	**564,036**
Energy sources		294,170	327,723	327,723	31,572	180,751	171,179	9,572	6%	327,723
Water management		103,369	106,921	112,260	13,810	64,089	65,069	(980)	-2%	112,260
Waste water management		81,670	74,213	74,213	9,329	37,586	44,377	(6,791)	-15%	74,213
Waste management		49,125	49,840	49,840	7,667	31,444	33,296	(1,853)	-6%	49,840
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**1,004,103**	**1,020,511**	**1,025,850**	**89,671**	**524,132**	**530,681**	**(6,549)**	**-1%**	**1,025,850**
Expenditure - Functional										
Governance and administration		**155,978**	**199,563**	**199,482**	**14,281**	**83,096**	**90,141**	(7,045)	-8%	**199,482**
Executive and council		34,973	36,346	36,330	1,014	9,027	10,356	(1,329)	-13%	36,330
Finance and administration		118,393	160,320	160,255	13,172	72,952	78,534	(5,582)	-7%	160,255
Internal audit		2,611	2,897	2,897	95	1,117	1,251	(134)	-11%	2,897
Community and public safety		**272,138**	**226,099**	**225,075**	**14,067**	**70,749**	**64,351**	6,398	10%	**225,075**
Community and social services		22,409	15,085	14,921	1,540	7,794	5,513	2,281	41%	14,921
Sport and recreation		20,984	23,969	23,978	2,563	12,500	9,837	2,662	27%	23,978
Public safety		158,970	139,423	138,554	6,175	31,900	27,484	4,416	16%	138,554
Housing		69,774	47,623	47,623	3,789	18,555	21,516	(2,961)	-14%	47,623
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**73,819**	**81,393**	**81,409**	**6,585**	**33,940**	**32,762**	1,179	4%	**81,409**
Planning and development		35,549	41,013	41,029	2,968	16,248	16,599	(351)	-2%	41,029
Road transport		33,396	34,318	34,318	3,285	15,242	14,149	1,093	8%	34,318
Environmental protection		4,874	6,062	6,062	332	2,451	2,014	437	22%	6,062
Trading services		**449,310**	**465,049**	**466,138**	**39,801**	**209,480**	**203,314**	6,167	3%	**466,138**
Energy sources		257,591	289,388	289,388	21,323	131,813	131,027	786	1%	289,388
Water management		65,203	64,973	64,973	7,940	28,597	23,301	5,296	23%	64,973
Waste water management		74,692	68,255	68,255	6,115	26,942	29,293	(2,350)	-8%	68,255
Waste management		51,824	42,433	43,522	4,423	22,128	19,693	2,435	12%	43,522
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**951,245**	**972,105**	**972,105**	**74,735**	**397,266**	**390,568**	**6,698**	**2%**	**972,105**
Surplus/ (Deficit) for the year		**52,858**	**48,406**	**53,745**	**14,935**	**126,866**	**140,113**	**(13,248)**	**-9%**	**53,745**

WC048 Knysna - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	2020/21	Budget Year 2021/22							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		–	–	–	–	–	–	–		–
Vote 2 - CORPORATE SERVICES (32: IE)		–	–	–	–	–	–	–		–
Vote 3 - COMMUNITY SERVICES (33: IE)		58	–	–	–	–	–	–		–
Vote 4 - FINANCIAL SERVICES (34: IE)		–	–	–	–	–	–	–		–
Vote 5 - OPERATING SERVICES (35: IE)		1,902	–	55	4	1,075	55	1,020	1854.2%	55
Vote 6 - 1. Executive AND Council (110: IE)		5,569	4,494	4,494	1,345	3,027	3,024	3	0.1%	4,494
Vote 7 - 2. Corporate (120: IE)		3,743	3,688	3,688	395	2,079	2,021	58	2.9%	3,688
Vote 8 - 3. Finance (130: IE)		243,221	279,177	279,177	20,607	176,644	178,331	(1,687)	-0.9%	279,177
Vote 9 - 5. Planning (150: IE)		19,636	4,261	4,261	110	2,661	2,349	312	13.3%	4,261
Vote 10 - 6. Community (160: IE)		193,623	159,142	159,142	9,343	42,562	42,213	349	0.8%	159,142
Vote 11 - 7. Electricity (170: IE)		293,018	327,723	327,718	31,572	180,065	171,174	8,891	5.2%	327,718
Vote 12 - 8. Technical (180: IE)		188,259	195,327	200,616	23,462	102,440	109,892	(7,451)	-6.8%	200,616
Vote 13 - 9. Housing Services (190: IE)		55,074	46,699	46,699	2,833	13,578	21,622	(8,044)	-37.2%	46,699
Total Revenue by Vote	2	**1,004,103**	**1,020,511**	**1,025,850**	**89,671**	**524,132**	**530,681**	**(6,549)**	**-1.2%**	**1,025,850**
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		–	–	–	23	28	–	28	#DIV/0!	–
Vote 2 - CORPORATE SERVICES (32: IE)		–	–	152	159	159	152	7	4.6%	152
Vote 3 - COMMUNITY SERVICES (33: IE)		–	–	–	771	771	–	771	#DIV/0!	–
Vote 4 - FINANCIAL SERVICES (34: IE)		–	–	585	275	640	585	55	9.3%	585
Vote 5 - OPERATING SERVICES (35: IE)		857	–	845	883	2,938	845	2,093	247.8%	845
Vote 6 - 1. Executive AND Council (110: IE)		41,587	43,126	43,126	1,351	11,980	13,587	(1,607)	-11.8%	43,126
Vote 7 - 2. Corporate (120: IE)		51,837	58,480	58,328	4,011	26,944	28,094	(1,150)	-4.1%	58,328
Vote 8 - 3. Finance (130: IE)		53,232	80,890	80,305	7,420	37,250	40,476	(3,225)	-8.0%	80,305
Vote 9 - 5. Planning (150: IE)		25,162	27,225	26,380	2,059	9,553	10,604	(1,051)	-9.9%	26,380
Vote 10 - 6. Community (160: IE)		263,306	242,331	242,331	15,574	82,516	72,593	9,922	13.7%	242,331
Vote 11 - 7. Electricity (170: IE)		260,430	293,522	293,522	21,486	133,194	132,444	751	0.6%	293,522
Vote 12 - 8. Technical (180: IE)		185,170	178,909	178,909	16,964	72,768	69,672	3,096	4.4%	178,909
Vote 13 - 9. Housing Services (190: IE)		69,664	47,623	47,623	3,759	18,525	21,516	(2,991)	-13.9%	47,623
Total Expenditure by Vote	2	**951,245**	**972,105**	**972,105**	**74,735**	**397,266**	**390,568**	**6,698**	**1.7%**	**972,105**
Surplus/ (Deficit) for the year	2	**52,858**	**48,406**	**53,745**	**14,935**	**126,866**	**140,113**	**(13,248)**	**-9.5%**	**53,745**

WC048 Knysna - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2020/21	Budget Year 2021/22							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		227,434	248,921	248,921	14,334	159,964	160,056	(92)	0%	248,921
Service charges - electricity revenue		275,116	306,742	306,747	25,216	165,497	156,177	9,320	6%	306,747
Service charges - water revenue		72,575	74,860	74,860	5,119	38,225	40,949	(2,725)	-7%	74,860
Service charges - sanitation revenue		26,623	29,930	29,980	1,438	18,123	19,326	(1,203)	-6%	29,980
Service charges - refuse revenue		25,881	28,273	28,273	1,395	16,421	18,094	(1,673)	-9%	28,273
Rental of facilities and equipment		5,756	5,948	5,948	393	2,449	2,822	(373)	-13%	5,948
Interest earned - external investments		3,210	3,650	3,650	186	925	1,714	(789)	-46%	3,650
Interest earned - outstanding debtors		14,900	16,262	16,262	1,699	9,053	8,137	915	11%	16,262
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		108,739	92,551	92,551	1	36	3	33	1094%	92,551
Licences and permits		1,591	1,580	1,580	84	743	784	(41)	-5%	1,580
Agency services		3,630	3,780	3,780	120	2,064	1,779	284	16%	3,780
Transfers and subsidies		177,945	151,130	151,826	36,996	93,037	96,243	(3,206)	-3%	151,826
Other revenue		11,199	8,949	8,894	388	4,087	4,256	(169)	-4%	8,894
Gains		1,915	250	250	–	–	–	–		250
Total Revenue (excluding capital transfers and contributions)		**956,515**	**972,827**	**973,523**	**87,369**	**510,623**	**510,341**	**282**	**0%**	**973,523**
Expenditure By Type										
Employee related costs		279,130	290,455	290,085	24,299	139,004	136,530	2,474	2%	290,085
Remuneration of councillors		8,781	10,373	10,373	791	4,455	5,112	(656)	-13%	10,373
Debt impairment		142,237	131,220	131,220	4,185	25,110	25,110	–		131,220
Depreciation & asset impairment		39,993	45,670	45,670	–	–	–	–		45,670
Finance charges		22,311	26,689	26,689	9,911	11,545	13,416	(1,871)	-14%	26,689
Bulk purchases - electricity		199,242	229,095	229,095	16,037	104,123	105,466	(1,344)	-1%	229,095
Inventory consumed		41,935	42,655	42,963	3,838	19,552	21,469	(1,918)	-9%	42,963
Contracted services		161,118	133,214	134,276	11,219	62,202	52,843	9,359	18%	134,276
Transfers and subsidies		5,988	4,877	4,813	19	483	1,413	(930)	-66%	4,813
Other expenditure		52,829	57,856	56,921	4,436	30,793	29,209	1,583	5%	56,921
Losses		–	–	–	–	–	–	–		–
Total Expenditure		**953,564**	**972,105**	**972,105**	**74,735**	**397,266**	**390,568**	**6,698**	**2%**	**972,105**
Surplus/(Deficit)		**2,951**	**722**	**1,418**	**12,633**	**113,356**	**119,773**	**(6,416)**	**(0)**	**1,418**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		46,419	47,684	52,327	2,027	12,249	20,341	(8,091)	(0)	52,327
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	–	275	1,260	–	1,260	#DIV/0!	–
Transfers and subsidies - capital (in-kind - all)		1,169	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**50,539**	**48,406**	**53,745**	**14,935**	**126,866**	**140,113**			**53,745**
Taxation		–	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation		**50,539**	**48,406**	**53,745**	**14,935**	**126,866**	**140,113**			**53,745**
Attributable to minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**50,539**	**48,406**	**53,745**	**14,935**	**126,866**	**140,113**			**53,745**
Share of surplus/ (deficit) of associate		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**50,539**	**48,406**	**53,745**	**14,935**	**126,866**	**140,113**			**53,745**

WC048 Knysna - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	Ref	2020/21	Budget Year 2021/22							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 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	10	(6)	-57%	6
Vote 16 - 2. Corporate (120: CS)		–	3,510	4,265	3	455	1,275	(820)	-64%	4,265
Vote 17 - 3. Finance (130: CS)		–	342	66	–	20	(271)	291	-108%	66
Vote 18 - 5. Planning (150: CS)		–	380	713	–	–	368	(368)	-100%	713
Vote 19 - 6. Community (160: CS)		–	3,740	4,126	499	2,251	2,393	(141)	-6%	4,126
Vote 20 - 7. Electricity (170: CS)		–	19,110	20,539	2,100	7,088	10,792	(3,703)	-34%	20,539
Vote 21 - 8. Technical (180: CS)		–	101,902	116,858	5,353	28,405	55,916	(27,511)	-49%	116,582
Vote 22 - 9. Housing Services (190: CS)		–	14,655	14,655	346	3,192	7,613	(4,421)	-58%	14,655
Total Capital single-year expenditure	4	–	143,644	161,226	8,301	41,416	78,095	**(36,678)**	**-47%**	160,950
Total Capital Expenditure		**–**	**143,644**	**161,226**	**8,301**	**41,416**	**78,095**	**(36,678)**	**-47%**	**160,950**
Capital Expenditure - Functional Classification										
Governance and administration		–	**7,238**	**7,865**	**1,549**	**3,440**	**1,197**	2,243	187%	**7,865**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		–	7,238	7,865	1,549	3,440	1,197	2,243	187%	7,865
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	**18,395**	**18,781**	**845**	**5,444**	**10,006**	(4,562)	-46%	**18,781**
Community and social services		–	990	1,023	4	344	525	(181)	-34%	1,023
Sport and recreation		–	1,450	1,320	495	910	870	40	5%	1,320
Public safety		–	1,300	1,784	–	998	998	–		1,784
Housing		–	14,655	14,655	346	3,192	7,613	(4,421)	-58%	14,655
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	**58,617**	**59,743**	**4,005**	**11,040**	**31,519**	(20,479)	-65%	**59,743**
Planning and development		–	600	600	134	247	451	(204)	-45%	600
Road transport		–	58,017	59,143	3,871	10,793	31,069	(20,275)	-65%	59,143
Environmental protection		–	–	–	–	–	–	–		–
Trading services		–	**59,395**	**74,837**	**1,902**	**21,491**	**35,373**	(13,881)	-39%	**74,837**
Energy sources		–	13,250	13,250	829	4,403	6,503	(2,100)	-32%	13,250
Water management		–	23,701	33,163	1,072	14,664	16,208	(1,545)	-10%	33,163
Waste water management		–	19,584	24,136	–	2,425	8,372	(5,947)	-71%	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**	**8,301**	**41,416**	**78,095**	**(36,679)**	**-47%**	**161,226**
Funded by:										
National Government		–	34,830	39,472	1,920	8,958	16,425	(7,467)	-45%	39,472
Provincial Government		–	12,855	12,855	268	2,905	6,263	(3,358)	-54%	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**	**2,188**	**11,863**	**22,688**	**(10,825)**	**-48%**	**52,327**
Borrowing	6	–	86,903	99,331	5,399	26,370	49,019	(22,649)	-46%	99,331
Internally generated funds		–	9,058	9,568	713	3,184	6,388	(3,204)	-50%	9,568
Total Capital Funding		**–**	**143,644**	**161,226**	**8,301**	**41,416**	**78,095**	**(36,679)**	**-47%**	**161,226**

WC048 Knysna - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2020/21	Budget Year 2021/22			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash		27,541	74,101	56,279	9,017	56,279
Call investment deposits		14,789	–	–	19,227	–
Consumer debtors		132,896	137,278	137,278	166,742	137,278
Other debtors		103,694	83,034	83,034	74,858	83,034
Current portion of long-term receivables		4	–	–	4	–
Inventory		12,507	9,108	9,108	14,083	9,108
Total current assets		291,431	303,521	285,699	283,931	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	(0)	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	1,380,410	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	1,470,081	1,580,769
TOTAL ASSETS		1,725,459	1,866,708	1,866,468	1,754,012	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	13,695	13,717
Trade and other payables		151,113	142,850	137,272	75,001	137,272
Provisions		38,858	42,577	42,577	39,800	42,577
Total current liabilities		240,833	231,674	226,095	165,848	226,095
Non current liabilities						
Borrowing		252,244	353,148	353,148	237,576	353,148
Provisions		127,050	120,435	120,435	123,753	120,435
Total non current liabilities		379,294	473,583	473,583	361,329	473,583
TOTAL LIABILITIES		620,127	705,256	699,678	527,177	699,678
NET ASSETS	2	1,105,332	1,161,452	1,166,790	1,226,835	1,166,790
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1,052,491	1,115,952	1,121,290	1,226,835	1,121,290
Reserves		–	45,500	45,500	–	45,500
TOTAL COMMUNITY WEALTH/EQUITY	2	1,052,491	1,161,452	1,166,790	1,226,835	1,166,790

WC048 Knysna - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2020/21	Budget Year 2021/22							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	228,527	228,527	14,733	136,235	118,750	17,485	15%	228,527
Service charges		–	423,282	423,282	22,615	144,605	191,680	(47,075)	-25%	423,282
Other revenue		–	30,694	30,694	1,456	11,648	13,960	(2,313)	-17%	30,694
Transfers and Subsidies - Operational		–	151,130	150,890	32,638	73,439	90,101	(16,662)	-18%	150,890
Transfers and Subsidies - Capital		–	47,684	47,684	–	4,536	22,265	(17,729)	-80%	47,684
Interest		–	3,650	3,650	253	1,217	1,613	(396)	-25%	3,650
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(740,256)	(761,584)	(761,584)	(50,538)	(317,509)	(417,253)	(99,744)	24%	(761,584)
Finance charges		21,923	(26,689)	(26,689)	(9,911)	(13,966)	(10,767)	3,200	-30%	(26,689)
Transfers and Grants		–	(4,877)	(4,877)	(38)	(4,205)	(1,471)	2,733	-186%	(4,877)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(718,333)**	**91,816**	**91,576**	**11,208**	**35,999**	**8,878**	**(27,121)**	**-305%**	**91,576**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	250	250	–	–	–	–		250
Decrease (increase) in non-current receivables		–	–	–	–	28,590	–	28,590	#DIV/0!	–
Decrease (increase) in non-current investments		–	–	–	–	(70)	–	(70)	#DIV/0!	–
Payments										
Capital assets		–	(143,644)	(161,226)	(10,342)	(38,203)	(69,714)	(31,511)	45%	(161,226)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**(143,394)**	**(160,976)**	**(10,342)**	**(9,682)**	**(69,714)**	**(60,031)**	**86%**	**(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)	–	–	(44)	175	–	175	#DIV/0!	–
Payments										
Repayment of borrowing		(30,035)	(34,865)	(34,865)	(22,808)	(26,538)	(16,038)	10,500	-65%	(34,865)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(30,982)**	**52,038**	**52,038**	**(22,852)**	**(26,363)**	**(16,038)**	**10,325**	**-64%**	**52,038**
NET INCREASE/ (DECREASE) IN CASH HELD		**(749,315)**	**460**	**(17,362)**	**(21,986)**	**(46)**	**(76,873)**			**(17,362)**
Cash/cash equivalents at beginning:		(20,152)	74,101	56,279		28,289	(79,268)			56,279
Cash/cash equivalents at month/year end:		(769,467)	74,560	38,917		28,243	(156,141)			38,917

WC048 Knysna - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2021/22											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	5,724	2,899	2,067	7,840	1,712	1,542	11,725	20,562	54,070	43,381	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	15,136	7,329	2,814	3,404	2,242	1,905	9,833	17,498	60,163	34,884	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	14,826	5,353	3,662	20,195	2,145	2,112	12,830	48,744	109,868	86,026	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	2,132	1,284	1,061	7,461	841	800	9,305	38,190	61,074	56,597	–	–
Receivables from Exchange Transactions - Waste Management	1600	1,899	1,039	826	6,170	665	644	6,834	34,338	52,416	48,651	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	319	249	123	65	55	53	408	6,410	7,680	6,990	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	92	1,813	68	255	99	143	4,042	(4,299)	2,213	239	–	–
Total By Income Source	**2000**	**40,128**	**19,967**	**10,621**	**45,390**	**7,759**	**7,199**	**54,978**	**161,442**	**347,484**	**276,768**	**–**	**–**
2020/21 - totals only		**35,443**	**13,285**	**9,786**	**43,820**	**7,426**	**3,877**	**25,428**	**141,430**	**280,495**	**221,981**	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,761	1,097	518	1,503	241	200	396	860	6,576	3,200	–	–
Commercial	2300	13,745	4,713	3,503	9,450	2,949	2,522	19,613	45,063	101,558	79,597	–	–
Households	2400	24,622	14,157	6,601	34,436	4,568	4,477	34,969	115,520	239,350	193,970	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**40,128**	**19,967**	**10,621**	**45,390**	**7,759**	**7,199**	**54,978**	**161,442**	**347,484**	**276,768**	**–**	**–**

WC048 Knysna - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description R thousands	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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	172	–	–	–	–	–	–	–	172	220
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	3,757	–	–	–	–	–	–	–	3,757	1,732
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**3,929**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**3,929**	1,952

WC048 Knysna - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Interest Rate ³	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months								
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	4,978	15	–	–	4,993
Nedbank - Business (Own Funds)	03/7881165855/01	Call	Call Deposit	3.40%	Call Deposit	1,782	6	–	–	1,787
Nedbank - Equitable Share: Ptn of July 2016	03/7881068957/11	Call	Call Deposit	3.40%	Call Deposit	0	0	–	–	0
Investec - (Ceded to DBSA)	021941-500	Call	Call Deposit	3.50%	Call Deposit	4,167	13	–	–	4,180
Investec - (Own Funds)	021941-503	Call	Call Deposit	3.35%	Call Deposit	7,169	22	–	–	7,191
Nedbank - CRR	03/7881158212/01	Call	Call Deposit	3.40%	Call Deposit	1,070	3	–	–	1,073
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	9073297009	32 days notice deposit	32 days notice deposit	2.45%	32 days notice deposit	3	–	–	–	3
Municipality sub-total						19,168	59	–	–	19,227
Entities										
Entities sub-total						–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2					19,168	59	–	–	19,227

WC048 Knysna - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

Description	Ref	2020/21	Budget Year 2021/22							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		–	**107,777**	**107,777**	**33,360**	**76,262**	**33,623**	**42,639**	**126.8%**	**107,777**
Local Government Equitable Share		–	98,572	98,572	32,857	73,929	32,857	41,072	125.0%	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	503	783	280	503	179.7%	1,118
Neighbourhood Development Partnership Grant		–	1,304	1,304	–	–	–	–		1,304
WSIG		–	666	666	–	–	–	–		666
Provincial Government:		–	**43,112**	**43,112**	**57**	**16,522**	**11,793**	**4,328**	**36.7%**	**43,112**
Disaster and Emergency Services		–	–	–	–	–	–	–		–
Title Deeds Restoration		–	–	–	–	–	–			–
LG&H: Community Development Worker		–	57	57	57	57	–	57	#DIV/0!	57
LG&H: Integrated Housing & Human Settlements	4	–	33,802	33,802	–	7,572	11,312	(3,740)	-33.1%	33,802
CA: Library Conditional Operational		–	8,493	8,493	–	8,493	481	8,012	1664.5%	8,493
Financial management Capacity Building Grant		–	250	250	–	–	–			250
Forensic Grant					–	400				
Financial Management Support (WC FMGSG)		–	510	510	–	–	–			510
PW: Maintenance & Construction of Transport Infrastructure		–	–	–	–	–	–			–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
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**	**33,417**	**92,784**	**45,656**	**46,727**	**102.3%**	**151,130**
Capital Transfers and Grants										
National Government:		–	34,830	34,830	9,772	27,415	9,531	4,777	**50.1%**	39,472
CoGTA: Municipal Infrastructure Grant (MIG)		–	21,693	21,693	9,772	14,308	9,531	4,777	50.1%	–
Energy Efficiency and Demand Side Management		–	–	–	–	–	–			21,693
Integrated National Electrification (INEP)		–	–	–	–	–	–			8,696
Neighbourhood Development Partnership Grant		–	8,696	8,696		10,000	–			9,083
WSIG		–	4,441	4,441		3,107	–			–
Provincial Government:		–	**12,855**	**12,855**	–	**581**	**1,842**	(1,262)	-68.5%	**12,855**
LG&H: Integrated Housing & Human Settlements		–	12,855	12,855		581	1,842	(1,262)	-68.5%	12,855
Other grant providers:		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	–	**47,684**	**47,684**	**9,772**	**27,996**	**11,373**	**3,516**	**30.9%**	**52,327**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	198,814	198,814	43,189	120,779	57,029	50,243	88.1%	203,456

WC048 Knysna - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December										
Description	Ref	2020/21	Budget Year 2021/22							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	107,777	107,777	33,050	75,392	33,623	41,683	124.0%	107,777
Local Government Equitable Share		-	98,572	98,572	32,857	73,929	32,857	41,072	125.0%	98,572
Local Government Financial Management Grant		-	1,550	1,550	64	399	158	241	152.6%	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	698	328	370	112.8%	4,567
Expanded Public Works Programme Integrated Grant		-	1,118	1,118	8	244	280			1,118
Neighbourhood Development Partnership Grant		-	1,304	1,304		-	-			1,304
WSIG		-	666	666	-	122	-			666
Provincial Government:		-	42,352	42,352	3,710	16,370	11,793	4,577	38.8%	42,352
Disaster and Emergency Services		-	-	-	-	-	-	-		-
Title Deeds Restoration		-	-	-	-	-	-	-		-
LG&H: Community Development Worker		-	57	57	4	36	-	36	#DIV/0!	57
LG&H: Integrated Housing & Human Settlements		-	33,802	33,802	2,558	9,751	11,312	(1,561)	-13.8%	33,802
CA: Library Conditional Operational		-	8,493	8,493	1,149	6,583	481	6,102	1267.7%	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	36,760	91,784	45,656	46,128	101.0%	150,370
Capital expenditure of Transfers and Grants										
National Government:		-	34,830	34,830	1,994	9,826	9,531	295	3.1%	34,830
CoGTA: Municipal Infrastructure Grant (MIG)		-	21,693	21,693	1,808	4,626	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
WSIG		-	4,441	4,441	186	5,200	-	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	268	3,044	1,842	(1,120)	-60.8%	12,855
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	47,684	47,684	1,994	10,548	11,373	(825)	-7.3%	47,684
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	198,054	198,054	38,754	102,333	57,029	45,304	79.4%	198,054

WC048 Knysna - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M06 December

Description	Ref	Budget Year 2021/22				
R thousands		Approved Rollover 2020/21	Monthly actual	YearTD actual	YTD variance	YTD variance %
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					–	
Forensic Grant					–	
Financial Management Support (WC FMGSG)					–	
PW: Maintenance & Construction of Transport Infrastructure		–	–	–	–	
					–	
					–	
		–	–	–	–	
					–	
Other grant providers:					–	
Total operating expenditure of Approved Roll-overs		–	–	–	–	
Capital expenditure of Approved Roll-overs						
Neighbourhood Development Partnership Grant		–	–	–	–	
WSIG					–	
					–	
Provincial Government					–	
LG&H: Integrated Housing & Human Settlements					–	
					–	
					–	
		–	–	–	–	
					–	
Other grant providers:					–	
		–	–	–	–	
					–	
					–	
		–	–	–	–	
					–	
References					–	
Total capital expenditure of Approved Roll-overs		–	–	–	–	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		–	–	–	–	

WC048 Knysna - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration R thousands	Ref	2020/21 Audited Outcome	Budget Year 2021/22 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		6,628	8,086	8,086	632	3,389	3,984	(595)	-15%	8,086
Pension and UIF Contributions		361	414	414	35	180	204	(23)	-11%	414
Medical Aid Contributions		90	100	100	14	58	50	8	16%	100
Motor Vehicle Allowance		646	716	716	16	224	351	(127)	-36%	716
Cellphone Allowance		669	760	760	55	363	377	(14)	-4%	760
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		265	298	298	6	100	147	(47)	-32%	298
Sub Total - Councillors		8,659	10,373	10,373	760	4,313	5,112	(798)	-16%	10,373
% increase	4		19.8%	19.8%						19.8%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4,748	5,155	5,074	231	1,712	2,395	(683)	-29%	5,074
Pension and UIF Contributions		577	376	376	27	225	250	(25)	-10%	376
Medical Aid Contributions		178	139	139	8	75	76	(2)	-2%	139
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		900	702	702	-	-	-	-		702
Motor Vehicle Allowance		798	574	574	32	254	303	(48)	-16%	574
Cellphone Allowance		30	23	23	2	11	12	(1)	-5%	23
Housing Allowances		78	72	72	-	4	32	(28)	-87%	72
Other benefits and allowances		133	74	74	7	51	49	2	5%	74
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		7,438	7,116	7,035	307	2,333	3,116	(784)	-25%	7,035
% increase	4		-4.3%	-5.4%						-5.4%
Other Municipal Staff										
Basic Salaries and Wages		155,689	174,972	174,417	13,761	79,567	84,909	(5,342)	-6%	174,417
Pension and UIF Contributions		28,251	30,857	30,857	2,510	14,702	14,966	(263)	-2%	30,857
Medical Aid Contributions		12,449	15,849	15,849	1,041	6,201	6,112	89	1%	15,849
Overtime		24,013	13,159	13,199	2,383	10,961	4,335	6,627	153%	13,199
Performance Bonus		12,937	13,224	13,224	93	12,399	13,224	(825)	-6%	13,224
Motor Vehicle Allowance		7,867	7,151	7,151	666	3,466	3,595	(129)	-4%	7,151
Cellphone Allowance		-	-	-	-	-	-	-		-
Housing Allowances		2,967	3,005	3,005	237	1,122	1,121	1	0%	3,005
Other benefits and allowances		7,733	6,850	7,076	3,027	6,556	3,455	3,101	89%	7,076
Payments in lieu of leave		1,491	3,726	3,726	273	1,687	1,687	-		3,726
Long service awards		2,312	2,744	2,744	-	-	-	-		2,744
Post-retirement benefit obligations	2	15,932	11,802	11,802	-	-	-	-		11,802
Sub Total - Other Municipal Staff		271,692	283,339	283,050	23,992	136,671	133,414	3,258	2%	283,050
% increase	4		4.3%	4.2%						4.2%
Total Parent Municipality		287,789	300,828	300,458	25,059	143,318	141,642	1,676	1%	300,458
TOTAL SALARY, ALLOWANCES & BENEFITS		287,789	300,828	300,458	25,059	143,318	141,642	1,676	1%	300,458
% increase	4		4.5%	4.4%						4.4%
TOTAL MANAGERS AND STAFF		279,130	290,455	290,085	24,299	139,004	136,530	2,474	2%	290,085

WC048 Knysna - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

Description	Ref	Budget Year 2021/22												2021/22 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year	Budget Year
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	2021/22	+1 2022/23	+2 2023/24
Cash Receipts By Source																
Property rates		13,056	33,172	40,411	18,608	16,254	14,733	15,426	19,996	18,282	17,711	17,139	3,738	228,527	237,976	253,517
Service charges - electricity revenue		14,024	12,444	20,604	16,634	13,456	15,381	31,096	21,960	24,177	27,818	18,818	79,341	295,752	344,352	394,478
Service charges - water revenue		4,509	4,948	5,640	4,665	4,304	4,306	7,124	6,950	6,255	5,560	5,213	10,027	69,502	69,091	72,948
Service charges - sanitation revenue		1,289	2,542	2,854	1,691	1,592	1,393	2,498	2,498	2,498	2,498	2,498	6,126	29,975	31,673	33,497
Service charges - refuse		1,412	2,686	3,278	1,709	1,710	1,536	2,338	2,338	2,338	2,338	2,338	4,033	28,053	29,635	31,336
Rental of facilities and equipment		262	241	239	244	386	472	392	379	476	441	401	2,163	6,095	6,422	6,768
Interest earned - external investments		59	123	70	102	127	127	323	323	323	323	323	1,428	3,650	4,000	4,700
Interest earned - outstanding debtors		59	123	70	102	127	127	323	323	323	323	323	1,428	3,650	4,000	4,700
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		1,317	1,131	712	5	11	1	800	847	824	616	777	3,248	10,289	10,861	11,437
Licences and permits		121	108	112	120	131	84	133	133	133	133	133	240	1,580	1,683	1,794
Agency services		112	126	125	122	132	123	333	333	333	333	333	1,373	3,780	4,082	4,409
Transfers and Subsidies - Operational		40,797	1	2	2	1	32,638	817	1,523	48,093	1,358	1,161	24,499	150,890	185,116	173,761
Other revenue		536	805	791	1,084	1,217	776	692	891	686	682	674	115	8,949	9,221	9,493
Cash Receipts by Source		**77,554**	**58,451**	**74,907**	**45,088**	**39,448**	**71,695**	**62,293**	**58,492**	**104,741**	**60,132**	**50,131**	**137,760**	**840,692**	**938,113**	**1,002,837**
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		4,536	–	–	–	–	–	1,071	5,967	5,697	1,071	1,071	28,271	47,684	61,739	70,226
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	250	250	250	250
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	86,903	86,903	70,120	70,000
Increase (decrease) in consumer deposits		33	(25)	87	123	–	(44)	–	–	–	–	–	(175)	–	–	–
Decrease (increase) in non-current receivables		–	22,546	–	6,044	–	–	–	–	–	–	–	(28,590)	–	–	–
Decrease (increase) in non-current investments		(12)	(12)	(11)	(35)	–	–	–	–	–	–	–	70	–	–	–
Total Cash Receipts by Source		**82,112**	**80,961**	**74,983**	**51,221**	**39,448**	**71,651**	**63,364**	**64,459**	**110,437**	**61,203**	**51,202**	**224,488**	**975,529**	**1,070,222**	**1,143,313**

Cash Payments by Type												-				
Employee related costs	17,481	19,579	19,487	22,858	33,819	22,292	(22,625)	(22,711)	(23,414)	(22,249)	(21,302)	(314,124)	(290,909)	(309,273)	(329,111)
Remuneration of councillors	758	758	388	757	629	783	-	-	-	-	-	(4,073)	-	-	-
Interest paid	377	766	2,910	-	2	9,911	(10,327)	(345)	(247)	(226)	-	(29,512)	(26,689)	(27,833)	(29,054)
Bulk purchases - Electricity	152	-	-	-	-	-	-	-	-	-	-	(229,247)	(229,095)	(275,557)	(319,227)
Acquisitions - water & other inventory	-	-	-	-	-	-	(3,277)	(3,362)	(2,967)	(2,215)	(2,079)	(28,755)	(42,655)	(29,393)	(30,719)
Contracted services	1,283	7,483	26,906	13,115	15,848	11,123	(9,371)	(10,268)	(6,562)	(6,735)	(6,236)	(169,800)	(133,214)	(181,539)	(173,227)
Grants and subsidies paid - other municipalities	-	-	-	-	1,583	59	-	-	-	-	-	(1,641)	-	-	-
Grants and subsidies paid - other	5	3	65	1,275	1,196	19	-	(1,568)	(140)	(500)	-	(5,232)	(4,877)	(2,155)	(2,258)
General expenses	6,662	8,416	31,528	3,984	3,275	4,436	-	-	-	-	-	(124,012)	(65,711)	(65,219)	(68,540)
Cash Payments by Type	**28,476**	**40,459**	**82,169**	**44,849**	**59,882**	**52,461**	**(45,601)**	**(38,253)**	**(33,330)**	**(31,924)**	**(29,617)**	**(906,396)**	**(793,150)**	**(890,969)**	**(952,137)**
Other Cash Flows/Payments by Type															
Capital assets	1,960	5,773	14,117	6,625	12,751	8,301	11,497	10,537	9,570	7,302	5,395	67,398	161,226	141,739	151,227
Repayment of borrowing	1,010	1,843	877	-	-	22,808	(872)	(872)	(872)	(872)	(872)	(57,044)	(34,865)	(43,345)	(50,329)
Other Cash Flows/Payments	67,313	23,198	(32,748)	(17,130)	(5,647)	(11,873)	-	-	-	-	-	(23,113)	-	-	-
Total Cash Payments by Type	**98,759**	**71,273**	**64,416**	**34,344**	**66,985**	**71,697**	**(34,976)**	**(28,588)**	**(24,632)**	**(25,494)**	**(25,094)**	**(919,155)**	**(666,789)**	**(792,575)**	**(851,239)**
NET INCREASE/(DECREASE) IN CASH HELD	**(16,647)**	**9,688**	**10,567**	**16,877**	**(27,537)**	**(46)**	**98,340**	**93,047**	**135,069**	**86,697**	**76,296**	**1,143,643**	**1,642,318**	**1,862,797**	**1,994,553**
Cash/cash equivalents at the month/year beginning:	35,342	18,695	28,382	38,949	55,826	28,289	(19,074)	(5,640)	43,121	(939)	(3,958)	72,338	56,279	64,270	49,190
Cash/cash equivalents at the month/year end:	18,695	28,382	38,949	55,826	28,289	28,243	79,266	87,407	178,190	85,759	72,338	1,215,980	1,698,597	1,927,068	2,043,743

WC048 Knysna - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December

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		–	19,500	21,116	2,077	11,236	9,835	(1,402)	-14.3%	21,116
Roads Infrastructure		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	10,250	10,250	2,074	6,280	3,403	(2,876)	-84.5%	10,250
MV Networks		–	6,750	6,750	1,691	5,416	1,600	(3,816)	-238.5%	6,750
LV Networks		–	3,500	3,500	383	863	1,803	940	52.1%	3,500
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	5,900	7,439	–	4,677	4,452	(225)	-5.1%	7,439
Dams and Weirs		–	–	916	–	635	–	(635)	#DIV/0!	916
Pump Stations		–	–	623	–	–	–	–		623
Water Treatment Works		–	1,650	1,650	–	335	850	515	60.6%	1,650
Capital Spares		–	4,250	4,250	–	3,707	3,602	(105)	-2.9%	4,250
Sanitation Infrastructure		–	2,400	2,476	–	107	1,480	1,373	92.7%	2,476
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	2,400	2,476	–	107	1,480	1,373	92.7%	2,476
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Rail Infrastructure		–	500	500	–	–	500	500	100.0%	500
Drainage Collection		–	500	500	–	–	500	500	100.0%	500
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	450	450	3	173	–	(173)	#DIV/0!	450
Data Centres		–	450	450	3	173	–	(173)	#DIV/0!	450
Community Assets		–	900	900	–	–	–	–		900
Community Facilities		–	900	900	–	–	–	–		900
Taxi Ranks/Bus Terminals		–	900	900	–	–	–	–		900
Other assets		–	14,655	14,655	346	3,192	7,613	4,421	58.1%	14,655
Operational Buildings		–	–	–	–	–	–	–		–
Housing		–	14,655	14,655	346	3,192	7,613	4,421	58.1%	14,655
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	14,655	14,655	346	3,192	7,613	4,421	58.1%	14,655
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Computer Equipment		–	505	630	–	268	505	237	46.9%	630
Computer Equipment		–	505	630	–	268	505	237	46.9%	630
Furniture and Office Equipment		–	903	903	4	50	132	82	62.0%	903
Furniture and Office Equipment		–	903	903	4	50	132	82	62.0%	903
Machinery and Equipment		–	1,800	2,023	629	743	638	(105)	-16.4%	2,023
Machinery and Equipment		–	1,800	2,023	629	743	638	(105)	-16.4%	2,023
Transport Assets		–	7,710	9,910	276	1,938	9,910	7,972	80.4%	9,910
Transport Assets		–	7,710	9,910	276	1,938	9,910	7,972	80.4%	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	–	45,972	50,136	3,332	17,428	28,633	11,205	39.1%	50,136

WC048 Knysna - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06

Description	Ref	2020/21	Budget Year 2021/22							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	38,555	38,956	2,267	7,418	20,024	12,606	63.0%	38,956
Roads Infrastructure		–	37,055	37,055	2,267	7,418	19,924	12,506	62.8%	37,055
Roads		–	37,055	37,055	2,267	7,418	19,924	12,506	62.8%	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		–	1,650	1,650	–	1,708	625	(1,083)	-173.3%	1,650
Community Facilities		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	1,650	1,650	–	1,708	625	(1,083)	-173.3%	1,650
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	1,650	1,650	–	1,708	625	(1,083)	-173.3%	1,650
Other assets		–	800	800	–	–	–	–		800
Operational Buildings		–	–	–	–	–	–	–		–
Housing		–	800	800	–	–	–	–		800
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing ass	1	–	41,005	41,406	2,267	9,126	20,649	11,523	55.8%	41,406

WC048 Knysna - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

Description	Ref	2020/21	Budget Year 2021/22							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		35,673	35,519	35,799	2,827	19,638	17,598	(2,039)	-11.6%	35,799
Roads Infrastructure		5,562	6,400	6,400	889	3,388	2,440	(947)	-38.8%	6,400
Roads		5,531	6,357	6,357	889	3,388	2,409	(979)	-40.6%	6,357
Capital Spares		31	43	43	–	–	31	31	100.0%	43
Storm water Infrastructure		2,052	2,415	2,415	237	1,552	1,067	(485)	-45.5%	2,415
Drainage Collection		4	–	–	–	–	–	–		–
Storm water Conveyance		2,048	2,415	2,415	237	1,552	1,067	(485)	-45.5%	2,415
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		11,711	11,677	11,677	750	4,773	6,114	1,341	21.9%	11,677
Power Plants		9	0	0	–	–	0	0	100.0%	0
HV Substations		2,461	1,949	1,949	204	1,610	1,417	(192)	-13.6%	1,949
HV Switching Station		100	1,208	1,208	4	85	–	(85)	#DIV/0!	1,208
HV Transmission Conductors		1,301	1,208	1,208	–	870	680	(190)	-27.9%	1,208
MV Networks		5,013	4,665	4,665	183	645	2,231	1,586	71.1%	4,665
LV Networks		2,828	2,647	2,647	360	1,564	1,785	221	12.4%	2,647
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		8,486	8,559	8,559	224	4,481	2,987	(1,494)	-50.0%	8,559
Water Treatment Works		6,371	5,575	5,575	43	3,596	2,420	(1,176)	-48.6%	5,575
Capital Spares		2,115	2,985	2,985	180	885	567	(318)	-56.2%	2,985
Sanitation Infrastructure		7,762	5,893	5,893	177	4,797	4,701	(95)	-2.0%	5,893
Waste Water Treatment Works		7,762	5,893	5,893	177	4,797	4,701	(95)	-2.0%	5,893
Solid Waste Infrastructure		101	575	855	550	646	289	(358)	-123.8%	855
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		101	575	855	550	646	289	(358)	-123.8%	855
Community Assets		2,418	4,233	4,232	648	1,713	559	(1,154)	-206.3%	4,232
Community Facilities		1,881	2,962	2,961	241	1,084	411	(673)	-163.9%	2,961
Halls		342	462	462	–	116	4	(112)	-2819.6%	462
Fire/Ambulance Stations		70	68	68	–	–	1	1	100.0%	68
Museums		0	117	117	2	29	–	(29)	#DIV/0!	117
Libraries		355	514	514	5	50	109	59	54.2%	514
Cemeteries/Crematoria		150	322	322	15	172	134	(38)	-28.1%	322
Police		166	362	362	–	18	13	(5)	-35.6%	362
Purls		–	–	–	–	–	–	–		–
Public Open Space		798	1,117	1,116	218	699	150	(549)	-366.9%	1,116
Sport and Recreation Facilities		537	1,271	1,271	407	629	149	(481)	-323.5%	1,271
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		537	1,271	1,271	407	629	149	(481)	-323.5%	1,271
Other assets		2,071	2,467	2,467	240	612	310	(302)	-97.4%	2,467
Operational Buildings		1,418	1,767	1,767	–	101	82	(18)	-22.4%	1,767
Municipal Offices		252	555	555	–	93	70	(23)	-32.9%	555
Depots		1,166	1,212	1,212	–	7	12	5	38.3%	1,212
Capital Spares		–	–	–	–	–	–	–		–

WC048 Knysna - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

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								%	
Housing		654	700	700	240	511	227	(283)	-124.5%	700
Staff Housing		643	676	676	240	511	227	(283)	-124.5%	676
Social Housing		11	24	24	–	–	–	–		24
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
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	5,765	336	2,132	3,184	1,052	33.0%	5,765
Transport Assets		5,680	5,760	5,765	336	2,132	3,184	1,052	33.0%	5,765
Total Repairs and Maintenance Expenditure	1	45,843	48,043	48,327	4,051	24,096	21,653	(2,443)	-11.3%	48,327

WC048 Knysna - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

Description	Ref	2020/21	Budget Year 2021/22							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		**18,569**	**21,742**	**21,742**	**–**	**–**	**–**	**–**		**21,742**
Roads Infrastructure		4,868	5,746	5,746	–	–	–	–		5,746
Storm water Infrastructure		538	747	747	–	–	–	–		747
Drainage Collection		8	27	27	–	–	–	–		27
Electrical Infrastructure		142	137	137	–	–	–	–		137
Power Plants		5,982	6,194	6,194	–	–	–	–		6,194
MV Networks		–	1,500	1,500	–	–	–	–		1,500
Water Supply Infrastructure		10,931	12,819	12,819	–	–	–	–		12,819
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
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
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		8	10	10	–	–	–	–		10
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		22	22	22	–	–	–	–		22
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–

WC048 Knysna - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

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									
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
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		18	18	18	–	–	–	–		18
Unspecified		–	–	–	–	–	–	–		–
Total Depreciation	1	**19,417**	**22,609**	**22,609**	**–**	**–**	**–**	**–**		**22,609**

WC048 Knysna - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06

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	2,702	14,781	28,619	13,838	48.4%	67,471
Roads Infrastructure		–	19,763	20,856	1,604	3,375	10,813	7,437	68.8%	20,856
Roads		–	19,763	20,856	1,604	3,375	10,813	7,437	68.8%	20,856
Storm water Infrastructure		–	250	250	–	–	200	200	100.0%	250
Drainage Collection		–	250	250	–	–	200	200	100.0%	250
Electrical Infrastructure		–	6,000	6,000	25	809	3,100	2,291	73.9%	6,000
MV Substations		–	3,500	3,500	25	809	3,000	2,191	73.0%	3,500
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	2,500	2,500	–	–	100	100	100.0%	2,500
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	14,451	22,530	1,072	9,987	9,741	(245)	-2.5%	22,530
Dams and Weirs		–	850	850	115	115	380	265	69.6%	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	957	9,357	8,841	(515)	-5.8%	17,813
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	460	–	–	460	460	100.0%	460
Sanitation Infrastructure		–	13,884	17,834	–	610	4,765	4,155	87.2%	17,834
Pump Station		–	7,300	8,202	–	216	3,500	3,284	93.8%	8,202
Reticulation		–	3,317	5,575	–	250	635	385	60.6%	5,575
Waste Water Treatment Works		–	3,067	3,343	–	–	480	480	100.0%	3,343
Outfall Sewers		–	200	714	–	143	150	7	4.4%	714
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		–	820	820	–	81	470	389	82.7%	820
Community Facilities		–	470	470	–	–	120	120	100.0%	470
Halls		–	350	350	–	–	–	–		350
Libraries		–	120	120	–	–	120	120	100.0%	120
Sport and Recreation Facilities		–	350	350	–	81	350	269	76.8%	350
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	350	350	–	81	350	269	76.8%	350
Capital Spares		–	–	–	–	–	–	–		–
Other assets		–	1,500	1,224	–	–	(276)	(276)	100.0%	1,224
Operational Buildings		–	1,500	1,224	–	–	(276)	(276)	100.0%	1,224
Municipal Offices		–	1,500	1,224	–	–	(276)	(276)	100.0%	1,224
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Computer Equipment		–	–	170	–	–	–	–		170
Computer Equipment		–	–	170	–	–	–	–		170
Total Capital Expenditure on upgrading of existing	1	–	56,667	69,685	2,702	14,862	28,813	13,951	48.4%	69,685