



KNYSNA
Municipality Munisipaliteit uMasipala

Monthly Budget Statement

(Section 71 of the MFMA)

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

February 2022



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PART 1: IN-YEAR REPORT

1. LEGAL CONTEXT

1.1 Monthly Budget Statement

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

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

the corresponding amounts budgeted for in the municipality's approved budget.

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

1.2 Responsibility of the Executive Mayor

Section 54 of the MFMA determines that:

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

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

2. EXECUTIVE MAYOR'S REPORT

2.1 In-Year Report: Monthly Budget Statement

2.1.1 This report represents the Section 71 MFMA monthly budget statement for the month ending 28 February 2022, and reflects the implementation of the budget and the financial state of affairs of the Municipality.

2.1.2 I hereby wish to submit a report to the Mayoral Committee on the implementation of the budget and the financial state of affairs of the Municipality as at the end of February 2022.

2.1.3 Further to the above, Section 54(1) of the MFMA determines that the Executive Mayor must consider the Section 71 report submitted by the Accounting Officer and assess whether the Municipality's approved budget is implemented in accordance with the approved Service Delivery Budget Implementation Plan (SDBIP), and if necessary issue appropriate instructions to the Accounting Officer.

2.2 Financial Problems or Risks Facing the Municipality

2.2.1 The cash flow position as at 28 February 2022 has decreased quite significantly since the previous quarter of the current financial year.

2.2.2 The last tranche of the Equitable Share is due to be received in March 2022 however, this will only provide temporary relief to the cashflow position. The draw-down of the approved ABSA loans must therefore be processed as soon as possible.

2.2.3 The Investments Portfolio consists only of the cession in relation to outstanding DBSA loans. It is imperative that the Municipality strives towards building an Investment Portfolio which will include, at the very least, the following:

- (a) Retention Creditors;
- (b) Consumers Deposits;
- (c) Unspent Grants;
- (d) Unspent Loans; and
- (e) Capital replacement Reserve.

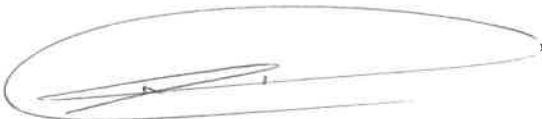
2.2.4 Debtor collection remains a key challenge at the Municipality. Substantial improvement is required to achieve an acceptable level of outstanding debt. An aggressive debtor collection approach must immediately be implemented and must

be in strict accordance with Council's approved debt collection policy.

- 2.2.5 To supplement the current revenue base, the Municipality must intensify efforts to apply for more Provincial and National grants, and to explore external donor funding opportunities.
- 2.2.6 The Integrated Human Settlements Grant expenditure of R 59.6 million needs to be collected from the Department of Human Settlements. The Municipality cannot afford to continuously subsidise the housing function that is a functional area of concurrent national and provincial legislative competence in terms of Schedule 4A of the Constitution of the Republic of South Africa.
- 2.2.7 The Municipality must deliberate on the continuation of other un/underfunded mandates, taking into consideration the negative impact on both the Financial Performance and the cash flow of the Municipality.
- 2.2.8 To avert a possible cashflow deficit; misuse of municipal funds; and/or unauthorised expenditure at year-end, it is imperative that with immediate effect:
 - (a) overtime and standby expenditure be reduced;
 - (b) the use of consultants / contractors be reduced; and
 - (c) other cost-reduction measures be implemented.
- 2.2.9 The current economic climate poses great challenges to both the Municipality and the residents. The Russian invasion of Ukraine will further contribute towards these financial challenges however, the Municipality must still strive towards long-term financial sustainability whilst simultaneously delivering affordable services to the residents. It is therefore critical for a collective approach to be adopted by all stakeholders in order to achieve the strategic goals and objectives of the Municipality.

2.3 Recommendations

- (a) That the Mayoral Committee notes the Section 71 monthly budget statement report for February 2022.
- (b) That the Mayoral Committee notes that the Section 71 monthly budget statement report for the month ending February 2022 was submitted to the Executive Mayor, the National Treasury and the Western Cape Provincial Treasury on 14 March 2022, being the 10th working day after the end of February 2022.
- (c) That the Mayoral Committee notes that the Section 71 monthly budget statement report for the month ending February 2022 will be published on the municipal website.



LEVAEL DAVIS
EXECUTIVE MAYOR

14 March 2022

3. ACCOUNTING OFFICER'S REPORT

3.1 Introduction

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

3.2 Financial Performance Overview

3.2.1 Actual year-to-date operating revenue (Row 15 in Table 1 below) of R 624.1 million compared to the year-to-date budgeted operating revenue of R 623.1 million results in a positive variance of R 976 thousand or 0.2% (capital grants excluded). Variances of a material value in nature in the operating revenue budget are presented with appropriate comments in the table below.

Table 1: Variances between Year-to-Date Actual and Year-to-Date Budget								
Row Number	Description	Original Budget	Current Budget (Including Virements)	Year-to-Date Actual	Year-to-Date Budget	Positive / (Negative) Variance	Positive / (Negative) Variance %	Reasons for Material Variances (D - E)
Column Reference	A	B	C	D	E	F	G	H
1	Property Rates	248,920,705	248,930,052	188,540,453	188,541,455	-1,002	0.0%	
2	Electricity Revenue	306,741,849	328,352,890	214,995,796	215,382,542	-386,746	-0.2%	Adjustments to electricity availability charges and prepaid electricity sales are the main contributors to the variance.
3	Water Revenue	74,860,303	71,169,871	51,013,223	50,795,947	217,276	0.4%	Adjustments to water availability charges and conventional water meter sales are the main contributors to the variance.
4	Sanitation Revenue	29,930,326	27,968,426	21,514,375	21,685,281	-170,906	-0.8%	
5	Refuse Revenue	28,273,392	24,961,272	19,158,570	19,294,953	-136,383	-0.7%	
6	Rental Revenue	5,947,784	5,146,114	3,288,664	3,288,360	304	0.0%	
7	Interest on Investments	3,650,000	2,026,013	1,189,010	1,189,010	0	0.0%	
8	Interest on Debtors	16,261,650	19,130,323	12,380,066	12,380,066	0	0.0%	
9	Fines Revenue	92,551,488	104,656,700	52,729	12,000	40,729	339.4%	Library fines, disconnection penalties and building fees are the main contributors to the variance. Traffic Fines revenue is only recognised at year end.
10	Licences Revenue	1,580,277	1,620,502	974,693	974,693	0	0.0%	
11	Agency Services	3,780,000	3,654,335	2,740,080	2,740,080	0	0.0%	
12	Operating Grants	151,129,834	168,401,022	100,472,355	100,472,355	0	0.0%	
13	Other Revenue	8,949,170	7,687,102	7,708,923	6,296,136	1,412,787	22.4%	New connection, reconnection and augmentation fees are the main contributors to the variance
14	Gains on Disposal of PPE	250,000	250,000	83,187	83,187	0	0.0%	
15	Total Revenue (Capital Grants Excluded)	972,826,778	1,013,954,622	624,112,124	623,136,065	976,059	0.2%	

3.2.2 Actual year-to-date operating expenditure (Row 27 in Table 1 below) of R 531.5 million compared to the year-to-date budgeted operating expenditure of R 531.4 million results in a negative variance of R 76 thousand or -0.0%. Variances of a material value in nature in the operating expenditure budget are presented with appropriate comments in the table below.

Table 1: Variances between Year-to-Date Actual and Year-to-Date Budget								
Row Number	Description	Original Budget	Current Budget (Including Virements)	Year-to-Date Actual	Year-to-Date Budget	Positive / (Negative) Variance	Positive / (Negative) Variance %	Reasons for Material Variances (D - E)
Column Reference	A	B	C	D	E	F	G	H
16	Employee Related Costs	290,454,556	295,684,039	183,400,482	183,121,541	-278,941	-0.2%	Acting allowances and overtime are main contributors to the negative YTD variance.
17	Remuneration of Councillors	10,373,294	9,021,208	5,981,097	5,981,100	3	0.0%	
18	Bad Debt Provision	131,220,351	142,920,351	33,480,240	33,480,240	0	0.0%	Traffic Fines impairment is only recognised at year end.
19	Depreciation	45,670,094	43,670,094	186	0	-186	0.0%	Depreciation is only recognised at year end.
20	Finance Charges	26,689,380	24,199,004	12,430,971	12,430,971	0	0.0%	
21	Bulk Purchases	229,094,800	231,873,452	140,169,480	140,169,480	0	0.0%	
22	Other Materials	42,655,082	46,561,088	27,474,063	27,344,608	-129,455	-0.5%	
23	Contracted Services	133,214,229	159,049,932	89,758,758	89,785,700	26,942	0.0%	
24	Donations and Subsidies	4,876,643	3,652,946	564,520	564,520	0	0.0%	
25	Other Expenditure	57,856,246	56,397,177	38,206,185	38,510,852	304,667	0.8%	The provision for the rehabilitation of the landfill site will only be processed at year-end.
26	Loss on Disposal of PPE	0	0	0	0	0	0.0%	
27	Total Operating Expenditure	972,104,675	1,013,029,291	531,465,982	531,389,012	-76,970	0.0%	

3.2.3 The actual year-to-date operating revenue compared to the actual year-to-date operating expenditure resulted in an operating surplus of R 92.6 million (Row 28 in Table 1 below) (capital grants excluded). This operating surplus is however not backed by cash.

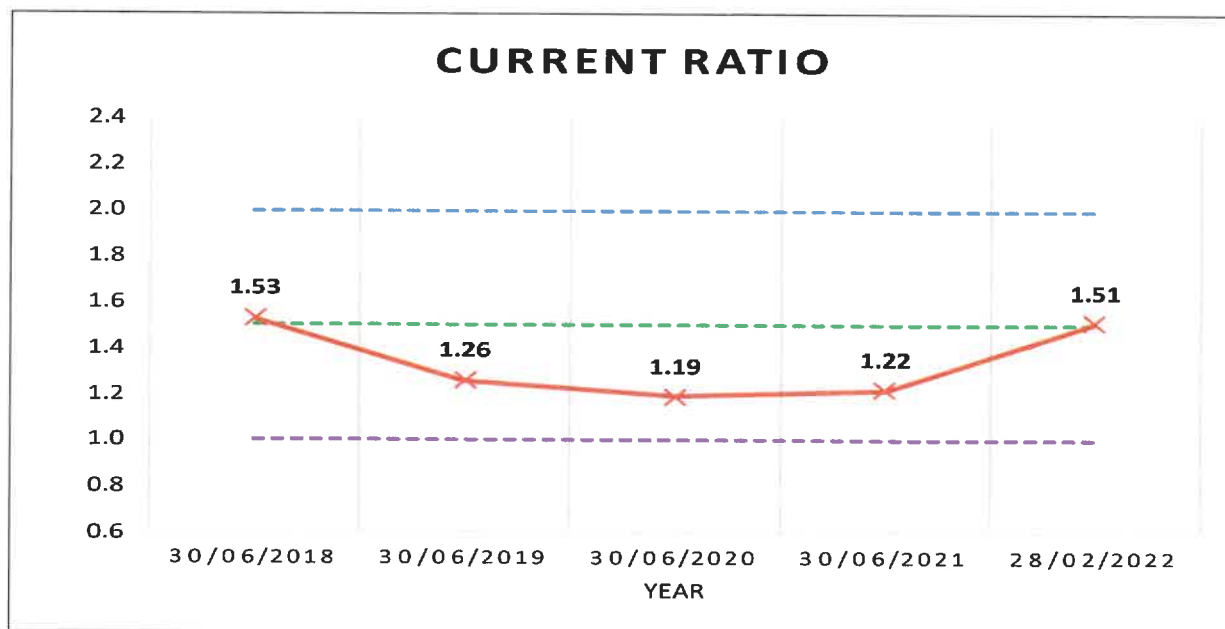
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Column Reference	A	B	C	D	E	F	G	H
15	Total Revenue (Capital Grants Excluded)	972,826,778	1,013,954,622	624,112,124	623,136,065	976,059	0.2%	
27	Total Operating Expenditure	972,104,675	1,013,029,291	531,465,982	531,389,012	-76,970	0.0%	
28	Operating Surplus/(Deficit)	722,103	925,331	92,646,142	91,747,053	899,089	1.0%	
29	Capital Grants	47,684,166	54,800,956	14,734,326	14,734,326	0	0.0%	
30	Public Contributions	0	0	0	0	0	0.0%	
31	Surplus/(Deficit) for the Year	48,406,269	55,726,287	107,380,468	106,481,379	899,089	0.8%	

3.2.4 The actual year-to-date operating surplus (capital grants included) equates to R 107.4 million (Row 31 in Table 1 above).

3.3 Financial Position Overview

3.3.1 Current Ratio (1.51 : 1)

The Current Ratio as at 28 February 2022 equates to 1.51:1 compared to the National Treasury norm of 1.5 – 2:1. This is based on current assets of R 248.7 million and current liabilities of R 164.4 million.



3.3.2 Cash and Cash Equivalents (R 5.7 million)

Cash and Cash Equivalents (Row 3 in Table 2 below) decreased by R 5.5 million during February 2022 following withdrawals of R 6.5 million from the Investments Portfolio.

The third tranche of the Equitable Share of R 24.6 million is expected to be received in March 2022.

The first draw-down of the Council approved loan of R 86.9 million is expected to be processed in March 2022. To date, own / other funds have been utilised to fund the year-to-date loan funded capital expenditure of R 32.0 million (Refer to Table 9 below).

Important to note is that the Investment Portfolio should at all times consist of sufficient funds to accommodate Unspent Grants and Unspent Loans at the very least. Furthermore, the Municipality does not have a Capital Replacement Reserve. It is therefore critical for debt collection and the recovery of unpaid grants to receive immediate priority.

3.3.3 Investments (R 2.7 million)

Investments (Row 2 in Table 2 below) equating to R 2.7 million at the end of February 2022 is currently ceded to DBSA as security for current external loans.

Table 2: Cash and Cash Equivalents versus Commitments					
Row Number	Description	December 2021	January 2022	February 2022	Movement (C to D)
Column Reference	A	B	C	D	E
1	Cash at Bank	9,016,598	1,964,112	2,979,550	1,015,438
2	Investments	19,226,698	9,225,931	2,717,416	-6,508,515
3	Total Cash and Cash Equivalents	28,243,296	11,190,043	5,696,966	-5,493,077
4	Unspent Conditional Transfers and Grants	27,462,344	25,659,013	24,948,502	-710,511
5	Unspent Conditional Public Contributions	0	0	0	0
6	VAT Payable to SARS	0	0	0	0
7	Unspent External Loans	0	0	0	0
8	Payables from Exchange Transactions	18,031,390	19,717,214	20,358,600	641,386
9	Total Commitments	45,493,734	45,376,227	45,307,102	-69,125
10	Surplus / (Shortfall)	-17,250,438	-34,186,184	-39,610,136	-5,423,952

3.3.4 Cash Commitments (R 45.3 million)

Total commitments (Row 9 in Table 2 above) decreased by R 69.1 thousand during the month under review from R 45.4 million at the end of January 2022 to R 45.3 million at the end of February 2022. Commitments exceed the cash and cash equivalents at the end of February 2022 by R 39.6 million (Row 10 in Table 2 above).

3.3.5 Unpaid Conditional Grants (R 59.9 million)

Unpaid conditional grants (Row 4 in Table 3 below) decreased by R 2.4 million during the month under review from R 62.3 million at the end of January 2022 to R 59.9 million at the end of February 2022. Of material concern is the unpaid Integrated Human Settlements Grant of R 59.6 million which needs to be recovered from the Department of Human Settlements.

Table 3: Unpaid Conditional Grants					
Row Number	Description	December 2021	January 2022	February 2022	Movement (C to D)
Column Reference	A	B	C	D	E
1	Integrated Human Settlements Grant	60,343,562	62,003,916	59,586,383	-2,417,533
2	Maintenance of Proclaimed Roads	77,054	187,054	187,054	0
3	EPWP	0	63,658	103,331	39,673
4	Total	60,420,616	62,254,628	59,876,769	-2,377,859

3.3.6 Unspent Conditional Grants (R 25.0 million)

Unspent conditional grants (Row 15 in Table 4 below) decreased by R 710.5 thousand during the month under review from R 25.7 million at the end of January 2022 to R 25.0 million at the end of February 2022. Unspent conditional grants are currently not backed by cash or investments.

Table 4: Unspent Conditional Grants					
Row Number	Description	December 2021	January 2022	February 2022	Movement (C to D)
Column Reference	A	B	C	D	E
1	Municipal Infrastructure Grant	8,983,852	8,703,248	6,809,527	-1,893,721
2	Finance Management Grant	1,150,685	1,112,593	1,077,645	-34,948
3	Library Services Grant	1,910,029	965,452	2,416,499	1,451,047
4	Municipal Electricity Master Plan	490,000	490,000	490,000	0
5	Expanded Public Works Program	539,283	0	0	0
6	Neighbourhood Development Partnership Grant	10,000,000	10,000,000	9,708,351	-291,649
7	Energy Efficiency Demand Side Management Grant	56,884	56,884	56,884	0
8	WC Disaster Management Grant	3,795	3,795	3,795	0
9	Community Development Worker Grant	36,365	35,591	26,826	-8,765
10	Water Services Infrastructure Grant	3,123,732	3,123,732	2,824,015	-299,717
11	Cultural Affairs and Support Grant (Netball)	600,000	600,000	600,000	0
12	Nedbank: SMME Incubator Program	417,718	417,718	384,960	-32,759
13	Forensic Investigations	150,000	150,000	150,000	0
14	Municipal Intervention Grant	0	0	400,000	400,000
15	Total	27,462,344	25,659,013	24,948,502	-710,511

3.3.7 Payables from Exchange Transactions (R 20.4 million)

Payables from exchange transactions (Row 3 in Table 5 below) increased by R 641.3 thousand during the month under review from R 19.7 million at the end of January 2022 to R 20.4 million at the end of February 2022. The total amount of R 20.4 million includes R 14.4 million of retention creditors which are payable only after a final certificate for payment has been issued for contractors, which is usually twelve months following the completion date of the contracts. This retention amount is however not backed by cash or investments.

Table 5: Payables from Exchange Transactions					
Row Number	Description	December 2021	January 2022	February 2022	Movement (C to D)
Column Reference	A	B	C	D	E
1	Trade Payables	3,929,480	5,513,553	5,926,657	413,104
2	Retentions	14,101,910	14,203,662	14,431,943	228,281
3	Total	18,031,390	19,717,214	20,358,600	641,386

3.3.8 External Borrowings (R 267.7 million)

External borrowings of R268.3 million at the end of January 2022 reduced to R 267.7 million (Row 6 in Table 6 below) at the end of February 2022 after interest on loans (R246.7 thousand) was capitalised and repayments (R879.4 thousand) were processed. External borrowings are taken up to fund capital expenditure only.

Table 6: External Borrowings					
Row Number	Description	December 2021	January 2022	February 2022	Movement (C to D)
Column Reference	A	B	C	D	E
1	Opening Balance	283,212,550	270,315,161	268,324,127	-1,991,034
2	New Loans Acquired	0	0		0
3	Interest Capitalised	9,910,337	637,367	246,735	-390,632
4	Repayments	-22,807,726	-2,628,401	-879,391	1,749,010
5	Adjustments				0
6	Closing Balance	270,315,161	268,324,127	267,691,470	-632,657
7	Budgeted Operating Revenue (Conditional Operating Grants excluded) =			944,125,600	
8	Gearing Ratio =			28.4%	

External borrowings as a percentage of budgeted operating revenue (conditional operating grants excluded) equates to a gearing ratio of 28.4% which is below the National Treasury benchmark of 45%. The gearing ratio of 28.4% will however be recalculated at year-end based on actual operating revenue (conditional operating grants excluded)

The capital loan balance of R 267.7 million will be increased by R 86.9 million following Council approval of the 2021/2022 loans to fund capital expenditure.

3.3.9 Consumer Debtors (R 348.3 million)

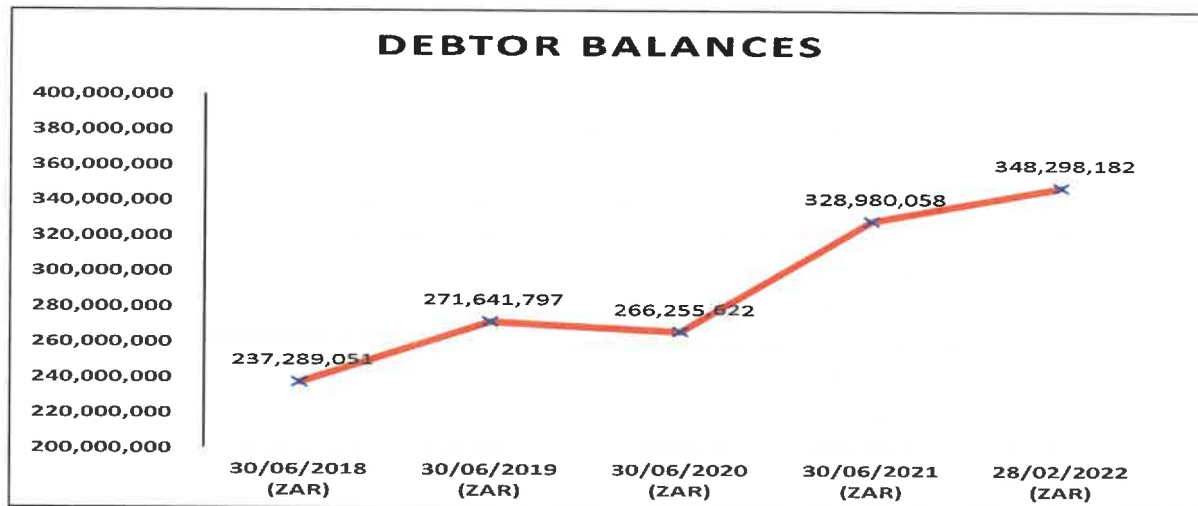
Total outstanding debtors of R 348.3 million as at 28 February 2022 (Row 7 in Table 7 below) is presented by both Income Source and by Customer Group.

Debtors over 90 days of R 268.1 million or 77.0% of the total outstanding debt includes R 74.8 million or 21.5% owed by organs of state and businesses.

Debt collection is of material concern. It is therefore imperative that the approved debt collection policies be strictly applied with immediate effect.

Table 7: Debtors Age Analysis						
By Income Source						
Row Number	Description	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total Outstanding Debtors
Column Reference	A	B	C	D	E	F
1	Water	7,996,030	3,102,821	1,798,965	44,287,238	57,185,054
2	Electricity	27,720,007	4,280,614	1,706,628	29,112,306	62,819,555
3	Property Rates	15,174,449	5,361,487	3,117,741	83,223,193	106,876,870
4	Sanitation	2,258,923	1,243,551	1,002,435	57,016,951	61,521,860
5	Refuse	1,947,533	1,013,186	805,228	48,619,518	52,385,465
6	Other	440,905	434,731	764,077	5,869,665	7,509,378
7	Grand Total	55,537,847	15,436,390	9,195,074	268,128,871	348,298,182
By Customer Group						
Row Number	Description	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total Outstanding Debtors
Column Reference	A	B	C	D	E	F
8	Organs of State	1,683,817	815,982	431,606	3,429,808	6,361,213
9	Commercial	26,831,597	4,159,262	2,263,037	71,335,725	104,589,621
10	Households	27,022,433	10,461,146	6,500,431	193,363,338	237,347,348
11	Grand Total	55,537,847	15,436,390	9,195,074	268,128,871	348,298,182

Below is a graphical representation of the year-on-year outstanding debtor balances. It is clearly evident that the collection of outstanding debt is deteriorating at an alarming rate.



3.3.10 Capital Expenditure per Directorate (32.5%)

The year-to-date actual capital expenditure of R 51.3 million (Row 9 in Table 8 below) equates to 32.5% (Row 10 in Table 8 below) of the capital expenditure budget of R 158.0 million. Commitments of R 27.8 million (17.6%) and the actual year-to-date capital expenditure in total equates to R 79.1 million or 50.1% of the capital expenditure budget after eight months of the financial year. The respective

Directorates are to ensure that the capital expenditure budget is fully spent by the end of the financial year.

Table 8: Capital Budget per Directorate									
Row Number	Directorate	Original Budget (OB)	Adjustments Budget (AB)	Year-to-Date Budget	Year-to-Date Actual Expenditure	Commitments	Year-to-Date Actual Expenditure and Commitments	Actual Expenditure and Commitments as a % of AB	Available Funds
Column Reference	A	B	C	D	E	F	G	H	I
1	Executive and Council	5,500	4,084	4,084	4,084	0	4,084	100.0%	0
2	Corporate Services	3,510,000	3,104,631	475,307	475,307	651,782	1,127,088	36.3%	1,977,543
3	Financial Services	342,000	317,750	296,110	296,110	5,937	302,047	95.1%	15,703
4	Planning and Development	380,000	652,532	332,532	332,532	0	332,532	51.0%	320,000
5	Integrated Human Settlements	14,654,600	14,116,555	3,421,380	3,421,381	638,795	4,060,175	28.8%	10,056,380
6	Community Services	6,600,000	13,213,168	2,608,797	2,608,797	4,598,083	7,206,880	54.5%	6,006,288
7	Electrical Services	16,250,000	21,683,332	8,725,402	8,760,696	6,650,130	15,410,826	71.1%	6,272,506
8	Technical Services	101,902,066	104,880,751	35,429,278	35,429,279	15,207,827	50,637,106	48.3%	54,243,645
9	Grand Total	143,644,166	157,972,803	51,292,890	51,328,186	27,752,553	79,080,739	50.1%	78,892,064
10	% of Adjusted Budget =				32.5%	17.6%	50.1%		49.9%

3.3.11 Capital Expenditure per Funding Source (32.5%)

Table 9 below depicts the same financial information contained in Table 8 above however, Table 9 categorises the capital expenditure by funding source.

Table 9: Capital Budget per Funding Source									
Row Number	Funding Source	Original Budget (OB)	Adjustments Budget (AB)	Year-to-Date Budget	Year-to-Date Actual Expenditure	Commitments	Year-to-Date Actual Expenditure and Commitments	Actual Expenditure and Commitments as a % of AB	Available Funds
Column Reference	A	B	C	D	E	F	G	H	I
1	National Government Grant	34,829,566	39,471,956	11,015,081	11,015,082	2,766,345	13,781,428	34.9%	25,690,528
2	Provincial Government Grant	12,854,600	15,329,000	3,133,825	3,133,825	638,795	3,772,620	24.6%	11,556,380
3	Borrowings	86,902,500	95,035,006	31,955,071	31,990,367	23,790,912	55,781,279	58.7%	39,253,727
4	Internally Generated Funds	9,057,500	8,136,841	5,188,913	5,188,912	556,501	5,745,412	70.6%	2,391,429
5	Grand Total	143,644,166	157,972,803	51,292,890	51,328,186	27,752,553	79,080,739	50.1%	78,892,064
6	% of Adjusted Budget =				32.5%	17.6%	50.1%		49.9%

The actual year-to-date and committed capital expenditure is funded by National and Provincial Government grants of 34.9% and 24.6% respectively; external borrowings of 58.7%; and, internally generated funds of 70.6%. Actual year-to-date capital expenditure of R 51.3 million (32.5%) and capital commitments of R 27.8 million (17.6%) of the capital expenditure budget results in available funds of R 78.9 million (49.9%) which must be spent by the end of the financial year.

3.4 Employee Related Costs

Overtime and Standby presented in the tables below highlight the excessive expenditure incurred by the Municipality.

Strict payroll expenditure control is required at all levels to limit these costs to only planned / structured hours. Any deviation from this should ideally only relate to emergency situations.

3.4.1 Overtime

The year-to-date expenditure results in a negative variance of R 2.3 million (Row 9 in Table 10 below). Important to note is that the original budget of R 11.1 million increased to R 20.6 million in the February 2022 Adjustments Budget.

Row Number	Directorate	Actual 2019/2020	Actual 2020/2021	Original Budget 2021/2022	Current Budget 2021/2022	Actual February 2022	YTD Budget 2021/2022	YTD Actual 2021/2022	Variance (G-H)
Column Reference	A	B	C	D	E	F	G	H	I
1	Executive and Council	7,689	0	0	41,780	0	730	730	0
2	Corporate Services	114,905	90,749	52,500	103,677	21,299	77,663	81,777	-4,114
3	Financial Services	63,225	63,050	25,000	40,154	7,056	30,480	31,828	-1,348
4	Planning and Development	147,541	14,355	0	48,621	644	40,052	40,051	1
5	Integrated Human Settlements	86,350	1,949	0	28,227	1,553	15,393	16,945	-1,552
6	Community Services	11,409,060	10,878,939	6,153,744	11,958,374	1,368,348	7,652,541	9,058,978	-1,406,437
7	Electrical Services	1,092,107	1,225,393	941,637	1,347,178	135,662	921,374	1,047,997	-126,623
8	Technical Services	6,718,403	7,198,173	3,923,660	6,978,535	778,719	4,595,001	5,343,964	-748,963
9	Grand Total	19,639,280	19,472,609	11,096,541	20,546,546	2,313,281	13,333,234	15,622,270	-2,289,036

3.4.2 Standby

The year-to-date expenditure results in a negative variance of R 403.5 thousand (Row 9 in Table 11 below). Important to note is that the original budget of R 2.1 million increased to R 4.8 million in the February 2022 Adjustments Budget.

Row Number	Directorate	Actual 2019/2020	Actual 2020/2021	Original Budget 2021/2022	Current Budget 2021/2022	Actual February 2022	YTD Budget 2021/2022	YTD Actual 2021/2022	Variance (G-H)
Column Reference	A	B	C	D	E	F	G	H	I
1	Executive and Council	0	0	0	0	0	0	0	0
2	Corporate Services	24,594	194,774	152,000.00	165,196	15,861	112,224.00	127,144	-14,920
3	Financial Services	262,077	99,633	120,000	103,023	12,552	72,649	72,649	0
4	Planning and Development	0	0	0	0	0	0	0	0
5	Integrated Human Settlements	0	0	0	0	0	0	0	0
6	Community Services	1,176,533	1,360,904	580,000	1,437,763	168,486	1,018,981	1,051,093	-32,112
7	Electrical Services	948,720	908,440	770,000	765,917	79,531	526,317	602,586	-76,269
8	Technical Services	2,401,352	2,760,161	440,000	2,332,931	256,731	1,604,160	1,884,384	-280,224
9	Grand Total	4,813,276	5,323,912	2,062,000	4,804,830	533,161	3,334,331	3,737,856	-403,525

3.5 Remedial or Corrective Steps

Performance and productivity requires immediate improvement in order to strengthen the financial position of the municipality. This will apply to both officials and consultants / contractors. A review / restructure of the organogram relative to the size and revenue base of the municipality must be considered. Both staff and contractor performance must be closely monitored and the reliance on consultants reduced. Furthermore, the affordability of employee related costs and consulting / contractor fees must be urgently reviewed.

Aggressive debt collection measures (as per Council's approved policies) must be applied with immediate effect. Additional / temporary solutions implemented to improve debt collection must ensure that the benefits apply in the long-term as well.

Strict budget and expenditure control is required at all levels in order to reduce unnecessary or unjustifiable operating costs. This report highlights excessive costs in relation to overtime and standby. Future reports will include expenditure on contracted services as this also requires urgent attention.

The allocations towards mandates which are non-core functions of the municipality must be deliberated. Consideration should be given to prioritise allocations towards Income-generating activities and to enhance service delivery instead of continuously funding un / underfunded non-core mandates.

3.6 Conclusion

Poor debt collection, un / underfunded mandates and poor expenditure control are the main contributors towards the poor cash flow position. Should these challenges not receive immediate attention and timeous action, the Municipality will remain in a financially unhealthy position for an indefinite period.



JOHAN JACOBS
ACTING MUNICIPAL MANAGER

14 March 2022

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

QUALITY CERTIFICATE

I, **Johan Jacobs**, the Acting Municipal Manager of Knysna Municipality, hereby certify that -

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

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



JOHAN JACOBS
ACTING MUNICIPAL MANAGER

14 March 2022

PART 2: IN-YEAR BUDGET STATEMENT SCHEDULES

Table C1: Monthly Budget Statement Summary

WC048 Knysna - Table C1 Monthly Budget Statement Summary - M08 February

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	227,434	248,921	248,930	14,368	188,540	188,541	(1)	-0%	248,930
Service charges	400,195	439,806	452,452	33,315	306,682	307,159	(477)	-0%	452,452
Investment revenue	3,210	3,650	2,026	81	1,189	1,189	-		2,026
Transfers and subsidies	177,945	151,130	168,401	4,166	100,472	100,472	-		162,424
Other own revenue	147,731	129,320	142,145	5,084	27,228	25,775	1,454	6%	142,145
Total Revenue (excluding capital transfers and contributions)	956,515	972,827	1,013,955	57,014	624,112	623,136	976	0%	1,007,977
Employee costs	279,130	290,455	295,684	21,709	183,400	183,122	279	0%	294,584
Remuneration of Councillors	8,781	10,373	9,021	765	5,981	5,981	(0)	-0%	9,021
Depreciation & asset impairment	39,993	45,670	43,670	0	0	-	0	#DIV/0!	43,670
Finance charges	23,154	26,689	24,199	248	12,431	12,431	-		24,199
Inventory consumed and bulk purchases	241,177	271,750	278,435	20,922	167,644	167,514	129	0%	278,435
Transfers and subsidies	5,988	4,877	3,653	70	565	565	-		3,153
Other expenditure	355,341	322,291	358,367	20,589	161,445	161,777	(332)	-0%	353,490
Total Expenditure	953,564	972,105	1,013,029	64,303	531,466	531,389	77	0%	1,006,552
Surplus/(Deficit)	2,951	722	925	(7,290)	92,646	91,747	899	1%	1,425
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	46,419	47,684	54,801	2,117	14,734	14,734	-		54,301
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	1,169	-	-	(1,302)	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	50,539	48,406	55,726	(6,475)	107,380	106,481	899	1%	55,726
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	50,539	48,406	55,726	(6,475)	107,380	106,481	899	1%	55,726
Capital expenditure & funds sources									
Capital expenditure	-	143,644	157,033	5,150	51,328	51,293	35	0%	157,033
Capital transfers recognised	-	47,684	54,801	1,693	14,149	14,149	-		54,801
Borrowing	-	86,903	95,035	3,423	31,990	31,955	35	0%	95,035
Internally generated funds	-	9,058	8,137	34	5,189	5,189	-		8,137
Total sources of capital funds	-	143,644	157,973	5,150	51,328	51,293	35	0%	157,973
Financial position									
Total current assets	291,431	303,521	287,115		248,694				287,115
Total non current assets	1,434,027	1,563,187	1,547,076		1,480,005				1,546,257
Total current liabilities	240,833	231,674	234,113		164,383				234,113
Total non current liabilities	379,294	473,583	441,322		356,926				441,322
Community wealth/Equity	1,052,491	1,161,452	1,158,756		1,207,390				1,158,756
Cash flows									
Net cash from (used) operating	(718,333)	91,816	88,736	11,327	30,039	140,527	110,487	79%	88,736
Net cash from (used) investing	-	(143,394)	(157,723)	(4,957)	(30,586)	(51,210)	(20,623)	40%	(157,723)
Net cash from (used) financing	(30,982)	52,038	52,038	(807)	(29,098)	(16,734)	12,364	-74%	52,038
Cash/cash equivalents at the month/year end	(769,467)	74,101	10,592	-	5,697	197,750	192,053	97%	8,433
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	55,538	15,436	9,195	9,320	6,990	38,682	224,996	(11,859)	348,298
Creditors Age Analysis									
Total Creditors	5,927	-	-	-	-	-	-	-	5,927

Table C2: Financial Performance (Standard Classification)

WC048 Knysna - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		283,448	287,359	289,165	15,411	212,602	212,514	88	0%	284,408
Executive and council		5,319	4,494	4,286	79	3,189	3,110	79	3%	4,286
Finance and administration		278,128	282,865	284,879	15,332	209,413	209,404	9	0%	280,122
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		178,423	150,171	174,884	4,001	28,529	28,497	32	0%	174,887
Community and social services		12,312	10,386	12,479	1,148	9,652	9,648	4	0%	12,483
Sport and recreation		1,654	1,642	1,354	125	940	932	8	1%	1,354
Public safety		109,383	91,444	104,746	18	109	93	16	17%	104,746
Housing		55,074	46,699	56,305	2,710	17,829	17,825	4	0%	56,305
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		13,897	24,284	26,895	1,314	9,877	9,867	9	0%	25,171
Planning and development		8,311	8,828	10,451	779	5,795	5,786	9	0%	9,951
Road transport		5,587	15,456	15,344	535	4,082	4,082	-	-	15,344
Environmental protection		-	-	1,100	-	-	-	-	-	(124)
<i>Trading services</i>		528,334	558,697	577,812	37,101	387,838	386,992	847	0%	577,812
Energy sources		294,170	327,723	349,494	24,773	231,153	230,985	168	0%	349,494
Water management		103,369	106,921	110,011	7,229	78,502	77,612	890	1%	110,011
Waste water management		81,670	74,213	71,597	3,480	43,438	43,543	(105)	0%	71,597
Waste management		49,125	49,840	46,710	1,619	34,746	34,852	(106)	0%	46,710
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1,004,103	1,020,511	1,068,756	57,828	638,846	637,870	976	0%	1,062,278
Expenditure - Functional										
<i>Governance and administration</i>		155,978	199,563	182,468	12,520	107,142	106,183	960	1%	177,714
Executive and council		34,973	36,346	31,449	1,010	11,031	10,896	135	1%	31,449
Finance and administration		118,393	160,320	147,806	11,324	94,233	93,409	824	1%	143,052
Internal audit		2,611	2,897	3,213	186	1,878	1,877	1	0%	3,213
<i>Community and public safety</i>		272,138	226,099	263,636	9,314	90,980	92,194	(1,214)	-1%	263,636
Community and social services		22,409	15,085	16,928	916	9,843	9,790	53	1%	16,928
Sport and recreation		20,984	23,969	22,940	1,203	15,052	15,027	26	0%	22,940
Public safety		158,970	139,423	163,923	3,837	42,385	42,310	75	0%	163,923
Housing		69,774	47,623	59,845	3,358	23,699	25,067	(1,368)	-5%	59,845
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		73,819	81,393	80,872	6,693	46,345	46,652	(307)	-1%	79,149
Planning and development		35,549	41,013	37,679	4,396	23,272	23,167	105	0%	37,179
Road transport		33,396	34,318	36,189	2,032	20,098	20,552	(455)	-2%	36,189
Environmental protection		4,874	6,062	7,005	265	2,975	2,933	43	1%	5,782
<i>Trading services</i>		449,310	465,049	486,053	35,777	286,999	286,360	638	0%	486,053
Energy sources		257,591	289,388	297,843	23,899	177,427	179,553	(2,126)	-1%	297,843
Water management		65,203	64,973	69,702	4,138	39,318	39,220	97	0%	69,702
Waste water management		74,692	68,255	69,585	4,658	40,670	37,186	3,485	9%	69,585
Waste management		51,824	42,433	48,924	3,082	29,584	30,401	(817)	-3%	48,924
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	951,245	972,105	1,013,029	64,303	531,466	531,389	77	0%	1,006,552
Surplus/ (Deficit) for the year		52,858	48,406	55,726	(6,475)	107,380	106,481	899	1%	55,726

Table C3: Financial Performance (Revenue and Expenditure by Municipal Vote)

WC048 Knysna - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		-	-	-	-	-	-	-		-
Vote 2 - CORPORATE SERVICES (32: IE)		-	-	-	-	-	-	-		-
Vote 3 - COMMUNITY SERVICES (33: IE)		58	-	-	-	-	-	-		-
Vote 4 - FINANCIAL SERVICES (34: IE)		-	-	-	-	-	-	-		-
Vote 5 - OPERATING SERVICES (35: IE)		1,902	-	949	-	-	-	-		-
Vote 6 - 1. Executive AND Council (110: IE)		5,569	4,494	4,436	79	3,189	3,110	79	2.5%	4,436
Vote 7 - 2. Corporate (120: IE)		3,743	3,688	8,862	206	2,715	2,715	(0)	0.0%	4,104
Vote 8 - 3. Finance (130: IE)		243,221	279,177	275,855	15,126	206,686	206,677	9	0.0%	275,855
Vote 9 - 5. Planning (150: IE)		19,636	4,261	6,584	448	4,022	4,013	9	0.2%	5,361
Vote 10 - 6. Community (160: IE)		193,623	159,142	171,022	3,239	49,488	49,566	(78)	-0.2%	171,026
Vote 11 - 7. Electricity (170: IE)		293,018	327,723	349,494	24,773	231,153	230,985	168	0.1%	349,494
Vote 12 - 8. Technical (180: IE)		188,259	195,327	195,248	11,245	123,766	122,981	785	0.6%	195,697
Vote 13 - 9. Housing Services (190: IE)		55,074	46,699	56,305	2,710	17,829	17,825	4	0.0%	56,305
Total Revenue by Vote	2	1,004,103	1,020,511	1,068,756	57,828	638,846	637,870	976	0.2%	1,062,278
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		-	-	-	-	-	-	-		-
Vote 2 - CORPORATE SERVICES (32: IE)		-	-	-	-	-	-	-		-
Vote 3 - COMMUNITY SERVICES (33: IE)		768	-	-	8	8	-	8	#DIV/0!	-
Vote 4 - FINANCIAL SERVICES (34: IE)		-	-	-	-	-	-	-		-
Vote 5 - OPERATING SERVICES (35: IE)		857	-	-	-	-	-	-		-
Vote 6 - 1. Executive AND Council (110: IE)		41,587	43,126	38,619	1,543	15,388	15,250	139	0.9%	38,619
Vote 7 - 2. Corporate (120: IE)		51,837	58,480	56,430	3,723	33,757	33,300	457	1.4%	51,676
Vote 8 - 3. Finance (130: IE)		53,232	80,890	75,538	6,403	50,211	49,952	259	0.5%	75,538
Vote 9 - 5. Planning (150: IE)		25,162	27,225	27,956	3,493	16,773	16,666	106	0.6%	26,732
Vote 10 - 6. Community (160: IE)		262,539	242,331	270,675	10,436	108,833	109,483	(650)	-0.6%	270,675
Vote 11 - 7. Electricity (170: IE)		260,430	293,522	300,803	24,114	179,366	181,485	(2,118)	-1.2%	300,803
Vote 12 - 8. Technical (180: IE)		185,170	178,909	183,163	11,227	103,431	100,186	3,245	3.2%	182,663
Vote 13 - 9. Housing Services (190: IE)		69,664	47,623	59,845	3,358	23,699	25,067	(1,368)	-5.5%	59,845
Total Expenditure by Vote	2	951,245	972,105	1,013,029	64,303	531,466	531,389	77	0.0%	1,006,552
Surplus/ (Deficit) for the year	2	52,858	48,406	55,726	(6,475)	107,380	106,481	899	0.8%	55,726

Table C4: Financial Performance (Revenue and Expenditure)

WC048 Knysna - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		227,434	248,921	248,930	14,368	188,540	188,541	(1)	0%	248,930
Service charges - electricity revenue		275,116	306,742	328,353	24,182	214,996	215,383	(387)	0%	328,353
Service charges - water revenue		72,575	74,860	71,170	6,261	51,013	50,796	217	0%	71,170
Service charges - sanitation revenue		26,623	29,930	27,968	1,531	21,514	21,685	(171)	-1%	27,968
Service charges - refuse revenue		25,881	28,273	24,961	1,341	19,159	19,295	(136)	-1%	24,961
Rental of facilities and equipment		5,756	5,948	5,146	437	3,289	3,288	0	0%	5,146
Interest earned - external investments		3,210	3,650	2,026	81	1,189	1,189	-	-	2,026
Interest earned - outstanding debtors		14,900	16,262	19,130	1,648	12,380	12,380	-	-	19,130
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		108,739	92,551	104,657	14	53	12	41	339%	104,657
Licences and permits		1,591	1,580	1,621	112	975	975	-	-	1,621
Agency services		3,630	3,780	3,654	136	2,740	2,740	-	-	3,654
Transfers and subsidies		177,945	151,130	168,401	4,166	100,472	100,472	-	-	162,424
Other revenue		11,199	8,949	7,687	2,737	7,709	6,296	1,413	22%	7,687
Gains		1,915	250	250	-	83	83	-	-	250
Total Revenue (excluding capital transfers and contributions)		956,515	972,827	1,013,955	57,014	624,112	623,136	976	0%	1,007,977
Expenditure By Type										
Employee related costs		279,130	290,455	295,684	21,709	183,400	183,122	279	0%	294,584
Remuneration of councillors		8,781	10,373	9,021	765	5,981	5,981	(0)	0%	9,021
Debt impairment		142,237	131,220	142,920	4,185	33,480	33,480	-	-	142,920
Depreciation & asset impairment		39,993	45,670	43,670	0	0	-	0	#DIV/0!	43,670
Finance charges		23,154	26,689	24,199	248	12,431	12,431	-	-	24,199
Bulk purchases - electricity		199,242	229,095	231,873	17,583	140,169	140,169	-	-	231,873
Inventory consumed		41,935	42,655	46,561	3,339	27,474	27,345	129	0%	46,561
Contracted services		161,885	133,214	159,050	12,312	89,759	89,786	(27)	0%	154,296
Transfers and subsidies		5,988	4,877	3,653	70	565	565	-	-	3,153
Other expenditure		51,219	57,856	56,397	4,093	38,206	38,511	(305)	-1%	56,274
Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		953,564	972,105	1,013,029	64,303	531,466	531,389	77	0%	1,006,552
Surplus/(Deficit)		2,951	722	925	(7,290)	92,646	91,747	899	0	1,425
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		46,419	47,684	54,801	2,117	14,734	14,734	-	-	54,301
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	(1,302)	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		1,169	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		50,539	48,406	55,726	(6,475)	107,380	106,481			55,726
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		50,539	48,406	55,726	(6,475)	107,380	106,481			55,726
Attributable to minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		50,539	48,406	55,726	(6,475)	107,380	106,481			55,726
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		50,539	48,406	55,726	(6,475)	107,380	106,481			55,726

Table C5: Capital Expenditure (Municipal Vote, Standard Classification and Funding)

WC048 Knysna - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 14 - CAPITAL SUSPENSE (28: CS)		-	-	-	-	-	-	-		-
Vote 15 - 1. Executive AND Council (110: CS)		-	-	-	-	-	-	-		-
Vote 16 - 2. Corporate (120: CS)		-	-	-	-	-	-	-		-
Vote 17 - 3. Finance (130: CS)		-	-	-	-	-	-	-		-
Vote 18 - 5. Planning (150: CS)		-	-	-	-	-	-	-		-
Vote 19 - 6. Community (160: CS)		-	-	-	-	-	-	-		-
Vote 20 - 7. Electricity (170: CS)		-	-	-	-	-	-	-		-
Vote 21 - 8. Technical (180: CS)		-	-	-	-	-	-	-		-
Vote 22 - 9. Housing Services (190: CS)		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 14 - CAPITAL SUSPENSE (28: CS)		-	-	-	-	-	-	-		-
Vote 15 - 1. Executive AND Council (110: CS)		-	6	4	-	4	4	-		4
Vote 16 - 2. Corporate (120: CS)		-	3,510	3,105	29	475	475	-		3,105
Vote 17 - 3. Finance (130: CS)		-	342	318	-	296	296	-		318
Vote 18 - 5. Planning (150: CS)		-	380	653	-	333	333	-		653
Vote 19 - 6. Community (160: CS)		-	3,740	4,784	47	2,609	2,609	-		4,784
Vote 20 - 7. Electricity (170: CS)		-	19,110	29,172	1,539	8,761	8,725	35	0%	29,172
Vote 21 - 8. Technical (180: CS)		-	101,902	104,881	3,534	35,429	35,429	-		104,881
Vote 22 - 9. Housing Services (190: CS)		-	14,655	14,117	-	3,421	3,421	-		14,117
Total Capital single-year expenditure	4	-	143,644	157,033	5,150	51,328	51,293	35	0%	157,033
Total Capital Expenditure		-	143,644	157,033	5,150	51,328	51,293	35	0%	157,033
Capital Expenditure - Functional Classification										
Governance and administration		-	7,238	7,865	29	3,794	3,794	-		7,865
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		-	7,238	7,865	29	3,794	3,794	-		7,865
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		-	18,395	19,841	47	6,030	6,030	-		19,841
Community and social services		-	990	1,721	2	346	346	-		1,721
Sport and recreation		-	1,450	2,220	46	1,063	1,063	-		2,220
Public safety		-	1,300	1,784	-	1,200	1,200	-		1,784
Housing		-	14,655	14,117	-	3,421	3,421	-		14,117
Health		-	-	-	-	-	-	-		-
Economic and environmental services		-	58,617	59,100	2,668	14,462	14,462	-		59,100
Planning and development		-	600	933	3	307	307	-		933
Road transport		-	58,017	58,167	2,665	14,155	14,155	-		58,167
Environmental protection		-	-	-	-	-	-	-		-
Trading services		-	59,395	71,167	2,405	27,042	27,006	35	0%	71,167
Energy sources		-	13,250	17,898	1,539	6,075	6,040	35	1%	17,898
Water management		-	23,701	35,797	773	17,783	17,783	-		35,797
Waste water management		-	19,584	9,984	93	3,184	3,184	-		9,984
Waste management		-	2,860	7,489	-	-	-	-		7,489
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	-	143,644	157,973	5,150	51,328	51,293	35	0%	157,973
Funded by:										
National Government		-	34,830	39,472	1,693	11,015	11,015	-		39,472
Provincial Government		-	12,855	15,329	-	3,134	3,134	-		15,329
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Entities, etc.)		-	-	-	-	-	-	-		-
Transfers recognised - capital		-	47,684	54,801	1,693	14,149	14,149	-		54,801
Borrowing	6	-	86,903	95,035	3,423	31,990	31,955	35	0%	95,035
Internally generated funds		-	9,058	8,137	34	5,189	5,189	-		8,137
Total Capital Funding		-	143,644	157,973	5,150	51,328	51,293	35	0%	157,973

Table C6: Financial Position

WC048 Knysna - Table C6 Monthly Budget Statement - Financial Position - M08 February

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		27,541	74,101	10,592	2,980	10,592
Call investment deposits		14,789	–	14,789	2,717	14,789
Consumer debtors		132,896	137,278	133,609	160,616	133,609
Other debtors		103,694	83,034	115,126	67,051	115,126
Current portion of long-term receivables		4	–	4	4	4
Inventory		12,507	9,108	12,995	15,325	12,995
Total current assets		291,431	303,521	287,115	248,694	287,115
Non current assets						
Long-term receivables		3,572	2,194	2,318	2,318	2,318
Investments		4,108	10,807	4,108	11	4,108
Investment property		69,819	68,541	69,676	69,819	69,676
Investments in Associate		–	–	–	–	–
Property, plant and equipment		1,338,994	1,464,129	1,453,455	1,390,322	1,452,636
Biological		–	–	–	–	–
Intangible		99	80	83	99	83
Other non-current assets		17,435	17,435	17,435	17,435	17,435
Total non current assets		1,434,027	1,563,187	1,547,076	1,480,005	1,546,257
TOTAL ASSETS		1,725,459	1,866,708	1,834,191	1,728,698	1,833,373
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		37,352	32,529	36,992	36,992	36,992
Consumer deposits		13,509	13,717	13,509	14,367	13,509
Trade and other payables		151,113	142,850	154,917	72,903	150,348
Provisions		38,858	42,577	28,695	40,122	33,264
Total current liabilities		240,833	231,674	234,113	164,383	234,113
Non current liabilities						
Borrowing		252,244	353,148	306,944	234,129	306,944
Provisions		127,050	120,435	134,378	122,796	134,378
Total non current liabilities		379,294	473,583	441,322	356,926	441,322
TOTAL LIABILITIES		620,127	705,256	675,435	521,308	675,435
NET ASSETS	2	1,105,332	1,161,452	1,158,756	1,207,390	1,157,937
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1,052,491	1,115,952	1,158,756	1,207,390	1,158,756
Reserves		–	45,500	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1,052,491	1,161,452	1,158,756	1,207,390	1,158,756

Table C7: Cash Flow

WC048 Knysna - Table C7 Monthly Budget Statement - Cash Flow - M08 February

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		—	228,527	228,527	14,760	166,437	156,698	9,739	6%	228,527
Service charges		—	423,282	438,846	24,972	191,674	329,546	(137,871)	-42%	438,846
Other revenue		—	30,694	29,467	736	18,202	21,459	(3,257)	-15%	29,467
Transfers and Subsidies - Operational		—	151,130	155,794	1,172	73,451	87,240	(13,789)	-16%	155,794
Transfers and Subsidies - Capital		—	47,684	48,284	—	4,536	24,308	(19,772)	-81%	48,284
Interest		—	3,650	2,026	58	797	1,189	(392)	-33%	2,026
Dividends		—	—	—	—	—	—	—		—
Payments										
Suppliers and employees		(740,256)	(761,584)	(787,096)	(27,966)	(403,607)	(466,972)	(63,364)	14%	(787,096)
Finance charges		21,923	(26,689)	(24,199)	(248)	(14,852)	(12,431)	2,421	-19%	(24,199)
Transfers and Grants		—	(4,877)	(2,913)	(2,156)	(6,598)	(509)	6,088	-1195%	(2,913)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(718,333)	91,816	88,736	11,327	30,039	140,527	110,487	79%	88,736
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		—	250	250	—	—	83	(83)	-100%	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)	(157,973)	(4,957)	(59,246)	(51,293)	7,953	-16%	(157,973)
NET CASH FROM/(USED) INVESTING ACTIVITIES		—	(143,394)	(157,723)	(4,957)	(30,586)	(51,210)	(20,623)	40%	(157,723)
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)	—	—	73	948	—	948	#DIV/0!	—
Payments										
Repayment of borrowing		(30,035)	(34,865)	(34,865)	(879)	(30,046)	(16,734)	13,311	-80%	(34,865)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(30,982)	52,038	52,038	(807)	(29,098)	(16,734)	12,364	-74%	52,038
NET INCREASE/ (DECREASE) IN CASH HELD		(749,315)	460	(16,949)	5,563	(29,645)	72,583			(16,949)
Cash/cash equivalents at beginning:		(20,152)	73,641	27,541		35,342	125,167			25,381
Cash/cash equivalents at month/year end:		(769,467)	74,101	10,592		5,697	197,750			8,433

Supporting Table SC3: Debtors Age Analysis

WC048 Knysna - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description		Budget Year 2021/22										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dye-1 Yr	Over 1Yr	Total		
R thousands													
Debtors Age Analysis By Income Source													
		1200	7,996	3,103	1,799	1,737	1,582	7,348	32,899	721	57,185	44,287	-
	Trade and Other Receivables from Exchange Transactions - Water	1300	27,720	4,281	1,707	1,411	1,169	1,941	23,712	880	62,820	29,112	-
	Receivables from Non-exchange Transactions - Property Rates	1400	15,174	5,361	3,118	2,608	2,348	16,337	61,200	731	106,877	83,223	-
	Receivables from Exchange Transactions - Waste Water Management	1500	2,259	1,244	1,002	969	913	7,076	47,348	711	61,522	57,017	-
	Receivables from Exchange Transactions - Waste Management	1600	1,948	1,013	805	748	692	5,768	40,852	560	52,385	48,620	-
	Receivables from Exchange Transactions - Property Rental Debtors	1700	349	262	87	75	230	48	6,738	35	7,823	7,126	-
	Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-
	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-
	Other	1900	92	173	677	1,772	56	165	12,248	(15,497)	(314)	(1,256)	-
Total By Income Source		2000	55,538	15,436	9,195	9,320	6,990	38,682	224,996	(11,859)	348,298	268,129	-
2020/21 - totals only			36,407	16,117	7,988	7,175	6,956	37,639	26,526	149,916	288,703	228,211	0
Debtors Age Analysis By Customer Group													
	Organs of State	2200	1,684	816	432	391	273	1,211	2,052	(497)	6,361	3,430	-
	Commercial	2300	26,832	4,159	2,263	2,085	1,896	7,506	63,867	(4,018)	104,590	71,336	-
	Households	2400	27,022	10,461	6,500	6,844	4,821	29,965	159,077	(7,344)	237,347	193,363	-
	Other	2500	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group		2600	55,538	15,436	9,195	9,320	6,990	38,682	224,996	(11,859)	348,298	268,129	-

Supporting Table SC4: Creditors Age Analysis

WC048 Knysna - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description	NT Code	Budget Year 2021/22							Prior year totals for chart (same period)		
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year		Over 1 Year	Total
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	457								457	472
Bulk Water	0200	-								-	-
PAYE deductions	0300	-								-	-
VAT (output less input)	0400	-								-	-
Pensions / Retirement deductions	0500	-								-	-
Loan repayments	0600	-								-	-
Trade Creditors	0700	5,470								5,470	4,545
Auditor General	0800	-								-	-
Other	0900	-								-	-
Total By Customer Type	1000	5,927	-	-	-	-	-	-	-	5,927	5,017

Supporting Table SC5: Investment Portfolio

WC048 Knyasa - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

Investments by maturity Name of institution & investment ID	Ref	Period of investment	Type of Investment	Interest Rate %	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months								
Municipality										
Call Facility										
Investment - Own Funds	021941-501	Call	Call Deposit	3.35%	Call Deposit	0	-	-	-	0
Nedbank - Business (Ceded to DBSA)	03788153194054	Call	Call Deposit	3.40%	Call Deposit	5,009	11	(5,000)	-	(0)
Nedbank - Business (Own Funds)	03788116585501	Call	Call Deposit	3.40%	Call Deposit	0	-	-	-	0
Nedbank - Equitable Share, Prior of July 2015	03788106895711	Call	Call Deposit	3.40%	Call Deposit	0	-	-	-	0
Investment - (Ceded to DBSA)	021941-500	Call	Call Deposit	3.50%	Call Deposit	4,192	11	(1,500)	-	2,704
Investment - (Own Funds)	021941-503	Call	Call Deposit	3.35%	Call Deposit	18	0	-	-	18
Nedbank - CRR	03788113521201	Call	Call Deposit	3.40%	Call Deposit	(0)	-	-	-	(0)
Nedbank - Unspent Loans 2018/20	03788107817010	Call	Call Deposit	3.40%	Call Deposit	(0)	-	-	-	(0)
ABSA - Unspent Loans 2019/20	9355758030	Call	Call Deposit	4.20%	Call Deposit	0	-	-	-	0
STD - Unspent Loans 2018/20	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 - MIG 2020/21 July 2020	288567420-026	Call	Call Deposit	3.45%	Call Deposit	(0)	-	-	-	(0)
Standard Bank - NIDPG 2020/21 July 2020	288567420-027	Call	Call Deposit	3.45%	Call Deposit	(0)	-	-	-	(0)
Standard Bank - FMO-2020/21 Unspent	288567420-028	Call	Call Deposit	3.50%	Call Deposit	(0)	-	-	-	(0)
Term Deposit 30 Days						-	-	-	-	-
ABSA - Collateral	9073297099	32 days notice deposit	32 days notice deposit	2.45%	32 days notice deposit	(0)	-	-	-	(0)
Municipality sub-total						9,219	23	(8,520)	-	2,722
Entity										
Entity sub-total						-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2					9,219	23	(8,520)	-	2,722

Supporting Table SC6: Transfers and Grant Receipts

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	107,777	107,777	-	76,262	33,623	42,639	126.8%	107,777
Local Government Equitable Share		-	98,572	98,572	-	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	-	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	7,550	24,072	11,793	11,879	100.7%	43,112
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Title Deeds Restoration		-	-	-	-	-	-	-	-	-
LG&H: Community Development Worker		-	57	57	-	57	-	57	#DIV/0!	57
LG&H: Integrated Housing & Human Settlements	4	-	33,802	33,802	5,122	12,694	11,312	1,382	12.2%	33,802
CA: Library Conditional Operational		-	8,493	8,493	2,428	10,921	481	10,440	2168.9%	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		-	-	-	-	-	-	-	-	-
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	7,550	100,334	45,656	54,278	118.9%	151,130
Capital Transfers and Grants										
National Government:		-	34,830	34,830	-	27,415	9,531	4,777	50.1%	39,472
CoGTA: Municipal Infrastructure Grant (MIG)		-	21,693	21,693	-	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	400	981	1,842	(862)	-46.8%	12,855
LG&H: Integrated Housing & Human Settlements		-	12,855	12,855	-	581	1,842	(1,262)	-68.5%	12,855
Municipal Intervention Grant		-	-	-	400	400	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	47,684	47,684	400	28,396	11,373	3,916	34.4%	52,327
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	198,814	198,814	7,950	128,729	57,029	58,193	102.0%	203,456

Supporting Table SC7(1): Transfers and Grant Expenditure

WC048 Knysna - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	107,777	107,777	195	76,348	33,623	41,997	124.9%	107,777
Local Government Equitable Share		-	98,572	98,572		73,929	32,857	41,072	125.0%	98,572
Local Government Financial Management Grant		-	1,550	1,550	35	472	158	314	198.9%	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	939	328	611	186.1%	4,567
Expanded Public Works Programme Integrated Grant		-	1,118	1,118	40	886	280			1,118
Neighbourhood Development Partnership Grant		-	1,304	1,304			-			1,304
WSIG		-	666	666	-	122				666
Provincial Government:		-	43,112	43,112	2,260	21,117	11,793	9,214	78.1%	42,862
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Title Deeds Restoration		-	-	-	-	-	-	-	-	-
LG&H: Community Development Worker		-	57	57	9	45	-	45	#DIV/0!	57
LG&H: Integrated Housing & Human Settlements		-	33,802	33,802	1,274	12,457	11,312	1,145	10.1%	33,802
CA: Library Conditional Operational		-	8,493	8,493	977	8,505	481	8,023	1666.9%	8,493
Financial management Capacity Building Grant		-	250	250		-	-	-	-	
Financial Management Support (WC FMGSG)		-	510	510	-		-	-	-	510
Maintenance of Proclaimed Roads						110				
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	240	240	33	22	240	(218)	-90.7%	240
Nedbank SMME Incubator Programme		-	240	240	33	22	240	(218)	-90.7%	240
Non-profit institutions: Unspecified		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	151,130	151,130	2,488	97,487	45,656	51,831	113.5%	151,130
Capital expenditure of Transfers and Grants										
National Government:		-	34,830	34,830	2,365	12,351	9,531	2,821	29.6%	34,830
CoGTA: Municipal Infrastructure Grant (MIG)		-	21,693	21,693	1,774	6,560	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	292	292	-	-	-	8,696
WSIG		-	4,441	4,441	300	5,500	-	1,789	#DIV/0!	4,441
							-			
Provincial Government:		-	12,855	12,855	-	722	1,842	(1,120)	-60.8%	12,855
LG&H: Integrated Housing & Human Settlements		-	12,855	12,855	1,431	4,704	1,842	(1,120)	-60.8%	12,855
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	47,684	47,684	2,365	13,074	11,373	1,701	15.0%	47,684
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	198,814	198,814	4,852	110,561	57,029	53,532	93.9%	198,814

Supporting Table SC7(2): Expenditure against Approved Roll-overs

WC048 Knysna - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M08 February

Description	Ref	Budget Year 2021/22				
		Approved Rollover 2020/21	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Local Government Equitable Share					-	
Local Government Financial Management Grant					-	
Water Services Operating Subsidy					-	
Energy Efficiency and Demand Side Management					-	
Integrated National Electrification (INEP)					-	
CoGTA: Municipal Infrastructure Grant (MIG)					-	
Disaster and Emergency Services					-	
Title Deeds Restoration		-	-	-	-	
LG&H: Community Development Worker					-	
CA: Library Conditional Operational					-	
Financial management Capacity Building Grant					-	
Forensic Grant					-	
Financial Management Support (WC FMGSG)					-	
PW: Maintenance & Construction of Transport Infrastructure		-	-	-	-	
					-	
					-	
		-	-	-	-	
					-	
<i>Other grant providers:</i>					-	
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					-	
Municipal Intervention Grant					-	
		-	-	-	-	
					-	
<i>Other grant providers:</i>					-	
		-	-	-	-	
					-	
		-	-	-	-	
<i>References</i>					-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

Supporting Table SC8: Councillor and Staff Benefits

WC048 Knysna - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

Summary of Employee and Councillor remuneration	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		6,628	8,086	7,028	606	4,601	4,601	-		7,028
Pension and UIF Contributions		361	414	393	38	254	254	(0)	0%	393
Medical Aid Contributions		90	100	143	14	86	86	(0)	0%	143
Motor Vehicle Allowance		646	716	316	15	254	254	-		316
Cellphone Allowance		669	760	683	57	474	474	-		683
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		265	298	133	6	111	111	0	0%	133
Sub Total - Councillors		8,659	10,373	8,897	737	5,781	5,781	(0)	0%	8,897
% increase	4		19.8%	0.4%						0.4%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4,748	5,155	3,096	152	2,095	2,095	0	0%	3,096
Pension and UIF Contributions		577	376	390	13	266	266	0	0%	390
Medical Aid Contributions		178	139	125	5	88	88	-		125
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		900	702	702	-	-	-	-		702
Motor Vehicle Allowance		793	574	446	27	313	313	-		446
Cellphone Allowance		30	23	13	-	13	13	-		13
Housing Allowances		78	72	4	-	4	4	-		4
Other benefits and allowances		133	74	92	5	62	62	-		92
Sub Total - Senior Managers of Municipality		7,438	7,116	4,868	202	2,842	2,842	0	0%	4,868
% increase	4		-4.3%	-34.6%						-34.6%
Other Municipal Staff										
Basic Salaries and Wages		155,689	174,972	167,419	13,143	106,581	106,581	-		166,319
Pension and UIF Contributions		28,281	30,857	29,514	2,442	19,578	19,578	0	0%	29,514
Medical Aid Contributions		12,449	15,849	12,783	1,091	8,389	8,389	-		12,783
Overtime		24,013	13,159	25,351	2,757	16,825	16,668	157	1%	25,351
Performance Bonus		12,937	13,224	12,398	-	12,401	12,398	3	0%	12,398
Motor Vehicle Allowance		7,887	7,151	7,211	682	4,772	4,772	-		7,211
Cellphone Allowance		-	-	-	-	-	-	-		-
Housing Allowances		2,967	3,005	2,403	212	1,548	1,548	-		2,403
Other benefits and allowances		7,733	6,850	15,465	907	8,212	8,093	119	1%	15,465
Payments in lieu of leave		1,491	3,726	3,726	274	2,253	2,253	-		3,726
Long service awards		2,312	2,744	2,744	-	-	-	-		2,744
Post-retirement benefit obligations		15,932	11,802	11,802	-	-	-	-		11,802
Sub Total - Other Municipal Staff		271,692	283,339	290,816	21,507	180,559	180,280	279	0%	289,716
% increase	4		4.3%	7.0%						6.6%
Total Parent Municipality		287,789	300,828	304,381	22,446	189,182	188,903	279	0%	303,281
Unpaid salary, allowances & benefits in arrears:			4.5%	5.8%						5.4%
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		287,789	300,828	304,381	22,446	189,182	188,903	279	0%	303,281
% increase	4		4.5%	5.8%						5.4%
TOTAL MANAGERS AND STAFF		279,130	290,455	295,684	21,709	183,400	183,122	279	0%	294,584

Supporting Table SC9: Monthly targets for Cash Receipts and Payments

WC048 Knysna - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M08 February

Ref	Description	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 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget			
1	Cash Receipts By Source															
	Property rates	13,056	33,172	40,411	18,608	16,254	14,733	15,442	14,760	-	-	-	62,090	228,527	237,976	253,517
	Service charges - electricity revenue	14,024	12,444	20,604	16,634	13,456	15,381	14,256	16,450	15,024	15,024	15,024	142,998	311,317	344,352	394,478
	Service charges - water revenue	4,509	4,948	5,640	4,665	4,304	4,306	4,680	5,575	-	-	-	30,875	69,502	69,091	72,948
	Service charges - sanitation revenue	1,289	2,542	2,854	1,691	1,592	1,393	1,700	1,443	-	-	-	15,473	29,975	31,673	33,497
	Service charges - refuse	1,412	2,886	3,278	1,709	1,710	1,536	1,462	1,504	-	-	-	12,756	28,053	29,635	31,336
	Rental of facilities and equipment	262	241	239	244	386	472	506	400	3	3	3	3,373	6,132	6,422	6,768
	Interest earned - external investments	59	123	70	102	127	127	130	58	168	168	168	726	2,026	4,000	4,700
	Interest earned - outstanding debtors	59	123	70	102	127	127	130	58	168	168	168	726	2,026	4,000	4,700
	Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Fines, penalties and forfeits	1,317	1,131	712	5	11	1	4	15	-	-	-	5,955	9,152	10,861	11,437
	Licences and permits	121	108	112	120	131	84	119	114	112	112	109	378	1,621	1,683	1,794
	Agency services	112	126	125	122	132	123	133	146	551	101	161	1,823	3,654	4,082	4,409
	Transfers and Subsidies - Operational	40,797	1	2	2	1	32,638	10	2	200	-	150	81,993	155,794	185,116	173,761
	Other revenue	536	805	791	1,084	1,217	776	2,302	1,172	534	534	534	(1,378)	8,907	9,221	9,493
	Cash Receipts by Source	77,554	58,451	74,907	45,088	39,448	71,695	40,875	41,697	16,759	16,109	16,316	357,786	856,685	938,113	1,002,837
	Other Cash Flows by Source															
	Transfers and subsidies - capital (monetary allocations)	4,536	-	-	-	-	-	-	-	-	-	-	43,748	48,284	61,739	70,226
	(National / Provincial and District)															
	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Increase (decrease) in consumer deposits	33	(25)	87	123	-	(44)	(1,050)	(73)	-	-	-	86,903	86,903	70,120	70,000
	Decrease (increase) in non-current receivables	-	22,546	-	6,044	-	-	-	-	-	-	-	948	-	-	-
	Decrease (increase) in non-current investments	(12)	(12)	(11)	(35)	-	-	-	-	-	-	-	(28,590)	-	-	-
	Total Cash Receipts by Source	82,112	80,961	74,983	51,221	39,448	71,651	39,825	41,624	16,759	16,109	16,316	461,114	992,122	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	22,679	21,686	(20,934)	(20,922)	(20,922)	(402,596)	(329,111)
Remuneration of councillors	758	758	388	757	629	783	753	757	-	-	-	(5,582)	-
Interest paid	377	766	2,910	-	2	9,911	638	248	(585)	(1)	(1)	(38,464)	(27,833)
Bulk purchases - Electricity	152	-	-	-	-	-	-	-	-	-	-	(232,025)	(275,557)
Acquisitions - water & other inventory	-	-	-	-	-	-	-	-	(2,612)	(2,505)	(2,201)	(39,243)	(29,393)
Contracted services	1,283	7,483	26,906	13,115	15,848	11,123	15,016	10,217	(18,362)	(18,362)	(16,707)	(206,610)	(181,339)
Grants and subsidies paid - other municipalities	-	-	-	-	1,583	59	226	2,086	(197)	-	-	(3,953)	(2,155)
Grants and subsidies paid - other	5	3	65	1,275	1,196	19	11	70	-	-	-	(5,361)	(2,258)
General expenses	6,662	8,416	31,528	3,984	3,275	4,436	3,321	4,082	-	-	-	(129,842)	(65,219)
Cash Payments by Type	28,476	40,459	82,169	44,849	59,882	52,461	38,420	35,825	(42,690)	(41,790)	(39,831)	(1,063,676)	(890,969)
Other Cash Flows/Payments by Type													
Capital assets	1,960	5,773	14,117	6,625	12,751	8,301	4,762	4,957	19,283	21,283	21,283	36,877	141,739
Repayment of borrowing	1,010	1,843	877	-	-	22,808	2,628	879	-	-	-	(84,910)	(43,345)
Other Cash Flows/Payments	67,313	23,198	(32,748)	(17,130)	(5,647)	(11,873)	11,068	5,455	-	-	-	(39,636)	-
Total Cash Payments by Type	98,759	71,273	64,416	34,344	66,985	71,697	56,878	47,117	(23,407)	(20,507)	(18,548)	(1,131,345)	(792,575)
NET INCREASE/(DECREASE) IN CASH HELD													
Cash/cash equivalents at the month/year beginning:	(16,647)	9,688	10,567	16,877	(27,537)	(46)	(17,053)	(5,493)	40,166	36,616	34,864	1,592,458	1,862,797
Cash/cash equivalents at the month/year end:	35,342	18,695	28,382	38,949	55,826	28,289	28,243	11,190	(63,877)	(65,570)	(63,153)	(28,289)	64,270
Cash/cash equivalents at the month/year end:	18,695	28,382	38,949	55,826	28,289	28,243	11,190	5,697	(23,710)	(28,954)	(28,289)	1,564,169	1,927,068
													2,043,743

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

WC048 Knysna - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February

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	24,451	967	12,343	12,308	(35)	-0.3%	24,451
Roads Infrastructure			-	-	-	-	-	-	-	-	-
Storm water Infrastructure			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			-	10,250	14,636	863	7,251	7,216	(35)	-0.5%	14,636
MV Networks			-	6,750	9,286	242	5,688	5,688	-	-	9,286
LV Networks			-	3,500	5,200	621	1,564	1,528	(35)	-2.3%	5,200
Capital Spares			-	-	150	-	-	-	-	-	150
Water Supply Infrastructure			-	5,900	8,242	-	4,730	4,730	-	-	8,242
Dams and Weirs			-	-	1,309	-	635	635	-	-	1,309
Pump Stations			-	-	623	-	-	-	-	-	623
Water Treatment Works			-	1,650	2,060	-	388	388	-	-	2,060
Capital Spares			-	4,250	4,250	-	3,707	3,707	-	-	4,250
Sanitation Infrastructure			-	2,400	676	-	107	107	-	-	676
Pump Station			-	-	-	-	-	-	-	-	-
Reticulation			-	2,400	676	-	107	107	-	-	676
Solid Waste Infrastructure			-	-	-	-	-	-	-	-	-
Rail Infrastructure			-	500	500	93	93	93	-	-	500
Drainage Collection			-	500	500	93	93	93	-	-	500
Coastal Infrastructure			-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	450	396	11	161	161	-	-	396
Data Centres			-	450	396	11	161	161	-	-	396
Community Assets			-	900	679	-	-	-	-	-	679
Community Facilities			-	900	679	-	-	-	-	-	679
Halls			-	-	179	-	-	-	-	-	179
Taxi Ranks/Bus Terminals			-	900	500	-	-	-	-	-	500
Sport and Recreation Facilities			-	-	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Revenue Generating			-	-	-	-	-	-	-	-	-
Non-revenue Generating			-	-	-	-	-	-	-	-	-
Other assets			-	14,655	14,117	-	3,421	3,421	-	-	14,117
Operational Buildings			-	-	-	-	-	-	-	-	-
Housing			-	14,655	14,117	-	3,421	3,421	-	-	14,117
Social Housing			-	14,655	14,117	-	3,421	3,421	-	-	14,117
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-
Intangible Assets			-	-	-	-	-	-	-	-	-
Servitudes			-	-	-	-	-	-	-	-	-
Licences and Rights			-	-	-	-	-	-	-	-	-
Computer Equipment			-	505	630	19	292	292	-	-	630
Computer Equipment			-	505	630	19	292	292	-	-	630
Furniture and Office Equipment			-	903	1,091	2	61	61	-	-	1,091
Furniture and Office Equipment			-	903	1,091	2	61	61	-	-	1,091
Machinery and Equipment			-	1,800	2,168	3	1,063	1,063	-	-	2,168
Machinery and Equipment			-	1,800	2,168	3	1,063	1,063	-	-	2,168
Transport Assets			-	7,710	16,294	-	5,125	5,125	-	-	16,294
Transport Assets			-	7,710	16,294	-	5,125	5,125	-	-	16,294
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	59,428	990	22,306	22,270	(35)	-0.2%	59,428

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

WC048 Knysna - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	38,555	39,819	1,771	9,553	9,553	-		39,819
Roads Infrastructure		-	37,055	38,058	1,747	9,529	9,529	-		38,058
Roads		-	37,055	38,058	1,747	9,529	9,529	-		38,058
Storm water Infrastructure		-	-	400	-	-	-	-		400
Drainage Collection		-	-	400	-	-	-	-		400
Electrical Infrastructure		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	1,500	1,361	25	25	25	-		1,361
Water Treatment Works		-	1,500	600	25	25	25	-		600
Distribution		-	-	761	-	-	-	-		761
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-	-		-
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Community Assets		-	1,650	1,708	-	1,708	1,708	-		1,708
Community Facilities		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		-	1,650	1,708	-	1,708	1,708	-		1,708
Capital Spares		-	1,650	1,708	-	1,708	1,708	-		1,708
Heritage assets		-	-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
Other assets		-	800	800	-	-	-	-		800
Operational Buildings		-	-	-	-	-	-	-		-
Housing		-	800	800	-	-	-	-		800
Staff Housing		-	800	800	-	-	-	-		800
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		-	-	-	-	-	-	-		-
Licences and Rights		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing assets	1	-	41,005	42,327	1,771	11,261	11,261	-		42,327

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

WC048 Knysna - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 February

Description	Ref	2020/21	Budget Year 2021/22							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		35,673	35,519	35,966	3,884	29,518	26,944	(2,574)	-9.6%	35,966
Roads Infrastructure		5,562	6,400	7,009	364	4,565	5,091	525	10.3%	7,009
Roads		5,531	6,357	6,989	364	4,565	5,091	525	10.3%	6,989
Capital Spares		31	43	21	-	-	-	-	-	21
Storm water Infrastructure		2,052	2,415	2,294	12	1,711	1,711	-	-	2,294
Drainage Collection		4	-	-	-	-	-	-	-	-
Storm water Conveyance		2,048	2,415	2,294	12	1,711	1,711	-	-	2,294
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		11,711	11,677	10,882	1,213	7,463	7,456	(7)	-0.1%	10,882
Power Plants		9	0	-	-	-	-	-	-	-
HV Substations		2,461	1,949	2,136	301	1,912	1,912	-	-	2,136
HV Switching Station		100	1,208	143	2	99	99	-	-	143
HV Transmission Conductors		1,301	1,208	1,527	-	1,078	1,078	-	-	1,527
MV Networks		5,013	4,665	4,276	798	2,390	2,390	-	-	4,276
LV Networks		2,828	2,647	2,800	111	1,984	1,977	(7)	-0.4%	2,800
Water Supply Infrastructure		8,486	8,559	8,562	1,585	9,272	6,191	(3,081)	-49.8%	8,562
Water Treatment Works		6,371	5,575	6,394	1,585	8,387	5,306	(3,081)	-58.1%	6,394
Capital Spares		2,115	2,985	2,169	-	885	885	-	-	2,169
Sanitation Infrastructure		7,762	5,893	6,406	707	5,682	5,682	-	-	6,406
Waste Water Treatment Works		7,762	5,893	6,406	707	5,682	5,682	-	-	6,406
Solid Waste Infrastructure		101	575	813	3	824	813	(11)	-1.4%	813
Waste Transfer Stations		101	575	813	3	824	813	(11)	-1.4%	813
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		2,418	4,233	3,143	87	1,939	1,932	(6)	-0.3%	3,143
Community Facilities		1,881	2,962	2,145	58	1,244	1,237	(6)	-0.5%	2,145
Halls		342	462	273	-	116	111	(6)	-5.1%	273
Fire/Ambulance Stations		70	68	64	-	-	-	-	-	64
Museums		0	117	71	4	38	38	-	-	71
Libraries		355	514	197	28	102	101	(1)	-0.7%	197
Cemeteries/Crematoria		150	322	307	8	194	194	-	-	307
Police		166	362	203	0	18	18	-	-	203
Public Open Space		798	1,117	1,030	18	776	776	-	-	1,030
Sport and Recreation Facilities		537	1,271	997	29	695	695	-	-	997
Outdoor Facilities		537	1,271	997	29	695	695	-	-	997
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		2,071	2,467	2,086	205	1,942	1,903	(38)	-2.0%	2,086
Operational Buildings		1,418	1,767	1,434	163	1,310	1,272	(38)	-3.0%	1,434
Municipal Offices		252	555	282	32	167	167	-	-	282
Depots		1,166	1,212	1,152	131	1,143	1,104	(38)	-3.5%	1,152
Housing		654	700	652	41	632	632	-	-	652
Staff Housing		643	676	642	41	632	632	-	-	642
Social Housing		11	24	10	-	-	-	-	-	10

Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		0	63	6	-	1	1	-	-	6
Furniture and Office Equipment		0	63	6	-	1	1	-	-	6
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		5,680	5,760	4,893	485	3,196	3,138	(58)	-1.9%	4,893
Transport Assets		5,680	5,760	4,893	485	3,196	3,138	(58)	-1.9%	4,893
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	45,843	48,043	46,094	4,660	36,595	33,919	(2,677)	-7.9%	46,094

Supporting Table SC13(d): Depreciation

WC048 Knysna - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February

Description	Ref	2020/21	Budget Year 2021/22							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		29,084	35,089	33,089	-	-	-	-	-	33,089
Roads Infrastructure		4,868	5,746	5,746	-	-	-	-	-	5,746
Roads		4,868	5,746	5,746	-	-	-	-	-	5,746
Storm water Infrastructure		546	774	774	-	-	-	-	-	774
Drainage Collection		538	747	747	-	-	-	-	-	747
Storm water Conveyance		8	27	27	-	-	-	-	-	27
Electrical Infrastructure		6,124	7,831	6,331	-	-	-	-	-	6,331
Power Plants		142	137	137	-	-	-	-	-	137
HV Substations		5,982	6,194	6,194	-	-	-	-	-	6,194
LV Networks		-	1,500	-	-	-	-	-	-	-
Water Supply Infrastructure		10,931	12,819	12,319	-	-	-	-	-	12,319
Pump Stations		199	201	201	-	-	-	-	-	201
Water Treatment Works		4,930	5,402	5,402	-	-	-	-	-	5,402
Distribution		5,802	7,216	6,716	-	-	-	-	-	6,716
Sanitation Infrastructure		4,631	5,628	5,628	-	-	-	-	-	5,628
Pump Station		224	231	231	-	-	-	-	-	231
Reticulation		2,205	2,920	2,920	-	-	-	-	-	2,920
Waste Water Treatment Works		2,148	2,422	2,422	-	-	-	-	-	2,422
Toilet Facilities		55	55	55	-	-	-	-	-	55
Solid Waste Infrastructure		1,866	2,062	2,062	-	-	-	-	-	2,062
Landfill Sites		1,866	2,062	2,062	-	-	-	-	-	2,062
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		118	230	230	-	-	-	-	-	230
Distribution Layers		118	230	230	-	-	-	-	-	230
Community Assets		2,073	2,475	2,475	-	-	-	-	-	2,475
Community Facilities		1,584	2,010	2,010	-	-	-	-	-	2,010
Halls		72	82	82	-	-	-	-	-	82
Centres		143	495	495	-	-	-	-	-	495
Fire/Ambulance Stations		274	285	285	-	-	-	-	-	285
Testing Stations		0	14	14	-	-	-	-	-	14
Museums		7	7	7	-	-	-	-	-	7
Theatres		1	3	3	-	-	-	-	-	3
Libraries		533	536	536	-	-	-	-	-	536
Cemeteries/Crematoria		21	37	37	-	-	-	-	-	37
Police		56	56	56	-	-	-	-	-	56
Parks		134	148	148	-	-	-	-	-	148
Public Ablution Facilities		8	10	10	-	-	-	-	-	10
Stalls		22	22	22	-	-	-	-	-	22
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		489	465	465	-	-	-	-	-	465
Indoor Facilities		1	12	12	-	-	-	-	-	12
Outdoor Facilities		488	453	453	-	-	-	-	-	453
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		148	139	139	-	-	-	-	-	139
Revenue Generating		148	139	139	-	-	-	-	-	139
Improved Property		148	139	139	-	-	-	-	-	139
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		627	633	633	-	-	-	-	-	633
Operational Buildings		627	633	633	-	-	-	-	-	633
Municipal Offices		627	633	633	-	-	-	-	-	633
Housing		-	-	-	-	-	-	-	-	-

Biological or Cultivated Assets		-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-
Intangible Assets		18	18	18	-	-	-	-	18
Servitudes		-	-	-	-	-	-	-	-
Licences and Rights		18	18	18	-	-	-	-	18
Computer Software and Applications		18	18	18	-	-	-	-	18
Computer Equipment		1,291	2,008	2,008	-	-	-	-	2,008
Computer Equipment		1,291	2,008	2,008	-	-	-	-	2,008
Furniture and Office Equipment		1,003	1,059	1,059	-	-	-	-	1,059
Furniture and Office Equipment		1,003	1,059	1,059	-	-	-	-	1,059
Machinery and Equipment		824	919	919	0	0	-	(0) #DIV/0!	919
Machinery and Equipment		824	919	919	0	0	-	(0) #DIV/0!	919
Transport Assets		2,605	3,329	3,329	-	-	-	-	3,329
Transport Assets		2,605	3,329	3,329	-	-	-	-	3,329
Land		-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-
Total Depreciation	1	37,673	45,670	43,670	0	0	-	(0) #DIV/0!	43,670

Supporting Table SC13(e): Upgrading of Existing Assets

WC048 Knysna - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M08

Description	Ref	2020/21	Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure		-	54,347	53,853	2,343	17,585	17,585	-	53,853
Roads Infrastructure		-	19,763	18,611	919	4,294	4,294	-	18,611
Roads		-	19,763	18,611	919	4,294	4,294	-	18,611
Storm water Infrastructure		-	250	250	-	-	-	-	250
Drainage Collection		-	250	250	-	-	-	-	250
Electrical Infrastructure		-	6,000	6,200	676	1,509	1,509	-	6,200
MV Substations		-	3,500	3,700	676	1,485	1,485	-	3,700
MV Networks		-	2,500	2,500	-	24	24	-	2,500
Water Supply Infrastructure		-	14,451	23,963	748	11,171	11,171	-	23,963
Dams and Weirs		-	850	850	-	144	144	-	850
Pump Stations		-	560	408	-	19	19	-	408
Water Treatment Works		-	2,000	2,000	-	623	623	-	2,000
Distribution		-	11,041	15,845	748	10,105	10,105	-	15,845
Capital Spares		-	-	4,860	-	280	280	-	4,860
Sanitation Infrastructure		-	13,884	4,829	-	610	610	-	4,829
Pump Station		-	7,300	2,452	-	216	216	-	2,452
Reticalation		-	3,317	1,758	-	250	250	-	1,758
Waste Water Treatment Works		-	3,067	400	-	-	-	-	400
Outfall Sewers		-	200	218	-	143	143	-	218
Solid Waste Infrastructure		-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-
Community Assets		-	820	1,695	46	177	177	-	1,695
Community Facilities		-	470	725	-	-	-	-	725
Halls		-	350	350	-	-	-	-	350
Libraries		-	120	375	-	-	-	-	375
Sport and Recreation Facilities		-	350	970	46	177	177	-	970
Outdoor Facilities		-	350	970	46	177	177	-	970
Heritage assets		-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-
Other assets		-	1,500	500	-	-	-	-	500
Operational Buildings		-	1,500	500	-	-	-	-	500
Municipal Offices		-	1,500	500	-	-	-	-	500
Housing		-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-
Computer Equipment		-	-	170	-	-	-	-	170
Computer Equipment		-	-	170	-	-	-	-	170
Furniture and Office Equipment		-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing	1	-	56,667	56,218	2,389	17,761	17,761	-	56,218