ANNEXURE A

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.

April 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 30 April 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 April 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 30 April 2022 has somewhat improved following the first draw-down of the approved ABSA loan in April 2022.

2.2.2 A total of R 35.0 million was transferred to the Investment Portfolio and ring-fenced to accommodate Unspent Grants.

2.2.3 Collection of outstanding debt remains a key challenge at the Municipality. Notice of possible disconnection/restriction of services were issued to consumers in May 2022. This will be followed by Open Day sessions in May 2022 wherein Municipal officials will be available at Ward level to assist consumers.

2.2.4 The DBSA Revenue Enhancement project is progressing within the scheduled timeframes. Implementation of the recommendations will be audited by the Internal Audit Department. The Revenue Enhancement project milestones will be presented by Profmap in a S80 Committee meeting.

2.2.5 The Traffic Fine service provider has been mandated to drastically improve the collection rate. Additional cameras have been installed. Fines below a specific amount will not be considered for reduction.

2.2.6 In consideration of the current Municipal revenue base and the cash flow position, spending on non-core/unfunded/under-funded projects, to the detriment of basic service delivery and infrastructure, must be deliberated.

2.2.7 The Municipality has in recent years allocated limited budget towards Repairs and Maintenance of assets. This will undoubtedly expose the Municipality to unintended financial risk, as well as operational risk.

2.2.8 Water and Electricity distribution losses remain a material concern and requires strict management and control.

2.2.9 The Integrated Human Settlements Grant expenditure of R 62.5 million needs to be collected from the Department of Human Settlements. The Municipality is strongly advised to make a final determination in relation to the continuation of the Housing function.

2.2.10 A Project Team has been established to develop the Collab system for the processing of Overtime and Standby timesheets, thereby replacing manual timesheets. Collab will interface directly with the payroll system. With the fields and restrictions to be created on Collab, multiple reports to aid decision-making, budget control and oversight will be available.

2.2.11 To avert a possible cashflow deficit; misuse of municipal funds; and/or unauthorised expenditure at year-end, it is imperative that cost-reduction measures be implemented with immediate effect. An Unauthorised, Irregular, Fruitless and Wasteful Expenditure Reduction Strategy will be developed in the new financial year. The approved Cost Containment Policy requires strict implementation.

2.2.12 Assets which do not provide the minimum level of basic municipal services and do not provide any economic benefit to the Municipality should be considered for disposal. Proceeds from the disposal will be utilised to create a Capital Replacement Reserve.

2.3 Recommendations

(a) That the Mayoral Committee notes the Section 71 monthly budget statement as at 30 April 2022.

(b) That the Mayoral Committee notes that the Section 71 monthly budget statement as at 30 April 2022 was submitted to the Executive Mayor, the

National Treasury and the Western Cape Provincial Treasury on 16 May 2022, being the 10th working day after the end of April 2022.

(c) That the Mayoral Committee notes that the Section 71 monthly budget statement as at 30 April 2022 will be published on the municipal website.

LEVAEL DAVIS
EXECUTIVE MAYOR

16 May 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 April 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 Year-to-date actual operating revenue (Row 15 in Table 1 below) of R 760.5 million compared to the year-to-date budgeted operating revenue of R 739.2 million results in a positive variance of R 21.3 million or 2.9% (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 Variance (D - E)
Column Reference	A	B	C	D	E	F	G	H
1	Property Rates	248,920,705	248,930,052	216,091,483	214,843,524	1,247,959	0.6%	The main contributors to the positive variance are for Rates Residential (R 2.4 million) and Rates Adjustments (-R 1.0 million)
2	Electricity Revenue	306,741,849	328,352,890	264,038,823	262,229,697	1,809,126	0.7%	The main contributor to the positive variance is prepaid domestic electricity (R 1.1 million)
3	Water Revenue	74,860,303	71,169,871	61,924,669	59,352,992	2,571,677	4.3%	The main contributor to the positive variance is conventional meter water sales to Businesses and Domestic (R 2.5 million)
4	Sanitation Revenue	29,930,326	27,968,426	24,708,583	24,324,202	384,381	1.6%	
5	Refuse Revenue	28,273,392	24,961,272	21,963,499	21,659,708	303,791	1.4%	
6	Rental Revenue	5,947,784	5,146,114	4,000,000	4,068,793	-68,793	-1.7%	
7	Interest on Investments	3,650,000	2,026,013	1,371,740	1,540,551	-168,811	-11.0%	
8	Interest on Debtors	16,261,650	19,130,323	15,789,969	15,215,174	574,795	3.8%	
9	Fines Revenue	92,551,488	104,656,700	120,627	30,138	90,489	300.2%	Traffic Fines Revenue is only recognised at year end
10	Licences Revenue	1,580,277	1,620,502	1,222,213	1,245,933	-23,720	-1.9%	
11	Agency Services	3,780,000	3,654,335	3,514,287	3,124,067	390,220	12.5%	
12	Operating Grants	151,129,834	162,188,833	135,808,927	125,063,485	10,745,442	8.6%	The main contributor to the variance is in relation to the Human Settlements Development Grant (R 7.3 million), Library Services Grant (R 1.9 million) and MIG (R 5.4 million)
13	Other Revenue	8,949,170	8,284,739	9,903,662	6,449,084	3,454,578	53.6%	Insurance claims, new connection fees, reconnection fees, sundries, land-usage application fees, building plan fees and augmentation fees are the main contributors to the variance with a aggregated total of R3.4 million
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**	**1,008,340,070**	**760,541,669**	**739,230,535**	**21,311,134**	**2.9%**	

3.2.2 Year-to-date actual operating expenditure (Row 27 in Table 1 below) of R 668.3 million compared to the year-to-date budgeted operating expenditure of R 680.4 million results in a positive variance of R 12.1 million or 1.8%. 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 Variance (D - E)
Column Reference	A	B	C	D	E	F	G	H
16	Employee Related Costs	290,454,556	294,852,560	225,328,453	225,694,164	365,711	0.2%	
17	Remuneration of Councillors	10,373,294	9,321,208	7,505,525	7,383,944	-121,581	-1.6%	
18	Bad Debt Provision	131,220,351	142,920,351	41,850,300	41,652,300	-198,000	-0.5%	Traffic Fine impairment is only recognised at year-end
19	Depreciation	45,670,094	43,670,094	0	186	186	0.0%	Depreciation is only recognised at year end
20	Finance Charges	26,689,380	24,199,004	13,397,722	17,373,546	3,975,824	22.9%	Bulk loan payments will be processed in June 2022. Interest will then be recognised
21	Bulk Purchases	229,094,800	243,467,132	180,335,551	183,554,494	3,218,943	1.8%	Demand is expected to increase from May 2022 onwards
22	Other Materials	42,655,082	47,040,288	34,258,632	35,683,100	1,424,468	4.0%	Delay in spending mainly as a result of the Constitutional Court ruling in relation to the Preferential Procurement Regulations and the late capturing of requisitions due to insufficient budget allocations
23	Contracted Services	133,214,229	163,680,957	113,032,920	120,654,002	7,621,082	6.3%	Delay in spending mainly as a result of the Constitutional Court ruling in relation to the Preferential Procurement Regulations and the late capturing of requisitions due to insufficient budget allocations
24	Transfers and Subsidies	4,876,643	4,152,946	705,813	2,071,659	1,365,846	65.9%	Positive variance mainly in relation to the Greater Knysna Food Security grant which still needs to be spent
25	Other Expenditure	57,856,246	61,455,760	51,910,998	46,320,623	-5,590,375	-12.1%	The main contributor is the payment of the SALGA membership fee which is only budgeted in May 2022. Payment was processed early to qualify for a discount
26	Loss on Disposal of PPE	0	0	0	0	0	0.0%	
27	**Total Operating Expenditure**	**972,104,675**	**1,034,760,300**	**668,325,914**	**680,388,018**	**12,062,104**	**1.8%**	

3.2.3 The year-to-date actual operating revenue compared to the year-to-date actual operating expenditure resulted in an operating surplus of R 92.2 million, with a positive variance of R 33.4 million (capital grants excluded) (Row 28 in Table 1 below).

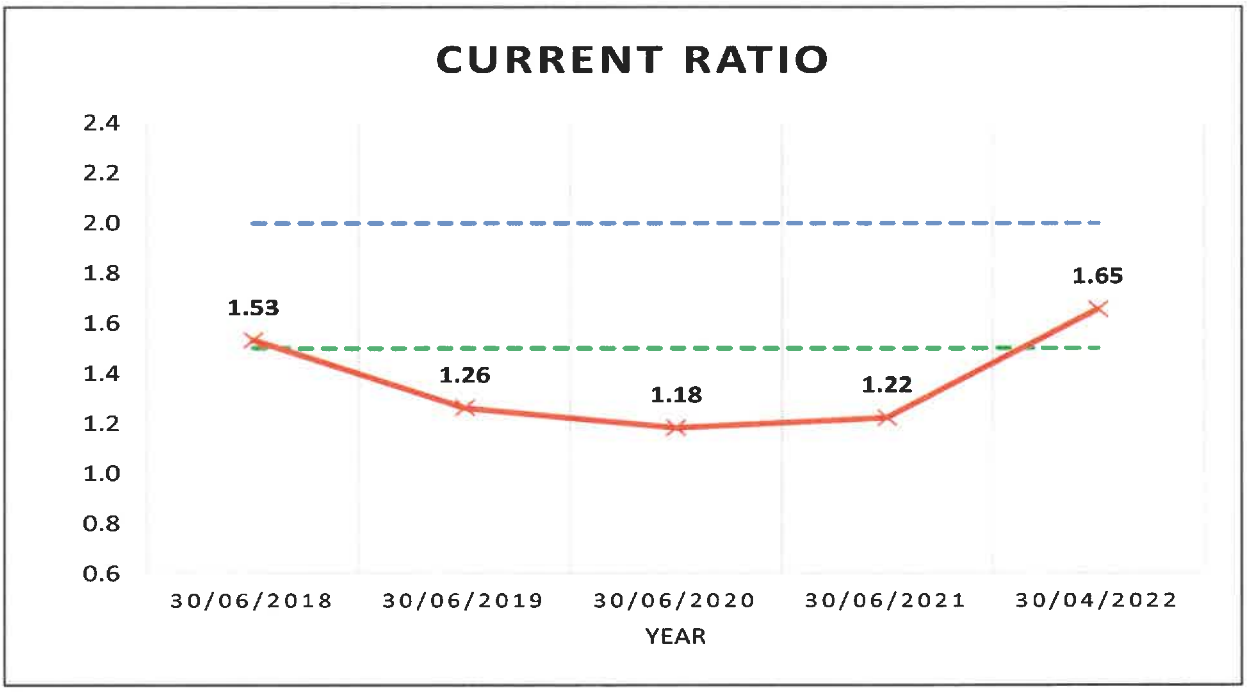
Table 1: Variances between Year-to-Date Actual and Year-to-Date Budget								
Row Number	Description	Original Budget	Current Budget (Including Virements)	Year-to-Date Actual	Year-to-Date Budget	Positive / (Negative) Variance	Positive / (Negative) Variance %	Reasons for Material Variance (D - E)
Column Reference	A	B	C	D	E	F	G	H
15	**Total Revenue (Capital Grants Excluded)**	**972,826,778**	**1,008,340,070**	**760,541,669**	**739,230,535**	**21,311,134**	**2.9%**	
27	**Total Operating Expenditure**	**972,104,675**	**1,034,760,300**	**668,325,914**	**680,388,018**	**12,062,104**	**1.8%**	
28	**Operating Surplus/(Deficit)**	**722,103**	**-26,420,230**	**92,215,755**	**58,842,517**	**33,373,238**	**56.7%**	
29	Capital Grants	47,684,166	53,855,737	20,416,825	28,354,371	-7,937,546	-28.0%	Due to low spending, less capital grants could be recognised as revenue. The main contributor is the underspending on the NDPG grant
30	Public Contributions	0	0	0	0	0	0.0%	
31	**Surplus/(Deficit) for the Year**	**48,406,269**	**27,435,507**	**112,632,580**	**87,196,888**	**25,435,692**	**29.2%**	

3.2.4 The year-to-date actual surplus for the year (capital grants included) equates to R 112.6 million, with a positive variance of R 25.4 million (Row 31 in Table 1 above).

3.3 Financial Position Overview

3.3.1 Current Ratio (1.65 : 1)

The Current Ratio as at 30 April 2022 equates to 1.65 : 1 compared to the National Treasury norm of 1.5 – 2 : 1. This is based on current assets of R 280.5 million and current liabilities of R 169.7 million.



3.3.2 Cash and Cash Equivalents (R 47.1 million)

Cash and Cash Equivalents (Row 3 in Table 2 below) increased by R 24.2 million during April 2022 as a result of the first draw-down (R 44.1 million) of the approved ABSA loans. Investments of R 35.0 million were processed and ring-fenced for Unspent Grants.

Furthermore, it should be noted that 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 37.8 million)

Included in Cash and Cash Equivalents are Investments (Row 2 in Table 2 below) of

R 2.7 million which are currently ceded to DBSA as security for current external loans.

Table 2: Cash and Cash Equivalents versus Commitments					
Row Number	Description	February 2022	March 2022	April 2022	Movement (C to D)
Column Reference	A	B	C	D	E
1	Cash at Bank	2,979,550	20,160,806	9,344,793	-10,816,013
2	Investments	2,717,416	2,730,729	37,759,687	35,028,958
3	**Total Cash and Cash Equivalents**	**5,696,966**	**22,891,535**	**47,104,480**	**24,212,945**
4	Unspent Conditional Transfers and Grants	24,948,502	34,930,902	31,004,779	-3,926,122
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	20,358,600	25,822,157	21,123,544	-4,698,614
9	**Total Commitments**	**45,307,102**	**60,753,059**	**52,128,323**	**-8,624,736**
10	**Surplus / (Shortfall)**	**-39,610,136**	**-37,861,524**	**-5,023,843**	**32,837,681**

3.3.4 Cash Commitments (R 52.1 million)

Total commitments (Row 9 in Table 2 above) decreased by R 8.6 million during the month under review from R 60.8 million at the end of March 2022 to R 52.1 million at the end of April 2022. Commitments exceed the cash and cash equivalents at the end of April 2022 by R 5.0 million (Row 10 in Table 2 above), thereby resulting in an unfavourable position.

3.3.5 Unpaid Conditional Grants (R 62.5 million)

Unpaid conditional grants (Row 4 in Table 3 below) increased by R 4.1 million during the month under review from R 58.4 million at the end of March 2022 to R 62.5 million at the end of April 2022. Of material concern is the unpaid Integrated Human Settlements Grant of R 62.5 million which needs to be recovered from the Department of Human Settlements.

Table 3: Unpaid Conditional Grants					
Row Number	Description	February 2022	March 2022	April 2022	Movement (C to D)
Column Reference	A	B	C	D	E
1	Integrated Human Settlements Grant	59,586,383	58,341,619	62,452,493	4,110,874
2	Maintenance of Proclaimed Roads	187,054	77,054	77,054	0
3	EPWP	103,331	0	0	0
4	**Total**	**59,876,769**	**58,418,673**	**62,529,547**	**4,110,874**

3.3.6 Unspent Conditional Grants (R 31.0 million)

Unspent conditional grants (Row 17 in Table 4 below) decreased by R 3.9 million during the month under review from R 34.9 million at the end of March 2022 to R 31.0 million at the end of April 2022. Unspent conditional grants are now backed by investments.

Table 4: Unspent Conditional Grants

Row Number	Description	Directorate	February 2022	March 2022	April 2022	Movement (D to E)
Column Reference	A	B	C	D	E	F
1	Municipal Infrastructure Grant	Technical Services	6,809,527	14,888,078	12,566,486	-2,321,592
2	Finance Management Grant	Financial Services	1,077,645	872,287	837,336	-34,952
3	Library Services Grant	Community Services	2,416,499	1,449,408	471,499	-977,909
4	Municipal Electricity Master Plan	Electrical Services	490,000	490,000	490,000	0
5	Expanded Public Works Program	Planning and Development	0	145,290	94,632	-50,657
6	Neighbourhood Development Partnership Grant	Technical Services	9,708,351	9,708,351	9,535,851	-172,500
7	Energy Efficiency Demand Side Management Grant	Electrical Services	56,884	56,884	56,884	0
8	WC Disaster Management Grant	Community Services	3,795	3,795	3,795	0
9	Community Development Worker Grant	Corporate Services	26,826	21,576	14,824	-6,752
10	Water Services Infrastructure Grant	Technical Services	2,824,015	4,824,015	4,409,355	-414,660
11	Cultural Affairs and Support Grant (Netball Court)	Community Services	600,000	600,000	600,000	0
12	Nedbank: SMME Incubator Program	Planning and Development	384,960	371,217	304,118	-67,100
13	Forensic Investigations	Corporate Services	150,000	0	0	0
14	Municipal Intervention Grant	Technical Services	400,000	400,000	400,000	0
15	Public Employment Support Grant	Planning and Development	0	1,100,000	1,100,000	0
16	District Grant: Security Camera	Community Services	0	0	120,000	120,000
17	**Total**		**24,948,502**	**34,930,902**	**31,004,779**	**-3,926,122**

3.3.7 Payables from Exchange Transactions (R 21.1 million)

Payables from exchange transactions (Row 3 in Table 5 below) decreased by R 4.7 million during the month under review from R 25.8 million at the end of March 2022 to R 21.1 million at the end of April 2022. The total amount of R 21.1 million includes R 13.2 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	February 2022	March 2022	April 2022	Movement (C to D)
Column Reference	A	B	C	D	E
1	Trade Payables	5,926,657	10,939,993	7,944,776	-2,995,217
2	Retentions	14,431,943	14,882,164	13,178,768	-1,703,397
3	**Total**	**20,358,600**	**25,822,157**	**21,123,544**	**-4,698,614**

3.3.8 External Borrowings (R 310.9 million)

External borrowings of R 266.8 million at the end of March 2022 increased to R 310.9 million (Row 6 in Table 6 below) at the end of April 2022 as a result of the first draw-down (R 44.1 million) of the approved ABSA loans (R86.9 million). External borrowings are taken up to fund capital expenditure only.

Table 6: External Borrowings

Row Number	Description	February 2022	March 2022	April 2022	Movement (C to D)
Column Reference	A	B	C	D	E
1	Opening Balance	268,324,127	267,691,470	266,802,303	-889,168
2	New Loans Acquired	0	0	44,110,000	44,110,000
3	Interest Capitalised	246,735	965,442	0	-965,442
4	Repayments	-879,391	-1,854,610	0	1,854,610
5	Adjustments	0	0	0	0
6	**Closing Balance**	**267,691,470**	**266,802,303**	**310,912,303**	**44,110,000**
7	Budgeted Operating Revenue (Conditional Operating Grants excluded) =			944,723,237	
8	Gearing Ratio =			32.9%	

External borrowings as a percentage of budgeted operating revenue (conditional operating grants excluded) equates to a gearing ratio of 32.9% which is below the National Treasury benchmark of 45%. The gearing ratio of 32.9% will however be recalculated at year-end based on actual operating revenue (conditional operating grants excluded)

3.3.9 Consumer Debtors (R 346.7 million)

Total outstanding debtors of R 346.7 million as at 30 April 2022 (Row 7 in Table 7 below) is presented by both Income Source and by Customer Group.

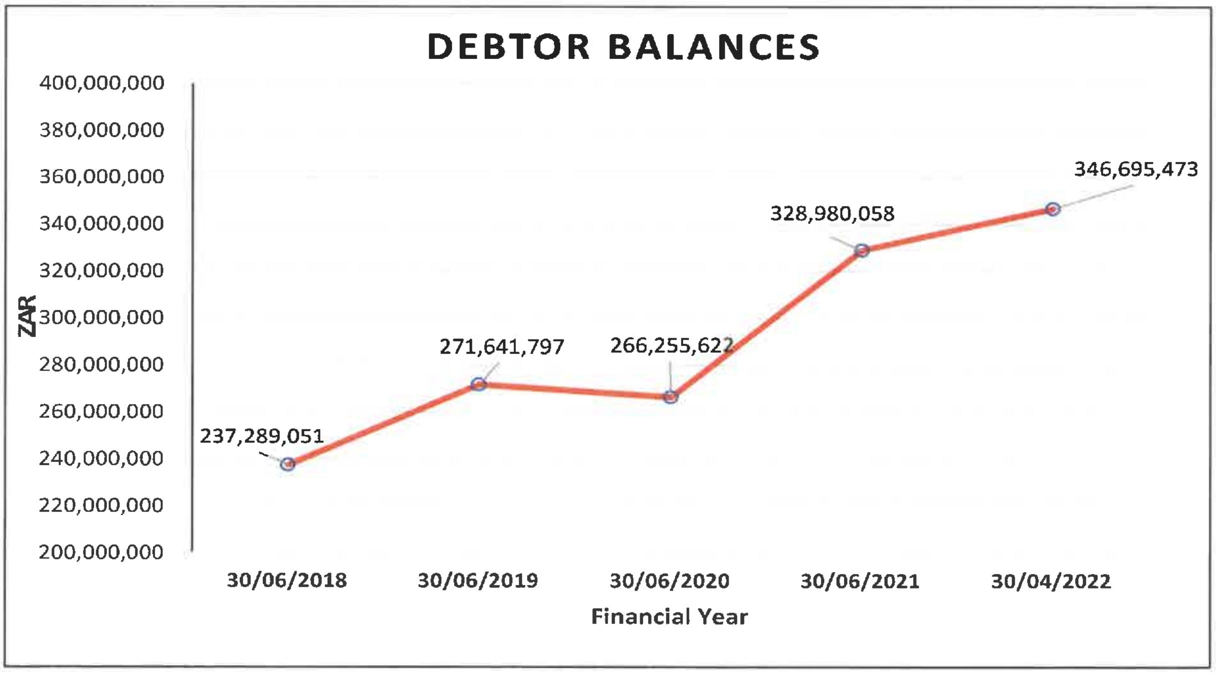
Debtors over 90 days of R 268.1 million or 77.3% of the total outstanding debt includes R 77.4 million or 28.9% owed by organs of state and businesses.

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

Various debt recovery programmes have been implemented in May 2022. The Municipality is exhausting all internal capabilities in an attempt to recover outstanding debt prior to handing over to debt collection firms.

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	6,220,696	2,812,555	2,344,038	45,217,769	56,595,058
2	Electricity	16,533,458	4,930,330	13,598,990	30,535,018	65,597,796
3	Property Rates	14,330,718	5,254,436	3,232,554	81,394,594	104,212,302
4	Sanitation	2,129,929	1,221,998	1,010,611	56,598,278	60,960,816
5	Refuse	1,875,261	989,624	799,930	48,043,332	51,708,147
6	Other	456,345	342,285	515,801	6,306,923	7,621,354
7	**Grand Total**	**41,546,407**	**15,551,228**	**21,501,924**	**268,095,914**	**346,695,473**
8	**% of Total Outstanding Debtors =**	**12.0%**	**4.5%**	**6.2%**	**77.3%**	**100.0%**
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
9	Organs of State	1,625,634	785,064	455,043	3,059,701	5,925,442
10	Commercial	14,463,251	5,219,947	14,245,460	74,348,017	108,276,675
11	Households	25,457,522	9,546,217	6,801,421	190,688,196	232,493,356
12	**Grand Total**	**41,546,407**	**15,551,228**	**21,501,924**	**268,095,914**	**346,695,473**
13	**% of Total Outstanding Debtors =**	**12.0%**	**4.5%**	**6.2%**	**77.3%**	**100.0%**

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 (46.1%)

The year-to-date actual capital expenditure of R 72.1 million (Row 9 in Table 8 below) equates to 46.1% (Row 10 in Table 8 below) of the capital expenditure budget of R 156.4 million. The year-to-date actual capital expenditure and commitments of R 40.2 million (25.7%) in total equates to R 112.3 million or 71.8% of the capital expenditure budget after ten 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 Expenditure 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	19,044	4,084	4,084	0	4,084	21.4%	14,960
2	Corporate Services	3,510,000	2,727,453	475,307	794,374	635,412	1,429,785	52.4%	1,297,668
3	Financial Services	342,000	317,750	310,905	316,842	157	316,999	99.8%	751
4	Planning and Development	380,000	652,532	332,532	334,131	75,167	409,298	62.7%	243,234
5	Integrated Human Settlements	14,654,600	14,116,555	3,421,380	4,986,523	478,834	5,465,357	38.7%	8,651,198
6	Community Services	6,600,000	13,336,530	4,810,678	4,214,469	4,079,229	8,293,698	62.2%	5,042,832
7	Electrical Services	16,250,000	21,683,332	12,408,294	11,763,581	6,316,023	18,079,603	83.4%	3,603,729
8	Technical Services	101,902,066	103,549,081	60,712,521	49,686,673	28,574,534	78,261,208	75.6%	25,287,873
9	Grand Total	143,644,166	156,402,277	82,475,701	72,100,678	40,159,355	112,260,033	71.8%	44,142,244
10				% of Adjusted Budget =	46.1%	25.7%	71.8%		28.2%

3.3.11 Capital Expenditure per Funding Source (46.1%)

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 Expenditure 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 Grants	34,829,566	37,906,741	25,954,081	15,084,453	11,020,327	26,104,780	68.9%	11,801,961
2	Provincial Government Grants	12,854,600	15,329,000	3,133,825	4,698,968	1,720,082	6,419,050	41.9%	8,909,950
3	District Municipality Grant	0	120,000	0	0	0	0	0.0%	120,000
4	Borrowings	86,902,500	95,035,006	47,410,971	46,918,405	26,595,058	73,513,464	77.4%	21,521,542
5	Internally Generated Funds	9,057,500	8,011,530	5,976,824	5,398,852	823,887	6,222,739	77.7%	1,788,791
6	Grand Total	143,644,166	156,402,277	82,475,701	72,100,678	40,159,355	112,260,033	71.8%	44,142,244
7				% of Adjusted Budget =	46.1%	25.7%	71.8%		28.2%

The year-to-date actual and committed capital expenditure is funded by National and Provincial Government grants of 68.9% and 41.9% respectively; external borrowings of 77.4%; and, internally generated funds of 77.7%. Year-to-date actual capital expenditure of R 72.1 million (46.1%) and capital commitments of R 40.2 million (25.7%) of the capital expenditure budget results in available funds of R 44.1 million (28.2%) which must be spent by the end of the financial year.

Following receipt of the 2 remaining ABSA loan draw-downs, the Municipality will endeavour to invest and ring-fence the unspent loan portion.

3.3.12 Employee Related Costs

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

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

Overtime

The year-to-date expenditure results in a negative variance of R 2.9 million (Row 9 in Table 10 below).

Important to note is that the original budget of R 11.1 million increased to R 20.5 million in the Current Budget.

There is only R 1,226,012 available to be spent by year-end. This unacceptable level of spending requires drastic and immediate remedial action.

Table 10: Overtime

Row Number	Directorate	Expenditure 2019/2020	Expenditure 2020/2021	Original Budget 2021/2022	Current Budget 2021/2022	Actual April 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	17,972	730	17,242
2	Corporate Services	114,905	90,749	52,500	103,677	18,361	88,589	110,248	-21,659
3	Financial Services	63,225	63,050	25,000	40,154	7,276	34,543	49,759	-15,216
4	Planning and Development	147,541	14,355	0	48,621	0	43,651	42,612	1,039
5	Integrated Human Settlements	86,350	1,949	0	28,227	3,426	20,784	23,597	-2,813
6	Community Services	11,409,060	10,878,939	6,153,744	11,954,939	1,094,558	9,461,201	11,261,647	-1,800,446
7	Electrical Services	1,092,107	1,225,393	941,637	1,347,178	114,428	1,100,295	1,288,699	-188,404
8	Technical Services	6,718,403	7,198,173	3,923,660	6,978,535	596,863	5,663,020	6,539,806	-876,786
9	Grand Total	19,639,280	19,472,609	11,096,541	20,543,111	1,834,911	16,430,055	19,317,099	-2,887,044

Standby

The year-to-date expenditure results in a negative variance of R 721.7 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 Current Budget.

There is only R 116,449 available to be spent by year-end. This unacceptable level of spending requires drastic and immediate remedial action.

Table 11: Standby Allowance

Row Number	Directorate	Expenditure 2019/2020	Expenditure 2020/2021	Original Budget 2021/2022	Current Budget 2021/2022	Actual April 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	165,196	15,313	134,473	156,456	-21,983
3	Financial Services	262,077	99,633	120,000	103,023	11,122	85,406	98,135	-12,729
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	108,323	1,194,871	1,298,563	-103,692
7	Electrical Services	948,720	908,440	770,000	765,917	80,737	626,949	754,333	-127,384
8	Technical Services	2,401,352	2,760,161	440,000	2,332,931	251,997	1,925,034	2,380,894	-455,860
9	Grand Total	4,813,276	5,323,912	2,062,000	4,804,830	467,493	3,966,733	4,688,381	-721,648

3.3.13 Contracted Services

The year-to-date actual contracted services (Row 9 in Table 12 below) equates to R 113.0 million.

It should be noted that the original budget of R 133.2 million increased to R 163.7 million in the Current Budget.

There is R 50,656,746 available to be spent by year-end. The low spending is mainly attributable to delays resulting from the Constitutional Court ruling on the invalidity of sections in the Preferrential Procurement Regulations. Should this available amount not be fully spent by year-end, the savings must be utilised to off-set over-expenditure in other expenditure categories.

Table 12: Contracted Services									
Row Number	Directorate	Expenditure 2019/2020	Expenditure 2020/2021	Original Budget 2021/2022	Current Budget 2021/2022	Actual April 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	1,091,252	753,131	1,481,843	2,628,231	164,834	1,708,508	1,840,998	-132,490
2	Corporate Services	6,149,623	6,961,660	6,741,763	6,127,936	22,107	6,939,623	3,947,219	2,992,404
3	Financial Services	13,685,404	11,157,378	11,563,785	5,759,633	431,691	4,163,494	4,044,868	118,626
4	Planning and Development	3,363,256	2,713,590	3,666,997	5,857,449	124,156	5,175,783	4,916,487	259,297
5	Integrated Human Settlements	67,342,593	56,528,102	22,723,821	36,597,667	1,987,778	21,671,871	17,784,305	3,887,566
6	Community Services	30,358,522	29,126,775	32,026,599	41,389,076	984,261	30,830,555	30,718,694	111,861
7	Electrical Services	13,831,361	18,562,179	14,739,545	21,070,616	247,301	15,895,101	12,999,145	2,895,956
8	Technical Services	52,700,217	40,828,725	40,269,876	44,259,049	-18,880	34,269,067	36,781,195	-2,512,128
9	**Grand Total**	**188,522,229**	**166,631,541**	**133,214,229**	**163,689,657**	**3,943,248**	**120,654,002**	**113,032,911**	**7,621,091**

Strict monitoring and control of contracted services is required in an effort to reduce unjustified expenditure, more especially for functions that should be performed internally and/or where existing staff are being paid to perform functions which external contractors are also performing.

3.3.14 Traffic Fines Collection Rate

Table 13 below presents the traffic fines collection rate for the previous 5 financial years. The budgeted collection rate for the current year is 10%.

The Traffic Fine service provider has been mandated to drastically improve the collection rate. Additional cameras have been installed. Fines below a specific amount will not be considered for reduction. Only specific officials are authorised to approve the reduction of fines.

The budgeted collection rates for the next 2 financial years will reflect an increase of 15% and 20% respectively.

Table 13: Traffic Fines Collection Rate										
		Handwritten Fines			Provincial Fines			Speeding Fines		
Row Number	Financial Year	Fines Issued	Payments Received	Collection Rate	Fines Issued	Payments Received	Collection Rate	Fines Issued	Payments Received	Collection Rate
Column Reference	A	B	C	D	E	F	G	H	I	J
1	2017	3,147,000	659,850	21.0%	3,199,360	740,800	23.2%	98,827,250	15,660,105	15.8%
2	2018	3,298,225	275,650	8.4%	3,332,489	544,200	16.3%	83,182,550	10,507,560	12.6%
3	2019	2,821,200	181,450	6.4%	4,629,150	370,250	8.0%	108,899,600	13,118,555	12.0%
4	2020	5,969,700	177,600	3.0%	8,126,170	296,700	3.7%	80,054,100	9,112,700	11.4%
5	2021	4,915,550	67,750	1.4%	7,838,701	169,450	2.2%	94,234,200	9,591,800	10.2%

3.4 Remedial or Corrective Steps

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

Continuous and rigorous measures to improve the cashflow position must be implemented immediately to ensure long-term financial sustainability.

3.5 Conclusion

Poor debt collection, un/underfunded mandates and poor expenditure control are the main contributors towards a weak 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

16 May 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 April 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

16 May 2022

PART 2: IN-YEAR BUDGET STATEMENT SCHEDULES

Table C1: Monthly Budget Statement Summary

WC048 Knysna - Table C1 Monthly Budget Statement Summary - M10 April

Description	2020/21	Budget Year 2021/22							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	227,434	248,921	248,930	14,080	216,091	214,844	1,248	1%	248,930
Service charges	400,195	439,806	452,452	32,614	372,636	367,567	5,069	1%	452,452
Investment revenue	3,210	3,650	2,026	125	1,372	1,541	(169)	-11%	2,026
Transfers and subsidies	177,945	151,130	162,189	4,306	135,809	125,063	10,745	9%	162,189
Other own revenue	147,731	129,320	142,743	3,598	34,634	30,216	4,418	15%	142,743
Total Revenue (excluding capital transfers and contributions)	**956,515**	**972,827**	**1,008,340**	**54,723**	**760,542**	**739,231**	**21,311**	**3%**	**1,008,340**
Employee costs	279,130	290,455	294,853	21,200	225,328	225,694	(366)	-0%	294,853
Remuneration of Councillors	8,781	10,373	9,321	762	7,506	7,384	122	2%	9,321
Depreciation & asset impairment	39,993	45,670	43,670	(3)	–	0	(0)	-100%	43,670
Finance charges	23,154	26,689	24,199	1	13,398	17,374	(3,976)	-23%	24,199
Inventory consumed and bulk purchases	241,177	271,750	290,507	19,770	214,594	219,238	(4,643)	-2%	290,507
Transfers and subsidies	5,988	4,877	4,153	81	706	2,072	(1,366)	-66%	4,153
Other expenditure	355,341	322,291	368,057	15,659	206,794	208,627	(1,833)	-1%	368,057
Total Expenditure	**953,564**	**972,105**	**1,034,760**	**57,471**	**668,326**	**680,388**	**(12,062)**	**-2%**	**1,034,760**
Surplus/(Deficit)	**2,951**	**722**	**(26,420)**	**(2,748)**	**92,216**	**58,843**	**33,373**	**57%**	**(26,420)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	46,419	47,684	53,856	3,603	20,417	28,354	(7,938)	-28%	53,856
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	1,169	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**50,539**	**48,406**	**27,436**	**855**	**112,633**	**87,197**	**25,436**	**29%**	**27,436**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**50,539**	**48,406**	**27,436**	**855**	**112,633**	**87,197**	**25,436**	**29%**	**27,436**
Capital expenditure & funds sources									
Capital expenditure	–	**143,644**	**156,402**	**12,801**	**72,205**	**82,476**	**(10,271)**	**-12%**	**156,402**
Capital transfers recognised	–	47,684	53,356	3,555	19,783	29,088	(9,304)	-32%	53,356
Borrowing	–	86,903	95,035	9,029	46,918	47,411	(493)	-1%	95,035
Internally generated funds	–	9,058	8,012	217	5,503	5,977	(474)	-8%	8,012
Total sources of capital funds	–	**143,644**	**156,402**	**12,801**	**72,205**	**82,476**	**(10,271)**	**-12%**	**156,402**
Financial position									
Total current assets	291,431	303,521	277,006		280,532				277,006
Total non current assets	1,434,027	1,563,187	1,544,687		1,500,870				1,544,687
Total current liabilities	240,833	231,674	250,724		169,718				250,724
Total non current liabilities	379,294	473,583	441,322		399,255				441,322
Community wealth/Equity	**1,052,491**	**1,161,452**	**1,130,466**		**1,212,428**				**1,130,466**
Cash flows									
Net cash from (used) operating	(718,333)	91,816	77,843	(68,885)	64,660	(498,429)	(563,090)	113%	77,843
Net cash from (used) investing	–	(143,394)	(157,723)	(12,801)	(51,598)	–	51,598	#DIV/0!	(157,723)
Net cash from (used) financing	(30,982)	52,038	52,038	44,059	11,151	–	(11,151)	#DIV/0!	52,038
Cash/cash equivalents at the month/year end	**(769,467)**	**74,101**	**14,488**	**-**	**47,104**	**(1,386,270)**	**(1,433,374)**	**103%**	**(13,354)**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	41,546	15,551	21,502	7,971	7,134	7,786	256,949	(11,744)	346,695
Creditors Age Analysis									
Total Creditors	7,945	–	–	–	–	–	–	–	7,945

Table C2: Financial Performance (Standard Classification)

WC048 Knysna - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

Description	Ref	2020/21	Budget Year 2021/22							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**283,448**	**287,359**	**285,878**	**14,785**	**247,597**	**246,005**	1,592	1%	**285,878**
Executive and council		5,319	4,494	4,365	–	4,198	4,198	–		4,365
Finance and administration		278,128	282,865	281,513	14,785	243,399	241,807	1,592	1%	281,513
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**178,423**	**150,171**	**175,007**	**5,275**	**39,864**	**31,463**	8,401	27%	**175,007**
Community and social services		12,312	10,386	12,483	1,074	11,799	9,825	1,974	20%	12,483
Sport and recreation		1,654	1,642	1,354	108	1,062	1,114	(51)	-5%	1,354
Public safety		109,383	91,444	104,866	19	125	113	12	10%	104,866
Housing		55,074	46,699	56,305	4,075	26,877	20,411	6,467	32%	56,305
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**13,897**	**24,284**	**24,937**	**1,592**	**12,865**	**19,146**	(6,281)	-33%	**24,937**
Planning and development		8,311	8,828	9,716	934	7,605	6,022	1,583	26%	9,716
Road transport		5,587	15,456	15,344	658	5,260	13,176	(7,916)	-60%	15,344
Environmental protection		–	–	(124)	–	–	(52)	52	-100%	(124)
Trading services		**528,334**	**558,697**	**576,374**	**36,673**	**480,633**	**470,971**	9,662	2%	**576,374**
Energy sources		294,170	327,723	349,494	25,065	285,692	282,683	3,009	1%	349,494
Water management		103,369	106,921	110,011	6,090	96,939	92,123	4,816	5%	110,011
Waste water management		81,670	74,213	70,160	3,848	55,442	53,991	1,451	3%	70,160
Waste management		49,125	49,840	46,710	1,671	42,560	42,175	385	1%	46,710
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**1,004,103**	**1,020,511**	**1,062,196**	**58,326**	**780,958**	**767,585**	**13,374**	**2%**	**1,062,196**
Expenditure - Functional										
Governance and administration		**155,978**	**199,563**	**185,208**	**15,616**	**135,755**	**139,577**	(3,823)	-3%	**185,208**
Executive and council		34,973	36,346	29,323	4,101	16,479	17,080	(601)	-4%	29,323
Finance and administration		118,393	160,320	151,963	11,153	116,385	119,766	(3,380)	-3%	151,963
Internal audit		2,611	2,897	3,923	362	2,890	2,732	158	6%	3,923
Community and public safety		**272,138**	**226,099**	**265,849**	**9,087**	**117,279**	**123,097**	(5,818)	-5%	**265,849**
Community and social services		22,409	15,085	16,543	857	11,781	12,023	(243)	-2%	16,543
Sport and recreation		20,984	23,969	22,404	1,363	17,623	17,759	(137)	-1%	22,404
Public safety		158,970	139,423	166,522	3,423	54,555	55,065	(511)	-1%	166,522
Housing		69,774	47,623	60,381	3,445	33,321	38,249	(4,928)	-13%	60,381
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**73,819**	**81,393**	**79,821**	**4,733**	**56,314**	**58,096**	(1,782)	-3%	**79,821**
Planning and development		35,549	41,013	37,601	2,782	28,456	29,119	(663)	-2%	37,601
Road transport		33,396	34,318	36,438	1,657	24,375	24,372	4	0%	36,438
Environmental protection		4,874	6,062	5,782	293	3,483	4,606	(1,123)	-24%	5,782
Trading services		**449,310**	**465,049**	**503,882**	**28,034**	**358,978**	**359,617**	(639)	0%	**503,882**
Energy sources		257,591	289,388	311,957	19,917	224,533	226,408	(1,875)	-1%	311,957
Water management		65,203	64,973	71,142	3,271	47,375	49,552	(2,177)	-4%	71,142
Waste water management		74,692	68,255	72,436	1,443	49,705	47,349	2,356	5%	72,436
Waste management		51,824	42,433	48,346	3,404	37,365	36,308	1,057	3%	48,346
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**951,245**	**972,105**	**1,034,760**	**57,471**	**668,326**	**680,388**	**(12,062)**	**-2%**	**1,034,760**
Surplus/ (Deficit) for the year		**52,858**	**48,406**	**27,436**	**855**	**112,633**	**87,197**	**25,436**	**29%**	**27,436**

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

WC048 Knysna - Table C3 Monthly Budget Statement - Financial Perfomance (revenue and expenditure by municipal vote) - M10 April

Vote Description	Ref	2020/21	Budget Year 2021/22							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		–	–	–	–	–	–	–		–
Vote 2 - CORPORATE SERVICES (32: IE)		–	–	1,000	–	–	–	–		1,000
Vote 3 - COMMUNITY SERVICES (33: IE)		58	–	120	–	4	–	4	#DIV/0!	120
Vote 4 - FINANCIAL SERVICES (34: IE)		–	–	–	–	–	–	–		–
Vote 5 - OPERATING SERVICES (35: IE)		1,902	–	–	–	–	–	–		–
Vote 6 - 1. Executive AND Council (110: IE)		5,569	4,494	4,515	–	4,348	4,198	150	3.6%	4,515
Vote 7 - 2. Corporate (120: IE)		3,743	3,688	4,104	244	3,380	3,383	(3)	-0.1%	4,104
Vote 8 - 3. Finance (130: IE)		243,221	279,177	276,246	14,541	239,857	238,412	1,445	0.6%	276,246
Vote 9 - 5. Planning (150: IE)		19,636	4,261	5,361	586	5,109	4,406	703	16.0%	5,361
Vote 10 - 6. Community (160: IE)		193,623	159,142	171,026	3,446	60,814	57,979	2,835	4.9%	171,026
Vote 11 - 7. Electricity (170: IE)		293,018	327,723	349,494	25,065	285,692	282,683	3,009	1.1%	349,494
Vote 12 - 8. Technical (180: IE)		188,259	195,327	194,025	10,369	154,882	156,113	(1,231)	-0.8%	194,025
Vote 13 - 9. Housing Services (190: IE)		55,074	46,699	56,305	4,075	26,873	20,411	6,462	31.7%	56,305
Total Revenue by Vote	2	**1,004,103**	**1,020,511**	**1,062,196**	**58,326**	**780,958**	**767,585**	**13,374**	**1.7%**	**1,062,196**
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		–	–	–	–	–	–	–		–
Vote 2 - CORPORATE SERVICES (32: IE)		–	–	1,000	–	–	420	(420)	-100.0%	1,000
Vote 3 - COMMUNITY SERVICES (33: IE)		768	–	1	1	16	0	15	3411.0%	1
Vote 4 - FINANCIAL SERVICES (34: IE)		–	–	–	–	–	–	–		–
Vote 5 - OPERATING SERVICES (35: IE)		857	–	2	–	–	1	(1)	-100.0%	2
Vote 6 - 1. Executive AND Council (110: IE)		41,587	43,126	37,188	4,813	22,485	22,898	(413)	-1.8%	37,188
Vote 7 - 2. Corporate (120: IE)		51,837	58,480	59,753	4,754	43,346	45,694	(2,348)	-5.1%	59,753
Vote 8 - 3. Finance (130: IE)		53,232	80,890	75,345	5,299	60,498	61,136	(637)	-1.0%	75,345
Vote 9 - 5. Planning (150: IE)		25,162	27,225	27,404	1,701	20,054	21,635	(1,582)	-7.3%	27,404
Vote 10 - 6. Community (160: IE)		262,539	242,331	271,792	10,425	136,108	135,585	523	0.4%	271,792
Vote 11 - 7. Electricity (170: IE)		260,430	293,522	314,956	20,113	226,963	228,760	(1,797)	-0.8%	314,956
Vote 12 - 8. Technical (180: IE)		185,170	178,909	186,939	6,919	125,535	126,010	(475)	-0.4%	186,939
Vote 13 - 9. Housing Services (190: IE)		69,664	47,623	60,381	3,445	33,321	38,249	(4,928)	-12.9%	60,381
Total Expenditure by Vote	2	**951,245**	**972,105**	**1,034,760**	**57,471**	**668,326**	**680,388**	**(12,062)**	**-1.8%**	**1,034,760**
Surplus/ (Deficit) for the year	2	**52,858**	**48,406**	**27,436**	**855**	**112,633**	**87,197**	**25,436**	**29.2%**	**27,436**

Table C4: Financial Performance (Revenue and Expenditure)

WC048 Knysna - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2020/21	Budget Year 2021/22							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		227,434	248,921	248,930	14,080	216,091	214,844	1,248	1%	248,930
Service charges - electricity revenue		275,116	306,742	328,353	24,589	264,039	262,230	1,809	1%	328,353
Service charges - water revenue		72,575	74,860	71,170	5,031	61,925	59,353	2,572	4%	71,170
Service charges - sanitation revenue		26,623	29,930	27,968	1,593	24,709	24,324	384	2%	27,968
Service charges - refuse revenue		25,881	28,273	24,961	1,402	21,963	21,660	304	1%	24,961
Rental of facilities and equipment		5,756	5,948	5,146	389	4,000	4,069	(69)	-2%	5,146
Interest earned - external investments		3,210	3,650	2,026	125	1,372	1,541	(169)	-11%	2,026
Interest earned - outstanding debtors		14,900	16,262	19,130	1,706	15,790	15,215	575	4%	19,130
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		108,739	92,551	104,657	77	121	30	90	300%	104,657
Licences and permits		1,591	1,580	1,621	101	1,222	1,246	(24)	-2%	1,621
Agency services		3,630	3,780	3,654	394	3,514	3,124	390	12%	3,654
Transfers and subsidies		177,945	151,130	162,189	4,306	135,809	125,063	10,745	9%	162,189
Other revenue		11,199	8,949	8,285	931	9,904	6,449	3,455	54%	8,285
Gains		1,915	250	250	–	83	83	–		250
Total Revenue (excluding capital transfers and contributions)		**956,515**	**972,827**	**1,008,340**	**54,723**	**760,542**	**739,231**	**21,311**	**3%**	**1,008,340**
Expenditure By Type										
Employee related costs		279,130	290,455	294,853	21,200	225,328	225,694	(366)	0%	294,853
Remuneration of councillors		8,781	10,373	9,321	762	7,506	7,384	122	2%	9,321
Debt impairment		142,237	131,220	142,920	4,185	41,850	41,652	198	0%	142,920
Depreciation & asset impairment		39,993	45,670	43,670	(3)	–	0	(0)	-100%	43,670
Finance charges		23,154	26,689	24,199	1	13,398	17,374	(3,976)	-23%	24,199
Bulk purchases - electricity		199,242	229,095	243,467	17,068	180,336	183,554	(3,219)	-2%	243,467
Inventory consumed		41,935	42,655	47,040	2,702	34,259	35,683	(1,424)	-4%	47,040
Contracted services		161,885	133,214	163,681	3,943	113,033	120,654	(7,621)	-6%	163,681
Transfers and subsidies		5,988	4,877	4,153	81	706	2,072	(1,366)	-66%	4,153
Other expenditure		51,219	57,856	61,456	7,531	51,911	46,321	5,590	12%	61,456
Losses		–	–	–	–	–	–	–		–
Total Expenditure		**953,564**	**972,105**	**1,034,760**	**57,471**	**668,326**	**680,388**	**(12,062)**	**-2%**	**1,034,760**
Surplus/(Deficit)		**2,951**	**722**	**(26,420)**	**(2,748)**	**92,216**	**58,843**	**33,373**	**0**	**(26,420)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		46,419	47,684	53,856	3,603	20,417	28,354	(7,938)	(0)	53,856
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind - all)		1,169	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**50,539**	**48,406**	**27,436**	**855**	**112,633**	**87,197**			**27,436**
Taxation		–	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation		**50,539**	**48,406**	**27,436**	**855**	**112,633**	**87,197**			**27,436**
Attributable to minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**50,539**	**48,406**	**27,436**	**855**	**112,633**	**87,197**			**27,436**
Share of surplus/ (deficit) of associate		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**50,539**	**48,406**	**27,436**	**855**	**112,633**	**87,197**			**27,436**

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) - M10 April

Vote Description	Ref	2020/21	Budget Year 2021/22							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 14 - CAPITAL SUSPENSE (28: CS)		–	–	–	–	–	–	–		–
Vote 15 - CORPORATE SERVICES (32: CS)		–	–	–	–	–	–	–		–
Vote 16 - 1. Executive AND Council (110: CS)		–	–	–	–	–	–	–		–
Vote 17 - 2. Corporate (120: CS)		–	–	–	–	–	–	–		–
Vote 18 - 3. Finance (130: CS)		–	–	–	–	–	–	–		–
Vote 19 - 5. Planning (150: CS)		–	–	–	–	–	–	–		–
Vote 20 - 6. Community (160: CS)		–	–	–	–	–	–	–		–
Vote 21 - 7. Electricity (170: CS)		–	–	–	–	–	–	–		–
Vote 22 - 8. Technical (180: CS)		–	–	–	–	–	–	–		–
Vote 23 - 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 - CORPORATE SERVICES (32: CS)		–		–	–	–	–	–		–
Vote 16 - 1. Executive AND Council (110: CS)		–	–	–	–	–	–	–		–
Vote 17 - 2. Corporate (120: CS)		–	–	–	–	–	–	–		–
Vote 18 - 3. Finance (130: CS)		–	7,238	7,517	339	4,204	3,809	396	10%	7,517
Vote 19 - 5. Planning (150: CS)		–	58,617	58,312	4,429	23,860	33,248	(9,388)	-28%	58,312
Vote 20 - 6. Community (160: CS)		–	3,740	5,844	281	2,890	3,382	(492)	-15%	5,844
Vote 21 - 7. Electricity (170: CS)		–	13,250	17,898	1,554	9,009	9,723	(714)	-7%	17,898
Vote 22 - 8. Technical (180: CS)		–	46,145	52,715	5,014	27,255	28,893	(1,638)	-6%	52,715
Vote 23 - 9. Housing Services (190: CS)		–	14,655	14,117	1,184	4,987	3,421	1,565	46%	14,117
Total Capital single-year expenditure	4	–	143,644	156,402	12,801	72,205	82,476	(10,271)	-12%	156,402
Total Capital Expenditure		–	143,644	156,402	12,801	72,205	82,476	(10,271)	-12%	156,402
Capital Expenditure - Functional Classification										
Governance and administration		–	7,238	7,517	339	4,204	3,809	396	10%	7,517
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		–	7,238	7,517	339	4,204	3,809	396	10%	7,517
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	18,395	19,961	1,465	7,877	6,803	1,073	16%	19,961
Community and social services		–	990	1,721	100	446	535	(89)	-17%	1,721
Sport and recreation		–	1,450	2,220	–	1,063	1,063	–		2,220
Public safety		–	1,300	1,904	181	1,381	1,784	(403)	-23%	1,904
Housing		–	14,655	14,117	1,184	4,987	3,421	1,565	46%	14,117
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	58,617	58,312	4,429	23,860	33,248	(9,388)	-28%	58,312
Planning and development		–	600	1,015	4	336	307	29	9%	1,015
Road transport		–	58,017	57,298	4,426	23,524	32,941	(9,417)	-29%	57,298
Environmental protection		–	–	–	–	–	–	–		–
Trading services		–	59,395	70,612	6,568	36,264	38,615	(2,351)	-6%	70,612
Energy sources		–	13,250	17,898	1,554	9,009	9,723	(714)	-7%	17,898
Water management		–	23,701	36,597	3,315	22,188	24,280	(2,092)	-9%	36,597
Waste water management		–	19,584	8,628	270	3,638	3,184	454	14%	8,628
Waste management		–	2,860	7,489	1,429	1,429	1,429	–		7,489
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	–	143,644	156,402	12,801	72,205	82,476	(10,271)	-12%	156,402
Funded by:										
National Government		–	34,830	37,907	2,371	15,084	25,954	(10,870)	-42%	37,907
Provincial Government		–	12,855	15,329	1,184	4,699	3,134	1,565	50%	15,329
District Municipality		–	–	120	–	–	–	–		120
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		–	–	–	–	–	–	–		–
Transfers recognised - capital		–	47,684	53,356	3,555	19,783	29,088	(9,304)	-32%	53,356
Borrowing	6	–	86,903	95,035	9,029	46,918	47,411	(493)	-1%	95,035
Internally generated funds		–	9,058	8,012	217	5,503	5,977	(474)	-8%	8,012
Total Capital Funding		–	143,644	156,402	12,801	72,205	82,476	(10,271)	-12%	156,402

Table C6: Financial Position

WC048 Knysna - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2020/21	Budget Year 2021/22			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash		27,541	74,101	(301)	9,345	(301)
Call investment deposits		14,789	–	14,789	37,760	14,789
Consumer debtors		132,896	137,278	135,717	152,455	135,717
Other debtors		103,694	83,034	113,802	65,552	113,802
Current portion of long-term receivables		4	–	4	4	4
Inventory		12,507	9,108	12,995	15,416	12,995
Total current assets		**291,431**	**303,521**	**277,006**	**280,532**	**277,006**
Non current assets						
Long-term receivables		3,572	2,194	2,318	2,318	2,318
Investments		4,108	10,807	4,108	(0)	4,108
Investment property		69,819	68,541	69,679	69,819	69,679
Investments in Associate		–	–	–	–	–
Property, plant and equipment		1,338,994	1,464,129	1,451,065	1,411,199	1,451,065
Biological		–	–	–	–	–
Intangible		99	80	80	99	80
Other non-current assets		17,435	17,435	17,435	17,435	17,435
Total non current assets		**1,434,027**	**1,563,187**	**1,544,687**	**1,500,870**	**1,544,687**
TOTAL ASSETS		**1,725,459**	**1,866,708**	**1,821,692**	**1,781,402**	**1,821,692**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		37,352	32,529	36,992	36,992	36,992
Consumer deposits		13,509	13,717	13,509	14,448	13,509
Trade and other payables		151,113	142,850	166,943	78,015	166,943
Provisions		38,858	42,577	33,280	40,263	33,280
Total current liabilities		**240,833**	**231,674**	**250,724**	**169,718**	**250,724**
Non current liabilities						
Borrowing		252,244	353,148	306,944	277,350	306,944
Provisions		127,050	120,435	134,378	121,905	134,378
Total non current liabilities		**379,294**	**473,583**	**441,322**	**399,255**	**441,322**
TOTAL LIABILITIES		**620,127**	**705,256**	**692,046**	**568,973**	**692,046**
NET ASSETS	2	**1,105,332**	**1,161,452**	**1,129,647**	**1,212,428**	**1,129,647**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1,052,491	1,115,952	1,130,466	1,212,428	1,130,466
Reserves		–	45,500	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**1,052,491**	**1,161,452**	**1,130,466**	**1,212,428**	**1,130,466**

Table C7: Cash Flow

WC048 Knysna - Table C7 Monthly Budget Statement - Cash Flow - M10 April

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	228,954	14,829	195,494	–	195,494	#DIV/0!	228,954
Service charges		–	423,282	438,490	21,719	237,585	–	237,585	#DIV/0!	438,490
Other revenue		–	30,694	29,210	1,856	22,113	–	22,113	#DIV/0!	29,210
Transfers and Subsidies - Operational		–	151,130	155,973	2	74,554	–	74,554	#DIV/0!	155,973
Transfers and Subsidies - Capital		–	47,684	46,719	–	4,536	–	4,536	#DIV/0!	46,719
Interest		–	3,650	2,026	96	949	–	949	#DIV/0!	2,026
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(740,256)	(761,584)	(796,417)	(105,892)	(446,321)	(510,854)	(64,534)	13%	(796,417)
Finance charges		21,923	(26,689)	(24,199)	(967)	(16,785)	12,425	29,210	235%	(24,199)
Transfers and Grants		–	(4,877)	(2,913)	(528)	(7,465)	–	7,465	#DIV/0!	(2,913)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(718,333)**	**91,816**	**77,843**	**(68,885)**	**64,660**	**(498,429)**	**(563,090)**	**113%**	**77,843**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	250	250	–	4	–	4	#DIV/0!	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)	(12,801)	(80,123)	–	80,123	#DIV/0!	(157,973)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**(143,394)**	**(157,723)**	**(12,801)**	**(51,598)**	**–**	**51,598**	**#DIV/0!**	**(157,723)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	86,903	86,903	44,110	44,110	–	44,110	#DIV/0!	86,903
Increase (decrease) in consumer deposits		(947)	–	–	(51)	(1,059)	–	(1,059)	#DIV/0!	–
Payments										
Repayment of borrowing		(30,035)	(34,865)	(34,865)	–	(31,900)	–	31,900	#DIV/0!	(34,865)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(30,982)**	**52,038**	**52,038**	**44,059**	**11,151**	**–**	**(11,151)**	**#DIV/0!**	**52,038**
NET INCREASE/ (DECREASE) IN CASH HELD		**(749,315)**	**460**	**(27,842)**	**(37,626)**	**24,213**	**(498,429)**			**(27,842)**
Cash/cash equivalents at beginning:		(20,152)	73,641	42,330		22,892	(887,840)			14,488
Cash/cash equivalents at month/year end:		(769,467)	74,101	14,488		47,104	(1,386,270)			(13,354)

Supporting Table SC3: Debtors Age Analysis

WC048 Knysna - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	Budget Year 2021/22											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	6,221	2,813	2,344	1,866	1,512	1,507	39,602	731	56,595	45,218	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	16,533	4,930	13,599	1,656	1,161	1,055	25,797	865	65,598	30,535	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	14,331	5,254	3,233	2,590	2,134	1,913	74,038	720	104,212	81,395	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	2,130	1,222	1,011	941	887	855	53,250	666	60,961	56,598	–	–
Receivables from Exchange Transactions - Waste Management	1600	1,875	990	800	735	692	647	45,449	520	51,708	48,043	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	340	186	86	80	80	66	6,994	31	7,862	7,250	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	116	157	430	104	668	1,743	11,819	(15,278)	(241)	(943)	–	–
Total By Income Source	**2000**	**41,546**	**15,551**	**21,502**	**7,971**	**7,134**	**7,786**	**256,949**	**(11,744)**	**346,695**	**268,096**	**–**	**–**
2020/21 - totals only		**38,700**	**13,308**	**8,765**	**7,985**	**5,612**	**5,548**	**58,869**	**150,756**	289,542	**228,769**	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,626	785	455	275	196	153	2,935	(498)	5,925	3,060	–	–
Commercial	2300	14,463	5,220	14,245	2,177	1,824	1,821	71,491	(2,964)	108,277	74,348	–	–
Households	2400	25,458	9,546	6,801	5,519	5,114	5,813	182,523	(8,281)	232,493	190,688	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**41,546**	**15,551**	**21,502**	**7,971**	**7,134**	**7,786**	**256,949**	**(11,744)**	**346,695**	**268,096**	**–**	**–**

Supporting Table SC4: Creditors Age Analysis

WC048 Knysna - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	NT	Budget Year 2021/22									Prior year
R thousands	Code	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	totals for chart (same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	4,859	–	–	–	–	–	–	–	4,859	421
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repay ments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	3,086	–	–	–	–	–	–	–	3,086	4,287
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**7,945**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**7,945**	4,707

Supporting Table SC5: Investment Portfolio

WC048 Knysna - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Nedbank - Business (Ringfenced_WSIG)	03/7881173637/01	30 Days-NOT	30 Days Notice	0	Fixed	0.0503	0	0	30 Days Notice	–	3	–	4,824	4,827
Nedbank - Business (Ringfenced_MIG)	03/7881042702/16	30 Days-NOT	30 Days Notice	0	Fixed	0.0503	0	0	30 Days Notice	–	5	–	7,888	7,894
Nedbank - Business (Ringfenced_NDPG)	03/7881085932/02	30 Days-NOT	30 Days Notice	0	Fixed	0.0503	0	0	30 Days Notice	–	3	–	5,000	5,003
Investec - (Ceded to DBSA)	021941-500	Call	Call Deposit	0	Fixed	0.035	0	0	Call Deposit	2,713	9	–	–	2,722
Investec - (Own Funds)	021941-503	Call	Call Deposit	0	Fixed	0.0335	0	0	Call Deposit	18	0	–	–	18
Nedbank - Various PT/NT GRANTS	03/7881531940/55	30 Days-NOT	30 Days Notice	0	Fixed	0.0503	0	0	30 Days Notice	–	3	–	4,480	4,483
Standard Bank - MIG2021/22	288567420-029	Call	Call Deposit	0	Fixed	0.0425	0	0	Call Deposit	–	2	–	7,000	7,002
Standard Bank - NDPG 2021/22	288567420-030	Call	Call Deposit	0	Fixed	0.0425	0	0	Call Deposit	–	2	–	4,708	4,710
Standard Bank - PESG	288567420-031	Call	Call Deposit	0	Fixed	0.0425	0	0	Call Deposit	–	0	–	1,100	1,100
Municipality sub-total										2,731		–	35,000	37,760
Entities														
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2									2,731		–	35,000	37,760

Supporting Table SC6: Transfers and Grant Receipts

WC048 Knysna - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

Description	Ref	2020/21	Budget Year 2021/22							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		–	107,777	107,777	–	101,240	33,623	67,617	201.1%	107,777
Local Government Equitable Share		–	98,572	98,572	–	98,572	32,857	65,715	200.0%	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	–	1,118	280	838	299.3%	1,118
Neighbourhood Development Partnership Grant		–	1,304	1,304	–	–	–	–		1,304
WSIG		–	666	666	–	–	–	–		666
Provincial Government:		–	43,112	44,212	–	32,049	11,793	18,646	158.1%	44,212
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	–	19,461	11,312	8,150	72.0%	33,802
CA: Library Conditional Operational		–	8,493	8,493		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		–	–	–	–	–	–			–
Maintenance of Proclaimed Roads					–	110				
Municipal Public Employment Support		–	–	1,100		1,100	–			1,100
		–	–	–	–	–	–	–		–
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	152,230	–	133,289	45,656	86,023	188.4%	152,230
Capital Transfers and Grants										
National Government:		–	34,830	34,830	–	39,567	9,531	14,929	156.6%	39,472
CoGTA: Municipal Infrastructure Grant (MIG)		–	21,693	21,693	–	24,460	9,531	14,929	156.6%	–
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	–	5,107	–			–
Provincial Government:		–	12,855	13,255	–	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	–			–
Other grant providers:		–	–	120	120	120	–	120	#DIV/0!	–
District Grant: Security Camera		–	–	120	120	120	–	120	#DIV/0!	–
Total Capital Transfers and Grants	5	–	47,684	48,204	120	40,668	11,373	14,188	124.7%	52,327
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	198,814	200,434	120	173,957	57,029	100,211	175.7%	204,556

Supporting Table SC7(1): Transfers and Grant Expenditure

WC048 Knysna - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April										
		2020/21	Budget Year 2021/22							
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		–	107,777	107,777	206	101,864	33,623	67,375	200.4%	107,777
Local Government Equitable Share		–	98,572	98,572	–	98,572	32,857	65,715	200.0%	98,572
Local Government Financial Management Grant		–	1,550	1,550	35	713	158	555	350.9%	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	1,434	328	1,106	336.9%	4,567
Expanded Public Works Programme Integrated Grant		–	1,118	1,118	51	1,023	280			1,118
Neighbourhood Development Partnership Grant		–	1,304	1,304	–	–	–			1,304
WSIG		–	666	666	–	122	–			666
Provincial Government:		–	43,112	43,112	3,911	31,292	11,793	18,494	156.8%	42,862
Disaster and Emergency Services		–	–	–	–	–	–	–		–
Title Deeds Restoration		–	–	–	–	–	–	–		–
LG&H: Community Development Worker		–	57	57	7	57	–	57	#DIV/0!	57
LG&H: Integrated Housing & Human Settlements		–	33,802	33,802	3,716	20,758	11,312	9,447	83.5%	33,802
CA: Library Conditional Operational		–	8,493	8,493	–	9,472	481	8,990	1867.8%	8,493
Financial management Capacity Building Grant		–	250	250	–	–	–	–		–
Financial Management Support (WC FMGSG)		–	510	510	–	–	–	–		510
Maintenance of Proclaimed Roads			–	–	–	110				–
Forensic Investigation			–	–	188	338				
TRP			–	–		557				
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	240	240	67	136	240	(104)	-43.4%	240
Nedbank SMME Incubator Programme		–	240	240	67	136	240	(104)	-43.4%	240
Non-profit institutions:Unspecified		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		–	151,130	151,130	4,184	133,292	45,656	87,636	191.9%	151,130
Capital expenditure of Transfers and Grants										
National Government:		–	34,830	34,830	2,789	16,838	9,531	7,307	76.7%	34,830
CoGTA: Municipal Infrastructure Grant (MIG)		–	21,693	21,693	2,201	10,459	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	173	464	–	–		8,696
WSIG		–	4,441	4,441	415	5,915	–	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	1,184	6,269	1,842	(1,120)	-60.8%	12,855
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		–	47,684	47,684	2,789	17,561	11,373	6,188	54.4%	47,684
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	198,814	198,814	6,973	150,852	57,029	93,823	164.5%	198,814

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

WC048 Knysna - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April

Description R thousands	Ref	Budget Year 2021/22 Approved Rollover 2020/21	Monthly actual	YearTD actual	YTD variance	YTD variance %
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
Local Government Equitable Share					–	
Local Government Financial Management Grant					–	
Water Services Operating Subsidy					–	
Energy Efficiency and Demand Side Management					–	
Integrated National Electrification (INEP)					–	
CoGTA: Municipal Infrastructure Grant (MIG)					–	
Disaster and Emergency Services					–	
Title Deeds Restoration		–	–	–	–	
LG&H: Community Development Worker					–	
CA: Library Conditional Operational					–	
Financial management Capacity Building Grant					–	
Forensic Grant					–	
Financial Management Support (WC FMGSG)					–	
PW: Maintenance & Construction of Transport Infrastructure		–	–	–	–	
					–	
Maintenance of Proclaimed Roads					–	
Total operating expenditure of Approved Roll-overs		–	–	–	–	
Capital expenditure of Approved Roll-overs						
Energy Efficiency and Demand Side Management		–	–	–	–	
Integrated National Electrification (INEP)					–	
Provincial Government					–	
LG&H: Integrated Housing & Human Settlements					–	
Municipal Intervention Grant		–	–	–	–	
		–	–	–	–	
District Grant: Security Camera					–	
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 - M10 April

Summary of Employee and Councillor remuneration R thousands	Ref	2020/21 Audited Outcome	Budget Year 2021/22 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		6,628	8,086	7,328	599	5,800	5,746	54	1%	7,328
Pension and UIF Contributions		361	414	393	38	331	313	18	6%	393
Medical Aid Contributions		90	100	143	14	113	110	3	3%	143
Motor Vehicle Allowance		646	716	316	20	295	280	15	5%	316
Cellphone Allowance		669	760	683	55	584	562	22	4%	683
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		265	298	133	6	122	121	2	1%	133
Sub Total - Councillors		**8,659**	**10,373**	**8,997**	**732**	**7,245**	**7,132**	**114**	**2%**	**8,997**
% increase	4		**19.8%**	**3.9%**						**3.9%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4,748	5,155	3,096	152	2,387	2,515	(128)	-5%	3,096
Pension and UIF Contributions		577	376	390	13	292	318	(26)	-8%	390
Medical Aid Contributions		178	139	125	5	97	103	(6)	-6%	125
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		900	702	702	–	–	295	(295)	-100%	702
Motor Vehicle Allowance		793	574	446	19	351	369	(18)	-5%	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	71	75	(3)	-5%	92
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**7,438**	**7,116**	**4,868**	**194**	**3,217**	**3,693**	**(476)**	**-13%**	**4,868**
% increase	4		**-4.3%**	**-34.6%**						**-34.6%**
Other Municipal Staff										
Basic Salaries and Wages		155,689	174,972	166,474	13,254	132,868	132,198	670	1%	166,474
Pension and UIF Contributions		28,281	30,857	29,544	2,458	24,411	23,764	647	3%	29,544
Medical Aid Contributions		12,449	15,849	12,771	1,078	10,488	10,230	259	3%	12,771
Overtime		24,013	13,159	25,348	2,243	21,303	20,397	906	4%	25,348
Performance Bonus		12,937	13,224	12,413	4	12,389	12,406	(17)	0%	12,413
Motor Vehicle Allowance		7,887	7,151	7,217	721	6,114	5,799	315	5%	7,217
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		2,967	3,005	2,410	224	1,986	1,910	76	4%	2,410
Other benefits and allowances		7,733	6,850	15,535	746	9,740	11,274	(1,534)	-14%	15,535
Payments in lieu of leave		1,491	3,726	3,726	280	2,813	2,872	(59)	-2%	3,726
Long service awards		2,312	2,744	2,744	–	–	1,152	(1,152)	-100%	2,744
Post-retirement benefit obligations	2	15,932	11,802	11,802	–	–	–	–		11,802
Sub Total - Other Municipal Staff		**271,692**	**283,339**	**289,984**	**21,006**	**222,112**	**222,001**	**110**	**0%**	**289,984**
% increase	4		**4.3%**	**6.7%**						**6.7%**
Total Parent Municipality		**287,789**	**300,828**	**303,849**	**21,932**	**232,574**	**232,826**	**(252)**	**0%**	**303,849**
TOTAL SALARY, ALLOWANCES & BENEFITS		**287,789**	**300,828**	**303,849**	**21,932**	**232,574**	**232,826**	**(252)**	**0%**	**303,849**
% increase	4		**4.5%**	**5.6%**						**5.6%**
TOTAL MANAGERS AND STAFF		**279,130**	**290,455**	**294,853**	**21,200**	**225,328**	**225,694**	**(366)**	**0%**	**294,853**

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 - M10 April

Description	Ref	Budget Year 2021/22												2021/22 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year	Budget Year
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	2021/22	+1 2022/23	+2 2023/24
Cash Receipts By Source																
Property rates		13,056	33,172	40,411	18,608	16,254	14,733	15,442	14,760	14,228	14,829	–	33,460	228,954	237,976	253,517
Service charges - electricity revenue		14,024	12,444	20,604	16,634	13,456	15,381	14,256	16,450	15,591	13,646	–	165,122	317,607	344,352	394,478
Service charges - water revenue		4,509	4,948	5,640	4,665	4,304	4,306	4,680	5,575	5,665	5,202	–	17,564	67,058	69,091	72,948
Service charges - sanitation revenue		1,289	2,542	2,854	1,691	1,592	1,393	1,700	1,443	1,467	1,421	–	11,144	28,535	31,673	33,497
Service charges - refuse		1,412	2,686	3,278	1,709	1,710	1,536	1,462	1,504	1,468	1,450	–	7,075	25,290	29,635	31,336
Rental of facilities and equipment		262	241	239	244	386	472	506	400	157	142	–	2,123	5,174	6,422	6,768
Interest earned - external investments		59	123	70	102	127	127	130	58	56	96	–	1,077	2,026	4,000	4,700
Interest earned - outstanding debtors		59	123	70	102	127	127	130	58	56	96	–	1,077	2,026	4,000	4,700
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		1,317	1,131	712	5	11	1	4	15	3	12	–	7,265	10,476	10,861	11,437
Licences and permits		121	108	112	120	131	84	119	114	147	101	–	462	1,621	1,683	1,794
Agency services		112	126	125	122	132	123	133	146	180	260	–	2,196	3,654	4,082	4,409
Transfers and Subsidies - Operational		40,797	1	2	2	1	32,638	10	2	1,101	2	–	81,419	155,973	185,116	173,761
Other revenue		536	805	791	1,084	1,217	776	2,302	1,172	1,477	1,327	–	(3,202)	8,285	9,221	9,493
Cash Receipts by Source		**77,554**	**58,451**	**74,907**	**45,088**	**39,448**	**71,695**	**40,875**	**41,697**	**41,597**	**38,583**	**–**	**326,783**	**856,679**	**938,113**	**1,002,837**
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		4,536	–	–	–	–	–	–	–	–	–	–	42,183	46,719	61,739	70,226
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	4	–	–	246	250	250	250
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	44,110	–	42,793	86,903	70,120	70,000
Increase (decrease) in consumer deposits		33	(25)	87	123	–	(44)	(1,050)	(73)	(61)	(51)	–	1,059	–	–	–
Decrease (increase) in non-current receivables		–	22,546	–	6,044	–	–	–	–	–	–	–	(28,590)	–	–	–
Decrease (increase) in non-current investments		(12)	(12)	(11)	(35)	–	–	–	–	–	–	–	70	–	–	–
Total Cash Receipts by Source		**82,112**	**80,961**	**74,983**	**51,221**	**39,448**	**71,651**	**39,825**	**41,624**	**41,541**	**82,642**	**–**	**384,543**	**990,550**	**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	21,696	20,701	41,897	–	(537,293)	(294,804)	(309,273)	(329,111)
Remuneration of councillors	758	758	388	757	629	783	753	757	755	1,510	–	(7,846)	–	–	–
Interest paid	377	766	2,910	–	2	9,911	638	248	966	967	–	(40,984)	(24,199)	(27,833)	(29,054)
Bulk purchases - Electricity	152	–	–	–	–	–	–	–	–	–	–	(232,025)	(231,873)	(275,557)	(319,227)
Acquisitions - water & other inventory	–	–	–	–	–	–	–	–	–	–	–	(46,561)	(46,561)	(29,393)	(30,719)
Contracted services	1,283	7,483	26,906	13,115	15,848	11,123	15,016	10,217	19,165	23,189	–	(302,395)	(159,050)	(181,539)	(173,227)
Grants and subsidies paid - other municipalities	–	–	–	–	1,583	59	226	2,086	279	386	–	(4,618)	–	–	–
Grants and subsidies paid - other	5	3	65	1,275	1,196	19	11	70	60	141	–	(5,760)	(2,913)	(2,155)	(2,258)
General expenses	6,662	8,416	31,528	3,984	3,275	4,436	3,321	4,092	6,174	13,705	–	(149,720)	(64,129)	(65,219)	(68,540)
Cash Payments by Type	**28,476**	**40,459**	**82,169**	**44,849**	**59,882**	**52,461**	**38,420**	**35,825**	**44,018**	**75,013**	**–**	**(1,327,204)**	**(823,529)**	**(890,969)**	**(952,137)**
Other Cash Flows/Payments by Type															
Capital assets	1,960	5,773	14,117	6,625	12,751	8,301	4,762	4,957	8,076	12,801	–	77,850	157,973	141,739	151,227
Repayment of borrowing	1,010	1,843	877	–	–	22,808	2,628	879	1,855	–	–	(66,765)	(34,865)	(43,345)	(50,329)
Other Cash Flows/Payments	67,313	23,198	(32,748)	(17,130)	(5,647)	(11,873)	11,068	5,455	(29,602)	(29,385)	–	19,351	–	–	–
Total Cash Payments by Type	**98,759**	**71,273**	**64,416**	**34,344**	**66,985**	**71,697**	**56,878**	**47,117**	**24,346**	**58,429**	**–**	**(1,296,767)**	**(700,421)**	**(792,575)**	**(851,239)**
NET INCREASE/(DECREASE) IN CASH HELD	**(16,647)**	**9,688**	**10,567**	**16,877**	**(27,537)**	**(46)**	**(17,053)**	**(5,493)**	**17,195**	**24,213**	**–**	**1,681,310**	**1,690,971**	**1,862,797**	**1,994,553**
Cash/cash equivalents at the month/year beginning:	35,342	18,695	28,382	38,949	55,826	28,289	28,243	11,190	5,697	22,892	(27,858)	(27,858)	14,488	64,270	49,190
Cash/cash equivalents at the month/year end:	18,695	28,382	38,949	55,826	28,289	28,243	11,190	5,697	22,892	47,104	(27,858)	1,653,452	1,705,459	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 - M10 April

Description	Ref	2020/21	Budget Year 2021/22							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	19,500	24,068	1,249	14,063	14,243	181	1.3%	24,068
Electrical Infrastructure		–	10,250	14,636	1,024	8,745	9,151	406	4.4%	14,636
MV Networks		–	6,750	9,286	337	6,495	5,688	(807)	-14.2%	9,286
LV Networks		–	3,500	5,200	687	2,250	3,464	1,213	35.0%	5,200
Capital Spares		–	–	150	–	–	–	–		150
Water Supply Infrastructure		–	5,900	8,242	191	4,921	4,730	(191)	-4.0%	8,242
Dams and Weirs		–	–	1,309	–	635	635	–		1,309
Pump Stations		–	–	623	–	–	–	–		623
Water Treatment Works		–	1,650	2,060	191	579	388	(191)	-49.2%	2,060
Capital Spares		–	4,250	4,250	–	3,707	3,707	–		4,250
Sanitation Infrastructure		–	2,400	676	–	107	107	–		676
Reticulation		–	2,400	676	–	107	107	–		676
Rail Infrastructure		–	500	500	204	298	93	(204)	-218.7%	500
Drainage Collection		–	500	500	204	298	93	(204)	-218.7%	500
Information and Communication Infrastructure		–	450	14	(170)	(9)	161	170	105.8%	14
Data Centres		–	450	14	(170)	(9)	161	170	105.8%	14
Community Assets		–	900	679	–	–	–	–		679
Community Facilities		–	900	679	–	–	–	–		679
Halls		–	–	179	–	–	–	–		179
Taxi Ranks/Bus Terminals		–	900	500	–	–	–	–		500
Other assets		–	14,655	14,117	1,184	4,987	3,421	(1,565)	-45.7%	14,117
Operational Buildings		–	–	–	–	–	–	–		–
Housing		–	14,655	14,117	1,184	4,987	3,421	(1,565)	-45.7%	14,117
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	14,655	14,117	1,184	4,987	3,421	(1,565)	-45.7%	14,117
Computer Equipment		–	505	630	170	517	292	(225)	-77.2%	630
Computer Equipment		–	505	630	170	517	292	(225)	-77.2%	630
Furniture and Office Equipment		–	903	1,107	32	109	265	155	58.7%	1,107
Furniture and Office Equipment		–	903	1,107	32	109	265	155	58.7%	1,107
Machinery and Equipment		–	1,800	2,389	185	1,273	1,647	374	22.7%	2,389
Machinery and Equipment		–	1,800	2,389	185	1,273	1,647	374	22.7%	2,389
Transport Assets		–	7,710	16,294	1,429	6,554	7,552	998	13.2%	16,294
Transport Assets		–	7,710	16,294	1,429	6,554	7,552	998	13.2%	16,294
Total Capital Expenditure on new assets	1	–	45,972	59,283	4,249	27,503	27,420	(83)	-0.3%	59,283

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 - M10 April

Description	Ref	2020/21	Budget Year 2021/22							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	38,555	39,090	2,071	13,813	23,114	9,301	40.2%	39,090
Roads Infrastructure		–	37,055	37,189	2,071	13,788	23,090	9,301	40.3%	37,189
Roads		–	37,055	37,189	2,071	13,788	23,090	9,301	40.3%	37,189
Storm water Infrastructure		–	–	400	–	–	–	–		400
Drainage Collection		–	–	400	–	–	–	–		400
Water Supply Infrastructure		–	1,500	1,361	–	25	25	–		1,361
Water Treatment Works		–	1,500	600	–	25	25	–		600
Distribution		–	–	761	–	–	–	–		761
Sanitation Infrastructure		–	–	140	–	–	–	–		140
Waste Water Treatment Works		–	–	140	–	–	–	–		140
Community Assets		–	1,650	1,708	–	1,708	1,708	–		1,708
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
Other assets		–	800	800	68	68	–	(68)	#DIV/0!	800
Housing		–	800	800	68	68	–	(68)	#DIV/0!	800
Staff Housing		–	800	800	68	68	–	(68)	#DIV/0!	800
Total Capital Expenditure on renewal of existing ass	1	–	41,005	41,598	2,139	15,588	24,822	9,234	37.2%	41,598

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

WC048 Knysna - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April

Description	Ref	2020/21	Budget Year 2021/22							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		35,673	35,519	41,245	(1,750)	33,283	32,657	(626)	-1.9%	41,245
Roads Infrastructure		5,562	6,400	7,396	218	5,498	5,754	256	4.5%	7,396
Roads		5,531	6,357	7,375	218	5,498	5,746	248	4.3%	7,375
Capital Spares		31	43	21	–	–	9	9	100.0%	21
Storm water Infrastructure		2,052	2,415	2,129	137	1,884	1,887	3	0.1%	2,129
Drainage Collection		4	–	–	–	–	–	–		–
Storm water Conveyance		2,048	2,415	2,129	137	1,884	1,887	3	0.1%	2,129
Electrical Infrastructure		11,711	11,677	12,432	231	9,222	9,550	328	3.4%	12,432
Power Plants		9	0	–	–	–	–	–		–
HV Substations		2,461	1,949	2,136	2	1,995	2,006	12	0.6%	2,136
HV Switching Station		100	1,208	143	–	108	117	9	7.8%	143
HV Transmission Conductors		1,301	1,208	1,527	–	1,469	1,267	(202)	-15.9%	1,527
MV Networks		5,013	4,665	5,576	56	3,207	3,728	521	14.0%	5,576
LV Networks		2,828	2,647	3,050	173	2,444	2,431	(12)	-0.5%	3,050
Water Supply Infrastructure		8,486	8,559	12,070	(2,360)	9,527	8,661	(867)	-10.0%	12,070
Water Treatment Works		6,371	5,575	9,045	(2,360)	7,966	6,877	(1,089)	-15.8%	9,045
Capital Spares		2,115	2,985	3,025	–	1,562	1,784	222	12.4%	3,025
Sanitation Infrastructure		7,762	5,893	6,406	22	6,314	5,986	(328)	-5.5%	6,406
Waste Water Treatment Works		7,762	5,893	6,406	22	6,314	5,986	(328)	-5.5%	6,406
Solid Waste Infrastructure		101	575	813	2	838	819	(19)	-2.3%	813
Waste Transfer Stations		101	575	813	2	838	819	(19)	-2.3%	813
Community Assets		2,418	4,233	3,021	81	2,136	2,380	243	10.2%	3,021
Community Facilities		1,881	2,962	2,074	72	1,395	1,579	184	11.6%	2,074
Halls		342	462	273	14	130	182	52	28.4%	273
Fire/Ambulance Stations		70	68	64	12	12	27	15	55.5%	64
Museums		0	117	71	4	45	51	6	12.5%	71
Libraries		355	514	187	7	166	125	(41)	-33.0%	187
Cemeteries/Crematoria		150	322	307	3	200	242	42	17.2%	307
Police		166	362	203	10	31	95	64	67.5%	203
Public Open Space		798	1,117	968	23	811	857	46	5.4%	968
Sport and Recreation Facilities		537	1,271	947	9	742	801	59	7.4%	947
Outdoor Facilities		537	1,271	947	9	742	801	59	7.4%	947
Other assets		2,071	2,467	2,347	4	2,006	2,110	104	4.9%	2,347
Operational Buildings		1,418	1,767	1,550	–	1,365	1,411	46	3.2%	1,550
Municipal Offices		252	555	382	–	168	258	90	34.9%	382
Depots		1,166	1,212	1,168	–	1,197	1,153	(44)	-3.8%	1,168
Housing		654	700	796	4	641	699	59	8.4%	796
Staff Housing		643	676	742	4	641	677	36	5.3%	742
Social Housing		11	24	54	–	–	23	23	100.0%	54
Furniture and Office Equipment		0	63	5	–	1	3	2	53.4%	5
Furniture and Office Equipment		0	63	5	–	1	3	2	53.4%	5
Transport Assets		5,680	5,760	5,921	567	5,048	4,338	(709)	-16.3%	5,921
Transport Assets		5,680	5,760	5,921	567	5,048	4,338	(709)	-16.3%	5,921
Total Repairs and Maintenance Expenditure	1	45,843	48,043	52,539	(1,097)	42,474	41,488	(987)	-2.4%	52,539

Supporting Table SC13(d): Depreciation

WC048 Knysna - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

Description	Ref	2020/21	Budget Year 2021/22							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		–	–	–	–	–	–	–		–
Roads Infrastructure		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Depreciation	1	–	–	–	–	–	–	–		–

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 - M10

Description	Ref	2020/21	Budget Year 2021/22							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		–	–	–	–	–	–	–		–
Roads Infrastructure		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing	1	–	–	–	–	–	–	–		–