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.

October 2022

TABLE OF CONTENTS

PAGE

PART 1: IN-YEAR REPORT

1. LEGAL CONTEXT

1.1 Monthly Budget Statement

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

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

(a) Actual revenue, per revenue source;

(b) Actual borrowings;

(c) Actual expenditure, per vote;

(d) Actual capital expenditure, per vote

(e) The amount of any allocations received;

(f) Actual expenditure on those allocations, excluding expenditure on –

(i) Its share of the local government equitable share; and

(ii) Allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and

(g) When necessary, an explanation of –

(i) Any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;

(ii) Any material variances from the service delivery and budget implementation plan; and

(iii) Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

(2) The statement must include –

(a) A projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and

(b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87(10).

(3) The amounts reflected in the statement must in each case be compared with

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

(4) The statement to the provincial treasury must be in the format of a signed document and in electronic format.

(5) The accounting officer of a municipality which has received an allocation referred to in subsection (1)(e) during any particular month must, by no later than 10 working days after the end of that month, submit that part of the statement reflecting the particulars referred to in subsection (1)(e) and (f) to the national or provincial organ of state or municipality which transferred the allocation.

(6) The provincial treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the municipalities' budgets, per municipality and per municipal entity.

(7) The provincial treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of municipalities' budgets per municipality and per municipal entity. The MEC for finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each quarter".

1.2 Responsibility of the Executive Mayor

Section 54 of the MFMA determines that:

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

(ii) That spending of funds and revenue collection proceed in accordance with the budget;

(e) Identify any financial problems facing the municipality, including any emerging or impending financial problems; and

(f) In the case of a section 72 report, submit the report to the council by 31 January of each year.

(2) If the municipality faces any serious financial problems, the mayor must –

(a) Promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems, which may include –

(i) Steps to reduce spending when revenue is anticipated to be less than projected in the municipality's approved budget;

(ii) The tabling of an adjustments budget; or

(iii) Steps in terms of Chapter 13; and

(b) Alert the council and the MEC for local government in the province to those problems.

(3) The mayor must ensure that any revisions of the service delivery and budget implementation plan are made public promptly".

2. EXECUTIVE MAYOR'S REPORT

2.1 In-Year Report: Monthly Budget Statement

2.1.1 This report represents the Section 71 MFMA monthly budget statement for the month ending 31 October 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 October 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 Commitments exceeded the cash and and cash equivalent as at 31 October 2022 It is therefore evident that the cashflow position is of material concern.

2.2.2 The collection of outstanding debt and recovery of all unpaid grants is critcial and thus requires priority.

2.2.3 The DBSA Revenue Enhancement project is expected to be compleded by 30 November 2022.

2.2.4 Strict expenditure control must be applied to ensure that unauthorised expenditure is avoided, and that there is no abuse of municipal funds. Unauthorised, Irregular and Fruitless and Wasteful Expenditure needs to be prevented by all means. The approved Cost Containment Policy must be fuly implemented.

2.2.5 Spending on non-core municipal functions must be decreased in an attempt to reduce the strain on the cashflow.

2.3 Recommendations

(a) That the Executive Mayoral Committee notes the Section 71 monthly budget statement as at 31 October 2022.

(b) That the Executive Mayoral Committee notes that the Section 71 monthly budget statement report as at 31 October 2022 was submitted to the Executive Mayor, the National Treasury and the Western Cape Provincial Treasury on 14 November 2022, being the 10th working day after the end of October 2022.

(c) That the Executive Mayoral Committee notes that the Section 71 monthly budget statement as at 31 October 2022 will be published on the municipal website.

CLLR AUBREY TSENGWA
EXECUTIVE MAYOR

14 November 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 October 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 2022/2023 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 402.0 million compared to the year-to-date budgeted operating revenue of R 403.2 million results in a negative variance of R 1.3 million or -0.3% (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	261,551,911	261,551,911	134,567,892	134,664,336	-96,444	-0.1%	
2	Electricity Revenue	354,321,348	354,321,348	111,067,351	113,031,209	-1,963,858	-1.7%	Unexpected Eskom load shedding schedules contributed to the negative variance.
3	Water Revenue	74,586,025	74,586,025	30,509,999	30,899,042	-389,043	-1.3%	
4	Sanitation Revenue	29,310,910	29,310,910	15,686,531	15,811,555	-125,024	-0.8%	
5	Refuse Revenue	27,831,817	27,831,817	16,089,308	16,265,864	-176,556	-1.1%	
6	Rental Revenue	5,444,020	5,444,020	4,276,624	2,627,746	1,648,878	62.7%	The positive variance is as a result of new rental agreements entered into by the Municipality.
7	Interest on Investments	2,046,273	2,046,273	667,641	594,307	73,334	12.3%	
8	Interest on Debtors	19,321,626	19,321,626	8,582,824	9,455,295	-872,471	-9.2%	
9	Fines Revenue	119,059,010	119,059,010	16,844,887	19,355,070	-2,510,183	-13.0%	The main contributor to the negative variance are Traffic fines. This is as a result of the section being under staffed, faulty speed cameras, and theft of y roads signs. Traffic Fines Revenue will be adjusted with the next adjustments budget
10	Licences Revenue	1,698,285	1,698,285	487,819	552,623	-64,804	-11.7%	
11	Agency Services	3,829,743	3,829,743	1,572,687	1,563,686	9,001	0.6%	
12	Operating Grants	154,945,913	161,677,903	56,857,818	54,524,099	2,333,719	4.3%	The main contributors to the variance are the NDPG, Housing grant and MIG that are more than budgeted.
13	Other Revenue	7,862,155	7,862,155	4,377,328	3,875,964	501,364	12.9%	
14	Gains on Disposal of PPE	250,000	250,000	381,739	0	381,739	0.0%	
15	**Total Revenue (Capital Grants Excluded)**	**1,062,059,036**	**1,068,791,026**	**401,970,448**	**403,220,796**	**-1,250,348**	**-0.3%**	

3.2.2 Year-to-date actual operating expenditure (Row 27 in Table 1 below) of R 286.3 million compared to the year-to-date budgeted operating expenditure of R 280.5 million results in a negative variance of R 5.8 million or -2.1%. 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	299,851,209	306,661,011	86,471,812	82,500,912	-3,970,900	-4.8%	The main contributors to the variance are the overtime and standby costs.
17	Remuneration of Councillors	9,749,165	9,749,165	3,236,857	3,310,817	73,960	2.2%	
18	Bad Debt Provision	148,240,813	148,240,813	19,482,140	19,482,140	0	0.0%	
19	Depreciation	43,687,538	43,687,538	16,990,205	16,990,204	-1	0.0%	
20	Finance Charges	28,846,141	28,846,141	1,436,714	1,434,018	-2,696	-0.2%	
21	Bulk Purchases	262,156,491	262,156,491	78,225,727	80,258,896	2,033,169	2.5%	
22	Other Materials	38,783,549	37,933,731	15,463,165	11,279,219	-4,183,946	-37.1%	The main contributors to the variance is cleansing refuse removal service, water purification and water reticulation.
23	Contracted Services	166,577,351	166,052,542	44,653,316	40,814,976	-3,838,340	-9.4%	The overspending is mainly on the housing services grant funded projects; GAP security service; traffic fines service and the water and sewer services.
24	Transfers and Subsidies	1,916,506	2,778,506	145,899	297,000	151,101	50.9%	
25	Other Expenditure	61,466,236	64,166,505	20,201,673	24,142,890	3,941,217	16.3%	The main contributors to the positive variance are insurance brokers fees, subscriptions and license & registration fees for software.
26	Loss on Disposal of PPE	0	0	0	0	0	0.0%	
27	**Total Operating Expenditure**	**1,061,274,999**	**1,070,272,443**	**286,307,508**	**280,511,072**	**-5,796,436**	**-2.1%**	

3.2.3 The year-to-date actual operating revenue compared to the year-to-date actual operating expenditure results in an operating surplus of R 115.7 million, an a negative variance of R 7.1 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)**	**1,062,059,036**	**1,068,791,026**	**401,970,448**	**403,220,796**	**-1,250,348**	**-0.3%**	
27	**Total Operating Expenditure**	**1,061,274,999**	**1,070,272,443**	**286,307,508**	**280,511,072**	**-5,796,436**	**-2.1%**	
28	**Operating Surplus/(Deficit)**	**784,037**	**-1,481,417**	**115,662,940**	**122,709,724**	**-7,046,784**	**-5.7%**	
29	Capital Grants	46,468,087	46,468,087	6,928,515	1,890,705	5,037,810	266.5%	The main contributors to the variance is the MIG, NDPG and INEP grants that are more than budgeted.
30	Public Contributions	0	0	0	0	0	0.0%	
31	**Surplus/(Deficit) for the Year**	**47,252,124**	**44,986,670**	**122,591,455**	**124,600,429**	**-2,008,974**	**-1.6%**	

3.2.4 The year-to-date actual operating surplus (capital grants included) equates to R 122.6 million and a negative variance of R 2.0 million (Row 31 in Table 1 above).

3.2.5 Revenue Enhancement Project Status

The Revenue Enhancement Project entails the development and implementation of a Revenue Enhancement Programme (REP) for Knysna Municipality within an eighteen (18) months period and is expected to be completed by 30 November 2022 .

Table 2 below details the project milestones:

Table 2: Revenue Enhancement Milestones

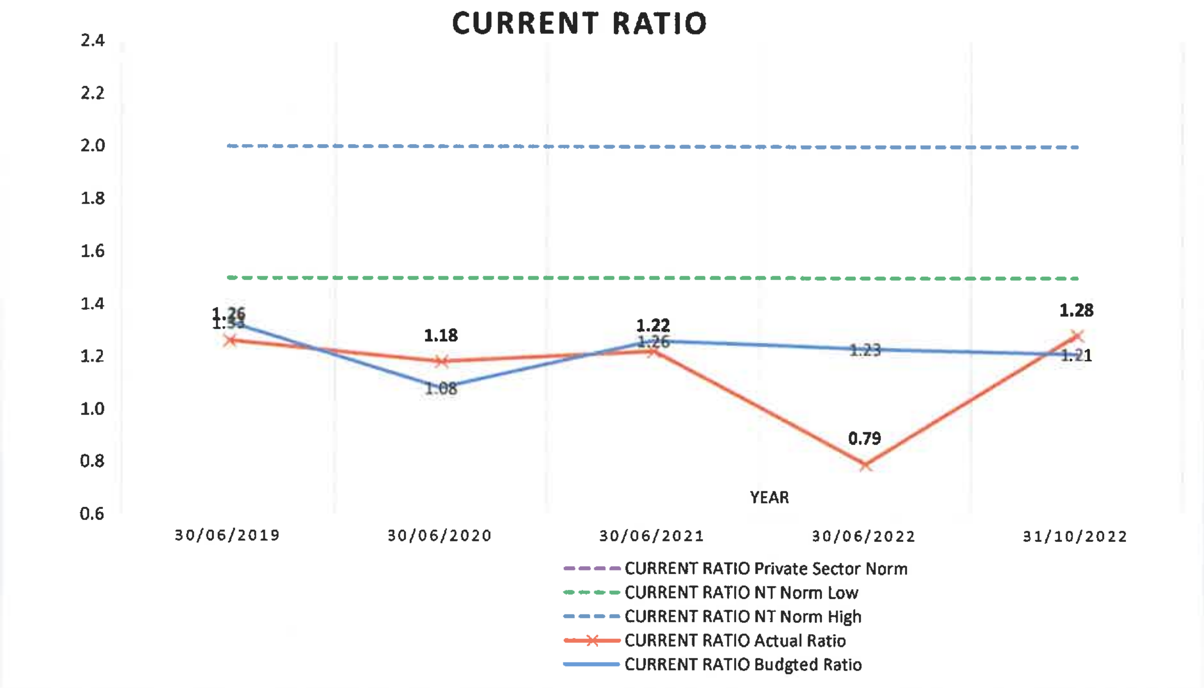
Milestone	Project Milestone Description
1	Inception meeting and development of Project Implementation Plan (PIP) informed by the scope of work to determine roll out of work package
2	Existing situation / (AS-IS) assessment highlighting the areas that need to be considered for the improvement of the situation and Stakeholder engagement
3	Tariff structure review and restructuring thereof and ascertain how tariffs are based in respect of land usage, zoning and tariffs levied to different customer categories
4	2 251 x Electricity & Water meters Audit, metering management & land use/ zoning (Desktop audit on all stands and physical verification on 10% of the stands)
5	22 509 x Customer Data Quality and Consumer Management, Integrating geo-spatial information with billing systems and financial information. (Data cleansing report)
6	Development of best practice procedures & staffing requirements to enhance customer care and operations processes
7	Implementation of the low hanging fruits/initiatives quick wins (within budget) and transfer of skills to the relevant municipal officials
8	Identification and prioritisation of the interventions/ projects for the short term, medium to long term
9	Final Revenue Enhancement Programme report with findings and Presentation of the report to the Municipal Council

The current status of this project is on the finalisation of milestone 4.

3.3 Financial Position Overview

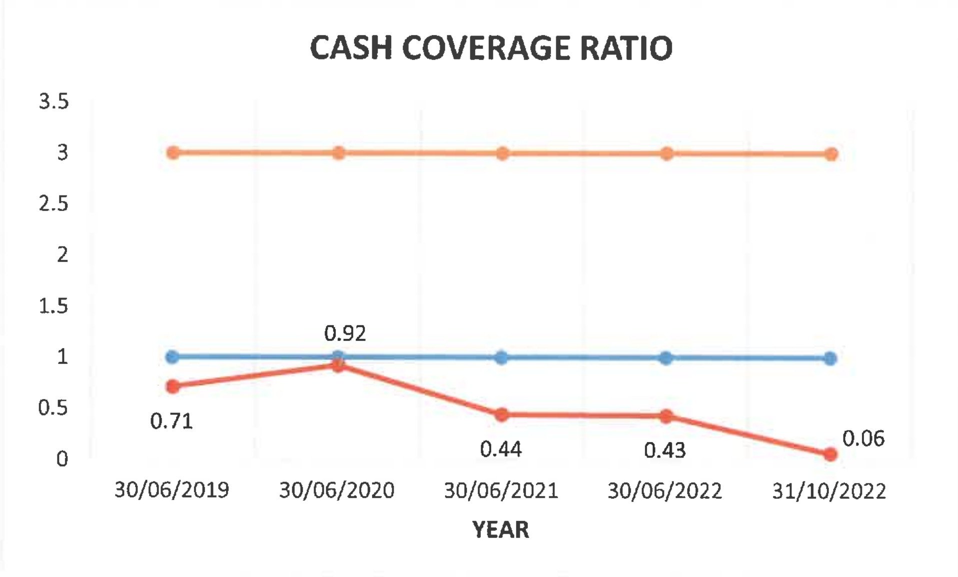
3.3.1 Current Ratio (1.28 : 1)

The Current Ratio as at 31 October 2022 equates to 1.28 : 1 compared to the National Treasury norm of 1.5 – 2 : 1, and a budgeted current ratio of 1.21. The actual current ratio is based on current assets of R 228.8 million and current liabilities of R 179.1 million.



3.3.2 Cash/Cost Coverage Ratio (0.06 months)

The Cash Coverage Ratio as at 31 October 2022 equates to 0.06 months compared to the National Treasury norm of 1 – 3 months.



3.3.3 Cash and Cash Equivalents (R 22.0 million)

Cash and Cash Equivalents (Row 3 in Table 3 below) equates to R 22.0 million as at 31 October 2022.

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.

3.3.4 Investments (R 9.5 million)

Investments (Row 2 in Table 3 below) equated to R 9.5 million at the end of October 2022.

Currently included in Investments is R 2.8 million which is plege as security to DBSA for current external loans and R 6.6 million which is ring-fenced for Unspent Grants in relation to the 2021/2022 financial year.

Table 3: Cash and Cash Equivalents versus Commitments					
Row Number	**Description**	**August 2022**	**September 2022**	**October 2022**	**Movement (C to D)**
Column Reference	**A**	**B**	**C**	**D**	**E**
1	Cash at Bank	13,004,799	42,230,425	12,471,215	-29,759,210
2	Investments	9,445,705	9,489,136	9,538,677	49,541
3	**Total Cash and Cash Equivalents**	**22,450,504**	**51,719,561**	**22,009,892**	**-29,709,669**
4	Unspent Conditional Transfers and Grants	16,465,749	16,335,616	20,476,325	4,140,709
5	Unspent Conditional Public Contributions	0	0	0	0
6	VAT Payable to SARS	0	0	0	0
7	Unspent External Loans	17,484,497	11,061,245	9,910,613	-1,150,632
8	Payables from Exchange Transactions	21,658,269	19,486,855	18,389,751	-1,097,104
9	**Total Commitments**	**55,608,515**	**46,883,716**	**48,776,689**	**1,892,973**
10	**Surplus / (Shortfall)**	**-33,158,011**	**4,835,845**	**-26,766,797**	**-31,602,642**

3.3.4 Cash Commitments (R 48.8 million)

Total commitments (Row 9 in Table 3 above) increased by R 1.9 million during the month under review from R 46.9 million at the end of September 2022 to R 48.8 million at the end of October 2022 (Row 9 in Table 3 above). Commitments exceed the cash and cash equivalents at the end of October 2022 by R 26.8 million (Row 10 in Table 3 above), thereby resulting in a shortfall.

It should be noted that the actual cash balance in the primary bank account (as per the Bank Statement) amounts to R36,362,504.66 as at 31 October 2022.

3.3.5 Unpaid Conditional Grants (R 7.4 million)

Unpaid conditional grants (Row 3 in Table 4 below) reflects a total balance of R 7.4 million at the end of October 2022.

Table 4: Unpaid Conditional Grants					
Row Number	**Description**	**Opening Balance**	**Receipts**	**Expenditure**	**Closing Balance**
Column Reference	**A**	**B**	**C**	**D**	**E**
1	Integrated Human Settlements Grant	4,747,392	-5,087,213	7,622,244	7,282,423
2	Maintenance of Proclaimed Roads	77,054	0	0	77,054
3	**Total**	**4,824,446**	**-5,087,213**	**7,622,244**	**7,359,477**

3.3.6 Unspent Conditional Grants (R 20.5 million)

Unspent conditional grants (Row 17 in Table 5 below) reflects a total balance of R20.5 million as at 31 October 2022.

Table 5: Unspent Conditional Grants							
Row Number	Description	Directorate	Opening Balance	Receipts	Expenditure	Repayment of Unspent	Closing Balance
Column Reference	A	B	C	D	E	F	G
1	Municipal Infrastructure Grant	Technical Services	155,005	8,341,000	-4,841,200	0	3,654,805
2	Library Services Grant	Community Services	0	7,106,000	-3,944,015	0	3,161,985
3	Municipal Electricity Master Plan	Electrical Services	490,000	0	0	-490,000	0
4	Expanded Public Works Program	Planning and Development	0	261,000	-279,592	0	-18,592
5	Neighbourhood Development Partnership Grant	Technical Services	2,524,386	5,000,000	-2,496,283	0	5,028,103
6	Energy Efficiency Demand Side Management Grant	Electrical Services	56,884	0	0	0	56,884
7	WC Disaster Management Grant	Community Services	3,795	0	0	0	3,795
8	Water Services Infrastructure Grant	Technical Services	771,161	0	0	0	771,161
9	Nedbank: SMME Incubator Program	Planning and Development	236,676	0	0	0	236,676
10	Public Employment Support Grant	Planning and Development	893,232	0	0	0	893,232
11	District Grant Security Camera	Community Services	120,000	0	0	0	120,000
12	Food Security Grant	Planning and Development	1,000,000	0	0	0	1,000,000
13	Finance Management Grant Capacity Building Grant	Financial Services	38,273	0	0	0	38,273
14	Integrated National Electrification Programme	Electrical Services	0	5,000,000	-1,089,891	0	3,910,109
15	Finance Management Grant	Financial Services	0	1,721,000	-157,106	0	1,563,894
16	Community Development Workers Grant	Planning and Development	0	56,000	0	0	56,000
17	Total		6,289,412	27,485,000	-12,808,087	-490,000	20,476,325

3.3.7 Payables from Exchange Transactions (R 18.4 million)

Payables from exchange transactions (Row 3 in Table 6 below) decreased by R 1.1 million during the month under review from R 19.5 million at the end of September 2022 to R 18.4 million at the end of October 2022.

Table 6: Payables from Exchange Transactions					
Row Number	Description	August 2022	September 2022	October 2022	Movement (C to D)
Column Reference	A	B	C	D	E
1	Trade Payables	7,027,508	4,835,499	4,998,925	163,426
2	Retentions	14,630,761	14,651,356	13,390,826	-1,260,529
3	Total	21,658,269	19,486,855	18,389,751	-1,097,104

3.3.8 External Borrowings (R 337.1 million)

External borrowings equates to R 337.1 million (Row 6 in Table 7 below), and are taken up to fund capital expenditure only.

Table 7: External Borrowings

Row Number	Description	August 2022	September 2022	October 2022	Movement (C to D)
Column Reference	A	B	C	D	E
1	Opening Balance	338,614,380	337,550,404	337,114,047	-436,358
2	New Loans Acquired	0	0	0	0
3	Interest Capitalised	687,315	441,008	0	-441,008
4	Repayments	-1,751,290	-877,366	0	877,366
5	Adjustments	0	0	0	0
6	**Closing Balance**	**337,550,404**	**337,114,047**	**337,114,047**	**0**
7	**Budgeted Operating Revenue (Conditional Operating Grants excluded) =**			1,018,283,123	
8	**Gearing Ratio =**			**33.1%**	

External borrowings as a percentage of budgeted operating revenue (conditional operating grants excluded) equates to a gearing ratio of 33.1% which is below the National Treasury benchmark of 45%. The gearing ratio of 33.1% will however be recalculated at year-end based on actual operating revenue (conditional operating grants excluded)

3.3.9 Consumer Debtors (R 404.6 million)

Total outstanding debtors of R 404.6 million as at 31 October 2022 (Row 7 in Table 8 below) is presented by both Income Source and by Customer Group.

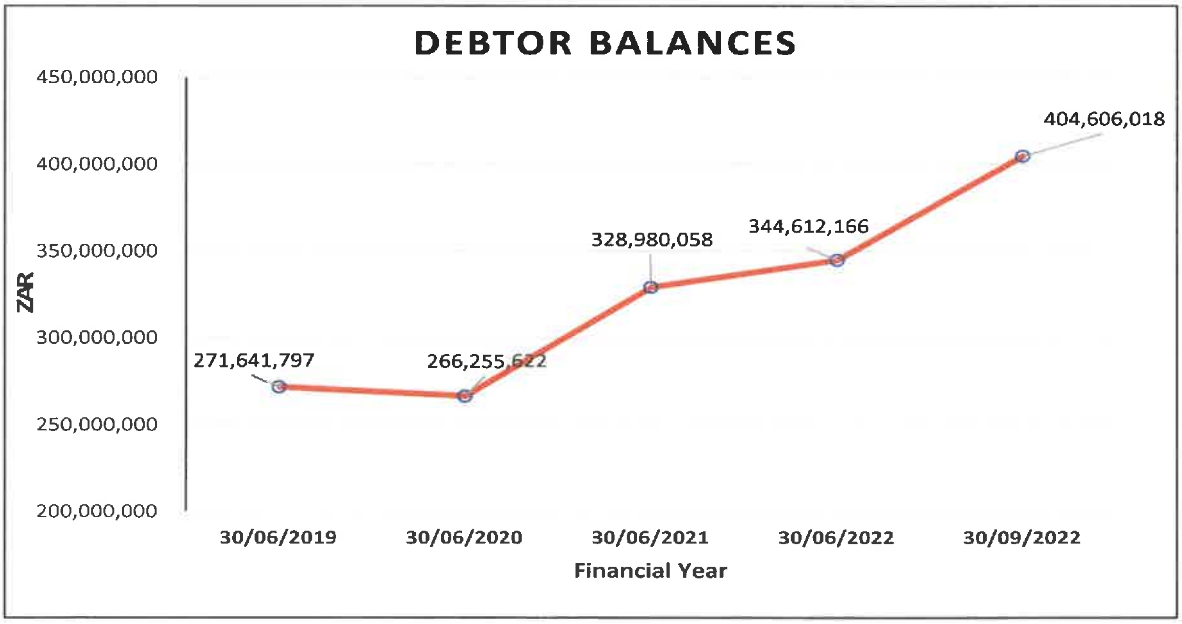
Debtors over 90 days of R 286.6 million or 70.8% of the total outstanding debt includes R 95.1 million or 33.2% owed by organs of state and businesses.

The total outstanding debtors have decreased from R 417.1 million at 30 September 2022 to R 404.6 million at 31 October 2022.

The Municipality is exhausting all internal capabilities in an attempt to recover outstanding debt prior to handing over to debt collection firms.

Table 8: 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	5,925,996	11,562,980	1,487,203	49,978,782	68,954,961
2	Electricity	16,139,929	6,065,585	2,623,968	46,008,573	70,838,055
3	Property Rates	16,030,621	28,794,262	3,445,732	74,822,671	123,093,286
4	Sanitation	2,421,443	8,733,020	711,517	58,951,924	70,817,904
5	Refuse	2,266,500	7,953,223	627,111	49,249,483	60,096,317
6	Other	1,239,535	1,017,362	969,494	7,579,104	10,805,495
7	**Grand Total**	**44,024,024**	**64,126,432**	**9,865,025**	**286,590,537**	**404,606,018**
8	**% of Total Outstanding Debtors =**	**10.9%**	**15.8%**	**2.4%**	**70.8%**	**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	1,759,921	4,867,399	604,155	4,307,115	11,538,590
10	Commercial	15,363,412	12,837,736	4,360,085	90,825,008	123,386,241
11	Households	26,900,691	46,421,297	4,900,785	191,458,414	269,681,187
12	**Grand Total**	**44,024,024**	**64,126,432**	**9,865,025**	**286,590,537**	**404,606,018**
13	**% of Total Outstanding Debtors =**	**10.9%**	**15.8%**	**2.4%**	**70.8%**	**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 Debtors Collection Rate (79.8%)

The overall debtors collection rate as at 31 October 2022 equates to 79.8% (Row 14 in Table 9 below). This has increased by 7.7% from September 2022.

Table 9: Debtor Collection Rate

Row Number	Month	Annual / Monthly Billing	Payments Received	% Revenue Collected	Year-to-Date Billing	Year-to-Date Payments Received	Year-to-Date % Revenue Collected	% Increase in Payment Rate
Column Reference	A	B	C	D	E	F	G	H
1	July 2022(Annual)	136,724,321	40,927,564	24.3%	168,513,207	40,927,564	24.3%	24.3%
2	July 2022 (Monthly)	31,788,886						
3	August 2022 (Monthly)	46,022,226	83,027,633	180.4%	214,535,433	123,955,197	57.8%	33.5%
4	September 2022 (Monthly)	46,757,225	64,497,473	137.9%	261,292,658	188,452,670	72.1%	14.3%
5	October 2022 (Monthly)	45,506,499	56,396,425	123.9%	306,799,157	244,849,095	79.8%	7.7%
6	November 2022 (Monthly)							
7	December 2022 (Monthly)							
8	January 2023 (Monthly)							
9	February 2023 (Monthly)							
10	March 2023 (Monthly)							
11	April 2023 (Monthly)							
12	May 2023 (Monthly)							
13	June 2023 (Monthly)							
14	Totals	306,799,157	244,849,095	79.8%	306,799,157	244,849,095	79.8%	7.7%

3.3.11 Capital Expenditure per Directorate (14.7%)

The year-to-date actual capital expenditure of R 18.3 million (Row 9 in Table 10 below) equates to 14.7% (Row 10 in Table 10 below) of the capital expenditure budget of R 124.2 million. Commitments of R 22.6 million (18.2%) and the year-to-date actual capital expenditure in total equates to R 40.9 million or 32.9% of the capital expenditure budget.

Table10: Capital Expenditure 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	350,000	350,000	30,235	0	0	0	0.0%	350,000
2	Corporate Services	2,839,700	3,639,700	1,217,539	189,549	3,798	193,347	5.3%	3,446,353
3	Financial Services	445,000	445,000	394,575	0	359,135	359,135	80.7%	85,865
4	Planning and Development	524,550	631,251	162,047	189,681	0	189,681	30.0%	441,570
5	Integrated Human Settlements	2,012,445	2,012,445	1,030,024	1,152,021	0	1,152,021	57.2%	860,424
6	Community Services	18,370,217	21,626,919	4,405,832	3,482,336	1,318,442	4,800,778	22.2%	16,826,141
7	Electrical Services	16,810,435	17,770,511	5,372,483	2,294,591	6,485,771	8,780,362	49.4%	8,990,149
8	Technical Services	76,221,934	77,746,599	25,130,407	10,948,247	14,451,790	25,400,037	32.7%	52,346,562
9	Grand Total	117,574,281	124,222,425	37,743,142	18,256,425	22,618,936	40,875,361	32.9%	83,347,064
10				% of Adjusted Budget =	14.7%	18.2%	32.9%		67.1%

3.3.12 Capital Expenditure per Funding Source (14.7%)

Table 11 below depicts the same financial information contained in Table 10 above however, Table 11 categorises the capital expenditure by funding source.

Table 11: Capital Expenditure 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	46,468,086	46,468,086	16,238,048	7,926,070	4,276,615	12,202,685	26.3%	34,265,402
2	Borrowings	65,352,445	71,593,888	19,608,447	9,686,394	18,089,028	27,775,422	38.8%	43,818,466
3	Internally Generated Funds	5,753,750	6,160,451	1,896,647	643,961	253,294	897,255	14.6%	5,263,196
4	Grand Total	117,574,281	124,222,425	37,743,142	18,256,425	22,618,936	40,875,361	32.9%	83,347,064
5				% of Adjusted Budget =	14.7%	18.2%	32.9%		67.1%

The year-to-date actual and committed capital expenditure is funded by National Government grants of 26.3%; external borrowings of 38.8%; and, internally generated funds of 14.6%.

Year-to-date actual capital expenditure of R 18.3 million (14.7%) and capital commitments of R 22.6 million (18.2%) of the capital expenditure budget results in available funds of R 83.3 million (67.1%). This is however subject to cash availability.

3.3.13 Use of Consultants per Directorate

Table 12 below depicts the Use of Consultants per Directorate as at 31 October 2022

Table 12: Use of Consultants per Directorate								
Row Number	Directorate	Expenditure 2020/2021	Expenditure 2021/2022	Original Budget 2022/2023	Current Budget 2022/2023	YTD Actual 2022/2023	YTD Budget 2022/2023	Variance (G-F)
Column Reference	A	B	C	D	E	F	G	H
1	Executive and Council	270,000	150,000	0	0	0	0	0
2	Corporate Services	5,090,579	4,540,688	4,545,217	3,545,217	1,560,929	1,560,578	-351
3	Financial Services	10,480,437	3,791,019	6,427,106	4,520,996	835,832	600,993	-234,839
4	Planning and Development	816,380	1,401,449	5,175,479	4,642,521	185,152	168,196	-16,956
5	Integrated Human Settlements	4,988,330	1,129,751	1,050,000	1,050,000	322,605	19,407	-303,198
6	Community Services	172,354	299,625	653,229	653,229	0	5,498	5,498
7	Electrical Services	17,250	224,427	291,407	291,407	0	90,402	90,402
8	Technical Services	383,593	2,897,026	4,628,641	4,538,641	286,609	656,597	369,988
9	Grand Total	22,218,922	14,433,986	22,771,079	19,242,011	3,191,127	3,101,671	-89,456

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;
- Revenue Enhancement strategies by DBSA must be implented timeously;
- Review and assessment on Human Settlement Grants; and
- Review of the Overtime Policy

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.

ROLAND BUTLER
ACTING MUNICIPAL MANAGER
14 November 2022

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

QUALITY CERTIFICATE

I, **Roland Butler**, 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 October 2022 of the 2022/2023 financial year has been prepared in accordance with the Municipal Finance Management Act and Regulations made under that Act.

ROLAND BUTLER
ACTING MUNICIPAL MANAGER

14 November 2022

PART 2: IN-YEAR BUDGET STATEMENT SCHEDULES

Table C1: Monthly Budget Statement Summary

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

Description	2021/22	Budget Year 2022/23							
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	248,030	261,552	261,552	14,534	134,568	134,664	(96)	-0%	261,552
Service charges	438,615	486,050	486,050	33,184	173,353	176,008	(2,654)	-2%	486,050
Investment revenue	1,982	2,046	2,046	199	668	594	73	12%	2,046
Transfers and subsidies	119,119	154,946	161,678	2,019	56,858	54,524	2,334	4%	161,678
Other own revenue	165,657	157,465	157,465	5,647	36,524	37,430	(907)	-2%	157,465
Total Revenue (excluding capital transfers and contributions)	**973,404**	**1,062,059**	**1,068,791**	**55,582**	**401,970**	**403,221**	**(1,251)**	**-0%**	**1,068,791**
Employee costs	287,942	299,851	306,661	22,471	86,472	82,501	3,971	5%	306,661
Remuneration of Councillors	9,401	9,749	9,749	807	3,237	3,311	(74)	-2%	9,749
Depreciation & asset impairment	51,302	43,688	43,688	4,834	16,990	16,990	0	0%	43,688
Finance charges	28,726	28,846	28,846	–	1,437	1,434	3	0%	28,846
Inventory consumed and bulk purchases	284,217	300,940	300,090	20,229	93,689	91,538	2,151	2%	300,090
Transfers and subsidies	1,939	1,917	2,779	(4)	146	297	(151)	-51%	2,779
Other expenditure	362,611	376,284	378,460	20,918	84,337	84,440	(103)	-0%	378,460
Total Expenditure	**1,026,138**	**1,061,275**	**1,070,272**	**69,255**	**286,308**	**280,511**	**5,796**	**2%**	**1,070,272**
Surplus/(Deficit)	**(52,734)**	**784**	**(1,481)**	**(13,672)**	**115,663**	**122,710**	**(7,047)**	**-6%**	**(1,481)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	40,015	46,468	46,468	1,016	6,929	1,891	5,038	266%	46,468
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)	222	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(12,498)**	**47,252**	**44,987**	**(12,656)**	**122,591**	**124,600**	**(2,009)**	**-2%**	**44,987**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(12,498)**	**47,252**	**44,987**	**(12,656)**	**122,591**	**124,600**	**(2,009)**	**-2%**	**44,987**
Capital expenditure & funds sources									
Capital expenditure	–	**117,574**	**124,222**	**3,552**	**18,256**	**37,743**	**(19,487)**	**-52%**	**124,222**
Capital transfers recognised	–	46,468	46,468	1,891	7,926	16,238	(8,312)	-51%	46,468
Borrowing	–	61,190	71,594	1,505	8,534	19,608	(11,074)	-56%	71,594
Internally generated funds	–	9,916	6,160	156	1,796	1,897	(101)	-5%	6,160
Total sources of capital funds	–	**117,574**	**124,222**	**3,552**	**18,256**	**37,743**	**(19,487)**	**-52%**	**124,222**
Financial position									
Total current assets	209,996	300,236	296,034		228,755				296,034
Total non current assets	1,505,811	1,620,963	1,627,611		1,511,911				1,627,611
Total current liabilities	272,058	239,234	243,946		179,086				243,946
Total non current liabilities	421,025	475,956	475,956		416,266				475,956
Community wealth/Equity	**1,038,213**	**1,206,009**	**1,197,250**		**1,145,315**				**1,197,250**
Cash flows									
Net cash from (used) operating	176,088	88,230	88,230	(2,128)	118,884	98,099	(20,785)	-21%	88,230
Net cash from (used) investing	(112,438)	(117,324)	(121,526)	(3,878)	(22,499)	(37,387)	(14,888)	40%	(121,526)
Net cash from (used) financing	(35,043)	26,325	26,325	(178)	(2,360)	(3,486)	(1,126)	32%	26,325
Cash/cash equivalents at the month/year end	**43,267**	**22,613**	**18,411**	**(29,710)**	**22,010**	**70,349**	**48,339**	**69%**	**18,411**
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	44,024	64,126	9,865	9,179	7,984	7,710	76,527	185,189	404,606
Creditors Age Analysis									
Total Creditors	4,999	–	–	–	–	–	–	–	4,999

Table C2: Financial Performance (Standard Classification)

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

Description	Ref	2021/22	Budget Year 2022/23							
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		**288,631**	**297,736**	**303,461**	**15,877**	**150,274**	**149,732**	542	0%	**303,461**
Executive and council		10,221	4,366	4,366	(49)	1,907	1,574	332	21%	4,366
Finance and administration		278,410	293,370	299,095	15,926	148,368	148,158	210	0%	299,095
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**135,410**	**154,802**	**154,802**	**4,112**	**29,230**	**29,867**	(637)	-2%	**154,802**
Community and social services		12,733	12,292	12,292	1,113	4,317	4,449	(132)	-3%	12,292
Sport and recreation		1,276	1,464	1,464	110	436	488	(52)	-11%	1,464
Public safety		96,249	119,156	119,156	2,319	16,852	19,377	(2,525)	-13%	119,156
Housing		25,150	21,890	21,890	570	7,626	5,554	2,071	37%	21,890
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**24,054**	**21,587**	**22,594**	**1,603**	**7,491**	**4,611**	2,880	62%	**22,594**
Planning and development		10,860	11,022	11,136	748	2,948	2,513	434	17%	11,136
Road transport		12,986	10,565	10,565	854	4,543	2,097	2,446	117%	10,565
Environmental protection		207	–	893	–	–	–	–		893
Trading services		**565,546**	**634,401**	**634,401**	**35,007**	**221,903**	**220,902**	1,002	0%	**634,401**
Energy sources		335,421	388,147	388,147	26,100	122,119	123,260	(1,141)	-1%	388,147
Water management		112,524	109,508	109,508	5,379	45,333	45,035	297	1%	109,508
Waste water management		70,848	87,572	87,572	1,968	29,944	27,806	2,138	8%	87,572
Waste management		46,753	49,175	49,175	1,560	24,506	24,799	(293)	-1%	49,175
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**1,013,640**	**1,108,527**	**1,115,259**	**56,598**	**408,899**	**405,112**	**3,787**	**1%**	**1,115,259**
Expenditure - Functional										
Governance and administration		**176,989**	**200,325**	**204,962**	**12,777**	**55,488**	**55,781**	(293)	-1%	**204,962**
Executive and council		30,482	30,732	30,906	1,138	4,895	5,070	(174)	-3%	30,906
Finance and administration		142,623	165,375	170,110	11,388	49,605	49,744	(139)	0%	170,110
Internal audit		3,884	4,218	3,947	250	987	967	20	2%	3,947
Community and public safety		**238,717**	**236,194**	**236,660**	**12,901**	**49,137**	**43,561**	5,575	13%	**236,660**
Community and social services		16,093	17,501	17,710	1,673	5,707	6,777	(1,070)	-16%	17,710
Sport and recreation		22,143	22,940	23,254	2,328	8,338	7,165	1,172	16%	23,254
Public safety		153,895	152,492	153,596	5,941	20,486	17,650	2,836	16%	153,596
Housing		46,586	43,262	42,100	2,960	14,606	11,969	2,637	22%	42,100
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**76,439**	**87,703**	**84,586**	**6,003**	**22,384**	**22,167**	218	1%	**84,586**
Planning and development		35,350	44,021	41,808	2,664	10,362	11,037	(675)	-6%	41,808
Road transport		36,481	37,020	35,641	3,030	10,105	9,653	452	5%	35,641
Environmental protection		4,608	6,662	7,137	309	1,918	1,477	441	30%	7,137
Trading services		**530,855**	**537,053**	**544,064**	**37,574**	**159,299**	**159,002**	296	0%	**544,064**
Energy sources		308,251	339,324	344,167	22,353	99,676	102,781	(3,104)	-3%	344,167
Water management		87,767	73,560	78,701	5,207	23,090	21,942	1,148	5%	78,701
Waste water management		77,836	77,748	74,545	6,568	22,629	20,666	1,963	9%	74,545
Waste management		57,001	46,421	46,651	3,447	13,904	13,614	290	2%	46,651
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**1,023,001**	**1,061,275**	**1,070,272**	**69,255**	**286,308**	**280,511**	**5,796**	**2%**	**1,070,272**
Surplus/ (Deficit) for the year		**(9,361)**	**47,252**	**44,987**	**(12,656)**	**122,591**	**124,600**	**(2,009)**	**-2%**	**44,987**

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

WC048 Knysna - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October

Vote Description	Ref	2021/22	Budget Year 2022/23							
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)		5,292	–	–	–	–	–	–		–
Vote 2 - CORPORATE SERVICES (32: IE)		–	–	–	–	–	–	–		–
Vote 3 - COMMUNITY SERVICES (33: IE)		21,384	–	–	–	–	–	–		–
Vote 4 - FINANCIAL SERVICES (34: IE)		–	–	–	–	55	–	55	#DIV/0!	–
Vote 5 - OPERATING SERVICES (35: IE)		11,671	–	–	–	–	–	–		–
Vote 6 - 1. Executive AND Council (110: IE)		5,079	4,366	4,366	(49)	1,907	1,574	332	21.1%	4,366
Vote 7 - 2. Corporate (120: IE)		3,581	4,165	9,890	874	4,209	2,540	1,669	65.7%	9,890
Vote 8 - 3. Finance (130: IE)		274,656	274,017	274,017	15,053	138,180	139,695	(1,515)	-1.1%	274,017
Vote 9 - 5. Planning (150: IE)		6,216	4,698	5,705	588	1,916	1,781	135	7.6%	5,705
Vote 10 - 6. Community (160: IE)		160,464	202,760	202,760	5,928	54,081	57,133	(3,052)	-5.3%	202,760
Vote 11 - 7. Electricity (170: IE)		330,940	388,147	388,147	26,100	122,119	123,260	(1,141)	-0.9%	388,147
Vote 12 - 8. Technical (180: IE)		190,590	208,484	208,484	7,535	78,805	73,574	5,231	7.1%	208,484
Vote 13 - 6. Community (180: IE)		3,766	21,890	21,890	570	7,626	5,554	2,071	37.3%	21,890
Vote 14 - 9. Housing Services (190: IE)		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**1,013,640**	**1,108,527**	**1,115,259**	**56,598**	**408,899**	**405,112**	**3,787**	**0.9%**	**1,115,259**
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		297	–	160	9	180	56	124	221.6%	160
Vote 2 - CORPORATE SERVICES (32: IE)		20	–	20	3	9	20	(11)	-57.2%	20
Vote 3 - COMMUNITY SERVICES (33: IE)		1	–	21	–	–	21	(21)	-100.0%	21
Vote 4 - FINANCIAL SERVICES (34: IE)		–	–	36	5	11	36	(25)	-69.0%	36
Vote 5 - OPERATING SERVICES (35: IE)		8	–	–	–	–	–	–		–
Vote 6 - 1. Executive AND Council (110: IE)		38,020	39,687	39,366	1,690	7,025	7,314	(289)	-4.0%	39,366
Vote 7 - 2. Corporate (120: IE)		56,813	61,230	68,864	3,411	20,341	21,618	(1,277)	-5.9%	68,864
Vote 8 - 3. Finance (130: IE)		70,622	82,114	80,958	6,799	24,561	23,212	1,348	5.8%	80,958
Vote 9 - 5. Planning (150: IE)		24,582	31,389	32,205	1,890	7,778	7,316	462	6.3%	32,205
Vote 10 - 6. Community (160: IE)		265,282	261,936	261,922	14,721	53,626	50,549	3,077	6.1%	261,922
Vote 11 - 7. Electricity (170: IE)		311,251	342,861	347,687	22,607	100,675	103,804	(3,129)	-3.0%	347,687
Vote 12 - 8. Technical (180: IE)		209,520	198,797	196,933	15,160	57,497	54,596	2,901	5.3%	196,933
Vote 13 - 6. Community (180: IE)		46,586	43,262	42,100	2,960	14,606	11,969	2,637	22.0%	42,100
Vote 14 - 9. Housing Services (190: IE)		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**1,023,001**	**1,061,275**	**1,070,272**	**69,255**	**286,308**	**280,511**	**5,796**	**2.1%**	**1,070,272**
Surplus/ (Deficit) for the year	2	**(9,361)**	**47,252**	**44,987**	**(12,656)**	**122,591**	**124,600**	**(2,009)**	**-1.6%**	**44,987**

Table C4: Financial Performance (Revenue and Expenditure)

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

Description	Ref	2021/22	Budget Year 2022/23							
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		248,030	261,552	261,552	14,534	134,568	134,664	(96)	0%	261,552
Service charges - electricity revenue		313,716	354,321	354,321	25,228	111,067	113,031	(1,964)	-2%	354,321
Service charges - water revenue		71,814	74,586	74,586	5,034	30,510	30,899	(389)	-1%	74,586
Service charges - sanitation revenue		28,092	29,311	29,311	1,501	15,687	15,812	(125)	-1%	29,311
Service charges - refuse revenue		24,994	27,832	27,832	1,420	16,089	16,266	(177)	-1%	27,832
Rental of facilities and equipment		4,799	5,444	5,444	1,072	4,277	2,628	1,649	63%	5,444
Interest earned - external investments		1,982	2,046	2,046	199	668	594	73	12%	2,046
Interest earned - outstanding debtors		19,453	19,322	19,322	587	8,583	9,455	(872)	-9%	19,322
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		96,385	119,059	119,059	2,315	16,844	19,355	(2,511)	-13%	119,059
Licences and permits		1,466	1,698	1,698	119	488	553	(65)	-12%	1,698
Agency services		3,997	3,830	3,830	712	1,573	1,564	9	1%	3,830
Transfers and subsidies		119,119	154,946	161,678	2,019	56,858	54,524	2,334	4%	161,678
Other revenue		38,987	7,862	7,862	841	4,377	3,876	501	13%	7,862
Gains		570	250	250	–	382	–	382	#DIV/0!	250
Total Revenue (excluding capital transfers and contributions)		**973,404**	**1,062,059**	**1,068,791**	**55,582**	**401,970**	**403,221**	**(1,251)**	**0%**	**1,068,791**
Expenditure By Type										
Employee related costs		287,942	299,851	306,661	22,471	86,472	82,501	3,971	5%	306,661
Remuneration of councillors		9,401	9,749	9,749	807	3,237	3,311	(74)	-2%	9,749
Debt impairment		146,709	148,241	148,241	4,871	19,482	19,482	–		148,241
Depreciation & asset impairment		51,302	43,688	43,688	4,834	16,990	16,990	0	0%	43,688
Finance charges		28,726	28,846	28,846	–	1,437	1,434	3	0%	28,846
Bulk purchases - electricity		240,866	262,156	262,156	16,632	78,226	80,259	(2,033)	-3%	262,156
Inventory consumed		43,351	38,784	37,934	3,597	15,463	11,279	4,184	37%	37,934
Contracted services		156,429	166,577	166,053	12,429	44,653	40,815	3,838	9%	166,053
Transfers and subsidies		1,939	1,917	2,779	(4)	146	297	(151)	-51%	2,779
Other expenditure		56,257	61,466	64,167	3,619	20,202	24,143	(3,941)	-16%	64,167
Losses		3,216	–	–	–	–	–	–		–
Total Expenditure		**1,026,138**	**1,061,275**	**1,070,272**	**69,255**	**286,308**	**280,511**	**5,796**	**2%**	**1,070,272**
Surplus/(Deficit)		**(52,734)**	**784**	**(1,481)**	**(13,672)**	**115,663**	**122,710**	**(7,047)**	**(0)**	**(1,481)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		40,015	46,468	46,468	1,016	6,929	1,891	5,038	0	46,468
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)		222	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**(12,498)**	**47,252**	**44,987**	**(12,656)**	**122,591**	**124,600**			**44,987**
Taxation		–	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation		**(12,498)**	**47,252**	**44,987**	**(12,656)**	**122,591**	**124,600**			**44,987**
Attributable to minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**(12,498)**	**47,252**	**44,987**	**(12,656)**	**122,591**	**124,600**			**44,987**
Share of surplus/ (deficit) of associate		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**(12,498)**	**47,252**	**44,987**	**(12,656)**	**122,591**	**124,600**			**44,987**

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

WC048 Knysna - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October

Vote Description	Ref	2021/22	Budget Year 2022/23							
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 15 - CAPITAL SUSPENSE (28: 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 15 - CAPITAL SUSPENSE (28: CS)		–	–	4,222	–	–	1,441	(1,441)	-100%	4,222
Vote 16 - 1. Executive AND Council (110: CS)		–	350	100	–	–	30	(30)	-100%	100
Vote 17 - 2. Corporate (120: CS)		–	2,840	3,640	27	190	1,218	(1,028)	-84%	3,640
Vote 18 - 3. Finance (130: CS)		–	445	415	–	–	392	(392)	-100%	415
Vote 19 - 5. Planning (150: CS)		–	525	631	–	190	162	28	17%	631
Vote 20 - 6. Community (160: CS)		–	18,370	21,027	113	3,482	4,364	(881)	-20%	21,027
Vote 21 - 7. Electricity (170: CS)		–	16,810	17,141	1,520	2,295	5,346	(3,051)	-57%	17,141
Vote 22 - 8. Technical (180: CS)		–	76,222	76,547	1,891	10,948	24,628	(13,680)	-56%	76,547
Vote 23 - 9. Housing Services (190: CS)		–	2,012	500	–	1,152	162	990	611%	500
Total Capital single-year expenditure	4	–	117,574	124,222	3,552	18,256	37,743	(19,487)	-52%	124,222
Total Capital Expenditure		–	117,574	124,222	3,552	18,256	37,743	(19,487)	-52%	124,222
Capital Expenditure - Functional Classification										
Governance and administration		–	3,659	4,815	27	379	1,642	(1,263)	-77%	4,815
Executive and council		–	100	100	–	–	30	(30)	-100%	100
Finance and administration		–	3,559	4,715	27	379	1,612	(1,233)	-76%	4,715
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	16,783	16,783	113	1,378	5,436	(4,058)	-75%	16,783
Community and social services		–	1,200	1,200	18	20	44	(24)	-55%	1,200
Sport and recreation		–	9,765	9,765	–	110	3,120	(3,010)	-96%	9,765
Public safety		–	3,805	3,805	96	96	1,242	(1,146)	-92%	3,805
Housing		–	2,012	2,012	–	1,152	1,030	122	12%	2,012
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	33,585	34,646	1,481	10,267	8,981	1,285	14%	34,646
Planning and development		–	500	500	2	7	13	(6)	-46%	500
Road transport		–	32,585	33,759	1,479	10,259	8,806	1,454	17%	33,759
Environmental protection		–	500	387	–	–	162	(162)	-100%	387
Trading services		–	63,547	67,979	1,930	6,233	21,684	(15,451)	-71%	67,979
Energy sources		–	16,810	17,635	1,520	2,295	5,372	(3,078)	-57%	17,635
Water management		–	20,800	20,996	410	682	10,048	(9,367)	-93%	20,996
Waste water management		–	22,337	22,491	–	–	6,263	(6,263)	-100%	22,491
Waste management		–	3,600	6,857	–	3,257	–	3,257	#DIV/0!	6,857
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	–	117,574	124,222	3,552	18,256	37,743	(19,487)	-52%	124,222
Funded by:										
National Government		–	46,468	46,468	1,891	7,926	16,238	(8,312)	-51%	46,468
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		–	–	–	–	–	–	–		–
Transfers recognised - capital		–	46,468	46,468	1,891	7,926	16,238	(8,312)	-51%	46,468
Borrowing	6	–	61,190	71,594	1,505	8,534	19,608	(11,074)	-56%	71,594
Internally generated funds		–	9,916	6,160	156	1,796	1,897	(101)	-5%	6,160
Total Capital Funding		–	117,574	124,222	3,552	18,256	37,743	(19,487)	-52%	124,222

Table C6: Financial Position

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

Description	Ref	2021/22	Budget Year 2022/23			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash		33,903	7,824	3,622	12,471	3,622
Call investment deposits		9,364	14,789	14,789	9,539	14,789
Consumer debtors		114,618	130,892	130,892	155,896	130,892
Other debtors		38,290	133,019	133,019	36,931	133,019
Current portion of long-term receivables		4	4	4	4	4
Inventory		13,818	13,709	13,709	13,914	13,709
Total current assets		**209,996**	**300,236**	**296,034**	**228,755**	**296,034**
Non current assets						
Long-term receivables		2,450	2,318	2,318	2,450	2,318
Investments		–	4,108	4,108	–	4,108
Investment property		68,760	69,521	69,560	68,760	69,560
Investments in Associate		–	–	–	–	–
Property, plant and equipment		1,417,087	1,527,016	1,533,919	1,423,186	1,533,919
Biological		–	500	200	–	200
Intangible		80	64	70	80	70
Other non-current assets		17,435	17,435	17,435	17,435	17,435
Total non current assets		**1,505,811**	**1,620,963**	**1,627,611**	**1,511,911**	**1,627,611**
TOTAL ASSETS		**1,715,807**	**1,921,199**	**1,923,645**	**1,740,666**	**1,923,645**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		51,448	36,992	36,992	51,046	36,992
Consumer deposits		14,573	13,509	13,509	14,639	13,509
Trade and other payables		167,698	152,949	157,661	74,779	157,661
Provisions		38,340	35,784	35,784	38,620	35,784
Total current liabilities		**272,058**	**239,234**	**243,946**	**179,086**	**243,946**
Non current liabilities						
Borrowing		291,659	333,269	333,269	288,895	333,269
Provisions		129,365	142,687	142,687	127,370	142,687
Total non current liabilities		**421,025**	**475,956**	**475,956**	**416,266**	**475,956**
TOTAL LIABILITIES		**693,083**	**715,190**	**719,902**	**595,351**	**719,902**
NET ASSETS	2	**1,022,724**	**1,206,009**	**1,203,743**	**1,145,315**	**1,203,743**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1,038,213	1,206,009	1,197,250	1,145,315	1,197,250
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**1,038,213**	**1,206,009**	**1,197,250**	**1,145,315**	**1,197,250**

Table C7: Cash Flow

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

Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		226,398	240,363	240,363	20,585	105,757	89,875	15,882	18%	240,363
Service charges		284,789	470,484	470,484	29,763	111,928	157,541	(45,613)	-29%	470,484
Other revenue		27,515	30,554	30,554	1,673	8,265	10,972	(2,707)	-25%	30,554
Transfers and Subsidies - Operational		75,558	154,946	154,946	17	43,175	56,975	(13,800)	-24%	154,946
Transfers and Subsidies - Capital		581	46,468	46,468	3,000	14,153	15,148	(994)	-7%	46,468
Interest		1,366	2,046	2,046	150	493	563	(70)	-12%	2,046
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(486,481)	(825,868)	(825,868)	(57,315)	(163,168)	(230,513)	(67,345)	29%	(825,868)
Finance charges		46,573	(28,846)	(28,846)	–	(1,437)	(2,130)	(693)	33%	(28,846)
Transfers and Grants		(212)	(1,917)	(1,917)	–	(282)	(331)	(49)	15%	(1,917)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**176,088**	**88,230**	**88,230**	**(2,128)**	**118,884**	**98,099**	**(20,785)**	**-21%**	**88,230**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		4	250	250	–	382	–	382	#DIV/0!	250
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		(112,442)	(117,574)	(121,776)	(3,878)	(22,881)	(37,387)	(14,506)	39%	(121,776)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(112,438)**	**(117,324)**	**(121,526)**	**(3,878)**	**(22,499)**	**(37,387)**	**(14,888)**	**40%**	**(121,526)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	61,190	61,190	–	–	–	–		61,190
Increase (decrease) in consumer deposits		(1,925)	–	–	(178)	(378)	–	(378)	#DIV/0!	–
Payments										
Repayment of borrowing		(33,118)	(34,865)	(34,865)	–	(1,982)	(3,486)	(1,504)	43%	(34,865)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(35,043)**	**26,325**	**26,325**	**(178)**	**(2,360)**	**(3,486)**	**(1,126)**	**32%**	**26,325**
NET INCREASE/ (DECREASE) IN CASH HELD		**28,608**	**(2,768)**	**(6,970)**	**(6,184)**	**94,024**	**57,226**			**(6,970)**
Cash/cash equivalents at beginning:		14,659	25,381	25,381	(23,526)	(72,014)	25,381			(72,014)
Cash/cash equivalents at month/year end:		43,267	22,613	18,411	(29,710)	22,010	70,349			18,411

Supporting Table SC3: Debtors Age Analysis

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

Description	NT Code	Budget Year 2022/23											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	5,926	11,563	1,487	1,741	1,750	1,575	15,361	29,552	68,955	49,979	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	16,140	6,066	2,624	2,604	2,327	2,058	19,632	19,387	70,838	46,009	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	16,031	28,794	3,446	2,858	2,190	2,258	17,247	50,270	123,093	74,823	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	2,421	8,733	712	965	907	890	11,970	44,220	70,818	58,952	–	–
Receivables from Exchange Transactions - Waste Management	1600	2,267	7,953	627	820	700	675	9,002	38,053	60,096	49,249	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	1,153	901	817	90	55	135	358	6,782	10,290	7,419	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	87	116	152	101	55	118	2,958	(3,073)	515	160	–	–
Total By Income Source	**2000**	**44,024**	**64,126**	**9,865**	**9,179**	**7,984**	**7,710**	**76,527**	**185,189**	**404,606**	**286,591**	**–**	**–**
2021/22 - totals only		41,130	58,408	10,501	8,488	7,069	6,151	48,526	165,093	345,364	235,325	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,760	4,867	604	785	410	304	890	1,918	11,539	4,307	–	–
Commercial	2300	15,363	12,838	4,360	3,522	3,251	3,547	31,695	48,811	123,386	90,825	–	–
Households	2400	26,901	46,421	4,901	4,872	4,324	3,860	43,943	134,460	269,681	191,458	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**44,024**	**64,126**	**9,865**	**9,179**	**7,984**	**7,710**	**76,527**	**185,189**	**404,606**	**286,591**	**–**	**–**

Supporting Table SC4: Creditors Age Analysis

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

Description	NT Code	Budget Year 2022/23									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	420	–	–	–	–	–	–	–	420	462
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	4,579	–	–	–	–	–	–	–	4,579	2,911
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**4,999**	–	–	–	–	–	–	–	**4,999**	3,373

Supporting Table SC5: Investment Portfolio

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	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)	03/7881173637/02	Call	Call Deposit	Call Deposit	Fixed	4.65%	0	0	Call Deposit	978	5	–	–	983
Nedbank - Business (Ringfenced_MIG)	03/7881042702/17	Call	Call Deposit	Call Deposit	Fixed	4.65%	0	0	Call Deposit	878	5	–	–	882
Nedbank - Business (Ringfenced_NDPG)	03/7881085932/03	Call	Call Deposit	Call Deposit	Fixed	4.65%	0	0	Call Deposit	1,148	6	–	–	1,154
Investec - (Ceded to DBSA)	021941-500	Call	Call Deposit	Call Deposit	Fixed	3.35%	0	0	Call Deposit	2,779	14	–	–	2,793
Investec - (Own Funds)	021941-503	Call	Call Deposit	Call Deposit	Fixed	3.35%	0	0	Call Deposit	18	0	–	–	18
Investec - (Own Funds)	021941-501	Call	Call Deposit	Call Deposit	Fixed	3.35%	0	0	Call Deposit	0	0	–	–	0
Nedbank - Various PT/NT GRANTS	03/7881531940/54	Call	Call Deposit	Call Deposit	Fixed	4.65%	0	0	Call Deposit	2,565	13	–	–	2,578
Standard Bank - MIG2021/22	288567420-029	Call	Call Deposit	Call Deposit	Fixed	4.25%	0	0	Call Deposit	–	–	–	–	–
Standard Bank - NDPG 2021/22	288567420-030	Call	Call Deposit	Call Deposit	Fixed	4.25%	0	0	Call Deposit	0	–	–	–	0
Standard Bank - PESG	288567420-031	Call	Call Deposit	Call Deposit	Fixed	4.25%	0	0	Call Deposit	1,124	6	–	–	1,130
Municipality sub-total										9,489		–	–	9,539
Entities														
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2									9,489		–	–	9,539

Supporting Table SC6: Transfers and Grant Receipts

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

Description	Ref	2021/22	Budget Year 2022/23							
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:		106,485	122,311	122,311	–	45,458	46,626	(1,168)	-2.5%	122,311
Local Government Equitable Share		98,572	111,170	111,170	–	43,356	46,321	(2,965)	-6.4%	111,170
Local Government Financial Management Grant		1,550	1,721	1,721		1,721	68	1,653	2418.9%	1,721
Water Services Operating Subsidy		–	–	–	–	–		–		–
Energy Efficiency and Demand Side Management		–	–	–	–	–		–		–
Integrated National Electrification (INEP)		–	1,400	1,400	–	–	118	(118)	-100.0%	1,400
CoGTA: Municipal Infrastructure Grant (MIG)	3	4,270	6,324	6,324		120	119	2	1.3%	6,324
Expanded Public Works Programme Integrated Grant		1,118	1,044	1,044		261	–	261	#DIV/0!	1,044
Neighbourhood Development Partnership Grant		975	652	652	–	–	–	–		652
WSIG		–	–	–	–	–	–	–		–
Provincial Government:		38,732	32,635	32,635	3,609	7,823	1,310	6,513	497.0%	32,635
Disaster and Emergency Services		–	–	–	–	–		–		–
Title Deeds Restoration		–	–	–	–	–		–		–
LG&H: Community Development Worker		–			56	56		56	#DIV/0!	–
LG&H: Integrated Housing & Human Settlements	4	38,732	32,635	32,635	–	661	1,310	(649)	-49.6%	32,635
CA: Library Conditional Operational		–			3,553	7,106		7,106	#DIV/0!	–
Financial management Capacity Building Grant		–			–	–		–		–
Forensic Grant					–	–		–		–
Financial Management Support (WC FMGSG)		–			–	–		–		–
PW: Maintenance & Construction of Transport Infrastructure		–	–	–	–	–		–		–
Maintenance of Proclaimed Roads					–	–		–		–
Municipal Public Employment Support					–	–		–		–
Finance Capacity Buidling Grant		–	–		–	–		–		–
District Grant		–	–	–	–	–	–	–		–
Food Security Grant		–					–	–		–
0		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Nedbank SMME Incubator Programme		–			–	–		–		–
Non-profit institutions:Unspecified		–	–	–	–	–	–			–
Total Operating Transfers and Grants	5	145,217	154,946	154,946	3,609	53,281	47,937	5,345	11.1%	154,946
Capital Transfers and Grants										
National Government:		27,135	46,468	46,468	3,000	18,341	–	8,341	#DIV/0!	34,830
CoGTA: Municipal Infrastructure Grant (MIG)		20,635	32,790	32,790		8,341	–	8,341	#DIV/0!	21,693
Energy Efficiency and Demand Side Management		–	–	–	–					–
Integrated National Electrification (INEP)		–	9,330	9,330		5,000	–			–
Neighbourhood Development Partnership Grant		6,501	4,348	4,348	3,000	5,000	–			8,696
WSIG		–			–					4,441
Provincial Government:		–	–	–	3,956	4,426	–	4,426	#DIV/0!	13,255
LG&H: Integrated Housing & Human Settlements		–			3,956	4,426		4,426	#DIV/0!	12,855
Municipal Intervention Grant		–			–					400
Other grant providers:		–	–	–	–	–	–	–		120
District Grant: Security Camera		–			–			–		120
Total Capital Transfers and Grants	5	27,135	46,468	46,468	6,956	22,767	–	12,767	#DIV/0!	48,204
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	172,352	201,414	201,414	10,565	76,048	47,937	18,112	37.8%	203,150

Supporting Table SC7(1): Transfers and Grant Expenditure

WC048 Knysna - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October										
		2021/22	Budget Year 2022/23							
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:		–	122,311	122,311	311	44,274	2,854	41,140	1441.3%	122,311
Local Government Equitable Share			111,170	111,170	–	43,356	2,635	40,721	1545.6%	111,170
Local Government Financial Management Grant			1,721	1,721	41	157	74	83	113.1%	1,721
Water Services Operating Subsidy								–		–
Energy Efficiency and Demand Side Management								–		–
Integrated National Electrification (INEP)			1,400	1,400				–		1,400
CoGTA: Municipal Infrastructure Grant (MIG)			6,324	6,324	120	481	146	335	229.4%	6,324
Expanded Public Works Programme Integrated Grant			1,044	1,044	149	280	–			1,044
Neighbourhood Development Partnership Grant			652	652						652
WSIG										–
Provincial Government:		–	32,635	32,635	1,556	10,846	–	10,846	#DIV/0!	43,112
Disaster and Emergency Services		–	–	–	–	–	–	–		–
Title Deeds Restoration		–	–	–	–	–	–	–		–
LG&H: Community Development Worker		–	56	56				–		57
LG&H: Integrated Housing & Human Settlements		–	21,840	21,840	567	6,902		6,902	#DIV/0!	33,802
CA: Library Conditional Operational		–	10,659	10,659	989	3,944		3,944	#DIV/0!	8,493
Financial management Capacity Building Grant		–	–	–				–		250
Financial Management Support (WC FMGSG)		–	80	80				–		510
Maintenance of Proclaimed Roads								–		–
Forensic Investigation								–		–
TRP								–		–
Public employment support								–		1,100
District Municipality:		–	–	–	–	–	–	–		–
								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
Nedbank SMME Incubator Programme		–						–		–
Non-profit institutions:Unspecified		–						–		–
		–						–		–
Total operating expenditure of Transfers and Grants:		–	154,946	154,946	1,867	55,120	2,854	52,265	1831.0%	154,946
Capital expenditure of Transfers and Grants										
National Government:		–	46,468	46,468	1,169	7,946	–	7,946	#DIV/0!	34,830
CoGTA: Municipal Infrastructure Grant (MIG)		–	32,790	32,790	309	4,360		(9,531)	#DIV/0!	21,693
Energy Efficiency and Demand Side Management		–						–		–
Integrated National Electrification (INEP)		–	9,330	9,330	833	1,090		–		–
Neighbourhood Development Partnership Grant		–	4,348	4,348	27	2,496		–		8,696
WSIG		–						1,789	#DIV/0!	4,441
Provincial Government:		–	–	–	–	–	–	(1,120)	#DIV/0!	–
LG&H: Integrated Housing & Human Settlements		–						(1,120)	#DIV/0!	12,855
Municipal Intervention Grant		–						(1,120)	#DIV/0!	–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		–	46,468	46,468	1,169	7,946	–	7,946	#DIV/0!	46,468
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	201,414	201,414	3,035	63,066	2,854	60,212	2109.4%	201,414

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

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

Description	Ref	Budget Year 2022/23				
R thousands		Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance %
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
Local Government Equitable Share					–	
Title Deeds Restoration					–	
LG&H: Community Development Worker					–	
LG&H: Integrated Housing & Human Settlements					–	
CA: Library Conditional Operational					–	
Financial management Capacity Building Grant					–	
Municipal Public Employment Support					–	
Finance Capacity Buidling Grant		–	–	–	–	
District Grant					–	
Energy Efficiency and Demand Side Management					–	
Integrated National Electrification (INEP)					–	
Neighbourhood Development Partnership Grant					–	
WSIG					–	
Total operating expenditure of Approved Roll-overs		–	–	–	–	
Capital expenditure of Approved Roll-overs		–	–	–	–	
Total Capital Transfers and Grants					–	
Total capital expenditure of Approved Roll-overs		–	–	–	–	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		–	–	–	–	

Supporting Table SC8: Councillor and Staff Benefits

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

Summary of Employee and Councillor remuneration R thousands	Ref	2021/22 Audited Outcome	Budget Year 2022/23 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		7,284	7,885	7,831	648	2,619	2,633	(14)	-1%	7,831
Pension and UIF Contributions		463	427	574	56	170	197	(27)	-14%	574
Medical Aid Contributions		147	167	86	6	26	37	(11)	-28%	86
Motor Vehicle Allowance		346	184	188	15	74	80	(6)	-8%	188
Cellphone Allowance		691	641	644	49	210	215	(5)	-2%	644
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		136	66	74	–	12	27	(15)	-56%	74
Sub Total - Councillors		**9,067**	**9,370**	**9,396**	**775**	**3,112**	**3,189**	**(77)**	**-2%**	**9,396**
% increase	4		**3.3%**	**3.6%**						**3.6%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		2,692	4,577	5,127	495	1,282	609	672	110%	5,127
Pension and UIF Contributions		319	620	620	14	54	311	(257)	-83%	620
Medical Aid Contributions		107	161	161	5	20	88	(68)	-77%	161
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		(559)	396	396	–	–	–	–		396
Motor Vehicle Allowance		389	646	646	53	165	76	89	117%	646
Cellphone Allowance		13	15	15	–	–	–	–		15
Housing Allowances		4	72	72	–	–	–	–		72
Other benefits and allowances		80	518	518	5	18	18	–		518
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**3,045**	**7,004**	**7,554**	**572**	**1,538**	**1,102**	**436**	**40%**	**7,554**
% increase	4		**130.0%**	**148.0%**						**148.0%**
Other Municipal Staff										
Basic Salaries and Wages		160,139	180,382	185,520	14,030	56,091	55,337	754	1%	185,520
Pension and UIF Contributions		29,296	32,806	32,806	2,545	10,246	10,838	(591)	-5%	32,806
Medical Aid Contributions		12,631	15,285	15,285	1,066	4,285	4,946	(661)	-13%	15,285
Overtime		28,850	14,639	14,639	2,343	7,137	3,202	3,934	123%	14,639
Performance Bonus		13,273	13,985	13,985	9	32	8	24	287%	13,985
Motor Vehicle Allowance		7,721	7,583	7,583	649	2,319	2,582	(264)	-10%	7,583
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		2,622	2,974	2,974	219	665	845	(180)	-21%	2,974
Other benefits and allowances		15,841	6,922	8,044	791	3,166	2,648	518	20%	8,044
Payments in lieu of leave		(902)	3,726	3,726	248	992	992	–		3,726
Long service awards		1,389	2,744	2,744	–	–	–	–		2,744
Post-retirement benefit obligations	2	14,037	11,802	11,802	–	–	–	–		11,802
Sub Total - Other Municipal Staff		**284,896**	**292,847**	**299,107**	**21,899**	**84,934**	**81,399**	**3,535**	**4%**	**299,107**
% increase	4		**2.8%**	**5.0%**						**5.0%**
Total Parent Municipality		**297,008**	**309,221**	**316,057**	**23,245**	**89,583**	**85,690**	**3,894**	**5%**	**316,057**
TOTAL SALARY, ALLOWANCES & BENEFITS		**297,008**	**309,221**	**316,057**	**23,245**	**89,583**	**85,690**	**3,894**	**5%**	**316,057**
% increase	4		**4.1%**	**6.4%**						**6.4%**
TOTAL MANAGERS AND STAFF		**287,942**	**299,851**	**306,661**	**22,471**	**86,472**	**82,501**	**3,971**	**5%**	**306,661**

Supporting Table SC9: Monthly targets for Cash Receipts and Payments

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

Description	Ref	Budget Year 2022/23												2022/23 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	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	2022/23	+1 2023/24	+2 2024/25
Cash Receipts By Source																
Property rates		12,712	43,618	28,842	20,585	18,094	20,374	16,304	20,865	19,077	18,586	17,987	3,318	240,363	253,517	262,231
Service charges - electricity revenue		14,757	18,240	18,216	20,987	27,829	26,866	26,774	25,565	22,030	26,667	31,305	83,406	342,643	394,478	373,816
Service charges - water revenue		4,012	6,589	5,429	4,898	5,964	6,665	7,192	7,016	6,315	5,613	5,262	5,208	70,163	72,948	76,546
Service charges - sanitation revenue		1,286	3,293	2,520	1,891	2,481	2,481	2,481	2,481	2,481	2,481	2,481	3,417	29,776	33,497	32,485
Service charges - refuse		1,277	3,876	2,671	1,987	2,325	2,325	2,325	2,325	2,325	2,325	2,325	1,815	27,902	31,336	30,441
Rental of facilities and equipment		480	1,032	309	286	599	427	430	466	371	449	527	70	5,447	6,768	5,943
Interest earned - external investments		94	149	100	150	183	188	186	81	161	194	228	332	2,046	4,700	2,232
Interest earned - outstanding debtors		94	149	–	–	–	–	–	–	–	–	–	(243)	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		38	17	15	13	924	1,013	1,043	1,102	1,072	983	1,013	4,683	11,917	11,437	13,001
Licences and permits		135	117	117	119	138	88	125	118	129	156	183	274	1,698	1,794	1,853
Agency services		110	120	137	141	636	126	567	142	182	220	259	1,190	3,830	4,409	4,178
Transfers and Subsidies - Operational		43,100	2	57	17	6,852	39,150	1,702	1,174	40,192	888	888	20,924	154,946	173,761	154,102
Other revenue		1,448	1,380	1,137	1,114	827	252	500	626	312	378	444	(756)	7,662	9,493	8,281
Cash Receipts by Source		**79,543**	**78,580**	**59,550**	**52,188**	**66,852**	**99,956**	**59,629**	**61,964**	**94,647**	**58,942**	**62,903**	**123,639**	**898,393**	**998,137**	**965,110**
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		5,739	2,342	3,072	3,000	2,788	6,129	65	1,273	14,962	730	1,158	5,211	46,468	70,226	106,446
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		–	382	–	–	–	–	83	–	–	–	–	(215)	250	250	250
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	61,190	61,190	70,000	74,020
Increase (decrease) in consumer deposits		1,851	(82)	(45)	(178)	–	–	–	–	–	–	–	(1,546)	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		**87,133**	**81,222**	**62,577**	**55,010**	**69,641**	**106,085**	**59,777**	**63,236**	**109,608**	**59,672**	**64,061**	**188,279**	**1,006,301**	**1,138,613**	**1,145,825**

Cash Payments by Type												–			
Employee related costs	21,966	22,448	19,526	22,432	38,392	23,621	24,124	23,397	18,714	22,510	26,303	35,338	298,772	329,111	334,986
Remuneration of councillors	803	1,174	425	798	–	–	–	–	–	–	–	(3,200)	–	–	–
Interest paid	306	687	444	–	–	12,154	829	290	2,554	3,092	3,629	4,860	28,846	29,054	35,533
Bulk purchases - Electricity	–	–	–	16,324	16,565	17,268	19,881	18,933	21,133	25,582	30,031	96,439	262,156	319,227	274,512
Acquisitions - water & other inventory	–	–	–	1,626	3,578	2,946	4,807	1,571	2,787	3,374	3,961	14,133	38,784	30,719	41,055
Contracted services	4,219	13,927	13,299	11,897	17,628	11,573	13,254	11,347	15,139	18,327	21,514	14,454	166,577	173,227	159,323
Grants and subsidies paid - other municipalities	4	104	24	–	–	–	–	–	–	–	–	(132)	–	–	–
Grants and subsidies paid - other	39	38	72	–	27	32	24	50	279	335	391	629	1,917	2,258	2,091
General expenses	1,725	9,351	5,299	4,238	3,688	4,748	5,761	4,736	6,804	6,047	5,332	1,850	59,579	68,540	71,871
Cash Payments by Type	**30,540**	**42,472**	**33,995**	**57,315**	**79,877**	**72,343**	**68,680**	**60,324**	**67,411**	**79,267**	**91,163**	**164,370**	**856,631**	**952,137**	**919,371**
Other Cash Flows/Payments by Type															
Capital assets	8,588	3,796	6,618	3,878	14,243	6,962	2,053	9,554	9,491	8,452	11,414	36,726	121,776	151,227	187,396
Repayment of borrowing	788	1,751	436	–	872	12,551	872	872	872	872	872	14,108	34,865	50,329	50,329
Other Cash Flows/Payments	50,600	50,635	(7,742)	23,526	–	–	–	–	–	–	–	(117,019)	–	–	–
Total Cash Payments by Type	**90,517**	**98,654**	**33,308**	**84,720**	**94,991**	**91,857**	**71,605**	**70,749**	**77,774**	**88,590**	**103,449**	**98,185**	**1,013,271**	**1,153,693**	**1,157,096**
NET INCREASE/(DECREASE) IN CASH HELD	**(3,384)**	**(17,432)**	**29,269**	**(29,710)**	**(25,351)**	**14,228**	**(11,828)**	**(7,513)**	**31,835**	**(28,918)**	**(39,387)**	**90,093**	**(6,970)**	**(15,080)**	**(11,271)**
Cash/cash equivalents at the month/year beginning:	43,267	39,883	22,451	51,720	22,010	(3,341)	10,887	(941)	(8,454)	23,381	(5,537)	(44,924)	43,267	36,297	21,217
Cash/cash equivalents at the month/year end:	39,883	22,451	51,720	22,010	(3,341)	10,887	(941)	(8,454)	23,381	(5,537)	(44,924)	45,169	36,297	21,217	9,946

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

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

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	21,780	22,741	1,105	1,908	10,905	8,997	82.5%	22,741
Roads Infrastructure		–	1,250	1,250	–	–	800	800	100.0%	1,250
Roads		–	200	200	–	–	–	–		200
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	1,050	1,050	–	–	800	800	100.0%	1,050
Storm water Infrastructure		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	12,080	12,691	1,042	1,701	3,546	1,845	52.0%	12,691
MV Networks		–	1,000	1,381	87	87	279	192	68.7%	1,381
LV Networks		–	11,080	11,310	954	1,614	3,267	1,653	50.6%	11,310
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	8,150	8,346	63	207	6,522	6,316	96.8%	8,346
Water Treatment Works		–	750	750	–	–	–	–		750
Distribution Points		–	150	150	13	32	49	17	34.3%	150
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	7,250	7,446	50	175	6,474	6,299	97.3%	7,446
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	154	–	–	–	–		154
Drainage Collection		–	–	154	–	–	–	–		154
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	300	300	–	–	36	36	100.0%	300
Data Centres		–	300	300	–	–	36	36	100.0%	300
Community Assets		–	1,600	1,600	–	–	572	572	100.0%	1,600
Community Facilities		–	1,600	1,600	–	–	572	572	100.0%	1,600
Fire/Ambulance Stations		–	1,000	1,000	–	–	530	530	100.0%	1,000
Cemeteries/Crematoria		–	600	600	–	–	42	42	100.0%	600
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		–	2,012	2,012	–	1,152	1,030	(122)	-11.8%	2,012
Operational Buildings		–	–	–	–	–	–	–		–
Housing		–	2,012	2,012	–	1,152	1,030	(122)	-11.8%	2,012
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	2,012	2,012	–	1,152	1,030	(122)	-11.8%	2,012
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		–	350	350	23	23	106	83	78.2%	350
Computer Equipment		–	350	350	23	23	106	83	78.2%	350
Furniture and Office Equipment		–	565	785	18	319	60	(260)	-434.3%	785
Furniture and Office Equipment		–	565	785	18	319	60	(260)	-434.3%	785
Machinery and Equipment		–	2,840	3,026	98	265	1,889	1,624	86.0%	3,026
Machinery and Equipment		–	2,840	3,026	98	265	1,889	1,624	86.0%	3,026
Transport Assets		–	6,560	9,817	–	3,257	830	(2,427)	-292.4%	9,817
Transport Assets		–	6,560	9,817	–	3,257	830	(2,427)	-292.4%	9,817
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	–	35,707	40,331	1,244	6,924	15,391	8,467	55.0%	40,331

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

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

Description	Ref	2021/22	Budget Year 2022/23							
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		–	25,135	26,244	1,479	9,105	8,734	(371)	-4.3%	26,244
Roads Infrastructure		–	20,685	21,794	1,479	9,105	7,076	(2,030)	-28.7%	21,794
Roads		–	20,685	21,794	1,479	9,105	7,076	(2,030)	-28.7%	21,794
Storm water Infrastructure		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	1,350	1,350	–	–	292	292	100.0%	1,350
Water Treatment Works		–	400	400	–	–	130	130	100.0%	400
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	950	950	–	–	162	162	100.0%	950
Sanitation Infrastructure		–	1,100	1,100	–	–	762	762	100.0%	1,100
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	1,100	1,100	–	–	762	762	100.0%	1,100
Solid Waste Infrastructure		–	2,000	2,000	–	–	605	605	100.0%	2,000
Capital Spares		–	2,000	2,000	–	–	605	605	100.0%	2,000
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Community Assets		–	2,650	2,350	–	–	162	162	100.0%	2,350
Community Facilities		–	500	200	–	–	162	162	100.0%	200
Nature Reserves		–	500	200	–	–	162	162	100.0%	200
Sport and Recreation Facilities		–	2,150	2,150	–	–	–	–		2,150
Capital Spares		–	2,150	2,150	–	–	–	–		2,150
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		–	–	500	–	–	–	–		500
Operational Buildings		–	–	–	–	–	–	–		–
Housing		–	–	500	–	–	–	–		500
Staff Housing		–	–	500	–	–	–	–		500
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing ass	1	–	27,785	29,094	1,479	9,105	8,896	(209)	-2.4%	29,094

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

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

Description	Ref	2021/22	Budget Year 2022/23							
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		40,758	42,629	42,879	2,884	10,102	14,253	4,151	29.1%	42,879
Roads Infrastructure		6,541	6,430	6,430	705	1,228	1,350	121	9.0%	6,430
Roads		6,541	6,412	6,412	705	1,228	1,350	121	9.0%	6,412
Capital Spares		–	18	18	–	–	–	–		18
Storm water Infrastructure		2,033	2,522	2,522	75	176	1,024	848	82.8%	2,522
Drainage Collection		–	510	510	24	24	66	42	63.5%	510
Storm water Conveyance		2,033	2,012	2,012	51	152	958	807	84.2%	2,012
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		11,129	15,750	15,750	867	3,644	4,298	654	15.2%	15,750
Power Plants		–	–	–	–	–	–	–		–
HV Substations		1,777	3,000	3,000	–	65	1,810	1,745	96.4%	3,000
HV Switching Station		108	126	126	8	15	37	22	59.4%	126
HV Transmission Conductors		1,717	2,351	2,351	–	–	129	129	100.0%	2,351
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		4,549	6,350	6,350	459	2,728	1,468	(1,260)	-85.8%	6,350
LV Networks		2,977	3,923	3,923	400	836	854	18	2.1%	3,923
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		13,547	11,503	11,503	142	2,118	4,157	2,039	49.1%	11,503
Water Treatment Works		10,327	9,150	9,150	50	1,792	3,513	1,721	49.0%	9,150
Capital Spares		3,220	2,353	2,353	92	326	644	318	49.4%	2,353
Sanitation Infrastructure		6,671	5,704	5,704	1,087	2,763	3,170	407	12.8%	5,704
Waste Water Treatment Works		6,671	5,704	5,704	1,087	2,763	3,170	407	12.8%	5,704
Solid Waste Infrastructure		838	719	969	8	173	254	82	32.1%	969
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		838	719	969	8	173	254	82	32.1%	969
Community Assets		2,503	4,157	4,157	765	1,613	778	(835)	-107.2%	4,157
Community Facilities		1,678	3,086	3,086	669	898	598	(301)	-50.3%	3,086
Halls		179	242	242	–	26	103	77	74.5%	242
Fire/Ambulance Stations		64	128	128	–	0	–	(0)	#DIV/0!	128
Testing Stations		–	–	–	–	–	–	–		–
Museums		54	101	101	15	30	24	(6)	-26.0%	101
Libraries		170	583	583	100	131	95	(36)	-38.1%	583
Cemeteries/Crematoria		278	438	438	2	72	113	41	36.1%	438
Police		56	179	179	–	4	1	(3)	-243.3%	179
Purls		–	–	–	–	–	–	–		–
Public Open Space		877	1,416	1,416	552	635	263	(372)	-141.7%	1,416
Sport and Recreation Facilities		825	1,071	1,071	96	715	181	(534)	-295.7%	1,071
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		825	1,071	1,071	96	715	181	(534)	-295.7%	1,071
Investment properties		–	–	–	–	–	–	–		–
Other assets		2,420	2,988	2,988	358	464	150	(314)	-209.7%	2,988
Operational Buildings		1,489	2,178	2,178	51	94	22	(72)	-322.3%	2,178
Municipal Offices		276	1,121	1,121	48	86	16	(69)	-427.1%	1,121
Depots		1,214	1,058	1,058	2	9	6	(3)	-43.3%	1,058
Capital Spares		–	–	–	–	–	–	–		–
Housing		931	810	810	307	369	127	(242)	-190.0%	810
Staff Housing		680	800	800	307	369	127	(242)	-190.0%	800
Social Housing		251	10	10	–	–	–	–		10
Furniture and Office Equipment		4	159	159	–	1	27	26	96.0%	159
Furniture and Office Equipment		4	159	159	–	1	27	26	96.0%	159
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		6,458	4,903	4,983	704	1,677	1,204	(472)	-39.2%	4,983
Transport Assets		6,458	4,903	4,983	704	1,677	1,204	(472)	-39.2%	4,983
Total Repairs and Maintenance Expenditure	1	52,143	54,836	55,166	4,712	13,856	16,413	2,556	15.6%	55,166

Supporting Table SC13(d): Depreciation

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

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		**37,845**	**33,167**	**35,258**	**3,931**	**13,380**	**13,380**	**(0)**	**0.0%**	**35,258**
Roads Infrastructure		5,221	6,260	3,935	415	1,645	1,645	–		3,935
Roads		5,221	6,260	3,935	415	1,645	1,645	–		3,935
Storm water Infrastructure		901	595	748	79	313	313	–		748
Drainage Collection		901	587	748	79	313	313	–		748
Storm water Conveyance		–	8	–	–	–	–	–		–
Electrical Infrastructure		7,875	6,838	11,508	1,401	3,340	3,340	–		11,508
Power Plants		6	149	1	0	0	0	–		1
HV Substations		7,869	6,689	11,507	1,401	3,339	3,339	–		11,507
Water Supply Infrastructure		15,897	12,176	11,959	1,260	4,999	4,999	–		11,959
Pump Stations		–	209	10	1	4	4	–		10
Water Treatment Works		–	5,462	201	21	84	84	–		201
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		15,897	6,506	11,748	1,238	4,911	4,911	–		11,748
Sanitation Infrastructure		5,991	5,217	5,550	613	2,431	2,431	–		5,550
Pump Station		28	402	930	125	495	495	–		930
Reticulation		5,839	2,507	4,436	467	1,854	1,854	–		4,436
Waste Water Treatment Works		79	2,250	161	17	67	67	–		161
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		44	57	23	4	15	15	–		23
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		1,859	1,955	1,481	156	620	620	(0)	0.0%	1,481
Landfill Sites		1,859	1,955	1,481	156	620	620	(0)	0.0%	1,481
Information and Communication Infrastructure		99	124	76	8	32	32	–		76
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		99	124	76	8	32	32	–		76
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		**2,638**	**2,214**	**2,154**	**231**	**915**	**915**	**–**		**2,154**
Community Facilities		2,084	1,686	1,642	177	701	701	–		1,642
Halls		68	75	461	49	193	193	–		461
Centres		528	155	8	1	3	3	–		8
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		229	287	166	18	73	73	–		166
Testing Stations		0	0	0	0	0	0	–		0
Museums		7	7	5	1	2	2	–		5
Galleries		–	–	–	–	–	–	–		–
Theatres		1	1	1	0	0	0	–		1
Libraries		649	554	471	50	198	198	–		471
Cemeteries/Crematoria		23	44	22	2	9	9	–		22
Police		55	59	17	3	10	10	–		17
Purls		181	144	208	24	93	93	–		208
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		8	8	8	1	3	3	–		8
Markets		–	–	–	–	–	–	–		–
Stalls		22	23	18	2	8	8	–		18
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		313	328	258	27	108	108	–		258
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		554	528	512	54	214	214	–		512
Indoor Facilities		1	9	–	–	–	–	–		–
Outdoor Facilities		553	519	512	54	214	214	–		512
Capital Spares		–	–	–	–	–	–	–		–

Investment properties		145	155	116	12	48	48	–		116
Revenue Generating		145	155	116	12	48	48	–		116
Improved Property		145	155	116	12	48	48	–		116
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		1,624	719	544	57	228	228	–		544
Operational Buildings		619	719	544	57	228	228	–		544
Municipal Offices		619	719	544	57	228	228	–		544
Housing		1,005	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		1,005	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		18	19	13	1	6	6	–		13
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		18	19	13	1	6	6	–		13
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		18	19	13	1	6	6	–		13
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		1,773	1,556	899	96	380	380	–		899
Computer Equipment		1,773	1,556	899	96	380	380	–		899
Furniture and Office Equipment		682	1,254	1,024	109	431	431	–		1,024
Furniture and Office Equipment		682	1,254	1,024	109	431	431	–		1,024
Machinery and Equipment		722	864	522	57	227	227	–		522
Machinery and Equipment		722	864	522	57	227	227	–		522
Transport Assets		2,718	3,740	3,158	339	1,375	1,375	–		3,158
Transport Assets		2,718	3,740	3,158	339	1,375	1,375	–		3,158
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Depreciation	1	48,165	43,688	43,688	4,834	16,990	16,990	(0)	0.0%	43,688

Supporting Table SC13(e): Upgrading of Existing Assets

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

Description	Ref	2021/22	Budget Year 2022/23							
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		–	42,637	43,051	825	2,222	10,142	7,920	78.1%	43,051
Roads Infrastructure		–	11,250	11,315	–	1,154	1,280	126	9.9%	11,315
Roads		–	11,250	11,315	–	1,154	1,280	126	9.9%	11,315
Storm water Infrastructure		–	1,750	1,750	–	–	296	296	100.0%	1,750
Drainage Collection		–	1,750	1,750	–	–	296	296	100.0%	1,750
Electrical Infrastructure		–	1,300	1,649	479	593	421	(172)	-40.8%	1,649
MV Substations		–	–	349	–	27	–	(27)	#DIV/0!	349
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	1,300	1,300	479	566	421	(145)	-34.4%	1,300
Water Supply Infrastructure		–	11,000	11,000	346	475	2,939	2,465	83.8%	11,000
Dams and Weirs		–	1,500	1,500	–	–	–	–		1,500
Water Treatment Works		–	2,000	2,000	–	–	495	495	100.0%	2,000
Bulk Mains		–	250	250	–	–	81	81	100.0%	250
Distribution		–	3,250	3,250	346	475	1,067	592	55.5%	3,250
Capital Spares		–	4,000	4,000	–	–	1,296	1,296	100.0%	4,000
Sanitation Infrastructure		–	17,337	17,337	–	–	5,205	5,205	100.0%	17,337
Pump Station		–	2,500	2,500	–	–	648	648	100.0%	2,500
Reticulation		–	14,337	14,337	–	–	4,557	4,557	100.0%	14,337
Waste Water Treatment Works		–	500	500	–	–	–	–		500
Community Assets		–	10,065	10,065	–	–	3,100	3,100	100.0%	10,065
Community Facilities		–	500	500	–	–	–	–		500
Halls		–	500	500	–	–	–	–		500
Sport and Recreation Facilities		–	9,565	9,565	–	–	3,100	3,100	100.0%	9,565
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	9,565	9,565	–	–	3,100	3,100	100.0%	9,565
Other assets		–	1,380	1,680	5	5	214	210	97.9%	1,680
Operational Buildings		–	1,380	1,680	5	5	214	210	97.9%	1,680
Municipal Offices		–	1,380	1,680	5	5	214	210	97.9%	1,680
Total Capital Expenditure on upgrading of existing	1	–	54,082	54,797	829	2,227	13,456	11,229	83.5%	54,797