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.

January 2023

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 January 2023, 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 January 2023.

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 As at 31 January 2023, the Commitments exceed the Cash and Cash Equivalents. The cash balance as at 31 January 2023 was critically low, therefore resulting in the majority of Creditors not being paid timeously.

2.2.2 The short-term Overdraft facility up to a maximum of R20 million as approved by Council was taken up accordingly.

2.2.3 The collection of outstanding debt and the recovery of all unpaid grants is critical and thus requires priority. Aggressive debt collection measures have been implemented.

2.2.4 The electricity crisis has had a severe impact on the municipal revenue base. Furthermore, infrastructure not designed to accommodate such a high frequency of Eskom switching has been affected. Repairs / replacement / maintenance of affected infrastructure has had a profound effect on both service delivery and the cashflow.

2.2.5 The DBSA Revenue Enhancement project was expected to be completed by 30 November 2022. Due to various reasons, the completion date has been extended to 31 January 2023. An application has been made to extend the project till end of June 2023 in order to include the implementation of the low hanging fruit (milestone 7 till 9).

2.2.6 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 must be prevented. The approved Cost Containment Policy must be fully implemented.

2.2.7 Spending on non-core municipal functions must be decreased in an attempt to reduce the strain on both the budget and the cashflow.

2.2.8 The upcoming Adjustments Budget in February 2023 is expected to be exceptionally challenging. Drastic adjustments will have to be made in an attempt to achieve a fully funded, credible and realistic Budget, with a view to substantially improving the cashflow position.

2.3 Recommendations

(a) That the Executive Mayoral Committee notes the Section 71 monthly budget statement as at 31 January 2023.

(b) That the Executive Mayoral Committee notes that the Section 71 monthly budget statement report as at 31 January 2023 was submitted to the Executive Mayor, the National Treasury and the Western Cape Provincial Treasury on 14 February 2023, being the 10th working day after the end of January 2023.

(c) That the Executive Mayoral Committee notes that the Section 71 monthly budget statement as at 31 January 2023 will be published on the municipal website.

CLLR AUBREY TSENGWA
EXECUTIVE MAYOR

14 February 2023

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 January 2023.

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 618.7 million compared to the year-to-date budgeted operating revenue of R 626.2 million results in a negative variance of R 7.5 million or -1.2% (capital grants excluded). Variances of a material value in nature in the operating revenue budget are presented with appropriate comments in the table below.

Table 1: Variances between Year-to-Date Actual and Year-to-Date Budget

Row Number	Description	Original Budget	Current Budget (Including Virements)	Year-to-Date Actual	Year-to-Date Budget	Positive / (Negative) Variance	Positive / (Negative) Variance %	Reasons for Material Variance (D - E)
Column Reference	A	B	C	D	E	F	G	H
1	Property Rates	261,551,911	261,551,911	179,679,703	179,412,516	267,187	0.1%	
2	Electricity Revenue	354,321,348	354,321,348	186,105,236	194,377,729	-8,272,493	-4.3%	The significant monetary fluctuation are being investigated. However it should be noted that the unexpected Eskom load shedding schedules is the main contributor towards the variance.
3	Water Revenue	74,586,025	74,586,025	49,958,554	48,028,112	1,930,442	4.0%	
4	Sanitation Revenue	29,310,910	29,310,910	20,749,922	20,897,676	-147,754	-0.7%	
5	Refuse Revenue	27,831,817	27,831,817	20,964,004	20,912,534	51,470	0.2%	
6	Rental Revenue	5,444,020	5,444,020	3,851,944	3,651,377	200,567	5.5%	
7	Interest on Investments	2,046,273	2,046,273	1,121,985	1,150,921	-28,936	-2.5%	
8	Interest on Debtors	19,321,626	19,321,626	16,875,900	13,841,982	3,033,918	21.9%	The repo rate has increased significantly compared to the prior year, hence the increased revenue.
9	Fines Revenue	119,059,010	119,059,010	25,291,830	33,837,947	-8,546,117	-25.3%	The main contributor to the negative variance is Traffic fines. This is as a result of the section being understaffed, faulty speed cameras, and theft of road signs. Traffic Fines Revenue will be adjusted in the next Adjustments Budget
10	Licences Revenue	1,698,285	1,698,285	812,917	903,639	-90,722	-10.0%	
11	Agency Services	3,829,743	3,829,743	2,133,329	2,892,738	-759,409	-26.3%	
12	Operating Grants	154,945,913	161,677,903	101,578,272	100,621,072	957,200	1.0%	The main contributor to the variance is the Housing grant which is more than budgeted.
13	Other Revenue	7,862,155	7,862,155	9,146,759	5,565,141	3,581,618	64.4%	The main contributor to the variance is Augmentation fees received.
14	Gains on Disposal of PPE	250,000	250,000	381,739	83187	298,552	0.0%	
15	**Total Revenue (Capital Grants Excluded)**	**1,062,059,036**	**1,068,791,026**	**618,652,094**	**626,176,571**	**-7,524,477**	**-1.2%**	

3.2.1 (a) Due to unprecedented Eskom load-shedding and properties disconnecting from the grid, a material downward adjustment will have to be made to Electricity Revenue in the February 2023 Adjustments Budget.

3.2.1 (b) Traffic Fines Revenue is significantly lower than anticipated. It is clearly evident that the Service Provider is not issuing Traffic Fines as expected. Urgent intervention is required to compel the Service Provider to improve performance, which will ultimately increase Revenue.

3.2.2 Year-to-date actual operating expenditure (Row 27 in Table 1 below) of R 540.3 million compared to the year-to-date budgeted operating expenditure of R 527.3 million results in a negative variance of R 13.1 million or -2.5%. 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	169,746,254	164,930,112	-4,816,142	-2.9%	The main contributors to the variance are the overtime and standby costs. Most of the Department has overspend on the Overtime and Standby refer Table 3 and 4 below.
17	Remuneration of Councillors	9,749,165	9,749,165	5,798,491	5,721,035	-77,456	-1.4%	
18	Bad Debt Provision	148,240,813	148,240,813	34,320,579	34,320,579	0	0.0%	
19	Depreciation	43,687,538	43,687,538	31,259,572	31,259,565	-7	0.0%	
20	Finance Charges	28,846,141	28,846,141	13,384,015	14,417,667	1,033,652	7.2%	
21	Bulk Purchases	262,156,491	262,156,491	128,283,767	136,934,827	8,651,060	6.3%	The unexpected Eskom load shedding schedules is the main contributor towards the variance.
22	Other Materials	38,783,549	38,587,524	29,496,935	23,474,572	-6,022,363	-25.7%	The variance is mainly as a result of water chemical supplies which is excessively more than projected, as well as the B&V legal dispute for the collapsing of the retaining wall in Hornlee. The overspending will be addressed in the upcoming Adjustments Budget.
23	Contracted Services	166,577,351	164,364,892	89,342,623	79,158,891	-10,183,732	-12.9%	The overspending is mainly on the Housing Services grant funded projects. The overspending will be addressed in the upcoming Adjustments Budget.
24	Transfers and Subsidies	1,916,506	2,678,506	203,899	304,939	101,040	33.1%	
25	Other Expenditure	61,466,236	65,300,362	38,483,529	36,747,297	-1,736,232	-4.7%	
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**	**540,319,664**	**527,269,484**	**-13,050,180**	**-2.5%**	

3.2.2 (a) There are several vacant positions which have been budgeted in the 2022/2023 financial year. The over-spending on Overtime and Standby is off-set by the underspending on the unfilled budgeted positions.

It should be noted that some of these critical vacant positions are affecting service delivery, impacting audit findings by the AGSA, and also contributing towards excessive Overtime and Standy Costs.

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 78.3 million, and a negative variance of R 20.6 million (capital grants excluded) (Row 28 in Table 1 below).

3.2.4 The year-to-date actual operating surplus (capital grants included) equates to R 108.8 million and a negative variance of R 19.6 million (Row 31 in Table 1 below).

Table 1: Variances between Year-to-Date Actual and Year-to-Date Budget								
Row Number	Description	Original Budget	Current Budget (Including Virements)	Year-to-Date Actual	Year-to-Date Budget	Positive / (Negative) Variance	Positive / (Negative) Variance %	Reasons for 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	618,652,094	626,176,571	-7,524,477	-1.2%	
27	Total Operating Expenditure	1,061,274,999	1,070,272,443	540,319,664	527,269,484	-13,050,180	-2.5%	
28	Operating Surplus/(Deficit)	784,037	-1,481,417	78,332,430	98,907,087	-20,574,657	-20.8%	
29	Capital Grants	46,468,087	46,468,087	10,899,112	9,933,979	965,133	9.7%	
30	Public Contributions	0				0	0.0%	
31	Surplus/(Deficit) for the Year	47,252,124	44,986,670	89,231,542	108,841,066	-19,609,524	-18.0%	

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) month period. Table 2 below details the project milestones to date:

Table 2: Revenue Enhancement Milestones			
Milestone	Project Milestone Description	Status	Envised End Date
1	Inception meeting and development of Project Implementation Plan (PIP) informed by the scope of work to determine roll out of work package	Completed	N/a
2	Existing situation / (AS-IS) assessment highlighting the areas that need to be considered for the improvement of the situation and Stakeholder engagement	Completed	N/a
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	Completed	N/a
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)	Completed	N/a
5	22 509 x Customer Data Quality and Consumer Management, Integrating geo-spatial information with billing systems and financial information. (Data cleansing report)	Completed	N/a
6	Development of best practice procedures & staffing requirements to enhance customer care and operations processes	Completed	Report to be reviewed by TPS Committee
7	Implementation of the low hanging fruits/initiatives quick wins (within budget) and transfer of skills to the relevant municipal officials		Jun-23
8	Identification and prioritisation of the interventions/ projects for the short term, medium to long term		Jun-23
9	Final Revenue Enhancement Programme report with findings and Presentation of the report to the Municipal Council		Jun-23

3.2.6 Overtime

The year-to-date actual Overtime expenditure (Row 9 in Table 3 below) of R 11.2 million exceeds the year-to-date budgeted Overtime expenditure of R 4.4 million by R 6.7 million.

Of material concern is that the year-to-date actual Overtime expenditure already exceeds the budgeted allocation for the entire 2022/2023 financial year. Savings will have to be identified in the upcoming Adjustments Budget to off-set this over-expenditure.

Table 3: Overtime

Row Number	Directorate	Expenditure 2020/2021	Expenditure 2021/2022	Original Budget 2022/2023	Current Budget 2022/2023	Actual January 2023	YTD Budget 2022/2023	YTD Actual 2022/2023	Variance (G-H)
Column Reference	A	B	C	D	E	F	G	H	I
1	Executive and Council	0	4,978	0	0	0	0	2,616	-2,616
2	Corporate Services	90,749	162,478	142,500	142,500	20,219	83,129	135,075	-51,946
3	Financial Services	63,050	58,470	25,000	25,000	3,258	14,583	40,127	-25,544
4	Planning and Development	14,355	44,580	1,000,000	1,000,000	9,388	583,315	35,863	547,452
5	Integrated Human Settlements	1,949	24,103	0	0	0		23,278	-23,278
6	Community Services	10,878,939	9,414,187	2,800,000	2,829,000	971,873	1,634,539	5,194,359	-3,559,820
7	Electrical Services	1,225,393	1,557,015	941,637	941,637	225,352	549,287	1,128,945	-579,658
8	Technical Services	7,198,173	7,088,695	2,680,863	2,651,863	823,593	1,563,852	4,611,902	-3,048,050
9	Grand Total	19,472,609	18,354,507	7,590,000	7,590,000	2,053,682	4,428,705	11,172,165	-6,743,460

3.2.7 Standby

The year-to-date actual Standby expenditure (Row 9 in Table 4 below) of R 3.6 million exceeds the year-to-date budgeted Standby expenditure of R 2.0 million by R 1.7 million.

Of material concern is that the total year-to-date Standby expenditure already exceeds the budgeted allocation for the entire 2022/2023 financial year. Savings will have to be identified in the upcoming Adjustments Budget to off-set this over-expenditure.

Table 4: Standby Allowance

Row Number	Directorate	Expenditure 2020/2021	Expenditure 2021/2022	Original Budget 2022/2023	Current Budget 2022/2023	Actual January 2023	YTD Budget 2022/2023	YTD Actual 2022/2023	Variance (G-H)
Column Reference	A	B	C	D	E	F	G	H	I
1	Executive and Council	0	0	0	0	0	0	0	0
2	Corporate Services	194,774	187,924	152,000	152,000	16,904	112,287	115,596	-3,309
3	Financial Services	99,633	116,329	120,000	120,000	6,482	62,552	92,502	-29,950
4	Planning and Development	0	0	0	0	0	0	0	0
5	Integrated Human Settlements	0	0	0	0	0	0	0	0
6	Community Services	1,360,904	1,582,999	580,000	580,000	236,331	851,571	1,035,628	-184,057
7	Electrical Services	908,440	916,804	770,000	770,000	116,286	572,859	607,579	-34,720
8	Technical Services	2,760,161	2,887,134	440,000	440,000	291,593	356,510	1,788,881	-1,432,371
9	Grand Total	5,323,912	5,691,190	2,062,000	2,062,000	667,596	1,955,779	3,640,185	-1,684,406

3.2.8 Use of Consultants per Directorate

The table below depicts the year-to-date Use of Consultants per Directorate.

Table 5: Use of Consultants per Directorate

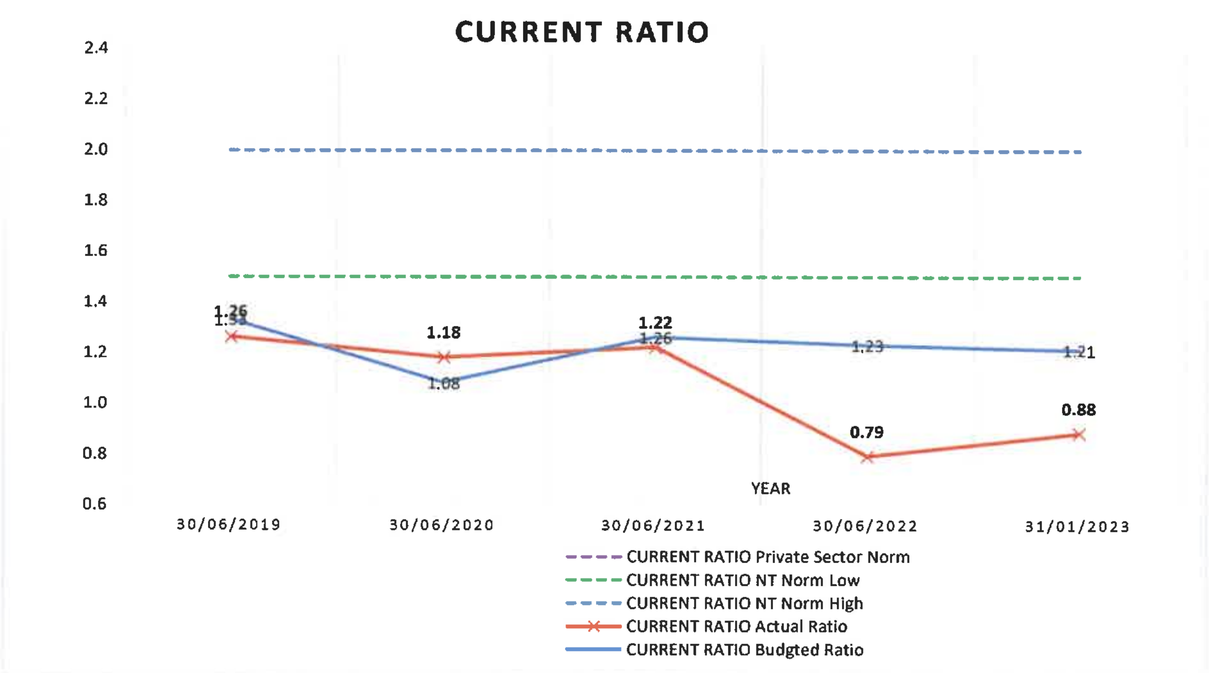
Row Number	Directorate	Expenditure 2020/2021	Expenditure 2021/2022	Original Budget 2022/2023	Current Budget 2022/2023	Actual December 2022	YTD Budget 2022/2023	YTD Actual 2022/2023	Variance (G-H)
Column Reference	A	B	C	D	E	F	G	H	I
1	Executive and Council	270,000	150,000	0	0	0	0	0	0
2	Corporate Services	5,090,579	4,540,688	4,545,217	3,545,217	72,686	2,719,079	3,033,534	-314,455
3	Financial Services	10,480,437	3,791,019	6,427,106	4,520,996	189,206	1,822,772	1,323,609	499,163
4	Planning and Development	816,380	1,401,449	5,175,479	4,642,521	42,348	1,819,516	305,625	1,513,891
5	Integrated Human Settlements	4,988,330	1,129,751	1,050,000	1,050,000	15,881	51,118	892,269	-841,151
6	Community Services	172,354	299,625	653,229	653,229	34,625	394,948	232,366	162,582
7	Electrical Services	17,250	224,427	291,407	291,407	125,584	253,380	0	253,380
8	Technical Services	383,593	2,897,026	4,628,641	4,538,641	359,557	1,369,958	978,175	391,783
9	**Grand Total**	**22,218,922**	**14,433,986**	**22,771,079**	**19,242,011**	**839,887**	**8,430,771**	**6,765,579**	**1,665,192**

3.3 Financial Position Overview

3.3.1 Current Ratio (0.88 : 1)

The Current Ratio as at 31 January 2023 equates to 0.88 : 1 compared to the National Treasury norm of 1.5 – 2 : 1, and a budgeted current ratio of 1.21 : 1.

The actual current ratio is based on current assets of R 219.7 million and current liabilities of R 249.1 million.

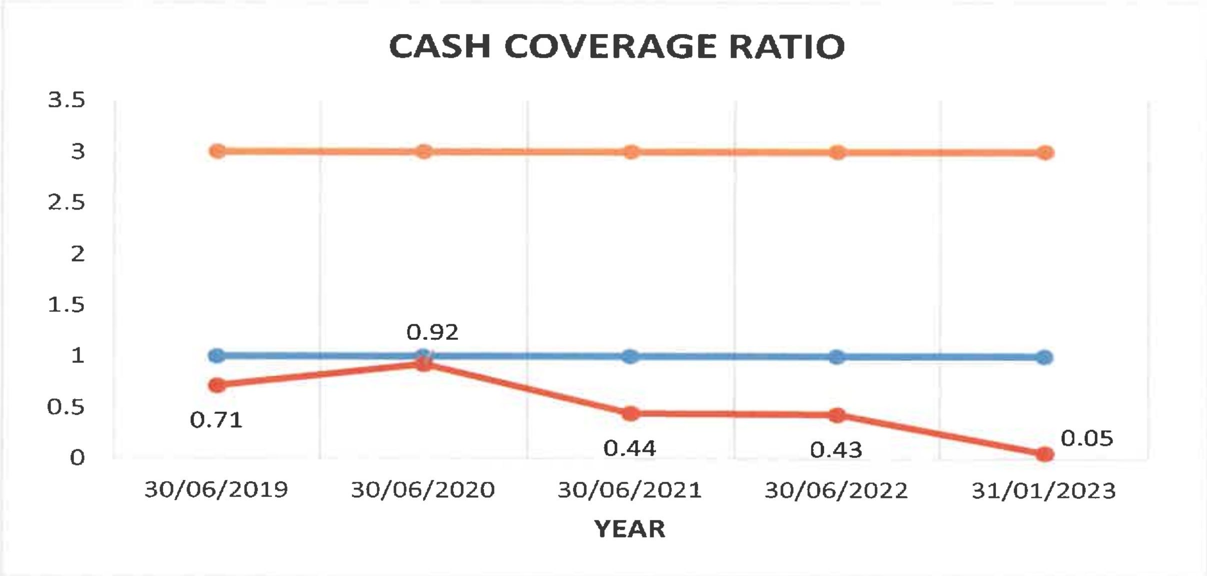


It is of material concern that the current ratio is below the NT Norm, and also the budgeted ratio.

Critical intervention is required to ensure that a realistic and achievable financial turnaround strategy is developed and implemented with immediate effect.

3.3.2 Cash/Cost Coverage Ratio (0.05 months)

The Cash Coverage Ratio as at 31 January 2023 equates to 0.05 months compared to the National Treasury norm of 1 – 3 months.



3.3.3 Cash and Cash Equivalents (R 32.1 million)

Cash and Cash Equivalents (Row 3 in Table 6 below) equating to R 32.1 million as at 31 January 2023.

The total actual cash balance in the primary bank accounts (as per the Nedbank and Standard Bank Statements) equates to R 18.5 million as at 31 January 2023.

There are **insufficient** cash resources to ensure that funds are available for Unspent Loan-funded projects, Unspent Grants and Creditors.

The Municipality does not have a Capital Replacement Reserve and does not envisage the creation thereof in the short to medium term. It is therefore critical for debt collection and the recovery of unpaid grants to receive immediate priority.

3.3.4 Current Investments (R 18.6 thousand)

Investments (Row 2 in Table 6 below) equated to R 18.6 thousand at the end of January 2023.

Table 6: Cash and Cash Equivalents versus Commitments					
Row Number	Description	November 2022	December 2022	January 2023	Movement (C to D)
Column Reference	A	B	C	D	E
1	Cash at Bank	28,665,514	23,995,658	32,048,536	8,052,878
2	Investments - Current	1,153,587	18,573	18,682	109
3	**Total Cash and Cash Equivalents**	**29,819,101**	**24,014,231**	**32,067,218**	**8,052,987**
4	Unspent Conditional Transfers and Grants	14,470,748	13,907,113	30,123,968	16,216,855
5	Unspent Conditional Public Contributions	0	0	0	0
6	VAT Payable to SARS	0	0	0	0
7	Unspent External Loans	6,079,415	1,075,609	0	-1,075,609
8	Payables from Exchange Transactions	26,898,710	36,988,407	19,904,155	-17,084,252
9	**Total Commitments**	**47,448,873**	**51,971,130**	**50,028,123**	**-1,943,007**
10	**Surplus / (Shortfall)**	**-17,629,772**	**-27,956,899**	**-17,960,905**	**9,995,994**

3.3.4 Cash Commitments (R 50.0 million)

Total commitments (Row 9 in Table 6 above) decreased by R 1.9 million during the month under review from R 52.0 million at the end of December 2022 to R 50.0 million at the end of January 2023. Commitments exceed the cash and cash equivalents at the end of January 2023 by R 18.0 million (Row 10 in Table 6 above), thereby resulting in a shortfall.

3.3.5 Unpaid Conditional Grants (R 9.2 million)

Unpaid conditional grants (Row 3 in Table 7 below) reflects a total balance of R 9.2 million at the end of January 2023.

The Municipality has spent R 9.2 million from own cash resources to fund grant-related projects. This additional burden on the municipal cashflow requires immediate attention in order to avoid a repeat of this once again spiralling out of control.

Table 7: Unpaid Conditional Grants					
Row Number	Description	Opening Balance	Receipts	Expenditure	Closing Balance
Column Reference	A	B	C	D	F
1	Integrated Human Settlements Grant	4,747,392	-6,200,743	10,454,731	9,001,380
2	Maintenance of Proclaimed Roads	77,054	0	80,000	157,054
3	**Total**	**4,824,446**	**-6,200,743**	**10,534,731**	**9,158,434**

3.3.6 Unspent Conditional Grants (R 30.1 million)

Unspent conditional grants (Row 17 in Table 8 below) reflects a total balance of R30.1 million as at 31 January 2023. To avoid future Roll-Over Grant applications being rejected, Directorates are to ensure full spending of their respective grants by 30 June 2023.

Table 8: 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	25,065,000	-6,398,856	-155,005	18,666,144
2	Library Services Grant	Community Services	0	7,106,000	-7,578,220	0	-472,220
3	Municipal Electricity Master Plan	Electrical Services	490,000	0	0	-490,000	0
4	Expanded Public Works Program	Planning and Development	0	731,000	-651,055	0	79,945
5	Neighbourhood Development Partnership Grant	Technical Services	2,524,386	5,000,000	-2,539,246	-2,524,386	2,460,754
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	-3,795	0
8	Water Services Infrastructure Grant	Technical Services	771,161	0	0	-771,161	0
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	Corporate Services	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	10,000,000	-4,416,117	0	5,583,883
15	Finance Management Grant	Financial Services	0	1,721,000	-303,467	0	1,417,533
16	Community Development Workers Grant	Corporate Services	0	56,000	-13,134	0	42,866
17	**Total**		**6,289,412**	**49,679,000**	**-21,900,097**	**-3,944,347**	**30,123,968**

3.3.7 Approved Grants

In comparison with the total approved Grants of R203.7 million, R64 million remains uncollected as at 31 January 2023 (Row 18 in Table 9 below). The final tranche of the Equitable Share is expected to be released to the Municipality in March 2023.

Directorates are to ensure timeous receipt of all Grants due to the Municipality.

Table 9: Approved Grants							
Row Number	Description	Directorate	Approved Grant Amount (Original Budget)	Approved Grant Amount (RollOver Budget)	Total Approved Grants (C+D)	Grants Received	Uncollected Grant Amount (E-F)
Column Reference	A	B	C	D	E	F	G
1	Equitable Share	All	111,170,000	0	111,170,000	80,042,000	31,128,000
2	Municipal Infrastructure Grant	Technical Services	39,114,000	0	39,114,000	25,065,000	14,049,000
3	Municipal Electricity Master Plan	Electrical Services	0	0	0	0	0
4	Expanded Public Works Program	Planning and Development	1,044,000	0	1,044,000	731,000	313,000
5	Neighbourhood Development Partnership Grant	Technical Services	5,000,000	0	5,000,000	5,000,000	0
6	Energy Efficiency Demand Side Management Grant	Electrical Services	0	0	0	0	0
7	Water Services Infrastructure Grant	Technical Services	0	0	0	0	0
8	Integrated National Electrification Programme	Electrical Services	10,730,000	0	10,730,000	10,000,000	730,000
9	Finance Management Grant	Financial Services	1,721,000	0	1,721,000	1,721,000	0
10	Library Services Grant	Community Services	10,659,000	0	10,659,000	7,106,000	3,553,000
11	Community Development Workers Grant	Corporate Services	56,000	0	56,000	56,000	0
12	Human Settlements Development Grant	Planning and Development	21,840,000	0	21,840,000	7,385,593	14,454,407
13	Maintenance and Construction of Transport Infrastructure Grant	Technical Services	80,000	0	80,000	0	80,000
14	Nedbank: SMME Incubator Program	Planning and Development	0	236,676	236,676	236,676	0
15	Public Employment Support Grant	Planning and Development	0	893,232	893,232	893,232	0
16	District Grant Security Camera	Community Services	0	120,000	120,000	120,000	0
17	Food Security Grant	Corporate Services	0	1,000,000	1,000,000	1,000,000	0
18	**Total**		**201,414,000**	**2,249,908**	**203,663,908**	**139,356,501**	**64,307,407**

3.3.8 Unapproved Rollover Grants

Specific Roll-over Grant applications have been rejected by both National Treasury and Provincial Treasury. A total of R 3.5 million was deducted from the Equitable Share received during December 2022. A detailed breakdown is presented in Table 10 below.

The Municipality still awaits the outcome of the Roll-Over Grant application submitted to the Garden Route District Municipality. Furtermore, the Municipality is yet to repay the R4.7 million unapproved Roll-Over Grant in relation to the Title Deed Restoration Project.

Table 10: Unapproved Roll-Over Grants					
Row Number	Description	Directorate	Unspent Balance as at 30 June 2022	Repayment of Unspent	Closing Balance
Column Reference	A	B	C	D	E
1	Title Deed Restoration Grant	Integrated Human Settlements	4,724,758	0	4,724,758
2	Neighbourhood Development Partnership Grant	Technical Services	2,524,386	-2,524,386	0
3	Municipal Infrastructure Grant	Technical Services	155,005	-155,005	0
4	Water Services Infrastructure Grant	Technical Services	771,161	-771,161	0
5	Total		8,175,310	-3,450,552	4,724,758

3.3.9 Payables from Exchange Transactions (R 19.9 million)

Payables from Exchange Transactions (Row 3 in Table 10 below) decreased by R 17.1 million during the month under review from R 37.0 million at the end of December 2022 to R 19.9 million at the end of January 2023.

Table 11: Payables from Exchange Transactions					
Row Number	Description	November 2022	December 2022	January 2023	Movement (C to D)
Column Reference	A	B	C	D	E
1	Trade Payables	13,651,700	23,673,935	6,620,054	-17,053,881
2	Retentions	13,247,010	13,314,472	13,284,101	-30,371
3	Total	26,898,710	36,988,407	19,904,155	-17,084,252

As a result of the strained cashflow position, payments to Creditors need to be delayed. Payments to interest-billing Creditors are being prioritised. It should be noted that continued non-payment to Creditors may affect service delivery standards.

3.3.10 External Borrowings (R 315.2 million)

External Borrowings equate to R 315.2 million (Row 6 in Table 12 below), and are taken up to fund capital expenditure only.

Council approved the Borrowings of R65,4 million to fund 2022/2023 capital expenditure at the Ordinary Council meeting held on 30 January 2023. The first draw-down will be processed in February 2023.

Table 12: External Borrowings					
Row Number	Description	November 2022	December 2022	January 2023	Movement (C to D)
Column Reference	A	B	C	D	E
1	Opening Balance	337,114,047	337,114,047	316,537,326	-20,576,720
2	New Loans Acquired	0	0		0
3	Interest Capitalised	0	11,193,520	453,790	-10,739,730
4	Repayments	0	-31,770,241	-1,764,827	30,005,413
5	Adjustments	0	0	0	0
6	**Closing Balance**	**337,114,047**	**316,537,326**	**315,226,289**	**-1,311,037**
7	**Budgeted Operating Revenue (Conditional Operating Grants excluded) =**			1,018,283,123	
8	**Gearing Ratio =**			**31.0%**	

External borrowings as a percentage of budgeted operating revenue (conditional operating grants excluded) equates to a gearing ratio of 31.0% which is below the National Treasury benchmark of 45%. The gearing ratio of 31.0% will however be recalculated at year-end based on actual operating revenue (conditional operating grants excluded).

3.3.9 Consumer Debtors (R 403.2 million)

Total outstanding debtors of R 403.2 million as at 31 January 2023 (Row 7 in Table 13 below) is presented by both Income Source and by Customer Group.

Debtors over 90 days of R 326.7 million or 81.0% of the total outstanding debt includes R 103.5 million or 31.7% owed by Organs of State and Businesses.

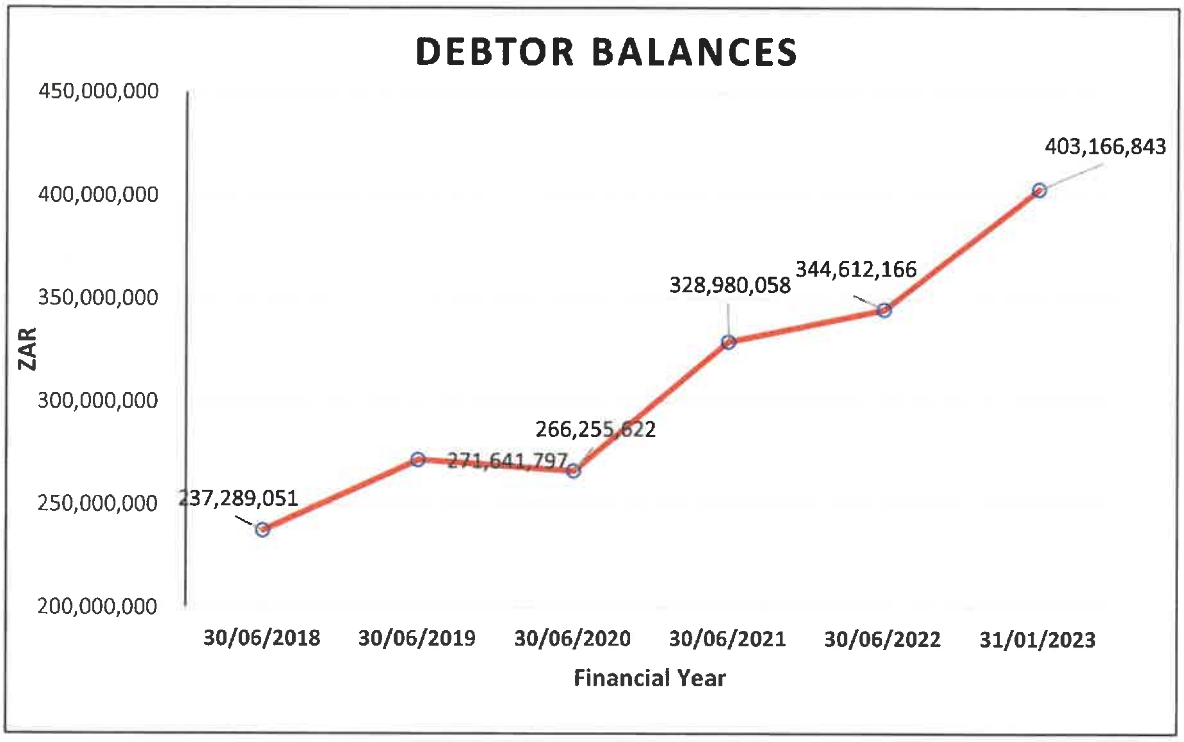
The total outstanding debtors have decreased by R 5.4 million from R 408.6 million as at 31 December 2022 to R 403.2 million at 31 January 2023.

The Municipality is exhausting all internal capabilities in an attempt to recover outstanding debt prior to handing over to debt collection firms. There are several vacant positions in the Income Department, thereby preventing the department from optimally functioning. Priority should be given to filling these posts, which are in fact fully budgeted for.

The Municipality will continue to disconnect/restrict services where possible.

Table 13: 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	8,806,018	2,952,569	2,177,292	59,575,676	73,511,555
2	Electricity	18,313,469	4,674,164	2,912,870	51,272,964	77,173,467
3	Property Rates	15,899,644	5,958,178	3,812,546	88,861,402	114,531,770
4	Sanitation	2,463,748	1,483,757	1,203,580	65,104,531	70,255,616
5	Refuse	2,300,668	1,252,392	1,049,063	56,256,034	60,858,157
6	Other	510,231	326,508	332,326	5,667,213	6,836,278
7	**Grand Total**	**48,293,778**	**16,647,568**	**11,487,677**	**326,737,820**	**403,166,843**
8	**% of Total Outstanding Debtors =**	**12.0%**	**4.1%**	**2.8%**	**81.0%**	**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	1,542,910	782,088	477,120	8,394,689	11,196,807
10	Commercial	16,440,963	5,916,824	3,918,866	95,179,285	121,455,938
11	Households	30,309,905	9,948,656	7,091,691	223,163,846	270,514,098
12	**Grand Total**	**48,293,778**	**16,647,568**	**11,487,677**	**326,737,820**	**403,166,843**
13	**% of Total Outstanding Debtors =**	**12.0%**	**4.1%**	**2.8%**	**81.0%**	**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 (86.7%)

The overall Debtors Collection Rate as at 31 January 2023 equates to 86.7% (Row 14 in Table 14 below). This has increased by 3.0% from December 2022.

Table 14: 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)	45,286,180	47,563,815	105.0%	352,085,338	292,412,910	83.1%	3.2%
7	December 2022 (Monthly)	47,988,834	42,357,897	88.3%	400,074,171	334,770,807	83.7%	0.6%
8	January 2023 (Monthly)	45,426,516	51,457,380	113.3%	445,500,687	386,228,187	86.7%	3.0%
9	February 2023 (Monthly)							
10	March 2023 (Monthly)							
11	April 2023 (Monthly)							
12	May 2023 (Monthly)							
13	June 2023 (Monthly)							
14	**Totals**	**445,500,687**	**386,228,187**	**86.7%**	**445,500,687**	**386,228,187**	**86.7%**	**0.6%**

3.3.11 Capital Expenditure per Directorate (30.0%)

The year-to-date actual capital expenditure of R 37.2 million (Row 9 in Table 15 below) equates to 30.0% (Row 10 in Table 15 below) of the capital expenditure budget of R 124.2 million. Commitments of R 15.0 million (12.1%) and the year-to-date actual capital expenditure in total equates to R 52.2 million or 42.0% of the capital expenditure budget.

Table 15 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	59,586	11,955	207,290	219,244	62.6%	130,756
2	Corporate Services	2,839,700	3,639,700	1,400,403	433,840	56,218	490,058	13.5%	3,149,642
3	Financial Services	445,000	445,000	404,767	359,135	0	359,135	80.7%	85,865
4	Planning and Development	524,550	631,251	257,047	200,417	3,940	204,357	32.4%	426,894
5	Integrated Human Settlements	2,012,445	2,012,445	1,532,806	214,269	100,790	315,059	15.7%	1,697,386
6	Community Services	18,370,217	22,546,919	9,141,311	5,472,847	3,170,947	8,643,794	38.3%	13,903,125
7	Electrical Services	16,810,435	16,850,511	7,829,141	9,585,344	2,724,468	12,309,812	73.1%	4,540,699
8	Technical Services	76,221,934	77,746,599	40,376,077	20,946,491	8,710,134	29,656,625	38.1%	48,089,974
9	Grand Total	117,574,281	124,222,425	61,001,138	37,224,297	14,973,786	52,198,083	42.0%	72,024,342
10	% of Adjusted Budget =				30.0%	12.1%	42.0%		58.0%

3.3.12 Capital Expenditure per Funding Source (30.0%)

Table 16 below depicts the same financial information contained in Table 15 above however, Table 16 categorises the capital expenditure by funding source.

Table 16: 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	26,053,315	12,015,853	2,636,929	14,652,782	31.5%	31,815,304
2	Borrowings	65,352,445	71,593,888	31,631,238	22,536,146	12,022,854	34,559,000	48.3%	37,034,888
3	Internally Generated Funds	5,753,750	6,160,451	3,316,585	2,672,297	314,003	2,986,301	48.5%	3,174,150
4	Grand Total	117,574,281	124,222,425	61,001,138	37,224,297	14,973,786	52,198,083	42.0%	72,024,342
5	% of Adjusted Budget =				30.0%	12.1%	42.0%		58.0%

The year-to-date actual and committed capital expenditure is funded by National Government grants of 31.5%; external borrowings of 48.3%; and, internally generated funds of 48.5%.

Year-to-date actual capital expenditure of R 37.2 million (30.0%) and capital commitments of R 15.0 million (12.1%) of the capital expenditure budget results in available funds of R 72.0 million (58.0%). This is however subject to cash availability.

3.4 Remedial or Corrective Steps

a) Strengthen Debt Collection and Credit Control processes;
b) Conversion of all conventional meters to prepaid meters;
a) Amendments to the Debt Collection and Credit Control policies;
b) Revenue Enhancement strategies by DBSA must be implemented timeously;
c) Traffif Fines Service Provider to improve performance;
d) Implementation of drastic cost reduction measures, and strict expenditure control;
e) Closely monitor and manage the performance of Service Providers / Contractors;
f) Improve Cashflow Management to ensure long-term financial sustainability;
g) Fill critical positions which have been budgeted in the current year;
h) Review and assessment of Human Settlement Grants;
i) Amendments to the Overtime and Standby Policy;
j) Implementation of Shift Systems; and
k) Approve fully funded, realistic and credible Budgets;

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.

The Municipality has undertaken a holistic revenue enhancement research by DBSA. This report will be implemented shortly. In addition to aforementioned a Steering Committee has been established which will monitor progress made with debt collection and cost containment measures to ensure strict revenue and expenditure control to enhance proper cash flow management.

Above will probably pave the way to a more positive cash flow situation.

OMBALI PHINEAS SEBOLA
MUNICIPAL MANAGER
14 February 2023

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

QUALITY CERTIFICATE

I, **Ombali Phineas Sebola** 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 and quarter, ending January 2023 of the 2022/2023 financial year has been prepared in accordance with the Municipal Finance Management Act and Regulations made under that Act.

OMBALI PHINEAS SEBOLA
MUNICIPAL MANAGER

14 February 2023

PART 2: IN-YEAR BUDGET STATEMENT SCHEDULES

Table C1: Monthly Budget Statement Summary

WC048 Knysna - Table C1 Monthly Budget Statement Summary - M07 January

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	14,806	179,680	179,413	267	0%	261,552
Service charges	438,615	486,050	486,050	38,607	277,778	284,216	(6,438)	-2%	486,050
Investment revenue	1,982	2,046	2,046	137	1,122	1,151	(29)	-3%	2,046
Transfers and subsidies	119,119	154,946	161,678	1,329	101,578	100,621	957	1%	161,678
Other own revenue	165,657	157,465	157,465	6,377	58,494	60,776	(2,282)	-4%	157,465
Total Revenue (excluding capital transfers and contributions)	**973,404**	**1,062,059**	**1,068,791**	**61,256**	**618,652**	**626,177**	**(7,524)**	**-1%**	**1,068,791**
Employee costs	287,942	299,851	306,661	24,350	169,746	164,930	4,816	3%	306,661
Remuneration of Councillors	9,401	9,749	9,749	914	5,798	5,721	77	1%	9,749
Depreciation & asset impairment	56,420	43,688	43,688	4,794	31,260	31,260	0	0%	43,688
Finance charges	28,726	28,846	28,846	749	13,384	14,418	(1,034)	-7%	28,846
Inventory consumed and bulk purchases	284,217	300,940	300,744	21,492	157,781	160,409	(2,629)	-2%	300,744
Transfers and subsidies	1,939	1,917	2,679	–	204	305	(101)	-33%	2,679
Other expenditure	362,611	376,284	377,906	21,627	162,147	150,227	11,920	8%	377,906
Total Expenditure	**1,031,255**	**1,061,275**	**1,070,272**	**73,926**	**540,320**	**527,269**	**13,050**	**2%**	**1,070,272**
Surplus/(Deficit)	**(57,851)**	**784**	**(1,481)**	**(12,670)**	**78,332**	**98,907**	**(20,575)**	**-21%**	**(1,481)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	40,015	46,468	46,468	(570)	10,899	9,934	965	10%	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	**(17,615)**	**47,252**	**44,987**	**(13,240)**	**89,232**	**108,841**	**(19,610)**	**-18%**	**44,987**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(17,615)**	**47,252**	**44,987**	**(13,240)**	**89,232**	**108,841**	**(19,610)**	**-18%**	**44,987**
Capital expenditure & funds sources									
Capital expenditure	**–**	**117,574**	**124,222**	**6,258**	**37,224**	**61,001**	**(23,777)**	**-39%**	**124,222**
Capital transfers recognised	–	46,468	46,468	424	12,016	26,053	(14,037)	-54%	46,468
Borrowing	–	61,190	71,594	4,015	22,536	31,631	(9,095)	-29%	71,594
Internally generated funds	–	9,916	6,160	1,818	2,672	3,317	(644)	-19%	6,160
Total sources of capital funds	**–**	**117,574**	**124,222**	**6,258**	**37,224**	**61,001**	**(23,777)**	**-39%**	**124,222**
Financial position									
Total current assets	207,815	300,236	296,034		219,708				296,034
Total non current assets	1,503,436	1,620,963	1,627,611		1,528,602				1,627,611
Total current liabilities	272,058	239,234	243,946		249,141				243,946
Total non current liabilities	421,025	475,956	475,956		391,769				475,956
Community wealth/Equity	**1,038,213**	**1,206,009**	**1,197,250**		**1,020,597**				**1,197,250**
Cash flows									
Net cash from (used) operating	176,088	88,230	88,230	6,282	175,965	112,618	(63,347)	-56%	88,230
Net cash from (used) investing	(112,438)	(117,324)	(121,526)	(13,179)	(43,202)	(60,562)	(17,360)	29%	(121,526)
Net cash from (used) financing	(35,043)	26,325	26,325	(1,081)	(24,117)	(17,781)	6,336	-36%	26,325
Cash/cash equivalents at the month/year end	**40,524**	**22,613**	**18,411**	**8,053**	**32,067**	**40,661**	**8,594**	**21%**	**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	48,294	16,648	11,488	9,775	45,649	6,272	81,903	183,138	403,167
Creditors Age Analysis									
Total Creditors	6,620	–	–	–	–	–	–	–	6,620

Table C2: Financial Performance (Standard Classification)

WC048 Knysna - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January

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**	**12,706**	**204,730**	**203,858**	872	0%	**303,461**
Executive and council		10,221	4,366	4,366	–	3,238	3,003	236	8%	4,366
Finance and administration		278,410	293,370	299,095	12,706	201,492	200,855	636	0%	299,095
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**135,410**	**154,802**	**154,802**	**5,637**	**45,057**	**51,773**	(6,716)	-13%	**154,802**
Community and social services		12,733	12,292	12,292	1,126	8,482	8,755	(272)	-3%	12,292
Sport and recreation		1,276	1,464	1,464	109	762	829	(67)	-8%	1,464
Public safety		96,249	119,156	119,156	4,147	25,344	33,916	(8,572)	-25%	119,156
Housing		25,150	21,890	21,890	255	10,469	8,274	2,195	27%	21,890
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**24,054**	**21,587**	**22,594**	**3,161**	**13,091**	**9,144**	3,947	43%	**22,594**
Planning and development		10,860	11,022	11,136	357	4,995	5,300	(305)	-6%	11,136
Road transport		12,986	10,565	10,565	2,804	8,097	3,844	4,252	111%	10,565
Environmental protection		207	–	893	–	–	–	–		893
Trading services		**565,546**	**634,401**	**634,401**	**39,182**	**366,673**	**371,335**	(4,662)	-1%	**634,401**
Energy sources		335,421	388,147	388,147	26,550	208,343	214,238	(5,895)	-3%	388,147
Water management		112,524	109,508	109,508	8,268	76,793	73,523	3,270	4%	109,508
Waste water management		70,848	87,572	87,572	2,272	44,921	47,355	(2,433)	-5%	87,572
Waste management		46,753	49,175	49,175	2,091	36,616	36,220	396	1%	49,175
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**1,013,640**	**1,108,527**	**1,115,259**	**60,686**	**629,551**	**636,111**	**(6,559)**	**-1%**	**1,115,259**
Expenditure - Functional										
Governance and administration		**176,989**	**200,325**	**204,867**	**15,015**	**103,222**	**103,243**	(21)	0%	**204,867**
Executive and council		30,482	30,732	30,906	1,368	8,661	8,520	141	2%	30,906
Finance and administration		142,623	165,375	170,075	13,379	92,667	92,695	(28)	0%	170,075
Internal audit		3,884	4,218	3,887	267	1,893	2,028	(135)	-7%	3,887
Community and public safety		**238,717**	**236,194**	**238,087**	**11,209**	**95,483**	**81,464**	14,020	17%	**238,087**
Community and social services		16,093	17,501	18,924	1,633	13,680	13,135	545	4%	18,924
Sport and recreation		22,143	22,940	23,367	1,525	15,558	14,284	1,274	9%	23,367
Public safety		153,895	152,492	153,696	6,814	40,990	35,955	5,035	14%	153,696
Housing		46,586	43,262	42,100	1,238	25,256	18,089	7,167	40%	42,100
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**76,439**	**87,703**	**83,214**	**5,109**	**42,818**	**48,013**	(5,195)	-11%	**83,214**
Planning and development		35,350	44,021	41,853	2,639	20,337	24,681	(4,344)	-18%	41,853
Road transport		36,481	37,020	34,265	2,195	18,880	19,856	(976)	-5%	34,265
Environmental protection		4,608	6,662	7,097	275	3,601	3,475	126	4%	7,097
Trading services		**531,809**	**537,053**	**544,104**	**42,593**	**298,796**	**294,550**	4,247	1%	**544,104**
Energy sources		308,251	339,324	344,207	23,328	171,485	180,636	(9,151)	-5%	344,207
Water management		88,720	73,560	78,701	9,425	53,861	45,669	8,192	18%	78,701
Waste water management		77,836	77,748	74,545	5,361	45,694	41,188	4,506	11%	74,545
Waste management		57,001	46,421	46,651	4,480	27,756	27,057	699	3%	46,651
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**1,023,954**	**1,061,275**	**1,070,272**	**73,926**	**540,320**	**527,269**	**13,050**	**2%**	**1,070,272**
Surplus/ (Deficit) for the year		**(10,314)**	**47,252**	**44,987**	**(13,240)**	**89,232**	**108,841**	**(19,610)**	**-18%**	**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) - M07 January

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	–	–	2,553	2,553	–	2,553	#DIV/0!	–
Vote 6 - 1. Executive AND Council (110: IE)		5,079	4,366	4,366	–	3,238	3,003	236	7.9%	4,366
Vote 7 - 2. Corporate (120: IE)		3,581	4,165	9,890	(3,142)	3,482	3,180	303	9.5%	9,890
Vote 8 - 3. Finance (130: IE)		274,656	274,017	274,017	15,848	187,019	186,690	329	0.2%	274,017
Vote 9 - 5. Planning (150: IE)		6,216	4,698	5,705	237	3,447	3,242	204	6.3%	5,705
Vote 10 - 6. Community (160: IE)		160,464	202,760	202,760	7,725	85,065	94,470	(9,404)	-10.0%	202,760
Vote 11 - 7. Electricity (170: IE)		330,940	388,147	388,147	26,550	208,343	214,238	(5,895)	-2.8%	388,147
Vote 12 - 6. Community (180: IE)		190,590	208,484	208,484	10,659	125,880	123,015	2,865	2.3%	208,484
Vote 13 - 8. Technical (180: IE)		3,766	21,890	21,890	255	10,469	8,274	2,195	26.5%	21,890
Vote 14 - 9. Housing Services (190: IE)		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**1,013,640**	**1,108,527**	**1,115,259**	**60,686**	**629,551**	**636,111**	**(6,559)**	**-1.0%**	**1,115,259**
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		297	–	200	35	235	135	100	73.7%	200
Vote 2 - CORPORATE SERVICES (32: IE)		20	–	20	4	24	20	4	18.4%	20
Vote 3 - COMMUNITY SERVICES (33: IE)		1	–	1,327	–	1,154	1,327	(173)	-13.0%	1,327
Vote 4 - FINANCIAL SERVICES (34: IE)		–	–	42	1	17	42	(25)	-60.7%	42
Vote 5 - OPERATING SERVICES (35: IE)		8	–	–	8	15	–	15	#DIV/0!	–
Vote 6 - 1. Executive AND Council (110: IE)		38,020	39,687	39,326	1,992	13,015	13,006	8	0.1%	39,326
Vote 7 - 2. Corporate (120: IE)		56,813	61,230	68,864	3,700	35,232	34,187	1,044	3.1%	68,864
Vote 8 - 3. Finance (130: IE)		70,622	82,114	80,952	8,352	47,884	46,999	885	1.9%	80,952
Vote 9 - 5. Planning (150: IE)		24,582	31,389	32,165	1,830	15,289	16,734	(1,445)	-8.6%	32,165
Vote 10 - 6. Community (160: IE)		265,282	261,936	261,944	16,109	106,708	101,355	5,352	5.3%	261,944
Vote 11 - 7. Electricity (170: IE)		311,251	342,861	347,727	23,594	173,535	182,747	(9,212)	-5.0%	347,727
Vote 12 - 6. Community (180: IE)		210,474	198,797	195,606	17,062	121,958	112,627	9,331	8.3%	195,606
Vote 13 - 8. Technical (180: IE)		46,586	43,262	42,100	1,238	25,256	18,089	7,167	39.6%	42,100
Vote 14 - 9. Housing Services (190: IE)		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**1,023,954**	**1,061,275**	**1,070,272**	**73,926**	**540,320**	**527,269**	**13,050**	**2.5%**	**1,070,272**
Surplus/ (Deficit) for the year	2	**(10,314)**	**47,252**	**44,987**	**(13,240)**	**89,232**	**108,841**	**(19,610)**	**-18.0%**	**44,987**

Table C4: Financial Performance (Revenue and Expenditure)

WC048 Knysna - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

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	14,806	179,680	179,413	267	0%	261,552
Service charges - electricity revenue		313,716	354,321	354,321	26,938	186,105	194,378	(8,272)	-4%	354,321
Service charges - water revenue		71,814	74,586	74,586	8,185	49,959	48,028	1,930	4%	74,586
Service charges - sanitation revenue		28,092	29,311	29,311	1,778	20,750	20,898	(148)	-1%	29,311
Service charges - refuse revenue		24,994	27,832	27,832	1,706	20,964	20,913	51	0%	27,832
Rental of facilities and equipment		4,799	5,444	5,444	(2,962)	3,852	3,651	201	5%	5,444
Interest earned - external investments		1,982	2,046	2,046	137	1,122	1,151	(29)	-3%	2,046
Interest earned - outstanding debtors		19,453	19,322	19,322	2,665	16,876	13,842	3,034	22%	19,322
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		96,385	119,059	119,059	4,124	25,292	33,838	(8,546)	-25%	119,059
Licences and permits		1,466	1,698	1,698	125	813	904	(91)	-10%	1,698
Agency services		3,997	3,830	3,830	131	2,133	2,893	(759)	-26%	3,830
Transfers and subsidies		119,119	154,946	161,678	1,329	101,578	100,621	957	1%	161,678
Other revenue		38,987	7,862	7,862	2,293	9,147	5,565	3,582	64%	7,862
Gains		570	250	250	–	382	83	299	359%	250
Total Revenue (excluding capital transfers and contributions)		**973,404**	**1,062,059**	**1,068,791**	**61,256**	**618,652**	**626,177**	**(7,524)**	**-1%**	**1,068,791**
Expenditure By Type										
Employee related costs		287,942	299,851	306,661	24,350	169,746	164,930	4,816	3%	306,661
Remuneration of councillors		9,401	9,749	9,749	914	5,798	5,721	77	1%	9,749
Debt impairment		146,709	148,241	148,241	4,871	34,321	34,321	–		148,241
Depreciation & asset impairment		56,420	43,688	43,688	4,794	31,260	31,260	0	0%	43,688
Finance charges		28,726	28,846	28,846	749	13,384	14,418	(1,034)	-7%	28,846
Bulk purchases - electricity		240,866	262,156	262,156	16,601	128,284	136,935	(8,651)	-6%	262,156
Inventory consumed		43,351	38,784	38,588	4,891	29,497	23,475	6,022	26%	38,588
Contracted services		156,429	166,577	164,365	11,498	89,343	79,159	10,184	13%	164,365
Transfers and subsidies		1,939	1,917	2,679	–	204	305	(101)	-33%	2,679
Other expenditure		56,257	61,466	65,300	5,258	38,484	36,747	1,736	5%	65,300
Losses		3,216	–	–	–	–	–	–		–
Total Expenditure		**1,031,255**	**1,061,275**	**1,070,272**	**73,926**	**540,320**	**527,269**	**13,050**	**2%**	**1,070,272**
Surplus/(Deficit)		**(57,851)**	**784**	**(1,481)**	**(12,670)**	**78,332**	**98,907**	**(20,575)**	**(0)**	**(1,481)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		40,015	46,468	46,468	(570)	10,899	9,934	965	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		**(17,615)**	**47,252**	**44,987**	**(13,240)**	**89,232**	**108,841**			**44,987**
Taxation		–	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation		**(17,615)**	**47,252**	**44,987**	**(13,240)**	**89,232**	**108,841**			**44,987**
Attributable to minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**(17,615)**	**47,252**	**44,987**	**(13,240)**	**89,232**	**108,841**			**44,987**
Share of surplus/ (deficit) of associate		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**(17,615)**	**47,252**	**44,987**	**(13,240)**	**89,232**	**108,841**			**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) - M07 January

Vote 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									
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)		–	–	4,762	899	1,717	3,053	(1,336)	-44%	4,762
Vote 16 - 1. Executive AND Council (110: CS)		–	350	100	12	12	60	(48)	-80%	100
Vote 17 - 2. Corporate (120: CS)		–	2,840	3,640	160	434	1,400	(967)	-69%	3,640
Vote 18 - 3. Finance (130: CS)		–	445	415	–	359	397	(38)	-10%	415
Vote 19 - 5. Planning (150: CS)		–	525	631	6	200	257	(57)	-22%	631
Vote 20 - 6: Community (160: CS)		–	18,370	21,027	129	4,162	8,065	(3,904)	-48%	21,027
Vote 21 - 7. Electricity (170: CS)		–	16,810	16,601	1,764	9,394	7,781	1,613	21%	16,601
Vote 22 - 8. Technical (180: CS)		–	76,222	76,547	3,288	20,946	39,731	(18,785)	-47%	76,547
Vote 23 - 9. Housing Services (190: CS)		–	2,012	500	–	–	257	(257)	-100%	500
Total Capital single-year expenditure	4	–	117,574	124,222	6,258	37,224	61,001	(23,777)	-39%	124,222
Total Capital Expenditure		–	**117,574**	**124,222**	**6,258**	**37,224**	**61,001**	**(23,777)**	**-39%**	**124,222**
Capital Expenditure - Functional Classification										
Governance and administration		–	**3,659**	**5,325**	**172**	**1,046**	**2,375**	(1,328)	-56%	**5,325**
Executive and council		–	100	100	12	12	60	(48)	-80%	100
Finance and administration		–	3,559	5,225	160	1,035	2,315	(1,281)	-55%	5,225
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	**16,783**	**17,692**	**1,028**	**2,430**	**10,663**	(8,233)	-77%	**17,692**
Community and social services		–	1,200	2,109	796	1,753	1,071	681	64%	2,109
Sport and recreation		–	9,765	9,765	29	171	5,001	(4,829)	-97%	9,765
Public safety		–	3,805	3,805	99	292	3,058	(2,766)	-90%	3,805
Housing		–	2,012	2,012	104	214	1,533	(1,319)	-86%	2,012
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	**33,585**	**34,636**	**2,395**	**18,654**	**14,759**	3,895	26%	**34,636**
Planning and development		–	500	490	–	78	214	(136)	-64%	490
Road transport		–	32,585	33,759	2,389	18,565	14,288	4,278	30%	33,759
Environmental protection		–	500	387	6	11	257	(246)	-96%	387
Trading services		–	**63,547**	**66,570**	**2,663**	**15,093**	**33,204**	(18,111)	-55%	**66,570**
Energy sources		–	16,810	16,215	1,764	9,533	7,329	2,204	30%	16,215
Water management		–	20,800	20,996	498	1,708	13,266	(11,558)	-87%	20,996
Waste water management		–	22,337	22,491	401	595	12,598	(12,003)	-95%	22,491
Waste management		–	3,600	6,868	–	3,257	11	3,246	29506%	6,868
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	–	**117,574**	**124,222**	**6,258**	**37,224**	**61,001**	**(23,777)**	**-39%**	**124,222**
Funded by:										
National Government		–	46,468	46,468	424	12,016	26,053	(14,037)	-54%	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**	**424**	**12,016**	**26,053**	**(14,037)**	**-54%**	**46,468**
Borrowing	6	–	61,190	71,594	4,015	22,536	31,631	(9,095)	-29%	71,594
Internally generated funds		–	9,916	6,160	1,818	2,672	3,317	(644)	-19%	6,160
Total Capital Funding		–	**117,574**	**124,222**	**6,258**	**37,224**	**61,001**	**(23,777)**	**-39%**	**124,222**

Table C6: Financial Position

WC048 Knysna - Table C6 Monthly Budget Statement - Financial Position - M07 January

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	32,049	3,622
Call investment deposits		6,621	14,789	14,789	19	14,789
Consumer debtors		115,180	130,892	130,892	141,920	130,892
Other debtors		38,290	133,019	133,019	29,757	133,019
Current portion of long-term receivables		4	4	4	4	4
Inventory		13,818	13,709	13,709	15,960	13,709
Total current assets		**207,815**	**300,236**	**296,034**	**219,708**	**296,034**
Non current assets						
Long-term receivables		2,450	2,318	2,318	2,450	2,318
Investments		2,742	4,108	4,108	2,840	4,108
Investment property		68,760	69,521	69,560	68,760	69,560
Investments in Associate		–	–	–	–	–
Property, plant and equipment		1,411,969	1,527,016	1,533,919	1,437,037	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		**1,503,436**	**1,620,963**	**1,627,611**	**1,528,602**	**1,627,611**
TOTAL ASSETS		**1,711,252**	**1,921,199**	**1,923,645**	**1,748,310**	**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	14,702	13,509
Trade and other payables		167,698	152,949	157,661	144,123	157,661
Provisions		38,340	35,784	35,784	39,269	35,784
Total current liabilities		**272,058**	**239,234**	**243,946**	**249,141**	**243,946**
Non current liabilities						
Borrowing		291,659	333,269	333,269	266,116	333,269
Provisions		129,365	142,687	142,687	125,653	142,687
Total non current liabilities		**421,025**	**475,956**	**475,956**	**391,769**	**475,956**
TOTAL LIABILITIES		**693,083**	**715,190**	**719,902**	**640,910**	**719,902**
NET ASSETS	2	**1,018,169**	**1,206,009**	**1,203,743**	**1,107,400**	**1,203,743**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1,038,213	1,206,009	1,197,250	1,107,400	1,197,250
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**1,038,213**	**1,206,009**	**1,197,250**	**1,107,400**	**1,197,250**

Table C7: Cash Flow

WC048 Knysna - Table C7 Monthly Budget Statement - Cash Flow - M07 January

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	18,998	157,558	144,647	12,910	9%	240,363
Service charges		284,789	470,484	470,484	24,973	183,219	273,250	(90,032)	-33%	470,484
Other revenue		27,515	30,554	30,554	3,796	16,006	18,667	(2,661)	-14%	30,554
Transfers and Subsidies - Operational		75,558	154,946	154,946	5	76,216	104,679	(28,463)	-27%	154,946
Transfers and Subsidies - Capital		581	46,468	46,468	–	–	24,129	(24,129)	-100%	46,468
Interest		1,366	2,046	2,046	–	493	1,119	(627)	-56%	2,046
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(486,481)	(825,868)	(825,868)	(42,236)	(270,900)	(438,348)	(167,449)	38%	(825,868)
Finance charges		46,573	(28,846)	(28,846)	746	13,374	(15,113)	(28,487)	188%	(28,846)
Transfers and Grants		(212)	(1,917)	(1,917)	–	–	(413)	(413)	100%	(1,917)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**176,088**	**88,230**	**88,230**	**6,282**	**175,965**	**112,618**	**(63,347)**	**-56%**	**88,230**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		4	250	250	–	382	83	299	359%	250
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		(112,442)	(117,574)	(121,776)	(13,179)	(43,584)	(60,645)	(17,061)	28%	(121,776)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(112,438)**	**(117,324)**	**(121,526)**	**(13,179)**	**(43,202)**	**(60,562)**	**(17,360)**	**29%**	**(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)	–	–	(62)	(539)	–	(539)	#DIV/0!	–
Payments										
Repayment of borrowing		(33,118)	(34,865)	(34,865)	(1,019)	(23,578)	(17,781)	5,797	-33%	(34,865)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(35,043)**	**26,325**	**26,325**	**(1,081)**	**(24,117)**	**(17,781)**	**6,336**	**-36%**	**26,325**
NET INCREASE/ (DECREASE) IN CASH HELD		**28,608**	**(2,768)**	**(6,970)**	**(7,977)**	**108,646**	**34,275**			**(6,970)**
Cash/cash equivalents at beginning:		11,917	25,381	25,381	16,030	(76,579)	25,381			(76,579)
Cash/cash equivalents at month/year end:		40,524	22,613	18,411	8,053	32,067	40,661			18,411

Supporting Table SC3: Debtors Age Analysis

WC048 Knysna - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

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	8,806	2,953	2,177	1,801	9,889	1,064	16,286	30,535	73,512	59,576	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	18,313	4,674	2,913	3,056	3,752	1,826	22,437	20,203	77,173	51,273	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	15,900	5,958	3,813	2,797	17,422	2,142	19,065	47,435	114,532	88,861	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	2,464	1,484	1,204	1,048	7,696	568	12,527	43,266	70,256	65,105	–	–
Receivables from Exchange Transactions - Waste Management	1600	2,301	1,252	1,049	914	6,690	491	9,789	38,373	60,858	56,256	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	366	158	212	70	67	60	468	6,901	8,301	7,565	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	144	169	121	90	133	122	1,332	(3,574)	(1,465)	(1,898)	–	–
Total By Income Source	**2000**	**48,294**	**16,648**	**11,488**	**9,775**	**45,649**	**6,272**	**81,903**	**183,138**	**403,167**	**326,738**	**–**	**–**
2021/22 - totals only		47,291	14,480	48,761	8,384	4,379	6,741	23,210	142,800	296,046	185,514	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,543	782	477	515	4,304	293	1,286	1,997	11,197	8,395	–	–
Commercial	2300	16,441	5,917	3,919	3,470	8,371	3,014	35,662	44,662	121,456	95,179	–	–
Households	2400	30,310	9,949	7,092	5,790	32,975	2,965	44,955	136,479	270,514	223,164	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**48,294**	**16,648**	**11,488**	**9,775**	**45,649**	**6,272**	**81,903**	**183,138**	**403,167**	**326,738**	**–**	**–**

Supporting Table SC4: Creditors Age Analysis

WC048 Knysna - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

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	668	–	–	–	–	–	–	–	**668**	491
Bulk Water	0200	–	–	–	–	–	–	–	–	**–**	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	**–**	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	**–**	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	**–**	–
Loan repayments	0600	–	–	–	–	–	–	–	–	**–**	–
Trade Creditors	0700	5,952	–	–	–	–	–	–	–	**5,952**	7,799
Auditor General	0800	–	–	–	–	–	–	–	–	**–**	–
Other	0900	–	–	–	–	–	–	–	–	**–**	–
Total By Customer Type	**1000**	**6,620**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**6,620**	8,291

Supporting Table SC5: Investment Portfolio

WC048 Knysna - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January

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	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	(0)	–	–	–	(0)
Nedbank - Business (Ringfenced_MIG)	03/7881042702/17	Call	Call Deposit	Call Deposit	Fixed	4.65%	0	0	Call Deposit	(0)	–	–	–	(0)
Nedbank - Business (Ringfenced_NDPG)	03/7881085932/03	Call	Call Deposit	Call Deposit	Fixed	4.65%	0	0	Call Deposit	(0)	–	–	–	(0)
Investec - (Ceded to DBSA)	021941-500	Call	Call Deposit	Call Deposit	Fixed	3.35%	0	0	Call Deposit	2,824	17	–	–	2,840
Investec - (Own Funds)	021941-503	Call	Call Deposit	Call Deposit	Fixed	3.35%	0	0	Call Deposit	19	0	–	–	19
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	(0)	–	–	–	(0)
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	–	–	–	–	–
Municipality sub-total										2,842		–	–	2,859
TOTAL INVESTMENTS AND INTEREST	2									2,842		–	–	2,859

Supporting Table SC6: Transfers and Grant Receipts

WC048 Knysna - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

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	–	82,614	46,626	35,988	77.2%	122,311
Local Government Equitable Share		98,572	111,170	111,170		80,042	46,321	33,721	72.8%	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		731	–	731	#DIV/0!	1,044
Neighbourhood Development Partnership Grant		975	652	652	–	–	–	–		652
WSIG		–	–	–	–	–	–	–		–
Provincial Government:		38,732	32,635	32,635	–	8,936	1,310	7,626	582.0%	32,635
Disaster and Emergency Services		–	–	–	–	–		–		–
Title Deeds Restoration		–	–	–	–	–		–		–
LG&H: Community Development Worker		–				56		56	#DIV/0!	–
LG&H: Integrated Housing & Human Settlements	4	38,732	32,635	32,635		1,774	1,310	464	35.4%	32,635
CA: Library Conditional Operational		–				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	–	91,551	47,937	43,614	91.0%	154,946
Capital Transfers and Grants										
National Government:		27,135	46,468	46,468	16,724	40,065	–	25,065	#DIV/0!	34,830
CoGTA: Municipal Infrastructure Grant (MIG)		20,635	32,790	32,790	16,724	25,065	–	25,065	#DIV/0!	21,693
Energy Efficiency and Demand Side Management		–	–	–	–					–
Integrated National Electrification (INEP)		–	9,330	9,330		10,000	–			–
Neighbourhood Development Partnership Grant		6,501	4,348	4,348	–	5,000	–			8,696
WSIG		–			–					4,441
Provincial Government:		–	–	–	–	4,426	–	4,426	#DIV/0!	13,255
LG&H: Integrated Housing & Human Settlements		–			–	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	16,724	44,491	–	29,491	#DIV/0!	48,204
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	172,352	201,414	201,414	16,724	136,042	47,937	73,105	152.5%	203,150

Supporting Table SC7(1): Transfers and Grant Expenditure

WC048 Knysna - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January										
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
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		–	122,311	122,311	157	81,838	2,854	78,333	2744.3%	122,311
Local Government Equitable Share			111,170	111,170		80,042	2,635	77,407	2938.0%	111,170
Local Government Financial Management Grant			1,721	1,721	37	303	74	230	311.6%	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	842	146	696	476.5%	6,324
Expanded Public Works Programme Integrated Grant			1,044	1,044		651	–			1,044
Neighbourhood Development Partnership Grant			652	652	–	–	–			652
WSIG										–
Provincial Government:		–	32,635	32,635	1,257	17,406	–	17,406	#DIV/0!	43,112
Disaster and Emergency Services		–	–	–	–	–	–	–		–
Title Deeds Restoration		–	–	–	–	–	–	–		–
LG&H: Community Development Worker		–	56	56	4	13		13	#DIV/0!	57
LG&H: Integrated Housing & Human Settlements		–	21,840	21,840	252	9,735		9,735	#DIV/0!	33,802
CA: Library Conditional Operational		–	10,659	10,659	1,002	7,578		7,578	#DIV/0!	8,493
Financial management Capacity Building Grant		–	–	–				–		250
Financial Management Support (WC FMGSG)		–	80	80		80		80	#DIV/0!	510
Total operating expenditure of Transfers and Grants:		–	154,946	154,946	1,414	99,244	2,854	96,390	3376.9%	154,946
Capital expenditure of Transfers and Grants										
National Government:		–	46,468	46,468	–	13,168	–	13,168	#DIV/0!	34,830
CoGTA: Municipal Infrastructure Grant (MIG)		–	32,790	32,790		5,557		(9,531)	#DIV/0!	21,693
Energy Efficiency and Demand Side Management		–						–		–
Integrated National Electrification (INEP)		–	9,330	9,330		5,071		–		–
Neighbourhood Development Partnership Grant		–	4,348	4,348		2,539		–		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!	–
Total capital expenditure of Transfers and Grants		–	46,468	46,468	–	13,168	–	13,168	#DIV/0!	46,468
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	201,414	201,414	1,414	112,412	2,854	109,558	3838.2%	201,414

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

WC048 Knysna - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M07 January

Description R thousands	Ref	Budget Year 2022/23 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 - M07 January

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	744	4,720	4,578	142	3%	7,831
Pension and UIF Contributions		463	427	574	56	341	338	3	1%	574
Medical Aid Contributions		147	167	86	12	50	55	(5)	-9%	86
Motor Vehicle Allowance		346	184	188	33	150	121	29	24%	188
Cellphone Allowance		691	641	644	28	295	376	(81)	-21%	644
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		136	66	74	4	16	44	(28)	-64%	74
Sub Total - Councillors		9,067	9,370	9,396	877	5,573	5,513	60	1%	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	519	2,838	1,384	1,454	105%	5,127
Pension and UIF Contributions		319	620	620	31	148	427	(279)	-65%	620
Medical Aid Contributions		107	161	161	5	35	115	(80)	-70%	161
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		(559)	396	396	–	328	396	(68)	-17%	396
Motor Vehicle Allowance		389	646	646	34	267	133	134	100%	646
Cellphone Allowance		13	15	15	–	–	–	–		15
Housing Allowances		4	72	72	–	–	–	–		72
Other benefits and allowances		80	518	518	5	32	32	–		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	594	3,647	2,486	1,161	47%	7,554
% increase	4		130.0%	148.0%						148.0%
Other Municipal Staff										
Basic Salaries and Wages		160,139	180,382	185,218	14,539	99,362	99,085	277	0%	185,218
Pension and UIF Contributions		29,296	32,806	32,806	2,556	17,886	19,081	(1,195)	-6%	32,806
Medical Aid Contributions		12,631	15,285	15,285	1,135	7,539	8,737	(1,198)	-14%	15,285
Overtime		28,850	14,639	14,669	3,510	15,275	8,908	6,367	71%	14,669
Performance Bonus		13,273	13,985	13,985	106	13,144	13,985	(841)	-6%	13,985
Motor Vehicle Allowance		7,721	7,583	7,583	648	4,279	4,519	(240)	-5%	7,583
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		2,622	2,974	2,974	211	1,298	1,478	(179)	-12%	2,974
Other benefits and allowances		15,841	6,922	8,316	805	5,578	4,912	666	14%	8,316
Payments in lieu of leave		(902)	3,726	3,726	248	1,737	1,737	–		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	23,756	166,099	162,444	3,655	2%	299,107
% increase	4		2.8%	5.0%						5.0%
Total Parent Municipality		297,008	309,221	316,057	25,227	175,319	170,443	4,876	3%	316,057
TOTAL SALARY, ALLOWANCES & BENEFITS		297,008	309,221	316,057	25,227	175,319	170,443	4,876	3%	316,057
% increase	4		4.1%	6.4%						6.4%
TOTAL MANAGERS AND STAFF		287,942	299,851	306,661	24,350	169,746	164,930	4,816	3%	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 - M07 January

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	Outcome	Outcome	Outcome	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	18,045	14,758	18,998	20,865	19,077	18,586	17,987	6,289	240,363	253,517	262,231
Service charges - electricity revenue		14,757	18,240	18,216	20,987	14,682	15,243	14,141	25,565	22,030	26,667	31,305	120,809	342,643	394,478	373,816
Service charges - water revenue		4,012	6,589	5,429	4,898	5,019	4,449	5,596	7,016	6,315	5,613	5,262	9,964	70,163	72,948	76,546
Service charges - sanitation revenue		1,286	3,293	2,520	1,891	1,730	1,638	3,305	2,481	2,481	2,481	2,481	4,189	29,776	33,497	32,485
Service charges - refuse		1,277	3,876	2,671	1,987	1,983	1,573	1,931	2,325	2,325	2,325	2,325	3,304	27,902	31,336	30,441
Rental of facilities and equipment		480	1,032	309	286	422	474	273	466	371	449	527	358	5,447	6,768	5,943
Interest earned - external investments		94	149	100	150	–	–	–	81	161	194	228	889	2,046	4,700	2,232
Interest earned - outstanding debtors		94	149	–	–	–	–	–	–	–	–	–	(243)	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		38	17	15	13	12	5	1	1,102	1,072	983	1,013	7,644	11,917	11,437	13,001
Licences and permits		135	117	117	119	125	76	125	118	129	156	183	299	1,698	1,794	1,853
Agency services		110	120	137	141	141	113	131	142	182	220	259	2,133	3,830	4,409	4,178
Transfers and Subsidies - Operational		43,100	2	57	17	2	33,034	5	1,174	40,192	888	888	35,587	154,946	173,761	154,102
Other revenue		1,448	1,380	1,137	1,114	1,609	969	3,266	626	312	378	444	(5,020)	7,662	9,493	8,281
Cash Receipts by Source		**79,543**	**78,580**	**59,550**	**52,188**	**43,769**	**72,331**	**47,773**	**61,964**	**94,647**	**58,942**	**62,903**	**186,203**	**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	–	5,000	16,724	1,273	14,962	730	1,158	(7,532)	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	–	–	–	–	–	–	–	–	–	(132)	250	250	250
Short term loans		–	–	–	–	–	–	20,000	–	–	–	–	(20,000)	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	61,190	61,190	70,000	74,020
Increase (decrease) in consumer deposits		1,851	(82)	(45)	(178)	(76)	(23)	(62)	–	–	–	–	(1,385)	–	–	–
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**	**43,693**	**77,308**	**84,434**	**63,236**	**109,608**	**59,672**	**64,061**	**218,345**	**1,006,301**	**1,138,613**	**1,145,825**

Cash Payments by Type												–			
Employee related costs	21,966	22,448	19,526	22,432	35,742	23,092	22,679	23,397	18,714	22,510	26,303	39,963	298,772	329,111	334,986
Remuneration of councillors	803	1,174	425	798	798	831	753	–	–	–	–	(5,582)	–	–	–
Interest paid	306	687	444	–	3	11,196	638	290	2,554	3,092	3,629	6,007	28,846	29,054	35,533
Bulk purchases - Electricity	–	–	–	16,324	–	–	16,374	18,933	21,133	25,582	30,031	133,779	262,156	319,227	274,512
Acquisitions - water & other inventory	–	–	–	1,626	–	–	2,159	1,571	2,787	3,374	3,961	23,306	38,784	30,719	41,055
Contracted services	4,219	13,927	13,299	11,897	19,662	11,542	16,934	11,347	15,139	18,327	21,514	8,770	166,577	173,227	159,323
Grants and subsidies paid - other municipalities	4	104	24	–	174	191	–	–	–	–	–	(497)	–	–	–
Grants and subsidies paid - other	39	38	72	–	45	13	–	50	279	335	391	653	1,917	2,258	2,091
General expenses	1,725	9,351	5,299	4,238	10,742	2,186	6,770	4,736	6,804	6,047	5,332	(3,652)	59,579	68,540	71,871
Cash Payments by Type	**30,540**	**42,472**	**33,995**	**57,315**	**62,225**	**46,211**	**66,307**	**60,324**	**67,411**	**79,267**	**91,163**	**202,746**	**856,631**	**952,137**	**919,371**
Other Cash Flows/Payments by Type															
Capital assets	8,588	3,796	6,618	3,878	6,609	8,301	13,179	9,554	9,491	8,452	11,414	31,895	121,776	151,227	187,396
Repayment of borrowing	788	1,751	436	–	–	31,770	1,019	872	872	872	872	(4,386)	34,865	50,329	50,329
Other Cash Flows/Payments	50,600	50,635	(7,742)	23,526	(32,950)	(3,169)	(4,123)	–	–	–	–	(76,777)	–	–	–
Total Cash Payments by Type	**90,517**	**98,654**	**33,308**	**84,720**	**35,884**	**83,113**	**76,381**	**70,749**	**77,774**	**88,590**	**103,449**	**153,478**	**1,013,271**	**1,153,693**	**1,157,096**
NET INCREASE/(DECREASE) IN CASH HELD	**(3,384)**	**(17,432)**	**29,269**	**(29,710)**	**7,809**	**(5,805)**	**8,053**	**(7,513)**	**31,835**	**(28,918)**	**(39,387)**	**64,866**	**(6,970)**	**(15,080)**	**(11,271)**
Cash/cash equivalents at the month/year beginning:	43,267	39,883	22,451	51,720	22,010	29,819	24,014	32,067	24,554	56,389	27,471	(11,916)	43,267	36,297	21,217
Cash/cash equivalents at the month/year end:	39,883	22,451	51,720	22,010	29,819	24,014	32,067	24,554	56,389	27,471	(11,916)	52,950	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 - M07 January

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	23,241	1,110	8,071	14,299	6,228	43.6%	23,241
Roads Infrastructure		–	1,250	1,250	875	875	1,000	125	12.5%	1,250
Roads		–	200	200	–	–	200	200	100.0%	200
Capital Spares		–	1,050	1,050	875	875	800	(75)	-9.3%	1,050
Electrical Infrastructure		–	12,080	13,191	30	6,624	6,209	(415)	-6.7%	13,191
MV Networks		–	1,000	1,881	86	1,028	866	(162)	-18.7%	1,881
LV Networks		–	11,080	11,310	(56)	5,596	5,343	(254)	-4.7%	11,310
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	8,150	8,346	206	572	6,994	6,422	91.8%	8,346
Water Treatment Works		–	750	750	166	166	144	(23)	-15.9%	750
Distribution Points		–	150	150	17	49	77	28	36.5%	150
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	7,250	7,446	22	357	6,774	6,417	94.7%	7,446
Rail Infrastructure		–	–	154	–	–	–	–		154
Drainage Collection		–	–	154	–	–	–	–		154
Information and Communication Infrastructure		–	300	300	–	–	96	96	100.0%	300
Data Centres		–	300	300	–	–	96	96	100.0%	300
Community Assets		–	1,600	1,600	–	516	1,156	640	55.3%	1,600
Community Facilities		–	1,600	1,600	–	516	1,156	640	55.3%	1,600
Fire/Ambulance Stations		–	1,000	1,000	–	–	1,000	1,000	100.0%	1,000
Cemeteries/Crematoria		–	600	600	–	516	156	(360)	-231.0%	600
Other assets		–	2,012	2,012	104	214	1,533	1,319	86.0%	2,012
Operational Buildings		–	–	–	–	–	–	–		–
Housing		–	2,012	2,012	104	214	1,533	1,319	86.0%	2,012
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	2,012	2,012	104	214	1,533	1,319	86.0%	2,012
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		–	350	350	–	24	209	184	88.5%	350
Computer Equipment		–	350	350	–	24	209	184	88.5%	350
Furniture and Office Equipment		–	565	795	13	334	122	(213)	-175.2%	795
Furniture and Office Equipment		–	565	795	13	334	122	(213)	-175.2%	795
Machinery and Equipment		–	2,840	3,936	928	1,400	3,136	1,736	55.3%	3,936
Machinery and Equipment		–	2,840	3,936	928	1,400	3,136	1,736	55.3%	3,936
Transport Assets		–	6,560	9,448	–	3,616	2,041	(1,575)	-77.2%	9,448
Transport Assets		–	6,560	9,448	–	3,616	2,041	(1,575)	-77.2%	9,448
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	41,382	2,155	14,177	22,495	8,318	37.0%	41,382

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 - M07

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	25,954	1,946	12,363	13,842	1,479	10.7%	25,954
Roads Infrastructure		–	20,685	22,424	1,086	11,383	11,801	417	3.5%	22,424
Roads		–	20,685	22,424	1,086	11,383	11,801	417	3.5%	22,424
Electrical Infrastructure		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	1,350	1,350	–	120	913	793	86.9%	1,350
Water Treatment Works		–	400	400	–	120	206	86	41.7%	400
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	950	950	–	–	707	707	100.0%	950
Sanitation Infrastructure		–	1,100	1,100	–	–	857	857	100.0%	1,100
Waste Water Treatment Works		–	1,100	1,100	–	–	857	857	100.0%	1,100
Solid Waste Infrastructure		–	2,000	1,080	860	860	272	(588)	-216.5%	1,080
Capital Spares		–	2,000	1,080	860	860	272	(588)	-216.5%	1,080
Community Assets		–	2,650	2,350	289	289	2,407	2,118	88.0%	2,350
Community Facilities		–	500	200	–	–	257	257	100.0%	200
Nature Reserves		–	500	200	–	–	257	257	100.0%	200
Sport and Recreation Facilities		–	2,150	2,150	289	289	2,150	1,861	86.6%	2,150
Capital Spares		–	2,150	2,150	289	289	2,150	1,861	86.6%	2,150
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		–	–	500	160	160	–	(160)	#DIV/0!	500
Operational Buildings		–	–	–	–	–	–	–		–
Housing		–	–	500	160	160	–	(160)	#DIV/0!	500
Staff Housing		–	–	500	160	160	–	(160)	#DIV/0!	500
Total Capital Expenditure on renewal of existing ass	1	–	27,785	28,804	2,395	12,812	16,249	3,437	21.1%	28,804

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

WC048 Knysna - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07 January

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**	**40,800**	**5,600**	**24,942**	**22,935**	(2,007)	**-8.8%**	**40,800**
Roads Infrastructure		6,541	6,430	5,104	4	1,368	2,180	813	**37.3%**	5,104
Roads		6,541	6,412	5,085	4	1,368	2,180	813	**37.3%**	5,085
Capital Spares		–	18	18	–	–	–	–		18
Storm water Infrastructure		2,033	2,522	2,522	–	176	1,780	1,604	**90.1%**	2,522
Drainage Collection		–	510	510	–	24	174	150	**86.2%**	510
Storm water Conveyance		2,033	2,012	2,012	–	152	1,606	1,454	**90.5%**	2,012
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		11,129	15,750	15,790	2,746	9,925	8,285	(1,640)	**-19.8%**	15,790
Power Plants		–	–	–	–	–	–	–		–
HV Substations		1,777	3,000	3,000	384	676	2,262	1,586	**70.1%**	3,000
HV Switching Station		108	126	126	18	101	86	(15)	**-17.7%**	126
HV Transmission Conductors		1,717	2,351	2,351	696	1,611	1,295	(316)	**-24.4%**	2,351
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		4,549	6,350	6,350	1,464	5,150	2,404	(2,747)	**-114.3%**	6,350
LV Networks		2,977	3,923	3,963	184	2,387	2,239	(148)	**-6.6%**	3,963
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		13,547	11,503	11,036	2,757	7,341	5,433	(1,909)	**-35.1%**	11,036
Water Treatment Works		10,327	9,150	9,150	2,680	6,372	4,961	(1,411)	**-28.4%**	9,150
Capital Spares		3,220	2,353	1,886	77	970	472	(498)	**-105.5%**	1,886
Sanitation Infrastructure		6,671	5,704	5,379	83	5,228	4,280	(948)	**-22.1%**	5,379
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		6,671	5,704	5,379	83	5,228	4,280	(948)	**-22.1%**	5,379
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		838	719	969	11	904	977	73	**7.5%**	969
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		838	719	969	11	904	977	73	**7.5%**	969
Community Assets		**2,503**	**4,157**	**4,394**	**209**	**2,888**	**2,626**	**(261)**	**-9.9%**	**4,394**
Community Facilities		1,678	3,086	3,322	138	2,053	1,835	(219)	**-11.9%**	3,322
Halls		179	242	242	9	128	103	(25)	-24.3%	242
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		64	128	128	–	67	–	(67)	#DIV/0!	128
Testing Stations		–	–	–	–	–	–	–		–
Museums		54	101	101	9	50	39	(11)	-27.8%	101
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		170	583	583	43	321	216	(105)	-48.6%	583
Cemeteries/Crematoria		278	438	438	18	361	187	(173)	-92.5%	438
Police		56	179	179	1	9	16	7	42.7%	179
Purls		–	–	–	–	–	–	–		–
Public Open Space		877	1,416	1,652	59	1,118	1,274	156	12.3%	1,652
Nature Reserves		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		825	1,071	1,071	71	834	792	(43)	**-5.4%**	1,071
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		825	1,071	1,071	71	834	792	(43)	-5.4%	1,071

Other assets		**2,420**	**2,988**	**2,268**	**159**	**1,031**	**900**	**(131)**	**-14.6%**	**2,268**
Operational Buildings		1,489	2,178	1,458	139	344	264	(80)	**-30.2%**	1,458
Municipal Offices		276	1,121	1,271	137	252	252	0	0.0%	1,271
Depots		1,214	1,058	188	2	92	12	(80)	-654.5%	188
Capital Spares		–	–	–	–	–	–	–		–
Housing		931	810	810	21	688	636	(51)	**-8.1%**	810
Staff Housing		680	800	800	21	688	636	(51)	-8.1%	800
Social Housing		251	10	10	–	–	–	–		10
Furniture and Office Equipment		**4**	**159**	**159**	**–**	**1**	**51**	**50**	97.9%	**159**
Furniture and Office Equipment		4	159	159	–	1	51	50	97.9%	159
Machinery and Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		**6,458**	**4,903**	**4,983**	**314**	**3,062**	**2,352**	**(709)**	-30.2%	**4,983**
Transport Assets		6,458	4,903	4,983	314	3,062	2,352	(709)	-30.2%	4,983
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	**52,143**	**54,836**	**52,603**	**6,282**	**31,923**	**28,864**	**(3,059)**	**-10.6%**	**52,603**

Supporting Table SC13(d): Depreciation

WC048 Knysna - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January

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		38,798	33,167	35,258	3,916	25,027	25,027	(0)	0.0%	35,258
Roads Infrastructure		5,221	6,260	3,935	415	2,876	2,876	–		3,935
Roads		5,221	6,260	3,935	415	2,876	2,876	–		3,935
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		901	595	748	79	546	546	–		748
Drainage Collection		901	587	748	79	546	546	–		748
Storm water Conveyance		–	8	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		7,875	6,838	11,508	1,401	7,497	7,497	(0)	0.0%	11,508
Power Plants		6	149	1	0	1	1	–		1
HV Substations		7,869	6,689	11,507	1,401	7,496	7,496	(0)	0.0%	11,507
Water Supply Infrastructure		16,851	12,176	11,959	1,260	8,739	8,739	–		11,959
Pump Stations		–	209	10	1	7	7	–		10
Water Treatment Works		–	5,462	201	21	147	147	–		201
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		16,851	6,506	11,748	1,238	8,584	8,584	–		11,748
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		5,991	5,217	5,550	598	4,231	4,231	–		5,550
Pump Station		28	402	930	112	852	852	–		930
Reticulation		5,839	2,507	4,436	467	3,241	3,241	–		4,436
Waste Water Treatment Works		79	2,250	161	17	118	118	–		161
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		44	57	23	2	20	20	–		23
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		1,859	1,955	1,481	156	1,083	1,083	(0)	0.0%	1,481
Landfill Sites		1,859	1,955	1,481	156	1,083	1,083	(0)	0.0%	1,481
Information and Communication Infrastructure		99	124	76	8	56	56	–		76
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		99	124	76	8	56	56	–		76
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		2,638	2,214	2,154	227	1,591	1,591	–		2,154
Community Facilities		2,084	1,686	1,642	173	1,217	1,217	–		1,642
Halls		68	75	461	49	337	337	–		461
Centres		528	155	8	1	6	6	–		8
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		229	287	166	17	124	124	–		166
Testing Stations		0	0	0	0	0	0	–		0
Museums		7	7	5	1	4	4	–		5
Galleries		–	–	–	–	–	–	–		–
Theatres		1	1	1	0	1	1	–		1
Libraries		649	554	471	49	345	345	–		471
Cemeteries/Crematoria		23	44	22	2	16	16	–		22
Police		55	59	17	1	15	15	–		17
Purls		181	144	208	23	162	162	–		208
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		8	8	8	1	6	6	–		8
Markets		–	–	–	–	–	–	–		–
Stalls		22	23	18	2	13	13	–		18
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		313	328	258	27	189	189	–		258
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		554	528	512	54	374	374	–		512
Indoor Facilities		1	9	–	–	–	–	–		–
Outdoor Facilities		553	519	512	54	374	374	–		512
Capital Spares		–	–	–	–	–	–	–		–

Heritage assets		–	–	–	–	–	–	–		–
Investment properties		**145**	**155**	**116**	**12**	**85**	**85**	–		**116**
Revenue Generating		145	155	116	12	85	85	–		116
Improved Property		145	155	116	12	85	85	–		116
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		**1,624**	**719**	**544**	**57**	**398**	**398**	**(0)**	**0.0%**	**544**
Operational Buildings		619	719	544	57	398	398	(0)	0.0%	544
Municipal Offices		619	719	544	57	398	398	(0)	0.0%	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**	**10**	**10**	–		**13**
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		18	19	13	1	10	10	–		13
Computer Software and Applications		18	19	13	1	10	10	–		13
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		**1,773**	**1,556**	**899**	**94**	**663**	**663**	**(0)**	**0.0%**	**899**
Computer Equipment		1,773	1,556	899	94	663	663	(0)	0.0%	899
Furniture and Office Equipment		**682**	**1,254**	**1,024**	**108**	**751**	**751**	–		**1,024**
Furniture and Office Equipment		682	1,254	1,024	108	751	751	–		1,024
Machinery and Equipment		**722**	**864**	**522**	**54**	**388**	**388**	–		**522**
Machinery and Equipment		722	864	522	54	388	388	–		522
Transport Assets		**2,718**	**3,740**	**3,158**	**325**	**2,347**	**2,347**	**(0)**	**0.0%**	**3,158**
Transport Assets		2,718	3,740	3,158	325	2,347	2,347	(0)	0.0%	3,158
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Depreciation	1	**49,119**	**43,688**	**43,688**	**4,794**	**31,260**	**31,260**	**(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 - M07

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
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**–**	**42,637**	**42,301**	**1,707**	**9,730**	**17,036**	7,306	**42.9%**	**42,301**
Roads Infrastructure		–	11,250	10,685	1,303	7,182	1,838	(5,344)	**-290.8%**	10,685
Roads		–	11,250	10,685	1,303	7,182	1,838	(5,344)	**-290.8%**	10,685
Storm water Infrastructure		–	1,750	1,750	–	–	581	581	**100.0%**	1,750
Drainage Collection		–	1,750	1,750	–	–	581	581	**100.0%**	1,750
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	1,300	1,529	–	1,226	548	(678)	**-123.7%**	1,529
MV Substations		–	–	229	–	65	(120)	(185)	**154.0%**	229
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	1,300	1,300	–	1,162	668	(493)	**-73.8%**	1,300
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	11,000	11,000	292	1,015	5,059	4,043	**79.9%**	11,000
Dams and Weirs		–	1,500	1,500	–	–	255	255	**100.0%**	1,500
Water Treatment Works		–	2,000	2,000	292	369	623	254	**40.7%**	2,000
Bulk Mains		–	250	250	–	–	129	129	**100.0%**	250
Distribution		–	3,250	3,250	–	646	1,996	1,350	**67.6%**	3,250
Capital Spares		–	4,000	4,000	–	–	2,056	2,056	**100.0%**	4,000
Sanitation Infrastructure		–	17,337	17,337	112	306	9,011	8,704	**96.6%**	17,337
Pump Station		–	2,500	2,500	–	156	1,028	873	**84.9%**	2,500
Reticulation		–	14,337	14,337	112	112	7,982	7,870	**98.6%**	14,337
Community Assets		**–**	**10,065**	**10,054**	**–**	**420**	**4,906**	**4,486**	**91.4%**	**10,054**
Community Facilities		–	500	489	–	420	(11)	(431)	**3921.9%**	489
Halls		–	500	489	–	420	(11)	(431)	3921.9%	489
Sport and Recreation Facilities		–	9,565	9,565	–	–	4,917	4,917	**100.0%**	9,565
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	9,565	9,565	–	–	4,917	4,917	100.0%	9,565
Other assets		**–**	**1,380**	**1,680**	**–**	**85**	**315**	**230**	**73.2%**	**1,680**
Operational Buildings		–	1,380	1,680	–	85	315	230	**73.2%**	1,680
Municipal Offices		–	1,380	1,680	–	85	315	230	73.2%	1,680
Total Capital Expenditure on upgrading of existing	1	**–**	**54,082**	**54,036**	**1,707**	**10,235**	**22,257**	**12,022**	**54.0%**	**54,036**