ANNEXURE A

KNYSNA
Municipality Munisipaliteit uMasipala

Monthly and Quarterly Budget Statement

(Sections 71 and 52 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.

March 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 Quarterly Budget Statement

Section 52 of the MFMA determines that:

"The mayor of a municipality –

(a) must provide general political guidance over the fiscal and financial affairs of the municipality;
(b) in providing such general political guidance, may monitor and, to the extent provided in this Act, oversee the exercise of responsibilities assigned in terms of this Act to the accounting officer and the chief financial officer, but may not interfere in the exercise of those responsibilities;
(c) must take all reasonable steps to ensure that the municipality performs its constitutional and statutory functions within the limits of the municipality's approved budget;
(d) must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality; and

(e) *must exercise the other powers and perform the other duties assigned to the mayor in terms of this Act or delegated by the council to the mayor."*

1.3 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".

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 and Section 52 quarterly budget statement for the month ending 31 March 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 March 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 March 2023, the Commitments exceed the Cash and Cash Equivalents. The cashflow constraints remains a critical concern.

2.2.2 The final tranche of the Equitable Share was received in March 2023.

2.2.3 The overdraft amount of R 20 million was settled during the current reporting month.

2.2.4 The Integrated Human Settlements Grant expenditure of R 8.7 million needs to be collected from the Department of Human Settlements. The Municipality cannot afford to subsidise the housing function that is a functional area of concurrent national and provincial legislative competence in terms of Schedule 4A of the Constitution of the Republic of South Africa.

2.2.5 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.

2.2.6 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.

2.2.7 The DBSA Revenue Enhancement project 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.

2.2.8 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.

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

2.3 Recommendations

(a) That Council notes the Section 71 monthly budget statement and Section 52 quarterly budget statement as at 31 March 2023.

(b) That Council notes that the Section 71 monthly budget statement and Section 52 budget statement as at 31 March 2023 will be published on the municipal website.

CLLR AUBREY TSENGWA
EXECUTIVE MAYOR
DATE:

2. 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 March 2022.

3.1.2 Section 52(d) of the MFMA requires from the Executive Mayor to submit a quarterly report to Council on the implementation of the approved budget. The report relates to the quarter ending 31 March 2022.

3.1.3 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).

3.1.4 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 804.4 million compared to the year-to-date budgeted operating revenue of R 753.0 million results in a positive variance of R 51.3 million or 6.8% (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	Adjusted 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	258,519,581	210,759,144	211,165,767	-406,623	-0.2%	
2	Electricity Revenue	354,321,348	334,298,958	233,137,335	237,612,081	-4,474,746	-1.9%	
3	Water Revenue	74,586,025	77,566,954	61,317,286	61,553,697	-236,411	-0.4%	
4	Sanitation Revenue	29,310,910	29,310,910	24,025,839	24,073,219	-47,380	-0.2%	
5	Refuse Revenue	27,831,817	27,831,817	23,551,983	23,815,827	-263,844	-1.1%	
6	Rental Revenue	5,444,020	6,588,929	4,704,844	4,978,112	-273,268	-5.5%	
7	Interest on Investments	2,046,273	1,734,370	1,212,415	1,362,135	-149,720	-11.0%	
8	Interest on Debtors	19,321,626	28,114,235	22,037,276	21,766,217	271,059	1.2%	
9	Fines Revenue	119,059,010	119,059,010	64,605,126	12,490,000	52,115,126	417.3%	The monthly apportionment of the Budget will be corrected.The year-to date apportionment over 09 months amounts to R89,294,257.50. The user department are urged to ensure the timeous capturing of fines on the system.
10	Licences Revenue	1,698,285	1,698,285	1,087,134	1,050,531	36,603	3.5%	
11	Agency Services	3,829,743	3,829,743	3,278,632	2,828,865	449,767	15.9%	
12	Operating Grants	154,945,913	135,899,821	141,122,442	122,491,428	18,631,014	15.2%	The variance between operating transfers and other revenue is the housing operating Grant
13	Other Revenue	7,862,155	54,555,512	11,407,902	25,732,591	-14,324,689	-55.7%	The Budget was moved to construction revenue. The actuals will be transferred accordinlgy.
14	Gains on Disposal of PPE	250,000	2,104,759	2,104,759	2104759	0	0.0%	
15	**Total Revenue (Capital Grants Excluded)**	**1,062,059,036**	**1,081,112,884**	**804,352,117**	**753,025,229**	**51,326,888**	**6.8%**	

3.2.2 Year-to-date actual operating expenditure (Row 27 in Table 1 below) of R 683.7 million compared to the year-to-date budgeted operating expenditure of R 683.8 million results in a positive variance of R 135 thousand. 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	Adjusted 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	289,715,808	215,138,026	213,723,682	-1,414,344	-0.7%	
17	Remuneration of Councillors	9,749,165	9,749,165	7,411,825	7,411,825	0	0.0%	
18	Bad Debt Provision	148,240,813	144,850,952	43,361,649	43,361,649	0	0.0%	
19	Depreciation	43,687,538	43,687,538	40,295,992	40,293,295	-2,697	0.0%	
20	Finance Charges	28,846,141	28,346,140	13,736,623	14,425,193	688,570	4.8%	
21	Bulk Purchases	262,156,491	256,505,491	159,576,363	167,729,804	8,153,441	4.9%	
22	Other Materials	38,783,549	46,831,585	37,558,700	34,329,030	-3,229,670	-9.4%	
23	Contracted Services	166,577,351	189,951,637	120,093,817	113,932,816	-6,161,001	-5.4%	
24	Transfers and Subsidies	1,916,506	2,145,124	272,836	259,562	-13,274	-5.1%	
25	Other Expenditure	61,466,236	67,052,781	46,222,362	48,335,899	2,113,537	4.4%	
26	Loss on Disposal of PPE	0	0	0	0	0	0.0%	
27	**Total Operating Expenditure**	**1,061,274,999**	**1,078,836,221**	**683,668,193**	**683,802,755**	**134,562**	**0.0%**	

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 120.7 million which is R 51.5 million more than the year-to-date budgeted operating surplus of R 69.2 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 134.4 million is R 53.3 million more than the year-to date budgeted operating suplus of R 81.1 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	Adjusted 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**	**1,081,112,884**	**804,352,117**	**753,025,229**	**51,326,888**	**6.8%**	
27	**Total Operating Expenditure**	**1,061,274,999**	**1,078,836,221**	**683,668,193**	**683,802,755**	**134,562**	**0.0%**	
28	**Operating Surplus/(Deficit)**	**784,037**	**2,276,663**	**120,683,924**	**69,222,474**	**51,461,450**	**74.3%**	
29	Capital Grants	46,468,087	54,361,087	13,688,446	11,870,447	1,817,999	15.3%	
30	Public Contributions	0	0	0	0	0	0.0%	
31	**Surplus/(Deficit) for the Year**	**47,252,124**	**56,637,750**	**134,372,370**	**81,092,921**	**53,279,449**	**65.7%**	

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) amounts to R 13.0 million which comprise of 80.3% of the R 16.2 million Current budget as at 31 March 2023.

Table 3: Overtime										
Row Number	**Directorate**	**Expenditure 2020/2021**	**Expenditure 2021/2022**	**Original Budget 2022/2023**	**Adjusted Budget 2022/2023**	**Actual March 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	0	0
2	Corporate Services	90,749	162,478	142,500	138,200	15,347	117,987	133,335	-15,348
3	Financial Services	63,050	58,470	25,000	108,618	8,532	61,968	69,606	-7,638
4	Planning and Development	14,355	44,580	1,000,000	51,603	0	35,863	35,863	0
5	Integrated Human Settlements	1,949	24,103	0	22,888	5,292	22,888	28,849	-5,961
6	Community Services	10,878,939	9,414,187	2,800,000	7,829,428	701,836	6,220,170	6,375,130	-154,960
7	Electrical Services	1,225,393	1,557,015	941,637	1,715,761	175,190	1,189,959	1,345,896	-155,937
8	Technical Services	7,198,173	7,088,695	2,680,863	6,318,686	507,167	4,835,642	5,009,385	-173,743
9	**Grand Total**	**19,472,609**	**18,354,507**	**7,590,000**	**16,185,184**	**1,413,364**	**12,484,477**	**12,998,063**	**-513,586**

3.2.7 Standby

The year-to-date actual Standby expenditure (Row 9 in Table 4 below) amounts to R 4.2 million which comprise of 96.6% of the R 4.3 million Current budget as at 31 March 2023.

Table 4: Standby Allowance

Row Number	Directorate	Expenditure 2020/2021	Expenditure 2021/2022	Original Budget 2022/2023	Adjusted Budget 2022/2023	Actual March 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	192,000	15,036	133,229	131,428	1,801
3	Financial Services	99,633	116,329	120,000	170,000	11,288	109,256	120,545	-11,289
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	1,098,808	143,568	1,052,834	1,281,403	-228,569
7	Electrical Services	908,440	916,804	770,000	793,123	94,657	632,271	726,927	-94,656
8	Technical Services	2,760,161	2,887,134	440,000	2,077,667	185,890	1,742,231	1,926,014	-183,783
9	Grand Total	5,323,912	5,691,190	2,062,000	4,331,598	450,439	3,669,821	4,186,317	-516,496

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

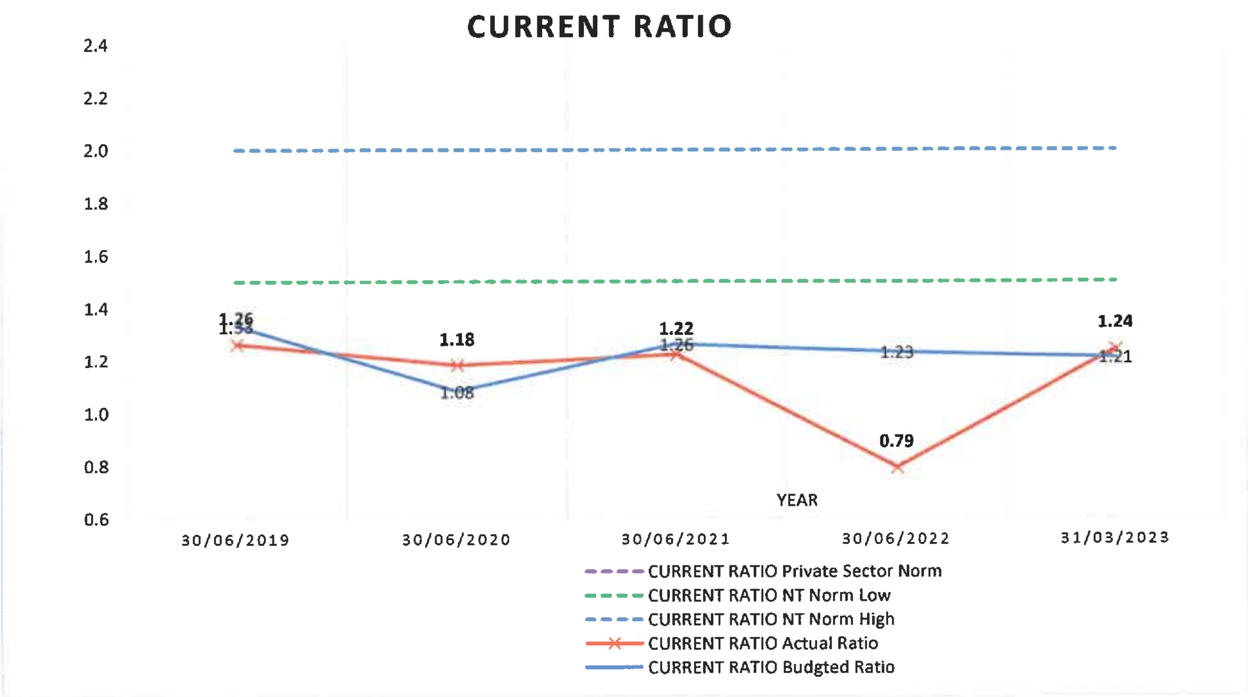
Row Number	Directorate	Expenditure 2020/2021	Expenditure 2021/2022	Original Budget 2022/2023	Adjusted Budget 2022/2023	Actual March 2023	YTD Budget 2022/2023	YTD Actual 2022/2023	Variance (G-H)
Column Reference	A	B	C	D	E	F	G	H	I
1	Executive and Council	270,000	150,000	0	0	0	0	0	0
2	Corporate Services	5,090,579	4,540,688	4,545,217	5,520,000	269,394	3,571,299	3,485,820	85,479
3	Financial Services	10,480,437	3,791,019	6,427,106	4,321,127	260,062	1,999,653	2,181,695	-182,042
4	Planning and Development	816,380	1,401,449	5,175,479	2,608,622	36,701	396,907	400,776	-3,869
5	Integrated Human Settlements	4,988,330	1,129,751	1,050,000	3,033,504	0	1,177,078	892,269	284,809
6	Community Services	172,354	299,625	653,229	845,109	63,760	232,801	296,126	-63,325
7	Electrical Services	17,250	224,427	291,407	0	0	0	0	0
8	Technical Services	383,593	2,897,026	4,628,641	3,190,563	1,096,605	1,148,769	2,102,815	-954,046
9	Grand Total	22,218,922	14,433,986	22,771,079	19,518,925	1,726,522	8,526,507	9,359,500	-832,993

3.3 Financial Position Overview

3.3.1 Current Ratio (1.24 : 1)

The Current Ratio as at 31 March 2023 equates to 1.24 : 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 247.1 million and current liabilities of R 198.6 million.

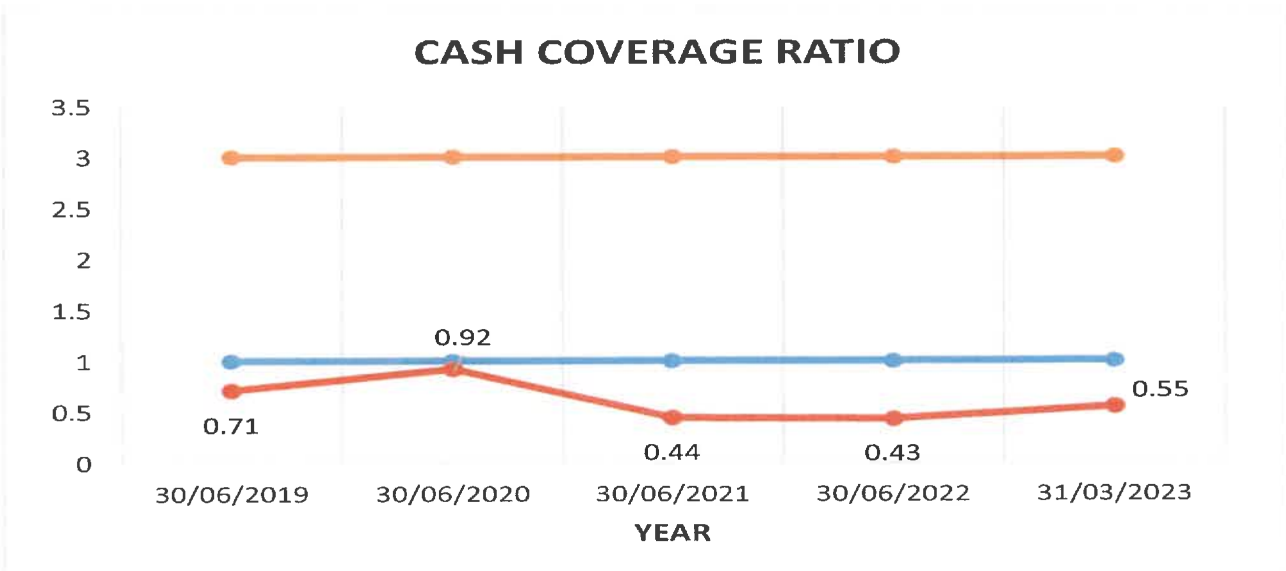


It is of material concern that the current ratio is below the NT Norm, and also the budgeted ratio.

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 (0.55 months)

The Cash Coverage Ratio as at 31 March 2023 equates to 0.55 months compared to the National Treasury norm of 1 – 3 months.



3.3.3 Cash and Cash Equivalents (R 62.7 million)

Cash and Cash Equivalents (Row 3 in Table 6 below) equating to R 62.7 million as at 31 March 2023.

The total actual cash balance in the primary bank accounts (as per the Nedbank and Standard Bank Statements) equates to R 49.6 million as at 31 March 2023.

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 18.9 thousand)

Investments (Row 2 in Table 6 below) equated to R 18.9 thousand at the end of March 2023.

Table 6: Cash and Cash Equivalents versus Commitments

Row Number	Description	January 2023	February 2023	March 2023	Movement (C to D)
Column Reference	A	B	C	D	E
1	Cash at Bank	32,048,536	44,690,774	62,653,937	17,963,163
2	Investments - Current	18,682	18,784	18,898	114
3	**Total Cash and Cash Equivalents**	**32,067,218**	**44,709,558**	**62,672,835**	**17,963,277**
4	Unspent Conditional Transfers and Grants	30,123,968	28,111,440	35,243,747	7,132,306
5	Unspent Conditional Public Contributions	0	0	0	0
6	VAT Payable to SARS	0	0	0	0
7	Unspent External Loans	0	38,411,864	35,462,860	-2,949,004
8	Payables from Exchange Transactions	19,904,155	16,936,835	16,011,028	-925,808
9	**Total Commitments**	**50,028,123**	**83,460,140**	**86,717,634**	**3,257,494**
10	**Surplus / (Shortfall)**	**-17,960,905**	**-38,750,582**	**-24,044,799**	**14,705,783**

3.3.4 Cash Commitments (R 86.7 million)

Total commitments (Row 9 in Table 6 above) increased by R 3.3 million during the month under review from R 83.5 million at the end of February 2023 to R 86.7 million at the end of March 2023. Commitments exceed the cash and cash equivalents at the end of March 2023 by R 24.0 million (Row 10 in Table 6 above), thereby resulting in a shortfall.

3.3.5 Unpaid Conditional Grants (R 8.9 million)

Unpaid conditional grants (Row 3 in Table 7 below) reflects a total balance of R 8.9 million at the end of March 2023.

It is evident from the reported financial information that all housing expenditure have not been claimed and that all claims have not been paid by the Department of Human Settlements. This needs to be addressed by the Municipality as the Municipality is currently funding housing expenditure with own cash reserves.

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	-11,163,126	15,135,012	8,719,278
2	Maintenance of Proclaimed Roads	77,054	0	80,000	157,054
3	Total	4,824,446	-11,163,126	15,215,012	8,876,332

3.3.6 Unspent Conditional Grants (R 35.8 million)

Unspent conditional grants (Row 19 in Table 8 below) reflects a total balance of R 35.8 million as at 31 March 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	29,714,000	-7,872,314	-155,005	21,841,686
2	Library Services Grant	Community Services	0	10,659,000	-9,562,959	0	1,096,041
3	Municipal Electricity Master Plan	Electrical Services	490,000	0	0	-490,000	0
4	Expanded Public Works Program	Planning and Development	0	1,044,000	-846,130	0	197,870
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	-8,274	0	228,402
10	Public Employment Support Grant	Planning and Development	893,232	0	-561,124	0	332,108
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	10,730,000	-6,390,835	0	4,339,165
15	Finance Management Grant	Financial Services	0	1,721,000	-628,724	0	1,092,276
16	Community Development Workers Grant	Corporate Services	0	56,000	-15,712	0	40,288
17	Emergency Loadshedding	Electrical Services	0	2,400,000	0	0	2,400,000
18	Financial Management Capability Grant	Financial Services	0	550,000	0	0	550,000
19	**Total**		**6,289,412**	**61,874,000**	**-28,425,318**	**-3,944,347**	**35,793,747**

3.3.7 Approved Grants

In comparison with the total approved Grants of R231.5 million, R43.9 million remains uncollected as at 31 March 2023 (Row 20 in Table 9 below).

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)	Approved Grant Amount (Adjustment Budget)	Total Approved Grants (C+D)	Grants Received	Uncollected Grant Amount (F-G)
Column Reference	A	B	C	D	E	F	G	H
1	Equitable Share	All	111,170,000	0	0	111,170,000	111,170,000	0
2	Municipal Infrastructure Grant	Technical Services	39,114,000	0	0	39,114,000	29,714,000	9,400,000
3	Municipal Electricity Master Plan	Electrical Services	0	0	0	0	0	0
4	Expanded Public Works Program	Planning and Development	1,044,000	0	0	1,044,000	1,044,000	0
5	Neighbourhood Development Partnership Grant	Technical Services	5,000,000	0	0	5,000,000	5,000,000	0
6	Energy Efficiency Demand Side Management Grant	Electrical Services	0	0	0	0	0	0
7	Water Services Infrastructure Grant	Technical Services	0	0	0	0	0	0
8	Integrated National Electrification Programme	Electrical Services	10,730,000	0	0	10,730,000	10,730,000	0
9	Finance Management Grant	Financial Services	1,721,000	0	0	1,721,000	1,721,000	0
10	Library Services Grant	Community Services	10,659,000	0	0	10,659,000	10,659,000	0
11	Community Development Workers Grant	Corporate Services	56,000	0	0	56,000	56,000	0
12	Human Settlements Development Grant	Planning and Development	21,840,000	0	24,893,000	46,733,000	12,347,977	34,385,023
13	Maintenance and Construction of Transport Infrastructure Grant	Technical Services	80,000	0	0	80,000	0	80,000
14	Nedbank: SMME Incubator Program	Planning and Development	0	236,676	0	236,676	236,676	0
15	Public Employment Support Grant	Planning and Development	0	893,232	0	893,232	893,232	0
16	District Grant: Security Camera	Community Services	0	120,000	0	120,000	120,000	0
17	Food Security Grant	Corporate Services	0	1,000,000	0	1,000,000	1,000,000	0
18	Disaster and Emergency Services	Electrical Services	0	0	2,400,000	2,400,000	2,400,000	0
19	Financial Management Capability Grant	Financial Services	0	0	550,000	550,000	550,000	0
20	Total		201,414,000	2,249,908	27,843,000	231,506,908	187,641,885	43,865,023

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 16.0 million)

Payables from Exchange Transactions (Row 3 in Table 11 below) decreased by R 925 thousand during the month under review from R 16.9 million at the end of February 2023 to R 16.0 million at the end of March 2023.

Table 11: Payables from Exchange Transactions					
Row Number	Description	January 2023	February 2023	March 2023	Movement (C to D)
Column Reference	A	B	C	D	E
1	Trade Payables	6,620,054	3,972,024	2,868,848	-1,103,176
2	Retentions	13,284,101	12,964,811	13,142,180	177,368
3	**Total**	**19,904,155**	**16,936,835**	**16,011,028**	**-925,808**

3.3.10 External Borrowings (R 360.9 million)

External Borrowings equate to R 360.9 million (Row 6 in Table 12 below), and are taken up to fund capital expenditure only.

Table 12: External Borrowings					
Row Number	Description	January 2023	February 2023	March 2023	Movement (C to D)
Column Reference	A	B	C	D	E
1	Opening Balance	316,537,326	315,518,569	360,870,015	45,351,447
2	New Loans Acquired	0	46,560,000	0	-46,560,000
3	Interest Capitalised	746,069	348,485	0	-348,485
4	Repayments	-1,764,827	-1,557,038	0	1,557,038
5	Adjustments	0	0	0	0
6	**Closing Balance**	**315,518,569**	**360,870,015**	**360,870,015**	**0**
7	**Budgeted Operating Revenue (Conditional Operating Grants excluded) =**			1,056,383,063	
8	**Gearing Ratio =**			**34.2%**	

External borrowings as a percentage of <u>budgeted</u> operating revenue (conditional operating grants excluded) equates to a gearing ratio of 34.2% which is below the National Treasury benchmark of 45%. The gearing ratio of 34.2% will however be recalculated at year-end based on <u>actual</u> operating revenue (conditional operating grants excluded).

3.3.9 <u>Consumer Debtors (R 374.6 million)</u>

Total outstanding debtors of R 374.6 million as at 31 March 2023 (Row 7 in Table 13 below) is presented by both Income Source and by Customer Group.

Debtors over 90 days of R 299.9 million or 80.10 of the total outstanding debt includes R 101.7 million or 33.9% owed by Organs of State and Businesses.

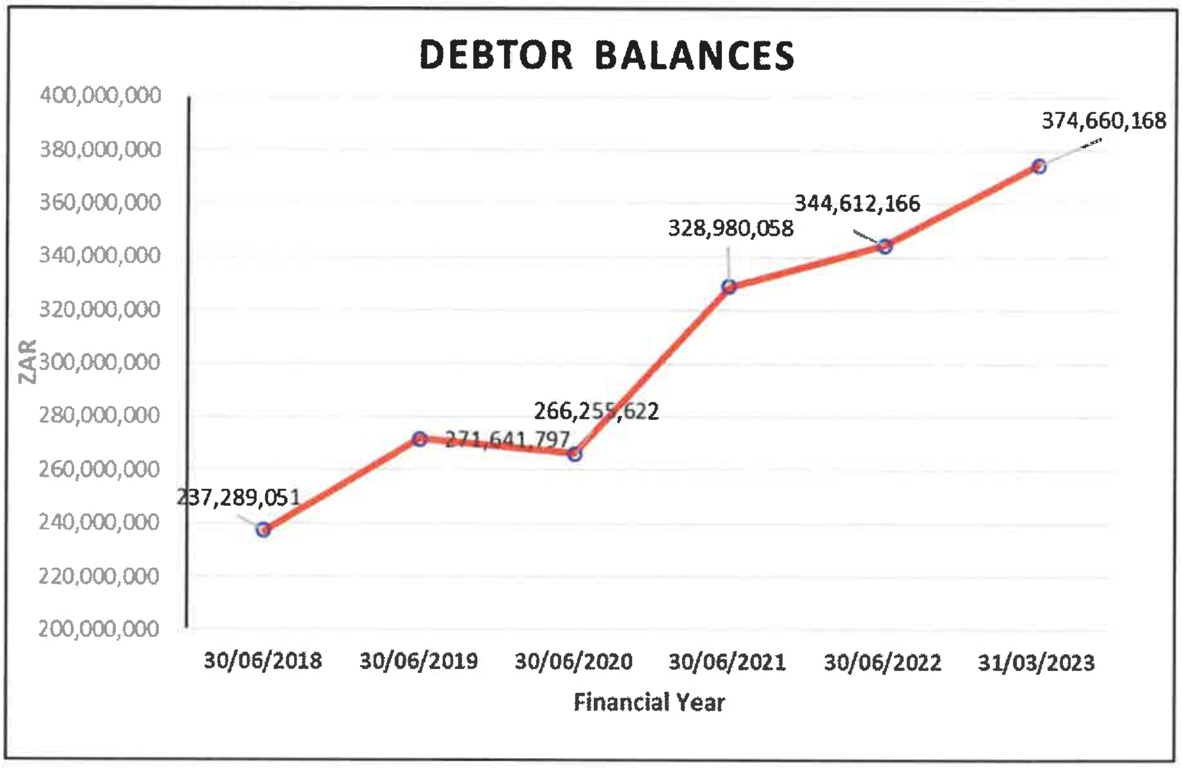
The total outstanding debtors have decreased by R6.5 million from R 381.1 million as at 28 February 2023 to R 374.6 million at 31 March 2023.

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	6,650,090	3,415,436	2,722,442	52,084,129	64,872,097
2	Electricity	15,482,991	5,763,834	3,108,334	51,249,106	75,604,265
3	Property Rates	16,957,283	5,958,451	3,538,060	80,888,842	107,342,636
4	Sanitation	2,518,209	1,458,169	1,136,512	60,170,081	65,282,971
5	Refuse	2,349,614	1,232,174	948,996	51,975,285	56,506,069
6	Other	584,358	718,707	225,898	3,523,167	5,052,130
7	**Grand Total**	**44,542,545**	**18,546,771**	**11,680,242**	**299,890,610**	**374,660,168**
8	**% of Total Outstanding Debtors =**	**11.9%**	**5.0%**	**3.1%**	**80.0%**	**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	1,591,251	788,821	292,883	4,378,023	7,050,978
10	Commercial	15,381,738	5,980,502	4,467,172	97,290,771	123,120,183
11	Households	27,569,556	11,777,448	6,920,187	198,221,816	244,489,007
12	**Grand Total**	**44,542,545**	**18,546,771**	**11,680,242**	**299,890,610**	**374,660,168**
13	**% of Total Outstanding Debtors =**	**11.9%**	**5.0%**	**3.1%**	**80.0%**	**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 (90.9%)

The overall Debtors Collection Rate as at 31 March 2023 equates to 90.9% this has increased by 2.3% (Row 14 in Table 14 below).

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)	42,795,774	46,460,257	108.6%	488,296,462	432,688,444	88.6%	1.9%
10	March 2023 (Monthly)	44,876,767	52,167,687	116.2%	533,173,229	484,856,131	90.9%	2.3%
11	April 2023 (Monthly)							
12	May 2023 (Monthly)							
13	June 2023 (Monthly)							
14	**Totals**	**533,173,229**	**484,856,131**	**90.9%**	**533,173,229**	**484,856,131**	**90.9%**	**2.3%**

3.3.11 Capital Expenditure per Directorate (40.2%)

The year-to-date actual capital expenditure of R 48.7 million (Row 9 in Table 15 below) equates to 40.2% (Row 10 in Table 15 below) of the capital expenditure budget of R 121.2 million. Commitments of R 19.1 million (15.8%) and the year-to-date actual capital expenditure in total equates to R 67.8 million or 55.9% 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	11,955	11,955	11,955	207,290	219,244	1833.9%	-207,289
2	Corporate Services	2,839,700	3,078,596	644,014	433,840	189,738	623,578	20.3%	2,455,018
3	Financial Services	445,000	0	0	359,135	0	359,135	0.0%	-359,135
4	Planning and Development	524,550	216,631	201,402	200,417	3,940	204,357	94.3%	12,274
5	Integrated Human Settlements	2,012,445	7,005,445	1,347,519	607,376	745,775	1,353,151	19.3%	5,652,294
6	Community Services	18,370,217	17,708,394	9,273,823	7,493,951	1,553,794	9,047,745	51.1%	8,660,649
7	Electrical Services	16,810,435	20,014,624	12,092,697	11,982,150	6,484,259	18,466,408	92.3%	1,548,216
8	Technical Services	76,221,934	73,175,493	34,291,975	27,586,583	9,940,469	37,527,051	51.3%	35,648,442
9	Grand Total	117,574,281	121,211,138	57,863,385	48,675,406	19,125,264	67,800,670	55.9%	53,410,468
10				% of Adjusted Budget =	40.2%	15.8%	55.9%		44.1%

3.3.12 Capital Expenditure per Funding Source (40.2%)

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	23,346,633	14,983,022	4,476,963	19,459,985	41.9%	27,008,101
2	Provincial Government Grant	0	7,893,000	1,589,886	0	2,086,840	2,086,840	26.4%	5,806,160
3	Borrowings	65,352,445	61,640,038	29,815,735	30,694,147	12,165,618	42,859,765	69.5%	18,780,273
4	Internally Generated Funds	5,753,750	5,210,014	3,111,131	2,998,236	395,843	3,394,079	65.1%	1,815,935
5	Grand Total	117,574,281	121,211,138	57,863,385	48,675,406	19,125,264	67,800,670	55.9%	53,410,468
6				% of Adjusted Budget =	40.2%	15.8%	55.9%		44.1%

The year-to-date actual and committed capital expenditure is funded by National and Provincial Government grants of 41.9% and 26.5%; external borrowings of 69.5%; and, internally generated funds of 65.1%.

Year-to-date actual capital expenditure of R 48.7 million (40.2%) and capital commitments of R 19.1 million (15.8%) of the capital expenditure budget results in available funds of R 53.4 million (44.1%). This is however subject to cash availability.

3.4 Cost Containment

During recent years, National Treasury highlighted the extent of the wastage of public resources on unnecessary expenditure. In an attempt to promote good governance and the management of municipal finances, National Treasury gazetted Cost Containment Regulations to ensure that municipal resources are used effectively, efficiently and economically. As per the Regulation, municipalities are required to implement cost saving measures, and to provide a quarterly report thereon to Council.

Table 17 below presents the budget, expenditure and savings realised on the cost containment categories of expenditure to be reported on as per the National Treasury Cost Containment Regulations.

Table 17: Cost Containment

Row Number	Expenditure Measures	Approved Budget	Quarter 1 Expenditure	Quarter 2 Expenditure	Quarter 3 Expenditure	Quarter 4 Expenditure	Year-to-Date Expenditure	% of Approved Budget	Available Budgeted Expenditure
Column Reference	A	B	C	D	E	F	G	H	I
1	Use of Consultants	19,820,332	2,898,340	3,440,322	3,020,838		9,359,500	47.2%	10,460,832
2	Vehicles used for political office-bearers	0	0	0	0		0	0.0%	0
3	Travel and Subsistence	1,442,962	140,595	216,358	192,271		549,223	38.1%	893,739
4	Domestic Accommodation	311,585	60,649	25,858	53,634		140,141	45.0%	171,444
5	Sponsorships, Events and Catering	1,126,400	94,500	164,500	170,038		429,038	38.1%	697,362
6	Communication	181,710	825	53,196	98,151		152,171	83.7%	29,539
7	Other related expenditure items	0	0	0	0		0	0	0
8	Totals	22,882,989	3,194,909	3,900,234	3,534,931	0	10,630,074	46.5%	12,252,915

3.5 Remedial or Corrective Steps

a) Strengthen Debt Collection and Credit Control processes;
b) Conversion of all conventional meters to prepaid meters are in process;
c) Amendments to the Debt Collection and Credit Control policies;
d) Revenue Enhancement strategies by DBSA are being implemented as and when findings are brought to our attention;
e) Traffic Fines Service Provider to improve performance;
f) Implementation of drastic cost reduction measures, and strict expenditure control;

g) Closely monitor and manage the performance of Service Providers / Contractors;
h) Improve Cashflow Management to ensure long-term financial sustainability;
i) Human Settlements need to ensure claims are processed timeously and all uncollected grant is paid as this has a negative effect of internal fnds and cashflow levels;
j) Review and approval of the Overtime and Standby Policy:
k) Implementation of Shift Systems; and
l) Approve fully funded, realistic and credible Budgets;

3.5 Conclusion

There's a need for a turnaround strategy to address cash flow issues of the municipality, Council tabled budget for the new financial year is coupled by the Recovery Plan. This plan sets out the measures the Municipality will take in order to achieve a funded budget. This plan will include timeframes and targets to be monitored on a monthly basis by relevant structures within the municipality. And the plan makes focus on cost containment, improved cash flow, revenue enhancement as well as creditors payment rate to ensure that fixed obligations are met.

The effect of economic activities eg. electricity loadshedding, increase of the repro rate, increase in petrol price etc. should also be taken into serious consideration.

The Municipality has also undertaken a holistic revenue enhancement research by DBSA. Findings are addressed as they are identified and reported.

Furthermore the Municipal Manager, Acting CFO, Revenue Management with the Legal Department are dealing with the disputed accounts to ensure collection of debts. Hence the improvement of the debt collection rate.

OMBALI PHINEAS SEBOLA
MUNICIPAL MANAGER
DATE: 17/04/2023

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
X	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 March 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
DATE: 17/04/2023

PART 2: IN-YEAR BUDGET STATEMENT SCHEDULES

Table C1: Monthly Budget Statement Summary

WC048 Knysna - Table C1 Monthly Budget Statement Summary - M09 March

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	258,520	15,929	210,759	211,166	(407)	-0%	258,520
Service charges	438,615	486,050	469,009	31,912	342,032	347,055	(5,022)	-1%	469,009
Investment revenue	1,982	2,046	1,734	40	1,212	1,362	(150)	-11%	1,734
Transfers and subsidies	119,119	154,946	135,900	34,956	141,122	122,491	18,631	15%	135,900
Other own revenue	165,657	157,465	215,950	52,808	109,226	70,951	38,275	54%	215,950
Total Revenue (excluding capital transfers and contributions)	**973,404**	**1,062,059**	**1,081,113**	**135,645**	**804,352**	**753,025**	**51,327**	**7%**	**1,081,113**
Employee costs	287,942	299,851	289,716	22,093	215,138	213,724	1,414	1%	289,716
Remuneration of Councillors	9,401	9,749	9,749	807	7,412	7,412	–		9,749
Depreciation & asset impairment	56,420	43,688	43,688	4,741	40,296	40,293	3	0%	43,688
Finance charges	28,726	28,846	28,346	2	13,737	14,425	(689)	-5%	28,346
Inventory consumed and bulk purchases	284,217	300,940	303,337	20,014	197,135	202,059	(4,924)	-2%	303,337
Transfers and subsidies	1,939	1,917	2,145	13	273	260	13	5%	2,145
Other expenditure	362,611	376,284	401,855	25,124	209,678	205,630	4,047	2%	401,855
Total Expenditure	**1,031,255**	**1,061,275**	**1,078,836**	**72,793**	**683,668**	**683,803**	**(135)**	**-0%**	**1,078,836**
Surplus/(Deficit)	**(57,851)**	**784**	**2,277**	**62,852**	**120,684**	**69,222**	**51,461**	**74%**	**2,277**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	40,015	46,468	54,361	1,904	13,688	11,870	1,818	15%	54,361
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**	**56,638**	**64,755**	**134,372**	**81,093**	**53,279**	**66%**	**56,638**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(17,615)**	**47,252**	**56,638**	**64,755**	**134,372**	**81,093**	**53,279**	**66%**	**56,638**
Capital expenditure & funds sources									
Capital expenditure	**–**	**117,574**	**121,211**	**4,800**	**48,675**	**57,863**	**(9,188)**	**-16%**	**121,211**
Capital transfers recognised	–	46,468	54,361	1,800	14,983	24,937	(9,953)	-40%	54,361
Borrowing	–	61,190	61,640	2,949	30,694	29,816	878	3%	61,640
Internally generated funds	–	9,916	5,210	51	2,998	3,111	(113)	-4%	5,210
Total sources of capital funds	**–**	**117,574**	**121,211**	**4,800**	**48,675**	**57,863**	**(9,188)**	**-16%**	**121,211**
Financial position									
Total current assets	207,815	300,236	213,255		247,142				213,255
Total non current assets	1,503,436	1,620,963	1,580,960		1,540,086				1,580,960
Total current liabilities	272,058	239,234	271,657		198,607				271,657
Total non current liabilities	421,025	475,956	447,752		436,080				447,752
Community wealth/Equity	1,038,213	1,206,009	1,074,806		1,152,541				1,074,806
Cash flows									
Net cash from (used) operating	152,802	88,230	(890,298)	39,572	227,975	(602,769)	(830,744)	138%	(890,298)
Net cash from (used) investing	(112,438)	(117,324)	–	(4,585)	(53,664)	–	53,664	#DIV/0!	–
Net cash from (used) financing	(35,043)	26,325	(34,865)	(101)	(25,516)	(26,148)	(632)	2%	(34,865)
Cash/cash equivalents at the month/year end	**40,524**	**22,613**	**17,850**	**17,963**	**62,673**	**107,528**	**44,855**	**42%**	**18,411**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	44,543	18,547	11,680	8,695	8,077	7,422	96,891	178,806	374,660
Creditors Age Analysis									
Total Creditors	2,869	–	–	–	–	–	–	–	2,869

Table C2: Financial Performance (Standard Classification)

WC048 Knysna - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

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**	**301,279**	**23,166**	**245,893**	**246,161**	(269)	0%	**301,279**
Executive and council		10,221	4,366	6,221	1,166	6,209	6,173	36	1%	6,221
Finance and administration		278,410	293,370	295,058	22,000	239,683	239,988	(305)	0%	295,058
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**135,410**	**154,802**	**179,493**	**51,063**	**91,480**	**37,393**	54,087	145%	**179,493**
Community and social services		12,733	12,292	12,251	1,064	10,662	8,710	1,952	22%	12,251
Sport and recreation		1,276	1,464	1,295	119	999	977	22	2%	1,295
Public safety		96,249	119,156	119,161	47,923	64,660	12,550	52,110	415%	119,161
Housing		25,150	21,890	46,786	1,957	15,159	15,156	3	0%	46,786
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**24,054**	**21,587**	**25,383**	**1,578**	**16,495**	**15,077**	1,418	9%	**25,383**
Planning and development		10,860	11,022	11,373	868	6,429	5,965	464	8%	11,373
Road transport		12,986	10,565	13,117	681	9,505	9,112	392	4%	13,117
Environmental protection		207	–	893	29	561	–	561	#DIV/0!	893
Trading services		**565,546**	**634,401**	**629,319**	**61,741**	**464,174**	**466,265**	(2,091)	0%	**629,319**
Energy sources		335,421	388,147	370,423	30,674	264,194	267,223	(3,028)	-1%	370,423
Water management		112,524	109,508	118,714	14,382	98,262	98,552	(290)	0%	118,714
Waste water management		70,848	87,572	90,019	9,513	56,566	55,204	1,362	2%	90,019
Waste management		46,753	49,175	50,163	7,172	45,152	45,287	(135)	0%	50,163
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**1,013,640**	**1,108,527**	**1,135,474**	**137,548**	**818,041**	**764,896**	**53,145**	**7%**	**1,135,474**
Expenditure - Functional										
Governance and administration		**176,989**	**200,325**	**187,145**	**11,543**	**128,593**	**129,522**	(929)	-1%	**187,145**
Executive and council		30,482	30,732	23,826	1,172	11,301	11,065	235	2%	23,826
Finance and administration		142,623	165,375	158,710	10,007	114,712	115,968	(1,256)	-1%	158,710
Internal audit		3,884	4,218	4,608	365	2,581	2,489	92	4%	4,608
Community and public safety		**238,717**	**236,194**	**269,724**	**14,198**	**120,021**	**118,299**	1,721	1%	**269,724**
Community and social services		16,093	17,501	21,792	1,534	16,579	16,516	63	0%	21,792
Sport and recreation		22,143	22,940	23,659	1,415	18,550	18,815	(265)	-1%	23,659
Public safety		153,895	152,492	158,266	6,670	52,274	51,885	389	1%	158,266
Housing		46,586	43,262	66,006	4,581	32,618	31,084	1,534	5%	66,006
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**76,439**	**87,703**	**79,224**	**5,921**	**54,716**	**53,600**	1,116	2%	**79,224**
Planning and development		35,350	44,021	38,330	3,128	26,388	25,656	731	3%	38,330
Road transport		36,481	37,020	33,884	2,445	24,079	23,685	394	2%	33,884
Environmental protection		4,608	6,662	7,010	348	4,249	4,258	(9)	0%	7,010
Trading services		**531,809**	**537,053**	**542,744**	**41,130**	**380,339**	**382,382**	(2,043)	-1%	**542,744**
Energy sources		308,251	339,324	336,716	22,979	219,723	225,919	(6,195)	-3%	336,716
Water management		88,720	73,560	83,733	6,745	66,329	64,759	1,570	2%	83,733
Waste water management		77,836	77,748	77,600	7,653	58,574	57,117	1,457	3%	77,600
Waste management		57,001	46,421	44,695	3,753	35,713	34,588	1,125	3%	44,695
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**1,023,954**	**1,061,275**	**1,078,836**	**72,793**	**683,668**	**683,803**	**(135)**	**0%**	**1,078,836**
Surplus/ (Deficit) for the year		**(10,314)**	**47,252**	**56,638**	**64,755**	**134,372**	**81,093**	**53,279**	**66%**	**56,638**

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) - M09 March

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)		–	–	660	–	–	660	(660)	-100.0%	660
Vote 3 - COMMUNITY SERVICES (33: IE)		21,384	–	1,513	186	1,806	1,513	293	19.4%	1,513
Vote 4 - FINANCIAL SERVICES (34: IE)		–	–	55	–	55	55	(0)	0.0%	55
Vote 5 - OPERATING SERVICES (35: IE)		11,671	–	8,410	–	2,554	5,364	(2,810)	-52.4%	8,410
Vote 6 - 1. Executive AND Council (110: IE)		5,079	4,366	6,221	1,166	6,209	6,173	36	0.6%	6,221
Vote 7 - 2. Corporate (120: IE)		3,581	4,165	5,929	473	4,184	3,755	430	11.4%	5,929
Vote 8 - 3. Finance (130: IE)		274,656	274,017	273,226	17,138	220,119	220,330	(211)	-0.1%	273,226
Vote 9 - 5. Planning (150: IE)		6,216	4,698	5,942	496	5,041	4,177	865	20.7%	5,942
Vote 10 - 6. Community (160: IE)		160,464	202,760	202,031	61,167	139,329	85,051	54,278	63.8%	202,031
Vote 11 - 7. Electricity (170: IE)		330,940	388,147	370,423	30,674	264,194	267,223	(3,028)	-1.1%	370,423
Vote 12 - 6. Community (180: IE)		190,487	207,277	213,071	24,090	158,209	154,354	3,855	2.5%	213,071
Vote 13 - 8. Technical (180: IE)		103	1,207	1,207	206	1,185	1,086	99	9.1%	1,207
Vote 14 - 9. Housing Services (190: IE)		3,766	21,890	46,786	1,952	15,154	15,156	(1)	0.0%	46,786
Total Revenue by Vote	2	**1,013,640**	**1,108,527**	**1,135,474**	**137,548**	**818,041**	**764,896**	**53,145**	**6.9%**	**1,135,474**
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		297	–	299	16	263	260	3	1.3%	299
Vote 2 - CORPORATE SERVICES (32: IE)		20	–	31	10	37	29	9	29.8%	31
Vote 3 - COMMUNITY SERVICES (33: IE)		1	–	5,246	19	1,173	1,555	(382)	-24.6%	5,246
Vote 4 - FINANCIAL SERVICES (34: IE)		–	–	80	4	15	20	(5)	-23.2%	80
Vote 5 - OPERATING SERVICES (35: IE)		8	–	32	26	47	7	40	557.5%	32
Vote 6 - 1. Executive AND Council (110: IE)		38,020	39,687	32,977	1,907	17,081	16,809	273	1.6%	32,977
Vote 7 - 2. Corporate (120: IE)		56,813	61,230	62,179	3,403	42,619	44,021	(1,402)	-3.2%	62,179
Vote 8 - 3. Finance (130: IE)		70,622	82,114	80,097	5,346	60,043	60,021	22	0.0%	80,097
Vote 9 - 5. Planning (150: IE)		24,582	31,389	29,670	1,981	19,193	19,062	131	0.7%	29,670
Vote 10 - 6. Community (160: IE)		265,282	261,936	261,657	14,578	134,224	132,512	1,713	1.3%	261,657
Vote 11 - 7. Electricity (170: IE)		311,251	342,861	340,491	23,189	222,234	228,432	(6,198)	-2.7%	340,491
Vote 12 - 6. Community (180: IE)		207,872	198,742	203,924	17,731	154,088	150,185	3,903	2.6%	203,924
Vote 13 - 8. Technical (180: IE)		2,602	55	55	3	31	34	(3)	-7.8%	55
Vote 14 - 9. Housing Services (190: IE)		46,586	43,262	62,097	4,581	32,618	30,857	1,761	5.7%	62,097
Total Expenditure by Vote	2	**1,023,954**	**1,061,275**	**1,078,836**	**72,793**	**683,668**	**683,803**	**(135)**	**0.0%**	**1,078,836**
Surplus/ (Deficit) for the year	2	**(10,314)**	**47,252**	**56,638**	**64,755**	**134,372**	**81,093**	**53,279**	**65.7%**	**56,638**

Table C4: Financial Performance (Revenue and Expenditure)

WC048 Knysna - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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	258,520	15,929	210,759	211,166	(407)	0%	258,520
Service charges - electricity revenue		313,716	354,321	334,299	23,385	233,137	237,612	(4,475)	-2%	334,299
Service charges - water revenue		71,814	74,586	77,567	5,418	61,317	61,554	(236)	0%	77,567
Service charges - sanitation revenue		28,092	29,311	29,311	1,591	24,026	24,073	(47)	0%	29,311
Service charges - refuse revenue		24,994	27,832	27,832	1,518	23,552	23,816	(264)	-1%	27,832
Rental of facilities and equipment		4,799	5,444	6,589	436	4,705	4,978	(273)	-5%	6,589
Interest earned - external investments		1,982	2,046	1,734	40	1,212	1,362	(150)	-11%	1,734
Interest earned - outstanding debtors		19,453	19,322	28,114	2,698	22,037	21,766	271	1%	28,114
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		96,385	119,059	119,059	47,923	64,605	12,490	52,115	417%	119,059
Licences and permits		1,466	1,698	1,698	144	1,087	1,051	37	3%	1,698
Agency services		3,997	3,830	3,830	543	3,279	2,829	450	16%	3,830
Transfers and subsidies		119,119	154,946	135,900	34,956	141,122	122,491	18,631	15%	135,900
Other revenue		38,987	7,862	54,556	1,064	11,408	25,733	(14,325)	-56%	54,556
Gains		570	250	2,105	–	2,105	2,105	–		2,105
Total Revenue (excluding capital transfers and contributions)		973,404	1,062,059	1,081,113	135,645	804,352	753,025	51,327	7%	1,081,113
Expenditure By Type										
Employee related costs		287,942	299,851	289,716	22,093	215,138	213,724	1,414	1%	289,716
Remuneration of councillors		9,401	9,749	9,749	807	7,412	7,412	–		9,749
Debt impairment		146,709	148,241	144,851	4,171	43,362	43,362	–		144,851
Depreciation & asset impairment		56,420	43,688	43,688	4,741	40,296	40,293	3	0%	43,688
Finance charges		28,726	28,846	28,346	2	13,737	14,425	(689)	-5%	28,346
Bulk purchases - electricity		240,866	262,156	256,505	14,944	159,576	167,730	(8,153)	-5%	256,505
Inventory consumed		43,351	38,784	46,832	5,070	37,559	34,329	3,230	9%	46,832
Contracted services		156,429	166,577	189,952	17,854	120,094	113,933	6,161	5%	189,952
Transfers and subsidies		1,939	1,917	2,145	13	273	260	13	5%	2,145
Other expenditure		56,257	61,466	67,053	3,100	46,222	48,336	(2,114)	-4%	67,053
Losses		3,216	–	–	–	–	–	–		–
Total Expenditure		1,031,255	1,061,275	1,078,836	72,793	683,668	683,803	(135)	0%	1,078,836
Surplus/(Deficit)		(57,851)	784	2,277	62,852	120,684	69,222	51,461	0	2,277
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		40,015	46,468	54,361	1,904	13,688	11,870	1,818	0	54,361
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	56,638	64,755	134,372	81,093			56,638
Taxation		–	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation		(17,615)	47,252	56,638	64,755	134,372	81,093			56,638
Attributable to minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		(17,615)	47,252	56,638	64,755	134,372	81,093			56,638
Share of surplus/ (deficit) of associate		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		(17,615)	47,252	56,638	64,755	134,372	81,093			56,638

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) - M09 March

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)		–	–	13,018	393	2,110	6,063	(3,953)	-65%	13,018
Vote 16 - 1. Executive AND Council (110: CS)		–	350	12	–	12	12	–		12
Vote 17 - 2. Corporate (120: CS)		–	2,840	3,079	–	434	644	(210)	-33%	3,079
Vote 18 - 3. Finance (130: CS)		–	445	–	–	359	–	359	#DIV/0!	–
Vote 19 - 5. Planning (150: CS)		–	525	217	–	200	201	(1)	0%	217
Vote 20 - 6. Community (160: CS)		–	18,370	16,314	220	6,183	7,942	(1,759)	-22%	16,314
Vote 21 - 7. Electricity (170: CS)		–	16,810	18,885	1,060	11,790	11,761	29	0%	18,885
Vote 22 - 8. Technical (180: CS)		–	76,222	66,488	3,127	27,587	30,440	(2,853)	-9%	66,488
Vote 23 - 9. Housing Services (190: CS)		–	2,012	3,200	–	–	800	(800)	-100%	3,200
Total Capital single-year expenditure	4	–	117,574	121,211	4,800	48,675	57,863	(9,188)	-16%	121,211
Total Capital Expenditure		–	**117,574**	**121,211**	**4,800**	**48,675**	**57,863**	**(9,188)**	**-16%**	**121,211**
Capital Expenditure - Functional Classification										
Governance and administration		–	**3,659**	**5,343**	–	**1,252**	**1,099**	153	14%	**5,343**
Executive and council		–	100	12	–	12	12	–		12
Finance and administration		–	3,559	5,331	–	1,240	1,087	153	14%	5,331
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	**16,783**	**19,746**	**613**	**3,134**	**5,654**	(2,520)	-45%	**19,746**
Community and social services		–	1,200	1,937	–	1,753	1,774	(21)	-1%	1,937
Sport and recreation		–	9,765	5,959	–	171	2,071	(1,900)	-92%	5,959
Public safety		–	3,805	4,845	220	602	461	141	31%	4,845
Housing		–	2,012	7,005	393	607	1,348	(740)	-55%	7,005
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	**33,585**	**41,156**	**2,565**	**23,193**	**25,701**	(2,507)	-10%	**41,156**
Planning and development		–	500	500	51	129	181	(52)	-29%	500
Road transport		–	32,585	40,641	2,515	23,054	25,508	(2,454)	-10%	40,641
Environmental protection		–	500	15	–	11	12	(1)	-8%	15
Trading services		–	**63,547**	**54,967**	**1,622**	**21,096**	**25,410**	(4,313)	-17%	**54,967**
Energy sources		–	16,810	18,015	1,060	11,725	11,839	(114)	-1%	18,015
Water management		–	20,800	17,687	165	2,412	4,128	(1,716)	-42%	17,687
Waste water management		–	22,337	14,298	397	1,992	4,474	(2,482)	-55%	14,298
Waste management		–	3,600	4,968	–	4,968	4,968	(0)	0%	4,968
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	–	**117,574**	**121,211**	**4,800**	**48,675**	**57,863**	**(9,188)**	**-16%**	**121,211**
Funded by:										
National Government		–	46,468	46,468	1,800	14,983	23,347	(8,364)	-36%	46,468
Provincial Government		–	–	7,893	–	–	1,590	(1,590)	-100%	7,893
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		–	–	–	–	–	–	–		–
Transfers recognised - capital		–	**46,468**	**54,361**	**1,800**	**14,983**	**24,937**	**(9,953)**	**-40%**	**54,361**
Borrowing	6	–	61,190	61,640	2,949	30,694	29,816	878	3%	61,640
Internally generated funds		–	9,916	5,210	51	2,998	3,111	(113)	-4%	5,210
Total Capital Funding		–	**117,574**	**121,211**	**4,800**	**48,675**	**57,863**	**(9,188)**	**-16%**	**121,211**

Table C6: Financial Position

WC048 Knysna - Table C6 Monthly Budget Statement - Financial Position - M09 March

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	11,228	62,654	11,228
Call investment deposits		6,621	14,789	6,621	19	6,621
Consumer debtors		115,180	130,892	143,294	121,103	143,294
Other debtors		38,290	133,019	38,290	47,344	38,290
Current portion of long-term receivables		4	4	4	4	4
Inventory		13,818	13,709	13,818	16,019	13,818
Total current assets		**207,815**	**300,236**	**213,255**	**247,142**	**213,255**
Non current assets						
Long-term receivables		2,450	2,318	2,450	2,450	2,450
Investments		2,742	4,108	2,742	2,873	2,742
Investment property		68,760	69,521	68,644	68,760	68,644
Investments in Associate		–	–	–	–	–
Property, plant and equipment		1,411,969	1,527,016	1,489,622	1,448,488	1,489,622
Biological		–	500	–	–	–
Intangible		80	64	67	80	67
Other non-current assets		17,435	17,435	17,435	17,435	17,435
Total non current assets		**1,503,436**	**1,620,963**	**1,580,960**	**1,540,086**	**1,580,960**
TOTAL ASSETS		**1,711,252**	**1,921,199**	**1,794,215**	**1,787,228**	**1,794,215**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		51,448	36,992	51,046	51,046	51,046
Consumer deposits		14,573	13,509	14,573	14,816	14,573
Trade and other payables		167,698	152,949	167,698	93,400	167,698
Provisions		38,340	35,784	38,340	39,345	38,340
Total current liabilities		**272,058**	**239,234**	**271,657**	**198,607**	**271,657**
Non current liabilities						
Borrowing		291,659	333,269	318,387	311,468	318,387
Provisions		129,365	142,687	129,365	124,612	129,365
Total non current liabilities		**421,025**	**475,956**	**447,752**	**436,080**	**447,752**
TOTAL LIABILITIES		**693,083**	**715,190**	**719,409**	**634,687**	**719,409**
NET ASSETS	2	**1,018,169**	**1,206,009**	**1,074,806**	**1,152,541**	**1,074,806**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1,038,213	1,206,009	1,074,806	1,152,541	1,074,806
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**1,038,213**	**1,206,009**	**1,074,806**	**1,152,541**	**1,074,806**

Table C7: Cash Flow

WC048 Knysna - Table C7 Monthly Budget Statement - Cash Flow - M09 March

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	–	17,580	191,082	–	191,082	#DIV/0!	–
Service charges		284,789	470,484	–	25,803	238,150	–	238,150	#DIV/0!	–
Other revenue		27,515	30,554	–	1,727	19,755	–	19,755	#DIV/0!	–
Transfers and Subsidies - Operational		75,558	154,946	–	33,340	109,559	–	109,559	#DIV/0!	–
Transfers and Subsidies - Capital		581	46,468	–	–	–	–	–		–
Interest		1,366	2,046	–	–	493	–	493	#DIV/0!	–
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(486,481)	(825,868)	(859,806)	(38,878)	(344,787)	(585,393)	(240,606)	41%	(859,806)
Finance charges		23,287	(28,846)	(28,346)	–	13,722	(17,117)	(30,839)	180%	(28,346)
Transfers and Grants		(212)	(1,917)	(2,145)	–	–	(260)	(260)	100%	(2,145)
NET CASH FROM/(USED) OPERATING ACTIVITIES		152,802	88,230	(890,298)	39,572	227,975	(602,769)	(830,744)	138%	(890,298)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		4	250	–	–	2,105	–	2,105	#DIV/0!	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		(112,442)	(117,574)	–	(4,585)	(55,769)	–	55,769	#DIV/0!	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		(112,438)	(117,324)	–	(4,585)	(53,664)	–	53,664	#DIV/0!	–
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	61,190	–	–	–	–	–		–
Increase (decrease) in consumer deposits		(1,925)	–	–	(101)	(730)	–	(730)	#DIV/0!	–
Payments										
Repayment of borrowing		(33,118)	(34,865)	(34,865)	–	(24,786)	(26,148)	(1,362)	5%	(34,865)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(35,043)	26,325	(34,865)	(101)	(25,516)	(26,148)	(632)	2%	(34,865)
NET INCREASE/ (DECREASE) IN CASH HELD		5,321	(2,768)	(925,162)	34,885	148,794	(628,918)			(925,162)
Cash/cash equivalents at beginning:		35,203	25,381	943,012	(16,922)	(86,121)	943,012			(86,121)
Cash/cash equivalents at month/year end:		40,524	22,613	17,850	17,963	62,673	107,528			18,411

Supporting Table SC3: Debtors Age Analysis

WC048 Knysna - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

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	6,650	3,415	2,722	1,657	1,523	1,398	21,619	25,887	64,872	52,084	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	15,483	5,764	3,108	2,314	2,118	2,280	14,008	30,529	75,604	51,249	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	16,957	5,958	3,538	2,585	2,324	1,963	28,933	45,084	107,343	80,889	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	2,518	1,458	1,137	1,012	979	897	17,262	40,020	65,283	60,170	–	–
Receivables from Exchange Transactions - Waste Management	1600	2,350	1,232	949	867	837	766	13,941	35,565	56,506	51,975	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	445	80	58	64	145	51	393	6,800	8,036	7,453	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	140	639	168	196	151	67	735	(5,079)	(2,984)	(3,930)	–	–
Total By Income Source	**2000**	**44,543**	**18,547**	**11,680**	**8,695**	**8,077**	**7,422**	**96,891**	**178,806**	**374,660**	**299,891**	**–**	**–**
2021/22 - totals only		**40,934**	**27,322**	**9,331**	**7,927**	**8,400**	**6,393**	**256,698**	**(12,121)**	**344,884**	**267,297**	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,591	789	293	302	306	293	2,439	1,038	7,051	4,378	–	–
Commercial	2300	15,382	5,981	4,467	3,553	3,290	3,100	32,817	54,531	123,120	97,291	–	–
Households	2400	27,570	11,777	6,920	4,840	4,481	4,029	61,634	123,238	244,489	198,222	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**44,543**	**18,547**	**11,680**	**8,695**	**8,077**	**7,422**	**96,891**	**178,806**	**374,660**	**299,891**	**–**	**–**

Supporting Table SC4: Creditors Age Analysis

WC048 Knysna - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

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	243	–	–	–	–	–	–	–	243	6,756
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	2,626	–	–	–	–	–	–	–	2,626	4,184
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**2,869**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**2,869**	10,940

Supporting Table SC5: Investment Portfolio

WC048 Knysna - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Nedbank - Business (Ringfenced_WSIG)	03/7881173637/02	Call	Call Deposit	Call Deposit	Fixed	4.65%	0	0	Call Deposit	(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	4.65%	0	0	Call Deposit	2,856	17	–	–	2,873
Investec - (Own Funds)	021941-503	Call	Call Deposit	Call Deposit	Fixed	4.65%	0	0	Call Deposit	19	0	–	–	19
Investec - (Own Funds)	021941-501	Call	Call Deposit	Call Deposit	Fixed	4.65%	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	4.65%	0	0	Call Deposit	–	–	–	–	–
Standard Bank - NDPG 2021/22	288567420-030	Call	Call Deposit	Call Deposit	Fixed	4.65%	0	0	Call Deposit	0	–		–	0
Standard Bank - PESG	288567420-031	Call	Call Deposit	Call Deposit	Fixed	4.65%	0	0	Call Deposit	–	–	–	–	–
Municipality sub-total										2,875		–	–	2,892
TOTAL INVESTMENTS AND INTEREST	2									2,875		–	–	2,892

Supporting Table SC6: Transfers and Grant Receipts

WC048 Knysna - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

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:		107,725	122,311	122,425	31,985	115,759	114,820	939	0.8%	122,425
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–		–
Equitable Share		98,572	111,170	111,170	31,128	111,171	111,170	1	0.0%	111,170
Expanded Public Works Programme Integrated Grant		1,118	1,044	1,158	37	846	651	195	30.0%	1,158
Integrated National Electrification Programme Grant		–	1,400	1,400	125	834	576	258	44.7%	1,400
Local Government Financial Management Grant		1,550	1,721	1,721	293	629	303	325	107.2%	1,721
Municipal Infrastructure Grant		4,270	6,324	6,324	401	1,949	1,788	161	9.0%	6,324
Neighbourhood Development Partnership Grant		975	652	652	–	331	331	–		652
Water Services Infrastructure Grant		1,240	–	–	–	–	–	–		–
Provincial Government:		10,984	32,635	11,345	2,934	24,783	7,671	17,112	223.1%	11,345
Capital Grant WCPA		–	–	–	–	–	–	–		–
Grant - WCPA(Electr Masterplan		–	–	–	–	–	–	–		–
Grant Income - W C P A		10,773	32,635	10,795	2,934	24,783	7,671	17,112	223.1%	10,795
Grant Income - W C P A (DMG)		–	–	–	–	–	–	–		–
Grant Income - WCPA(FMCBG)		212	–	550	–	–	–	–		550
Ignite Hosting Fees		–	–	–	–	–	–	–		–
Public Contributions_COVID-19		–	–	–	–	–	–	–		–
VAT Grant Capex: WCPA		–	–	–	–	–	–	–		–
VAT Maintenance and Construction of Transport		–	–	–	–	–	–	–		–
District Municipality:		207	–	1,893	29	572	–	572	#DIV/0!	1,893
Grant - W C P A		–	–	–	–	10	–	10	#DIV/0!	–
Grant Income - EDEN District(Food security)		–	–	1,000	–	–	–	–		1,000
Grant Income - WCPA (Public Employment Support Grant)		207	–	893	29	561	–	561	#DIV/0!	893
Other grant providers:		203	–	237	8	8	–	8	#DIV/0!	237
Mayors Charity Fund		–	–	–	–	–	–	–		–
Product		203	–	237	8	8	–	8	#DIV/0!	237
Total Operating Transfers and Grants	5	119,119	154,946	135,900	34,956	141,122	122,491	18,631	15.2%	135,900
Capital Transfers and Grants										
National Government:		35,570	46,468	46,468	1,904	13,688	11,870	1,818	15.3%	46,468
Integrated National Electrification Programme Grant		–	9,330	9,330	832	5,557	4,722	835	17.7%	9,330
Municipal Infrastructure Grant		20,635	32,790	32,790	1,072	5,923	4,851	1,072	22.1%	32,790
Neighbourhood Development Partnership Grant		6,501	4,348	4,348	–	2,208	2,297	(89)	-3.9%	4,348
Water Services Infrastructure Grant		8,435	–	–	–	–	–	–		–
Provincial Government:		4,485	–	7,893	–	–	–	–		7,893
Capital Grant - Load-Shedding Relief(WCPA)		–	–	313	–	–	–	–		313
Capital Grant WCPA		4,044	–	5,493	–	–	–	–		5,493
Contrib asset: Provincial Contrib		41	–	–	–	–	–	–		–
Events Festivals		–	–	–	–	–	–	–		–
Grant Income - W C P A (DMG)		–	–	–	–	–	–	–		–
Grant Income - WCPA (Municipal Interventions)		400	–	–	–	–	–	–		–
VAT Capital Grant - Load-Shedding Relief(WCPA)		–	–	2,087	–	–	–	–		2,087
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		181	–	–	–	–	–	–		–
Unspecified		181	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	40,236	46,468	54,361	1,904	13,688	11,870	1,818	15.3%	54,361

Supporting Table SC7(1): Transfers and Grant Expenditure

WC048 Knysna - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March										
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	31,699	113,727	2,854	110,026	3854.6%	122,311
Local Government Equitable Share			111,170	111,170	31,128	111,170	2,635	108,535	4119.4%	111,170
Local Government Financial Management Grant			1,721	1,721	293	629	74	555	752.7%	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	240	1,082	146	936	641.3%	6,324
Expanded Public Works Programme Integrated Grant			1,044	1,044	37	846	–			1,044
Neighbourhood Development Partnership Grant			652	652	–	–	–			652
WSIG										–
Provincial Government:		–	32,635	32,635	2,934	23,615	–	23,615	#DIV/0!	43,112
Disaster and Emergency Services		–	–	–	–	–	–	–		–
Title Deeds Restoration		–	–	–	–	–	–	–		–
LG&H: Community Development Worker		–	56	56	3	16		16	#DIV/0!	57
LG&H: Integrated Housing & Human Settlements		–	21,840	21,840	1,949	13,956		13,956	#DIV/0!	33,802
CA: Library Conditional Operational		–	10,659	10,659	983	9,563		9,563	#DIV/0!	8,493
Financial management Capacity Building Grant		–	–	–				–		250
Financial Management Support (WC FMGSG)		–	80	80		80		80	#DIV/0!	510
Maintenance of Proclaimed Roads								–		–
Forensic Investigation								–		–
TRP								–		–
Public employment support					29	561		561	#DIV/0!	1,100
Other grant providers:		–	–	–	8	8	–	8	#DIV/0!	–
Nedbank SMME Incubator Programme		–			8	8		8	#DIV/0!	–
Non-profit institutions:Unspecified		–						–		–
		–						–		–
Total operating expenditure of Transfers and Grants:		–	154,946	154,946	34,642	137,350	2,854	134,495	4711.8%	154,946
Capital expenditure of Transfers and Grants										
National Government:		–	46,468	46,468	2,189	16,376	–	16,376	#DIV/0!	34,830
CoGTA: Municipal Infrastructure Grant (MIG)		–	32,790	32,790	1,233	6,790		(9,531)	#DIV/0!	21,693
Energy Efficiency and Demand Side Management		–						–		–
Integrated National Electrification (INEP)		–	9,330	9,330	956	7,046		–		–
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	2,189	16,376	–	16,376	#DIV/0!	46,468
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	201,414	201,414	36,831	153,726	2,854	150,871	5285.5%	201,414

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

WC048 Knysna - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March

Description	Ref	Budget Year 2022/23				
R thousands		Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance %
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
Energy Efficiency and Demand Side Management Grant					–	
					–	
					–	
					–	
					–	
					–	
					–	
Provincial Government:		–	–	–	–	
Capital Grant WCPA					–	
					–	
					–	
					–	
					–	
District Municipality:		–	–	–	–	
					–	
Grant - W C P A					–	
Other grant providers:		–	–	–	–	
					–	
Mayors Charity Fund					–	
Total operating expenditure of Approved Roll-overs		–	–	–	–	
Capital expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
Integrated National Electrification Programme Grant					–	
					–	
					–	
					–	
					–	
					–	
Provincial Government:		–	–	–	–	
					–	
					–	
District Municipality:		–	–	–	–	
					–	
					–	
Other grant providers:		–	–	–	–	
					–	
					–	
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 - M09 March

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	640	5,999	5,999	–		7,831
Pension and UIF Contributions		463	427	664	54	450	450	–		664
Medical Aid Contributions		147	167	109	12	74	74	–		109
Motor Vehicle Allowance		346	184	235	20	189	189	–		235
Cellphone Allowance		691	641	526	49	394	394	–		526
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		136	66	27	–	16	16	–		27
Sub Total - Councillors		9,067	9,370	9,391	775	7,122	7,122	–		9,391
% increase	4		3.3%	3.6%						3.6%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		2,692	4,577	5,319	578	3,918	3,842	76	2%	5,319
Pension and UIF Contributions		319	620	290	33	210	205	5	2%	290
Medical Aid Contributions		107	161	60	5	45	45	–		60
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		(559)	396	328	–	328	328	–		328
Motor Vehicle Allowance		389	646	537	54	375	375	–		537
Cellphone Allowance		13	15	5	1	2	2	–		5
Housing Allowances		4	72	–	–	–	–	–		–
Other benefits and allowances		80	518	54	44	80	41	39	96%	54
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		3,045	7,004	6,593	715	4,957	4,837	120	2%	6,593
% increase	4		130.0%	116.5%						116.5%
Other Municipal Staff										
Basic Salaries and Wages		160,139	180,382	169,215	13,746	127,413	127,175	238	0%	169,215
Pension and UIF Contributions		29,296	32,806	30,780	2,486	22,930	22,979	(49)	0%	30,780
Medical Aid Contributions		12,631	15,285	13,308	1,074	9,753	9,809	(57)	-1%	13,308
Overtime		28,850	14,639	25,488	2,190	20,159	19,190	970	5%	25,488
Performance Bonus		13,273	13,985	13,206	(24)	13,165	13,189	(24)	0%	13,206
Motor Vehicle Allowance		7,721	7,583	7,746	635	5,568	5,459	109	2%	7,746
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		2,622	2,974	2,418	205	1,720	1,731	(11)	-1%	2,418
Other benefits and allowances		15,841	6,922	9,492	818	7,240	7,122	118	2%	9,492
Payments in lieu of leave		(902)	3,726	1,714	248	2,233	2,233	–		1,714
Long service awards		1,389	2,744	1,744	–	–	–	–		1,744
Post-retirement benefit obligations	2	14,037	11,802	8,010	–	–	–	–		8,010
Sub Total - Other Municipal Staff		284,896	292,847	283,123	21,378	210,181	208,886	1,294	1%	283,123
% increase	4		2.8%	-0.6%						-0.6%
Total Parent Municipality		297,008	309,221	299,106	22,867	222,260	220,845	1,414	1%	299,106
Unpaid salary, allowances & benefits in arrears:										
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		297,008	309,221	299,106	22,867	222,260	220,845	1,414	1%	299,106
% increase	4		4.1%	0.7%						0.7%
TOTAL MANAGERS AND STAFF		287,942	299,851	289,716	22,093	215,138	213,724	1,414	1%	289,716

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 - M09 March

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	Outcome	Outcome	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	15,945	17,580	–	–	(191,082)	–	253,517	–
Service charges - electricity revenue		14,757	18,240	18,216	20,987	14,682	15,243	14,141	17,871	16,380	–	–	(150,518)	–	394,478	–
Service charges - water revenue		4,012	6,589	5,429	4,898	5,019	4,449	5,596	7,821	5,858	–	–	(49,671)	–	72,948	–
Service charges - sanitation revenue		1,286	3,293	2,520	1,891	1,730	1,638	3,305	1,731	1,716	–	–	(19,109)	–	33,497	–
Service charges - refuse		1,277	3,876	2,671	1,987	1,983	1,573	1,931	1,706	1,848	–	–	(18,852)	–	31,336	–
Rental of facilities and equipment		480	1,032	309	286	422	474	273	368	248	–	–	(3,892)	–	6,768	–
Interest earned - external investments		94	149	100	150	–	–	–	–	–	–	–	(493)	–	4,700	–
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		38	17	15	13	12	5	1	2	3	–	–	(106)	–	11,437	–
Licences and permits		135	117	117	119	125	76	125	130	145	–	–	(1,089)	–	1,794	–
Agency services		110	120	137	141	141	113	131	123	142	–	–	(1,158)	–	4,409	–
Transfers and Subsidies - Operational		43,100	2	57	17	2	33,034	5	3	33,340	–	–	(109,559)	–	173,761	–
Other revenue		1,448	1,380	1,137	1,114	1,609	969	3,266	1,399	1,190	–	–	(13,511)	–	9,493	–
Cash Receipts by Source		**79,449**	**78,431**	**59,550**	**52,188**	**43,769**	**72,331**	**47,773**	**47,099**	**78,450**	**–**	**–**	**(559,040)**	**–**	**998,137**	**–**
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	–	–	–	–	(35,877)	–	70,226	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	382	–	–	–	–	–	1,723	–	–	–	(2,105)	–	250	–
Short term loans		–	–	–	–	–	–	20,000	46,560	–	–	–	(66,560)	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	70,000	–
Increase (decrease) in consumer deposits		1,851	(82)	(45)	(178)	(76)	(23)	(62)	(90)	(101)	–	–	(1,195)	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		**87,039**	**81,073**	**62,577**	**55,010**	**43,693**	**77,308**	**84,434**	**95,292**	**78,349**	**–**	**–**	**(664,776)**	**–**	**1,138,613**	**–**

Cash Payments by Type													–			
Employee related costs		21,966	22,448	19,526	22,432	35,742	23,092	22,679	18,611	22,093	21,179	21,177	48,519	299,465	329,111	–
Remuneration of councillors		803	1,174	425	798	798	831	753	753	807	–	–	(7,142)	–	–	–
Interest paid		306	687	444	–	3	11,196	638	348	2	3,743	3,743	7,236	28,346	29,054	–
Bulk purchases - Electricity		–	–	–	16,324	–	–	16,374	16,358	15,163	17,068	16,368	158,850	256,505	319,227	–
Acquisitions - water & other inventory		–	–	–	1,626	–	–	2,159	799	2,475	4,325	4,325	31,133	46,842	30,719	–
Contracted services		4,219	13,927	13,299	11,897	19,662	11,542	16,934	13,596	17,593	14,969	15,827	36,473	189,938	173,227	–
Grants and subsidies paid - other municipalities		4	104	24	–	174	191	–	–	–	–	–	(497)	–	–	–
Grants and subsidies paid - other		39	38	72	–	45	13	–	–	–	18	73	1,846	2,145	–	–
General expenses		1,725	9,351	5,299	4,238	10,742	2,186	6,770	4,256	3,648	6,261	6,261	6,320	67,056	68,540	–
Cash Payments by Type		**30,540**	**42,472**	**33,995**	**57,315**	**62,225**	**46,211**	**66,307**	**54,722**	**61,779**	**67,564**	**67,775**	**282,737**	**890,298**	**949,879**	**–**
Other Cash Flows/Payments by Type																
Capital assets		8,588	3,796	6,618	3,878	6,609	8,301	13,179	7,600	4,585	–	–	(63,155)	–	151,227	–
Repayment of borrowing		788	1,751	436	–	–	31,770	1,019	1,209	–	2,905	2,905	(7,919)	34,865	50,329	–
Other Cash Flows/Payments		50,600	50,635	(7,742)	23,526	(32,950)	(3,169)	(4,123)	19,120	(6,222)	–	–	(89,675)	–	–	–
Total Cash Payments by Type		**90,517**	**98,654**	**33,308**	**84,720**	**35,884**	**83,113**	**76,381**	**82,650**	**60,143**	**70,470**	**70,681**	**121,988**	**925,162**	**1,151,435**	**–**
NET INCREASE/(DECREASE) IN CASH HELD		**(3,478)**	**(17,581)**	**29,269**	**(29,710)**	**7,809**	**(5,805)**	**8,053**	**12,642**	**18,206**	**(70,470)**	**(70,681)**	**(786,764)**	**(925,162)**	**(12,822)**	**–**
Cash/cash equivalents at the month/year beginning:		43,267	39,789	22,208	51,477	21,767	29,576	23,771	31,824	44,467	62,673	(7,797)	(78,478)	43,267	(881,896)	(894,717)
Cash/cash equivalents at the month/year end:		39,789	22,208	51,477	21,767	29,576	23,771	31,824	44,467	62,673	(7,797)	(78,478)	(865,242)	(881,896)	(894,717)	(894,717)

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 - M09 March

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 new assets by Asset Class/Sub-class										
Infrastructure		–	21,780	23,755	1,162	10,417	11,792	1,374	11.7%	23,755
Roads Infrastructure		–	1,250	1,050	–	875	937	63	6.7%	1,050
Roads		–	200	–	–	–	–	–		–
Capital Spares		–	1,050	1,050	–	875	937	63	6.7%	1,050
Electrical Infrastructure		–	12,080	15,855	956	8,733	8,980	247	2.8%	15,855
MV Networks		–	1,000	3,645	125	1,368	1,244	(124)	-10.0%	3,645
LV Networks		–	11,080	12,210	832	7,365	7,736	371	4.8%	12,210
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	8,150	6,396	165	770	1,761	992	56.3%	6,396
Dams and Weirs		–	–	149	–	–	149	149	100.0%	149
Water Treatment Works		–	750	650	–	166	287	121	42.1%	650
Distribution Points		–	150	250	–	49	99	50	50.7%	250
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	7,250	5,346	165	554	1,225	671	54.8%	5,346
Rail Infrastructure		–	–	154	40	40	39	(2)	-4.8%	154
Drainage Collection		–	–	154	40	40	39	(2)	-4.8%	154
Information and Communication Infrastructure		–	300	300	–	–	75	75	100.0%	300
Data Centres		–	300	300	–	–	75	75	100.0%	300
Community Assets		–	1,600	1,600	110	626	537	(89)	-16.6%	1,600
Community Facilities		–	1,600	1,600	110	626	537	(89)	-16.6%	1,600
Fire/Ambulance Stations		–	1,000	1,000	110	110	–	(110)	#DIV/0!	1,000
Cemeteries/Crematoria		–	600	600	–	516	537	21	3.9%	600
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Other assets		–	2,012	7,005	393	607	1,348	740	54.9%	7,005
Housing		–	2,012	7,005	393	607	1,348	740	54.9%	7,005
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	2,012	7,005	393	607	1,348	740	54.9%	7,005
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Computer Equipment		–	350	314	–	24	24	–		314
Computer Equipment		–	350	314	–	24	24	–		314
Furniture and Office Equipment		–	565	447	–	334	334	(0)	0.0%	447
Furniture and Office Equipment		–	565	447	–	334	334	(0)	0.0%	447
Machinery and Equipment		–	2,840	3,958	51	1,542	1,805	263	14.6%	3,958
Machinery and Equipment		–	2,840	3,958	51	1,542	1,805	263	14.6%	3,958
Transport Assets		–	6,560	7,338	–	5,327	4,968	(359)	-7.2%	7,338
Transport Assets		–	6,560	7,338	–	5,327	4,968	(359)	-7.2%	7,338
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	44,417	1,715	18,878	20,808	1,929	9.3%	44,417

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 - M09 March

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	16,806	857	13,838	11,949	(1,888)	-15.8%	16,806
Roads Infrastructure		–	20,685	13,526	857	12,673	10,394	(2,279)	-21.9%	13,526
Roads		–	20,685	13,526	857	12,673	10,394	(2,279)	-21.9%	13,526
Water Supply Infrastructure		–	1,350	1,100	–	120	365	245	67.1%	1,100
Water Treatment Works		–	400	400	–	120	190	70	36.8%	400
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	950	700	–	–	175	175	100.0%	700
Sanitation Infrastructure		–	1,100	1,100	–	–	275	275	100.0%	1,100
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	1,100	1,100	–	–	275	275	100.0%	1,100
Solid Waste Infrastructure		–	2,000	1,080	–	1,045	915	(130)	-14.2%	1,080
Capital Spares		–	2,000	1,080	–	1,045	915	(130)	-14.2%	1,080
Community Assets		–	2,650	2,150	143	1,218	389	(830)	-213.3%	2,150
Community Facilities		–	500	–	–	–	–	–		–
Nature Reserves		–	500	–	–	–	–	–		–
Sport and Recreation Facilities		–	2,150	2,150	143	1,218	389	(830)	-213.3%	2,150
Capital Spares		–	2,150	2,150	143	1,218	389	(830)	-213.3%	2,150
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Other assets		–	–	700	–	160	160	–		700
Housing		–	–	700	–	160	160	–		700
Staff Housing		–	–	700	–	160	160	–		700
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing ass	1	–	27,785	19,656	1,001	15,216	12,498	(2,718)	-21.7%	19,656

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

WC048 Knysna - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March

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	43,629	4,089	32,788	32,165	(623)	-1.9%	43,629
Roads Infrastructure		6,541	6,430	4,802	393	2,167	2,027	(140)	-6.9%	4,802
Roads		6,541	6,412	4,784	393	2,167	2,027	(140)	-6.9%	4,784
Capital Spares		–	18	18	–	–	–	–		18
Storm water Infrastructure		2,033	2,522	678	317	572	288	(284)	-98.6%	678
Drainage Collection		–	510	24	–	24	24	–		24
Storm water Conveyance		2,033	2,012	654	317	548	264	(284)	-107.6%	654
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		11,129	15,750	17,109	1,541	13,110	12,882	(228)	-1.8%	17,109
Power Plants		–	–	–	–	–	–	–		–
HV Substations		1,777	3,000	1,500	412	1,905	1,500	(405)	-27.0%	1,500
HV Switching Station		108	126	626	10	121	127	6	4.8%	626
HV Transmission Conductors		1,717	2,351	2,000	–	1,611	1,748	137	7.8%	2,000
MV Networks		4,549	6,350	8,770	946	6,264	6,079	(186)	-3.1%	8,770
LV Networks		2,977	3,923	4,213	174	3,208	3,428	220	6.4%	4,213
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		13,547	11,503	11,740	369	9,333	9,961	628	6.3%	11,740
Water Treatment Works		10,327	9,150	9,600	235	8,105	8,851	746	8.4%	9,600
Capital Spares		3,220	2,353	2,140	134	1,228	1,110	(118)	-10.6%	2,140
Sanitation Infrastructure		6,671	5,704	8,031	1,468	6,696	5,975	(721)	-12.1%	8,031
Waste Water Treatment Works		6,671	5,704	8,031	1,468	6,696	5,975	(721)	-12.1%	8,031
Solid Waste Infrastructure		838	719	1,269	–	911	1,033	122	11.8%	1,269
Waste Transfer Stations		838	719	1,269	–	911	1,033	122	11.8%	1,269
Community Assets		2,503	4,157	5,319	235	3,481	3,578	97	2.7%	5,319
Community Facilities		1,678	3,086	3,947	201	2,583	2,604	20	0.8%	3,947
Halls		179	242	242	–	222	225	2	1.0%	242
Fire/Ambulance Stations		64	128	128	–	67	77	10	12.5%	128
Testing Stations		–	–	–	–	–	–	–		–
Museums		54	101	94	5	55	57	2	3.3%	94
Libraries		170	583	540	46	374	374	(0)	0.0%	540
Cemeteries/Crematoria		278	438	813	–	362	362	–		813
Police		56	179	179	–	9	10	1	12.5%	179
Purls		–	–	–	–	–	–	–		–
Public Open Space		877	1,416	1,952	150	1,493	1,498	5	0.3%	1,952
Sport and Recreation Facilities		825	1,071	1,371	33	897	974	77	7.9%	1,371
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		825	1,071	1,371	33	897	974	77	7.9%	1,371
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Other assets		2,420	2,988	2,480	15	1,208	1,346	137	10.2%	2,480
Operational Buildings		1,489	2,178	1,410	2	469	533	64	12.0%	1,410
Municipal Offices		276	1,121	1,262	0	371	423	52	12.3%	1,262
Depots		1,214	1,058	148	2	98	110	12	11.1%	148
Capital Spares		–	–	–	–	–	–	–		–
Housing		931	810	1,070	13	740	813	73	9.0%	1,070
Staff Housing		680	800	1,060	13	740	813	73	9.0%	1,060
Social Housing		251	10	10	–	–	–	–		10
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		4	159	37	–	14	15	2	11.6%	37
Furniture and Office Equipment		4	159	37	–	14	15	2	11.6%	37
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–

Transport Assets		6,458	4,903	5,063	200	4,639	4,270	(369)	-8.6%	5,063
Transport Assets		6,458	4,903	5,063	200	4,639	4,270	(369)	-8.6%	5,063
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	56,527	4,538	42,130	41,374	(756)	-1.8%	56,527

Supporting Table SC13(d): Depreciation

WC048 Knysna - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

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
Depreciation by Asset Class/Sub-class										
Infrastructure		38,798	33,167	34,956	3,864	32,394	32,394	–		34,956
Roads Infrastructure		5,221	6,260	4,058	415	3,665	3,665	–		4,058
Roads		5,221	6,260	4,058	415	3,665	3,665	–		4,058
Storm water Infrastructure		901	595	771	79	696	696	–		771
Drainage Collection		901	587	771	79	696	696	–		771
Storm water Conveyance		–	8	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		7,875	6,838	10,385	1,401	10,163	10,163	–		10,385
Power Plants		6	149	1	0	1	1	–		1
HV Substations		7,869	6,689	10,384	1,401	10,162	10,162	–		10,384
Water Supply Infrastructure		16,851	12,176	12,334	1,260	11,137	11,137	–		12,334
Pump Stations		–	209	10	1	9	9	–		10
Water Treatment Works		–	5,462	208	21	188	188	–		208
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		16,851	6,506	12,116	1,238	10,940	10,940	–		12,116
Sanitation Infrastructure		5,991	5,217	5,801	546	5,283	5,283	–		5,801
Pump Station		28	402	1,035	60	978	978	–		1,035
Reticulation		5,839	2,507	4,574	467	4,130	4,130	–		4,574
Waste Water Treatment Works		79	2,250	166	17	150	150	–		166
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		44	57	25	2	24	24	–		25
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		1,859	1,955	1,528	156	1,380	1,380	–		1,528
Landfill Sites		1,859	1,955	1,528	156	1,380	1,380	–		1,528
Information and Communication Infrastructure		99	124	79	8	71	71	–		79
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		99	124	79	8	71	71	–		79
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		2,638	2,214	2,238	227	2,022	2,022	–		2,238
Community Facilities		2,084	1,686	1,709	173	1,546	1,546	–		1,709
Halls		68	75	475	49	429	429	–		475
Centres		528	155	9	1	8	8	–		9
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		229	287	172	17	156	156	–		172
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	486	49	439	439	–		486
Cemeteries/Crematoria		23	44	23	2	21	21	–		23
Police		55	59	19	1	18	18	–		19
Purls		181	144	227	23	206	206	–		227
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		8	8	8	1	7	7	–		8
Markets		–	–	–	–	–	–	–		–
Stalls		22	23	19	2	17	17	–		19
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		313	328	266	27	240	240	–		266
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		554	528	528	54	477	477	–		528
Indoor Facilities		1	9	–	–	–	–	–		–
Outdoor Facilities		553	519	528	54	477	477	–		528
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–

Investment properties		**145**	**155**	**120**	**12**	**108**	**108**	**–**		**120**
Revenue Generating		145	155	120	12	108	108	–		120
Improved Property		145	155	120	12	108	108	–		120
Other assets		**1,624**	**719**	**561**	**57**	**507**	**507**	**–**		**561**
Operational Buildings		619	719	561	57	507	507	–		561
Municipal Offices		619	719	561	57	507	507	–		561
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**	**12**	**12**	**–**		**13**
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		18	19	13	1	12	12	–		13
Computer Software and Applications		18	19	13	1	12	12	–		13
Computer Equipment		**1,773**	**1,556**	**930**	**93**	**841**	**841**	**–**		**930**
Computer Equipment		1,773	1,556	930	93	841	841	–		930
Furniture and Office Equipment		**682**	**1,254**	**1,054**	**107**	**955**	**953**	**(3)**	-0.3%	**1,054**
Furniture and Office Equipment		682	1,254	1,054	107	955	953	(3)	-0.3%	1,054
Machinery and Equipment		**722**	**864**	**542**	**54**	**490**	**490**	**–**		**542**
Machinery and Equipment		722	864	542	54	490	490	–		542
Transport Assets		**2,718**	**3,740**	**3,274**	**325**	**2,965**	**2,965**	**–**		**3,274**
Transport Assets		2,718	3,740	3,274	325	2,965	2,965	–		3,274
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**	**4,741**	**40,296**	**40,293**	**(3)**	**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 - M09

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
#VALUE!										
Infrastructure		–	42,637	49,399	1,974	13,966	22,149	8,183	36.9%	49,399
Roads Infrastructure		–	11,250	26,665	1,657	10,381	15,114	4,733	31.3%	26,665
Roads		–	11,250	26,665	1,657	10,381	15,114	4,733	31.3%	26,665
Storm water Infrastructure		–	1,750	1,750	–	–	438	438	100.0%	1,750
Drainage Collection		–	1,750	1,750	–	–	438	438	100.0%	1,750
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	1,300	1,649	104	1,330	1,261	(69)	-5.5%	1,649
MV Substations		–	–	349	–	65	65	–		349
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	1,300	1,300	104	1,265	1,196	(69)	-5.8%	1,300
Water Supply Infrastructure		–	11,000	10,191	–	1,522	2,002	480	24.0%	10,191
Dams and Weirs		–	1,500	1,500	–	–	–	–		1,500
Water Treatment Works		–	2,000	1,191	–	644	924	280	30.3%	1,191
Bulk Mains		–	250	250	–	–	–	–		250
Distribution		–	3,250	3,250	–	878	1,078	200	18.6%	3,250
Capital Spares		–	4,000	4,000	–	–	–	–		4,000
Sanitation Infrastructure		–	17,337	9,144	213	733	3,334	2,601	78.0%	9,144
Pump Station		–	2,500	1,200	–	156	156	–		1,200
Reticulation		–	14,337	7,694	213	539	3,088	2,548	82.5%	7,694
Waste Water Treatment Works		–	500	250	–	38	91	53	57.9%	250
Community Assets		–	10,065	6,048	–	420	2,320	1,900	81.9%	6,048
Community Facilities		–	500	489	–	420	420	–		489
Halls		–	500	489	–	420	420	–		489
Sport and Recreation Facilities		–	9,565	5,559	–	–	1,900	1,900	100.0%	5,559
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	9,565	5,559	–	–	1,900	1,900	100.0%	5,559
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		–	1,380	1,692	110	195	88	(106)	-120.1%	1,692
Operational Buildings		–	1,380	1,692	110	195	88	(106)	-120.1%	1,692
Municipal Offices		–	1,380	1,692	110	195	88	(106)	-120.1%	1,692
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing	1	–	54,082	57,138	2,084	14,581	24,558	9,976	40.6%	57,138