ANNEXURE A

KNYSNA
Municipality Munisipaliteit uMasipala

Monthly Budget Statement

(Section 71 of the MFMA)

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

April 2023

TABLE OF CONTENTS

PAGE

PART 1: IN-YEAR REPORT

1. LEGAL CONTEXT

1.1 Monthly Budget Statement

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

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

(2) *The statement must include –*
- (a) *A projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and*
- (b) *the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87(10).*

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

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

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

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

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

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

1.2 Responsibility of the Executive Mayor

Section 54 of the MFMA determines that:

"(1) On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must –

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

- *(ii)* *That spending of funds and revenue collection proceed in accordance with the budget;*
- *(e)* *Identify any financial problems facing the municipality, including any emerging or impending financial problems; and*
- *(f)* *In the case of a section 72 report, submit the report to the council by 31 January of each year.*

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

- *(a)* *Promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems, which may include –*
  - *(i)* *Steps to reduce spending when revenue is anticipated to be less than projected in the municipality's approved budget;*
  - *(ii)* *The tabling of an adjustments budget; or*
  - *(iii)* *Steps in terms of Chapter 13; and*
- *(b)* *Alert the council and the MEC for local government in the province to those problems.*

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

2. EXECUTIVE MAYOR'S REPORT

2.1 In-Year Report: Monthly Budget Statement

2.1.1 This report represents the Section 71 MFMA monthly budget statement for the month ending 30 April 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 April 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 30 April 2023, the Commitments exceed the Cash and Cash Equivalents. The cashflow constraints remains a critical concern.

2.2.2 The Integrated Human Settlements Grant expenditure of R 9.8 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.

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

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

2.2.5 The DBSA Revenue Enhancement project 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 fruits.

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

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

2.3 Recommendations

(a) That the Executive Mayoral Committee notes the Section 71 monthly budget statement as at 30 April 2023.

(b) That the Executive Mayoral Committee notes that the Section 71 monthly budget statement as at 30 April 2023 will be published on the municipal website.

CLLR AUBREY TSENGWA
EXECUTIVE MAYOR

3. ACCOUNTING OFFICER'S REPORT

3.1 Introduction

3.1.1 In accordance with Section 71(1) of the Municipal Finance Management Act (MFMA), I submit the required statement on the state of Knysna Municipality's budget reflecting the financial information for the month ending April 2023.

3.1.2 Section 54(1) of the MFMA requires from the Mayor of a Municipality to take certain actions, if needed, following receipt of this report to ensure that the approved budget is implemented in accordance with the projections contained in the Service Delivery and Budget Implementation Plan (SDBIP).

3.1.3 The financial performance of the operating and capital budget for the 2022/2023 financial year, and an overview of the financial position of the Municipality is provided below.

3.2 Financial Performance Overview

3.2.1 Year-to-date actual operating revenue (Row 15 in Table 1 below) of R 868.6 million compared to the year-to-date budgeted operating revenue of R 811.6 million results in a positive variance of R 57.0 million or 7.0% (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	227,458,510	226,009,772	1,448,738	0.6%	
2	Electricity Revenue	354,321,348	334,298,958	257,249,948	263,315,784	-6,065,836	-2.3%	The load-shedding has a significant impact on the declined electricity revenue and expenditure from budget estimate.
3	Water Revenue	74,586,025	77,566,954	67,459,459	67,253,453	206,006	0.3%	
4	Sanitation Revenue	29,310,910	29,310,910	25,774,463	25,744,815	29,648	0.1%	
5	Refuse Revenue	27,831,817	27,831,817	25,124,894	25,130,684	-5,790	0.0%	
6	Rental Revenue	5,444,020	6,588,929	5,124,992	5,541,648	-416,656	-7.5%	
7	Interest on Investments	2,046,273	1,734,370	1,498,161	1,482,210	15,951	1.1%	
8	Interest on Debtors	19,321,626	28,114,235	24,769,708	24,198,077	571,631	2.4%	
9	Fines Revenue	119,059,010	119,059,010	70,063,026	16,218,782	53,844,244	332.0%	The year-to date apportionment over 10 months amounts to R99,215,841.67 and the monthly apportionment of the Budget will be corrected with the June year-end processes. The user department are urged to ensure the timeous capturing of fines on the system.
10	Licences Revenue	1,698,285	1,698,285	1,185,837	1,166,616	19,221	1.6%	
11	Agency Services	3,829,743	3,829,743	3,493,764	3,143,183	350,581	11.2%	
12	Operating Grants	154,945,913	135,899,821	144,733,182	122,611,648	22,121,534	18.0%	The variance between operating transfers and other revenue is the housing operating Grant. The Budget was moved to construction revenue. The actuals will be transferred accordinlgy. The correction will be done as part of our year-end journals.
13	Other Revenue	7,862,155	54,555,512	12,475,276	27,655,459	-15,180,183	-54.9%	
14	Gains on Disposal of PPE	250,000	2,104,759	2,166,381	2,104,759	61,622	2.9%	
15	**Total Revenue (Capital Grants Excluded)**	**1,062,059,036**	**1,081,112,884**	**868,577,601**	**811,576,890**	**57,000,711**	**7.0%**	

3.2.2 Year-to-date actual operating expenditure (Row 27 in Table 1 below) of R 760.0 million compared to the year-to-date budgeted operating expenditure of R 755.4 million results in a negative variance of R 3.4 million. 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	236,572,448	234,096,413	-2,476,035	-1.1%	Temporary/Casual Staff mainly at Infrastructure Services Water and Sewer, benefits such as Locomotion for qualifying officials as well as settlement of the council support staff payment, Overtime and Standby are the main contributors to the negative variance.
17	Remuneration of Councillors	9,749,165	9,749,165	8,212,515	8,218,492	5,977	0.1%	
18	Bad Debt Provision	148,240,813	144,850,952	47,532,184	47,532,184	0	0.0%	
19	Depreciation	43,687,538	43,687,538	43,687,531	43,687,538	7	0.0%	
20	Finance Charges	28,846,141	28,346,140	14,154,717	14,425,193	270,476	1.9%	
21	Bulk Purchases	262,156,491	256,505,491	176,276,252	184,798,288	8,522,036	4.6%	The load-shedding has a significant impact on the declined electricity revenue and expenditure from budget estimate.
22	Other Materials	38,783,549	46,789,585	43,642,988	38,612,334	-5,030,654	-13.0%	Main contributors is the Fuel and Oil Costs that significenty went high. This will be followed-up with the service departments
23	Contracted Services	166,577,351	190,056,827	136,763,100	129,228,049	-7,535,051	-5.8%	The overspending is as a result of the Legal Costs, Internal audit costs, Housing Grant funded projects, GAAP Security Costs, Electricity Service Vendor cost, Water and Sewer contractors. Revised mile stones in some projects will be discussed with the project managers responsible.
24	Transfers and Subsidies	1,916,506	2,145,124	1,084,344	277,662	-806,682	-290.5%	
25	Other Expenditure	61,466,236	66,989,591	50,848,668	54,484,726	3,636,058	6.7%	Underspending reflected under IT on Microsoft cost
26	Loss on Disposal of PPE	0	0	1,221,132	0	0	0.0%	
27	**Total Operating Expenditure**	**1,061,274,999**	**1,078,836,221**	**759,995,879**	**755,360,879**	**-3,413,868**	**-0.5%**	

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 108.6 million which is R 53.6 million more than the year-to-date budgeted operating surplus of R 56.2 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 124.1 million is R 56.2 million more than the year-to date budgeted operating suplus of R 69.1 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	868,577,601	811,576,890	57,000,711	7.0%	
27	Total Operating Expenditure	1,061,274,999	1,078,836,221	759,995,879	755,360,879	-3,413,868	-0.5%	
28	Operating Surplus/(Deficit)	784,037	2,276,663	108,581,722	56,216,011	53,586,843	95.3%	
29	Capital Grants	46,468,087	54,361,087	15,473,520	12,841,782	2,631,738	20.5%	The over recognition is as a result of excelerated expenditure incurred against MIG projects. The revised alignment will be discussed with the service departments.
30	Public Contributions	0	0	0	0	0	0.0%	
31	Surplus/(Deficit) for the Year	47,252,124	56,637,750	124,055,242	69,057,793	56,218,581	81.4%	

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	N/a
7	Implementation of the low hanging fruits/initiatives quick wins (within budget) and transfer of skills to the relevant municipal officials	In Progress	Jun-23
8	Identification and prioritisation of the interventions/ projects for the short term, medium to long term	In Progress	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 13.5 million which comprise of 83.2% of the R 16.2 million Current budget as at 30 April 2023.

Table 3: Overtime									
Row Number	Directorate	Expenditure 2020/2021	Expenditure 2021/2022	Original Budget 2022/2023	Adjusted Budget 2022/2023	Actual April 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	17,722	117,987	151,056	-33,069
3	Financial Services	63,050	58,470	25,000	108,618	2,534	62,861	72,139	-9,278
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	1,287	22,888	30,136	-7,248
6	Community Services	10,878,939	9,414,187	2,800,000	7,829,428	357,824	6,579,784	6,732,953	-153,169
7	Electrical Services	1,225,393	1,557,015	941,637	1,715,761	0	1,209,213	1,345,896	-136,683
8	Technical Services	7,198,173	7,088,695	2,680,863	6,318,686	89,261	5,187,138	5,098,646	88,492
9	Grand Total	19,472,609	18,354,507	7,590,000	16,185,184	468,627	13,215,734	13,466,690	-250,956

3.2.7 Standby

The year-to-date actual Standby expenditure (Row 9 in Table 4 below) amounts to R 4.3 million which comprise of 100.1% of the R 4.3 million Current budget as at 30 April 2023.

Table 4: Standby Allowance									
Row Number	Directorate	Expenditure 2020/2021	Expenditure 2021/2022	Original Budget 2022/2023	Adjusted Budget 2022/2023	Actual April 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	16,403	150,066	147,831	2,235
3	Financial Services	99,633	116,329	120,000	170,000	5,687	109,256	126,232	-16,976
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	83,108	1,076,751	1,364,511	-287,760
7	Electrical Services	908,440	916,804	770,000	793,123	4,760	632,271	731,688	-99,417
8	Technical Services	2,760,161	2,887,134	440,000	2,077,667	39,549	1,834,392	1,965,563	-131,171
9	Grand Total	5,323,912	5,691,190	2,062,000	4,331,598	149,508	3,802,736	4,335,825	-533,089

3.2.8 Use of Consultants per Directorate

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

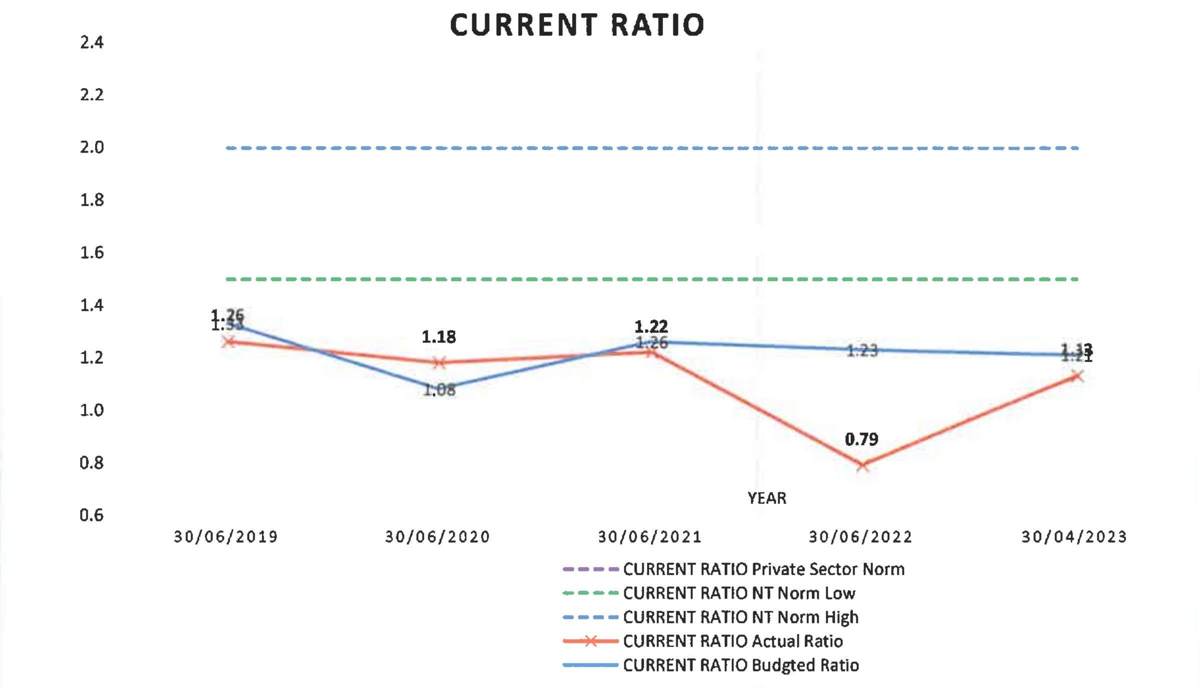
Table 5: Use of Consultants per Directorate									
Row Number	Directorate	Expenditure 2020/2021	Expenditure 2021/2022	Original Budget 2022/2023	Adjusted Budget 2022/2023	Actual April 2023	YTD Budget 2022/2023	YTD Actual 2022/2023	Variance (G-H)
Column Reference	A	B	C	D	E	F	G	H	I
1	Executive and Council	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	949,336	3,906,650	4,435,156	-528,506
3	Financial Services	10,480,437	3,791,019	6,427,106	4,321,127	240,057	2,766,812	2,421,752	345,060
4	Planning and Development	816,380	1,401,449	5,175,479	2,608,622	34,045	1,134,146	434,821	699,325
5	Integrated Human Settlements	4,988,330	1,129,751	1,050,000	3,033,504	100,000	1,177,078	992,269	184,809
6	Community Services	172,354	299,625	653,229	845,109	5,705	387,014	301,831	85,183
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	3,383,753	257,584	1,972,730	2,360,398	-387,668
9	Grand Total	22,218,922	14,433,986	22,771,079	19,712,115	1,586,727	11,344,430	10,946,227	398,203

3.3 Financial Position Overview

3.3.1 Current Ratio (1.13 : 1)

The Current Ratio as at 30 April 2023 equates to 1.13 : 1 compared to the National Treasury norm of 1.5 – 2 : 1, and a budgeted current ratio of 1.13 : 1.

The actual current ratio is based on current assets of R 243.2 million and current liabilities of R 215.0 million.

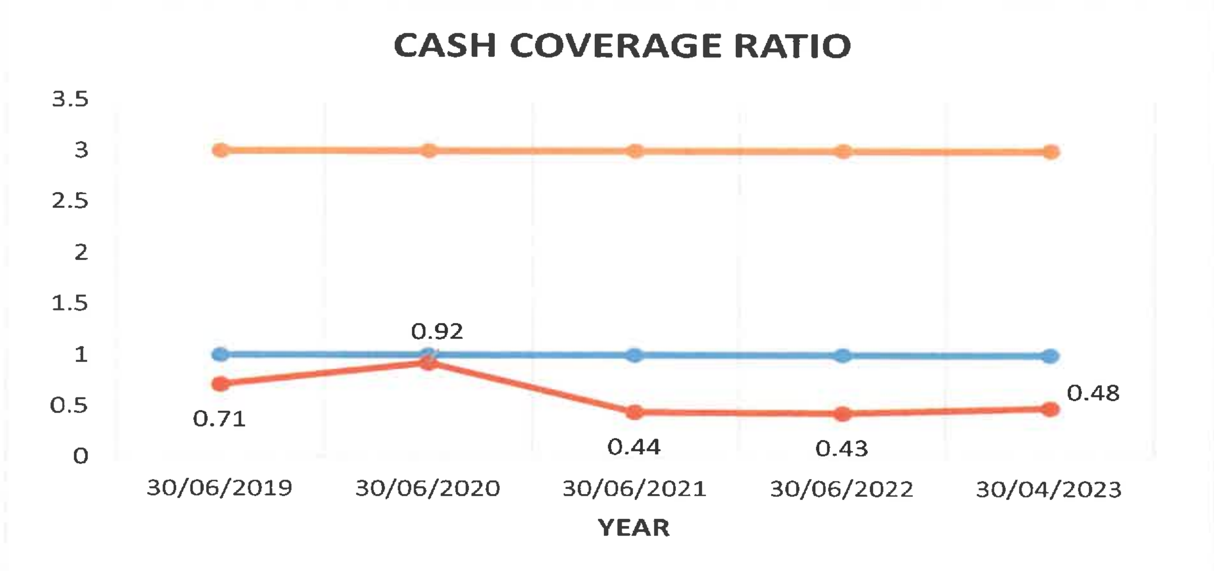


It is of material concern that the current ratio is below the NT Norm, and also the budgeted ratio.

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 (0.48 months)

The Cash Coverage Ratio as at 30 April 2023 equates to 0.48 months compared to the National Treasury norm of 1 – 3 months.



3.3.3 Cash and Cash Equivalents (R 58.1 million)

Cash and Cash Equivalents (Row 3 in Table 6 below) equating to R 58.1 million as at 30 April 2023.

The total actual cash balance in the primary bank accounts (as per the Nedbank and Standard Bank Statements) equates to R 45.0 million as at 30 April 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 19.0 thousand)

Investments (Row 2 in Table 6 below) equated to R 19.0 thousand at the end of April 2023.

Table 6: Cash and Cash Equivalents versus Commitments					
Row Number	Description	February 2023	March 2023	April 2023	Movement (C to D)
Column Reference	A	B	C	D	E
1	Cash at Bank	44,690,774	62,653,937	58,085,007	-4,568,930
2	Investments - Current	18,784	18,898	19,016	118
3	**Total Cash and Cash Equivalents**	**44,709,558**	**62,672,835**	**58,104,023**	**-4,568,812**
4	Unspent Conditional Transfers and Grants	28,111,440	35,243,747	31,502,704	-3,741,043
5	Unspent Conditional Public Contributions	0	0	0	0
6	VAT Payable to SARS	0	0	0	0
7	Unspent External Loans	38,411,864	35,462,860	30,414,692	-5,048,167
8	Payables from Exchange Transactions	16,936,835	16,011,028	16,187,848	176,820
9	**Total Commitments**	**83,460,140**	**86,717,634**	**78,105,244**	**-8,612,390**
10	**Surplus / (Shortfall)**	**-38,750,582**	**-24,044,799**	**-20,001,221**	**4,043,578**

3.3.4 Cash Commitments (R 78.1 million)

Total commitments (Row 9 in Table 6 above) decreased by R 8.6 million during the month under review from R 86.7 million at the end of March 2023 to R 78.1 million at the end of April 2023. Commitments exceed the cash and cash equivalents at the end of April 2023 by R 20.0 million (Row 10 in Table 6 above), thereby resulting in a shortfall.

3.3.5 Unpaid Conditional Grants (R 10.0 million)

Unpaid conditional grants (Row 3 in Table 7 below) reflects a total balance of R 10.0 million at the end of April 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	16,239,579	9,823,845
2	Maintenance of Proclaimed Roads	77,054	0	80,000	157,054
3	**Total**	**4,824,446**	**-11,163,126**	**16,319,579**	**9,980,900**

3.3.6 Unspent Conditional Grants (R 31.5 million)

Unspent conditional grants (Row 19 in Table 8 below) reflects a total balance of R 31.5 million as at 30 April 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	-9,565,110	-155,005	20,148,890
2	Library Services Grant	Community Services	0	10,659,000	-10,547,504	0	111,496
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	-913,308	0	130,692
5	Neighbourhood Development Partnership Grant	Technical Services	2,524,386	5,000,000	-2,622,927	-2,524,386	2,377,073
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	-29,892	0	206,785
10	Public Employment Support Grant	Planning and Development	893,232	0	-624,924	0	268,308
11	District Grant: Security Camera	Community Services	120,000	0	0	0	120,000
12	Food Security Grant	Corporate Services	1,000,000	0	-780,904	0	219,096
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	-6,772,034	0	3,957,966
15	Finance Management Grant	Financial Services	0	1,721,000	-843,876	0	877,124
16	Community Development Workers Grant	Corporate Services	0	56,000	-15,882	0	40,118
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	-32,716,361	-3,944,347	31,502,704

3.3.7 Approved Grants

In comparison with the total approved Grants of R231.5 million, R43.9 million remains uncollected as at 30 April 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 16.1 million)

Payables from Exchange Transactions (Row 3 in Table 11 below) increased by R 177 thousand during the month under review from R 16.0 million at the end of March 2023 to R 16.1 million at the end of April 2023.

Table 11: Payables from Exchange Transactions					
Row Number	Description	February 2023	March 2023	April 2023	Movement (C to D)
Column Reference	A	B	C	D	E
1	Trade Payables	3,972,024	2,868,848	4,399,566	1,530,718
2	Retentions	12,964,811	13,142,180	11,788,282	-1,353,898
3	**Total**	**16,936,835**	**16,011,028**	**16,187,848**	**176,820**

3.3.10 External Borrowings (R 360.4 million)

External Borrowings equate to R 360.4 million (Row 6 in Table 12 below), and are taken up to fund capital expenditure only.

Table 12: External Borrowings					
Row Number	Description	February 2023	March 2023	April 2023	Movement (C to D)
Column Reference	A	B	C	D	E
1	Opening Balance	315,518,569	360,870,015	360,870,015	0
2	New Loans Acquired	46,560,000	0	0	0
3	Interest Capitalised	348,485	0	415,727	415,727
4	Repayments	-1,557,038	0	-877,366	-877,366
5	Adjustments	0	0	0	0
6	**Closing Balance**	**360,870,015**	**360,870,015**	**360,408,376**	**-461,639**
7	**Budgeted Operating Revenue (Conditional Operating Grants excluded) =**			1,056,383,063	
8	**Gearing Ratio =**			**34.1%**	

External borrowings as a percentage of budgeted operating revenue (conditional operating grants excluded) equates to a gearing ratio of 34.1% which is below the National Treasury benchmark of 45%. The gearing ratio of 34.1% will however be recalculated at year-end based on actual operating revenue (conditional operating grants excluded).

3.3.9 Consumer Debtors (R 382.6 million)

Total outstanding debtors of R 382.6 million as at 30 April 2023 (Row 7 in Table 13 below) is presented by both Income Source and by Customer Group.

Debtors over 90 days of R 304.1 million or 80.10 of the total outstanding debt includes R 104.7 million or 34.4% owed by Organs of State and Businesses.

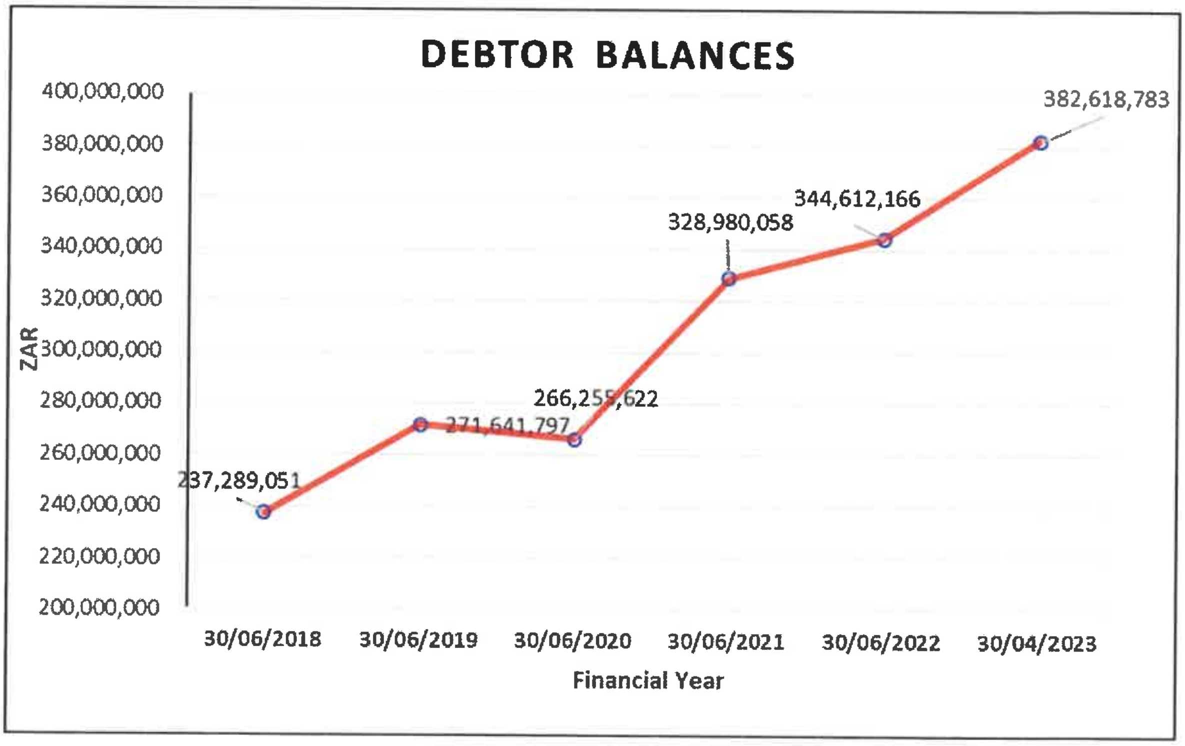
The total outstanding debtors have increased by R 8.0 million from R 374.6 million as at 31 March 2023 to R 382.6 million at 30 April 2023.

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	7,190,909	3,172,140	2,651,144	53,372,904	66,387,097
2	Electricity	16,095,428	4,974,960	4,135,162	53,026,196	78,231,746
3	Property Rates	17,773,934	6,375,917	3,782,203	80,292,168	108,224,222
4	Sanitation	2,528,294	1,445,160	1,169,929	60,691,198	65,834,581
5	Refuse	2,349,311	1,298,563	1,016,546	52,382,606	57,047,026
6	Other	565,122	1,389,387	562,198	4,377,404	6,894,111
7	Grand Total	46,502,998	18,656,127	13,317,182	304,142,476	382,618,783
8	% of Total Outstanding Debtors =	12.2%	4.9%	3.5%	79.5%	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	1,497,345	931,093	496,748	4,532,791	7,457,977
10	Commercial	16,084,030	5,548,626	4,627,899	100,121,009	126,381,564
11	Households	28,921,623	12,176,408	8,192,535	199,488,676	248,779,242
12	Grand Total	46,502,998	18,656,127	13,317,182	304,142,476	382,618,783
13	% of Total Outstanding Debtors =	12.2%	4.9%	3.5%	79.5%	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 (90.8%)

The overall Debtors Collection Rate as at 30 April 2023 equates to 90.8% this has slightly decreased by -0.2% (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)	47,837,397	42,448,550	88.7%	581,010,625	527,304,681	90.8%	-0.2%
12	May 2023 (Monthly)							
13	June 2023 (Monthly)							
14	**Totals**	**581,010,625**	**527,304,681**	**90.8%**	**581,010,625**	**527,304,681**	**90.8%**	**-0.2%**

3.3.11 Capital Expenditure per Directorate (46.5%)

The year-to-date actual capital expenditure of R 56.4 million (Row 9 in Table 15 below) equates to 46.5% (Row 10 in Table 15 below) of the capital expenditure budget of R 121.2 million. Commitments of R 30.0 million (24.8%) and the year-to-date actual capital expenditure in total equates to R 86.5 million or 71.3% 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	1,206,636	799,730	355,847	1,155,577	37.5%	1,923,019
3	Financial Services	445,000	0	0	359,135	0	359,135	#DIV/0!	-359,135
4	Planning and Development	524,550	216,631	201,402	200,417	5,330	205,747	95.0%	10,884
5	Integrated Human Settlements	2,012,445	7,005,445	2,540,769	1,108,114	245,037	1,353,151	19.3%	5,652,294
6	Community Services	18,370,217	16,406,394	11,254,719	8,188,374	1,016,232	9,204,606	56.1%	7,201,788
7	Electrical Services	16,810,435	23,214,624	14,595,853	13,650,407	6,274,236	19,924,643	85.8%	3,289,981
8	Technical Services	76,221,934	71,277,493	45,540,139	32,094,434	21,940,007	54,034,441	75.8%	17,243,052
9	**Grand Total**	**117,574,281**	**121,211,138**	**75,351,473**	**56,412,565**	**30,043,979**	**86,456,544**	**71.3%**	**34,754,594**
10				**% of Adjusted Budget =**	**46.5%**	**24.8%**	**71.3%**		**28.7%**

3.3.12 Capital Expenditure per Funding Source (46.5%)

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	31,500,002	17,389,332	14,291,339	31,680,671	68.2%	14,787,415
2	Provincial Government Grant	0	7,893,000	3,179,772	0	2,086,840	2,086,840	26.4%	5,806,160
3	Borrowings	65,352,445	61,640,038	37,247,615	35,742,314	12,991,919	48,734,233	79.1%	12,905,805
4	Internally Generated Funds	5,753,750	5,210,014	3,424,084	3,280,918	673,881	3,954,800	75.9%	1,255,214
5	Grand Total	117,574,281	121,211,138	75,351,473	56,412,565	30,043,979	86,456,544	71.3%	34,754,594
6				% of Adjusted Budget =	46.5%	24.8%	71.3%		28.7%

The year-to-date actual and committed capital expenditure is funded by National and Provincial Government grants of 68.2% and 26.4%; external borrowings of 79.1%; and, internally generated funds of 75.9%.

Year-to-date actual capital expenditure of R 56.4 million (46.5%) and capital commitments of R 30.0 million (24.8%) of the capital expenditure budget results in available funds of R 34.8 million (28.7%).

3.4 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 in process;
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:

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

QUALITY CERTIFICATE

I, **Ombali Phineas Sebola** the Acting Municipal Manager of Knysna Municipality, hereby certify that -

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

for the month and quarter, ending April 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: 12/05/23

PART 2: IN-YEAR BUDGET STATEMENT SCHEDULES

Table C1: Monthly Budget Statement Summary

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

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	16,699	227,459	226,010	1,449	1%	258,520
Service charges	438,615	486,050	469,009	33,576	375,609	381,445	(5,836)	-2%	469,009
Investment revenue	1,982	2,046	1,734	286	1,498	1,482	16	1%	1,734
Transfers and subsidies	119,119	154,946	135,900	3,611	144,733	122,612	22,122	18%	135,900
Other own revenue	165,657	157,465	215,950	10,053	119,279	80,029	39,250	49%	215,950
Total Revenue (excluding capital transfers and contributions)	**973,404**	**1,062,059**	**1,081,113**	**64,225**	**868,578**	**811,577**	**57,001**	**7%**	**1,081,113**
Employee costs	287,942	299,851	289,716	21,434	236,572	234,096	2,476	1%	289,716
Remuneration of Councillors	9,401	9,749	9,749	801	8,213	8,218	(6)	-0%	9,749
Depreciation & asset impairment	56,420	43,688	43,688	3,392	43,688	43,688	(0)	-0%	43,688
Finance charges	28,726	28,846	28,346	418	14,155	14,425	(270)	-2%	28,346
Inventory consumed and bulk purchases	284,217	300,940	303,295	22,784	219,919	223,411	(3,491)	-2%	303,295
Transfers and subsidies	1,939	1,917	2,145	812	1,084	278	807	291%	2,145
Other expenditure	362,611	376,284	401,897	26,687	236,365	231,245	5,120	2%	401,897
Total Expenditure	**1,031,255**	**1,061,275**	**1,078,836**	**76,328**	**759,996**	**755,361**	**4,635**	**1%**	**1,078,836**
Surplus/(Deficit)	**(57,851)**	**784**	**2,277**	**(12,102)**	**108,582**	**56,216**	**52,366**	**93%**	**2,277**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	40,015	46,468	54,361	1,785	15,474	12,842	2,632	20%	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**	**(10,317)**	**124,055**	**69,058**	**54,997**	**80%**	**56,638**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(17,615)**	**47,252**	**56,638**	**(10,317)**	**124,055**	**69,058**	**54,997**	**80%**	**56,638**
Capital expenditure & funds sources									
Capital expenditure	**–**	**117,574**	**121,211**	**7,737**	**56,413**	**74,976**	**(18,564)**	**-25%**	**121,211**
Capital transfers recognised	–	46,468	54,361	2,406	17,389	34,680	(17,290)	-50%	54,361
Borrowing	–	61,190	61,640	5,048	35,742	36,873	(1,130)	-3%	61,640
Internally generated funds	–	**9,916**	**5,210**	**283**	**3,281**	**3,424**	**(143)**	**-4%**	**5,210**
Total sources of capital funds	**–**	**117,574**	**121,211**	**7,737**	**56,413**	**74,976**	**(18,564)**	**-25%**	**121,211**
Financial position									
Total current assets	207,815	300,236	213,255		243,238				213,255
Total non current assets	1,503,436	1,620,963	1,580,960		1,547,841				1,580,960
Total current liabilities	272,058	239,234	271,657		215,030				271,657
Total non current liabilities	421,025	475,956	447,752		435,115				447,752
Community wealth/Equity	**1,038,213**	**1,206,009**	**1,074,806**		**1,140,934**				**1,074,806**
Cash flows									
Net cash from (used) operating	152,802	88,230	(890,298)	1,326	229,300	(670,334)	(899,634)	134%	(890,298)
Net cash from (used) investing	(112,438)	(117,324)	–	(8,015)	(61,679)	–	61,679	#DIV/0!	–
Net cash from (used) financing	(35,043)	26,325	(34,865)	(480)	(25,996)	(29,054)	(3,058)	11%	(34,865)
Cash/cash equivalents at the month/year end	**40,524**	**22,613**	**17,850**	**(4,569)**	**58,104**	**83,410**	**25,306**	**30%**	**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	46,503	18,656	13,317	9,995	8,023	7,587	97,873	180,664	382,619
Creditors Age Analysis									
Total Creditors	4,400	–	–	–	–	–	–	–	4,400

Table C2: Financial Performance (Standard Classification)

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

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									
Revenue - Functional										
Governance and administration		**288,631**	**297,736**	**301,279**	**19,087**	**264,979**	**262,308**	2,671	1%	**301,279**
Executive and council		10,221	4,366	6,221	–	6,209	6,173	36	1%	6,221
Finance and administration		278,410	293,370	295,058	19,087	258,770	256,135	2,635	1%	295,058
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**135,410**	**154,802**	**179,493**	**7,755**	**99,234**	**43,031**	56,203	131%	**179,493**
Community and social services		12,733	12,292	12,251	1,067	11,728	8,826	2,902	33%	12,251
Sport and recreation		1,276	1,464	1,295	117	1,116	1,082	34	3%	1,295
Public safety		96,249	119,156	119,161	5,463	70,123	16,283	53,840	331%	119,161
Housing		25,150	21,890	46,786	1,108	16,267	16,840	(573)	-3%	46,786
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**24,054**	**21,587**	**25,383**	**1,131**	**17,626**	**15,842**	1,784	11%	**25,383**
Planning and development		10,860	11,022	11,373	675	7,104	6,214	890	14%	11,373
Road transport		12,986	10,565	13,117	392	9,897	9,628	269	3%	13,117
Environmental protection		207	–	893	64	625	–	625	#DIV/0!	893
Trading services		**565,546**	**634,401**	**629,319**	**38,038**	**502,211**	**503,237**	(1,026)	0%	**629,319**
Energy sources		335,421	388,147	370,423	25,115	289,309	294,248	(4,939)	-2%	370,423
Water management		112,524	109,508	118,714	7,036	105,298	104,701	597	1%	118,714
Waste water management		70,848	87,572	90,019	3,908	60,474	57,320	3,154	6%	90,019
Waste management		46,753	49,175	50,163	1,978	47,130	46,968	162	0%	50,163
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**1,013,640**	**1,108,527**	**1,135,474**	**66,011**	**884,051**	**824,419**	**59,632**	**7%**	**1,135,474**
Expenditure - Functional										
Governance and administration		**176,989**	**200,325**	**187,145**	**17,089**	**145,682**	**143,940**	1,743	1%	**187,145**
Executive and council		30,482	30,732	23,826	1,256	12,557	12,321	236	2%	23,826
Finance and administration		142,623	165,375	158,710	15,439	130,151	128,851	1,300	1%	158,710
Internal audit		3,884	4,218	4,608	393	2,974	2,767	207	7%	4,608
Community and public safety		**238,717**	**236,194**	**269,724**	**12,365**	**132,386**	**129,560**	2,826	2%	**269,724**
Community and social services		16,093	17,501	21,952	1,333	17,912	18,204	(292)	-2%	21,952
Sport and recreation		22,143	22,940	23,659	1,955	20,505	20,386	118	1%	23,659
Public safety		153,895	152,492	158,106	6,567	58,840	57,049	1,792	3%	158,106
Housing		46,586	43,262	66,006	2,511	35,129	33,921	1,208	4%	66,006
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**76,439**	**87,703**	**79,424**	**5,443**	**60,159**	**61,154**	(996)	-2%	**79,424**
Planning and development		35,350	44,021	38,530	2,942	29,330	29,531	(201)	-1%	38,530
Road transport		36,481	37,020	33,884	2,082	26,162	26,764	(602)	-2%	33,884
Environmental protection		4,608	6,662	7,010	418	4,667	4,859	(192)	-4%	7,010
Trading services		**531,809**	**537,053**	**542,544**	**41,431**	**421,769**	**420,707**	1,062	0%	**542,544**
Energy sources		308,251	339,324	336,716	23,119	242,842	250,159	(7,317)	-3%	336,716
Water management		88,720	73,560	83,733	9,346	75,675	69,733	5,942	9%	83,733
Waste water management		77,836	77,748	77,400	5,878	64,452	62,864	1,588	3%	77,400
Waste management		57,001	46,421	44,695	3,088	38,800	37,951	850	2%	44,695
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**1,023,954**	**1,061,275**	**1,078,836**	**76,328**	**759,996**	**755,361**	**4,635**	**1%**	**1,078,836**
Surplus/ (Deficit) for the year		**(10,314)**	**47,252**	**56,638**	**(10,317)**	**124,055**	**69,058**	**54,997**	**80%**	**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) - M10 April

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	226	2,032	1,513	520	34.4%	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	22	2,576	5,509	(2,933)	-53.2%	8,410
Vote 6 - 1. Executive AND Council (110: IE)		5,079	4,366	6,221	–	6,209	6,173	36	0.6%	6,221
Vote 7 - 2. Corporate (120: IE)		3,581	4,165	5,929	1,164	5,349	4,134	1,215	29.4%	5,929
Vote 8 - 3. Finance (130: IE)		274,656	274,017	273,226	17,923	238,042	236,098	1,944	0.8%	273,226
Vote 9 - 5. Planning (150: IE)		6,216	4,698	5,942	405	5,446	4,305	1,141	26.5%	5,942
Vote 10 - 6. Community (160: IE)		160,464	202,760	202,031	8,708	148,037	91,114	56,923	62.5%	202,031
Vote 11 - 7. Electricity (170: IE)		330,940	388,147	370,423	25,115	289,309	294,248	(4,939)	-1.7%	370,423
Vote 12 - 6. Community (180: IE)		190,590	208,484	214,278	11,340	170,733	163,771	6,963	4.3%	214,278
Vote 13 - 8. Technical (180: IE)		–	–	–	–	–	–	–		–
Vote 14 - 9. Housing Services (190: IE)		3,766	21,890	46,786	1,108	16,262	16,840	(578)	-3.4%	46,786
Total Revenue by Vote	2	**1,013,640**	**1,108,527**	**1,135,474**	**66,011**	**884,051**	**824,419**	**59,632**	**7.2%**	**1,135,474**
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		297	–	299	9	271	272	(0)	-0.1%	299
Vote 2 - CORPORATE SERVICES (32: IE)		20	–	31	11	49	30	18	60.1%	31
Vote 3 - COMMUNITY SERVICES (33: IE)		1	–	5,246	344	1,517	1,558	(41)	-2.6%	5,246
Vote 4 - FINANCIAL SERVICES (34: IE)		–	–	80	1	16	28	(12)	-42.6%	80
Vote 5 - OPERATING SERVICES (35: IE)		8	–	32	6	53	7	46	639.8%	32
Vote 6 - 1. Executive AND Council (110: IE)		38,020	39,687	32,977	1,951	19,032	18,785	247	1.3%	32,977
Vote 7 - 2. Corporate (120: IE)		56,813	61,230	62,179	7,595	50,214	49,379	835	1.7%	62,179
Vote 8 - 3. Finance (130: IE)		70,622	82,114	80,097	6,700	66,743	66,368	374	0.6%	80,097
Vote 9 - 5. Planning (150: IE)		24,582	31,389	29,670	2,070	21,263	22,112	(850)	-3.8%	29,670
Vote 10 - 6. Community (160: IE)		265,282	261,936	261,657	14,078	148,302	144,798	3,504	2.4%	261,657
Vote 11 - 7. Electricity (170: IE)		311,251	342,861	340,491	23,313	245,547	252,919	(7,372)	-2.9%	340,491
Vote 12 - 6. Community (180: IE)		210,440	198,797	203,979	17,968	172,087	165,410	6,677	4.0%	203,979
Vote 13 - 8. Technical (180: IE)		34	–	–	–	–	–	–		–
Vote 14 - 9. Housing Services (190: IE)		46,586	43,262	62,097	2,284	34,902	33,694	1,208	3.6%	62,097
Total Expenditure by Vote	2	**1,023,954**	**1,061,275**	**1,078,836**	**76,328**	**759,996**	**755,361**	**4,635**	**0.6%**	**1,078,836**
Surplus/ (Deficit) for the year	2	**(10,314)**	**47,252**	**56,638**	**(10,317)**	**124,055**	**69,058**	**54,997**	**79.6%**	**56,638**

Table C4: Financial Performance (Revenue and Expenditure)

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

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	16,699	227,459	226,010	1,449	1%	258,520
Service charges - electricity revenue		313,716	354,321	334,299	24,113	257,250	263,316	(6,066)	-2%	334,299
Service charges - water revenue		71,814	74,586	77,567	6,142	67,459	67,253	206	0%	77,567
Service charges - sanitation revenue		28,092	29,311	29,311	1,749	25,774	25,745	30	0%	29,311
Service charges - refuse revenue		24,994	27,832	27,832	1,573	25,125	25,131	(6)	0%	27,832
Rental of facilities and equipment		4,799	5,444	6,589	420	5,125	5,542	(417)	-8%	6,589
Interest earned - external investments		1,982	2,046	1,734	286	1,498	1,482	16	1%	1,734
Interest earned - outstanding debtors		19,453	19,322	28,114	2,732	24,770	24,198	572	2%	28,114
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		96,385	119,059	119,059	5,458	70,063	16,219	53,844	332%	119,059
Licences and permits		1,466	1,698	1,698	99	1,186	1,167	19	2%	1,698
Agency services		3,997	3,830	3,830	215	3,494	3,143	351	11%	3,830
Transfers and subsidies		119,119	154,946	135,900	3,611	144,733	122,612	22,122	18%	135,900
Other revenue		38,987	7,862	54,556	1,067	12,475	27,655	(15,180)	-55%	54,556
Gains		570	250	2,105	62	2,166	2,105	62	3%	2,105
Total Revenue (excluding capital transfers and contributions)		**973,404**	**1,062,059**	**1,081,113**	**64,225**	**868,578**	**811,577**	**57,001**	**7%**	**1,081,113**
Expenditure By Type										
Employee related costs		287,942	299,851	289,716	21,434	236,572	234,096	2,476	1%	289,716
Remuneration of councillors		9,401	9,749	9,749	801	8,213	8,218	(6)	0%	9,749
Debt impairment		146,709	148,241	144,851	4,171	47,532	47,532	–		144,851
Depreciation & asset impairment		56,420	43,688	43,688	3,392	43,688	43,688	(0)	0%	43,688
Finance charges		28,726	28,846	28,346	418	14,155	14,425	(270)	-2%	28,346
Bulk purchases - electricity		240,866	262,156	256,505	16,700	176,276	184,798	(8,522)	-5%	256,505
Inventory consumed		43,351	38,784	46,790	6,084	43,643	38,612	5,031	13%	46,790
Contracted services		156,429	166,577	190,057	16,669	136,763	129,228	7,535	6%	190,057
Transfers and subsidies		1,939	1,917	2,145	812	1,084	278	807	291%	2,145
Other expenditure		56,257	61,466	66,990	4,626	50,849	54,485	(3,636)	-7%	66,990
Losses		3,216	–	–	1,221	1,221	–	1,221	#DIV/0!	–
Total Expenditure		**1,031,255**	**1,061,275**	**1,078,836**	**76,328**	**759,996**	**755,361**	**4,635**	**1%**	**1,078,836**
Surplus/(Deficit)		**(57,851)**	**784**	**2,277**	**(12,102)**	**108,582**	**56,216**	**52,366**	**0**	**2,277**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		40,015	46,468	54,361	1,785	15,474	12,842	2,632	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**	**(10,317)**	**124,055**	**69,058**			**56,638**
Taxation		–	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation		**(17,615)**	**47,252**	**56,638**	**(10,317)**	**124,055**	**69,058**			**56,638**
Attributable to minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**(17,615)**	**47,252**	**56,638**	**(10,317)**	**124,055**	**69,058**			**56,638**
Share of surplus/ (deficit) of associate		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**(17,615)**	**47,252**	**56,638**	**(10,317)**	**124,055**	**69,058**			**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) - M10 April

Vote Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 15 - CAPITAL SUSPENSE (28: CS)		–	–	–	–	–	–	–		–
Vote 16 - 1. Executive AND Council (110: CS)		–	–	–	–	–	–	–		–
Vote 17 - 2. Corporate (120: CS)		–	–	–	–	–	–	–		–
Vote 18 - 3. Finance (130: CS)		–	–	–	–	–	–	–		–
Vote 19 - 5. Planning (150: CS)		–	–	–	–	–	–	–		–
Vote 20 - 6. Community (160: CS)		–	–	–	–	–	–	–		–
Vote 21 - 7. Electricity (170: CS)		–	–	–	–	–	–	–		–
Vote 22 - 8. Technical (180: CS)		–	–	–	–	–	–	–		–
Vote 23 - 9. Housing Services (190: CS)		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 15 - CAPITAL SUSPENSE (28: CS)		–	–	12,270	996	3,106	7,381	(4,275)	-58%	12,270
Vote 16 - 1. Executive AND Council (110: CS)		–	350	12	–	12	12	–		12
Vote 17 - 2. Corporate (120: CS)		–	2,840	3,079	366	800	1,207	(407)	-34%	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	15,012	694	6,877	9,902	(3,025)	-31%	15,012
Vote 21 - 7. Electricity (170: CS)		–	16,810	21,685	1,220	13,010	14,125	(1,115)	-8%	21,685
Vote 22 - 8. Technical (180: CS)		–	76,222	65,738	4,461	32,048	40,549	(8,501)	-21%	65,738
Vote 23 - 9. Housing Services (190: CS)		–	2,012	3,200	–	–	1,600	(1,600)	-100%	3,200
Total Capital single-year expenditure	4	–	117,574	121,211	7,737	56,413	74,976	**(18,564)**	**-25%**	121,211
Total Capital Expenditure		–	**117,574**	**121,211**	**7,737**	**56,413**	**74,976**	**(18,564)**	**-25%**	**121,211**
Capital Expenditure - Functional Classification										
Governance and administration		–	**3,659**	**5,343**	**376**	**1,628**	**2,562**	(934)	-36%	**5,343**
Executive and council		–	100	12	–	12	12	–		12
Finance and administration		–	3,559	5,331	376	1,616	2,550	(934)	-37%	5,331
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	**16,783**	**18,444**	**1,195**	**4,329**	**8,828**	(4,499)	-51%	**18,444**
Community and social services		–	1,200	1,937	–	1,753	1,795	(42)	-2%	1,937
Sport and recreation		–	9,765	5,959	–	171	3,631	(3,460)	-95%	5,959
Public safety		–	3,805	3,543	694	1,297	861	435	51%	3,543
Housing		–	2,012	7,005	501	1,108	2,541	(1,433)	-56%	7,005
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	**33,585**	**40,856**	**1,231**	**24,425**	**30,936**	(6,511)	-21%	**40,856**
Planning and development		–	500	500	–	129	284	(155)	-55%	500
Road transport		–	32,585	40,341	1,231	24,285	30,640	(6,355)	-21%	40,341
Environmental protection		–	500	15	–	11	12	(1)	-8%	15
Trading services		–	**63,547**	**56,569**	**4,935**	**26,031**	**32,651**	(6,620)	-20%	**56,569**
Energy sources		–	16,810	21,215	1,668	13,393	13,442	(49)	0%	21,215
Water management		–	20,800	17,687	1,249	3,660	7,359	(3,698)	-50%	17,687
Waste water management		–	22,337	12,700	2,018	4,010	6,882	(2,872)	-42%	12,700
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**	**7,737**	**56,413**	**74,976**	**(18,564)**	**-25%**	**121,211**
Funded by:										
National Government		–	46,468	46,468	2,406	17,389	31,500	(14,111)	-45%	46,468
Provincial Government		–	–	7,893	–	–	3,180	(3,180)	-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**	**2,406**	**17,389**	**34,680**	**(17,290)**	**-50%**	**54,361**
Borrowing	6	–	61,190	61,640	5,048	35,742	36,873	(1,130)	-3%	61,640
Internally generated funds		–	9,916	5,210	283	3,281	3,424	(143)	-4%	5,210
Total Capital Funding		–	**117,574**	**121,211**	**7,737**	**56,413**	**74,976**	**(18,564)**	**-25%**	**121,211**

Table C6: Financial Position

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

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	58,085	11,228
Call investment deposits		6,621	14,789	6,621	19	6,621
Consumer debtors		115,180	130,892	143,294	123,713	143,294
Other debtors		38,290	133,019	38,290	49,113	38,290
Current portion of long-term receivables		4	4	4	4	4
Inventory		13,818	13,709	13,818	12,304	13,818
Total current assets		**207,815**	**300,236**	**213,255**	**243,238**	**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	2,891	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	1,456,225	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**	**1,547,841**	**1,580,960**
TOTAL ASSETS		**1,711,252**	**1,921,199**	**1,794,215**	**1,791,079**	**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	14,803	14,573
Trade and other payables		167,698	152,949	167,698	109,735	167,698
Provisions		38,340	35,784	38,340	39,445	38,340
Total current liabilities		**272,058**	**239,234**	**271,657**	**215,030**	**271,657**
Non current liabilities						
Borrowing		291,659	333,269	318,387	311,006	318,387
Provisions		129,365	142,687	129,365	124,108	129,365
Total non current liabilities		**421,025**	**475,956**	**447,752**	**435,115**	**447,752**
TOTAL LIABILITIES		**693,083**	**715,190**	**719,409**	**650,145**	**719,409**
NET ASSETS	2	**1,018,169**	**1,206,009**	**1,074,806**	**1,140,934**	**1,074,806**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1,038,213	1,206,009	1,074,806	1,140,934	1,074,806
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**1,038,213**	**1,206,009**	**1,074,806**	**1,140,934**	**1,074,806**

Table C7: Cash Flow

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

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	–	14,876	205,958	–	205,958	#DIV/0!	–
Service charges		284,789	470,484	–	21,468	259,618	–	259,618	#DIV/0!	–
Other revenue		27,515	30,554	–	1,826	21,581	–	21,581	#DIV/0!	–
Transfers and Subsidies - Operational		75,558	154,946	–	1	109,560	–	109,560	#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)	(37,260)	(382,047)	(649,196)	(267,149)	41%	(859,806)
Finance charges		23,287	(28,846)	(28,346)	416	14,138	(20,860)	(34,998)	168%	(28,346)
Transfers and Grants		(212)	(1,917)	(2,145)	–	–	(278)	(278)	100%	(2,145)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**152,802**	**88,230**	**(890,298)**	**1,326**	**229,300**	**(670,334)**	**(899,634)**	**134%**	**(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)	–	(8,015)	(63,783)	–	63,783	#DIV/0!	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(112,438)**	**(117,324)**	**–**	**(8,015)**	**(61,679)**	**–**	**61,679**	**#DIV/0!**	**–**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	61,190	–	–	–	–	–		–
Increase (decrease) in consumer deposits		(1,925)	–	–	(18)	(748)	–	(748)	#DIV/0!	–
Payments										
Repayment of borrowing		(33,118)	(34,865)	(34,865)	(462)	(25,248)	(29,054)	(3,806)	13%	(34,865)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(35,043)**	**26,325**	**(34,865)**	**(480)**	**(25,996)**	**(29,054)**	**(3,058)**	**11%**	**(34,865)**
NET INCREASE/ (DECREASE) IN CASH HELD		**5,321**	**(2,768)**	**(925,162)**	**(7,168)**	**141,626**	**(699,388)**			**(925,162)**
Cash/cash equivalents at beginning:		35,203	25,381	943,012	2,600	(83,522)	943,012			(83,522)
Cash/cash equivalents at month/year end:		40,524	22,613	17,850	(4,569)	58,104	83,410			18,411

Supporting Table SC3: Debtors Age Analysis

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

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	7,191	3,172	2,651	2,340	1,564	1,454	22,048	25,968	66,387	53,373	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	16,095	4,975	4,135	2,622	2,169	2,030	14,278	31,927	78,232	53,026	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	17,774	6,376	3,782	2,878	2,297	2,078	28,734	44,305	108,224	80,292	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	2,528	1,445	1,170	1,028	968	947	17,645	40,103	65,835	60,691	–	–
Receivables from Exchange Transactions - Waste Management	1600	2,349	1,299	1,017	880	825	806	14,228	35,645	57,047	52,383	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	385	169	47	57	46	137	357	6,882	8,078	7,478	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	181	1,221	515	192	154	137	583	(4,166)	(1,184)	(3,100)	–	–
Total By Income Source	**2000**	**46,503**	**18,656**	**13,317**	**9,995**	**8,023**	**7,587**	**97,873**	**180,664**	**382,619**	**304,142**	**–**	**–**
2021/22 - totals only		41,546	15,551	21,502	7,971	7,134	7,786	256,949	(11,744)	346,695	**268,096**	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,497	931	497	286	298	271	2,420	1,258	7,458	4,533	–	–
Commercial	2300	16,084	5,549	4,628	3,973	3,460	3,248	33,326	56,113	126,382	100,121	–	–
Households	2400	28,922	12,176	8,193	5,735	4,265	4,068	62,127	123,294	248,779	199,489	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**46,503**	**18,656**	**13,317**	**9,995**	**8,023**	**7,587**	**97,873**	**180,664**	**382,619**	**304,142**	**–**	**–**

Supporting Table SC4: Creditors Age Analysis

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

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	286	–	–	–	–	–	–	–	286	4,859
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	4,113	–	–	–	–	–	–	–	4,113	3,086
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**4,400**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**4,400**	7,945

Supporting Table SC5: Investment Portfolio

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Nedbank - Business (Ringfenced_WSIG)	03/7881173637/02	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	2,873	18	–	–	2,891
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										2,892		–	–	2,910
TOTAL INVESTMENTS AND INTEREST	2									2,892		–	–	2,910

Supporting Table SC6: Transfers and Grant Receipts

Description 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
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		107,725	122,311	122,425	657	116,416	114,940	1,476	1.3%	122,425
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–		–
Equitable Share		98,572	111,170	111,170	2	111,172	111,170	2	0.0%	111,170
Expanded Public Works Programme Integrated Grant		1,118	1,044	1,158	67	913	651	262	40.3%	1,158
Integrated National Electrification Programme Grant		–	1,400	1,400	50	883	576	307	53.3%	1,400
Local Government Financial Management Grant		1,550	1,721	1,721	215	844	303	540	178.1%	1,721
Municipal Infrastructure Grant		4,270	6,324	6,324	312	2,261	1,909	353	18.5%	6,324
Neighbourhood Development Partnership Grant		975	652	652	11	342	331	11	3.3%	652
Water Services Infrastructure Grant		1,240	–	–	–	–	–	–		–
Provincial Government:		10,984	32,635	11,345	2,088	26,871	7,671	19,200	250.3%	11,345
Capital Grant WCPA		–	–	–	–	–	–	–		–
Grant - WCPA(Electr Masterplan		–	–	–	–	–	–	–		–
Grant Income - W C P A		10,773	32,635	10,795	2,088	26,871	7,671	19,200	250.3%	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	845	1,416	–	1,416	#DIV/0!	1,893
Grant - W C P A		–	–	–	–	10	–	10	#DIV/0!	–
Grant Income - EDEN District(Food security)		–	–	1,000	781	781	–	781	#DIV/0!	1,000
Grant Income - WCPA (Public Employment Support Grant)		207	–	893	64	625	–	625	#DIV/0!	893
Other grant providers:		203	–	237	22	30	–	30	#DIV/0!	237
Mayors Charity Fund		–	–	–	–	–	–	–		–
Product		203	–	237	22	30	–	30	#DIV/0!	237
Total Operating Transfers and Grants	5	119,119	154,946	135,900	3,611	144,733	122,612	22,122	18.0%	135,900
Capital Transfers and Grants										
National Government:		35,570	46,468	46,468	1,785	15,474	12,842	2,632	20.5%	46,468
Integrated National Electrification Programme Grant		–	9,330	9,330	331	5,889	5,604	285	5.1%	9,330
Municipal Infrastructure Grant		20,635	32,790	32,790	1,381	7,304	4,851	2,453	50.6%	32,790
Neighbourhood Development Partnership Grant		6,501	4,348	4,348	73	2,281	2,387	(106)	-4.4%	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
Total Capital Transfers and Grants	5	40,236	46,468	54,361	1,785	15,474	12,842	2,632	20.5%	54,361
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	159,356	201,414	190,261	5,396	160,207	135,453	24,753	18.3%	190,261

Supporting Table SC7(1): Transfers and Grant Expenditure

WC048 Knysna - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April										
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	784	114,390	2,854	110,623	3875.5%	122,311
Local Government Equitable Share			111,170	111,170		111,170	2,635	108,535	4119.4%	111,170
Local Government Financial Management Grant			1,721	1,721	215	844	74	770	1044.5%	1,721
Water Services Operating Subsidy								–		–
Energy Efficiency and Demand Side Management								–		–
Integrated National Electrification (INEP)			1,400	1,400	381	–		–		1,400
CoGTA: Municipal Infrastructure Grant (MIG)			6,324	6,324	120	1,463	146	1,317	902.4%	6,324
Expanded Public Works Programme Integrated Grant			1,044	1,044	67	913	–			1,044
Neighbourhood Development Partnership Grant			652	652		–	–			652
WSIG										–
Provincial Government:		–	32,635	32,635	2,089	25,704	–	25,704	#DIV/0!	43,112
Disaster and Emergency Services		–	–	–	–	–	–	–		–
Title Deeds Restoration		–	–	–	–	–	–	–		–
LG&H: Community Development Worker		–	56	56	0	16		16	#DIV/0!	57
LG&H: Integrated Housing & Human Settlements		–	21,840	21,840	1,105	15,061		15,061	#DIV/0!	33,802
CA: Library Conditional Operational		–	10,659	10,659	985	10,548		10,548	#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					64	625		625	#DIV/0!	1,100
Other grant providers:		–	–	–	22	30	–	30	#DIV/0!	–
Nedbank SMME Incubator Programme		–			22	30		30	#DIV/0!	–
Non-profit institutions:Unspecified		–						–		–
		–						–		–
Total operating expenditure of Transfers and Grants:		–	154,946	154,946	2,895	140,124	2,854	137,270	4809.0%	154,946
Capital expenditure of Transfers and Grants										
National Government:		–	46,468	46,468	1,656	18,032	–	18,032	#DIV/0!	34,830
CoGTA: Municipal Infrastructure Grant (MIG)		–	32,790	32,790	1,573	8,363		(9,531)	#DIV/0!	21,693
Energy Efficiency and Demand Side Management		–						–		–
Integrated National Electrification (INEP)		–	9,330	9,330		7,046		–		–
Neighbourhood Development Partnership Grant		–	4,348	4,348	84	2,623		–		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	1,656	18,032	–	18,032	#DIV/0!	46,468
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	201,414	201,414	4,551	158,156	2,854	155,302	5440.8%	201,414

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

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

Description	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 - M10 April

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	6,639	6,639	–		7,831
Pension and UIF Contributions		463	427	664	54	504	504	–		664
Medical Aid Contributions		147	167	109	12	85	85	–		109
Motor Vehicle Allowance		346	184	235	20	209	209	–		235
Cellphone Allowance		691	641	526	44	437	443	(6)	-1%	526
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		136	66	27	–	16	16	–		27
Sub Total - Councillors		9,067	9,370	9,391	769	7,891	7,896	(6)	0%	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	508	4,427	4,344	82	2%	5,319
Pension and UIF Contributions		319	620	290	29	238	233	5	2%	290
Medical Aid Contributions		107	161	60	5	50	50	–		60
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		(559)	396	328	–	328	328	–		328
Motor Vehicle Allowance		389	646	537	54	429	429	–		537
Cellphone Allowance		13	15	5	1	3	3	–		5
Housing Allowances		4	72	–	–	–	–	–		–
Other benefits and allowances		80	518	54	5	84	45	39	86%	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	602	5,559	5,433	126	2%	6,593
% increase	4		130.0%	116.5%						116.5%
Other Municipal Staff										
Basic Salaries and Wages		160,139	180,382	169,195	14,228	141,641	140,289	1,352	1%	169,195
Pension and UIF Contributions		29,296	32,806	30,780	2,563	25,493	25,522	(30)	0%	30,780
Medical Aid Contributions		12,631	15,285	13,308	1,132	10,885	10,940	(55)	-1%	13,308
Overtime		28,850	14,639	25,488	893	21,052	20,441	611	3%	25,488
Performance Bonus		13,273	13,985	13,206	–	13,165	13,189	(24)	0%	13,206
Motor Vehicle Allowance		7,721	7,583	7,746	679	6,248	6,014	233	4%	7,746
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		2,622	2,974	2,418	228	1,948	1,947	1	0%	2,418
Other benefits and allowances		15,841	6,922	9,512	862	8,101	7,841	261	3%	9,512
Payments in lieu of leave		(902)	3,726	1,714	248	2,481	2,481	–		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	20,833	231,013	228,664	2,350	1%	283,123
% increase	4		2.8%	-0.6%						-0.6%
Total Parent Municipality		297,008	309,221	299,106	22,203	244,463	241,992	2,471	1%	299,106
Unpaid salary, allowances & benefits in arrears:										
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		297,008	309,221	299,106	22,203	244,463	241,992	2,471	1%	299,106
% increase	4		4.1%	0.7%						0.7%
TOTAL MANAGERS AND STAFF		287,942	299,851	289,716	21,434	236,572	234,096	2,476	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 - M10 April

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	Outcome	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	14,876	–	(205,958)	–	253,517	–
Service charges - electricity revenue		14,757	18,240	18,216	20,987	14,682	15,243	14,141	17,871	16,380	13,517	–	(164,035)	–	394,478	–
Service charges - water revenue		4,012	6,589	5,429	4,898	5,019	4,449	5,596	7,821	5,858	4,891	–	(54,562)	–	72,948	–
Service charges - sanitation revenue		1,286	3,293	2,520	1,891	1,730	1,638	3,305	1,731	1,716	1,519	–	(20,628)	–	33,497	–
Service charges - refuse		1,277	3,876	2,671	1,987	1,983	1,573	1,931	1,706	1,848	1,541	–	(20,393)	–	31,336	–
Rental of facilities and equipment		480	1,032	309	286	422	474	273	368	248	265	–	(4,157)	–	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	4	–	(110)	–	11,437	–
Licences and permits		135	117	117	119	125	76	125	130	145	99	–	(1,188)	–	1,794	–
Agency services		110	120	137	141	141	113	131	123	142	110	–	(1,268)	–	4,409	–
Transfers and Subsidies - Operational		43,100	2	57	17	2	33,034	5	3	33,340	1	–	(109,560)	–	173,761	–
Other revenue		1,448	1,380	1,137	1,114	1,609	969	3,266	1,399	1,190	1,348	–	(14,859)	–	9,493	–
Cash Receipts by Source		**79,449**	**78,431**	**59,550**	**52,188**	**43,769**	**72,331**	**47,773**	**47,099**	**78,450**	**38,170**	**–**	**(597,210)**	**–**	**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)	(18)	–	(1,177)	–	–	–
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**	**38,152**	**–**	**(702,928)**	**–**	**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	21,200	21,177	48,498	299,465	329,111	–
Remuneration of councillors		803	1,174	425	798	798	831	753	753	807	762	–	(7,904)	–	–	–
Interest paid		306	687	444	–	3	11,196	638	348	2	(416)	3,743	11,395	28,346	29,054	–
Bulk purchases - Electricity		–	–	–	16,324	–	–	16,374	16,358	15,163	16,739	16,368	159,179	256,505	319,227	–
Acquisitions - water & other inventory		–	–	–	1,626	–	–	2,159	799	2,475	2,252	4,325	33,206	46,842	30,719	–
Contracted services		4,219	13,927	13,299	11,897	19,662	11,542	16,934	13,596	17,593	14,986	15,827	36,456	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	–	–	–	–	73	1,864	2,145	–	–
General expenses		1,725	9,351	5,299	4,238	10,742	2,186	6,770	4,256	3,648	3,283	6,261	9,298	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**	**58,807**	**67,775**	**291,495**	**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	8,015	–	(71,170)	–	151,227	–
Repayment of borrowing		788	1,751	436	–	–	31,770	1,019	1,209	–	462	2,905	(5,475)	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)	(24,562)	–	(65,113)	–	–	–
Total Cash Payments by Type		**90,517**	**98,654**	**33,308**	**84,720**	**35,884**	**83,113**	**76,381**	**82,650**	**60,143**	**42,721**	**70,681**	**149,737**	**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**	**(4,569)**	**(70,681)**	**(852,665)**	**(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	58,104	(12,577)	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	58,104	(12,577)	(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 - M10 April

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	26,955	2,020	12,438	15,295	2,857	18.7%	26,955
Roads Infrastructure		–	1,250	1,050	160	1,035	1,000	(35)	-3.5%	1,050
Roads		–	200	–	–	–	–	–		–
Capital Spares		–	1,050	1,050	160	1,035	1,000	(35)	-3.5%	1,050
Electrical Infrastructure		–	12,080	19,055	1,490	10,223	11,386	1,163	10.2%	19,055
MV Networks		–	1,000	5,645	37	1,404	2,158	754	34.9%	5,645
LV Networks		–	11,080	13,410	1,454	8,818	9,227	409	4.4%	13,410
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	8,150	6,396	370	1,140	2,758	1,618	58.7%	6,396
Dams and Weirs		–	–	149	47	47	149	103	68.7%	149
Water Treatment Works		–	750	650	267	433	408	(25)	-6.1%	650
Distribution Points		–	150	250	–	49	99	50	50.7%	250
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	7,250	5,346	56	611	2,101	1,490	70.9%	5,346
Rail Infrastructure		–	–	154	–	40	77	37	47.6%	154
Drainage Collection		–	–	154	–	40	77	37	47.6%	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	–	626	808	182	22.5%	1,600
Community Facilities		–	1,600	1,600	–	626	808	182	22.5%	1,600
Fire/Ambulance Stations		–	1,000	1,000	–	110	250	140	56.0%	1,000
Cemeteries/Crematoria		–	600	600	–	516	558	42	7.5%	600
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Other assets		–	2,012	7,005	501	1,108	2,541	1,433	56.4%	7,005
Housing		–	2,012	7,005	501	1,108	2,541	1,433	56.4%	7,005
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	2,012	7,005	501	1,108	2,541	1,433	56.4%	7,005
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Computer Equipment		–	350	314	134	158	24	(134)	-555.1%	314
Computer Equipment		–	350	314	134	158	24	(134)	-555.1%	314
Furniture and Office Equipment		–	565	447	42	377	334	(42)	-12.7%	447
Furniture and Office Equipment		–	565	447	42	377	334	(42)	-12.7%	447
Machinery and Equipment		–	2,840	3,958	30	1,572	2,320	748	32.3%	3,958
Machinery and Equipment		–	2,840	3,958	30	1,572	2,320	748	32.3%	3,958
Transport Assets		–	6,560	6,841	664	5,991	4,968	(1,023)	-20.6%	6,841
Transport Assets		–	6,560	6,841	664	5,991	4,968	(1,023)	-20.6%	6,841
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	47,120	3,391	22,270	26,290	4,021	15.3%	47,120

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

WC048 Knysna - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April

Description	Ref	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	1,671	15,509	13,628	(1,880)	-13.8%	16,806
Roads Infrastructure		–	20,685	13,526	964	13,637	11,553	(2,084)	-18.0%	13,526
Roads		–	20,685	13,526	964	13,637	11,553	(2,084)	-18.0%	13,526
Water Supply Infrastructure		–	1,350	1,100	391	511	610	99	16.2%	1,100
Water Treatment Works		–	400	400	–	120	260	140	53.8%	400
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	950	700	391	391	350	(41)	-11.8%	700
Sanitation Infrastructure		–	1,100	1,100	298	298	550	252	45.9%	1,100
Waste Water Treatment Works		–	1,100	1,100	298	298	550	252	45.9%	1,100
Solid Waste Infrastructure		–	2,000	1,080	18	1,062	915	(147)	-16.1%	1,080
Capital Spares		–	2,000	1,080	18	1,062	915	(147)	-16.1%	1,080
Community Assets		–	2,650	2,150	561	1,779	519	(1,260)	-242.9%	2,150
Community Facilities		–	500	–	–	–	–	–		–
Nature Reserves		–	500	–	–	–	–	–		–
Sport and Recreation Facilities		–	2,150	2,150	561	1,779	519	(1,260)	-242.9%	2,150
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	2,150	2,150	561	1,779	519	(1,260)	-242.9%	2,150
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Other assets		–	–	700	200	360	473	113	23.9%	700
Housing		–	–	700	200	360	473	113	23.9%	700
Staff Housing		–	–	700	200	360	473	113	23.9%	700
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
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	2,432	17,648	14,621	(3,027)	-20.7%	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 - M10 April

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**	**6,518**	**39,306**	**35,851**	(3,455)	**-9.6%**	**43,629**
Roads Infrastructure		6,541	6,430	4,802	2	2,169	2,952	783	**26.5%**	4,802
Roads		6,541	6,412	4,784	2	2,169	2,946	776	**26.4%**	4,784
Capital Spares		–	18	18	–	–	6	6	**100.0%**	18
Storm water Infrastructure		2,033	2,522	678	112	685	418	(266)	**-63.7%**	678
Drainage Collection		–	510	24	–	24	24	–		24
Storm water Conveyance		2,033	2,012	654	112	660	394	(266)	**-67.6%**	654
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		11,129	15,750	17,109	1,738	14,848	14,901	52	**0.4%**	17,109
Power Plants		–	–	–	–	–	–	–		–
HV Substations		1,777	3,000	1,500	55	1,961	1,500	(461)	**-30.7%**	1,500
HV Switching Station		108	126	626	8	129	145	16	**11.2%**	626
HV Transmission Conductors		1,717	2,351	2,000	335	1,946	1,748	(198)	**-11.3%**	2,000
MV Networks		4,549	6,350	8,770	1,247	7,511	7,818	306	**3.9%**	8,770
LV Networks		2,977	3,923	4,213	93	3,302	3,690	388	**10.5%**	4,213
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		13,547	11,503	11,740	3,429	12,761	10,309	(2,453)	**-23.8%**	11,740
Water Treatment Works		10,327	9,150	9,600	3,426	11,531	9,101	(2,430)	**-26.7%**	9,600
Capital Spares		3,220	2,353	2,140	3	1,231	1,208	(23)	**-1.9%**	2,140
Sanitation Infrastructure		6,671	5,704	8,031	1,219	7,914	6,160	(1,754)	**-28.5%**	8,031
Waste Water Treatment Works		6,671	5,704	8,031	1,219	7,914	6,160	(1,754)	**-28.5%**	8,031
Solid Waste Infrastructure		838	719	1,269	17	928	1,111	183	**16.5%**	1,269
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		838	719	1,269	17	928	1,111	183	**16.5%**	1,269
Community Assets		**2,503**	**4,157**	**5,155**	**506**	**3,987**	**3,902**	**(85)**	**-2.2%**	**5,155**
Community Facilities		1,678	3,086	3,783	237	2,820	2,796	(24)	**-0.9%**	3,783
Halls		179	242	242	–	222	233	10	4.5%	242
Fire/Ambulance Stations		64	128	94	–	67	60	(8)	-12.6%	94
Testing Stations		–	–	–	–	–	–	–		–
Museums		54	101	94	7	62	69	7	10.7%	94
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		170	583	540	38	412	486	73	15.1%	540
Cemeteries/Crematoria		278	438	813	80	442	362	(80)	-22.0%	813
Police		56	179	49	1	10	(63)	(73)	115.6%	49
Purls		–	–	–	–	–	–	–		–
Public Open Space		877	1,416	1,952	112	1,605	1,650	45	2.7%	1,952
Sport and Recreation Facilities		825	1,071	1,371	270	1,167	1,107	(61)	**-5.5%**	1,371
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		825	1,071	1,371	270	1,167	1,107	(61)	-5.5%	1,371
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Other assets		**2,420**	**2,988**	**2,480**	**102**	**1,310**	**1,700**	**390**	**22.9%**	**2,480**
Operational Buildings		1,489	2,178	1,410	20	489	698	209	**30.0%**	1,410
Municipal Offices		276	1,121	1,262	1	373	564	191	33.9%	1,262
Depots		1,214	1,058	148	19	116	134	18	13.4%	148
Capital Spares		–	–	–	–	–	–	–		–
Housing		931	810	1,070	82	821	1,002	181	**18.0%**	1,070
Staff Housing		680	800	1,060	82	821	1,002	181	18.0%	1,060
Social Housing		251	10	10	–	–	–	–		10
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–

Furniture and Office Equipment		4	159	37	–	14	18	4	23.5%	37
Furniture and Office Equipment		4	159	37	–	14	18	4	23.5%	37
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		6,458	4,903	5,239	213	4,852	4,722	(131)	-2.8%	5,239
Transport Assets		6,458	4,903	5,239	213	4,852	4,722	(131)	-2.8%	5,239
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	56,539	7,339	49,469	46,192	(3,276)	-7.1%	56,539

Supporting Table SC13(d): Depreciation

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

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		38,798	33,167	34,956	2,562	34,956	34,956	0	0.0%	34,956
Roads Infrastructure		5,221	6,260	4,058	394	4,058	4,058	0	0.0%	4,058
Roads		5,221	6,260	4,058	394	4,058	4,058	0	0.0%	4,058
Storm water Infrastructure		901	595	771	75	771	771	0	0.0%	771
Drainage Collection		901	587	771	75	771	771	0	0.0%	771
Storm water Conveyance		–	8	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		7,875	6,838	10,385	222	10,385	10,385	–		10,385
Power Plants		6	149	1	0	1	1	–		1
HV Substations		7,869	6,689	10,384	222	10,384	10,384	–		10,384
Water Supply Infrastructure		16,851	12,176	12,334	1,197	12,334	12,334	0	0.0%	12,334
Pump Stations		–	209	10	1	10	10	(0)	0.0%	10
Water Treatment Works		–	5,462	208	20	208	208	0	0.0%	208
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		16,851	6,506	12,116	1,176	12,116	12,116	0	0.0%	12,116
Sanitation Infrastructure		5,991	5,217	5,801	519	5,801	5,801	–		5,801
Pump Station		28	402	1,035	57	1,035	1,035	0	0.0%	1,035
Reticulation		5,839	2,507	4,574	444	4,574	4,574	(0)	0.0%	4,574
Waste Water Treatment Works		79	2,250	166	16	166	166	–		166
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		44	57	25	2	25	25	0	0.0%	25
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		1,859	1,955	1,528	148	1,528	1,528	(0)	0.0%	1,528
Landfill Sites		1,859	1,955	1,528	148	1,528	1,528	(0)	0.0%	1,528
Information and Communication Infrastructure		99	124	79	8	79	79	0	0.0%	79
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		99	124	79	8	79	79	0	0.0%	79
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		2,638	2,214	2,238	215	2,238	2,238	0	0.0%	2,238
Community Facilities		2,084	1,686	1,709	164	1,709	1,709	(0)	0.0%	1,709
Halls		68	75	475	46	475	475	(0)	0.0%	475
Centres		528	155	9	1	9	9	(0)	0.0%	9
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		229	287	172	16	172	172	(0)	0.0%	172
Testing Stations		0	0	0	0	0	0	(0)	-2.0%	0
Museums		7	7	5	0	5	5	0	0.0%	5
Galleries		–	–	–	–	–	–	–		–
Theatres		1	1	1	0	1	1	0	0.2%	1
Libraries		649	554	486	47	486	486	0	0.0%	486
Cemeteries/Crematoria		23	44	23	2	23	23	–		23
Police		55	59	19	1	19	19	–		19
Purls		181	144	227	22	227	227	0	0.0%	227
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		8	8	8	1	8	8	–		8
Markets		–	–	–	–	–	–	–		–
Stalls		22	23	19	2	19	19	–		19
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		313	328	266	26	266	266	(0)	0.0%	266
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		554	528	528	51	528	528	0	0.0%	528
Indoor Facilities		1	9	–	–	–	–	–		–
Outdoor Facilities		553	519	528	51	528	528	0	0.0%	528
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–

Investment properties		**145**	**155**	**120**	**12**	**120**	**120**	(0)	0.0%	**120**
Revenue Generating		145	155	120	12	120	120	(0)	**0.0%**	120
Improved Property		145	155	120	12	120	120	(0)	0.0%	120
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		**1,624**	**719**	**561**	**54**	**561**	**561**	**0**	**0.0%**	**561**
Operational Buildings		619	719	561	54	561	561	0	**0.0%**	561
Municipal Offices		619	719	561	54	561	561	0	0.0%	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**	**13**	**13**	**(0)**	0.0%	**13**
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		18	19	13	1	13	13	(0)	**0.0%**	13
Computer Software and Applications		18	19	13	1	13	13	(0)	0.0%	13
Computer Equipment		**1,773**	**1,556**	**930**	**89**	**930**	**930**	**(0)**	0.0%	**930**
Computer Equipment		1,773	1,556	930	89	930	930	(0)	0.0%	930
Furniture and Office Equipment		**682**	**1,254**	**1,054**	**99**	**1,054**	**1,054**	**0**	0.0%	**1,054**
Furniture and Office Equipment		682	1,254	1,054	99	1,054	1,054	0	0.0%	1,054
Machinery and Equipment		**722**	**864**	**542**	**51**	**542**	**542**	**(0)**	0.0%	**542**
Machinery and Equipment		722	864	542	51	542	542	(0)	0.0%	542
Transport Assets		**2,718**	**3,740**	**3,274**	**309**	**3,274**	**3,274**	**0**	0.0%	**3,274**
Transport Assets		2,718	3,740	3,274	309	3,274	3,274	0	0.0%	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**	**3,392**	**43,688**	**43,688**	**0**	**0.0%**	**43,688**

Supporting Table SC13(e): Upgrading of Existing Assets

WC048 Knysna - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M10

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		–	42,637	47,951	1,914	15,880	30,109	14,229	47.3%	47,951
Roads Infrastructure		–	11,250	26,815	267	10,648	19,087	8,439	44.2%	26,815
Roads		–	11,250	26,815	267	10,648	19,087	8,439	44.2%	26,815
Storm water Infrastructure		–	1,750	302	104	104	500	396	79.1%	302
Drainage Collection		–	1,750	302	104	104	500	396	79.1%	302
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	1,300	1,649	–	1,330	1,296	(35)	-2.7%	1,649
MV Substations		–	–	349	–	65	65	–		349
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	1,300	1,300	–	1,265	1,231	(35)	-2.8%	1,300
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	11,000	10,191	487	2,009	3,991	1,982	49.7%	10,191
Dams and Weirs		–	1,500	1,500	326	326	250	(76)	-30.4%	1,500
Water Treatment Works		–	2,000	1,191	102	746	1,013	267	26.3%	1,191
Bulk Mains		–	250	250	59	59	150	91	60.7%	250
Distribution		–	3,250	3,250	–	878	1,778	900	50.6%	3,250
Capital Spares		–	4,000	4,000	–	–	800	800	100.0%	4,000
Sanitation Infrastructure		–	17,337	8,994	1,055	1,788	5,236	3,448	65.9%	8,994
Pump Station		–	2,500	1,200	–	156	417	261	62.7%	1,200
Reticulation		–	14,337	7,544	1,055	1,594	4,675	3,081	65.9%	7,544
Waste Water Treatment Works		–	500	250	–	38	144	106	73.3%	250
Community Assets		–	10,065	6,048	–	420	3,820	3,400	89.0%	6,048
Community Facilities		–	500	489	–	420	420	–		489
Halls		–	500	489	–	420	420	–		489
Sport and Recreation Facilities		–	9,565	5,559	–	–	3,400	3,400	100.0%	5,559
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	9,565	5,559	–	–	3,400	3,400	100.0%	5,559
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Other assets		–	1,380	436	–	195	136	(59)	-43.4%	436
Operational Buildings		–	1,380	436	–	195	136	(59)	-43.4%	436
Municipal Offices		–	1,380	436	–	195	136	(59)	-43.4%	436
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	54,435	1,914	16,495	34,065	17,570	51.6%	54,435