ANNEXURE A

KNYSNA
Municipality Munisipaliteit uMasipala

Monthly and Quarterly Budget Statement

(Sections 71 and 52 of the MFMA)

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

March 2024

TABLE OF CONTENTS

PAGE

PART 1: IN-YEAR REPORT

1. LEGAL CONTEXT

1.1 Monthly Budget Statement

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

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

(a) Actual revenue, per revenue source;

(b) Actual borrowings;

(c) Actual expenditure, per vote;

(d) Actual capital expenditure, per vote

(e) The amount of any allocations received;

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

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

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

(g) When necessary, an explanation of –

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

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

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

(2) The statement must include –

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

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

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

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

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

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

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

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

1.2 Quarterly Budget Statement

Section 52 of the MFMA determines that:

"The mayor of a municipality –

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

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

1.3 Responsibility of the Executive Mayor

Section 54 of the MFMA determines that:

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

(a) Consider the statement or report;

(b) Check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;

(c) Consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget;

(d) Issue any appropriate instructions to the accounting officer to ensure –

(i) That the budget is implemented in accordance with the service delivery and budget implementation plan; and

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

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

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

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

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

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

(ii) The tabling of an adjustments budget; or

(iii) Steps in terms of Chapter 13; and

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

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

EXECUTIVE MAYOR'S REPORT

2.1 In-Year Report: Monthly Budget Statement

2.1.1 This report represents the Section 71 MFMA monthly budget statement and Section 52 quarterly budget statement for the month ending 31 March 2024, 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 Council on the implementation of the budget and the financial state of affairs of the Municipality as at the end of March 2024.

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 Overall Financial Status of the Municipality

2.2.1 The Commitments exceed the Cash and Cash Equivalents by R 52.0 million as at end of March 2024. This is a decrease of R 32.5 million from the shortfall of R 84.5 million as at end February 2024. The cashflow position remains a critical concern. The investment portfolio of the Municipality will be systematically build for the ring fencing of Unspent Grants and Unspent Loans.

2.2.2 The overdraft fascility of R 20 million was cancelled on 15 March 2024.

2.2.3 The tender for the provision of R 25 million borrowings to fund capital projects budgeted is currently being assessed, our records are also showing unspent borrowings amounting to R 29.9 million that could affect our ability to make draw downs on the new loans until the other borrowing is used. This also result in fruitless and wasteful expenditure if the funds was drawn without being used.

2.2.4 The Finance Directorate discloses an Unpaid Housing Grant balance amounting to R 17.2 million as 31 March 2024 which decreased by R 8.6 million from R 25.8 million as at end of February 2024.

Human Settlements has identified claims that is recoverable from the Department of Human Settlements which are in the process of resubmission after the finalisation of the reconciliation that was conducted internally. The age-based claims for beneficiaries will be taken up with the Department of Infrastructure for confirmation of repayment to the municipality. The municipality awaits the agreement on the refund of Covid claims from the Department of Infrastructure. A sundry debtor account relating to Covid claims for SC Housing will be opened for recovery thereof.

2.2.5 The municipality continuous to implement the debtors collection policy through the disconnection of long outstanding accounts. The political by-in with this process is commended. Furthermore the new appointments made within the Income Section will positively contribute the revenue enhancement.

2.2.6 Following completion of the DBSA / Profmap Revenue Enhancement project, the Municipality has developed an internal Revenue Enhancement Implementation Plan. This goes hand in hand with the support plan for the adopted Diagnostics Report.

2.3 Recommendations

(a) That Council notes the Section 71 Monthly Budget Statement and Section 52 Quarterly Budget Statement as at 31 March 2024.

(b) That Council notes that the Section 71 Monthly Budget Statement and Section 52 Quarterly Budget Statement as at 31 March 2024 will be published on the municipal website.

CLLR AUBREY TSENGWA
EXECUTIVE MAYOR
DATE: 15 April 2024

2. ACCOUNTING OFFICER'S REPORT

3.1 Introduction

3.1.1 In accordance with Section 71(1) of the Municipal Finance Management Act (MFMA), I submit the required statement on the state of Knysna Municipality's budget reflecting the financial information for the month ending March 2024.

3.1.2 Section 52(d) of the MFMA requires from the Executive Mayor to submit a quarterly report to Council on the implementation of the approved budget. The report relates to the quarter ending 31 March 2024.

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

3.1.4 The financial performance of the operating and capital budget for the 2023/2024 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 18 in table below) of R 915.5 million compared to the year-to-date budgeted operating revenue of R 920.1 million results in a negative variance of -R 4.6 million or -0.5% (capital grants excluded). Variances of a material value in nature in the operating revenue budget are presented with appropriate comments in the table below.

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	Service charges - Electricity	384,778,101	358,549,554	263,660,869	269,751,763	-6,090,894	-2.3%	The variance is mainly as a result of the reduced revenue received on Prepaid Electricity for February and March months compared to the R13 million estimated monthly budget.
2	Service charges - Water	84,388,754	89,582,630	73,451,641	69,713,108	3,738,533	5.4%	The incorrect billing in February was corrected with a journal of R3.1 million hence a reduced variance when comparing February against March results. The water still continues to perform more than the monthly budget estimate on Business category.
3	Service charges - Waste Water Management	30,864,387	32,370,798	25,054,596	25,725,710	-671,114	-2.6%	
4	Service charges - Waste management	30,029,458	31,413,434	25,316,141	25,584,576	-268,435	-1.0%	
5	Sale of Goods and Rendering of Services	39,358,519	38,601,582	25,229,258	27,950,243	-2,720,985	-9.7%	The variance relates to Human Settlement Grant revenue receipt projected as a result of lower spending compared to budget as well as claims received compared to claims submitted.
6	Agency services	4,032,719	4,032,719	3,219,996	3,021,959	198,037	6.6%	
7	Interest earned from Receivables	14,751,081	21,043,958	20,021,825	18,284,384	1,737,441	9.5%	The variance is mainly due to Refuse and Sewer management interest raised over the annual budget to date. The successful implementation of the 50 percent reduction on outstanding debtors will reduce the Interest on services significently.
8	Interest from Current and Non Current Assets	1,826,291	1,826,291	1,549,167	1,662,309	-113,142	-6.8%	
9	Rental from Fixed Assets	6,938,143	7,413,022	5,285,717	6,175,015	-889,298	-14.4%	
10	Licence and permits	45,480	96,349	97,389	92,099	5,290	5.7%	
11	Operational Revenue	6,022,888	6,598,156	3,865,063	4,815,081	-950,018	-19.7%	The variance is mainly on the legal suit revenue collection charge account as a result of legal cost billed to the customers. The Debt Collection panel was not yet appointed as planned due to tender cancellation.
12	Property rates	304,253,695	313,942,594	251,253,962	250,489,515	764,447	0.3%	
13	Fines, penalties and forfeits	99,090,019	99,090,019	69,584,874	66,751,358	2,833,516	4.2%	The variance is mainly on the speeding fines due to various improved processes that are under way such as additional movable camera's installed at various sites, new service provider appointed within the current service provider to assist.
14	Licence and permits	1,742,814	1,742,814	1,071,515	1,374,991	-303,476	-22.1%	Immaterial value.
15	Transfers and subsidies - Operational	150,239,391	151,320,558	138,838,308	139,649,465	-811,157	-0.6%	The variance is as a result of underspendign of various operating grants across Council. Separate report will be sent to managers following the section March 71 report.
16	Interest (Property Rates)	5,732,582	10,604,918	7,969,786	8,837,414	-867,628	-9.8%	Property rates Interest slightly above the monthly estimate in February month. There was reduction of interest raised that is in line with the reduction on the debtors book from February - March opening balances. This means reduced interest raised against Rates accounts.
17	Gains on Disposal of PPE	500,000	500,000	38,765	223,259	-184,494	0.0%	
18	**Total Revenue (Capital Grants Excluded)**	**1,164,594,322**	**1,168,729,396**	**915,508,872**	**920,102,249**	**-4,593,377**	**-0.5%**	

3.2.2 Year-to-date actual operating expenditure (Row 32 in table below) of R 732.9 million compared to the year-to-date budgeted operating expenditure of R 737.4 million results in a positive variance of R 4.5 million or 0.6%. Variances of a material value in nature in the operating expenditure budget are presented with appropriate comments in the table below.

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
19	Employee related costs	305,558,192	313,339,507	226,113,536	224,931,011	-1,182,525	-0.5%	The over expenditure relates to the Overtime and Casual appointments. This is closely monitored and requested Service Delevery senior managers immediate intervention.
20	Remuneration of councillors	10,081,756	10,454,233	7,332,143	7,332,144	1	0.0%	
21	Bulk purchases - electricity	293,304,290	282,612,104	189,271,204	191,846,434	2,575,230	1.3%	The underspending is as a result of the March lower invoice against the monthly estimate. Loadsheddding has a significent impact on the units consumed and invoices paid to Eskom.
22	Other materials	54,053,315	56,812,376	41,608,902	41,597,560	-11,342	0.0%	
23	Debt impairment	149,729,891	169,614,791	43,654,796	45,154,926	1,500,130	3.3%	The variance relates to Refuse Asset Impairment added with the February Adjustments budget. Monthly estimates to be corrected in line with the year-end processes.
24	Depreciation and amortisation	49,118,855	58,131,672	36,953,513	36,952,791	-722	0.0%	
25	Interest	31,848,485	37,564,791	22,225,316	22,781,839	556,523	2.4%	
26	Contracted services	185,406,105	161,120,519	109,457,747	112,267,052	2,809,305	2.5%	The variance relates mainly to the underspending of the Human Settlement Grant operating projects against the gazetted amount.
27	Transfers and subsidies	1,457,448	2,146,588	502,489	632,233	129,744	20.5%	
28	Irrecoverable debts written off	1,783,929	1,783,929	0	0	0	0.0%	
29	Operational costs	73,456,092	73,823,737	55,799,077	53,909,219	-1,889,858	-3.5%	The over expenditure is mainly as a result of the Taxi Holding site rentals paid to the Transnet
30	Losses on Disposal of Assets	0	0	0	0	0	0.0%	
31	Other Losses	0	0	0	0	0	0.0%	
32	**Total Operating Expenditure**	**1,155,798,358**	**1,167,404,247**	**732,918,723**	**737,405,209**	**4,486,486**	**0.6%**	

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 182.7 million compared to a budgeted operating surplus of R 182.7 million (capital grants excluded). This results in a negative operating surplus variance of R 106.9 thousand or -0.1% (Row 33 in the table below).

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
18	Total Revenue (Capital Grants Excluded)	1,164,594,322	1,168,729,396	915,508,872	920,102,249	-4,593,377	-0.5%	
32	Total Operating Expenditure	1,155,798,358	1,167,404,247	732,918,723	737,405,209	4,486,486	0.6%	
33	Operating Surplus/(Deficit)	8,795,964	1,325,149	182,590,149	182,697,040	-106,891	-0.1%	
34	Capital Grants	78,183,609	84,014,681	33,154,239	41,219,113	-8,064,874	-19.6%	The variance is mainly on the MIG, NDPG as well as WSIG grants that were reduced by National Government. Special adjustments budget will be prepared to reduce these grants on receipt of revised approved business plans.
35	Public Contributions	0	0	0	0	0	0.0%	
36	Surplus/(Deficit) for the Year	86,979,573	85,339,830	215,744,388	223,916,153	-8,171,765	-3.6%	

3.2.4 The year-to-date actual surplus for the year of R 215.7 million (capital grants included) compared to the year-to-date budget surplus for the year of R 223.9 million results in a negative variance of -R 8.1 million or -3.6% (Row 36 in the table above).

3.2.5 Overtime

The Table below depicts the Overtime expenditure per Directorate:

Overtime									
Row Number	Directorate	Expenditure 2021/2022	Expenditure 2022/2023	Original Budget 2023/2024	Current Budget 2023/2024	Actual March 2024	YTD Budget 2023/2024	YTD Actual 2023/2024	Variance (G-H)
Column Reference	A	B	C	D	E	F	G	H	I
1	Executive and Council	4,978	0	0	0	0	0	0	0
2	Corporate Services	162,478	190,877	88,697	157,403	7,759	125,469	118,511	6,958
3	Financial Services	58,470	96,974	66,764	79,298	7,453	58,728	63,278	-4,550
4	Planning and Development	44,580	35,863	0	0	0	0	0	0
5	Integrated Human Settlements	24,103	40,834	27,584	67,348	0	50,289	46,323	3,966
6	Community Services	9,414,187	8,664,292	6,193,827	7,593,993	684,670	6,492,334	6,731,931	-239,597
7	Electrical Services	1,557,015	1,978,723	1,345,896	1,822,132	146,937	1,455,457	1,503,946	-48,489
8	Technical Services	7,088,695	7,335,761	5,344,032	7,086,510	773,959	6,344,868	6,644,091	-299,223
9	Grand Total	18,354,507	18,343,324	13,066,800	16,806,684	1,620,779	14,527,145	15,108,080	-580,935

The overspending is mainly on Community & Infrastructure Services as a result of the unplanned emergencies on repairs and maintenance which goes hand in hand with the Standby on table 3.2.7.

3.2.6 Standby

The Table below depicts the Standby expenditure per Directorate.

Standby Allowance									
Row Number	Directorate	Expenditure 2021/2022	Expenditure 2022/2023	Original Budget 2023/2024	Adjusted Budget 2023/2024	Actual March 2024	YTD Budget 2023/2024	YTD Actual 2023/2024	Variance (G-H)
Column Reference	A	B	C	D	E	F	G	H	I
1	Executive and Council	0	0	0	155,000	0	140,179	140,179	0
2	Corporate Services	187,924	182,157	202,176	190,540	16,626	145,303	144,469	834
3	Financial Services	116,329	152,718	179,010	179,010	0	42,535	42,535	0
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	1,582,999	1,733,951	775,945	1,330,438	121,084	1,089,619	1,177,734	-88,115
7	Electrical Services	916,804	1,130,285	910,159	1,420,776	150,282	1,100,912	1,184,693	-83,781
8	Technical Services	2,887,134	2,826,944	3,203,103	3,419,303	311,580	2,390,744	2,431,893	-41,149
9	Grand Total	5,691,190	6,026,055	5,270,393	6,695,067	599,571	4,909,292	5,121,503	-212,211

3.2.7 Use of Consultants

The Table below depicts the Use of Consultants per Directorate:

Use of Consultants per Directorate										
Row Number	Directorate	Expenditure 2020/2021	Expenditure 2021/2022	Expenditure 2022/2023	Original Budget 2023/2024	Current Budget 2023/2024	Actual March 2024	YTD Budget 2023/2024	YTD Actual 2023/2024	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	0
2	Corporate Services	5,090,579	4,540,688	6,684,895	5,099,770	8,120,774	188,915	6,191,916	6,213,261	-21,345
3	Financial Services	10,480,437	3,791,019	3,868,450	3,371,575	2,985,865	3,935	1,232,954	1,110,356	122,598
4	Planning and Development	816,380	1,401,449	1,294,495	3,483,292	2,210,184	1,000	972,525	460,971	511,554
5	Integrated Human Settlements	4,988,330	1,129,751	2,467,243	2,000,000	5,959,317	0	3,846,817	590,143	3,256,674
6	Community Services	172,354	299,625	397,981	1,043,830	327,647	2,970	110,224	38,720	71,504
7	Electrical Services	17,250	224,427	0	306,852	179,010	0	44,753	0	44,753
8	Technical Services	383,593	2,897,026	2,922,785	3,126,906	717,138	0	239,142	79,809	159,333
9	Grand Total	22,218,922	14,433,986	17,635,848	18,432,225	20,499,935	196,820	12,638,331	8,493,260	4,145,071

The Use of Consultants must be scrutinised to determine why there is a dependency on Consultants, and whether any of the functions performed by these external consultants are in fact included in the Job Descriptions of Municipal staff. If yes, this represents duplicated expenditure by the Municipality. This must be rectified during the review of the new organogram. Furthermore the variance is mainly on the Integrated human settlements as a result of an adjustment made on the projects.

3.2.8 Rental Costs: Office Accommodation

The table below depicts the YTD Rental Costs.

Rental Costs: Office Accommodation										
Row Number	Directorate	Expenditure 2020/2021	Expenditure 2021/2022	Expenditure 2022/2023	Original Budget 2023/2024	Current Budget 2023/2024	Actual March 2024	YTD Budget 2023/2024	YTD Actual 2023/2024	Variance (G-H)
Column Reference	A	B	C	D	E	F	G	H	I	J
1	Executive and Council	0	0	0	0	0	0	0	0	0
2	Corporate Services	5,563,672	5,875,703	6,208,197	6,700,000	8,500,000	1,107,770	6,428,616	5,468,704	959,912
3	Financial Services	0	0	0	0	0	0	0	0	0
4	Planning and Development	0	0	0	0	0	0	0	0	0
5	Integrated Human Settlements	0	0	0	0	0	0	0	0	0
6	Community Services	0	0	0	0	0	0	0	0	0
7	Electrical Services	0	0	0	0	0	0	0	0	0
8	Technical Services	0	0	0	0	0	0	0	0	0
9	Grand Total	5,563,672	5,875,703	6,208,197	6,700,000	8,500,000	1,107,770	6,428,616	5,468,704	959,912

The rental of Office Accommodation is still in line with the budget and if the trend continue it might result in a saving at year end.

3.2.9 Security Costs

Table below depicts the Security Costs per Directorate.

Security Costs										
Row Number	Directorate	Expenditure 2020/2021	Expenditure 2021/2022	Expenditure 2022/2023	Original Budget 2023/2024	Current Budget 2023/2024	Actual March 2024	YTD Budget 2023/2024	YTD Actual 2023/2024	Variance (G-H)
Column Reference	A	B	C	D	E	F	G	H	I	J
1	Executive and Council	0	0	127,800	0	0	0	0	0	0
2	Corporate Services	0	0	0	0	0	0	0	0	0
3	Financial Services	0	0	0	0	0	0	0	0	0
4	Planning and Development	0	0	0	0	0	0	0	0	0
5	Integrated Human Settlements	0	0	0	0	0	0	0	0	0
6	Community Services	12,710,608	18,099,309	19,715,670	8,400,000	18,900,000	1,916,554	15,690,795	15,841,278	-150,483
7	Electrical Services	0	0	0	0	0	0	0	0	0
8	Technical Services	368,963	344,417	0	362,671	0	0	0	0	0
9	Grand Total	13,079,571	18,443,726	19,843,470	8,762,671	18,900,000	1,916,554	15,690,795	15,841,278	-150,483

The expenditure incurred on security reflects an upward trends and is also indicated potential overexpenditure which must be monitored and control to ensure that no unauthorised expenditure is to be incurred at year end.

3.2.10 Repairs and Maintenance

Repairs and Maintenance per Directorate are found in below table.

Repairs and Maintenance										
Row Number	Directorate	Expenditure 2020/2021	Expenditure 2021/2022	Expenditure 2022/2023	Original Budget 2023/2024	Current Budget 2023/2024	Actual March 2024	YTD Budget 2023/2024	YTD Actual 2023/2024	Variance (H-I)
Column Reference	A	B	C	D	E	F	G	H	I	J
1	Executive and Council	0	0	0	0	0	0	0	0	0
2	Corporate Services	2,484,727	1,677,499	2,571,655	2,834,394	2,054,985	5,426	1,148,103	614,270	533,833
3	Financial Services	55,037	25,549	105,421	54,653	104,653	15,015	78,449	82,463	-4,014
4	Planning and Development	0	0	0	0	0	0	0	0	0
5	Integrated Human Settlements	35,518	281,209	1,409,679	52,069	110,155	109,950	58,009	153,732	-95,723
6	Community Services	5,266,832	7,208,067	9,555,069	9,153,610	6,839,604	936,760	4,600,186	5,218,228	-618,042
7	Electrical Services	8,303,076	7,709,016	12,822,830	23,129,668	17,026,324	738,522	10,161,544	10,762,087	-600,543
8	Technical Services	31,583,284	36,372,098	41,866,100	41,107,319	28,246,522	1,139,525	19,331,973	20,084,258	-752,285
9	Grand Total	47,728,474	53,273,438	68,330,754	76,331,713	54,382,243	2,945,198	35,378,264	36,915,038	-1,536,774

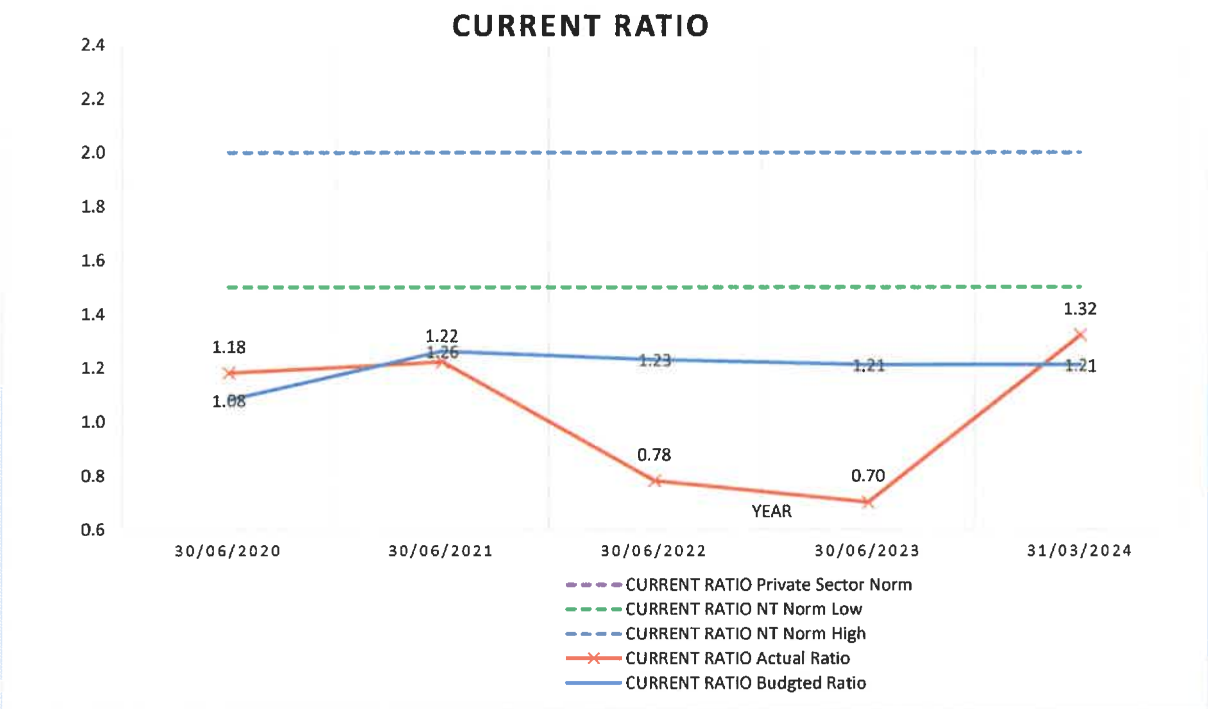
The YTD actual total of R 36.9 million represents 68% spent within 9 months of the financial year against a full year budget allocation of R 54.4 million. The overspending is mainly on Infrastructure Services as a result of the unplanned emergencies.

3.3 Financial Position Overview

3.3.1 Current Ratio (1.32 : 1)

The Current Ratio as at 31 March 2024 equates to 1.32 : 1 compared to the National Treasury norm of 1.5 – 2 : 1, and a budgeted current ratio of 1.13 : 1.

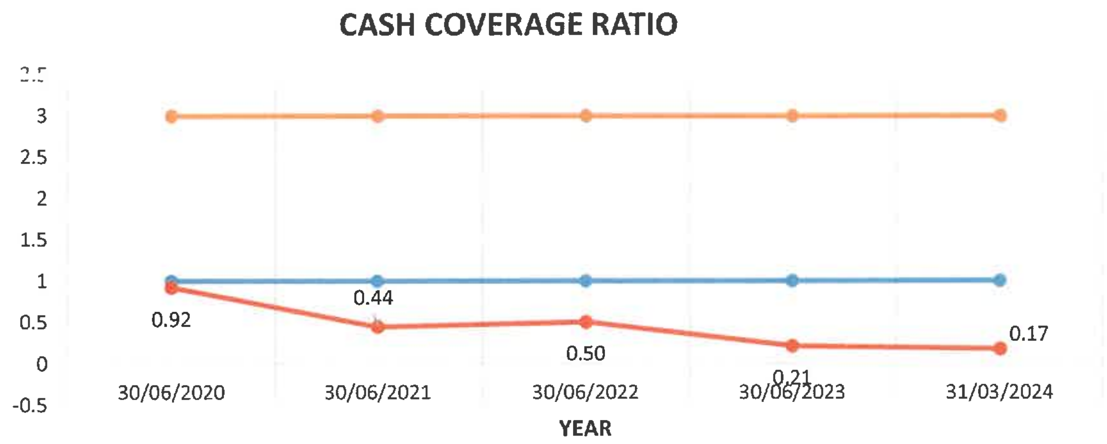
The actual current ratio is based on current assets of R 324.3 million and current liabilities of R 244.9 million.



The current ratio were budgeted less than the norm due to prior challenges, however there are measures and controls in place which will improve the outcome.

3.3.2 Cash/Cost Coverage Ratio (0.17 months)

The Cash /Cost Coverage Ratio as at 31 March 2024 equates to 0.17 months compared to the National Treasury norm of 1 – 3 months.



It is exceptionally concerning that the Municipality continues to deteriorate, over a 5-year period, to levels below the range of the NT Norm.

3.3.3 Cash and Cash Equivalents (R 50.4 million)

Cash and Cash Equivalents (Row 3 in the Table below) equates to R 50.4 million as at 31 March 2024.

3.3.4 Current Investments (R 20.5 thousand)

Investments (Row 2 in the Table below) equates to R 20.5 thousand at the end of March 2024.

Cash and Cash Equivalents versus Commitments					
Row Number	**Description**	**January 2024**	**February 2024**	**March 2024**	**Movement (C to D)**
Column Reference	**A**	**B**	**C**	**D**	**F**
1	Cash at Bank	24,870,757	16,034,981	50,386,735	34,351,754
2	Investments - Current	20,203	20,333	20,473	140
3	**Total Cash and Cash Equivalents**	**24,890,960**	**16,055,314**	**50,407,208**	**34,351,894**
4	Unspent Conditional Transfers and Grants	40,491,191	38,052,800	41,248,354	3,195,553
5	Unspent Conditional Public Contributions	0	0	0	0
6	VAT Payable to SARS	0	0	0	0
7	Unspent External Loans	30,824,133	30,820,075	29,946,192	-873,883
8	Payables from Exchange Transactions	41,498,500	31,737,944	31,225,291	-512,653
9	**Total Commitments**	**112,813,824**	**100,610,819**	**102,419,837**	**1,809,018**
10	**Surplus / (Shortfall)**	**-87,922,864**	**-84,555,505**	**-52,012,629**	**32,542,876**

3.3.5 Cash Commitments (R 102.4 million)

Total commitments (Row 9 in the Table above) increased by R1.8 million during the month under review from R 100.6 million at the end of February 2024 to R 102.4 million at the end of March 2024. Commitments exceed the cash and cash equivalents at the end of March 2024 by R 52.0 million (Row 10 in the Table above), thereby resulting in a shortfall.

3.3.6 Overdraft Facility

Council approved an Overdraft facility of R 20 million which has been cancelled/expired on 15 March 2024. The below table depicts the interest on overdraft incurred.

Overdraft - Interest incurred						
Row Number	Description	December 2023	January 2024	February 2024	March 2024	Movement (Dto E)
Column Reference	A	B	C	D	E	F
1	Interest Costs	0	1,550	24,114	25,727	-1,613

3.3.7 Unpaid Conditional Grants (R 17.3 million)

Unpaid Conditional Grants (Row 3 in the Table below) reflects a total balance of R 17.3 million at the end of March 2024.

Unpaid Conditional Grants					
Row Number	Description	Opening Balance: 01/07/2023	Receipts: 01/07/2023 till 29/02/2024	Expenditure: 01/07/2023 till 29/02/2024	Closing Balance: 29/02/2024
Column Reference	A	B	C	D	F
1	Integrated Human Settlements Grant	19,395,355	-21,937,995	19,769,719	17,227,079
2	Maintenance of Proclaimed Roads	157,054	-79,596	0	77,458
3	Total	19,552,409	-22,017,592	19,769,719	17,304,536

Human Settlements has identified claims that is recoverable from the Department of Human Settlements which are in the process of resubmission. It is evident that the claims are being refunded hence the reduced closing balance compared to the prior month's balance of R 25.8 million.

3.3.8 Unspent Conditional Grants (R 41.2 million)

Unspent Conditional Grants (Row 14 in the Table below) reflects a total balance of

R 41.2 million as at 31 March 2024. Based on the table depicted below it is clear that we have spent 55% of the conditional grants receipt to date and to avoid future Roll-Over Grant applications from being rejected, Directorates are to ensure full spending of their respective grants by 30 June 2024.

Unspent Conditional Grants							
Row Number	Description	Directorate	Opening Balance: 01/07/2023	Receipts: 01/07/2023 till 31/03/2024	Expenditure: 01/07/2023 till 31/03/2024	Repayment of Unspent	Closing Balance: 31/03/2024
Column Reference	A	B	C	D	E	F	G
1	Municipal Infrastructure Grant	Technical Services	1,918,398	24,202,000	-12,155,447	-1,918,447	12,046,505
2	Neighbourhood Development Partnership Grant	Technical Services	2,095,553	8,397,000	-3,958,532	-2,095,553	4,438,468
3	Energy Efficiency Demand Side Management Grant	Electrical Services	56,884	0	0	0	56,884
4	Nedbank: SMME Incubator Program	Planning and Development	22,904	0	0	0	22,904
5	Finance Management Grant Capacity Building Grant	Financial Services	38,273	-38,273	0	0	0
6	Integrated National Electrification Programme	Electrical Services	36	40,000,000	-18,665,090	0	21,334,946
7	Finance Management Capacity Grant	Financial Services	186,640	639,000	-32,034	0	793,606
8	Emergency Loadshedding	Electrical Services	134	0	0	0	134
9	Finance Management Grant	Financial Services	0	1,771,000	-609,009	0	1,161,991
10	Water Services Infrastructure Grant	Water Services	0	3,400,000	-3,303,447	0	96,554
11	Library Services Grant	Community Services	0	10,978,000	-9,813,126	0	1,164,874
12	Community Development Workers	Corporate Services	0	57,000	-36,034	0	20,966
13	EPWP	Planning and Economic Development	0	1,074,000	-963,477	0	110,523
14	Total		4,318,822	90,479,727	-49,536,195	-4,014,000	41,248,354

3.3.9 Payables from Exchange Transactions (R 31.2 million)

Payables from Exchange Transactions (Row 3 in the Table below) decreased by R 512.7 thousand during the month under review from R 31.7 million at the end of February 2024 to R 31.2 million at the end of March 2024.

Payables from Exchange Transactions					
Row Number	Description	January 2024	February 2024	March 2024	Movement (C to D)
Column Reference	A	B	C	D	E
1	Trade Payables	26,048,484	17,258,466	16,076,152	-1,182,314
2	Retentions	15,450,016	14,479,478	15,149,139	669,661
3	Total	41,498,500	31,737,944	31,225,291	-512,653

3.3.10 External Borrowings (R 339.7 million)

External Borrowings as at 31 March 2024 equate to R 339.7 million (Row 6 in the

Table below), and are taken up to fund capital expenditure only. The loans has decreased which indicates that the municipality is honouring it's liabilities.

External Borrowings					
Row Number	Description	January 2024	February 2024	March 2024	Movement (C to D)
Column Reference	A	B	C	D	E
1	Opening Balance	341,258,277	340,958,222	340,171,165	-787,057
2	New Loans Acquired	0	0	0	0
3	Interest Capitalised	627,663	322,141	362,459	40,318
4	Repayments	-1,764,827	-1,109,199	-877,399	231,800
5	Adjustments	837,109	0	0	0
6	**Closing Balance**	**340,958,222**	**340,171,165**	**339,656,225**	**-514,940**
7	**Budgeted Operating Revenue (Conditional Operating Grants excluded) =**	1,014,354,931			
8	**Gearing Ratio =**	**33.5%**			

External borrowings as a percentage of budgeted operating revenue (conditional operating grants excluded) equates to a gearing ratio of 33.5% which is below the National Treasury benchmark of 45%.

The tender for the provision of R 25 million borrowings to fund capital projects budgeted is currently being assessed. Directorates have been requested to temporarily suspend the implementation of the projects funded by borrowings until this process has been finalised. Our records are also showing unspent borrowings amounting to R 29.9 million that could affect our ability to make draw downs on the new loans until the other borrowing is used. This also result in fruitless and wasteful expenditure if the funds was drawn without being used.

3.3.11 Consumer Debtors (R 443.4 million)

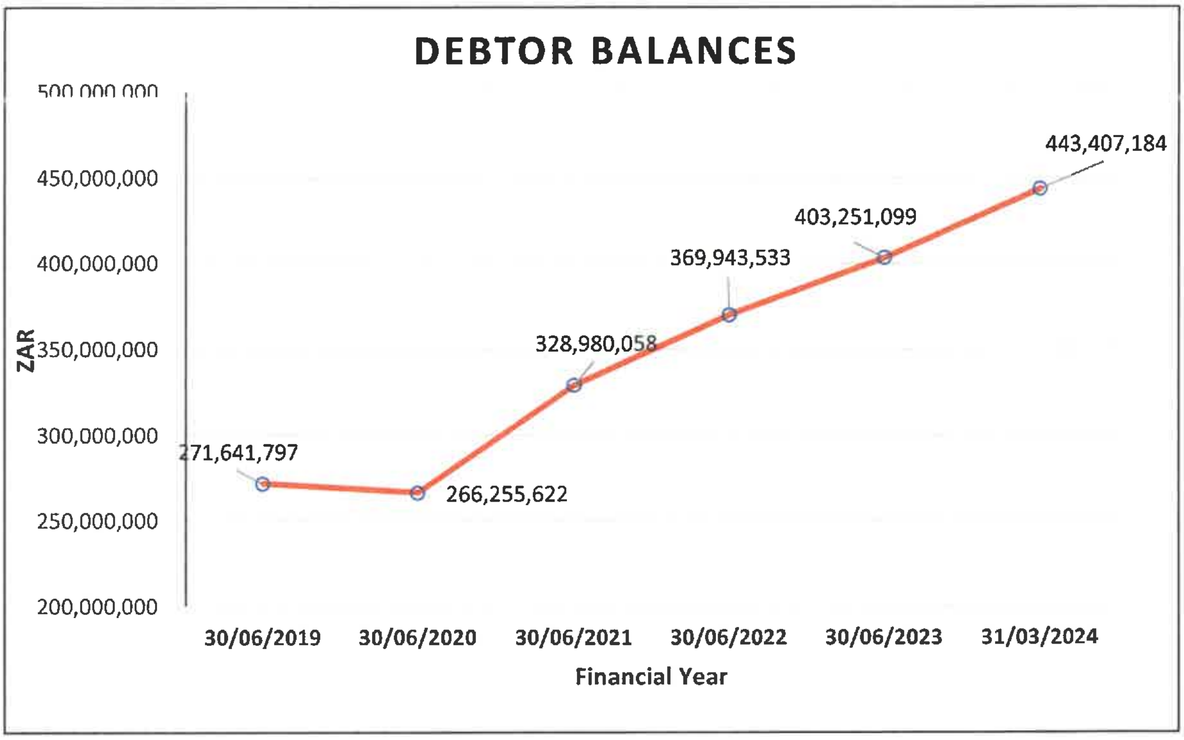
Total outstanding debtors of R 443.4 million as at 31 March 2024 (Row 7 in the Table below) is presented by both Income Source and by Customer Group.

The total outstanding debtors have decreased by R 23 million from R 466 million as at 29 February 2024 to R 443 million as at 31 March 2024. The decrease is mostly as a result of Indigent write-off amounting to R 19.7 million.

The total due by Organs of State and Businesses of R164.8 million constitutes 47.3% of the total outstanding debtors of R 443.4 million.

Debtor Age Analysis						
By Income Source						
Row Number	Description	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total Outstanding Debtors
Column Reference	A	B	C	D	E	F
1	Water	8,471,434	4,706,119	3,096,445	66,617,903	82,891,901
2	Electricity	20,614,608	7,339,870	4,728,676	60,534,688	93,217,842
3	Property Rates	20,830,822	8,187,810	4,994,352	97,959,882	131,972,866
4	Sanitation	2,627,476	1,492,195	1,222,110	63,801,249	69,143,030
5	Refuse	2,522,952	1,385,105	1,081,958	54,314,377	59,304,392
6	Other	748,308	629,003	232,596	5,267,246	6,877,153
7	**Grand Total**	**55,815,600**	**23,740,102**	**15,356,137**	**348,495,345**	**443,407,184**
8	**% of Total Outstanding Debtors =**	**12.6%**	**5.4%**	**3.5%**	**78.6%**	**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	2,517,625	1,705,689	656,650	9,311,760	14,191,724
10	Commercial	20,661,913	7,851,917	6,089,387	116,179,887	150,783,104
11	Households	32,636,062	14,182,496	8,610,100	223,003,698	278,432,356
12	**Grand Total**	**55,815,600**	**23,740,102**	**15,356,137**	**348,495,345**	**443,407,184**
13	**% of Total Outstanding Debtors =**	**12.6%**	**5.4%**	**3.5%**	**78.6%**	**100.0%**

Below is a graphical representation of the year-on-year outstanding debtor balances. It is clearly evident that the outstanding debtor balances have significantly increased year-on-year.



3.3.12 Debtor Collection Rate (88.5 %)

The overall Debtor Collection Rate as at 31 March 2024 equates to 88.5 % (Row 14 in the Table below), compared to the National Treasury norm of 95%. This reflect an upwards trends that could result in the municipality achieving the National Treasury norm of 95% in the near future.

It should be noted that the formula used in the Table below will be reviewed and could be amended going forward.

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 2023(Annual)	130,477,573	43,080,591	24.1%	178,505,740	43,080,591	24.1%	24.1%
2	July 2023 (Monthly)	48,028,167						
3	August 2023 (Monthly)	50,171,186	76,835,770	153.1%	228,676,926	119,916,361	52.4%	28.3%
4	September 2023 (Monthly)	48,742,610	70,666,306	145.0%	277,419,535	190,582,667	68.7%	16.3%
5	October 2023 (Monthly)	61,524,195	59,017,941	95.9%	338,943,730	249,600,608	73.6%	4.9%
6	November 2023 (Monthly)	48,688,433	60,397,601	124.0%	387,632,163	309,998,209	80.0%	6.3%
7	December 2023 (Monthly)	55,125,728	53,638,234	97.3%	442,757,891	363,636,443	82.1%	2.2%
8	January 2024 (Monthly)	60,393,263	54,441,571	90.1%	503,151,154	418,078,014	83.1%	1.0%
9	February 2024 (Monthly)	58,472,186	52,195,841	89.3%	561,623,340	470,273,855	83.7%	0.6%
10	March 2024 (Monthly)	33,716,971	56,496,232	167.6%	595,340,311	526,770,087	88.5%	4.7%
11	April 2024 (Monthly)							
12	May 2024 (Monthly)							
13	June 2024 (Monthly)							
14	Totals	595,340,311	526,770,087	167.6%	595,340,311	526,770,087	88.5%	4.7%

3.3.13 Capital Expenditure per Directorate (36.3%)

The year-to-date actual capital expenditure of R 43.2 million (Row 9 in Table below) equates to 36.3% (Row 10 in Table below) of the capital expenditure budget of R 118.9 million. Commitments of R 37.0 million (31.1%) and the year-to-date actual capital expenditure in total equates to R 80.2 million or 67.4% of the capital expenditure budget.

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	0	0	0	0	0	0	0.0%	0
2	Corporate Services	200,000	449,739	103,763	121,033	118,525	239,558	53.3%	210,181
3	Financial Services	0	61,130	0	0	0	0	0.0%	61,130
4	Planning and Development	5,000	0	0	0	0	0	0.0%	0
5	Integrated Human Settlements	0	3,798,000	0	0	0	0	0.0%	3,798,000
6	Community Services	11,879,910	12,615,304	930,936	930,936	4,123,352	5,054,288	40.1%	7,561,016
7	Electrical Services	47,747,000	45,588,480	7,202,413	17,254,002	23,620,851	40,874,853	89.7%	4,713,627
8	Technical Services	50,906,699	56,374,270	19,048,298	24,861,582	9,130,342	33,991,924	60.3%	22,382,346
9	Grand Total	110,738,609	118,886,923	27,285,410	43,167,552	36,993,071	80,160,623	67.4%	38,726,300
10				% of Adjusted Budget =	36.3%	31.1%	67.4%		32.6%

3.3.14 Capital Expenditure per Funding Source (36.3%)

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

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 Grant	78,183,609	80,176,681	20,648,242	34,866,313	32,502,777	67,369,090	84.0%	12,807,591
2	Provincial Government Grant	0	3,838,000	0	0	0	0	0	3,838,000
3	District Municipality Grant	0	0	0	0	0	0	0	0
4	Borrowings	25,005,000	27,342,544	4,034,100	4,953,976	2,809,258	7,763,234	28.4%	19,579,310
5	Internally Generated Funds	7,550,000	7,529,698	2,603,068	3,347,263	1,681,035	5,028,299	66.8%	2,501,399
6	Grand Total	110,738,609	118,886,923	27,285,410	43,167,552	36,993,071	80,160,623	67.4%	38,726,300
7	% of Adjusted Budget =				36.3%	31.1%	67.4%		32.6%

The year-to-date actual and committed capital expenditure is funded by National Grants of 81.0%; external borrowings of 268.4% and, internally generated funds of 66.8%.

Year-to-date actual capital expenditure of R 43.1 million (36.3%) and capital commitments of R 37.0 million (31.1%) of the capital expenditure budget results in available funds of R 38.7 million (32.6%), which must be spent by 30 June 2024.

3.4 Cost Containment

Since 2016, National Treasury highlighted the extent of the wastage of public resources on unnecessary expenditure. In an attempt to promote good governance and the management of municipal finances, National Treasury gazetted Cost Containment Regulations to ensure that municipal resources are used effectively, efficiently and economically. As per the Regulation, municipalities are required to implement cost saving measures, and to provide a quarterly report thereon to Council.

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

Cost Containment									
Row Number	Expenditure Measures	Approved Budget	Quarter 1 Expenditure	Quarter 2 Expenditure	Quarter 3 Expenditure	Quarter 4 Expenditure	Year-to-Date Expenditure	% of Approved Budget	Available Budgeted Expenditure
Column Reference	A	B	C	D	E	F	G	H	I
1	Use of Consultants	18,462,225	3,713,715	1,694,675	3,084,870	0	8,493,260	46.0%	9,968,965
2	Vehicles used for political office-bearers	0	0	0	0	0	0	0.0%	0
3	Travel and Subsistence	280,120	84,685	107,041	153,100		344,825	123.1%	-64,705
4	Domestic Accommodation	1,971,633	12,723	12,264	16,276	0	41,263	2.1%	1,930,370
5	Sponsorships, Events and Catering	3,762,083	910,930	519,627	118,449	0	1,549,006	41.2%	2,213,077
6	Communication	191,341	26,393	28,843	68,210	0	123,446	64.5%	67,895
7	Other related expenditure items	0	0	0	0	0	0	0	0
8	**Totals**	**24,667,402**	**4,748,446**	**2,362,449**	**3,440,905**	**0**	**10,551,800**	**42.8%**	**14,115,602**

3.5 Remedial or Corrective Steps

Remedial Actions				
Row Number	Action Description	Responsible Official	Completion Date	Status
Column Reference	A	B	C	C
1	Strengthen Debt Collection and Credit Control processes	Director Financial Services Senior Manager: Revenue Services	Ongoing	Ongoing
2	Conversion of all conventional meters to prepaid meters	Director Financial Services Director:Infrastructure Services	Ongoing	Ongoing
3	Amendments to the Debt Collection and Credit Control policies	Director:Financial Services	2024/02/28	
4	Implementation of Revenue Enhancement recommendations by DBSA	Director Financial Services Senior Manager: Revenue Services	2024/06/30	
5	Traffic Fines Service Provider to improve performance	Director:Community Services	2024/06/30	Ongoing
6	Development and implementation of drastic cost reduction measures	All Directorates	Ongoing	Ongoing
7	Strict expenditure control	All Directorates	Ongoing	Ongoing
8	Closely monitor and manage the performance of Service Providers / Contractors	All Directorates & SCM	Ongoing	Ongoing
9	Ascertain the level of dependency on external Consultants	All Directorates	Ongoing	Ongoing
10	Improve Cashflow Management to ensure long-term financial sustainability	Director:Financial Services	Ongoing	Ongoing
11	Human Settlements Department to ensure claims are processed timeously and all uncollected Grants settled immediately	Director:Integrated Human Settlements	Ongoing	Ongoing
12	Approve a functional and cost-effective organogram	Director:Corporate Service	Ongoing	Ongoing
13	Review and approval of the Overtime and Standby Policy	Director:Corporate Service	Ongoing	Ongoing
14	Implementation of the Overtime and Standby Project	Director:Financial Services	Ongoing	Ongoing

3.6 Conclusion

More emphasis will be placed on collecting outstanding debt; implementing revenue realisation recommendations; and, reducing operating expenditure through cost containment measures.

OMBALI PHINEAS SEBOLA
MUNICIPAL MANAGER
DATE: 15 April 2024

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

QUALITY CERTIFICATE

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

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

for the month and quarter, March 2024 the 2023/2024 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: 15 April 2024

PART 2: IN-YEAR BUDGET STATEMENT SCHEDULES

Table C1: Monthly Budget Statement Summary

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

Description	2022/23	Budget Year 2023/24							
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	256,193	304,254	313,943	20,132	251,254	250,490	764	0%	313,943
Service charges	440,283	530,061	511,916	36,430	387,483	390,775	(3,292)	-1%	511,916
Investment revenue	2,014	–	–	–	–	–	–		–
Transfers and subsidies - Operational	2,014	1,826	1,826	45	1,549	1,662	(113)	-7%	1,826
Other own revenue	307,694	328,454	341,044	50,594	275,222	277,175	(1,953)	-1%	–
Total Revenue (excluding capital transfers and contributions)	**1,008,200**	**1,164,594**	**1,168,729**	**107,201**	**915,509**	**920,102**	**(4,593)**	**-0%**	**1,168,729**
Employee costs	292,469	305,558	313,340	23,512	226,114	224,931	1,183		313,340
Remuneration of Councillors	9,787	10,082	10,454	830	7,332	7,332	(0)		10,454
Depreciation and amortisation	51,416	49,119	58,132	4,093	36,954	36,953	1		58,132
Interest	35,276	31,848	37,565	368	22,225	22,782	(557)		37,565
Inventory consumed and bulk purchases	296,765	347,358	339,424	21,611	230,880	233,444	(2,564)		339,424
Transfers and subsidies	1,934	1,457	2,147	6	502	632	(130)	-21%	2,147
Other expenditure	387,507	410,376	406,343	24,786	208,912	211,331	(2,420)	-1%	406,343
Total Expenditure	**1,075,153**	**1,155,798**	**1,167,404**	**75,205**	**732,919**	**737,405**	**(4,486)**	**-1%**	**1,167,404**
Surplus/(Deficit)	**(66,953)**	**8,796**	**1,325**	**31,996**	**182,590**	**182,697**	**(107)**	**-0%**	**1,325**
Transfers and subsidies - capital (monetary	38,901	78,184	84,015	8,052	33,154	41,219	###	-20%	84,015
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(28,052)**	**86,980**	**85,340**	**40,048**	**215,744**	**223,916**	**(8,172)**	**-4%**	**85,340**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(28,052)**	**86,980**	**85,340**	**40,048**	**215,744**	**223,916**	**(8,172)**	**-4%**	**85,340**
Capital expenditure & funds sources									
Capital expenditure	**–**	**110,739**	**118,887**	**10,018**	**43,168**	**27,285**	**15,882**	**58%**	**118,887**
Capital transfers recognised	–	78,184	84,015	8,869	34,866	20,648	14,218	69%	84,015
Borrowing	–	25,005	27,343	874	4,954	4,034	920	23%	27,343
Internally generated funds	–	7,550	7,530	275	3,347	2,603	744	29%	7,530
Total sources of capital funds	**–**	**110,739**	**118,887**	**10,018**	**43,168**	**27,285**	**15,882**	**58%**	**118,887**
Financial position									
Total current assets	129,005	212,740	205,486		324,303				205,486
Total non current assets	1,544,057	1,562,309	1,561,449		1,549,491				1,561,449
Total current liabilities	285,944	271,657	267,859		244,867				267,859
Total non current liabilities	538,601	490,349	487,668		504,530				487,668
Community wealth/Equity	1,021,149	1,107,577	1,105,937		997,718				1,105,937
Cash flows									
Net cash from (used) operating	262,918	117,459	191,628	46,640	227,958	300,841	72,883	24%	191,628
Net cash from (used) investing	(91,314)	(110,239)	–	(7,819)	(49,400)	–	49,400	#DIV/0!	–
Net cash from (used) financing	(39,593)	(39,361)	(46,542)	(515)	(25,199)	–	25,199	#DIV/0!	(46,542)
Cash/cash equivalents at the month/year end	**20,358**	**24,321**	**5,901**	**34,352**	**50,407**	**273,818**	**223,411**	**82%**	**5,901**
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	55,816	23,740	15,356	12,283	12,555	9,750	113,867	200,040	443,407
Creditors Age Analysis									
Total Creditors	16,076	–	–	–	–	–	–	–	16,076

Table C2: Financial Performance (Standard Classification)

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

Description	Ref	2022/23	Budget Year 2023/24							
		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		**305,878**	**343,953**	**361,366**	**26,582**	**287,768**	**291,697**	(3,929)	-1%	**361,366**
Executive and council		5,132	5,280	5,280	1,174	4,735	4,953	(218)	-4%	5,280
Finance and administration		300,746	338,673	356,086	25,408	283,034	286,744	(3,711)	-1%	356,086
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**128,201**	**149,493**	**149,373**	**14,056**	**101,460**	**103,360**	(1,900)	-2%	**149,373**
Community and social services		12,026	12,506	12,679	1,104	10,903	11,864	(962)	-8%	12,679
Sport and recreation		1,460	1,361	1,473	117	1,091	1,226	(136)	-11%	1,473
Public safety		87,818	101,891	98,806	11,515	69,176	66,425	2,751	4%	98,806
Housing		26,897	33,735	36,415	1,321	20,291	23,844	(3,554)	-15%	36,415
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**22,828**	**31,089**	**31,758**	**1,192**	**16,254**	**16,265**	(11)	0%	**31,758**
Planning and development		10,843	10,193	5,910	803	7,880	4,837	3,043	63%	5,910
Road transport		11,091	20,896	25,748	389	8,276	11,329	(3,053)	-27%	25,748
Environmental protection		893	–	100	(1)	98	100	(1)	-1%	100
Trading services		**594,890**	**718,242**	**710,247**	**73,424**	**543,180**	**549,999**	(6,819)	-1%	**710,247**
Energy sources		343,742	463,884	437,620	44,396	319,961	326,774	(6,813)	-2%	437,620
Water management		118,750	123,185	140,081	13,424	115,201	114,215	986	1%	140,081
Waste water management		80,796	80,172	80,145	8,969	61,002	62,432	(1,430)	-2%	80,145
Waste management		51,601	51,001	52,402	6,636	47,016	46,577	438	1%	52,402
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**1,051,795**	**1,242,778**	**1,252,744**	**115,253**	**948,663**	**961,321**	**(12,658)**	**-1%**	**1,252,744**
Expenditure - Functional										
Governance and administration		**165,030**	**212,982**	**226,219**	**16,805**	**136,273**	**136,945**	(672)	0%	**226,219**
Executive and council		17,676	31,154	31,270	1,092	10,623	10,803	(180)	-2%	31,270
Finance and administration		143,237	176,823	189,671	15,482	122,283	122,457	(174)	0%	189,671
Internal audit		4,118	5,005	5,278	230	3,368	3,686	(318)	-9%	5,278
Community and public safety		**246,969**	**235,472**	**246,049**	**11,547**	**123,287**	**126,756**	(3,469)	-3%	**246,049**
Community and social services		22,963	17,169	21,666	1,253	18,077	17,703	374	2%	21,666
Sport and recreation		25,023	23,962	22,121	1,761	17,123	16,762	361	2%	22,121
Public safety		149,893	146,014	152,698	6,080	56,135	55,166	969	2%	152,698
Housing		49,090	48,327	49,563	2,452	31,952	37,125	(5,173)	-14%	49,563
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**79,942**	**84,035**	**88,706**	**5,949**	**60,450**	**59,981**	468	1%	**88,706**
Planning and development		36,371	40,063	40,857	2,849	25,948	26,493	(545)	-2%	40,857
Road transport		37,088	38,827	42,645	2,615	30,959	29,831	1,128	4%	42,645
Environmental protection		6,483	5,146	5,204	484	3,543	3,658	(115)	-3%	5,204
Trading services		**575,190**	**623,309**	**596,793**	**40,905**	**412,909**	**412,222**	**687**	0%	**596,793**
Energy sources		313,207	389,692	365,245	23,249	250,041	252,973	(2,932)	-1%	365,245
Water management		111,040	98,024	99,638	6,430	64,198	64,191	7	0%	99,638
Waste water management		90,739	89,675	84,877	4,553	60,879	59,675	1,204	2%	84,877
Waste management		60,203	45,918	47,034	6,673	37,791	35,384	2,407	7%	47,034
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**1,067,131**	**1,155,798**	**1,157,766**	**75,205**	**732,919**	**735,905**	**(2,986)**	**0%**	**1,157,766**
Surplus/ (Deficit) for the year		**(15,336)**	**86,980**	**94,978**	**40,048**	**215,744**	**225,416**	**(9,672)**	**-4%**	**94,978**

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

WC048 Knysna - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote Description	Ref	2022/23	Budget Year 2023/24							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		–	–	–	–	–	–	–		–
Vote 2 - CORPORATE SERVICES (32: IE)		–	–	–	–	–	–	–		–
Vote 3 - COMMUNITY SERVICES (33: IE)		7,059	–	7,874	245	3,030	5,378	(2,348)	-43.7%	7,874
Vote 4 - FINANCIAL SERVICES (34: IE)		56	(471)	–	–	–	–	–		–
Vote 5 - OPERATING SERVICES (35: IE)		5,452	–	171	5	167	162	5	3.1%	171
Vote 6 - 1. Executive AND Council (110: IE)		5,132	5,280	5,280	1,174	4,735	4,953	(218)	-4.4%	5,280
Vote 7 - 2. Corporate (120: IE)		6,579	6,363	6,695	652	4,890	5,641	(752)	-13.3%	6,695
Vote 8 - 3. Finance (130: IE)		278,773	318,662	334,772	21,226	264,025	266,783	(2,759)	-1.0%	334,772
Vote 9 - (140: IE)		–	–	–	–	–	–	–		–
Vote 10 - 5. Planning (150: IE)		7,031	5,112	5,910	489	5,386	4,837	549	11.4%	5,910
Vote 11 - 6. Community (160: IE)		166,346	187,192	178,323	23,108	144,549	140,040	4,509	3.2%	178,323
Vote 12 - 7. Electricity (170: IE)		343,742	463,884	437,620	44,396	319,961	326,774	(6,813)	-2.1%	437,620
Vote 13 - 6. Community (180: IE)		204,755	223,020	239,620	22,638	182,123	183,143	(1,020)	-0.6%	239,620
Vote 14 - 8. Technical (180: IE)		26,870	33,735	35,980	1,321	19,798	23,409	(3,612)	-15.4%	35,980
Vote 15 - 9. Housing Services (190: IE)		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**1,051,795**	**1,242,778**	**1,252,244**	**115,253**	**948,663**	**961,121**	**(12,458)**	**-1.3%**	**1,252,244**
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		299	529	686	43	531	528	2	0.5%	686
Vote 2 - CORPORATE SERVICES (32: IE)		84	64	226	5	211	209	1	0.5%	226
Vote 3 - COMMUNITY SERVICES (33: IE)		2,064	33,344	27,259	1,189	20,389	22,127	(1,738)	-7.9%	27,259
Vote 4 - FINANCIAL SERVICES (34: IE)		41	78	232	28	207	183	24	12.8%	232
Vote 5 - OPERATING SERVICES (35: IE)		(348)	5,117	5,386	384	2,428	2,881	(453)	-15.7%	5,386
Vote 6 - 1. Executive AND Council (110: IE)		25,856	41,061	40,080	1,601	16,331	16,769	(439)	-2.6%	40,080
Vote 7 - 2. Corporate (120: IE)		63,338	68,196	70,225	7,336	49,331	49,401	(70)	-0.1%	70,225
Vote 8 - 3. Finance (130: IE)		63,741	88,622	100,479	5,696	59,570	60,525	(955)	-1.6%	100,479
Vote 9 - (140: IE)		–	3,633	2,575	55	964	1,450	(485)	-33.5%	2,575
Vote 10 - 5. Planning (150: IE)		27,161	559,086	533,505	33,487	357,292	357,932	(640)	-0.2%	533,505
Vote 11 - 6. Community (160: IE)		273,432	251,011	259,143	17,093	143,321	138,505	4,816	3.5%	259,143
Vote 12 - 7. Electricity (170: IE)		316,808	30,835	29,182	1,800	20,198	20,947	(749)	-3.6%	29,182
Vote 13 - 6. Community (180: IE)		246,108	69,510	75,319	5,645	57,091	56,056	1,035	1.8%	75,319
Vote 14 - 8. Technical (180: IE)		48,545	4,711	12,969	842	5,057	8,392	(3,336)	-39.7%	12,969
Vote 15 - 9. Housing Services (190: IE)		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**1,067,131**	**1,155,798**	**1,157,266**	**75,205**	**732,919**	**735,905**	**(2,986)**	**-0.4%**	**1,157,266**
Surplus/ (Deficit) for the year	2	**(15,336)**	**86,980**	**94,978**	**40,048**	**215,744**	**225,216**	**(9,472)**	**-4.2%**	**94,978**

Table C4: Financial Performance (Revenue and Expenditure)

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

Description	Ref	2022/23	Budget Year 2023/24							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		305,379	384,778	358,550	27,990	263,661	269,752	(6,091)	-2%	358,550
Service charges - Water		77,198	84,389	89,583	4,792	73,452	69,713	3,739	5%	89,583
Service charges - Waste Water Management		29,240	30,864	32,371	1,839	25,055	25,726	(671)	-3%	32,371
Service charges - Waste management		28,466	30,029	31,413	1,809	25,316	25,585	(268)	-1%	31,413
Sale of Goods and Rendering of Services		31,369	39,359	38,602	1,493	25,229	27,950	(2,721)	-10%	38,602
Agency services		4,086	4,033	4,033	285	3,220	3,022	198	7%	4,033
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		22,440	14,751	21,044	2,200	20,022	18,284	1,737	10%	21,044
Interest from Current and Non Current Assets		2,014	1,826	1,826	45	1,549	1,662			1,826
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		6,396	6,938	7,413	523	5,286	6,175	(889)	-14%	7,413
Licence and permits		71	45	96	7	97	92	5	6%	96
Operational Revenue		7,912	6,023	6,598	395	3,865	4,815	(950)	-20%	6,598
Non-Exchange Revenue								–		
Property rates		256,193	304,254	313,943	20,132	251,254	250,490	764	0%	313,943
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		87,568	99,090	99,090	11,508	69,585	66,751	2,834		99,090
Licence and permits		1,377	1,743	1,743	105	1,072	1,375	(303)		1,743
Transfers and subsidies - Operational		133,960	150,239	151,321	33,225	138,838	139,649	(811)		151,321
Interest		7,795	5,733	10,605	853	7,970	8,837	(868)		10,605
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		2,815	500	500	–	39	223	(184)		500
Other Gains		3,920	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**1,008,200**	**1,164,594**	**1,168,729**	**107,201**	**915,509**	**920,102**	**(4,593)**	**0%**	**1,168,729**
Expenditure By Type										
Employee related costs		292,469	305,558	313,340	23,512	226,114	224,931	1,183	1%	313,340
Remuneration of councillors		9,787	10,082	10,454	830	7,332	7,332	(0)	0%	10,454
Bulk purchases - electricity		238,307	293,304	282,612	18,379	189,271	191,846	(2,575)		282,612
Inventory consumed		58,457	54,053	56,812	3,232	41,609	41,598	11		56,812
Debt impairment		136,599	149,730	169,615	4,464	43,655	45,155	(1,500)	-3%	169,615
Depreciation and amortisation		51,416	49,119	58,132	4,093	36,954	36,953	1	0%	58,132
Interest		35,276	31,848	37,565	368	22,225	22,782	(557)	-2%	37,565
Contracted services		187,171	185,406	161,121	9,378	109,458	112,267	(2,809)	-3%	161,121
Transfers and subsidies		1,934	1,457	2,147	6	502	632	(130)	-21%	2,147
Irrecoverable debts written off		–	1,784	1,784	–	–	–	–		1,784
Operational costs		62,516	73,456	73,824	10,944	55,799	53,909	1,890	4%	73,824
Losses on Disposal of Assets		–	–	–	–	–	–	–		–
Other Losses		1,221	–	–	–	–	–	–		–
Total Expenditure		**1,075,153**	**1,155,798**	**1,167,404**	**75,205**	**732,919**	**737,405**	**(4,486)**	**-1%**	**1,167,404**
Surplus/(Deficit)		**(66,953)**	**8,796**	**1,325**	**31,996**	**182,590**	**182,697**	**(107)**	**(0)**	**1,325**
Transfers and subsidies - capital (monetary allocations)		38,901	78,184	84,015	8,052	33,154	41,219	(8,065)	(0)	84,015
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**(28,052)**	**86,980**	**85,340**	**40,048**	**215,744**	**223,916**			**85,340**
Income Tax		–	–	–	–	–	–			–
Surplus/(Deficit) after income tax		**(28,052)**	**86,980**	**85,340**	**40,048**	**215,744**	**223,916**			**85,340**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**(28,052)**	**86,980**	**85,340**	**40,048**	**215,744**	**223,916**			**85,340**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**(28,052)**	**86,980**	**85,340**	**40,048**	**215,744**	**223,916**			**85,340**

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

WC048 Knysna - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 16 - CAPITAL SUSPENSE (28: CAPEX)		–	–	–	–	–	–	–		–
Vote 17 - 1. Executive AND Council (110: CAPEX)		–	–	–	–	–	–	–		–
Vote 18 - 2. Corporate (120: CAPEX)		–	–	–	–	–	–	–		–
Vote 19 - 3. Finance (130: CAPEX)		–	–	–	–	–	–	–		–
Vote 20 - 5. Planning (150: CAPEX)		–	–	–	–	–	–	–		–
Vote 21 - 6. Community (160: CAPEX)		–	–	–	–	–	–	–		–
Vote 22 - 7. Electricity (170: CAPEX)		–	–	–	–	–	–	–		–
Vote 23 - 8. Technical (180: CAPEX)		–	–	–	–	–	–	–		–
Vote 24 - 9. Housing Services (190: CAPEX)		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 16 - CAPITAL SUSPENSE (28: CAPEX)		–	110,739	118,394	10,018	43,080	27,198	15,882	58%	118,394
Vote 17 - 1. Executive AND Council (110: CAPEX)		–	–	–	–	–	–	–		–
Vote 18 - 2. Corporate (120: CAPEX)		–	–	–	–	–	–	–		–
Vote 19 - 3. Finance (130: CAPEX)		–	–	61	–	–	–	–		61
Vote 20 - 5. Planning (150: CAPEX)		–	–	–	–	–	–	–		–
Vote 21 - 6. Community (160: CAPEX)		–	–	103	–	81	81	–		103
Vote 22 - 7. Electricity (170: CAPEX)		–	–	63	–	–	–	–		63
Vote 23 - 8. Technical (180: CAPEX)		–	–	26	–	7	7	–		26
Vote 24 - 9. Housing Services (190: CAPEX)		–	–	240	–	–	–	–		240
Total Capital single-year expenditure	4	–	110,739	118,887	10,018	43,168	27,285	15,882	58%	118,887
Total Capital Expenditure		–	110,739	118,887	10,018	43,168	27,285	15,882	58%	118,887
Capital Expenditure - Functional Classification										
Governance and administration		–	700	1,140	17	209	192	17	9%	1,140
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		–	700	1,140	17	209	192	17	9%	1,140
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	10,480	14,910	–	850	850	–		14,910
Community and social services		–	800	840	–	–	–	–		840
Sport and recreation		–	7,180	6,681	–	850	850	–		6,681
Public safety		–	2,500	3,591	–	–	–	–		3,591
Housing		–	–	3,798	–	–	–	–		3,798
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	25,291	30,871	2,050	12,707	10,416	2,291	22%	30,871
Planning and development		–	150	165	–	32	10	23	230%	165
Road transport		–	25,136	30,706	2,050	12,675	10,406	2,269	22%	30,706
Environmental protection		–	5	–	–	–	–	–		–
Trading services		–	74,267	71,965	7,951	29,401	15,827	13,574	86%	71,965
Energy sources		–	47,247	45,088	6,769	17,254	7,202	10,052	140%	45,088
Water management		–	12,107	19,045	964	5,821	4,737	1,084	23%	19,045
Waste water management		–	13,514	6,432	218	6,326	3,888	2,438	63%	6,432
Waste management		–	1,400	1,400	–	–	–	–		1,400
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	–	110,739	118,887	10,018	43,168	27,285	15,882	58%	118,887
Funded by:										
National Government		–	78,184	80,177	8,869	34,866	20,648	14,218	69%	80,177
Provincial Government		–	–	3,838	–	–	–	–		3,838
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		–	78,184	84,015	8,869	34,866	20,648	14,218	69%	84,015
Borrowing	6	–	25,005	27,343	874	4,954	4,034	920	23%	27,343
Internally generated funds		–	7,550	7,530	275	3,347	2,603	744	29%	7,530
Total Capital Funding		–	110,739	118,887	10,018	43,168	27,285	15,882	58%	118,887

Table C6: Financial Position

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

Description	Ref	2022/23	Budget Year 2023/24			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		20,358	24,321	5,901	50,407	5,901
Trade and other receivables from exchange transactions		59,245	71,456	77,749	107,292	77,749
Receivables from non-exchange transactions		18,705	80,145	85,017	137,967	85,017
Current portion of non-current receivables		4	4	4	4	4
Inventory		11,799	13,818	13,818	14,826	13,818
VAT		18,942	25,875	25,875	13,354	25,875
Other current assets		(49)	(2,878)	(2,878)	453	(2,878)
Total current assets		**129,005**	**212,740**	**205,486**	**324,303**	**205,486**
Non current assets						
Investments		–	–	–	–	–
Investment property		67,661	68,614	68,614	67,661	68,614
Property, plant and equipment		1,458,508	1,473,802	1,472,942	1,463,943	1,472,942
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		14,613	17,435	17,435	14,613	17,435
Intangible assets		64	8	8	64	8
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		(8)	(8)	(8)	(8)	(8)
Other non-current assets		3,218	2,458	2,458	3,218	2,458
Total non current assets		**1,544,057**	**1,562,309**	**1,561,449**	**1,549,491**	**1,561,449**
TOTAL ASSETS		**1,673,062**	**1,775,049**	**1,766,935**	**1,873,794**	**1,766,935**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		48,822	51,046	51,046	48,371	51,046
Consumer deposits		14,928	14,573	14,573	15,406	14,573
Trade and other payables from exchange transactions		206,248	174,123	174,123	114,302	174,123
Trade and other payables from non-exchange transactions		(22,267)	(5,344)	(9,142)	19,735	(9,142)
Provision		33,910	33,777	33,777	32,286	33,777
VAT		(773)	(1,082)	(1,082)	9,690	(1,082)
Other current liabilities		5,077	4,563	4,563	5,077	4,563
Total current liabilities		**285,944**	**271,657**	**267,859**	**244,867**	**267,859**
Non current liabilities						
Financial liabilities		319,072	273,206	270,524	294,324	270,524
Provision		129,828	125,357	125,357	124,253	125,357
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		89,701	91,786	91,786	85,952	91,786
Total non current liabilities		**538,601**	**490,349**	**487,668**	**504,530**	**487,668**
TOTAL LIABILITIES		**824,545**	**762,006**	**755,527**	**749,397**	**755,527**
NET ASSETS	2	**848,517**	**1,013,043**	**1,011,408**	**1,124,398**	**1,011,408**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1,021,149	1,107,577	1,105,937	997,718	1,105,937
Reserves and funds		–	–	–	–	–
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	**1,021,149**	**1,107,577**	**1,105,937**	**997,718**	**1,105,937**

Table C7: Cash Flow

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

Description	Ref	2022/23	Budget Year 2023/24							
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		237,376	290,007	–	20,465	129,590	–	129,590	#DIV/0!	–
Service charges		311,691	495,555	1,074,659	44,252	294,615	913,636	(619,021)	-68%	1,074,659
Other revenue		24,838	38,721	–	6,181	35,700	–	35,700	#DIV/0!	–
Transfers and Subsidies - Operational		109,684	167,773	–	31,901	226,387	–	226,387	#DIV/0!	–
Transfers and Subsidies - Capital		–	78,184	(3,798)	13,885	72,599	(760)	73,359	-9658%	(3,798)
Interest		493	1,826	1,826	–	–	1,662	(1,662)	-100%	1,826
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(453,604)	(922,757)	(843,495)	(70,406)	(553,124)	(590,916)	(37,792)	6%	(843,495)
Interest		32,440	(31,848)	(37,565)	362	22,191	(22,782)	(44,973)	197%	(37,565)
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**262,918**	**117,459**	**191,628**	**46,640**	**227,958**	**300,841**	**72,883**	**24%**	**191,628**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		2,105	500	–	–	39	–	39	#DIV/0!	–
Decrease (increase) in non-current receivables								–		
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		(93,419)	(110,739)	–	(7,819)	(49,439)	–	49,439	#DIV/0!	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(91,314)**	**(110,239)**	**–**	**(7,819)**	**(49,400)**	**–**	**49,400**	**#DIV/0!**	**–**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		(39,593)	(39,361)	(46,542)	(515)	(25,199)	–	25,199	#DIV/0!	(46,542)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(39,593)**	**(39,361)**	**(46,542)**	**(515)**	**(25,199)**	**–**	**25,199**	**#DIV/0!**	**(46,542)**
NET INCREASE/ (DECREASE) IN CASH HELD		132,011	(32,140)	145,086	38,307	153,359	300,841			145,086
Cash/cash equivalents at beginning:		(111,653)	56,462	(139,185)	(3,955)	(102,951)	(139,185)			(102,951)
Cash/cash equivalents at month/year end:		20,358	24,321	5,901	34,352	50,407	273,818			5,901

Supporting Table SC3: Debtors Age Analysis

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

Description	NT Code	Budget Year 2023/24											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	8,471	4,706	3,096	2,599	2,392	2,389	23,898	35,339	82,892	66,618	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	20,615	7,340	4,729	3,310	3,742	2,327	13,903	37,252	93,218	60,535	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	20,831	8,188	4,994	4,123	3,365	2,948	39,764	47,761	131,973	97,960	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	2,627	1,492	1,222	1,123	1,458	1,046	17,971	42,203	69,143	63,801	–	–
Receivables from Exchange Transactions - Waste Management	1600	2,523	1,385	1,082	959	1,416	876	14,995	36,069	59,304	54,314	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	522	186	98	75	56	54	1,213	7,254	9,460	8,653	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	226	443	135	93	127	109	2,123	(5,839)	(2,582)	(3,386)	–	–
Total By Income Source	**2000**	**55,816**	**23,740**	**15,356**	**12,283**	**12,555**	**9,750**	**113,867**	**200,040**	**443,407**	**348,495**	**–**	**–**
2022/23 - totals only		44,543	18,547	11,680	8,695	8,077	7,422	96,891	178,806	374,660	299,891		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2,518	1,706	657	625	511	478	5,272	2,427	14,192	9,312	–	–
Commercial	2300	20,662	7,852	6,089	4,969	6,331	4,131	38,675	62,074	150,783	116,180	–	–
Households	2400	32,636	14,182	8,610	6,690	5,713	5,141	69,920	135,539	278,432	223,004	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**55,816**	**23,740**	**15,356**	**12,283**	**12,555**	**9,750**	**113,867**	**200,040**	**443,407**	**348,495**	**–**	**–**

Supporting Table SC4: Creditors Age Analysis

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

Description	NT	Budget Year 2023/24									Prior year
R thousands	Code	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	totals for chart (same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	921	–	–	–	–	–	–	–	921	6,756
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	15,155	–	–	–	–	–	–	–	15,155	4,184
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**16,076**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**16,076**	10,940

Supporting Table SC5: Investment Portfolio

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

Investments by maturity Name of institution & Investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Investec - (Ceded to DBSA)	021941-500	Call	Call Deposit	Call Deposit	Fixed	3.35%	–	–	Call Deposit	3,092	21			3,113
Investec - (Own Funds)	021941-503	Call	Call Deposit	Call Deposit	Fixed	3.35%	–	–	Call Deposit	20	0			20
Investec - (Own Funds)	021941-501	Call	Call Deposit	Call Deposit	Fixed	3.35%	–	–	Call Deposit	0	0			0
Municipality sub-total										**3,112**		–	–	**3,133**
TOTAL INVESTMENTS AND INTEREST	2									**3,112**		–	–	**3,133**

Supporting Table SC6: Transfers and Grant Receipts

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

Description	Ref	2022/23	Budget Year 2023/24							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		120,371	138,581	138,880	32,203	128,859	128,519	340	0.3%	138,880
Equitable Share		111,172	122,358	122,358	30,589	122,358	122,358	–		122,358
Expanded Public Works Programme Integrated Grant		1,044	1,264	1,264	192	963	1,028	(65)	-6.3%	1,264
Integrated National Electrification Programme Grant		1,400	5,707	5,217	1,015	2,435	2,559	(124)	-4.9%	5,217
Local Government Financial Management Grant		1,721	1,771	1,771	93	609	1,196	(587)	-49.1%	1,771
Municipal Infrastructure Grant		4,655	5,081	4,827	314	2,494	–	2,494	#DIV/0!	4,827
Neighbourhood Development Partnership Grant		379	1,957	1,957	–	–	783	(783)	-100.0%	1,957
Water Services Infrastructure Grant		–	443	1,487	–	–	595	(595)	-100.0%	1,487
Provincial Government:		11,158	11,658	12,341	1,023	9,881	11,031	(1,150)	-10.4%	12,341
Grant Income - W C P A		10,795	11,019	11,115	1,023	9,849	10,541	(692)	-6.6%	11,115
Grant Income - W C P A (GIS Implementation		–	–	250	–	–	100	(100)	-100.0%	250
Grant Income - W C P A (Municipal Service Delivery and Capcity Bu		–	–	250	–	–	100	(100)	-100.0%	250
Grant Income - WCPA(FMCBG)		363	639	726	–	32	290	(258)	-89.0%	726
Other grant providers:		–	–	100	(1)	98	100	(1)	-1.2%	100
South Africa National Biodiversity Institute (SANBI)		–	–	100	(1)	98	100	(1)	-1.2%	100
Total Operating Transfers and Grants	5	131,529	150,239	151,321	33,225	138,838	139,649	(811)	-0.6%	151,321
Capital Transfers and Grants										
National Government:		34,996	78,184	80,177	8,052	33,154	40,452	(7,297)	-18.0%	80,177
Integrated National Electrification Programme Grant		9,330	38,047	34,783	6,769	16,231	17,058	(828)	-4.9%	34,783
Municipal Infrastructure Grant		23,140	24,137	22,437	1,284	9,662	11,371	(1,709)	-15.0%	22,437
Neighbourhood Development Partnership Grant		2,526	13,043	13,043	–	3,959	6,075	(2,116)	-34.8%	13,043
Water Services Infrastructure Grant		–	2,957	9,913	–	3,303	5,947	(2,644)	-44.5%	9,913
Provincial Government:		1,698	–	3,838	–	–	768	(768)	-100.0%	3,838
Capital Grant WCPA		1,698	–	3,838	–	–	768	(768)	-100.0%	3,838
Total Capital Transfers and Grants	5	36,694	78,184	84,015	8,052	33,154	41,219	(8,065)	-19.6%	84,015
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	168,223	228,423	235,335	41,277	171,993	180,869	(8,876)	-4.9%	235,335

Supporting Table SC7(1): Transfers and Grant Expenditure

WC048 Knysna - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

Description	Ref	2022/23	Budget Year 2023/24							
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:		37,542	35,278	37,372	4,050	29,305	28,351	955	3.4%	37,372
Equitable Share		32,803	30,637	32,682	3,643	26,216	25,465	751	2.9%	32,682
Expanded Public Works Programme Integrated Grant		1,044	1,264	1,264	192	963	794	169	21.3%	1,264
Local Government Financial Management Grant		1,721	1,906	1,817	93	609	684	(75)	-10.9%	1,817
Municipal Infrastructure Grant		1,975	1,471	1,609	122	1,517	1,408	109	7.8%	1,609
Provincial Government:		39,935	43,980	39,371	2,275	29,580	32,221	(2,642)	-8.2%	39,371
Allowance: Acting		119	14	–	–	–	–	–		–
Bonuses		150	–	4	–	4	4	–		4
Buildings		1,391	10	79	109	133	38	95	248.3%	79
Fuel and Oil		128	131	131	10	98	91	7	7.4%	131
Fuel Management Rental Fee		3	4	4	0	1	2	(0)	-20.1%	4
Grant - W C P A		12,688	18,766	18,948	1,074	15,405	16,383	(978)	-6.0%	18,948
Grant - W C P A (Ethembeni 180)		7,400	–	4,000	–	–	2,000	(2,000)	-100.0%	4,000
Grant - W C P A (GIS Implementation)		–	–	250	–	–	–	–		250
Grant - W C P A (Happy Valley 95)		4,901	6,724	3,160	548	4,614	3,160	1,454	46.0%	3,160
Grant - W C P A (Hlalani 273)		5,968	9,480	9,480	108	4,142	9,185	(5,042)	-54.9%	9,480
Grant - W C P A (Municipal Service Delivery and Capacity Building		–	–	250	–	–	–	–		250
Grant - W C P A (Qolweni)		7	–	2,340	–	–	1,340	(1,340)	-100.0%	2,340
Grant - WCPA(FMCBG)		316	639	726	–	32	19	13	66.8%	726
Grant - WCPA(Heidevallei Planning)		–	8,212	–	426	5,150	–	5,150	#DIV/0!	–
Grant - WCPA(Vision459)		5,863	–	–	–	–	–	–		–
Grant- WCPA (Flenters 23)		–	–	3,760	–	–	940	(940)	-100.0%	3,760
Greater Knysna Food Security Forum		1,000	–	–	–	43	–	43	#DIV/0!	–
Temp/Casual Staff		–	–	5	–	5	5	–		5
Temp/Casual Staff UIF		–	1	1	–	0	0	–		1
Title Deeds Restoration project		10	1,374	1,374	–	–	–	–		1,374
Other grant providers:		1,000	–	–	–	43	–	43	#DIV/0!	–
Greater Knysna Food Security Forum		1,000	–	–	–	43	–	43	#DIV/0!	–
Total operating expenditure of Transfers and Grants:		78,477	79,258	80,502	6,325	58,929	61,512	(2,583)	-4.2%	80,502
Capital expenditure of Transfers and Grants										
National Government:		–	78,184	80,177	8,869	34,866	20,648	14,218	68.9%	80,177
Integrated National Electrification Programme Grant		–	38,047	34,783	6,769	16,131	6,452	9,679	150.0%	34,783
Municipal Infrastructure Grant		–	24,137	22,437	2,101	12,840	8,301	4,539	54.7%	22,437
Neighbourhood Development Partnership Grant		–	13,043	13,043	–	2,964	2,964	–		13,043
Water Services Infrastructure Grant		–	2,957	9,913	–	2,931	2,931	–		9,913
Provincial Government:		–	–	3,838	–	–	–	–		3,838
Furniture and Equipment		–	–	40	–	–	–	–		40
Happy Valley		–	–	858	–	–	–	–		858
Knysna Vision(1393) UISP		–	–	1,200	–	–	–	–		1,200
Safety Fence: Qolweni		–	–	240	–	–	–	–		240
Sedgefield Infill - Informal Settlements Upgrading Partnership G		–	–	1,500	–	–	–	–		1,500
Total capital expenditure of Transfers and Grants		–	78,184	84,015	8,869	34,866	20,648	14,218	68.9%	84,015
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		78,477	157,442	164,517	15,194	93,795	82,160	11,635	14.2%	164,517

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

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

Description R thousands	Ref	Budget Year 2023/24 Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance %
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
Equitable Share					–	
Expanded Public Works Programme Integrated Grant					–	
Integrated National Electrification Programme Grant					–	
Local Government Financial Management Grant					–	
Provincial Government:		–	–	–	–	
Grant Income - W C P A					–	
District Municipality:		–	–	–	–	
					–	
[insert description]					–	
Other grant providers:		–	–	–	–	
					–	
South Africa National Biodiversity Institute (SANBI)					–	
Total operating expenditure of Approved Roll-overs		–	–	–	–	
Capital expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
Integrated National Electrification Programme Grant					–	
Provincial Government:		–	–	–	–	
					–	
					–	
District Municipality:		–	–	–	–	
					–	
					–	
Other grant providers:		–	–	–	–	
					–	
					–	
Total capital expenditure of Approved Roll-overs		–	–	–	–	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		–	–	–	–	

Supporting Table SC8: Councillor and Staff Benefits

WC048 Knysna - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration R thousands	Ref	2022/23 Audited Outcome	Budget Year 2023/24 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		8,219	8,358	8,585	674	6,003	6,003	(0)	0%	8,585
Pension and UIF Contributions		651	663	667	59	526	526	0	0%	667
Medical Aid Contributions		108	211	211	12	108	108	(0)	0%	211
Motor Vehicle Allowance		249	239	358	34	255	255	(0)	0%	358
Cellphone Allowance		544	612	634	50	439	439	–		634
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		16	–	–	–	–	–	–		–
Sub Total - Councillors		9,787	10,082	10,454	830	7,332	7,332	(0)	0%	10,454
% increase	4		3.0%	6.8%						6.8%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5,076	7,212	5,205	483	3,772	3,768	4	0%	5,205
Pension and UIF Contributions		350	522	452	43	321	283	38	13%	452
Medical Aid Contributions		60	50	63	5	47	47	–		63
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		(171)	199	214	–	30	30	–		214
Motor Vehicle Allowance		522	430	630	52	432	372	60	16%	630
Cellphone Allowance		5	5	12	1	9	9	–		12
Housing Allowances		–	–	50	8	25	25	–		50
Other benefits and allowances		39	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–			–
Scarcity		–	221	221	–	–	–			221
Acting and post related allowance		–	–	12	(1)	11	12			12
In kind benefits		–	–	–	–	–	–			–
Sub Total - Senior Managers of Municipality		5,880	8,639	6,859	591	4,647	4,547	100	2%	6,859
% increase	4		46.9%	16.7%						16.7%
Other Municipal Staff										
Basic Salaries and Wages		170,278	175,752	179,174	14,581	134,276	134,575	(298)	0%	179,174
Pension and UIF Contributions		35,343	38,378	37,997	3,133	28,048	27,952	96	0%	37,997
Medical Aid Contributions		13,126	15,254	14,215	1,181	10,170	10,213	(43)	0%	14,215
Overtime		24,483	18,406	21,554	1,979	18,150	17,645	505	3%	21,554
Performance Bonus		13,570	13,866	13,549	–	13,536	13,405	130	1%	13,549
Motor Vehicle Allowance		8,322	7,600	8,232	676	5,962	5,970	(7)	0%	8,232
Cellphone Allowance		–	200	200	–	–	–	–		200
Housing Allowances		2,684	2,899	2,604	212	1,742	1,723	18	1%	2,604
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations	2							–		
Entertainment								–		
Scarcity								–		
Acting and post related allowance								–		
In kind benefits								–		
Sub Total - Other Municipal Staff		267,805	272,355	277,524	21,762	211,884	211,483	401	0%	277,524
% increase	4		1.7%	3.6%						3.6%
Total Parent Municipality		283,472	291,076	294,837	23,183	223,864	223,363	501	0%	294,837
TOTAL SALARY, ALLOWANCES & BENEFITS		283,472	291,076	294,837	23,183	223,864	223,363	501	0%	294,837
% increase	4		2.7%	4.0%						4.0%
TOTAL MANAGERS AND STAFF		273,685	280,994	284,383	22,353	216,532	216,031	501	0%	284,383

Supporting Table SC9: Monthly targets for Cash Receipts and Payments

WC048 Knysna - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year	Budget Year
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	2023/24	+1 2024/25	+2 2025/26
Cash Receipts By Source																
Property rates		1,458	37,699	2,042	1,600	1,924	22,368	21,234	20,798	20,465	–	–	160,417	290,007	300,162	314,311
Service charges - Electricity revenue		14,636	18,247	19,196	17,725	18,058	16,428	22,731	29,701	31,299	–	–	176,125	364,147	417,917	437,559
Service charges - Water revenue		4,694	6,378	5,962	5,760	6,543	5,837	6,784	7,122	9,181	–	–	18,267	76,529	82,779	91,657
Service charges - Waste Water Management		1,506	2,798	2,250	1,950	1,991	1,690	1,866	1,828	1,900	86,547	87,406	(163,953)	27,779	29,303	30,831
Service charges - Waste Mangement		1,588	3,394	2,558	2,211	2,096	1,870	2,104	2,046	1,871	–	–	7,362	27,100	28,583	29,977
Rental of facilities and equipment		304	217	303	343	319	605	365	246	601	–	–	3,046	6,349	6,688	7,029
Interest earned - external investments		–	–	–	–	–	–	–	–	–	82	82	1,662	1,826	1,916	2,006
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		1,018	1,101	1,166	1,148	1,193	983	977	1,558	1,451	–	–	4,269	14,864	32,000	38,159
Licences and permits		124	139	145	142	137	91	135	2,030	1,661	–	–	(2,806)	1,799	1,887	1,976
Agency services		120	144	240	132	138	112	149	131	306	–	–	2,560	4,033	4,230	4,429
Transfers and Subsidies - Operational		68,238	2,088	34,823	23,283	25,114	36,429	2	4,510	31,901	–	–	(58,614)	167,773	179,630	175,920
Other revenue		1,340	767	671	1,107	1,687	778	1,418	1,552	2,163	–	–	193	11,677	12,249	12,824
Cash Receipts by Source		**95,027**	**72,972**	**69,355**	**55,402**	**59,200**	**87,191**	**57,765**	**71,523**	**102,799**	**86,629**	**87,488**	**148,528**	**993,881**	**1,097,343**	**1,146,676**
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		23,844	–	–	8,397	18,000	–	8,473	–	13,885	(760)	(760)	7,104	78,184	71,574	78,496
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	–	39	–	–	–	–	–	461	500	500	500
Short term loans		–	–	–	–	–	–	–	–	–	–	–	20,505	20,505	21,592	22,736
Borrowing long term/refinancing													–			
Increase (decrease) in consumer deposits		–	–	–	–	–	–	0	353	236	–	–	(590)	–	–	–
Decrease (increase) in non-current receivables		711	243	166	96	328	93	81	693	453	–	–	203	3,067	3,217	3,368
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		**119,582**	**73,215**	**69,521**	**63,895**	**77,528**	**87,323**	**66,320**	**72,569**	**117,373**	**85,870**	**86,729**	**176,211**	**1,096,136**	**1,194,226**	**1,251,776**

Cash Payments by Type													–			
Employee related costs		23,256	23,520	23,850	24,148	33,804	24,563	25,324	30,143	30,606	21,746	21,269	33,411	315,640	336,829	346,724
Remuneration of councillors		799	808	754	836	805	841	830	830	830	–	–	(7,332)	–	–	–
Interest		(415)	(586)	(394)	–	–	1,476	1,476	328	368	836	254	28,504	31,848	35,409	39,073
Bulk purchases - Electricity		29,551	34,622	34,338	20,093	21,007	18,938	20,735	20,653	18,504	20,700	20,811	33,353	293,304	332,300	348,915
Acquisitions - water & other inventory		1,324	1,347	2,897	2,352	3,796	3,121	4,632	1,102	5,729	–	–	27,191	53,493	55,878	58,752
Contracted services		19,509	10,683	8,834	16,570	19,144	11,883	9,511	18,394	8,249	12,928	9,931	39,768	185,406	194,866	190,836
Transfers and subsidies - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure		6,079	3,220	3,326	3,223	3,932	24,858	8,200	4,225	7,317	7,581	7,581	(6,085)	73,456	78,154	81,731
Cash Payments by Type		**80,105**	**73,613**	**73,605**	**67,222**	**82,489**	**85,680**	**70,708**	**75,676**	**71,603**	**63,791**	**59,846**	**148,809**	**953,148**	**1,033,436**	**1,066,031**
Other Cash Flows/Payments by Type																
Capital assets		8,810	5,403	5,398	3,042	2,801	3,492	7,725	4,948	7,819	–	–	61,300	110,739	121,754	135,487
Repayment of borrowing		563	1,281	483	–	–	39,916	1,765	787	515	–	–	(5,950)	39,361	41,447	43,643
Other Cash Flows/Payments		(3,092)	17,089	(37,299)	10,352	22	(24,665)	(23,658)	(7)	3,084	49	679	58,905	1,457	1,316	1,333
Total Cash Payments by Type		**86,385**	**97,387**	**42,187**	**80,615**	**85,313**	**104,423**	**56,540**	**81,404**	**83,021**	**63,840**	**60,524**	**263,064**	**1,104,705**	**1,197,953**	**1,246,494**
NET INCREASE/(DECREASE) IN CASH HELD		**33,196**	**(24,172)**	**27,334**	**(16,720)**	**(7,784)**	**(17,101)**	**9,779**	**(8,836)**	**34,352**	**22,030**	**26,204**	**(86,852)**	**(8,569)**	**(3,727)**	**5,282**
Cash/cash equivalents at the month/year beginning:		20,358	53,554	29,382	56,716	39,996	32,212	15,111	24,891	16,055	50,407	72,437	98,641	–	–	–
Cash/cash equivalents at the month/year end:		53,554	29,382	56,716	39,996	32,212	15,111	24,891	16,055	50,407	72,437	98,641	11,789	(8,569)	(3,727)	5,282

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

WC048 Knysna - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	48,747	47,825	6,802	18,043	7,838	(10,206)	-130.2%	47,825
Roads Infrastructure		–	3,000	4,500	–	546	500	(46)	-9.2%	4,500
Roads		–	–	1,500	–	–	–	–		1,500
Capital Spares		–	3,000	3,000	–	546	500	(46)	-9.2%	3,000
Electrical Infrastructure		–	42,047	39,387	6,769	16,708	6,702	(10,006)	-149.3%	39,387
MV Switching Stations		–	2,500	2,500	–	–	–	–		2,500
MV Networks		–	1,500	1,701	–	373	47	(327)	-698.5%	1,701
LV Networks		–	38,047	35,186	6,769	16,335	6,656	(9,679)	-145.4%	35,186
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	3,450	3,419	34	789	635	(154)	-24.2%	3,419
Water Treatment Works		–	750	750	–	429	429	–		750
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	700	500	–	–	–	–		500
Distribution Points		–	250	419	34	346	192	(154)	-80.1%	419
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	1,750	1,750	–	14	14	–		1,750
Rail Infrastructure		–	250	270	–	–	–	–		270
Drainage Collection		–	250	270	–	–	–	–		270
Information and Communication Infrastructure		–	–	250	–	–	–	–		250
Data Centres		–	–	250	–	–	–	–		250
Community Assets		–	2,000	3,280	–	–	–	–		3,280
Community Facilities		–	2,000	3,280	–	–	–	–		3,280
Fire/Ambulance Stations		–	2,000	3,280	–	–	–	–		3,280
Investment properties		–	–	–	–	–	–	–		–
Other assets		–	–	2,298	–	–	–	–		2,298
Housing		–	–	2,298	–	–	–	–		2,298
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	2,298	–	–	–	–		2,298
Computer Equipment		–	200	200	17	121	104	(17)	-16.6%	200
Computer Equipment		–	200	200	17	121	104	(17)	-16.6%	200
Furniture and Office Equipment		–	–	127	–	7	7	–		127
Furniture and Office Equipment		–	–	127	–	7	7	–		127
Machinery and Equipment		–	650	740	–	195	172	(23)	-13.1%	740
Machinery and Equipment		–	650	740	–	195	172	(23)	-13.1%	740
Transport Assets		–	1,400	1,400	–	–	–	–		1,400
Transport Assets		–	1,400	1,400	–	–	–	–		1,400
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	–	52,997	55,870	6,820	18,366	8,121	(10,245)	-126.2%	55,870

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

WC048 Knysna - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 March

Description	Ref	2022/23	Budget Year 2023/24							
		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 renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	23,252	27,075	1,259	9,071	7,594	(1,477)	-19.4%	27,075
Roads Infrastructure		–	19,302	22,623	329	7,094	6,547	(547)	-8.4%	22,623
Roads		–	19,302	22,623	329	7,094	6,547	(547)	-8.4%	22,623
Water Supply Infrastructure		–	3,950	3,950	930	1,978	1,048	(930)	-88.8%	3,950
Water Treatment Works		–	150	150	–	50	50	–		150
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	3,800	3,800	930	1,927	997	(930)	-93.2%	3,800
Solid Waste Infrastructure		–	–	502	–	–	–	–		502
Capital Spares		–	–	502	–	–	–	–		502
Community Assets		–	755	750	–	167	167	–		750
Community Facilities		–	5	–	–	–	–	–		–
Nature Reserves		–	5	–	–	–	–	–		–
Sport and Recreation Facilities		–	750	750	–	167	167	–		750
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	750	750	–	167	167	–		750
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Other assets		–	–	–	–	–	–	–		–
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		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing ass	1	–	24,007	27,825	1,259	9,238	7,761	(1,477)	-19.0%	27,825

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

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

Description	Ref	2022/23	Budget Year 2023/24							
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		**52,600**	**59,922**	**40,645**	**2,118**	**29,242**	**27,613**	(1,629)	**-5.9%**	**40,645**
Roads Infrastructure		3,918	6,802	6,802	256	3,811	4,367	555	12.7%	6,802
Roads		3,905	6,783	6,783	256	3,811	4,362	551	12.6%	6,783
Capital Spares		13	19	19	–	–	5	5	100.0%	19
Storm water Infrastructure		877	1,166	540	132	437	380	(57)	-15.0%	540
Drainage Collection		70	25	25	–	4	9	5	56.5%	25
Storm water Conveyance		807	1,141	514	132	433	370	(62)	-16.8%	514
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		20,898	27,209	19,729	673	14,084	13,731	(352)	-2.6%	19,729
Power Plants		–	–	–	–	–	–	–		–
HV Substations		2,171	2,580	2,224	–	2,500	2,224	(276)	-12.4%	2,224
HV Switching Station		211	659	272	6	13	7	(6)	-85.2%	272
HV Transmission Conductors		4,898	2,406	1,406	–	747	912	165	18.1%	1,406
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		9,447	12,778	8,746	193	4,868	4,957	89	1.8%	8,746
LV Networks		4,170	8,786	7,080	474	5,956	5,632	(324)	-5.8%	7,080
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		15,743	13,823	9,963	372	6,262	6,848	585	8.5%	9,963
Water Treatment Works		13,676	10,798	8,639	10	5,380	6,127	747	12.2%	8,639
Capital Spares		2,067	3,025	1,324	363	883	721	(162)	-22.4%	1,324
Sanitation Infrastructure		9,946	9,661	2,953	214	4,100	2,065	(2,036)	-98.6%	2,953
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		9,946	9,661	2,953	214	4,100	2,065	(2,036)	-98.6%	2,953
Solid Waste Infrastructure		1,218	1,260	660	470	547	222	(324)	-146.0%	660
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		1,218	1,260	660	470	547	222	(324)	-146.0%	660
Community Assets		**4,816**	**4,634**	**3,294**	**81**	**2,321**	**2,362**	**41**	**1.8%**	**3,294**
Community Facilities		3,465	3,165	2,096	74	1,593	1,641	48	2.9%	2,096
Halls		227	255	235	–	145	167	22	13.1%	235
Fire/Ambulance Stations		67	134	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		78	98	39	14	30	22	(8)	-37.0%	39
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		500	569	325	10	241	233	(8)	-3.3%	325
Cemeteries/Crematoria		660	511	306	–	298	299	1	0.4%	306
Police		29	189	50	–	15	27	12	44.7%	50
Purls		–	–	–	–	–	–	–		–
Public Open Space		1,902	1,409	1,141	49	864	893	29	3.2%	1,141
Sport and Recreation Facilities		1,351	1,469	1,199	7	728	721	(7)	-0.9%	1,199
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		1,351	1,469	1,199	7	728	721	(7)	-0.9%	1,199
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Other assets		**3,251**	**3,456**	**2,491**	**158**	**927**	**971**	**44**	**4.6%**	**2,491**
Operational Buildings		740	2,445	2,112	46	787	856	69	8.0%	2,112
Municipal Offices		617	2,149	2,035	42	765	823	58	7.0%	2,035
Depots		123	296	78	4	22	33	11	32.8%	78
Capital Spares		–	–	–	–	–	–	–		–
Housing		2,511	1,010	379	112	139	115	(24)	-21.3%	379
Staff Housing		1,120	1,000	300	4	6	77	71	92.4%	300
Social Housing		1,391	10	79	109	133	38	(95)	-248.3%	79
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–

Intangible Assets		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		14	40	17	–	–	4	4	100.0%	17
Furniture and Office Equipment		14	40	17	–	–	4	4	100.0%	17
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		6,140	6,215	6,368	580	3,780	3,358	(421)	-12.5%	6,368
Transport Assets		6,140	6,215	6,368	580	3,780	3,358	(421)	-12.5%	6,368
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	66,820	74,266	52,815	2,937	36,269	34,308	(1,960)	-5.7%	52,815

Supporting Table SC13(d): Depreciation

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

Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		40,379	31,114	38,499	2,593	23,337	23,336	(1)	0.0%	38,499
Roads Infrastructure		5,818	5,186	8,269	432	3,890	3,890	–		8,269
Roads		5,818	5,186	8,269	432	3,890	3,890	–		8,269
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		1,029	901	916	75	676	676	–		916
Drainage Collection		1,029	901	916	75	676	676	–		916
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		8,001	7,875	10,092	656	5,908	5,907	(1)	0.0%	10,092
Power Plants		3	6	6	0	6	5	(1)	-13.7%	6
HV Substations		7,999	7,869	10,086	656	5,902	5,902	–		10,086
Water Supply Infrastructure		17,501	16,851	18,065	1,404	12,638	12,638	–		18,065
Water Treatment Works		208	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		17,293	16,851	18,065	1,404	12,638	12,638	–		18,065
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		6,120	152	1,007	13	114	114	–		1,007
Pump Station		1	28	28	2	21	21	–		28
Reticulation		5,909	–	–	–	–	–	–		–
Waste Water Treatment Works		166	79	934	7	59	59	–		934
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		44	44	44	4	33	33	–		44
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		1,818	50	50	4	37	37	–		50
Landfill Sites		1,818	50	50	4	37	37	–		50
Information and Communication Infrastructure		92	99	99	8	74	74	–		99
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		92	99	99	8	74	74	–		99
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		2,524	1,681	1,693	140	1,261	1,261	–		1,693
Community Facilities		1,900	1,626	1,630	135	1,219	1,219	–		1,630
Halls		635	68	68	6	51	51	–		68
Centres		7	528	528	44	396	396	–		528
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		68	41	42	3	30	30	–		42
Testing Stations		0	0	0	0	0	0	–		0
Museums		6	6	6	0	4	4	–		6
Galleries		–	–	–	–	–	–	–		–
Theatres		–	1	1	0	1	1	–		1
Libraries		572	332	332	28	249	249	–		332
Cemeteries/Crematoria		9	23	26	2	18	18	–		26
Police		2	55	55	5	41	41	–		55
Purls		252	181	181	15	135	135	–		181
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	8	8	1	6	6	–		8
Markets		–	–	–	–	–	–	–		–
Stalls		22	71	71	6	53	53	–		71
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		327	313	313	26	235	235	–		313
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		624	55	62	5	41	41	–		62
Indoor Facilities		–	1	9	0	1	1	–		9
Outdoor Facilities		624	54	54	4	40	40	–		54

Investment properties		137	145	145	12	109	109	–		145
Revenue Generating		137	145	145	12	109	109	–		145
Improved Property		137	145	145	12	109	109	–		145
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		1,773	1,624	2,536	135	1,331	1,331	–		2,536
Operational Buildings		1,773	619	631	52	464	464	–		631
Municipal Offices		1,773	619	631	52	464	464	–		631
Housing		–	1,005	1,905	84	867	867	–		1,905
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	1,005	1,905	84	867	867	–		1,905
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		16	72	72	6	54	54	–		72
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		16	72	72	6	54	54	–		72
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		16	72	72	6	54	54	–		72
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		973	3,924	3,924	327	2,943	2,943	–		3,924
Computer Equipment		973	3,924	3,924	327	2,943	2,943	–		3,924
Furniture and Office Equipment		1,616	6,902	6,902	575	5,176	5,176	–		6,902
Furniture and Office Equipment		1,616	6,902	6,902	575	5,176	5,176	–		6,902
Machinery and Equipment		735	621	1,227	52	466	466	(0)	0.0%	1,227
Machinery and Equipment		735	621	1,227	52	466	466	(0)	0.0%	1,227
Transport Assets		3,263	3,036	3,134	253	2,277	2,277	–		3,134
Transport Assets		3,263	3,036	3,134	253	2,277	2,277	–		3,134
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Total Depreciation	1	51,416	49,119	58,132	4,093	36,954	36,953	(1)	0.0%	58,132

Supporting Table SC13(e): Upgrading of Existing Assets

WC048 Knysna - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M09

Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		–	25,754	27,871	1,940	14,795	10,635	(4,160)	-39.1%	27,871
Roads Infrastructure		–	5,834	8,083	1,722	5,582	3,860	(1,722)	-44.6%	8,083
Roads		–	5,834	8,083	1,722	5,582	3,860	(1,722)	-44.6%	8,083
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	500	500	165	246	80	(165)	-205.8%	500
Drainage Collection		–	500	500	165	246	80	(165)	-205.8%	500
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	2,700	2,700	–	–	–	–		2,700
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	400	400	–	–	–	–		400
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	2,300	2,300	–	–	–	–		2,300
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	4,707	11,676	–	3,054	3,054	–		11,676
Dams and Weirs		–	500	500	–	–	–	–		500
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	250	250	–	–	–	–		250
Bulk Mains		–	250	263	–	123	123	–		263
Distribution		–	3,707	10,663	–	2,931	2,931	–		10,663
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	12,014	4,912	53	5,914	3,641	(2,273)	-62.4%	4,912
Pump Station		–	750	794	–	–	–	–		794
Reticulation		–	11,014	3,868	53	5,914	3,641	(2,273)	-62.4%	3,868
Waste Water Treatment Works		–	250	250	–	–	–	–		250
Community Assets		–	7,980	7,321	–	769	769	–		7,321
Community Facilities		–	800	800	–	–	–	–		800
Cemeteries/Crematoria		–	800	800	–	–	–	–		800
Sport and Recreation Facilities		–	7,180	6,521	–	769	769	–		6,521
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	7,180	6,521	–	769	769	–		6,521
Total Capital Expenditure on upgrading of existing	1	–	33,734	35,192	1,940	15,563	11,404	(4,160)	-36.5%	35,192