ANNEXURE A

KNYSNA
Municipality Munisipaliteit uMasipala

Monthly Budget Statement

(Section 71 of the MFMA)

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

April 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 Responsibility of the Executive Mayor

Section 54 of the MFMA determines that:

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

(a) Consider the statement or report;

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

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

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

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

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

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

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

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

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

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

(ii) The tabling of an adjustments budget; or

(iii) Steps in terms of Chapter 13; and

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

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

2. EXECUTIVE MAYOR'S REPORT

2.1 In-Year Report: Monthly Budget Statement

2.1.1 This report represents the Section 71 MFMA monthly budget statement for the month ending 30 April 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 April 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 45.3 million as at end of April 2024. This is a decrease of R 6.7 million from the shortfall of R 52.0 million as at end March 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 tender for the provision of R 25 million borrowings to fund capital projects budgeted has been awarded. It should be noted that our records are also showing unspent borrowings amounting to R 29.8 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.

2.2.3 The Finance Directorate discloses an Unpaid Housing Grant balance amounting to R 18.6 million as 30 April 2024.

Human Settlements has identified claims that is recoverable from the Department of Human Settlements which are in the process of resubmission. During March funds relating to Covid claims were received. There are still claims which are being assessed, and detailed information have been requested from the municipality's Integrated Human Settlement section to update the reconciliation.

2.2.4 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.

2.2.5 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 the Mayoral Committee notes the Section 71 monthly budget statement as at 30 April 2024.

(b) That the Mayoral Committee notes that the Section 71 monthly budget statement for April 2024 was submitted to the Executive Mayor, the National Treasury and the Western Cape Provincial Treasury on 14 May 2024, being within 10th working day after the end of April 2024.

(a) That the Mayoral Committee notes that the Section 71 monthly budget statement as at 30 April 2024 will be published on the municipal website.

CLLR AUBREY TSENGWA
EXECUTIVE MAYOR
DATE: 14 May 2024

3. ACCOUNTING OFFICER'S REPORT

3.1 Introduction

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

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

3.1.3 The financial performance of the operating and capital budget for the 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 975.8 million compared to the year-to-date budgeted operating revenue of R 999.9 million results in a negative variance of -R 24.1 million or -2.4% (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	279,300,422	301,206,896	-21,906,474	-7.3%	The variance is mainly as result of the Pre-paid journal for April not processed at date of report. The journal will be done in May 2024.
2	Service charges - Water	84,388,754	89,582,630	81,212,024	75,839,343	5,372,681	7.1%	The variance is mainly as result of the Pre-paid journal for April not processed at date of report. The journal will be done in May 2024.
3	Service charges - Waste Water Management	30,864,387	32,370,798	26,875,024	27,940,494	-1,065,470	-3.8%	
4	Service charges - Waste management	30,029,458	31,413,434	27,076,491	27,526,636	-450,145	-1.6%	
5	Sale of Goods and Rendering of Services	39,358,519	38,601,582	28,305,496	31,490,508	-3,185,012	-10.1%	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	3,476,813	3,358,879	117,934	3.5%	
7	Interest earned from Receivables	14,751,081	21,043,958	22,314,749	19,495,757	2,818,992	14.5%	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	1,570,028	1,744,300	-174,272	-10.0%	
9	Rental from Fixed Assets	6,938,143	7,413,022	5,813,224	6,791,105	-977,881	-14.4%	
10	Licence and permits	45,480	96,349	107,467	94,277	13,190	14.0%	
11	Operational Revenue	6,022,888	6,598,156	4,021,101	5,557,808	-1,536,707	-27.6%	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	271,362,508	268,194,049	3,168,459	1.2%	
13	Fines, penalties and forfeits	99,090,019	99,090,019	73,319,596	75,725,461	-2,405,865	-3.2%	
14	Licence and permits	1,742,814	1,742,814	1,188,776	1,556,878	-368,102	-23.6%	Immaterial value.
15	Transfers and subsidies - Operational	150,239,391	151,320,558	140,902,272	143,350,417	-2,448,145	-1.7%	The variance is as a result of underspending of various operating grants across Council.
16	Interest (Property Rates)	5,732,582	10,604,918	8,876,162	9,721,166	-845,004	-8.7%	
17	Gains on Disposal of PPE	500,000	500,000	38,765	315,506	-276,741	0.0%	
18	**Total Revenue (Capital Grants Excluded)**	**1,164,594,322**	**1,168,729,396**	**975,760,918**	**999,909,480**	**-24,148,562**	**-2.4%**	

3.2.2 Year-to-date actual operating expenditure (Row 32 in table below) of R 812.4 million compared to the year-to-date budgeted operating expenditure of R 816.4 million results in a positive variance of R 4.2 million or 0.5%. 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	251,196,539	245,847,606	-5,348,933	-2.2%	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	8,161,853	8,161,854	1	0.0%	
21	Bulk purchases - electricity	293,304,290	282,612,104	209,437,712	212,546,323	3,108,611	1.5%	The underspending is as a result of the 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	54,810,156	45,011,246	46,912,669	1,901,423	4.1%	
23	Debt impairment	149,729,891	169,614,791	46,663,404	48,913,599	2,250,195	4.6%	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	41,046,575	41,045,853	-722	0.0%	
25	Interest	31,848,485	37,564,791	22,233,163	23,617,715	1,384,552	5.9%	
26	Contracted services	185,406,105	160,842,219	121,525,473	124,916,912	3,391,439	2.7%	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	703,389	681,323	-22,066	-3.2%	
28	Irrecoverable debts written off	1,783,929	1,783,929	0	0	0	0.0%	
29	Operational costs	73,456,092	76,104,257	66,192,103	63,770,549	-2,421,554	-3.8%	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**	**812,171,457**	**816,414,403**	**4,242,946**	**0.5%**	

3.2.3 The year-to-date actual operating revenue compared to the year-to-date actual operating expenditure results in an operating surplus of R 163.6 million compared to a budgeted operating surplus of R 183.5 million (capital grants excluded). This results in a negative operating surplus variance of -R 19.9 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**	**975,760,918**	**999,909,480**	**-24,148,562**	**-2.4%**	
32	**Total Operating Expenditure**	**1,155,798,358**	**1,167,404,247**	**812,171,457**	**816,414,403**	**4,242,946**	**0.5%**	
33	**Operating Surplus/(Deficit)**	**8,795,964**	**1,325,149**	**163,589,461**	**183,495,077**	**-19,905,616**	**-10.8%**	
34	Capital Grants	78,183,609	84,014,681	39,601,377	53,895,102	-14,293,725	-26.5%	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**	**203,190,838**	**237,390,179**	**-34,199,341**	**-14.4%**	

3.2.4 The year-to-date actual surplus for the year of R 203.2 million (capital grants included) compared to the year-to-date budget surplus for the year of R 237.4 million results in a negative variance of -R 34.2 million or -14.4% (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 April 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
2	Corporate Services	162,478	190,877	88,697	157,403	18,441	132,515	136,952	-4,437
3	Financial Services	58,470	96,974	66,764	79,298	9,226	58,728	72,504	-13,776
4	Planning and Development	44,580	35,863	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	769,701	6,859,098	7,501,632	-642,534
7	Electrical Services	1,557,015	1,978,723	1,345,896	1,822,132	219,332	1,570,110	1,723,278	-153,168
8	Technical Services	7,088,695	7,335,761	5,344,032	7,086,510	902,931	6,763,767	7,547,022	-783,255
9	Grand Total	18,354,507	18,343,324	13,066,800	16,806,684	1,919,631	15,434,507	17,027,711	-1,593,204

The overspending is mainly on Community & Infrastructure Services as a result of the unplanned emergencies on repairs and maintenance. Furthermore the overspending on the Finance directorate relates to payroll and stores.

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 April 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	18,468	162,763	162,937	-174
3	Financial Services	116,329	152,718	179,010	179,010		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	165,109	1,167,793	1,342,843	-175,050
7	Electrical Services	916,804	1,130,285	910,159	1,420,776	169,050	1,205,742	1,353,743	-148,001
8	Technical Services	2,887,134	2,826,944	3,203,103	3,419,303	299,873	2,591,887	2,731,766	-139,879
9	Grand Total	5,691,190	6,026,055	5,270,393	6,695,067	652,500	5,310,899	5,774,003	-463,104

Standby is mainly overspent by the Community & Infrastructure Services as a result of the unplanned emergencies on repairs and maintenance.

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 April 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	8,040,774	828,336	6,279,484	7,041,597	-762,113
3	Financial Services	10,480,437	3,791,019	3,868,450	3,371,575	2,750,865	247,326	1,194,487	1,357,681	-163,194
4	Planning and Development	816,380	1,401,449	1,294,495	3,483,292	2,210,184	18,039	1,385,078	479,011	906,067
5	Integrated Human Settlements	4,988,330	1,129,751	2,467,243	2,000,000	5,959,317	0	5,884,317	590,143	5,294,174
6	Community Services	172,354	299,625	397,981	1,043,830	327,647	62,224	182,698	100,944	81,754
7	Electrical Services	17,250	224,427	0	306,852	179,010	0	89,506	0	89,506
8	Technical Services	383,593	2,897,026	2,922,785	3,126,906	717,138	0	398,475	79,809	318,666
9	**Grand Total**	**22,218,922**	**14,433,986**	**17,635,848**	**18,432,225**	**20,184,935**	**1,155,925**	**15,414,045**	**9,649,185**	**5,764,860**

The variance is mainly on the Integrated human settlements as a result of an adjustment made on the projects.

3.2.8 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 April 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	1,939,608	17,456,866	17,780,886	-324,020
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**	**1,939,608**	**17,456,866**	**17,780,886**	**-324,020**

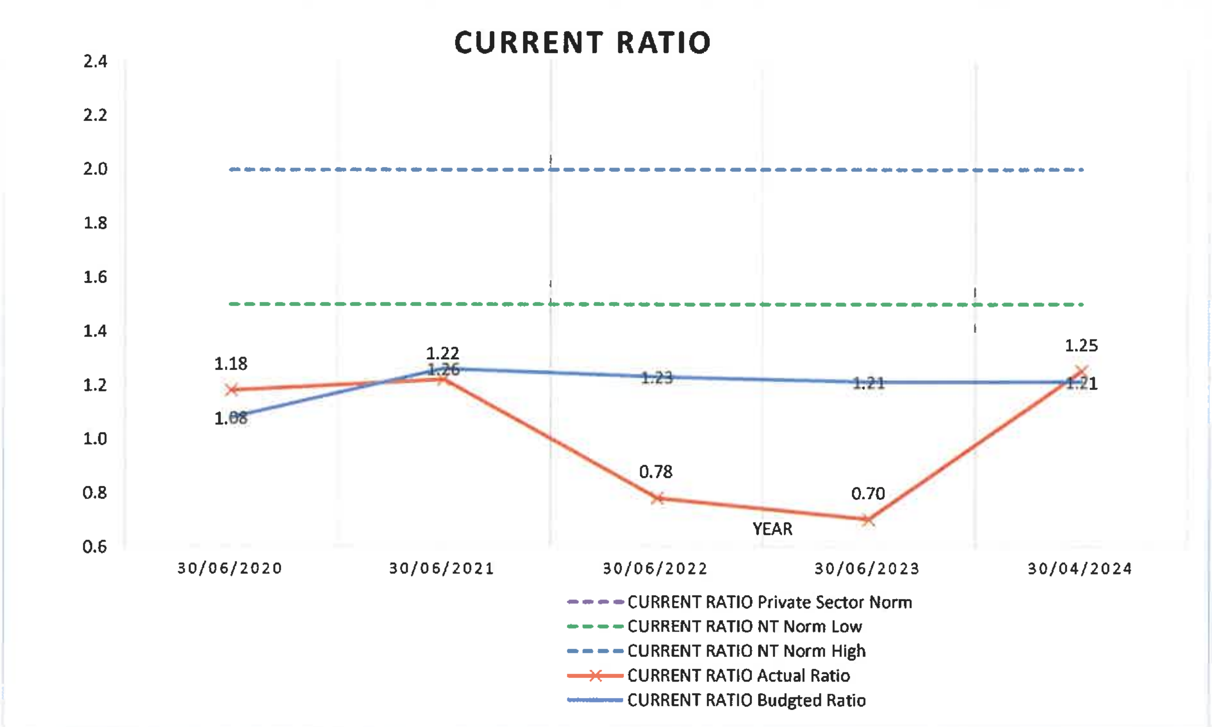
The expenditure incurred on security reflects an upward trends and is also indicated potential overexpenditure which must be monitored and control to ensure that no unauthorised expenditure is to be incurred at year end.

3.3 Financial Position Overview

3.3.1 <u>Current Ratio (1.25 : 1)</u>

The Current Ratio as at 30 April 2024 equates to 1.25 : 1 compared to the National Treasury norm of 1.5 – 2 : 1, and a budgeted current ratio of 1.13 : 1. Although the ratio's is slightly higher that the budgeted ratio, our concern is still that we have not met the National Treasury norm and must worked towards achieving it,

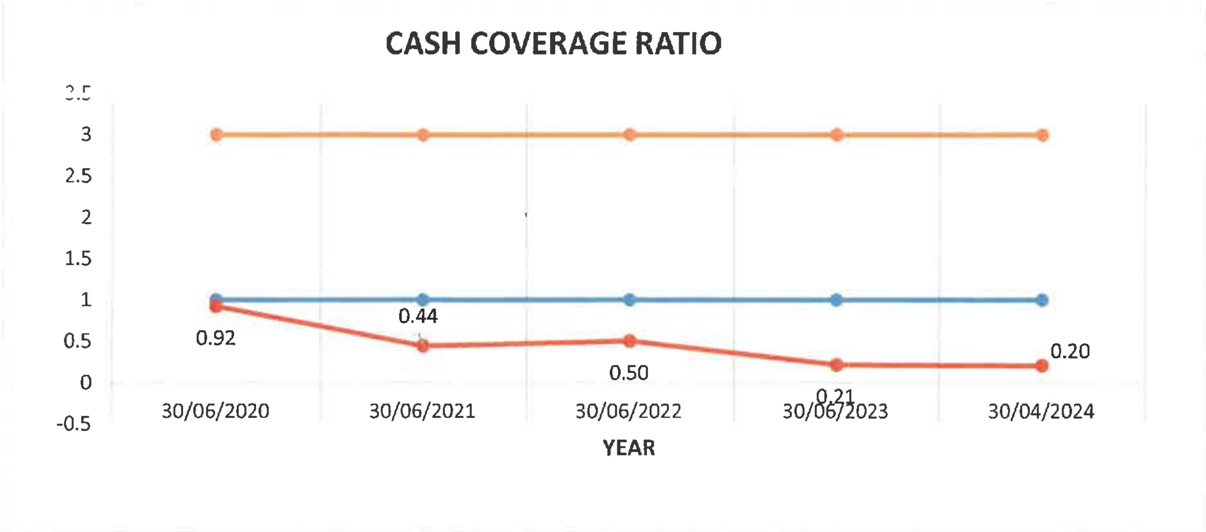
The actual current ratio is based on current assets of R 324.9 million and current liabilities of R 260.4 million.



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 <u>Cash/Cost Coverage Ratio (0.20 months)</u>

The Cash /Cost Coverage Ratio as at 30 April 2024 equates to 0.20 months compared to the National Treasury norm of 1 – 3 months. This is a major concern as it will imply that we will experience difficulties is meeting our commitments as they become due. We have currently implemented measures to address this which include daily monitoring of the cash flows, cost containment ext, however emergencies are still making it difficult to improve the cash flow challenges experiences.



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 44.7 million)

Cash and Cash Equivalents (Row 3 in the Table below) equates to R 44.7 million as at 30 April 2024.

3.3.4 Current Investments (R 20.6 thousand)

Investments (Row 2 in the Table below) equates to R 20.6 thousand at the end of April 2024.

Cash and Cash Equivalents versus Commitments					
Row Number	Description	February 2024	March 2024	April 2024	Movement (C to D)
Column Reference	A	B	C	D	F
1	Cash at Bank	16,034,981	50,386,735	44,675,565	-5,711,170
2	Investments - Current	20,333	20,473	20,609	136
3	**Total Cash and Cash Equivalents**	**16,055,314**	**50,407,208**	**44,696,174**	**-5,711,034**
4	Unspent Conditional Transfers and Grants	38,052,800	41,248,354	32,737,253	-8,511,101
5	Unspent Conditional Public Contributions	0	0	0	0
6	VAT Payable to SARS	0	0	0	0
7	Unspent External Loans	30,820,075	29,946,192	29,830,911	-115,281
8	Payables from Exchange Transactions	31,737,944	31,225,291	27,465,580	-3,759,711
9	**Total Commitments**	**100,610,819**	**102,419,837**	**90,033,744**	**-12,386,093**
10	**Surplus / (Shortfall)**	**-84,555,505**	**-52,012,629**	**-45,337,570**	**6,675,059**

3.3.5 Cash Commitments (R 90.0 million)

Total commitments (Row 9 in the Table above) decreased by R12.4 million during the month under review from R 102.4 million at the end of March 2024 to R 90.0 million at the end of April 2024. Commitments exceed the cash and cash equivalents at the end of April 2024 by R 45.3 million (Row 10 in the Table above), thereby resulting in a shortfall.

3.3.6 Unpaid Conditional Grants (R 18.6 million)

Unpaid Conditional Grants (Row 3 in the Table below) reflects a total balance of R 18.6 million at the end of April 2024.

Unpaid Conditional Grants					
Row Number	**Description**	**Opening Balance: 01/07/2023**	**Receipts: 01/07/2023 till 30/04/2024**	**Expenditure: 01/07/2023 till 30/04/2024**	**Closing Balance: 30/04/2024**
Column Reference	**A**	**B**	**C**	**D**	**F**
1	Integrated Human Settlements Grant	19,395,355	-22,971,722	22,139,104	18,562,737
2	Maintenance of Proclaimed Roads	157,054	-79,596	0	77,458
3	**Total**	**19,552,409**	**-23,051,318**	**22,139,104**	**18,640,195**

Human Settlements has identified claims that is recoverable from the Department of Human Settlements which are in the process of resubmission.

3.3.7 Unspent Conditional Grants (R 32.7 million)

Unspent Conditional Grants (Row 14 in the Table below) reflects a total balance of R 32.7 million as at 30 April 2024. Based on the table depicted below it is clear that we have spent 64% 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 30/04/2024	Expenditure: 01/07/2023 till 30/04/2024	Repayment of Unspent	Closing Balance: 30/04/2024
Column Reference	A	B	C	D	E	F	G
1	Municipal Infrastructure Grant	Technical Services	1,918,398	24,202,000	-14,409,579	-1,918,447	9,792,373
2	Neighbourhood Development Partnership Grant	Technical Services	2,095,553	8,397,000	-5,049,748	-2,095,553	3,347,252
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	-22,692,009	0	17,308,027
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	-641,783	0	1,129,217
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	-10,812,240	0	165,760
12	Community Development Workers	Corporate Services	0	57,000	-51,269	0	5,731
13	EPWP	Planning and Economic Development	0	1,074,000	-1,055,188	0	18,812
14	Total		4,318,822	90,479,727	-58,047,296	-4,014,000	32,737,253

3.3.8 Payables from Exchange Transactions (R 27.7 million)

Payables from Exchange Transactions (Row 3 in the Table below) decreased by R 3.8 million during the month under review from R 31.2 million at the end of March 2024 to R 276 million at the end of April 2024.

Payables from Exchange Transactions					
Row Number	Description	February 2024	March 2024	April 2024	Movement (C to D)
Column Reference	A	B	C	D	E
1	Trade Payables	17,258,466	16,076,152	12,024,669	-4,051,483
2	Retentions	14,479,478	15,149,139	15,440,912	291,773
3	Total	31,737,944	31,225,291	27,465,580	-3,759,711

3.3.9 External Borrowings (R 339.7 million)

External Borrowings as at 30 April 2024 equate to R 339.7 million (Row 6 in the Table below), and are taken up to fund capital expenditure only.

External Borrowings					
Row Number	Description	February 2024	March 2024	April 2024	Movement (C to D)
Column Reference	A	B	C	D	E
1	Opening Balance	340,958,222	340,171,165	339,656,225	-514,940
2	New Loans Acquired	0	0	0	0
3	Interest Capitalised	322,141	362,459	0	-362,459
4	Repayments	-1,109,199	-877,399	0	877,399
5	Adjustments	0	0	0	0
6	**Closing Balance**	**340,171,165**	**339,656,225**	**339,656,225**	**0**
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 has been awarded. Our records are also showing unspent borrowings amounting to R 29.8 million that could affect our ability to make draw downs on the new loans until the other borrowing is used. This may lso result in fruitless and wasteful expenditure if the funds was drawn without being used.

3.3.10 Consumer Debtors (R 447.7 million)

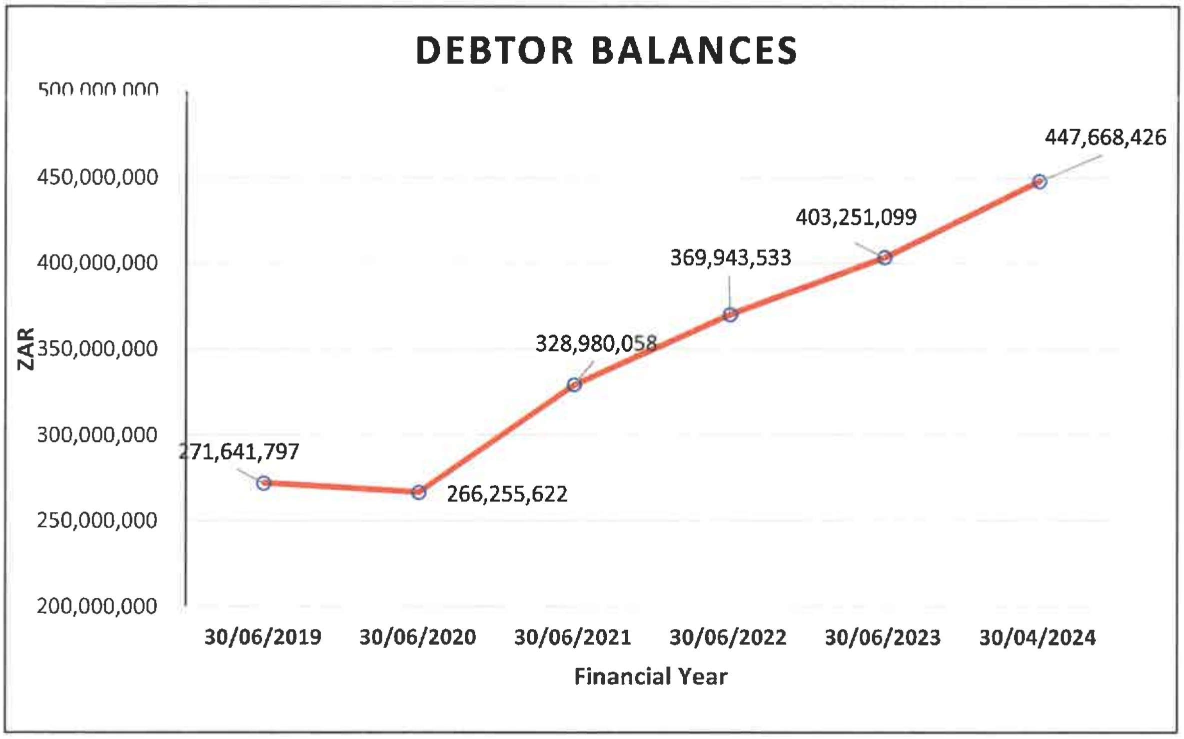
Total outstanding debtors of R 447.7 million as at 30 April 2024 (Row 7 in the Table below) is presented by both Income Source and by Customer Group.

The total outstanding debtors have increased by R 5 million from R 443 million as at 31 March 2024 to R 448 million as at 30 April 2024.

The total due by Organs of State R 13.7 million and Businesses of R 153.1 million constitutes 46.9% of the total outstanding debtors of R 447.7 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	9,363,490	3,524,130	3,001,002	68,427,288	84,315,910
2	Electricity	19,003,613	6,373,990	5,005,285	62,973,035	93,355,923
3	Property Rates	21,270,375	7,929,431	4,815,424	98,842,518	132,857,748
4	Sanitation	2,627,834	1,457,765	1,196,541	64,388,179	69,670,319
5	Refuse	2,513,924	1,327,051	1,088,722	54,752,892	59,682,589
6	Other	796,778	331,069	493,233	6,164,857	7,785,937
7	**Grand Total**	**55,576,014**	**20,943,436**	**15,600,207**	**355,548,769**	**447,668,426**
8	**% of Total Outstanding Debtors =**	**12.4%**	**4.7%**	**3.5%**	**79.4%**	**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	2,427,123	960,322	698,602	9,579,121	13,665,168
10	Commercial	18,849,985	7,503,226	6,180,900	120,552,821	153,086,932
11	Households	34,298,906	12,479,888	8,720,705	225,416,827	280,916,326
12	**Grand Total**	**55,576,014**	**20,943,436**	**15,600,207**	**355,548,769**	**447,668,426**
13	**% of Total Outstanding Debtors =**	**12.4%**	**4.7%**	**3.5%**	**79.4%**	**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.



3.3.11 Debtor Collection Rate (88.7 %)

The overall Debtor Collection Rate as at 30 April 2024 equates to 88.7 % (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)	56,165,498	51,098,795	91.0%	651,505,808	577,868,881	88.7%	0.2%
12	May 2024 (Monthly)							
13	June 2024 (Monthly)							
14	Totals	651,505,808	577,868,881	91.0%	651,505,808	577,868,881	88.7%	0.2%

3.3.12 Capital Expenditure per Directorate (41.2%)

The year-to-date actual capital expenditure of R 48.9 million (Row 9 in Table below) equates to 41.2% (Row 10 in Table below) of the capital expenditure budget of R 118.9 million. Commitments of R 39.4 million (33.1%) and the year-to-date actual capital expenditure in total equates to R 88.3 million or 74.3% 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	513,627	4,014,619	4,528,246	35.9%	8,087,058
7	Electrical Services	47,747,000	45,588,480	7,202,413	21,291,303	22,434,330	43,725,632	95.9%	1,862,848
8	Technical Services	50,906,699	56,374,270	19,048,298	27,004,120	12,819,820	39,823,940	70.6%	16,550,330
9	Grand Total	110,738,609	118,886,923	27,285,410	48,930,082	39,387,294	88,317,376	74.3%	30,569,547
10	% of Adjusted Budget =				41.2%	33.1%	74.3%		25.7%

3.3.13 Capital Expenditure per Funding Source (41.2%)

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	40,093,211	31,957,518	72,050,728	89.9%	8,125,953
2	Provincial Government Grant	0	3,838,000	0	0	0	0	0.0%	3,838,000
3	District Municipality Grant	0	0	0	0	0	0	0.0%	0
4	Borrowings	25,005,000	27,342,544	4,034,100	5,069,257	5,986,975	11,056,233	40.4%	16,286,311
5	Internally Generated Funds	7,550,000	7,529,698	2,603,068	3,767,614	1,442,801	5,210,415	69.2%	2,319,283
6	**Grand Total**	**110,738,609**	**118,886,923**	**27,285,410**	**48,930,082**	**39,387,294**	**88,317,376**	**74.3%**	**30,569,547**
7				**% of Adjusted Budget =**	**41.2%**	**33.1%**	**74.3%**		**25.7%**

The year-to-date actual and committed capital expenditure is funded by National Grants of 89.9%; external borrowings of 40.4% and, internally generated funds of 69.2%.

Year-to-date actual capital expenditure of R 48.9 million (41.2%) and capital commitments of R 39.4 million (33.1%) of the capital expenditure budget results in available funds of R 30.6 million (25.7%), which must be spent by 30 June 2024.

3.4 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

3.5 Conclusion

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

MS. ANDISWA DUNYWA
ACTING MUNICIPAL MANAGER
DATE: 14 May 2024

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

QUALITY CERTIFICATE

I, **Andiswa Dunywa** the Acting Municipal Manager of Knysna Municipality, hereby certify that -

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

for the month April 2024 the 2023/2024 financial year has been prepared in accordance with the Municipal Finance Management Act and Regulations made under that Act.

MS. ANDISWA DUNYWA
ACTING MUNICIPAL MANAGER
DATE: 14 May 2024

PART 2: IN-YEAR BUDGET STATEMENT SCHEDULES

Table C1: Monthly Budget Statement Summary

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

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	20,109	271,363	268,194	3,168	1%	313,943
Service charges	440,283	530,061	511,916	26,981	414,464	432,513	(18,049)	-4%	511,916
Investment revenue	2,014	–	–	–	–	–	–		–
Transfers and subsidies - Operational	2,014	1,826	1,826	21	1,570	1,744	(174)	-10%	1,826
Other own revenue	307,694	328,454	341,044	13,142	288,364	297,458	(9,093)	-3%	–
Total Revenue (excluding capital transfers and contributions)	**1,008,200**	**1,164,594**	**1,168,729**	**60,252**	**975,761**	**999,909**	**(24,149)**	**-2%**	**1,168,729**
Employee costs	292,469	305,558	313,340	25,083	251,197	245,848	5,349		313,340
Remuneration of Councillors	9,787	10,082	10,454	830	8,162	8,162	(0)		10,454
Depreciation and amortisation	51,416	49,119	58,132	4,093	41,047	41,046	1		58,132
Interest	35,276	31,848	37,565	8	22,233	23,618	(1,385)		37,565
Inventory consumed and bulk purchases	296,765	347,358	337,422	23,569	254,449	259,459	(5,010)		337,422
Transfers and subsidies	1,934	1,457	2,147	201	703	681	22	3%	2,147
Other expenditure	387,507	410,376	408,345	25,469	234,381	237,601	(3,220)	-1%	408,345
Total Expenditure	**1,075,153**	**1,155,798**	**1,167,404**	**79,253**	**812,171**	**816,414**	**(4,243)**	**-1%**	**1,167,404**
Surplus/(Deficit)	**(66,953)**	**8,796**	**1,325**	**(19,001)**	**163,589**	**183,495**	**(19,906)**	**-11%**	**1,325**
Transfers and subsidies - capital (monetary	38,901	78,184	84,015	6,447	39,601	53,895	(14,294)	-27%	84,015
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(28,052)**	**86,980**	**85,340**	**(12,554)**	**203,191**	**237,390**	**(34,199)**	**-14%**	**85,340**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(28,052)**	**86,980**	**85,340**	**(12,554)**	**203,191**	**237,390**	**(34,199)**	**-14%**	**85,340**
Capital expenditure & funds sources									
Capital expenditure	**–**	**110,739**	**118,887**	**5,763**	**48,930**	**27,285**	**21,645**	**79%**	**118,887**
Capital transfers recognised	–	78,184	84,015	5,227	40,093	20,648	19,445	94%	84,015
Borrowing	–	25,005	27,343	115	5,069	4,034	1,035	26%	27,343
Internally generated funds	–	7,550	7,530	420	3,768	2,603	1,165	45%	7,530
Total sources of capital funds	**–**	**110,739**	**118,887**	**5,763**	**48,930**	**27,285**	**21,645**	**79%**	**118,887**
Financial position									
Total current assets	129,005	212,740	205,486		324,887				205,486
Total non current assets	1,544,057	1,562,309	1,561,449		1,551,161				1,561,449
Total current liabilities	285,944	271,657	267,859		260,359				267,859
Total non current liabilities	538,601	490,349	487,668		503,394				487,668
Community wealth/Equity	1,021,149	1,107,577	1,105,937		997,752				1,105,937
Cash flows									
Net cash from (used) operating	262,918	117,459	191,628	(13,858)	214,100	322,871	108,771	34%	191,628
Net cash from (used) investing	(91,314)	(110,239)	–	(8,501)	(57,901)	–	57,901	#DIV/0!	–
Net cash from (used) financing	(39,593)	(39,361)	(46,542)	–	(25,199)	–	25,199	#DIV/0!	(46,542)
Cash/cash equivalents at the month/year end	**20,358**	**24,321**	**5,901**	**(5,711)**	**44,696**	**288,679**	**243,983**	**85%**	**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	55,576	20,943	15,600	12,828	10,707	11,791	116,450	203,773	447,668
Creditors Age Analysis									
Total Creditors	12,025	–	–	–	–	–	–	–	12,025

Table C2: Financial Performance (Standard Classification)

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

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
Revenue - Functional										
Governance and administration		**305,878**	**343,953**	**361,366**	**21,524**	**309,293**	**312,201**	(2,908)	-1%	**361,366**
Executive and council		5,132	5,280	5,280	–	4,735	5,062	(327)	-6%	5,280
Finance and administration		300,746	338,673	356,086	21,524	304,558	307,139	(2,581)	-1%	356,086
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**128,201**	**149,493**	**149,373**	**7,363**	**108,823**	**117,046**	(8,223)	-7%	**149,373**
Community and social services		12,026	12,506	12,679	1,119	12,022	12,500	(478)	-4%	12,679
Sport and recreation		1,460	1,361	1,473	128	1,218	1,350	(132)	-10%	1,473
Public safety		87,818	101,891	98,806	3,743	72,920	75,415	(2,495)	-3%	98,806
Housing		26,897	33,735	36,415	2,373	22,663	27,782	(5,119)	-18%	36,415
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**22,828**	**31,089**	**31,758**	**2,600**	**18,854**	**20,329**	(1,475)	-7%	**31,758**
Planning and development		10,843	10,193	5,910	1,135	9,014	5,178	3,836	74%	5,910
Road transport		11,091	20,896	25,748	1,465	9,742	15,051	(5,309)	-35%	25,748
Environmental protection		893	–	100	–	98	100	(1)	-1%	100
Trading services		**594,890**	**718,242**	**710,247**	**35,212**	**578,392**	**604,229**	(25,836)	-4%	**710,247**
Energy sources		343,742	463,884	437,620	20,255	340,216	365,577	(25,361)	-7%	437,620
Water management		118,750	123,185	140,081	8,571	123,773	122,631	1,142	1%	140,081
Waste water management		80,796	80,172	80,145	4,206	65,209	67,503	(2,294)	-3%	80,145
Waste management		51,601	51,001	52,402	2,180	49,196	48,518	678	1%	52,402
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**1,051,795**	**1,242,778**	**1,252,744**	**66,699**	**1,015,362**	**1,053,805**	**(38,442)**	**-4%**	**1,252,744**
Expenditure - Functional										
Governance and administration		**165,030**	**212,982**	**226,169**	**15,257**	**151,530**	**152,984**	(1,454)	-1%	**226,169**
Executive and council		17,676	31,154	31,120	1,373	11,996	12,154	(158)	-1%	31,120
Finance and administration		143,237	176,823	189,771	13,621	135,903	136,622	(718)	-1%	189,771
Internal audit		4,118	5,005	5,278	263	3,631	4,208	(578)	-14%	5,278
Community and public safety		**246,969**	**235,472**	**246,199**	**12,399**	**135,687**	**139,516**	(3,829)	-3%	**246,199**
Community and social services		22,963	17,169	21,686	1,408	19,485	18,925	560	3%	21,686
Sport and recreation		25,023	23,962	22,121	1,857	18,980	18,324	656	4%	22,121
Public safety		149,893	146,014	152,828	6,129	62,264	60,485	1,778	3%	152,828
Housing		49,090	48,327	49,563	3,006	34,958	41,782	(6,824)	-16%	49,563
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**79,942**	**84,035**	**88,626**	**6,031**	**66,480**	**67,075**	(595)	-1%	**88,626**
Planning and development		36,371	40,063	40,777	2,833	28,781	29,733	(953)	-3%	40,777
Road transport		37,088	38,827	42,645	2,836	33,795	33,120	675	2%	42,645
Environmental protection		6,483	5,146	5,204	361	3,904	4,222	(318)	-8%	5,204
Trading services		**575,190**	**623,309**	**596,773**	**45,566**	**458,475**	**454,589**	**3,886**	1%	**596,773**
Energy sources		313,207	389,692	365,245	25,783	275,824	278,257	(2,433)	-1%	365,245
Water management		111,040	98,024	101,617	8,816	73,014	71,756	1,258	2%	101,617
Waste water management		90,739	89,675	82,877	4,001	64,880	65,420	(540)	-1%	82,877
Waste management		60,203	45,918	47,034	6,965	44,756	39,156	5,600	14%	47,034
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**1,067,131**	**1,155,798**	**1,157,766**	**79,253**	**812,171**	**814,164**	**(1,993)**	**0%**	**1,157,766**
Surplus/ (Deficit) for the year		**(15,336)**	**86,980**	**94,978**	**(12,554)**	**203,191**	**239,640**	**(36,450)**	**-15%**	**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) - M10 April

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	419	3,448	6,443	(2,995)	-46.5%	7,874
Vote 4 - FINANCIAL SERVICES (34: IE)		56	(471)	–	–	–	–	–		–
Vote 5 - OPERATING SERVICES (35: IE)		5,452	–	171	5	172	165	8	4.7%	171
Vote 6 - 1. Executive AND Council (110: IE)		5,132	5,280	5,280	–	4,735	5,062	(327)	-6.5%	5,280
Vote 7 - 2. Corporate (120: IE)		6,579	6,363	6,695	339	5,228	6,135	(907)	-14.8%	6,695
Vote 8 - 3. Finance (130: IE)		278,773	318,662	334,772	21,186	285,210	286,584	(1,374)	-0.5%	334,772
Vote 9 - (140: IE)		–	–	–	–	–	–	–		–
Vote 10 - 5. Planning (150: IE)		7,031	5,112	5,910	735	6,121	5,178	942	18.2%	5,910
Vote 11 - 6. Community (160: IE)		166,346	187,192	178,323	7,224	151,773	151,228	546	0.4%	178,323
Vote 12 - 7. Electricity (170: IE)		343,742	463,884	437,620	20,255	340,216	365,577	(25,361)	-6.9%	437,620
Vote 13 - 6. Community (180: IE)		204,755	223,020	239,620	14,166	196,289	199,786	(3,497)	-1.8%	239,620
Vote 14 - 8. Technical (180: IE)		26,870	33,735	35,980	2,373	22,170	27,347	(5,177)	-18.9%	35,980
Vote 15 - 9. Housing Services (190: IE)		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**1,051,795**	**1,242,778**	**1,252,244**	**66,699**	**1,015,362**	**1,053,505**	**(38,142)**	**-3.6%**	**1,252,244**
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		299	529	694	51	582	571	11	1.9%	694
Vote 2 - CORPORATE SERVICES (32: IE)		84	64	226	5	216	215	1	0.5%	226
Vote 3 - COMMUNITY SERVICES (33: IE)		2,064	33,344	27,259	2,449	22,838	23,800	(962)	-4.0%	27,259
Vote 4 - FINANCIAL SERVICES (34: IE)		41	78	267	33	240	234	6	2.4%	267
Vote 5 - OPERATING SERVICES (35: IE)		(348)	5,117	5,286	209	2,636	3,644	(1,007)	-27.6%	5,286
Vote 6 - 1. Executive AND Council (110: IE)		25,856	41,061	39,922	1,893	18,223	18,869	(646)	-3.4%	39,922
Vote 7 - 2. Corporate (120: IE)		63,338	68,196	70,325	6,341	55,672	55,839	(166)	-0.3%	70,325
Vote 8 - 3. Finance (130: IE)		63,741	88,622	100,444	5,758	65,328	66,525	(1,196)	-1.8%	100,444
Vote 9 - (140: IE)		–	3,633	2,575	66	1,030	1,854	(824)	-44.4%	2,575
Vote 10 - 5. Planning (150: IE)		27,161	559,086	533,525	34,973	392,265	396,466	(4,201)	-1.1%	533,525
Vote 11 - 6. Community (160: IE)		273,432	251,011	259,293	17,719	161,040	151,064	9,977	6.6%	259,293
Vote 12 - 7. Electricity (170: IE)		316,808	30,835	29,182	2,703	22,902	23,047	(145)	-0.6%	29,182
Vote 13 - 6. Community (180: IE)		246,108	69,510	75,299	6,598	63,688	61,138	2,550	4.2%	75,299
Vote 14 - 8. Technical (180: IE)		48,545	4,711	12,969	453	5,510	10,899	(5,389)	-49.4%	12,969
Vote 15 - 9. Housing Services (190: IE)		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**1,067,131**	**1,155,798**	**1,157,266**	**79,253**	**812,171**	**814,164**	**(1,993)**	**-0.2%**	**1,157,266**
Surplus/ (Deficit) for the year	2	**(15,336)**	**86,980**	**94,978**	**(12,554)**	**203,191**	**239,340**	**(36,150)**	**-15.1%**	**94,978**

Table C4: Financial Performance (Revenue and Expenditure)

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

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	15,640	279,300	301,207	(21,906)	-7%	358,550
Service charges - Water		77,198	84,389	89,583	7,760	81,212	75,839	5,373	7%	89,583
Service charges - Waste Water Management		29,240	30,864	32,371	1,820	26,875	27,940	(1,065)	-4%	32,371
Service charges - Waste management		28,466	30,029	31,413	1,760	27,076	27,527	(450)	-2%	31,413
Sale of Goods and Rendering of Services		31,369	39,359	38,602	3,076	28,305	31,491	(3,185)	-10%	38,602
Agency services		4,086	4,033	4,033	257	3,477	3,359	118	4%	4,033
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		22,440	14,751	21,044	2,293	22,315	19,496	2,819	14%	21,044
Interest from Current and Non Current Assets		2,014	1,826	1,826	21	1,570	1,744			1,826
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		6,396	6,938	7,413	528	5,813	6,791	(978)	-14%	7,413
Licence and permits		71	45	96	10	107	94	13	14%	96
Operational Revenue		7,912	6,023	6,598	156	4,021	5,558	(1,537)	-28%	6,598
Non-Exchange Revenue								–		
Property rates		256,193	304,254	313,943	20,109	271,363	268,194	3,168	1%	313,943
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		87,568	99,090	99,090	3,735	73,320	75,725	(2,406)		99,090
Licence and permits		1,377	1,743	1,743	117	1,189	1,557	(368)		1,743
Transfers and subsidies - Operational		133,960	150,239	151,321	2,064	140,902	143,350	(2,448)		151,321
Interest		7,795	5,733	10,605	906	8,876	9,721	(845)		10,605
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		2,815	500	500	–	39	316	(277)		500
Other Gains		3,920	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**1,008,200**	**1,164,594**	**1,168,729**	**60,252**	**975,761**	**999,909**	**(24,149)**	**-2%**	**1,168,729**
Expenditure By Type										
Employee related costs		292,469	305,558	313,340	25,083	251,197	245,848	5,349	2%	313,340
Remuneration of councillors		9,787	10,082	10,454	830	8,162	8,162	(0)	0%	10,454
Bulk purchases - electricity		238,307	293,304	282,612	20,167	209,438	212,546	(3,109)		282,612
Inventory consumed		58,457	54,053	54,810	3,402	45,011	46,913	(1,901)		54,810
Debt impairment		136,599	149,730	169,615	3,009	46,663	48,914	(2,250)	-5%	169,615
Depreciation and amortisation		51,416	49,119	58,132	4,093	41,047	41,046	1	0%	58,132
Interest		35,276	31,848	37,565	8	22,233	23,618	(1,385)	-6%	37,565
Contracted services		187,171	185,406	160,842	12,068	121,525	124,917	(3,391)	-3%	160,842
Transfers and subsidies		1,934	1,457	2,147	201	703	681	22	3%	2,147
Irrecoverable debts written off		–	1,784	1,784	–	–	–	–		1,784
Operational costs		62,516	73,456	76,104	10,393	66,192	63,771	2,422	4%	76,104
Losses on Disposal of Assets		–	–	–	–	–	–	–		–
Other Losses		1,221	–	–	–	–	–	–		–
Total Expenditure		**1,075,153**	**1,155,798**	**1,167,404**	**79,253**	**812,171**	**816,414**	**(4,243)**	**-1%**	**1,167,404**
Surplus/(Deficit)		**(66,953)**	**8,796**	**1,325**	**(19,001)**	**163,589**	**183,495**	**(19,906)**	**(0)**	**1,325**
Transfers and subsidies - capital (monetary allocations)		38,901	78,184	84,015	6,447	39,601	53,895	(14,294)	(0)	84,015
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**(28,052)**	**86,980**	**85,340**	**(12,554)**	**203,191**	**237,390**			**85,340**
Income Tax		–	–	–	–	–	–			–
Surplus/(Deficit) after income tax		**(28,052)**	**86,980**	**85,340**	**(12,554)**	**203,191**	**237,390**			**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**	**(12,554)**	**203,191**	**237,390**			**85,340**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**(28,052)**	**86,980**	**85,340**	**(12,554)**	**203,191**	**237,390**			**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) - M10 April

Vote 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
Single Year expenditure appropriation	2									
Vote 16 - CAPITAL SUSPENSE (28: CAPEX)		–	110,739	118,394	5,763	48,842	27,198	21,645	80%	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	5,763	48,930	27,285	**21,645**	**79%**	118,887
Total Capital Expenditure		–	**110,739**	**118,887**	**5,763**	**48,930**	**27,285**	**21,645**	**79%**	**118,887**
Capital Expenditure - Functional Classification										
Governance and administration		–	**700**	**1,140**	–	**209**	**192**	17	9%	**1,140**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		–	700	1,140	–	209	192	17	9%	1,140
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	**10,480**	**14,910**	**(417)**	**433**	**850**	(417)	-49%	**14,910**
Community and social services		–	800	840	–	–	–	–		840
Sport and recreation		–	7,180	6,681	(417)	433	850	(417)	-49%	6,681
Public safety		–	2,500	3,591	–	–	–	–		3,591
Housing		–	–	3,798	–	–	–	–		3,798
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	**25,291**	**30,871**	**2,143**	**14,850**	**10,416**	4,434	43%	**30,871**
Planning and development		–	150	165	–	32	10	23	230%	165
Road transport		–	25,136	30,706	2,143	14,818	10,406	4,411	42%	30,706
Environmental protection		–	5	–	–	–	–	–		–
Trading services		–	**74,267**	**71,965**	**4,037**	**33,438**	**15,827**	17,611	111%	**71,965**
Energy sources		–	47,247	45,088	4,037	21,291	7,202	14,089	196%	45,088
Water management		–	12,107	19,045	–	5,821	4,737	1,084	23%	19,045
Waste water management		–	13,514	6,432	–	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**	**5,763**	**48,930**	**27,285**	**21,645**	**79%**	**118,887**
Funded by:										
National Government		–	78,184	80,177	5,227	40,093	20,648	19,445	94%	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**	**5,227**	**40,093**	**20,648**	**19,445**	**94%**	**84,015**
Borrowing	6	–	25,005	27,343	115	5,069	4,034	1,035	26%	27,343
Internally generated funds		–	7,550	7,530	420	3,768	2,603	1,165	45%	7,530
Total Capital Funding		–	**110,739**	**118,887**	**5,763**	**48,930**	**27,285**	**21,645**	**79%**	**118,887**

Table C6: Financial Position

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

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	44,696	5,901
Trade and other receivables from exchange transactions		59,245	71,456	77,749	107,478	77,749
Receivables from non-exchange transactions		18,705	80,145	85,017	138,827	85,017
Current portion of non-current receivables		4	4	4	4	4
Inventory		11,799	13,818	13,818	15,690	13,818
VAT		18,942	25,875	25,875	18,628	25,875
Other current assets		(49)	(2,878)	(2,878)	(436)	(2,878)
Total current assets		**129,005**	**212,740**	**205,486**	**324,887**	**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	1,465,612	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**	**1,551,161**	**1,561,449**
TOTAL ASSETS		**1,673,062**	**1,775,049**	**1,766,935**	**1,876,048**	**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	15,453	14,573
Trade and other payables from exchange transactions		206,248	174,123	174,123	136,247	174,123
Trade and other payables from non-exchange transactions		(22,267)	(5,344)	(9,142)	9,888	(9,142)
Provision		33,910	33,777	33,777	32,181	33,777
VAT		(773)	(1,082)	(1,082)	13,142	(1,082)
Other current liabilities		5,077	4,563	4,563	5,077	4,563
Total current liabilities		**285,944**	**271,657**	**267,859**	**260,359**	**267,859**
Non current liabilities						
Financial liabilities		319,072	273,206	270,524	294,324	270,524
Provision		129,828	125,357	125,357	123,556	125,357
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		89,701	91,786	91,786	85,514	91,786
Total non current liabilities		**538,601**	**490,349**	**487,668**	**503,394**	**487,668**
TOTAL LIABILITIES		**824,545**	**762,006**	**755,527**	**763,753**	**755,527**
NET ASSETS	2	**848,517**	**1,013,043**	**1,011,408**	**1,112,295**	**1,011,408**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1,021,149	1,107,577	1,105,937	997,752	1,105,937
Reserves and funds		–	–	–	–	–
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	**1,021,149**	**1,107,577**	**1,105,937**	**997,752**	**1,105,937**

Table C7: Cash Flow

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

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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		237,376	290,007	–	19,379	148,968	–	148,968	#DIV/0!	–
Service charges		311,691	495,555	1,074,659	43,812	338,427	1,000,183	(661,756)	-66%	1,074,659
Other revenue		24,838	38,721	–	6,141	41,841	–	41,841	#DIV/0!	–
Transfers and Subsidies - Operational		109,684	167,773	–	7	226,393	–	226,393	#DIV/0!	–
Transfers and Subsidies - Capital		–	78,184	(3,798)	–	72,599	(1,519)	74,118	-4879%	(3,798)
Interest		493	1,826	1,826	–	–	1,744	(1,744)	-100%	1,826
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(453,604)	(922,757)	(843,495)	(83,196)	(636,320)	(653,920)	(17,600)	3%	(843,495)
Interest		32,440	(31,848)	(37,565)	–	22,191	(23,618)	(45,809)	194%	(37,565)
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**262,918**	**117,459**	**191,628**	**(13,858)**	**214,100**	**322,871**	**108,771**	**34%**	**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)	–	(8,501)	(57,940)	–	57,940	#DIV/0!	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(91,314)**	**(110,239)**	**–**	**(8,501)**	**(57,901)**	**–**	**57,901**	**#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)	–	(25,199)	–	25,199	#DIV/0!	(46,542)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(39,593)**	**(39,361)**	**(46,542)**	**–**	**(25,199)**	**–**	**25,199**	**#DIV/0!**	**(46,542)**
NET INCREASE/ (DECREASE) IN CASH HELD		**132,011**	**(32,140)**	**145,086**	**(22,360)**	**130,999**	**322,871**			**145,086**
Cash/cash equivalents at beginning:		(111,653)	56,462	(139,185)	16,649	(86,303)	(139,185)			(86,303)
Cash/cash equivalents at month/year end:		20,358	24,321	5,901	(5,711)	44,696	288,679			5,901

Supporting Table SC3: Debtors Age Analysis

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

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	9,363	3,524	3,001	2,743	2,430	2,296	25,088	35,871	84,316	68,427	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	19,004	6,374	5,005	3,783	2,665	3,460	14,356	38,709	93,356	62,973	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	21,270	7,929	4,815	3,972	3,486	3,066	40,780	47,538	132,858	98,843	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	2,628	1,458	1,197	1,125	1,059	1,418	18,484	42,302	69,670	64,388	–	–
Receivables from Exchange Transactions - Waste Management	1600	2,514	1,327	1,089	982	900	1,375	15,386	36,110	59,683	54,753	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	517	198	67	94	74	50	347	7,338	8,685	7,904	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	280	133	427	129	92	126	2,009	(4,095)	(899)	(1,739)	–	–
Total By Income Source	**2000**	**55,576**	**20,943**	**15,600**	**12,828**	**10,707**	**11,791**	**116,450**	**203,773**	**447,668**	**355,549**	**–**	**–**
2022/23 - totals only		46,503	18,656	13,317	9,995	8,023	7,587	97,873	180,664	382,619	304,142		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2,427	960	699	545	546	474	5,506	2,508	13,665	9,579	–	–
Commercial	2300	18,850	7,503	6,181	5,313	4,304	6,110	39,489	65,336	153,087	120,553	–	–
Households	2400	34,299	12,480	8,721	6,969	5,857	5,207	71,455	135,929	280,916	225,417	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**55,576**	**20,943**	**15,600**	**12,828**	**10,707**	**11,791**	**116,450**	**203,773**	**447,668**	**355,549**	**–**	**–**

Supporting Table SC4: Creditors Age Analysis

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

Description R thousands	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	1,241	–	–	–	–	–	–	–	1,241	286
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	10,784	–	–	–	–	–	–	–	10,784	4,113
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**12,025**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**12,025**	4,400

Supporting Table SC5: Investment Portfolio

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Investec - (Ceded to DBSA)	021941-500	Call	Call Deposit	Call Deposit	Fixed	3.35%	–	–	Call Deposit	3,113	21			3,134
Investec - (Own Funds)	021941-503	Call	Call Deposit	Call Deposit	Fixed	3.35%	–	–	Call Deposit	20	0			21
Investec - (Own Funds)	021941-501	Call	Call Deposit	Call Deposit	Fixed	3.35%	–	–	Call Deposit	0	0			0
Municipality sub-total										3,133		–	–	3,154
TOTAL INVESTMENTS AND INTEREST	2									3,133		–	–	3,154

Supporting Table SC6: Transfers and Grant Receipts

WC048 Knysna - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

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	1,050	129,908	131,464	(1,556)	-1.2%	138,880
Equitable Share		111,172	122,358	122,358	–	122,358	122,358	–		122,358
Expanded Public Works Programme Integrated Grant		1,044	1,264	1,264	92	1,055	1,146	(91)	-7.9%	1,264
Integrated National Electrification Programme Grant		1,400	5,707	5,217	525	2,960	3,445	(485)	-14.1%	5,217
Local Government Financial Management Grant		1,721	1,771	1,771	33	642	1,484	(842)	-56.7%	1,771
Municipal Infrastructure Grant		4,655	5,081	4,827	400	2,894	965	1,928	199.8%	4,827
Neighbourhood Development Partnership Grant		379	1,957	1,957	–	–	1,174	(1,174)	-100.0%	1,957
Water Services Infrastructure Grant		–	443	1,487	–	–	892	(892)	-100.0%	1,487
Provincial Government:		11,158	11,658	12,341	1,014	10,896	11,787	(891)	-7.6%	12,341
Grant Income - W C P A		10,795	11,019	11,115	1,014	10,864	11,051	(188)	-1.7%	11,115
Grant Income - W C P A (GIS Implementation		–	–	250	–	–	150	(150)	-100.0%	250
Grant Income - W C P A (Municipal Service Delivery and Capcity Bu		–	–	250	–	–	150	(150)	-100.0%	250
Grant Income - WCPA(FMCBG)		363	639	726	–	32	435	(403)	-92.6%	726
Other grant providers:		–	–	100	–	98	100	(1)	-1.2%	100
South Africa National Biodiversity Institute (SANBI)		–	–	100	–	98	100	(1)	-1.2%	100
Total Operating Transfers and Grants	5	131,529	150,239	151,321	2,064	140,902	143,350	(2,448)	-1.7%	151,321
Capital Transfers and Grants										
National Government:		34,996	78,184	80,177	6,447	39,601	52,360	(12,759)	-24.4%	80,177
Integrated National Electrification Programme Grant		9,330	38,047	34,783	3,502	19,732	22,966	(3,234)	-14.1%	34,783
Municipal Infrastructure Grant		23,140	24,137	22,437	1,854	11,516	14,226	(2,710)	-19.1%	22,437
Neighbourhood Development Partnership Grant		2,526	13,043	13,043	1,091	5,050	7,898	(2,848)	-36.1%	13,043
Water Services Infrastructure Grant		–	2,957	9,913	–	3,303	7,269	(3,966)	-54.6%	9,913
Provincial Government:		1,698	–	3,838	–	–	1,535	(1,535)	-100.0%	3,838
Capital Grant WCPA		1,698	–	3,838	–	–	1,535	(1,535)	-100.0%	3,838
Total Capital Transfers and Grants	5	36,694	78,184	84,015	6,447	39,601	53,895	(14,294)	-26.5%	84,015
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	168,223	228,423	235,335	8,511	180,504	197,246	(16,742)	-8.5%	235,335

Supporting Table SC7(1): Transfers and Grant Expenditure

WC048 Knysna - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	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	37,197	1,809	31,114	30,974	140	0.5%	37,197
Equitable Share		32,803	30,637	32,507	1,563	27,779	27,859	(81)	-0.3%	32,507
Expanded Public Works Programme Integrated Grant		1,044	1,264	1,264	92	1,055	817	239	29.2%	1,264
Local Government Financial Management Grant		1,721	1,906	1,817	33	642	850	(208)	-24.5%	1,817
Municipal Infrastructure Grant		1,975	1,471	1,609	122	1,639	1,449	190	13.1%	1,609
Provincial Government:		34,072	43,980	39,371	3,392	32,971	35,146	(2,175)	-6.2%	39,371
Allowance: Acting		119	14	–	–	–	–	–		–
Allowance: Housing Subsidy		–	–	–	0	0	–	0	#DIV/0!	–
Bonuses		150	–	4	–	4	4	–		4
Buildings		1,391	10	79	–	133	52	82	158.0%	79
Fuel and Oil		128	131	131	7	105	111	(6)	-5.3%	131
Fuel Management Rental Fee		3	4	4	0	1	2	(1)	-38.1%	4
Grant - W C P A		12,688	18,766	18,948	1,390	16,795	17,274	(479)	-2.8%	18,948
Grant - W C P A (Ethembeni 180)		7,400	–	4,000	–	–	4,000	(4,000)	-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	812	5,425	3,160	2,265	71.7%	3,160
Grant - W C P A (Hlalani 273)		6,968	9,480	9,480	997	5,140	9,185	(4,045)	-44.0%	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	–	185	5,336	–	5,336	#DIV/0!	–
Grant - WCPA(Vision459)		5,863	–	–	–	–	–	–		–
Greater Knysna Food Security Forum		1,000	–	–	–	43	–	43	#DIV/0!	–
Insurance 3rd Party		–	4	4	–	–	3	(3)	-100.0%	4
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	76,567	5,201	64,129	66,121	(1,992)	-3.0%	76,567
Capital expenditure of Transfers and Grants										
National Government:		–	78,184	80,177	5,227	40,093	20,648	19,445	94.2%	80,177
Integrated National Electrification Programme Grant		–	38,047	34,783	3,502	19,632	6,452	13,181	204.3%	34,783
Municipal Infrastructure Grant		–	24,137	22,437	776	13,617	8,301	5,316	64.0%	22,437
Neighbourhood Development Partnership Grant		–	13,043	13,043	949	3,913	2,964	949	32.0%	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	5,227	40,093	20,648	19,445	94.2%	84,015
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		78,477	157,442	160,582	10,427	104,222	86,769	17,453	20.1%	160,582

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

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

Description 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					–	
					–	
					–	
Other transfers and grants [insert description]					–	
Provincial Government:		–	–	–	–	
Grant Income - W C P A					–	
					–	
					–	
					–	
Other transfers and grants [insert description]					–	
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					–	
					–	
					–	
					–	
					–	
Other capital transfers [insert description]					–	
Provincial Government:		–	–	–	–	
					–	
					–	
District Municipality:		–	–	–	–	
					–	
					–	
Other grant providers:		–	–	–	–	
					–	
					–	
Total capital expenditure of Approved Roll-overs		–	–	–	–	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		–	–	–	–	

Supporting Table SC8: Councillor and Staff Benefits

WC048 Knysna - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration	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
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		8,219	8,358	8,585	674	6,677	6,677	(0)	0%	8,585
Pension and UIF Contributions		651	663	667	59	586	586	0	0%	667
Medical Aid Contributions		108	211	211	12	121	121	(0)	0%	211
Motor Vehicle Allowance		249	239	358	34	289	289	(0)	0%	358
Cellphone Allowance		544	612	634	50	489	489	–		634
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		16	–	–	–	–	–	–		–
Sub Total - Councillors		**9,787**	**10,082**	**10,454**	**830**	**8,162**	**8,162**	**(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	642	4,415	4,247	167	4%	5,205
Pension and UIF Contributions		350	522	444	67	388	314	74	24%	444
Medical Aid Contributions		60	50	63	5	53	53	–		63
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		(171)	199	214	–	30	30	–		214
Motor Vehicle Allowance		522	430	630	60	491	415	76	18%	630
Cellphone Allowance		5	5	12	2	11	10	1	12%	12
Housing Allowances		–	–	50	8	33	33	–		50
Other benefits and allowances		39	–	9	29	29	–	29	#DIV/0!	9
Entertainment		–	–	–	–	–	–			–
Scarcity		–	221	221	–	–	–			221
Acting and post related allowance		–	–	12	(1)	10	12			12
In kind benefits		–	–	–	–	–	–			–
Sub Total - Senior Managers of Municipality		**5,880**	**8,639**	**6,859**	**813**	**5,460**	**5,114**	**346**	**7%**	**6,859**
% increase	4		**46.9%**	**16.7%**						**16.7%**
Other Municipal Staff										
Basic Salaries and Wages		170,278	175,752	179,024	15,706	149,983	147,685	2,298	2%	179,024
Pension and UIF Contributions		35,343	38,378	37,997	3,057	31,106	31,047	59	0%	37,997
Medical Aid Contributions		13,126	15,254	14,215	1,179	11,349	11,384	(36)	0%	14,215
Overtime		24,483	18,406	21,704	2,362	20,512	18,963	1,549	8%	21,704
Performance Bonus		13,570	13,866	13,549	5	13,541	13,405	135	1%	13,549
Motor Vehicle Allowance		8,322	7,600	8,232	665	6,627	6,626	2	0%	8,232
Cellphone Allowance		–	200	200	–	–	–	–		200
Housing Allowances		2,684	2,899	2,604	212	1,954	1,922	32	2%	2,604
Sub Total - Other Municipal Staff		**267,805**	**272,355**	**277,524**	**23,186**	**235,071**	**231,033**	**4,038**	**2%**	**277,524**
% increase	4		**1.7%**	**3.6%**						**3.6%**
Total Parent Municipality		**283,472**	**291,076**	**294,837**	**24,829**	**248,693**	**244,309**	**4,384**	**2%**	**294,837**
TOTAL SALARY, ALLOWANCES & BENEFITS		**283,472**	**291,076**	**294,837**	**24,829**	**248,693**	**244,309**	**4,384**	**2%**	**294,837**
% increase	4		**2.7%**	**4.0%**						**4.0%**
TOTAL MANAGERS AND STAFF		**273,685**	**280,994**	**284,383**	**23,999**	**240,531**	**236,147**	**4,384**	**2%**	**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 - M10 April

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	Outcome	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	19,379	–	141,038	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	32,600	–	143,525	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	7,605	–	10,662	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	1,761	87,406	(79,167)	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	1,846	–	5,516	27,100	28,583	29,977
Rental of facilities and equipment		304	217	303	343	319	605	365	246	601	485	–	2,561	6,349	6,688	7,029
Interest earned - external investments		–	–	–	–	–	–	–	–	–	–	82	1,744	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	1,506	–	2,763	14,864	32,000	38,159
Licences and permits		124	139	145	142	137	91	135	2,030	1,661	1,462	–	(4,268)	1,799	1,887	1,976
Agency services		120	144	240	132	138	112	149	131	306	117	–	2,443	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	7	–	(58,621)	167,773	179,630	175,920
Other revenue		1,340	767	671	1,107	1,687	778	1,418	1,552	2,163	2,571	–	(2,378)	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**	**69,338**	**87,488**	**165,820**	**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)	6,344	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	391	–	(981)	–	–	–
Decrease (increase) in non-current receivables		711	243	166	96	328	93	81	693	453	344	–	(141)	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**	**70,073**	**86,729**	**192,009**	**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	35,297	21,269	19,860	315,640	336,829	346,724
Remuneration of councillors	799	808	754	836	805	841	830	830	830	830	–	(8,162)	–	–	–
Interest	(415)	(586)	(394)	–	–	1,476	1,476	328	368	8	254	29,332	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	20,106	20,811	33,947	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	1,525	–	25,667	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	13,410	9,931	39,287	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	12,859	7,581	(11,364)	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**	**84,034**	**59,846**	**128,566**	**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	8,501	–	52,799	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	(16,752)	679	75,705	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**	**75,784**	**60,524**	**251,120**	**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**	**(5,711)**	**26,204**	**(59,112)**	**(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	44,696	70,901	–	–	–
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	44,696	70,901	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 - M10 April

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 new assets by Asset Class/Sub-class										
Infrastructure		–	48,747	47,825	3,502	21,545	7,838	(13,707)	-174.9%	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	3,502	20,210	6,702	(13,507)	-201.5%	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	3,502	19,836	6,656	(13,181)	-198.0%	35,186
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	3,450	3,419	–	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	–	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
Other assets		–	–	2,298	–	–	–	–		2,298
Housing		–	–	2,298	–	–	–	–		2,298
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	2,298	–	–	–	–		2,298
Computer Equipment		–	200	200	–	121	104	(17)	-16.6%	200
Computer Equipment		–	200	200	–	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
Total Capital Expenditure on new assets	1	–	52,997	55,870	3,502	21,868	8,121	(13,747)	-169.3%	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 - M10 April

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	1,780	10,851	7,594	(3,257)	-42.9%	27,075
Roads Infrastructure		–	19,302	22,623	1,360	8,453	6,547	(1,907)	-29.1%	22,623
Roads		–	19,302	22,623	1,360	8,453	6,547	(1,907)	-29.1%	22,623
Water Supply Infrastructure		–	3,950	3,950	–	1,978	1,048	(930)	-88.8%	3,950
Water Treatment Works		–	150	150	–	50	50	–		150
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	3,800	3,800	–	1,927	997	(930)	-93.2%	3,800
Solid Waste Infrastructure		–	–	502	420	420	–	(420)	#DIV/0!	502
Capital Spares		–	–	502	420	420	–	(420)	#DIV/0!	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
Total Capital Expenditure on renewal of existing ass	1	–	24,007	27,825	1,780	11,018	7,761	(3,257)	-42.0%	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 - M10 April

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	2,829	32,070	30,732	(1,338)	-4.4%	40,645
Roads Infrastructure		3,918	6,802	6,802	218	4,029	5,179	1,149	22.2%	6,802
Roads		3,905	6,783	6,783	218	4,029	5,169	1,140	22.0%	6,783
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		13	19	19	–	–	10	10	100.0%	19
Storm water Infrastructure		877	1,166	540	1	438	455	17	3.7%	540
Drainage Collection		70	25	25	–	4	15	11	72.2%	25
Storm water Conveyance		807	1,141	514	1	434	440	6	1.4%	514
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		20,898	27,209	19,729	1,493	15,577	14,534	(1,043)	-7.2%	19,729
Power Plants		–	–	–	–	–	–	–		–
HV Substations		2,171	2,580	2,224	3	2,504	2,224	(279)	-12.6%	2,224
HV Switching Station		211	659	272	4	17	7	(10)	-142.3%	272
HV Transmission Conductors		4,898	2,406	1,406	573	1,320	1,076	(244)	-22.6%	1,406
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		9,447	12,778	8,746	271	5,139	5,239	100	1.9%	8,746
LV Networks		4,170	8,786	7,080	642	6,598	5,988	(611)	-10.2%	7,080
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		15,743	13,823	9,963	615	6,877	7,787	909	11.7%	9,963
Water Treatment Works		13,676	10,798	8,639	615	5,994	6,865	870	12.7%	8,639
Capital Spares		2,067	3,025	1,324	–	883	922	39	4.3%	1,324
Sanitation Infrastructure		9,946	9,661	2,953	323	4,423	2,411	(2,012)	-83.5%	2,953
Waste Water Treatment Works		9,946	9,661	2,953	323	4,423	2,411	(2,012)	-83.5%	2,953
Solid Waste Infrastructure		1,218	1,260	660	179	726	368	(358)	-97.3%	660
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		1,218	1,260	660	179	726	368	(358)	-97.3%	660
Community Assets		4,816	4,634	3,294	293	2,613	2,642	29	1.1%	3,294
Community Facilities		3,465	3,165	2,096	125	1,718	1,771	53	3.0%	2,096
Halls		227	255	235	25	171	196	25	12.9%	235
Fire/Ambulance Stations		67	134	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		78	98	39	3	33	28	(4)	-15.8%	39
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		500	569	325	2	243	236	(7)	-2.9%	325
Cemeteries/Crematoria		660	511	306	52	350	300	(49)	-16.5%	306
Police		29	189	50	–	15	38	24	61.7%	50
Purls		–	–	–	–	–	–	–		–
Public Open Space		1,902	1,409	1,141	43	908	972	65	6.7%	1,141
Sport and Recreation Facilities		1,351	1,469	1,199	167	895	871	(24)	-2.7%	1,199
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		1,351	1,469	1,199	167	895	871	(24)	-2.7%	1,199
Other assets		3,251	3,456	2,491	89	1,015	1,174	158	13.5%	2,491
Operational Buildings		740	2,445	2,112	81	869	971	103	10.6%	2,112
Municipal Offices		617	2,149	2,035	80	845	923	78	8.4%	2,035
Depots		123	296	78	1	23	48	25	51.3%	78
Capital Spares		–	–	–	–	–	–	–		–
Housing		2,511	1,010	379	8	147	203	56	27.6%	379
Staff Housing		1,120	1,000	300	8	13	151	138	91.1%	300
Social Housing		1,391	10	79	–	133	52	(82)	-158.0%	79
Furniture and Office Equipment		14	40	17	–	–	8	8	100.0%	17
Furniture and Office Equipment		14	40	17	–	–	8	8	100.0%	17
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		6,140	6,215	6,493	362	4,141	3,733	(409)	-10.9%	6,493
Transport Assets		6,140	6,215	6,493	362	4,141	3,733	(409)	-10.9%	6,493
Total Repairs and Maintenance Expenditure	1	66,820	74,266	52,940	3,572	39,840	38,289	(1,551)	-4.1%	52,940

Supporting Table SC13(d): Depreciation

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

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**	**25,929**	**25,929**	**(1)**	**0.0%**	**38,499**
Roads Infrastructure		5,818	5,186	8,269	432	4,322	4,322	–		8,269
Roads		5,818	5,186	8,269	432	4,322	4,322	–		8,269
Storm water Infrastructure		1,029	901	916	75	751	751	–		916
Drainage Collection		1,029	901	916	75	751	751	–		916
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		8,001	7,875	10,092	656	6,564	6,563	(1)	0.0%	10,092
Power Plants		3	6	6	0	6	6	(1)	-12.9%	6
HV Substations		7,999	7,869	10,086	656	6,557	6,557	–		10,086
Water Supply Infrastructure		17,501	16,851	18,065	1,404	14,042	14,042	–		18,065
Water Treatment Works		208	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		17,293	16,851	18,065	1,404	14,042	14,042	–		18,065
Sanitation Infrastructure		6,120	152	1,007	13	127	127	–		1,007
Pump Station		1	28	28	2	24	24	–		28
Reticulation		5,909	–	–	–	–	–	–		–
Waste Water Treatment Works		166	79	934	7	66	66	–		934
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		44	44	44	4	37	37	–		44
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		1,818	50	50	4	41	41	–		50
Landfill Sites		1,818	50	50	4	41	41	–		50
Information and Communication Infrastructure		92	99	99	8	82	82	–		99
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		92	99	99	8	82	82	–		99
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		**2,524**	**1,681**	**1,693**	**140**	**1,401**	**1,401**	**–**		**1,693**
Community Facilities		1,900	1,626	1,630	135	1,355	1,355	–		1,630
Halls		635	68	68	6	57	57	–		68
Centres		7	528	528	44	440	440	–		528
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		68	41	42	3	34	34	–		42
Testing Stations		0	0	0	0	0	0	–		0
Museums		6	6	6	0	5	5	–		6
Galleries		–	–	–	–	–	–	–		–
Theatres		–	1	1	0	1	1	–		1
Libraries		572	332	332	28	276	276	–		332
Cemeteries/Crematoria		9	23	26	2	20	20	–		26
Police		2	55	55	5	46	46	–		55
Purls		252	181	181	15	151	151	–		181
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	8	8	1	6	6	–		8
Markets		–	–	–	–	–	–	–		–
Stalls		22	71	71	6	59	59	–		71
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		327	313	313	26	261	261	–		313
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		624	55	62	5	46	46	–		62
Indoor Facilities		–	1	9	0	1	1	–		9
Outdoor Facilities		624	54	54	4	45	45	–		54

Investment properties		137	145	145	12	121	121	–		145
Revenue Generating		137	145	145	12	121	121	–		145
Improved Property		137	145	145	12	121	121	–		145
Other assets		1,773	1,624	2,536	135	1,466	1,466	–		2,536
Operational Buildings		1,773	619	631	52	516	516	–		631
Municipal Offices		1,773	619	631	52	516	516	–		631
Housing		–	1,005	1,905	84	950	950	–		1,905
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	1,005	1,905	84	950	950	–		1,905
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		16	72	72	6	60	60	–		72
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		16	72	72	6	60	60	–		72
Computer Software and Applications		16	72	72	6	60	60	–		72
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		973	3,924	3,924	327	3,270	3,270	–		3,924
Computer Equipment		973	3,924	3,924	327	3,270	3,270	–		3,924
Furniture and Office Equipment		1,616	6,902	6,902	575	5,751	5,751	–		6,902
Furniture and Office Equipment		1,616	6,902	6,902	575	5,751	5,751	–		6,902
Machinery and Equipment		735	621	1,227	52	518	518	(0)	0.0%	1,227
Machinery and Equipment		735	621	1,227	52	518	518	(0)	0.0%	1,227
Transport Assets		3,263	3,036	3,134	253	2,530	2,530	–		3,134
Transport Assets		3,263	3,036	3,134	253	2,530	2,530	–		3,134
Total Depreciation	1	**51,416**	**49,119**	**58,132**	**4,093**	**41,047**	**41,046**	**(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 - M10 April

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	898	15,693	10,635	(5,058)	-47.6%	27,871
Roads Infrastructure		–	5,834	8,083	783	6,365	3,860	(2,505)	-64.9%	8,083
Roads		–	5,834	8,083	783	6,365	3,860	(2,505)	-64.9%	8,083
Storm water Infrastructure		–	500	500	–	246	80	(165)	-205.8%	500
Drainage Collection		–	500	500	–	246	80	(165)	-205.8%	500
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	2,700	2,700	115	115	–	(115)	#DIV/0!	2,700
MV Substations		–	400	400	–	–	–	–		400
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	2,300	2,300	115	115	–	(115)	#DIV/0!	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
Water Treatment Works		–	250	250	–	–	–	–		250
Bulk Mains		–	250	263	–	123	123	–		263
Distribution		–	3,707	10,663	–	2,931	2,931	–		10,663
Sanitation Infrastructure		–	12,014	4,912	–	5,914	3,641	(2,273)	-62.4%	4,912
Pump Station		–	750	794	–	–	–	–		794
Reticulation		–	11,014	3,868	–	5,914	3,641	(2,273)	-62.4%	3,868
Waste Water Treatment Works		–	250	250	–	–	–	–		250
Community Assets		–	7,980	7,321	(417)	351	769	417	54.3%	7,321
Community Facilities		–	800	800	–	–	–	–		800
Cemeteries/Crematoria		–	800	800	–	–	–	–		800
Sport and Recreation Facilities		–	7,180	6,521	(417)	351	769	417	54.3%	6,521
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	7,180	6,521	(417)	351	769	417	54.3%	6,521
Total Capital Expenditure on upgrading of existing	1	–	33,734	35,192	481	16,044	11,404	(4,641)	-40.7%	35,192