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.**

July 2024

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PART 1: IN-YEAR REPORT

1. LEGAL CONTEXT

1.1 Monthly Budget Statement

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

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

(a) Actual revenue, per revenue source;
(b) Actual borrowings;
(c) Actual expenditure, per vote;
(d) Actual capital expenditure, per vote
(e) The amount of any allocations received;
(f) Actual expenditure on those allocations, excluding expenditure on –
(i) Its share of the local government equitable share; and
(ii) Allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
(g) When necessary, an explanation of –
(i) Any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
(ii) Any material variances from the service delivery and budget implementation plan; and
(iii) Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

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

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

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

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

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

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

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

1.2 Responsibility of the Executive Mayor

Section 54 of the MFMA determines that:

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

(a) Consider the statement or report;

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

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

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

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

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

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

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

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

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

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

(ii) The tabling of an adjustments budget; or

(iii) Steps in terms of Chapter 13; and

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

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

2. EXECUTIVE MAYOR'S REPORT

2.1 In-Year Report: Monthly Budget Statement

2.1.1 This report represents the Section 71 MFMA monthly budget statement for the month ending 31 July 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 31 July 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 As at 31 July 2024, the commitments significantly exceed the cash and cash equivalents. The cashflow position therefore remains a critical concern. An urgent, in-depth and detailed review of expenditure is required to determine whether budgeted expenditure is sufficient to accommodate all municipal service delivery and support services, and to further determine whether the current tariffs (revenue) are sufficient to fully accommodate all municipal expenditure. Once all the cost-reflective tariffs are calculated and implemented, operating surpluses realised <u>must</u> be allocated to cash-fund the current non-existent Capital Replacement Reserve, as well as Unspent Grants.

2.2.2 The Provincial Treasury SIME Report makes reference to an unfunded 2024/2025 Council-approved Budget. A final 2024/2025 Budget Funding Plan will be tabled for Council approval by August 2024. To ensure improvements in the cash position, as well as to ensure the avoidance of unauthorised expenditure, it is imperative that this Budget Funding Plan be strictly acomplied with.

2.2.3 This report reflects an Unpaid Housing Grant balance equating to R 7.6 million as at 31 July 2024. The Munipality is currently engaging with the Department of Human Settlements to reduce /resolve this difference. This figure is expected to substantially reduce prior to the finalisation of the AFS.

2.2.4 Unspent Loans for the 2022/2023 financial year equating to R 29.4 million is currently being analysed as it relates to various capital projects which have actually been funded from other funding sources. As a result of various mSCOA version updates, financial system issues, misallocations, etc. various figures contained in this report may be misaligned / incorrect.

2.2.5 The Debt Collection and Credit Control Policy remains in full effect. As a result of the annual rates billing, the debtors balance will remain high in the first quarter of the financial year.

2.2.6 The contract with Syntel (Traffic Fines service provider) terminated on 30 June 2024. The tender for the appointment of a new service provider is currently underway and is anticipated to be awarded by 31 August 2024. The transition to a new service provider may potentially negatively impact revenue generation.

2.2.7 With the establishment of the mSCOA Steering Committee, all errors, misalignments, differences between the Excel spreadsheets, financial system and Data Strings (which Provincial Treasury and National Treasury utilise to generate reports), will be investigated and resolved.

2.2.8 As a result of the compilation of the Draft Annual Financial Statements (AFS), which is only due for submission to the Auditor General of South Africa by 31 August 2024, the actual amounts contained in this report are subject to change

2.2.9 The 2024/2025 Roll-Over Adjustments Budget Report will be tabled for Council consideration on 22 August 2024. Roll-Over Grant applications will be submitted to the relevant Treasuries and Departments by 31 August 2024. Important to note is that the application outcomes are only expected by 30 November 2024. Should spending continue until then, rejected applictions may render the spending irregular.

2.3 Recommendations

(a) That the Mayoral Committee notes the Section 71 monthly budget statement as at 31 July 2024.

(b) That the Mayoral Committee notes that the Section 71 monthly budget statement for July 2024 was submitted to the Executive Mayor, the National Treasury and the Western Cape Provincial Treasury on 15 August 2024, being within 10th working day after the end of July 2024.

(a) That the Mayoral Committee notes that the Section 71 monthly budget statement as at 31 July 2024 will be published on the municipal website.

CLLR AUBREY TSENGWA
EXECUTIVE MAYOR
DATE: 15 August 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 July 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 Municipality is currently in the process of preparing the Annual Financial Statements (AFS) for the year ended 30 June 2024, which is due for submission to the Auditor-General of South Africa by 31 August 2024. Financial information contained in this report is therefore provisional and subject to significant changes once all year-end processes have been finalised.

3.1.4 The financial performance of the operating and capital budget for the 2024/2025 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 the table below) of R 243.3 million compared to the year-to-date budgeted operating revenue of R 161.2 million results in a positive variance of R 82.2 million or 51.0% (capital grants excluded).

An error in relation to in-year monthly budget allocations, resulting in the excessive positive variance of R82.2 million, has been identified. The financial system service provider is currently resolving this. It is expected to be resolved prior to the generation of the August 2024 monthly report.

Variances between Year-to-Date Actual and Year-to-Date Budget								
Row Number	Description	Original Budget	Current Budget	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	412,331,987	412,331,987	38,952,994	-25,833,107	64,786,101	-250.8%	Refer comment in paragraph 3.2.1
2	Service charges - Water	94,868,006	94,868,006	16,826,421	1,709,952	15,116,469	884.0%	Refer comment in paragraph 3.2.1
3	Service charges - Waste Water Management	34,280,675	34,280,675	10,478,355	6,145,844	4,332,511	70.5%	Refer comment in paragraph 3.2.1
4	Service charges - Waste management	35,003,989	35,003,989	11,990,507	6,607,133	5,383,374	81.5%	Refer comment in paragraph 3.2.1
5	Sale of Goods and Rendering of Services	28,290,880	28,290,880	937,533	857,462	80,071	9.3%	Refer comment in paragraph 3.2.1
6	Agency services	4,387,360	4,387,360	385,913	-537,848	923,761	-171.8%	Refer comment in paragraph 3.2.1
7	Interest earned from Receivables	21,043,958	21,043,958	2,353,110	2,025,288	327,822	16.2%	Refer comment in paragraph 3.2.1
8	Interest from Current and Non Current Assets	1,915,779	1,915,779	190,345	226,262	-35,917	-15.9%	Refer comment in paragraph 3.2.1
9	Rental from Fixed Assets	7,745,922	7,745,922	1,408,181	-12,315	1,420,496	-11534.7%	Refer comment in paragraph 3.2.1
10	Licence and permits	100,295	100,295	45,911	-4,212	50,123	-1190.0%	Refer comment in paragraph 3.2.1
11	Operational Revenue	1,092,103	1,092,103	116,538	-6,193	122,731	-1981.8%	Refer comment in paragraph 3.2.1
12	Property rates	336,224,732	336,224,732	101,780,752	111,762,097	-9,981,345	-8.9%	Refer comment in paragraph 3.2.1
13	Fines, penalties and forfeits	98,644,390	98,644,390	1,206,921	4,597,200	-3,390,279	-73.7%	Refer comment in paragraph 3.2.1
14	Licence and permits	1,525,706	1,525,706	134,823	-115,259	250,082	-217.0%	Refer comment in paragraph 3.2.1
15	Transfers and subsidies - Operational	164,365,348	164,365,348	55,665,600	53,004,460	2,661,140	5.0%	Refer comment in paragraph 3.2.1
16	Interest (Property Rates)	10,822,859	10,822,859	842,776	732,676	110,100	15.0%	Refer comment in paragraph 3.2.1
17	Gains on Disposal of PPE	1,000,000	1,000,000	0	0	0	0.0%	
18	**Total Revenue (Capital Grants Excluded)**	**1,253,643,989**	**1,253,643,989**	**243,316,680**	**161,159,440**	**82,157,240**	**51.0%**	

3.2.2 Year-to-date actual operating expenditure (Row 32 in the table below) of R 169.0 million compared to the year-to-date budgeted operating expenditure of R 145.8 million results in a negative variance of -R23.3 million or -16.0%.

An error in relation to in-year monthly budget allocations, resulting in the excessive negative variance of -R23.3 million, has been identified. The financial system service provider is currently resolving this. It is expected to be resolved prior to the generation of the August 2024 monthly report.

Variances between Year-to-Date Actual and Year-to-Date Budget								
Row Number	Description	Original Budget	Current Budget	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	325,141,735	325,141,735	20,600,078	24,828,236	4,228,158	17.0%	Refer comment in paragraph 3.2.2
20	Remuneration of councillors	11,003,414	11,003,414	829,710	916,952	87,242	9.5%	Refer comment in paragraph 3.2.2
21	Bulk purchases - electricity	318,560,364	318,560,364	42,267,557	-47,592,468	-89,860,025	188.8%	Refer comment in paragraph 3.2.2
22	Other materials	59,983,466	59,983,466	184,243	2,335,923	2,151,680	92.1%	Refer comment in paragraph 3.2.2
23	Debt impairment	165,600,503	163,002,959	94,837,246	163,002,959	68,165,713	41.8%	Refer comment in paragraph 3.2.2
24	Depreciation and amortisation	58,383,147	58,383,147	4,865,281	4,865,281	0	0.0%	
25	Interest	34,930,633	34,930,633	3,923,369	8,732,665	4,809,296	55.1%	Refer comment in paragraph 3.2.2
26	Contracted services	170,937,633	170,937,633	460,048	-8,057,910	-8,517,958	105.7%	Refer comment in paragraph 3.2.2
27	Transfers and subsidies	1,122,870	1,122,870	5,500	93,577	88,077	94.1%	Refer comment in paragraph 3.2.2
28	Irrecoverable debts written off	1,298,772	1,298,772	0	-70,351	-70,351	100.0%	Refer comment in paragraph 3.2.2
29	Operational costs	81,766,271	81,766,271	1,047,936	-3,287,064	-4,335,000	131.9%	Refer comment in paragraph 3.2.2
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**	**1,228,728,808**	**1,226,131,264**	**169,020,968**	**145,767,800**	**-23,253,168**	**-16.0%**	

3.2.3 The year-to-date actual operating revenue compared to the year-to-date actual operating expenditure results in an actual operating surplus of R 74.3 million compared to a budgeted operating surplus of R 15.4 million (capital grants excluded). This results in an operating surplus of R 58.9 million or 382.7% (Row 33 in the table below).

Variances between Year-to-Date Actual and Year-to-Date Budget								
Row Number	Description	Original Budget	Current Budget	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)**	**1,253,643,989**	**1,253,643,989**	**243,316,680**	**161,159,440**	**82,157,240**	**51.0%**	
32	**Total Operating Expenditure**	**1,228,728,808**	**1,226,131,264**	**169,020,968**	**145,767,800**	**-23,253,168**	**-16.0%**	
33	**Operating Surplus/(Deficit)**	**24,915,181**	**27,512,725**	**74,295,712**	**15,391,640**	**58,904,072**	**382.7%**	
34	Capital Grants	65,521,652	65,521,652	0	378,313	-378,313	-100.0%	No capital expenditure processed at date of report
35	Public Contributions	0	0	0	0	0	0.0%	
36	**Surplus/(Deficit) for the Year**	**90,436,833**	**93,034,377**	**74,295,712**	**15,769,953**	**58,525,759**	**371.1%**	

3.2.4 The year-to-date actual surplus for the year of R 74.3 million (capital grants included) compared to the year-to-date budget surplus for the year of R 15.8 million results in a positive variance of R 58.5 million or 371.1% (Row 36 in the table above).

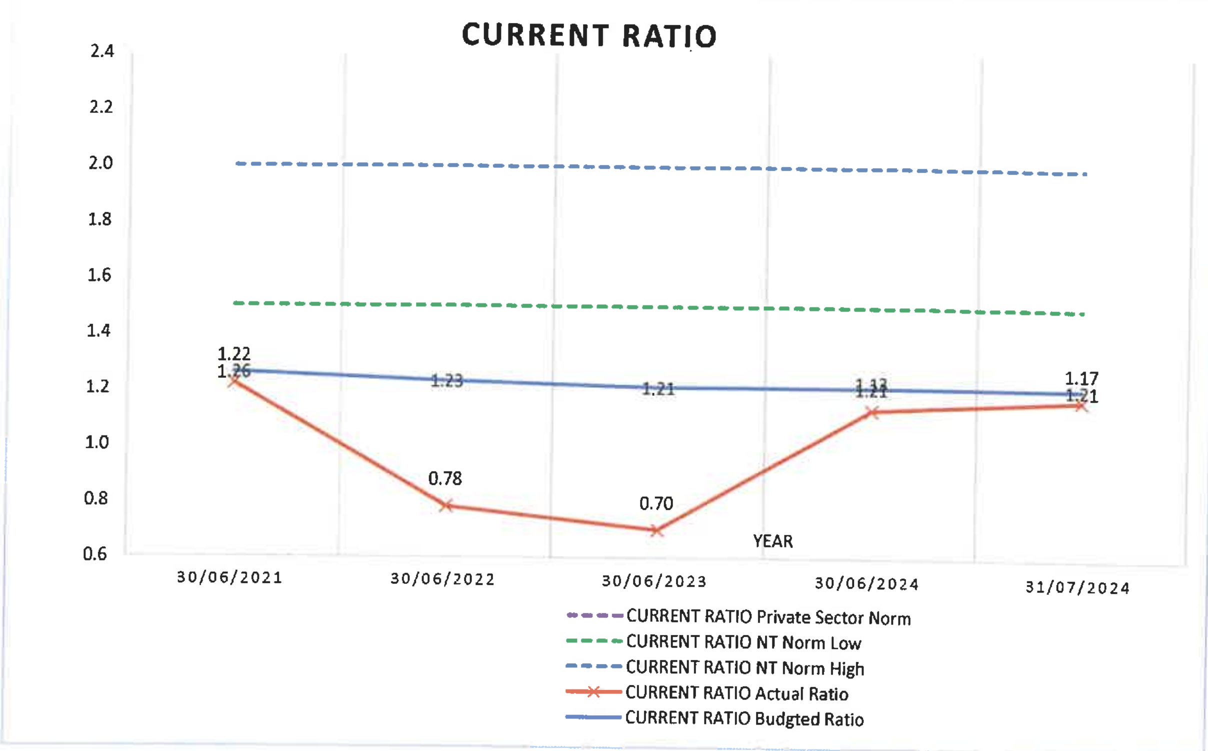
3.3 Financial Position Overview

The increase in Current Assets is primarily due to the annual billing of property rates and services, which is expected to be paid by 30 September 2024.

It should be noted that the ratios are subject to change as the Municipality is currently in the process of finalising the 2023/2024 Annual Financial Statements (closing / opening balances are subject to change).

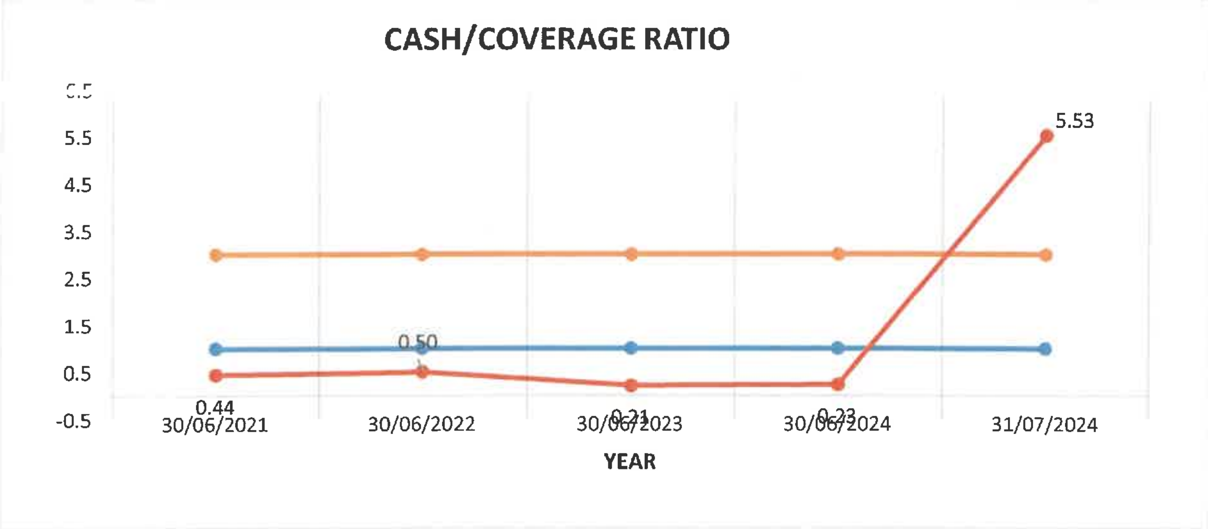
3.3.1 Current Ratio (1.17 : 1)

The Current Ratio as at 31 July 2024 equates to 1.17 : 1 (based on current assets of R 361.6 million and current liabilities of R 308.1 million) compared to the National Treasury norm of 1.5 – 2 : 1, and a budgeted current ratio of 1.21 : 1.



3.3.2 Cash / Cost Coverage Ratio (5.53 months)

The Cash /Cost Coverage Ratio as at 31 July 2024 equates to 5.53 months compared to the National Treasury norm of 1 – 3 months.



3.3.3 <u>Cash and Cash Equivalents (R56.8 million)</u>

Cash and Cash Equivalents (Row 3 in the Table below) equates to R 56.8 million as at 31 July 2024. The over-all increase compared to June 2024 is mainly as a result of Grant receipts.

3.3.4 <u>Current Investments (R21.0 thousand)</u>

Investments (Row 2 in the Table below) equates to R 21.0 thousand as at 31 July 2024.

3.3.5 <u>Unspent External Loans (R48.7 million)</u>

Unspent Loans, up to and including the 2022/2023 financial year, equating to R29.4 million is currently being analysed as it relates to various capital projects which have actually been funded from other funding sources. As a result of various mSCOA version updates, financial system issues, misallocations, etc. various figures contained in this report may be misaligned / incorrect.

3.3.5 <u>Cash Commitments (R131.5 million)</u>

Total commitments (Row 9 in the Table below) increased by R 38.7 million during the month under review from R 92.8 million at the end of June 2024 to R 131.5 million at the end of July 2024.

Commitments <u>exceed</u> the Cash and Cash Equivalents at the end of July 2024 by R 74.7 million (Row 10 in the Table below), thereby resulting in a shortfall.

Cash and Cash Equivalents versus Commitments					
Row Number	Description	May 2024	June 2024	July 2024	Movement (C to D)
Column Reference	A	B	C	D	F
1	Cash at Bank	26,991,701	22,524,751	56,770,090	34,245,339
2	Investments - Current	20,751	20,887	21,027	140
3	**Total Cash and Cash Equivalents**	**27,012,452**	**22,545,638**	**56,791,117**	**34,245,479**
4	Unspent Conditional Transfers and Grants	23,971,164	5,905,269	24,860,192	18,954,923
5	Unspent Conditional Public Contributions	0	0	0	0
6	VAT Payable to SARS	0	1,191,100	0	-1,191,100
7	Unspent External Loans	29,392,040	48,726,305	48,726,305	0
8	Payables from Exchange Transactions	33,356,006	36,974,649	57,887,309	20,912,660
9	**Total Commitments**	**86,719,209**	**92,797,322**	**131,473,806**	**38,676,484**
10	**Surplus / (Shortfall)**	**-59,706,757**	**-70,251,684**	**-74,682,689**	**-4,431,005**

3.3.7 Unpaid Conditional Grants (R8.8 million)

Unpaid Conditional Grants (Row 6 in the Table below) reflects a total balance of R8.8 million at the end of July 2024.

The Unpaid Integrated Human Settlements Grant equates to R 7.6 million as at 31 July 2024. The Munipality is currently engaging with the Department of Human Settlements to reduce /resolve this difference. This figure is expected to substantially reduce prior to the finalisation of the AFS.

Unpaid Conditional Grants					
Row Number	Description	Opening Balance: 01/07/2024	Receipts: 01/07/2024 to 31/07/2024	Expenditure: 01/07/2024 to 31/07/2024	Closing Balance: 31/07/2024
Column Reference	A	B	C	D	F
1	Integrated Human Settlements Grant	7,616,995	0	0	7,616,995
2	Maintenance of Proclaimed Roads	77,458	0	0	77,458
3	Finance Management Grant	0	0	32,766	32,766
4	Library Services Grant	0	0	1,086,137	1,086,137
5	EPWP	24,105	0	0	24,105
6	**Total**	**7,718,557**	**0**	**1,118,903**	**8,837,460**

3.3.8 Unspent Conditional Grants (R24.9 million)

Unspent Conditional Grants (Row 10 in the Table below) reflects a total balance of R 24.9 million as at 31 July 2024. Directorates are to ensure full spending of their respective grants by 31 July 2025, in order to avoid Roll-Over Grant applications which are not guaranteed to be approved.

Unspent Conditional Grants							
Row Number	Description	Directorate	Opening Balance: 01/07/2024	Receipts: 01/07/2024 to 31/07/2024	Expenditure: 01/07/2024 to 31/07/2024	Repayment of Unspent	Closing Balance: 31/07/2024
Column Reference	A	B	C	D	E	F	G
1	Municipal Infrastructure Grant	Technical Services	2,457	8,079,000	-116,592	0	7,964,865
2	Neighbourhood Development Partnership Grant	Technical Services	1,251,489	2,500,000	0	0	3,751,489
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	Integrated National Electrification Programme	Electrical Services	-399,157	8,000,000	0	0	7,600,843
6	Finance Management Capacity Grant	Financial Services	793,606	0	0	0	793,606
7	Emergency Loadshedding	Electrical Services	134	0	0	0	134
8	Water Services Infrastructure Grant	Water Services	69,466	2,000,000	0	0	2,069,466
9	Disaster Response Grant	Community Services	2,600,000	0	0	0	2,600,000
10	Total		4,397,784	20,579,000	-116,592	0	24,860,192

3.3.9 Payables from Exchange Transactions (R73.4 million)

Payables from Exchange Transactions (Row 3 in the Table below) increased by R36.4 million during the month under review from R37.0 million at the end of June 2024 to R 73.4 million at the end of July 2024. The main contributor to the significant increase in Trade Payables is the Electricity Bulk Purchases (increased demand in Winter).

Payables from Exchange Transactions					
Row Number	Description	May 2024	June 2024	July 2024	Movement (C to D)
Column Reference	A	B	C	D	E
1	Trade Payables	17,177,546	21,269,335	57,887,309	36,617,974
2	Retentions	16,178,460	15,705,314	15,512,237	-193,077
3	Total	33,356,006	36,974,649	73,399,546	36,424,897

3.3.9 External Borrowings (R341.7 million)

External Borrowings as at 31 July 2024 equates to R341.7 million (Row 6 in the Table below), and is taken up to fund capital expenditure only.

External Borrowings					
Row Number	Description	May 2024	June 2024	July 2024	Movement (C to D)
Column Reference	A	B	C	D	E
1	Opening Balance	339,656,225	339,656,225	348,963,871	9,307,645
2	New Loans Acquired	0	25,005,000	0	-25,005,000
3	Interest Capitalised	0	13,288,937	3,923,368	-9,365,569
4	Repayments	0	-28,269,173	-11,147,663	17,121,510
5	Adjustments	0	-717,119	0	717,119
6	**Closing Balance**	**339,656,225**	**348,963,871**	**341,739,576**	**-7,224,295**
7	**Budgeted Operating Revenue (Conditional Operating Grants excluded) =**	980,564,583			
8	**Gearing Ratio =**	**34.9%**			

External borrowings as a percentage of budgeted operating revenue (conditional operating grants excluded) equates to a gearing ratio of 34.9% which is below the National Treasury benchmark of 45%.

3.3.10 Consumer Debtors (R575.1 million)

Total outstanding debtors of R575.1 million as at 31 July 2024 (Row 7 in the Table below) is presented by both Income Source and by Customer Group.

The total outstanding debtors has increased by R118.2 million from R456.9 million as at 30 June 2024 to R571.1 million as at 31 July 2024. The increase in Debtors is primarily due to the annual billing of property rates and services, which is expected to be paid by 30 September 2024.

The total amount of R24.0 million due by Organs of State and R183.1 million due by Businesses constitutes 36.0% of the total outstanding debtors of R575.1 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	19,300,113	7,205,503	2,799,970	70,237,518	99,543,104
2	Electricity	24,482,225	6,017,642	4,144,214	70,236,979	104,881,060
3	Property Rates	99,146,083	7,450,138	4,917,957	96,690,070	208,204,248
4	Sanitation	12,157,244	1,401,951	1,229,479	65,059,072	79,847,746
5	Refuse	13,387,102	1,256,831	1,057,371	55,150,523	70,851,827
6	Other	1,725,050	232,852	220,118	9,606,933	11,784,953
7	Grand Total	170,197,817	23,564,917	14,369,109	366,981,095	575,112,938
8	% of Total Outstanding Debtors =	29.6%	4.1%	2.5%	63.8%	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	12,038,079	879,456	611,927	10,434,403	23,963,865
10	Commercial	37,847,289	10,533,192	5,307,439	129,413,511	183,101,431
11	Households	120,312,449	12,152,269	8,449,743	227,133,181	368,047,642
12	Grand Total	170,197,817	23,564,917	14,369,109	366,981,095	575,112,938
13	% of Total Outstanding Debtors =	29.6%	4.1%	2.5%	63.8%	100.0%

The Municipal Staff Age Analaysis as at 31 July 2024 is presented in the table below.

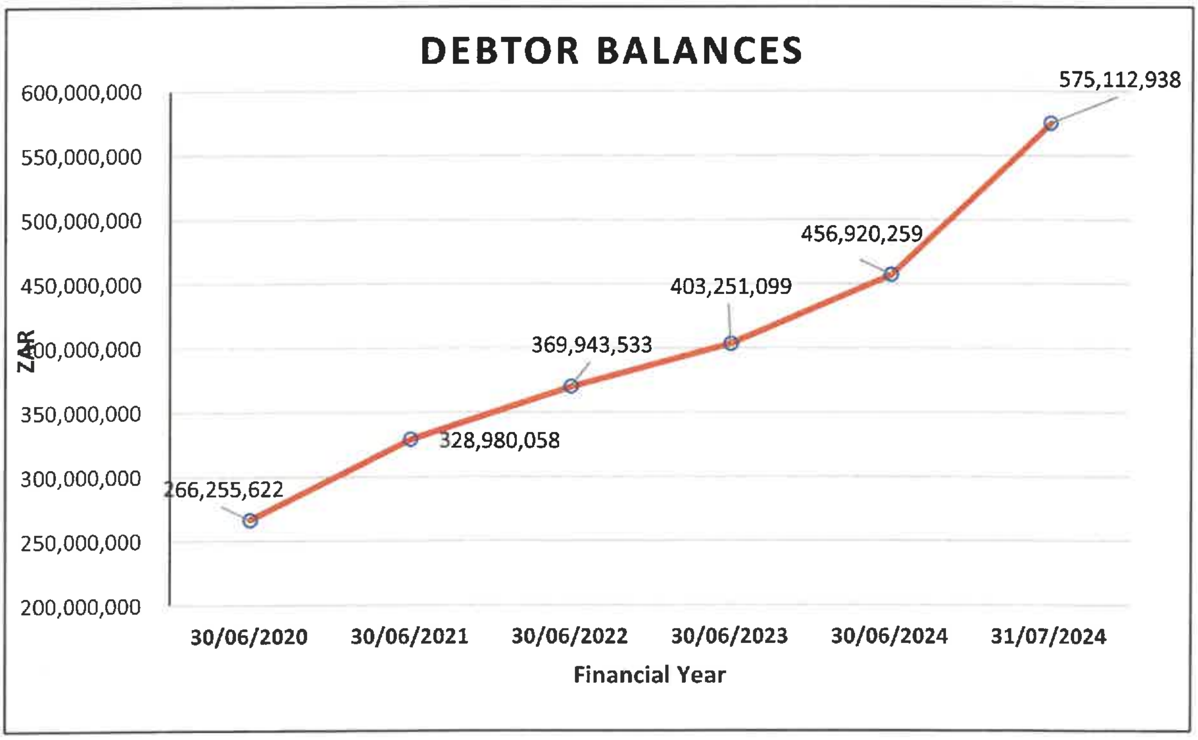
Staff Debtors Age Analysis						
By Income Source						
Row Number	Description	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total Outstanding Staff Debtors
Column Reference	A	B	C	D	E	F
1	Water	86,997	6,882	6,198	272,855	372,932
2	Electricity	7,104	0	0	14	7,118
3	Property Rates	59,438	1,923	776	11,280	73,416
4	Sanitation	58,640	4,114	4,032	256,739	323,525
5	Refuse	51,079	3,589	2,530	146,727	203,926
6	Other	114,406	29,928	25,800	301,783	471,917
7	Grand Total	377,664	46,436	39,337	989,398	1,452,834
8	% of Total Outstanding Debtors =	0.1%	0.0%	0.0%	0.2%	0.3%

The Table above excludes the debt owed by ex-Directors for the payment of Scarce Skills Allowances.

The Municipal Councillor Age Analaysis as at 31 July 2024 is presented in the table below.

Councillor Debtors Age Analysis						
By Income Source						
Row Number	Description	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total Outstanding Councillor Debtors
Column Reference	A	B	C	D	E	F
1	Water	2,121	540	301	798	3,760
2	Electricity	0	0	0	0	0
3	Property Rates	5,302	202	201	4,656	10,361
4	Sanitation	1,527	401	370	3,546	5,844
5	Refuse	1,286	338	336	3,471	5,431
6	Other	0	0	0	1,025	1,025
7	**Grand Total**	**10,236**	**1,480**	**1,208**	**13,496**	**26,421**
8	**% of Total Outstanding Debtors =**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**

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 (24.5 %)

The overall Debtor Collection Rate as at 31 July 2024 equates to 24.5 % (Row 14 in the Table below), compared to the National Treasury norm of 95%. The future monthly compounded collection rates is expected to reach +/- 92% at year-end.

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 2024(Annual)	144,426,692	43,080,591	24.5%	175,485,165	43,080,591	24.5%	24.5%
2	July 2024 (Monthly)	31,058,473						
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14	Totals	175,485,165	43,080,591	24.5%	175,485,165	43,080,591	24.5%	24.5%

3.3.12 Capital Expenditure per Directorate (7.8%)

The year-to-date actual capital expenditure of R44.4 thousand (Row 9 in the Table below) equates to 0.0% (Row 10 in the Table below) of the capital expenditure budget of R 6.0 million. Commitments of R6.9 million (7.7%) and the year-to-date actual capital expenditure in total equates to R6.9 million or 7.8% of the toal 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	10,000	10,000	724	0	0	0	0.0%	10,000
2	Corporate Services	2,800,000	2,800,000	36,232	0	0	0	0.0%	2,800,000
3	Financial Services	11,130	11,130	0	0	0	0	0.0%	11,130
4	Planning and Development	0	0	0	0	190,982	190,982	0.0%	-190,982
5	Integrated Human Settlements	10,900,000	10,900,000	0	0	444,480	444,480	0.0%	10,455,520
6	Community Services	12,831,435	12,831,435	1,179,044	44,401	127,596	171,997	1.3%	12,659,438
7	Electrical Services	17,704,348	17,704,348	993,069	0	0	0	0.0%	17,704,348
8	Technical Services	44,561,670	44,561,670	3,823,944	0	6,092,496	6,092,496	13.7%	38,469,174
9	Grand Total	88,818,583	88,818,583	6,033,013	44,401	6,855,554	6,899,955	7.8%	81,918,628
10	% of Adjusted Budget =				0.0%	7.7%	7.8%		92.2%

3.3.13 Capital Expenditure per Funding Source (7.8%)

The 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	55,121,653	55,121,653	5,565,259	0	6,278,704	6,278,704	11.4%	48,842,949
2	Provincial Government Grant	10,400,000	10,400,000	0	0	444,480	444,480	4.3%	9,955,520
3	District Municipality Grant	0	0	0	0	0	0	0.0%	0
4	Borrowings	0	0	0	0	0	0	0.0%	0
5	Internally Generated Funds	23,296,930	23,296,930	467,754	44,401	132,370	176,771	0.8%	23,120,159
6	Grand Total	88,818,583	88,818,583	6,033,013	44,401	6,855,554	6,899,955	7.8%	81,918,628
7	% of Adjusted Budget =				0.0%	7.7%	7.8%		92.2%

The year-to-date actual and committed capital expenditure is funded by National and Provincial Government grants of 11.4% and 4.3%; and, internally generated funds of 0.8%.

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	Annual review	Completed
4	Implementation of Revenue Enhancement recommendations by DBSA	Director Financial Services Senior Manager: Revenue Services	Ongoing	
5	Finalisation of the appointment of a new Traffic Fines Service Provider.	Director:Community Services	2024/09/30	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	Monthly	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.

CLIFFORD Jules
CFO

M PHAAHLE SIMON MALEPENG
ACTING MUNICIPAL MANAGER
DATE: 15 August 2024

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

QUALITY CERTIFICATE

I, **Paahle Simon Malepeng** the Acting Municipal Manager of Knysna Municipality, hereby certify that -

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

for the month and quarter, July 2024 of the 2024/2025 financial year has been prepared in accordance with the Municipal Finance Management Act and Regulations made under that Act.

CFO CLIFFORD Julies

A **PHAAHLE SIMON MALEPENG**
ACTING MUNICIPAL MANAGER
DATE: 15 August 2024

PART 2: IN-YEAR BUDGET STATEMENT SCHEDULES

Table C1: Monthly Budget Statement Summary

WC048 Knysna - Table C1 Monthly Budget Statement Summary - M01 July

Description	2023/24	Budget Year 2024/25							
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	311,240	336,225	336,225	101,781	101,781	111,762	(9,981)	-9%	336,225
Service charges	511,904	576,485	576,485	78,248	78,248	(11,370)	89,618	-788%	576,485
Investment revenue	2,131	1,916	1,916	190	190	226	(36)	-16%	1,916
Transfers and subsidies - Operational	144,535	164,365	164,365	55,666	55,666	53,004	2,661	0	164,365
Other own revenue	171,853	174,653	174,653	7,432	7,432	7,537	(105)	-1%	–
Total Revenue (excluding capital transfers and contributions)	**1,141,664**	**1,253,644**	**1,253,644**	**243,317**	**243,317**	**161,159**	**82,157**	**51%**	**1,253,644**
Employee costs	304,909	325,142	325,142	20,600	20,600	24,828	(4,228)	-17%	325,142
Remuneration of Councillors	9,821	11,003	11,003	830	830	917	(87)	-10%	11,003
Depreciation and amortisation	–	58,383	58,383	4,865	4,865	4,865	–		58,383
Interest	34,878	34,931	34,931	3,923	3,923	8,733	(4,809)	-55%	34,931
Inventory consumed and bulk purchases	336,062	378,544	378,544	42,452	42,452	(45,257)	87,708	-194%	378,544
Transfers and subsidies	1,118	1,123	1,123	6	6	94	(88)	-94%	1,123
Other expenditure	319,359	419,603	417,006	96,345	96,345	151,588	(55,242)	-36%	417,006
Total Expenditure	**1,006,149**	**1,228,729**	**1,226,131**	**169,021**	**169,021**	**145,768**	**23,253**	**16%**	**1,226,131**
Surplus/(Deficit)	**135,515**	**24,915**	**27,513**	**74,296**	**74,296**	**15,392**	**58,904**	**383%**	**27,513**
Transfers and subsidies - capital (monetary	65,463	65,522	65,522	–	–	378	(378)	-100%	65,522
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**200,978**	**90,437**	**93,034**	**74,296**	**74,296**	**15,770**	**58,526**	**371%**	**93,034**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**200,978**	**90,437**	**93,034**	**74,296**	**74,296**	**15,770**	**58,526**	**371%**	**93,034**
Capital expenditure & funds sources									
Capital expenditure	–	–	–	–	–	–	–		–
Capital transfers recognised	–	–	65,522	–	–	(3,428)	3,428	-100%	65,522
Borrowing	–	–	–	82	82	–	82	#DIV/0!	–
Internally generated funds	–	–	23,297	–	–	(2,957)	2,957	-100%	23,297
Total sources of capital funds	–	–	**88,819**	**82**	**82**	**(6,385)**	**6,467**	**-101%**	**88,819**
Financial position									
Total current assets	314,505	185,692	185,692		361,592				185,692
Total non current assets	1,631,450	1,576,528	1,576,528		1,626,990				1,576,528
Total current liabilities	332,478	233,038	230,440		308,053				230,440
Total non current liabilities	421,144	435,344	435,344		418,514				435,344
Community wealth/Equity	**986,332**	**1,089,527**	**1,089,527**		**1,187,311**				**1,089,527**
Cash flows									
Net cash from (used) operating	207,978	131,239	(1,139,704)	55,322	55,322	147,138	91,816	62%	(1,139,704)
Net cash from (used) investing	(79,233)	(86,555)	–	(3,009)	(3,009)	–	3,009	#DIV/0!	–
Net cash from (used) financing	(40,897)	(50,503)	(50,503)	(7,224)	(7,224)	(4,209)	3,016	-72%	(50,503)
Cash/cash equivalents at the month/year end	**87,848**	**(5,819)**	**(1,190,208)**	**45,088**	**45,088**	**142,930**	**97,841**	**68%**	**(1,190,208)**
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	170,198	23,565	14,369	12,440	10,803	10,585	84,631	248,522	575,113
Creditors Age Analysis									
Total Creditors	57,887	–	–	–	–	–	–	–	57,887

Table C2: Financial Performance (Standard Classification)

WC048 Knysna - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		**353,052**	**381,763**	**381,763**	**113,529**	**113,529**	**121,498**	(7,969)	-7%	**381,763**
Executive and council		4,735	5,835	5,835	2,015	2,015	1,957	58	3%	5,835
Finance and administration		348,318	375,928	375,928	111,514	111,514	119,541	(8,027)	-7%	375,928
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**123,398**	**145,077**	**145,077**	**2,610**	**2,610**	**6,523**	(3,913)	-60%	**145,077**
Community and social services		12,524	12,465	12,465	1,240	1,240	906	335	37%	12,465
Sport and recreation		1,465	1,545	1,545	119	119	(88)	206	-235%	1,545
Public safety		85,075	98,755	98,755	1,238	1,238	4,593	(3,355)	-73%	98,755
Housing		24,334	32,312	32,312	13	13	1,113	(1,100)	-99%	32,312
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**24,047**	**27,833**	**27,833**	**1,246**	**1,246**	**(541)**	1,788	-330%	**27,833**
Planning and development		11,388	7,743	7,743	726	726	(195)	921	-472%	7,743
Road transport		12,560	20,089	20,089	521	521	(346)	867	-250%	20,089
Environmental protection		98	–	–	–	–	–	–		–
Trading services		**706,629**	**764,493**	**764,493**	**125,932**	**125,932**	**34,058**	**91,873**	270%	**764,493**
Energy sources		432,087	469,748	469,748	53,704	53,704	(12,033)	65,737	-546%	469,748
Water management		142,360	145,145	145,145	31,638	31,638	15,552	16,086	103%	145,145
Waste water management		78,396	92,515	92,515	20,370	20,370	16,146	4,224	26%	92,515
Waste management		53,787	57,085	57,085	20,220	20,220	14,393	5,826	40%	57,085
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**1,207,127**	**1,319,166**	**1,319,166**	**243,317**	**243,317**	**161,538**	**81,779**	**51%**	**1,319,166**
Expenditure - Functional										
Governance and administration		**199,344**	**232,625**	**232,625**	**52,833**	**52,833**	**49,580**	3,253	7%	**232,625**
Executive and council		14,119	30,623	30,623	1,116	1,116	1,398	(282)	-20%	30,623
Finance and administration		180,528	194,307	194,307	51,328	51,328	48,205	3,123	6%	194,307
Internal audit		4,697	7,695	7,695	389	389	(23)	412	-1763%	7,695
Community and public safety		**165,962**	**232,722**	**232,722**	**6,026**	**6,026**	**71,124**	(65,098)	-92%	**232,722**
Community and social services		22,852	23,983	23,983	1,602	1,602	1,011	590	58%	23,983
Sport and recreation		21,784	23,615	23,615	1,057	1,057	829	228	27%	23,615
Public safety		78,894	144,536	144,536	2,718	2,718	70,021	(67,302)	-96%	144,536
Housing		42,433	40,588	40,588	649	649	(737)	1,386	-188%	40,588
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**77,270**	**91,861**	**91,861**	**4,946**	**4,946**	**5,720**	(774)	-14%	**91,861**
Planning and development		35,859	37,452	37,452	2,414	2,414	2,337	77	3%	37,452
Road transport		36,889	47,036	47,036	2,325	2,325	3,264	(940)	-29%	47,036
Environmental protection		4,522	7,373	7,373	207	207	118	89	75%	7,373
Trading services		**563,573**	**671,521**	**668,924**	**105,217**	**105,217**	**19,344**	**85,872**	444%	**668,924**
Energy sources		333,085	397,299	395,700	75,512	75,512	(14,821)	90,333	-609%	395,700
Water management		92,285	98,249	97,532	14,735	14,735	14,796	(62)	0%	97,532
Waste water management		81,713	110,687	110,406	8,120	8,120	12,795	(4,675)	-37%	110,406
Waste management		56,489	65,285	65,285	6,850	6,850	6,574	276	4%	65,285
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**1,006,149**	**1,228,729**	**1,226,131**	**169,021**	**169,021**	**145,768**	**23,253**	**16%**	**1,226,131**
Surplus/ (Deficit) for the year		**200,978**	**90,437**	**93,034**	**74,296**	**74,296**	**15,770**	**58,526**	**3.71122**	**93,034**

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) - M01 July

Vote Description	Ref	2023/24	Budget Year 2024/25							
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)		3,526	–	–	10	10	–	10	#DIV/0!	–
Vote 4 - FINANCIAL SERVICES (34: IE)		–	–	–	–	–	–	–		–
Vote 5 - OPERATING SERVICES (35: IE)		–	–	–	–	–	–	–		–
Vote 6 - 1. Executive AND Council (110: IE)		4,735	5,835	5,835	2,015	2,015	1,957	58	3.0%	5,835
Vote 7 - 2. Corporate (120: IE)		5,390	7,557	7,557	1,965	1,965	904	1,061	117.4%	7,557
Vote 8 - 3. Finance (130: IE)		327,793	352,579	352,579	102,969	102,969	112,754	(9,785)	-8.7%	352,579
Vote 9 - (140: IE)		–	–	–	–	–	–	–		–
Vote 10 - 5. Planning (150: IE)		7,006	6,342	6,342	609	609	(294)	903	-307.0%	6,342
Vote 11 - 6. Community (160: IE)		169,620	192,119	192,119	29,962	29,962	24,990	4,971	19.9%	192,119
Vote 12 - 7. Electricity (170: IE)		432,087	469,148	469,148	53,704	53,704	(12,083)	65,787	-544.5%	469,148
Vote 13 - 6. Community (180: IE)		231,514	244,537	244,537	52,080	52,080	31,470	20,610	65.5%	244,537
Vote 14 - 8. Technical (180: IE)		–	–	–	–	–	–	–		–
Vote 15 - 9. Housing Services (190: IE)		24,264	32,312	32,312	3	3	1,113	(1,110)	-99.7%	32,312
Total Revenue by Vote	2	**1,205,935**	**1,310,430**	**1,310,430**	**243,317**	**243,317**	**160,810**	**82,507**	**51.3%**	**1,310,430**
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		181	–	–	–	–	–	–		–
Vote 2 - CORPORATE SERVICES (32: IE)		92	–	–	–	–	–	–		–
Vote 3 - COMMUNITY SERVICES (33: IE)		24,548	68,166	68,166	(33)	(33)	68,166	(68,199)	-100.0%	68,166
Vote 4 - FINANCIAL SERVICES (34: IE)		272	42,783	42,783	42,805	42,805	42,783	22	0.1%	42,783
Vote 5 - OPERATING SERVICES (35: IE)		2,829	55,951	53,353	52,086	52,086	51,984	102	0.2%	53,353
Vote 6 - 1. Executive AND Council (110: IE)		21,894	43,079	43,079	1,803	1,803	1,717	85	5.0%	43,079
Vote 7 - 2. Corporate (120: IE)		64,768	74,429	74,429	3,003	3,003	1,341	1,662	123.9%	74,429
Vote 8 - 3. Finance (130: IE)		51,415	55,160	55,160	3,182	3,182	2,562	620	24.2%	55,160
Vote 9 - (140: IE)		1,329	8,898	8,898	9	9	(369)	378	-102.5%	8,898
Vote 10 - 5. Planning (150: IE)		483,901	537,129	537,129	51,546	51,546	(35,873)	87,419	-243.7%	537,129
Vote 11 - 6. Community (160: IE)		195,029	199,438	199,438	8,274	8,274	6,115	2,159	35.3%	199,438
Vote 12 - 7. Electricity (170: IE)		28,025	32,762	32,762	1,181	1,181	1,348	(167)	-12.4%	32,762
Vote 13 - 6. Community (180: IE)		77,582	74,210	74,210	4,743	4,743	5,735	(992)	-17.3%	74,210
Vote 14 - 8. Technical (180: IE)		–	–	–	–	–	–	–		–
Vote 15 - 9. Housing Services (190: IE)		8,410	27,986	27,986	422	422	(470)	891	-189.8%	27,986
Total Expenditure by Vote	2	**960,274**	**1,219,993**	**1,217,395**	**169,021**	**169,021**	**145,040**	**23,981**	**16.5%**	**1,217,395**
Surplus/ (Deficit) for the year	2	**245,661**	**90,437**	**93,034**	**74,296**	**74,296**	**15,770**	**58,526**	**371.1%**	**93,034**

Table C4: Financial Performance (Revenue and Expenditure)

WC048 Knysna - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
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		352,069	412,332	412,332	38,953	38,953	(25,833)	64,786	-251%	412,332
Service charges - Water		98,316	94,868	94,868	16,826	16,826	1,710	15,116	884%	94,868
Service charges - Waste Water Management		30,709	34,281	34,281	10,478	10,478	6,146	4,333	70%	34,281
Service charges - Waste management		30,810	35,004	35,004	11,991	11,991	6,607	5,383	81%	35,004
Sale of Goods and Rendering of Services		32,801	28,291	28,291	938	938	857	80	9%	28,291
Agency services		3,988	4,387	4,387	386	386	(538)	924	-172%	4,387
Interest								–		
Interest earned from Receivables		26,965	21,044	21,044	2,353	2,353	2,025	328	16%	21,044
Interest from Current and Non Current Assets		2,131	1,916	1,916	190	190	226	(36)	-16%	1,916
Dividends								–		
Rent on Land								–		
Rental from Fixed Assets		6,484	7,746	7,746	1,408	1,408	(12)	1,420	-11535%	7,746
Licence and permits		134	100	100	46	46	(4)	50	-1190%	100
Operational Revenue		4,319	1,092	1,092	117	117	(6)	123	-1982%	1,092
Non-Exchange Revenue								–		
Property rates		311,240	336,225	336,225	101,781	101,781	111,762	(9,981)	-9%	336,225
Surcharges and Taxes								–		
Fines, penalties and forfeits		85,036	98,644	98,644	1,207	1,207	4,597	(3,390)	-74%	98,644
Licence and permits		1,400	1,526	1,526	135	135	(115)	250	-217%	1,526
Transfers and subsidies - Operational		144,535	164,365	164,365	55,666	55,666	53,004	2,661	5%	164,365
Interest		10,687	10,823	10,823	843	843	733	110	15%	10,823
Fuel Levy								–		
Operational Revenue								–		
Gains on disposal of Assets		39	1,000	1,000	–	–	–	–		1,000
Other Gains								–		
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		**1,141,684**	**1,253,644**	**1,253,644**	**243,317**	**243,317**	**161,159**	**82,157**	**51%**	**1,253,644**
Expenditure By Type										
Employee related costs		304,909	325,142	325,142	20,600	20,600	24,828	(4,228)	-17%	325,142
Remuneration of councillors		9,821	11,003	11,003	830	830	917	(87)	-10%	11,003
Bulk purchases - electricity		284,633	318,560	318,560	42,268	42,268	(47,592)	89,860	-189%	318,560
Inventory consumed		51,430	59,983	59,983	184	184	2,336	(2,152)	-92%	59,983
Debt impairment		80,777	165,601	163,003	94,837	94,837	163,003	(68,166)	-42%	163,003
Depreciation and amortisation		–	58,383	58,383	4,865	4,865	4,865	–		58,383
Interest		34,878	34,931	34,931	3,923	3,923	8,733	(4,809)	-55%	34,931
Contracted services		158,222	170,938	170,938	460	460	(8,058)	8,518	-106%	170,938
Transfers and subsidies		1,118	1,123	1,123	6	6	94	(88)	-94%	1,123
Irrecoverable debts written off		–	1,299	1,299	–	–	(70)	70	-100%	1,299
Operational costs		80,360	81,766	81,766	1,048	1,048	(3,287)	4,335	-132%	81,766
Losses on Disposal of Assets								–		
Other Losses								–		
Total Expenditure		**1,006,149**	**1,228,729**	**1,226,131**	**169,021**	**169,021**	**145,768**	**23,253**	**16%**	**1,226,131**
Surplus/(Deficit)		**135,515**	**24,915**	**27,513**	**74,296**	**74,296**	**15,392**	**58,904**	**0**	**27,513**
Transfers and subsidies - capital (monetary allocations)		65,463	65,522	65,522	–	–	378	(378)	(0)	65,522
Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions		**200,978**	**90,437**	**93,034**	**74,296**	**74,296**	**15,770**	**58,526**	**0**	**93,034**
Income Tax								–		
Surplus/(Deficit) after income tax		**200,978**	**90,437**	**93,034**	**74,296**	**74,296**	**15,770**	**58,526**	**0**	**93,034**
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		**200,978**	**90,437**	**93,034**	**74,296**	**74,296**	**15,770**	58,526	0	**93,034**
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions								–		
Surplus/ (Deficit) for the year		**200,978**	**90,437**	**93,034**	**74,296**	**74,296**	**15,770**	**58,526**	**0**	**93,034**

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

Expenditure (municipal vote, functional classification and funding) - M01 July

Vote Description	Ref	2023/24	Budget							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 16 - CAPITAL SUSPENSE (28: CAPEX)		–	–	–	–	–	–	–		–
Vote 17 - 1. Executive AND Council (110: CAPEX)		–	–	–	–	–	–	–		–
Vote 18 - 2. Corporate (120: CAPEX)		–	–	–	–	–	–	–		–
Vote 19 - 3. Finance (130: CAPEX)		–	–	–	–	–	–	–		–
Vote 20 - 5. Planning (150: CAPEX)		–	–	–	–	–	–	–		–
Vote 21 - 6. Community (160: CAPEX)		–	–	–	–	–	–	–		–
Vote 22 - 7. Electricity (170: CAPEX)		–	–	–	–	–	–	–		–
Vote 23 - 8. Technical (180: CAPEX)		–	–	–	–	–	–	–		–
Vote 24 - 9. Housing Services (190: CAPEX)		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 16 - CAPITAL SUSPENSE (28: CAPEX)		123	–	–	82	82	–	82	#DIV/0!	–
Vote 17 - 1. Executive AND Council (110: CAPEX)		–	10	10	–	–	(1)	1	-100%	10
Vote 18 - 2. Corporate (120: CAPEX)		–	2,800	2,800	–	–	(378)	378	-100%	2,800
Vote 19 - 3. Finance (130: CAPEX)		53	11	11	–	–	(2)	2	-100%	11
Vote 20 - 5. Planning (150: CAPEX)		–	11,807	11,807	–	–	26	(26)	-100%	11,807
Vote 21 - 6. Community (160: CAPEX)		81	12,831	12,831	–	–	(569)	569	-100%	12,831
Vote 22 - 7. Electricity (170: CAPEX)		23	17,704	17,704	–	–	(1,514)	1,514	-100%	17,704
Vote 23 - 8. Technical (180: CAPEX)		23	32,755	32,755	–	–	(2,313)	2,313	-100%	32,755
Vote 24 - 9. Housing Services (190: CAPEX)		–	10,900	10,900	–	–	(1,635)	1,635	-100%	10,900
Total Capital single-year expenditure	4	304	88,819	88,819	82	82	(6,385)	6,467	-101%	88,819
Total Capital Expenditure		304	88,819	88,819	82	82	(6,385)	6,467	-101%	88,819
Capital Expenditure - Functional Classification										
Governance and administration		964	3,036	3,036	–	–	(395)	395	-100%	3,036
Executive and council		–	10	10	–	–	(1)	1	-100%	10
Finance and administration		964	3,026	3,026	–	–	(394)	394	-100%	3,026
Internal audit								–		
Community and public safety		2,832	23,516	23,516	82	82	(2,189)	2,272	-104%	23,516
Community and social services		73	300	300	82	82	(20)	102	-512%	300
Sport and recreation		2,229	8,016	8,016	–	–	90	(90)	-100%	8,016
Public safety		86	4,300	4,300	–	–	(624)	624	-100%	4,300
Housing		445	10,900	10,900	–	–	(1,635)	1,635	-100%	10,900
Health								–		
Economic and environmental services		24,715	24,217	24,217	–	–	(801)	801	-100%	24,217
Planning and development		112	300	300	–	–	(20)	20	-100%	300
Road transport		24,603	23,917	23,917	–	–	(781)	781	-100%	23,917
Environmental protection								–		
Trading services		57,052	38,049	38,049	–	–	(2,999)	2,999	-100%	38,049
Energy sources		42,398	17,704	17,704	–	–	(1,514)	1,514	-100%	17,704
Water management		6,801	15,424	15,424	–	–	(831)	831	-100%	15,424
Waste water management		6,387	4,921	4,921	–	–	(655)	655	-100%	4,921
Waste management		1,467	–	–	–	–	–	–		–
Other								–		
Total Capital Expenditure - Functional Classification	3	85,565	88,819	88,819	82	82	(6,385)	6,467	-101%	88,819
Funded by:										
National Government		66,385	55,122	55,122	–	–	(1,868)	1,868	-100%	55,122
Provincial Government		480	10,400	10,400	–	–	(1,560)	1,560	-100%	10,400
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		66,865	65,522	65,522	–	–	(3,428)	3,428	-100%	65,522
Borrowing	6	13,072	–	–	82	82	–	82	#DIV/0!	–
Internally generated funds		5,627	23,297	23,297	–	–	(2,957)	2,957	-100%	23,297
Total Capital Funding		85,565	88,819	88,819	82	82	(6,385)	6,467	-101%	88,819

Table C6: Financial Position

WC048 Knysna - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2023/24	Budget Year 2024/25			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		22,546	(11,286)	(11,286)	56,791	(11,286)
Trade and other receivables from exchange transactions		112,910	78,796	78,796	106,072	78,796
Receivables from non-exchange transactions		126,353	86,397	86,397	159,361	86,397
Current portion of non-current receivables		4	4	4	4	4
Inventory		16,205	12,693	12,693	15,980	12,693
VAT		36,075	19,137	19,137	23,753	19,137
Other current assets		413	(49)	(49)	(369)	(49)
Total current assets		**314,505**	**185,692**	**185,692**	**361,592**	**185,692**
Non current assets						
Investments		3,176	2,929	2,929	3,197	2,929
Investment property		67,661	67,516	67,516	67,661	67,516
Property, plant and equipment		1,543,179	1,488,269	1,488,269	1,538,697	1,488,269
Biological assets						
Living and non-living resources						
Heritage assets		14,613	14,613	14,613	14,613	14,613
Intangible assets		64	(9)	(9)	64	(9)
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		(8)	(8)	(8)	(8)	(8)
Other non-current assets		2,765	3,218	3,218	2,765	3,218
Total non current assets		**1,631,450**	**1,576,528**	**1,576,528**	**1,626,990**	**1,576,528**
TOTAL ASSETS		**1,945,955**	**1,762,220**	**1,762,220**	**1,988,582**	**1,762,220**
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		47,477	(2,133)	(2,133)	46,973	(2,133)
Consumer deposits		15,538	14,928	14,928	15,495	14,928
Trade and other payables from exchange transactions		222,521	206,235	206,235	175,522	206,235
Trade and other payables from non-exchange transactions		(10,100)	(22,172)	(22,172)	9,214	(22,172)
Provision		32,050	31,877	31,877	32,003	31,877
VAT		19,916	(773)	(3,371)	23,770	(3,371)
Other current liabilities		5,077	5,077	5,077	5,077	5,077
Total current liabilities		**332,478**	**233,038**	**230,440**	**308,053**	**230,440**
Non current liabilities						
Financial liabilities		303,632	319,523	319,523	296,911	319,523
Provision		32,894	31,786	31,786	37,438	31,786
Long term portion of trade payables						
Other non-current liabilities		84,618	84,035	84,035	84,165	84,035
Total non current liabilities		**421,144**	**435,344**	**435,344**	**418,514**	**435,344**
TOTAL LIABILITIES		**753,622**	**668,382**	**665,785**	**726,568**	**665,785**
NET ASSETS	2	**1,192,333**	**1,093,838**	**1,096,435**	**1,262,015**	**1,096,435**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		986,332	1,089,527	1,089,527	1,187,311	1,089,527
Reserves and funds						
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	**986,332**	**1,089,527**	**1,089,527**	**1,187,311**	**1,089,527**

Table C7: Cash Flow

WC048 Knysna - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		188,733	360,761	(1,283,746)	2,798	2,798	(120,402)	123,200	-102%	(1,283,746)
Service charges		422,919	549,822	1,250,187	50,603	50,603	324,412	(273,810)	-84%	1,250,187
Other revenue		49,687	154,120	–	6,544	6,544	–	6,544	#DIV/0!	–
Transfers and Subsidies - Operational		226,396	169,383	–	75,996	75,996	–	75,996	#DIV/0!	–
Transfers and Subsidies - Capital		72,599	65,522	–	18,579	18,579	–	18,579	#DIV/0!	–
Interest		–	1,916	1,916	–	–	226	(226)	-100%	1,916
Dividends								–		
Payments										
Suppliers and employees		(787,119)	(1,135,354)	(1,073,130)	(103,120)	(103,120)	(48,366)	(54,755)	113%	(1,073,130)
Interest		34,763	(34,931)	(34,931)	3,923	3,923	(8,733)	12,656	-145%	(34,931)
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		**207,978**	**131,239**	**(1,139,704)**	**55,322**	**55,322**	**147,138**	**91,816**	**62%**	**(1,139,704)**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		39	1,000	–	–	–	–	–		–
Decrease (increase) in non-current receivables		3,933	632	–	262	262	–	262	#DIV/0!	–
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		(87,138)	(88,819)	–	(3,533)	(3,533)	–	(3,533)	#DIV/0!	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(79,233)**	**(86,555)**	**–**	**(3,009)**	**(3,009)**	**–**	**3,009**	**#DIV/0!**	**–**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits								–		
Payments										
Repayment of borrowing		(40,897)	(50,503)	(50,503)	(7,224)	(7,224)	(4,209)	(3,016)	72%	(50,503)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(40,897)**	**(50,503)**	**(50,503)**	**(7,224)**	**(7,224)**	**(4,209)**	**3,016**	**-72%**	**(50,503)**
NET INCREASE/ (DECREASE) IN CASH HELD		**87,848**	**(5,819)**	**(1,190,208)**	**45,088**	**45,088**	**142,930**			**(1,190,208)**
Cash/cash equivalents at beginning:							–			–
Cash/cash equivalents at month/year end:		87,848	(5,819)	(1,190,208)	45,088	45,088	142,930			(1,190,208)

Note: The figures contained in the above schedule are currently being investigated by the financial system provider. (Refer to C6 for the correct Cash and cash equivalent Year To Date Actual balance).

Supporting Table SC3: Debtors Age Analysis

WC048 Knysna - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description R thousands	NT Code	Budget Year 2024/25 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	19,300	7,206	2,800	2,628	1,980	2,189	17,641	45,798	99,543	70,238	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	24,482	6,018	4,144	3,539	3,196	3,225	16,849	43,427	104,881	70,237	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	99,146	7,450	4,918	3,999	3,421	3,025	27,990	58,255	208,204	96,690	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	12,157	1,402	1,229	1,133	1,061	1,007	11,288	50,570	79,848	65,059	–	–
Receivables from Exchange Transactions - Waste Management	1600	13,387	1,257	1,057	966	911	883	9,633	42,758	70,852	55,151	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	1,505	129	107	81	131	55	357	7,425	9,791	8,050	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	220	104	114	93	102	201	872	288	1,994	1,557	–	–
Total By Income Source	**2000**	**170,198**	**23,565**	**14,369**	**12,440**	**10,803**	**10,585**	**84,631**	**248,522**	**575,113**	**366,981**	**–**	**–**
2023/24 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	12,038	879	612	482	477	475	3,828	5,172	23,964	10,434	–	–
Commercial	2300	37,847	10,533	5,307	5,013	4,729	4,855	37,669	77,148	183,101	129,414	–	–
Households	2400	120,312	12,152	8,450	6,946	5,596	5,256	43,134	166,202	368,048	227,133	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**170,198**	**23,565**	**14,369**	**12,440**	**10,803**	**10,585**	**84,631**	**248,522**	**575,113**	**366,981**	**–**	**–**

Supporting Table SC4: Creditors Age Analysis

WC048 Knysna - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	49,010	–	–	–	–	–	–	–	49,010	
Bulk Water	0200	–	–	–	–	–	–	–	–	–	
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	
Loan repayments	0600	–	–	–	–	–	–	–	–	–	
Trade Creditors	0700	8,877	–	–	–	–	–	–	–	8,877	
Auditor General	0800	–	–	–	–	–	–	–	–	–	
Other	0900	–	–	–	–	–	–	–	–	–	
Medical Aid deductions										–	
Total By Customer Type	1000	57,887	–	–	–	–	–	–	–	57,887	–

Supporting Table SC5: Investment Portfolio

WC048 Knysna - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July

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	3,154	22			3,176
Investec - (Own Funds)	021941-503	Call	Call Deposit	Call Deposit	Fixed	3.35%	–	–	Call Deposit	21	0			21
Investec - (Own Funds)	021941-501	Call	Call Deposit	Call Deposit	Fixed	3.35%	–	–	Call Deposit	0	0			0
Municipality sub-total										3,175		–	–	3,197
TOTAL INVESTMENTS AND INTEREST	2									3,175		–	–	3,197

Supporting Table SC6: Transfers and Grant Receipts

WC048 Knysna - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
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:		**135,045**	**143,351**	**143,351**	**54,579**	**54,579**	**51,166**	**3,413**	**6.7%**	**143,351**
Equitable Share		122,358	130,575	130,575	54,406	54,406	50,983	3,423	6.7%	130,575
Expanded Public Works Programme Integrated Grant		1,264	1,279	1,279	24	24	25	(1)	-3.7%	1,279
Integrated National Electrification Programme Grant		5,269	2,056	2,056	–	–	–	–		2,056
Local Government Financial Management Grant		1,771	1,800	1,800	33	33	37	(4)	-10.6%	1,800
Municipal Infrastructure Grant		4,382	4,971	4,971	117	117	122	(5)	-4.2%	4,971
Neighbourhood Development Partnership Grant		–	1,367	1,367	–	–	–	–		1,367
Water Services Infrastructure Grant		–	1,304	1,304	–	–	–	–		1,304
Provincial Government:		**9,392**	**20,186**	**20,186**	**1,086**	**1,086**	**1,769**	**(683)**	**-38.6%**	**20,186**
Specify (Add grant description)		9,392	20,186	20,186	1,086	1,086	1,769	(683)	-38.6%	20,186
District Municipality:		**–**	**828**	**828**	**–**	**–**	**69**	(69)	-100.0%	**828**
Specify (Add grant description)		–	828	828	–	–	69	(69)	-100.0%	828
Total Operating Transfers and Grants	5	**144,437**	**164,365**	**164,365**	**55,666**	**55,666**	**53,004**	**2,661**	**5.0%**	**164,365**
Capital Transfers and Grants										
National Government:		65,423	55,122	55,122	–	–	378	(378)	**-100.0%**	55,122
Integrated National Electrification Programme Grant		35,130	13,704	13,704	–	–	–	–		13,704
Municipal Infrastructure Grant		19,817	23,611	23,611	–	–	–	–		23,611
Neighbourhood Development Partnership Grant		7,146	9,110	9,110	–	–	284	(284)	-100.0%	9,110
Water Services Infrastructure Grant		3,331	8,696	8,696	–	–	94	(94)	-100.0%	8,696
Provincial Government:		**40**	**10,400**	**10,400**	**–**	**–**	–	–		**10,400**
Specify (Add grant description)		**40**	**10,400**	**10,400**	–	–	–	–		**10,400**
Total Capital Transfers and Grants	5	**65,463**	**65,522**	**65,522**	**–**	**–**	**378**	**(378)**	**-100.0%**	**65,522**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	209,900	229,887	229,887	55,666	55,666	53,383	2,283	4.3%	229,887

Supporting Table SC7(1): Transfers and Grant Expenditure

WC048 Knysna - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

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:		–	80,638	81,529	3,182	67,316	73,781	(6,465)	-8.8%	81,529
Equitable Share		–	30,637	32,324	623	28,401	29,935	(1,533)	-5.1%	32,324
Expanded Public Works Programme Integrated Grant		–	1,264	1,264	97	1,152	839	313	37.3%	1,264
Local Government Financial Management Grant		–	1,906	1,817	309	951	1,016	(65)	-6.4%	1,817
Municipal Infrastructure Grant		–	1,471	1,609	122	1,760	1,490	271	18.2%	1,609
Specify (Add grant description)		–	45,360	44,516	2,032	35,051	40,502	(5,450)	-13.5%	44,516
Provincial Government:		–	45,360	44,516	2,032	35,008	40,502	(5,493)	-13.6%	44,516
Specify (Add grant description)		–	45,360	44,516	2,032	35,008	40,502	(5,493)	-13.6%	44,516
District Municipality:		–	–	–	–	43	–	43	#DIV/0!	–
Specify (Add grant description)		–	–	–	–	43	–	43	#DIV/0!	–
Other grant providers:		–	–	–	–	43	–	43	#DIV/0!	–
Specify (Add grant description)		–	–	–	–	43	–	43	#DIV/0!	–
Total operating expenditure of Transfers and Grants:		–	125,998	126,045	5,214	102,411	114,283	(11,872)	-10.4%	126,045
Capital expenditure of Transfers and Grants										
National Government:		–	78,184	84,015	9,349	49,442	31,271	18,171	58.1%	84,015
Integrated National Electrification Programme Grant		–	38,047	34,783	7,176	26,809	17,074	9,735	57.0%	34,783
Municipal Infrastructure Grant		–	24,137	22,437	2,139	15,756	8,301	7,455	89.8%	22,437
Neighbourhood Development Partnership Grant		–	13,043	13,043	33	3,946	2,964	982	33.1%	13,043
Specify (Add grant description)		–	–	3,838	–	–	–	–		3,838
Water Services Infrastructure Grant		–	2,957	9,913	–	2,931	2,931	–		9,913
Provincial Government:		–	–	3,838	–	–	–	–		3,838
Total capital expenditure of Transfers and Grants		–	78,184	87,853	9,349	49,442	31,271	18,171	58.1%	87,853
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	204,182	213,897	14,562	151,853	145,553	6,300	4.3%	213,897

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

WC048 Knysna - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
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:		–	–	–	–	–	–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		–	–	–	–	–	–	–		–
Capital expenditure of Transfers and Grants										
National Government:		–	–	–	–	–	–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		–	–	–	–	–	–	–		–
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	–	–	–	–	–	–		–

Supporting Table SC8: Councillor and Staff Benefits

WC048 Knysna - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration R thousands	Ref	2023/24 Audited Outcome	Budget Year 2024/25 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		8,024	9,284	9,284	674	674	774	(100)	-13%	9,284
Pension and UIF Contributions		705	714	714	59	59	59	(0)	0%	714
Medical Aid Contributions		146	153	153	12	12	13	(0)	-3%	153
Motor Vehicle Allowance		358	278	278	34	34	23	11	48%	278
Cellphone Allowance		589	574	574	50	50	48	2	5%	574
Housing Allowances								–		
Other benefits and allowances								–		
Sub Total - Councillors		9,821	11,003	11,003	830	830	917	(87)	-10%	11,003
% increase	4		12.0%	12.0%						12.0%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5,496	7,089	7,089	471	471	591	(119)	-20%	7,089
Pension and UIF Contributions		477	581	581	26	26	48	(22)	-46%	581
Medical Aid Contributions		63	65	66	5	5	6	(0)	-5%	66
Overtime								–		
Performance Bonus		60	489	489	–	–	–	–		489
Motor Vehicle Allowance		581	692	692	20	20	58	(38)	-66%	692
Cellphone Allowance		21	12	12	–	–	1	(1)	-100%	12
Housing Allowances		58	–	–	–	–	–	–		–
Other benefits and allowances		101	–	–	27	27	–	27	#DIV/0!	–
Acting and post related allowance		8	–	–	–	–	–	–		–
In kind benefits								–		
Sub Total - Senior Managers of Municipality		6,866	8,930	8,930	549	549	703	(154)	-22%	8,930
% increase	4		30.1%	30.1%						30.1%
Other Municipal Staff										
Basic Salaries and Wages		179,686	189,030	189,030	14,997	14,997	15,753	(756)	-5%	189,030
Pension and UIF Contributions		38,111	41,217	41,217	3,073	3,073	3,435	(362)	-11%	41,217
Medical Aid Contributions		13,715	17,011	17,011	1,127	1,127	1,418	(291)	-21%	17,011
Overtime		27,691	19,051	19,051	114	114	1,588	(1,474)	-93%	19,051
Performance Bonus		13,829	14,689	14,689	29	29	60	(30)	-51%	14,689
Motor Vehicle Allowance		8,329	8,356	8,356	359	359	696	(337)	-48%	8,356
Cellphone Allowance		–	210	210	–	–	17	(17)	-100%	210
Housing Allowances		2,597	2,798	2,798	1	1	233	(232)	-100%	2,798
Other benefits and allowances		9,175	4,346	4,346	39	39	362	(323)	-89%	4,346
Payments in lieu of leave		–	1,531	1,531	128	128	128	–		1,531
Long service awards		–	2,302	2,302	–	–	192	(192)	-100%	2,302
Post-retirement benefit obligations	2	–	12,740	12,740	–	–	–	–		12,740
Acting and post related allowance		10,731	5,402	5,402	19	19	450	(431)	-96%	5,402
In kind benefits								–		
Sub Total - Other Municipal Staff		303,865	318,682	318,682	19,885	19,885	24,331	(4,445)	-18%	318,682
% increase	4		4.9%	4.9%						4.9%
Total Parent Municipality		320,552	338,615	338,615	21,264	21,264	25,951	(4,687)	-18%	338,615
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Sub Total - Executive members Board	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		320,552	338,615	338,615	21,264	21,264	25,951	(4,687)	-18%	338,615
% increase	4		5.6%	5.6%						5.6%
TOTAL MANAGERS AND STAFF		310,731	327,612	327,612	20,435	20,435	25,034	(4,599)	-18%	327,612

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 - M01 July

Description	Ref	Budget Year 2024/25												2024/25 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	Budget	Budget	Budget	Budget	Budget	Budget	2024/25	+1 2025/26	+2 2026/27
Cash Receipts By Source																
Property rates		2,798	(92,811)	(99,119)	(94,820)	(101,595)	(86,407)	(88,028)	(96,002)	(84,256)	(85,747)	(86,754)	915,539	2,798	371,120	388,204
Service charges - Electricity revenue		38,514	–	–	–	–	–	–	–	–	–	–	–	38,514	423,151	442,616
Service charges - Water revenue		7,514	–	–	–	–	–	–	–	–	–	–	–	7,514	89,073	93,170
Service charges - Waste Water Management		2,406	88,745	92,467	83,554	92,574	92,574	92,574	92,574	92,574	92,574	92,574	(912,784)	2,406	30,488	31,890
Service charges - Waste Mangement		2,169	–	–	–	–	–	–	–	–	–	–	–	2,169	30,899	32,320
Rental of facilities and equipment		533	–	–	–	–	–	–	–	–	–	–	–	533	9,189	9,612
Interest earned - external investments		–	154	160	160	160	160	160	160	160	160	160	(1,590)	–	2,004	2,096
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		1,432	–	–	–	–	–	–	–	–	–	–	–	1,432	31,881	33,347
Licences and permits		2,454	–	–	–	–	–	–	–	–	–	–	–	2,454	1,956	2,046
Agency services		141	–	–	–	–	–	–	–	–	–	–	–	141	5,278	5,520
Transfers and Subsidies - Operational		75,996	–	–	–	–	–	–	–	–	–	–	–	75,996	185,318	180,873
Other revenue		1,983	–	–	–	–	–	–	–	–	–	–	–	1,983	119,631	118,192
Cash Receipts by Source		135,940	(3,913)	(6,493)	(11,107)	(8,861)	6,327	4,705	(3,269)	8,478	6,987	5,980	1,165	135,940	1,299,987	1,339,886
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		18,579	–	–	–	–	–	–	–	–	–	–	–	18,579	79,117	74,353
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	1,000	1,000
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing													–			
Increase (decrease) in consumer deposits		411	–	–	–	–	–	–	–	–	–	–	–	411	–	–
VAT Control (receipts)		262	–	–	–	–	–	–	–	–	–	–	–	262	661	692
Decrease (increase) in non-current receivables		262	–	–	–	–	–	–	–	–	–	–	–	262	661	692
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		155,453	(3,913)	(6,493)	(11,107)	(8,861)	6,327	4,705	(3,269)	8,478	6,987	5,980	1,165	155,453	1,381,426	1,416,622

Cash Payments by Type													–			
Employee related costs		35,338	25,745	25,745	25,745	40,208	25,745	25,745	25,745	25,745	25,745	25,745	(271,915)	35,338	681,665	697,573
Remuneration of councillors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest		(3,923)	–	–	8,733	–	–	–	8,733	–	–	–	(17,465)	(3,923)	30,099	24,931
Bulk purchases - Electricity		33,687	35,001	34,258	19,972	21,058	18,934	21,019	20,459	18,379	20,167	20,732	(229,978)	33,687	395,356	417,680
Acquisitions - water & other inventory		1,090	–	–	–	–	–	–	–	–	–	–	192	1,282	63,515	66,239
Contracted services		19,904	9,171	14,264	15,111	14,264	14,264	14,264	14,264	14,264	14,264	14,264	(137,657)	20,638	194,933	187,924
Transfers and subsidies - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure		11,910	7,732	7,732	7,732	7,732	7,732	7,732	7,732	7,732	7,732	7,732	(76,913)	12,319	94,860	98,630
Cash Payments by Type		**98,006**	**77,649**	**81,999**	**77,292**	**83,262**	**66,675**	**68,760**	**76,933**	**66,120**	**67,907**	**68,473**	**(733,735)**	**99,340**	**1,460,428**	**1,492,977**
Other Cash Flows/Payments by Type																
Capital assets		3,533	–	–	–	–	–	–	–	–	–	–	1,157	4,690	129,147	99,603
Repayment of borrowing		7,224	4,209	4,209	4,209	4,209	4,209	4,209	4,209	4,209	4,209	4,209	(42,086)	7,224	50,272	51,113
Other Cash Flows/Payments		1,191	–	–	–	–	–	–	–	–	–	–	–	1,191	84,986	88,895
Total Cash Payments by Type		**109,955**	**81,857**	**86,207**	**81,501**	**87,471**	**70,883**	**72,969**	**81,141**	**70,328**	**72,116**	**72,681**	**(774,665)**	**112,445**	**1,724,832**	**1,732,589**
NET INCREASE/(DECREASE) IN CASH HELD		**45,499**	**(85,770)**	**(92,700)**	**(92,608)**	**(96,332)**	**(64,557)**	**(68,263)**	**(84,410)**	**(61,850)**	**(65,129)**	**(66,702)**	**775,830**	**43,008**	**(343,407)**	**(315,967)**
Cash/cash equivalents at the month/year beginning:		–	(3,913)	(6,493)	(11,107)	(8,861)	6,327	4,705	(3,269)	8,478	6,987	5,980	23,711	22,546	11,751	65,334
Cash/cash equivalents at the month/year end:		45,499	(89,683)	(99,193)	(103,714)	(105,194)	(58,230)	(63,558)	(87,679)	(53,372)	(58,142)	(60,722)	799,541	65,554	(331,655)	(250,632)

Note: The figures contained in the above schedule are currently being investigated by the financial system provider. (Refer to C6 for the correct Cash and cash equivalent Year To Date Actual balance).

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 - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
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		42,647	19,014	19,014	–	–	(2,119)	(2,119)	100.0%	19,014
Roads Infrastructure		2,048	8,000	8,000	–	–	(1,200)	(1,200)	100.0%	8,000
Roads		445	8,000	8,000	–	–	(1,200)	1,200	-100.0%	8,000
Capital Spares		1,603	–	–	–	–	–	–		–
Electrical Infrastructure		39,004	3,557	3,557	–	–	(517)	(517)	100.0%	3,557
MV Switching Stations		1,982	–	–	–	–	–	–		–
MV Networks		1,536	2,000	2,000	–	–	(300)	300	-100.0%	2,000
LV Networks		35,486	1,357	1,357	–	–	(203)	203	-100.0%	1,357
Capital Spares		–	200	200	–	–	(13)	13	-100.0%	200
Water Supply Infrastructure		1,391	6,228	6,228	–	–	(218)	(218)	100.0%	6,228
Water Treatment Works		606	6,228	6,228	–	–	(218)	218	-100.0%	6,228
Bulk Mains								–		
Distribution		366	–	–	–	–	–	–		–
Distribution Points		405	–	–	–	–	–	–		–
PRV Stations								–		
Capital Spares		14	–	–	–	–	–	–		–
Sanitation Infrastructure		–	730	730	–	–	(110)	(110)	100.0%	730
Pump Station								–		
Reticulation		–	730	730	–	–	(110)	110	-100.0%	730
Rail Infrastructure		–	500	500	–	–	(75)	(75)	100.0%	500
Drainage Collection		–	500	500	–	–	(75)	75	-100.0%	500
Information and Communication Infrastructure		204	–	–	–	–	–	–		–
Data Centres		204	–	–	–	–	–	–		–
Community Assets		86	3,500	3,500	–	–	(525)	(525)	100.0%	3,500
Community Facilities		86	3,500	3,500	–	–	(525)	(525)	100.0%	3,500
Fire/Ambulance Stations		86	3,500	3,500	–	–	(525)	525	-100.0%	3,500
Other assets		–	2,400	2,400	–	–	(360)	(360)	100.0%	2,400
Operational Buildings		–	–	–	–	–	–	–		–
Housing		–	2,400	2,400	–	–	(360)	(360)	100.0%	2,400
Staff Housing								–		
Social Housing		–	2,400	2,400	–	–	(360)	360	-100.0%	2,400
Capital Spares								–		
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets								–		
Intangible Assets		–	–	–	–	–	–	–		–
Computer Equipment		174	1,800	1,800	–	–	(228)	(228)	100.0%	1,800
Computer Equipment		174	1,800	1,800	–	–	(228)	228	-100.0%	1,800
Furniture and Office Equipment		111	321	321	–	–	(22)	(22)	100.0%	321
Furniture and Office Equipment		111	321	321	–	–	(22)	22	-100.0%	321
Machinery and Equipment		334	1,495	1,495	–	–	(146)	(146)	100.0%	1,495
Machinery and Equipment		334	1,495	1,495	–	–	(146)	146	-100.0%	1,495
Transport Assets		1,467	1,060	1,060	–	–	(159)	(159)	100.0%	1,060
Transport Assets		1,467	1,060	1,060	–	–	(159)	159	-100.0%	1,060
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection								–		
Zoological plants and animals								–		
Immature		–	–	–	–	–	–	–		–
Policing and Protection								–		
Zoological plants and animals								–		
Total Capital Expenditure on new assets	1	44,818	29,591	29,591	–	–	(3,559)	(3,559)	100.0%	29,591

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 - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		18,630	21,529	21,529	–	–	(1,323)	(1,323)	100.0%	21,529
Roads Infrastructure		15,982	17,088	17,088	–	–	(657)	(657)	100.0%	17,088
Roads		15,982	17,088	17,088	–	–	(657)	657	-100.0%	17,088
Water Supply Infrastructure		2,227	–	–	–	–	–	–		–
Water Treatment Works		109	–	–	–	–	–	–		–
Bulk Mains								–		
Distribution		2,118	–	–	–	–	–	–		–
Sanitation Infrastructure		–	2,441	2,441	–	–	(366)	(366)	100.0%	2,441
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works		–	2,441	2,441	–	–	(366)	366	-100.0%	2,441
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		420	2,000	2,000	–	–	(300)	(300)	100.0%	2,000
Capital Spares		420	2,000	2,000	–	–	(300)	300	-100.0%	2,000
Community Assets		167	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		167	–	–	–	–	–	–		–
Indoor Facilities								–		
Outdoor Facilities								–		
Capital Spares		167	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	1	18,797	21,529	21,529	–	–	(1,323)	(1,323)	100.0%	21,529

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

WC048 Knysna - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**39,675**	**41,625**	**41,625**	**10**	**10**	**(2,255)**	(2,264)	**100.4%**	**41,625**
Roads Infrastructure		5,494	7,115	7,115	–	–	(385)	(385)	100.0%	7,115
Roads		5,494	7,115	7,115	–	–	(385)	385	-100.0%	7,115
Storm water Infrastructure		515	566	566	–	–	(31)	(31)	100.0%	566
Drainage Collection		4	27	27	–	–	(1)	1	-100.0%	27
Storm water Conveyance		511	539	539	–	–	(29)	29	-100.0%	539
Attenuation								–		
Electrical Infrastructure		19,181	20,696	20,696	10	10	(1,121)	(1,131)	100.9%	20,696
Power Plants								–		
HV Substations		2,507	2,333	2,333	–	–	(126)	126	-100.0%	2,333
HV Switching Station		20	286	286	–	–	(15)	15	-100.0%	286
HV Transmission Conductors		1,356	1,475	1,475	10	10	(80)	89	-112.0%	1,475
MV Substations								–		
MV Switching Stations								–		
MV Networks		7,735	9,175	9,175	–	–	(497)	497	-100.0%	9,175
LV Networks		7,563	7,427	7,427	–	–	(402)	402	-100.0%	7,427
Capital Spares								–		
Water Supply Infrastructure		8,855	9,451	9,451	–	–	(512)	(512)	100.0%	9,451
Water Treatment Works		7,361	8,062	8,062	–	–	(437)	437	-100.0%	8,062
Capital Spares		1,493	1,389	1,389	–	–	(75)	75	-100.0%	1,389
Sanitation Infrastructure		4,443	3,097	3,097	–	–	(168)	(168)	100.0%	3,097
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works		4,443	3,097	3,097	–	–	(168)	168	-100.0%	3,097
Solid Waste Infrastructure		1,189	700	700	–	–	(38)	(38)	100.0%	700
Landfill Sites								–		
Waste Transfer Stations		1,189	700	700	–	–	(38)	38	-100.0%	700
Community Assets		**3,177**	**3,622**	**3,622**	**–**	**–**	**(196)**	**(196)**	**100.0%**	**3,622**
Community Facilities		2,114	1,872	1,872	–	–	(101)	(101)	100.0%	1,872
Halls		322	816	816	–	–	(44)	44	-100.0%	816
Museums		36	–	–	–	–	–	–		–
Galleries								–		
Theatres								–		
Libraries		261	–	–	–	–	–	–		–
Cemeteries/Crematoria		467	506	506	–	–	(27)	27	-100.0%	506
Police		38	50	50	–	–	(3)	3	-100.0%	50
Purls								–		
Public Open Space		990	500	500	–	–	(27)	27	-100.0%	500
Sport and Recreation Facilities		1,063	1,750	1,750	–	–	(95)	(95)	100.0%	1,750
Indoor Facilities								–		
Outdoor Facilities		1,063	1,750	1,750	–	–	(95)	95	-100.0%	1,750
Other assets		**1,368**	**2,020**	**2,020**	**4**	**4**	**(109)**	**(113)**	**103.2%**	**2,020**
Operational Buildings		1,087	2,020	2,020	2	2	(109)	(111)	101.4%	2,020
Municipal Offices		1,063	1,939	1,939	2	2	(105)	107	-101.5%	1,939
Depots		23	82	82	–	–	(4)	4	-100.0%	82
Capital Spares								–		
Housing		281	–	–	2	2	–	(2)	#DIV/0!	–
Staff Housing		148	–	–	2	2	–	2	#DIV/0!	–
Social Housing		133	–	–	–	–	–	–		–
Transport Assets		**7,015**	**4,307**	**4,307**	**–**	**–**	**(233)**	**(233)**	100.0%	**4,307**
Transport Assets		7,015	4,307	4,307	–	–	(233)	233	-100.0%	4,307
Total Repairs and Maintenance Expenditure	1	**51,236**	**51,574**	**51,574**	**13**	**13**	**(2,794)**	**(2,807)**	**100.5%**	**51,574**

Supporting Table SC13(d): Depreciation

WC048 Knysna - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		–	38,499	38,499	3,208	3,208	3,208	–		38,499
Roads Infrastructure		–	8,269	8,269	689	689	689	–		8,269
Roads		–	8,269	8,269	689	689	689	–		8,269
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	916	916	76	76	76	–		916
Drainage Collection		–	916	916	76	76	76	–		916
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		–	10,092	10,092	841	841	841	–		10,092
Power Plants		–	6	6	1	1	1	–		6
HV Substations		–	10,086	10,086	841	841	841	–		10,086
Water Supply Infrastructure		–	18,065	18,065	1,505	1,505	1,505	–		18,065
Distribution		–	18,065	18,065	1,505	1,505	1,505	–		18,065
Sanitation Infrastructure		–	1,007	1,007	84	84	84	–		1,007
Pump Station		–	28	28	2	2	2	–		28
Reticulation								–		
Waste Water Treatment Works		–	934	934	78	78	78	–		934
Outfall Sewers								–		
Toilet Facilities		–	44	44	4	4	4	–		44
Capital Spares								–		
Solid Waste Infrastructure		–	50	50	4	4	4	–		50
Landfill Sites		–	50	50	4	4	4	–		50
Information and Communication Infrastructure		–	99	99	8	8	8	–		99
Data Centres								–		
Core Layers								–		
Distribution Layers		–	99	99	8	8	8	–		99
Capital Spares								–		
Community Assets		–	1,693	1,693	141	141	141	–		1,693
Community Facilities		–	1,630	1,630	136	136	136	–		1,630
Halls		–	68	68	6	6	6	–		68
Centres		–	528	528	44	44	44	–		528
Crèches								–		
Clinics/Care Centres								–		
Fire/Ambulance Stations		–	42	42	3	3	3	–		42
Testing Stations		–	0	0	0	0	0	–		0
Museums		–	6	6	0	0	0	–		6
Galleries								–		
Theatres		–	1	1	0	0	0	–		1
Libraries		–	332	332	28	28	28	–		332
Cemeteries/Crematoria		–	26	26	2	2	2	–		26
Police		–	55	55	5	5	5	–		55
Purls		–	181	181	15	15	15	–		181
Public Open Space								–		
Nature Reserves								–		
Public Ablution Facilities		–	8	8	1	1	1	–		8
Markets								–		
Stalls		–	71	71	6	6	6	–		71
Abattoirs								–		
Airports								–		
Taxi Ranks/Bus Terminals		–	313	313	26	26	26	–		313
Capital Spares								–		
Sport and Recreation Facilities		–	62	62	5	5	5	–		62
Indoor Facilities		–	9	9	1	1	1	–		9
Outdoor Facilities		–	54	54	4	4	4	–		54
Capital Spares								–		
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	145	145	12	12	12	–		145
Revenue Generating		–	145	145	12	12	12	–		145
Improved Property		–	145	145	12	12	12	–		145
Unimproved Property								–		
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Other assets		–	2,536	2,536	211	211	211	–		2,536
Operational Buildings		–	631	631	53	53	53	–		631
Municipal Offices		–	631	631	53	53	53	–		631
Housing		–	1,905	1,905	159	159	159	–		1,905
Staff Housing								–		
Social Housing		–	1,905	1,905	159	159	159	–		1,905
Capital Spares								–		

Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets								–		
Intangible Assets		–	74	74	6	6	6	–		74
Servitudes								–		
Licences and Rights		–	74	74	6	6	6	–		74
Computer Software and Applications		–	74	74	6	6	6	–		74
Computer Equipment		–	4,002	4,002	334	334	334	–		4,002
Computer Equipment		–	4,002	4,002	334	334	334	–		4,002
Furniture and Office Equipment		–	7,040	7,040	587	587	587	–		7,040
Furniture and Office Equipment		–	7,040	7,040	587	587	587	–		7,040
Machinery and Equipment		–	1,252	1,252	104	104	104	–		1,252
Machinery and Equipment		–	1,252	1,252	104	104	104	–		1,252
Transport Assets		–	3,143	3,143	262	262	262	–		3,143
Transport Assets		–	3,143	3,143	262	262	262	–		3,143
Total Depreciation	1	–	58,383	58,383	4,865	4,865	4,865	–		58,383

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 - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
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		**19,823**	**30,122**	**30,122**	**–**	**–**	**(1,626)**	(1,626)	**100.0%**	**30,122**
Roads Infrastructure		8,621	6,829	6,829	–	–	(124)	(124)	100.0%	6,829
Roads		8,621	6,829	6,829	–	–	(124)	124	-100.0%	6,829
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		306	1,000	1,000	–	–	(67)	(67)	100.0%	1,000
Drainage Collection		306	1,000	1,000	–	–	(67)	67	-100.0%	1,000
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		1,799	12,348	12,348	–	–	(710)	(710)	100.0%	12,348
MV Substations		–	12,348	12,348	–	–	(710)	710	-100.0%	12,348
MV Switching Stations								–		
MV Networks		1,799	–	–	–	–	–	–		–
LV Networks								–		
Capital Spares								–		
Water Supply Infrastructure		3,183	9,196	9,196	–	–	(613)	(613)	100.0%	9,196
Water Treatment Works		–	500	500	–	–	(33)	33	-100.0%	500
Bulk Mains		228	–	–	–	–	–	–		–
Distribution		2,954	8,696	8,696	–	–	(580)	580	-100.0%	8,696
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		5,914	750	750	–	–	(113)	(113)	100.0%	750
Pump Station		–	500	500	–	–	(75)	75	-100.0%	500
Reticulation		5,914	–	–	–	–	–	–		–
Waste Water Treatment Works		–	250	250	–	–	(38)	38	-100.0%	250
Community Assets		**2,126**	**6,576**	**6,576**	**82**	**82**	**274**	**192**	**69.9%**	**6,576**
Community Facilities		38	–	–	82	82	–	(82)	#DIV/0!	–
Cemeteries/Crematoria		38	–	–	82	82	–	82	#DIV/0!	–
Sport and Recreation Facilities		2,089	6,576	6,576	–	–	274	274	100.0%	6,576
Indoor Facilities								–		
Outdoor Facilities		2,089	6,576	6,576	–	–	274	(274)	-100.0%	6,576
Capital Spares								–		
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Other assets		**–**	**1,000**	**1,000**	**–**	**–**	**(150)**	**(150)**	**100.0%**	**1,000**
Operational Buildings		–	1,000	1,000	–	–	(150)	(150)	100.0%	1,000
Municipal Offices		–	1,000	1,000	–	–	(150)	150	-100.0%	1,000
Total Capital Expenditure on upgrading of existing assets	1	**21,949**	**37,699**	**37,699**	**82**	**82**	**(1,502)**	**(1,584)**	**105.5%**	**37,699**