ANNEXURE A

KNYSNA
Municipality Munisipaliteit uMasipala

Monthly and Quarterly Budget Statement

(Sections 71 and 52 of the MFMA)

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

September 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 Quarterly Budget Statement

Section 52 of the MFMA determines that:

"The mayor of a municipality –

(a) *must provide general political guidance over the fiscal and financial affairs of the municipality;*

(b) *in providing such general political guidance, may monitor and, to the extent provided in this Act, oversee the exercise of responsibilities assigned in terms of this Act to the accounting officer and the chief financial officer, but may not interfere in the exercise of those responsibilities;*

(c) *must take all reasonable steps to ensure that the municipality performs its constitutional and statutory functions within the limits of the municipality's approved budget;*

(d) *must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality; and*

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

1.3 Responsibility of the Executive Mayor

Section 54 of the MFMA determines that:

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

- (a) *Consider the statement or report;*
- (b) *Check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;*
- (c) *Consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget;*
- (d) *Issue any appropriate instructions to the accounting officer to ensure –*
  - (i) *That the budget is implemented in accordance with the service delivery and budget implementation plan; and*
  - (ii) *That spending of funds and revenue collection proceed in accordance with the budget;*
- (e) *Identify any financial problems facing the municipality, including any emerging or impending financial problems; and*
- (f) *In the case of a section 72 report, submit the report to the council by 31 January of each year.*

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

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

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

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 and Section 52 quarterly budget statement for the month ending 30 September 2024, and reflects the implementation of the budget and the financial state of affairs of the Municipality.

2.1.2 I hereby wish to submit a report to the Council on the implementation of the budget and the financial state of affairs of the Municipality as at the end of September 2024.

2.1.3 Further to the above, Section 54(1) of the MFMA determines that the Executive Mayor must consider the Section 71 report submitted by the Accounting Officer and assess whether the Municipality's approved budget is implemented in accordance with the approved Service Delivery Budget Implementation Plan (SDBIP), and if necessary issue appropriate instructions to the Accounting Officer.

2.2 Overall Financial Status of the Municipality

2.2.1 The Cash and Cash Equivalent as at 30 September 2024 reflects a slightly stable position for the municipality.. However the cashflow position remains of a concern to deal with outstanding commitment although these commitment are decreasing. 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-esisitent Capital Replacement Reserve..

2.2.2 The Municipality has started to ring-fence grants and deposited with the transfer of R14.0 million into a current Investment portfolio.

2.2.3 The municipality has adopted a credible Budget Funding Plan 2024-2025 which was approved on the 30 September 2024 by Council. To Budget Funding Plan is 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 complied with.

2.2.4 The current Unpaid Housing Grant balance which is a working balance as a result of the municipality using its own cash to fund housing projects and thereafter claiming the expenditure from the Provincial Department of Human Settlements. This balance with fluctuate depending on when expenditure is incurred and cliam back. The balance of R 7.3 million as at 30 September 2024 reflects a decrease from the previous month indicating that more has been claimed that what has been expensed. The Municipality is also continuously engaging with the Department of Human Settlements to reduce/resolve difference that are still existing. These differences was as a result of reconciliation that are still been processed.

2.2.5 A detailed reconcialition of the Unspent loans for the past five financial years were completed and it was identitfied the that the total unspent borrowings amount equates to R 53 million. There were projects which were funded by three different funding sources and the BTO office are in process of identifying those projects where the internal funds were firstly used instead of the borrowings. We are currently in a process of journalising these amounts to the relevant projects to reduce the unspent loans balance to zero.

2.2.6 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, which also affects our collection rate during the period. The collection rate will increased on a monthly basis as we reallocated annual rates billing to the appropriate months.

2.2.7 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 in progress. The transition to a new service provider may potentially negatively impact revenue generation. To mitigate this risk the Accounting Officer has deviate to appoint a service provider in the interim to ensure that this service is not interrupted and limit the effect on the revenue loss.

2.2.8 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. The Promun system patch processed in September 2024 resolved most of the errors.

The Roll-Over Adjustments Budget was approved by council and the Roll-Over Grant applications was submitted to the relevant Treasuries and Departments. Important to note that the application outcomes are only expected by 30 November 2024.

2.3 Recommendations

(a) That Council notes the Section 71 Monthly Budget Statement and Section 52 Quarterly Budget Statement as at 30 September 2024.

(b) That Council notes that the Section 71 Monthly Budget Statement and Section 52 Quarterly Budget Statement as at 30 September 2024 will be published on the municipal website.

CLLR AUBREY TSENGWA
EXECUTIVE MAYOR
DATE: 14 October 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 30 September 2024.

3.1.2 Section 52(d) of the MFMA requires from the Executive Mayor to submit a quarterly report to Council on the implementation of the approved budget. The report relates to the quarter ending 30 September 2024.

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

3.1.4 The financial performance of the operating and capital budget for the 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 19 in the table below) of R 411.0 million compared to the year-to-date budgeted operating revenue of R 407.3 million results in a positive variance of R 3.7 million or 0.9% (capital grants excluded). This positive variance is as a result of an improved collection rate.

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	114,117,975	114,187,289	-69,314	-0.1%	
2	Service charges - Water	94,868,006	94,868,006	37,162,781	37,228,820	-66,039	-0.2%	
3	Service charges - Waste Water Management	34,280,675	34,280,675	14,038,142	14,060,976	-22,834	-0.2%	
4	Service charges - Waste management	35,003,989	35,003,989	16,702,116	16,727,041	-24,925	-0.1%	
5	Sale of Goods and Rendering of Services	28,290,880	28,290,880	5,088,642	5,086,079	2,563	0.1%	
6	Agency services	4,387,360	4,387,360	921,624	-26,489	948,113	-3579.3%	The negative budget figure will be investigated
7	Interest earned from Receivables	21,043,958	21,043,958	6,966,264	7,137,328	-171,064	-2.4%	
8	Interest from Current and Non Current Assets	1,915,779	1,915,779	764,403	788,081	-23,678	-3.0%	
9	Rental from Fixed Assets	7,745,922	7,745,922	2,462,778	1,320,571	1,142,207	86.5%	
10	Licence and permits	100,295	100,295	72,685	62,517	10,168	16.3%	
11	Operational Revenue	1,092,103	1,092,103	976,090	-49,305	1,025,395	-2079.7%	The negative budget figure will be investigated
12	Property rates	336,224,732	336,224,732	143,047,541	143,847,541	-800,000	-0.6%	
13	Fines, penalties and forfeits	98,644,390	98,644,390	5,330,713	4,213,800	1,116,913	26.5%	The monthly apportionment of the budget can only be based on the historical financial actual trends of the prior years as well as monitored progress made by the current service provider however the year to date actual will fluctuate as it is dependant on transgressions made.
14	Licence and permits	1,525,706	1,525,706	383,475	156,584	226,891	144.9%	
15	Transfers and subsidies - Operational	164,365,348	183,612,600	60,392,431	59,945,196	447,235	0.7%	
16	Interest (Property Rates)	10,822,859	10,822,859	2,518,168	2,612,120	-93,952	-3.6%	
17	Gains on Disposal of PPE	1,000,000	1,000,000	0	0	0	0.0%	
18	Other Gains	0	0	95,600	0	95,600	0.0%	
19	**Total Revenue (Capital Grants Excluded)**	**1,253,643,989**	**1,272,891,241**	**411,041,428**	**407,298,149**	**3,743,279**	**0.9%**	

3.2.2 Year-to-date actual operating expenditure (Row 33 in the table below) of R 306.9 million compared to the year-to-date budgeted operating expenditure of R 306.9 million is stable as the budgeted expenditure is almost equal to the actual expenditure. The results is a positive variance of R 61.6 thousand.The effect of the Budget Funding Plan adopted should reflect in the coming months which should result in an increased positive variance or cost savings.

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
20	Employee related costs	325,141,735	325,141,735	70,578,094	66,537,025	-4,041,069	-6.1%	These over expenditure is purely as a result of the overtime and the casual salaries paid with no budget. The budget office has set up meetings to discuss and set up corrective measures with the Infrastructure Services Directorate.
21	Remuneration of councillors	11,003,414	11,003,414	2,489,131	2,446,122	-43,009	-1.8%	
22	Bulk purchases - electricity	318,560,364	318,560,364	83,059,424	83,059,422	-2	0.0%	
23	Other materials	59,983,466	59,983,466	6,617,758	6,617,758	0	0.0%	
24	Debt impairment	165,600,503	165,600,503	94,837,246	97,434,790	2,597,544	2.7%	The variance is as a result of the reversal of the debt write-off projection.
25	Depreciation and amortisation	58,383,147	58,383,147	11,982,019	11,946,275	-35,744	-0.3%	
26	Interest	34,930,633	34,930,633	4,556,215	4,544,349	-11,866	-0.3%	
27	Contracted services	170,937,633	170,937,633	16,398,498	16,429,819	31,321	0.2%	
28	Transfers and subsidies	1,122,870	20,370,122	40,550	65,496	24,946	38.1%	
29	Irrecoverable debts written off	1,298,772	1,298,772	0	324,693	324,693	100.0%	The variance is as a result of the reversal of the debt write-off projection.
30	Operational costs	81,766,271	81,766,271	17,908,260	17,444,768	-463,492	-2.7%	
31	Losses on Disposal of Assets	0	0	0	0	0	0.0%	
32	Other Losses	0	0	-1,555,105	0	1,555,105	0.0%	The municipality is in process of aligning the sub-stores ledger with the general ledger. This will be furhter investigated.
33	**Total Operating Expenditure**	**1,228,728,808**	**1,247,976,060**	**306,912,090**	**306,850,517**	**-61,573**	**0.0%**	

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 104.1 million compared to a budgeted operating surplus of R 100.4 million (capital grants excluded). This results in an operating surplus of R 3.7 million or 3.7%. (Row 34 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
19	**Total Revenue (Capital Grants Excluded)**	**1,253,643,989**	**1,272,891,241**	**411,041,428**	**407,298,149**	**3,743,279**	**0.9%**	
33	**Total Operating Expenditure**	**1,228,728,808**	**1,247,976,060**	**306,912,090**	**306,850,517**	**-61,573**	**0.0%**	
34	**Operating Surplus/(Deficit)**	**24,915,181**	**24,915,181**	**104,129,338**	**100,447,632**	**3,681,706**	**3.7%**	
35	Capital Grants	65,521,652	65,521,652	7,629,021	7,793,240	-164,219	-2.1%	
36	Public Contributions	0	0	0	0	0	0.0%	
37	**Surplus/(Deficit) for the Year**	**90,436,833**	**90,436,833**	**111,758,359**	**108,240,872**	**3,517,487**	**3.2%**	

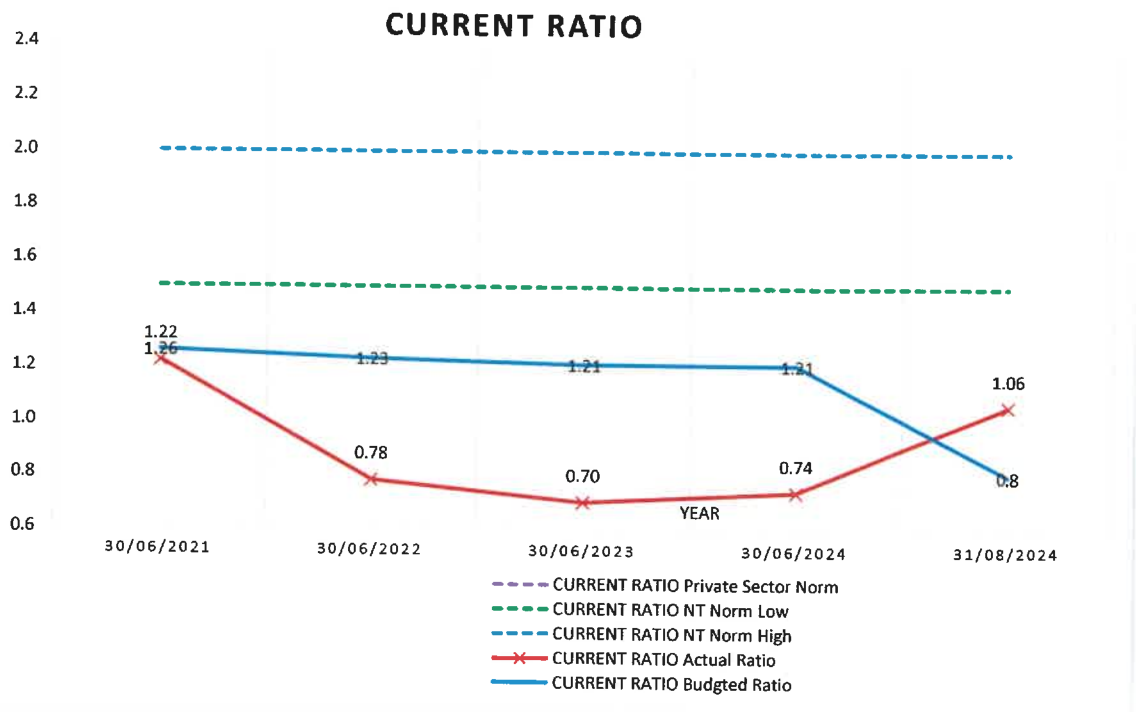
3.2.4 The year-to-date actual surplus for the year of R 111.8 million (capital grants included) compared to the year-to-date budget surplus for the year of R 108.2 million results in a positive variance of R 3.5 million or 3.2% (Row 37 in the table above). The reason for the positive variance is as disclosed in 3.1.1.

3.3 Financial Position Overview

3.3.1 Current Ratio (1.07 : 1)

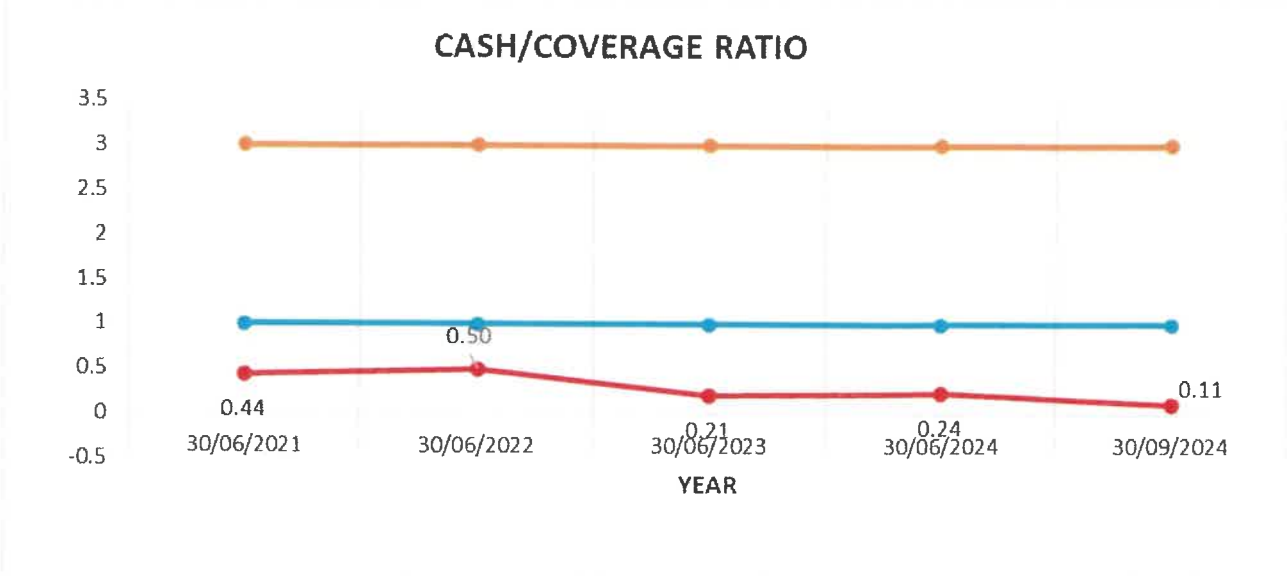
The Current Ratio as at 30 September 2024 equates to 1.07 : 1 compared to the National Treasury norm of 1.5 – 2 : 1, and a budgeted current ratio of 0.80 : 1.

The actual current ratio is based on current assets of R 310.0 million and current liabilities of R 289.4 million. The current ratio is steadily climbing, we are hopeful that the trend is showing that it is possible for the municipality to achieve the National Treasury norm of 1.5 – 2: 1.



3.3.2 Cash/Cost Coverage Ratio (0.11 months)

The Cash /Cost Coverage Ratio as at 30 September 2024 equates to 0.11 months compared to the National Treasury norm of 1 – 3 months. The cash/cost coverage ratio is still a concern and Finance is prioritising this ratio to ensure that the National Treasury norm is achieved.



3.3.3 <u>Cash and Cash Equivalents (R 83.9 million)</u>

Cash and Cash Equivalents (Row 3 in the Table below) equates to R 83.9 million as at 30 September 2024.

3.3.4 <u>Unspent External Loans (R 53 million)</u>

A detailed reconcialition of the Unspent loans for the past five financial years were completed and it was identitfied the that the total unspent borrowings amount equates to R 53 million. There were projects which were funded by three different funding sources and the BTO office are in process of identifying those projects where the internal funds were firstly used instead of the borrowings.

3.3.5 <u>Current Investments (R 14.1 million)</u>

Investments (Row 2 in the Table below) equates to R 14.1 million at the 30 September 2024. This is an improvement of about R14 million and the municipality anticipate to continuously and systematically building its investment portfolio.

Cash and Cash Equivalents versus Commitments					
Row Number	Description	July 2024	August 2024	September 2024	Movement (C to D)
Column Reference	A	B	C	D	F
1	Cash at Bank	56,770,090	71,943,969	69,878,327	-2,065,642
2	Investments - Current	21,027	21,172	14,063,233	14,042,061
3	**Total Cash and Cash Equivalents**	**56,791,117**	**71,965,141**	**83,941,560**	**11,976,419**
4	Unspent Conditional Transfers and Grants	24,860,192	21,458,253	20,208,497	-1,249,757
5	Unspent Conditional Public Contributions	0	0	0	0
6	VAT Payable to SARS	0	0	0	0
7	Unspent External Loans	48,726,305	48,563,069	52,967,214	4,404,145
8	Payables from Exchange Transactions	73,395,255	29,653,364	20,664,647	-8,988,716
9	**Total Commitments**	**146,981,752**	**99,674,686**	**93,840,358**	**-5,834,328**
10	**Surplus / (Shortfall)**	**-90,190,635**	**-27,709,545**	**-9,898,798**	**17,810,747**

3.3.5 Cash Commitments (R 93.8 million)

Total commitments (Row 9 in the Table above) decreased by R 5.8 million during the month under review from R 99.7 million at the end of August 2024 to R 93.8 million at the end of September 2024. Commitments exceed the cash and cash equivalents at the end of September 2024 by R 9.9 million (Row 10 in the Table above). The commitments is systematically reducing indicating positive signs towards equalling the cash and cash equivalents. This indicates an improved position of the municipal cash flows.

3.3.6 Unpaid Conditional Grants (R 10.8 million)

Unpaid Conditional Grants (Row 5 in the Table below) reflects a total balance of R 10.8 million at the end of September 2024.

Unpaid Conditional Grants					
Row Number	Description	Opening Balance: 01/07/2024	Receipts: 01/07/2024 to 30/09/2024	Expenditure: 01/07/2024 to 30/09/2024	Closing Balance: 30/09/2024
Column Reference	A	B	C	D	F
1	Integrated Human Settlements Grant	7,824,261	-3,072,154	2,553,631	7,305,738
2	Maintenance of Proclaimed Roads	77,458	0	0	77,458
3	EPWP	24,105	-320,000	620,416	324,521
4	Neighbourhood Development Partnership Grant	0	-2,500,000	5,541,875	3,041,875
5	**Total**	**7,925,824**	**-5,892,154**	**8,715,922**	**10,749,592**

The resepective Directorates are required to engage with the relevant institutions to recover the unpaid amounts, as un/underfunded mandates have a significant negative impact on the municipal cashflow.

3.3.7 Unspent Conditional Grants (R20.2 million)

Unspent Conditional Grants (Row 13 in the Table below) reflects a total balance of R 20.2 million as at 30 September 2024. Directorates are to ensure full spending of their respective grants by the end of the financial year, 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 31/08/2024	Expenditure: 01/07/2024 to 31/08/2024	Repayment of Unspent	Closing Balance: 31/08/2024
Column Reference	A	B	C	D	E	F	G
1	Municipal Infrastructure Grant	Technical Services	2,457	8,079,000	-3,312,061	0	4,769,396
2	Energy Efficiency Demand Side Management Grant	Electrical Services	56,884	0	0	0	56,884
3	Nedbank: SMME Incubator Program	Planning and Development	22,904	0	0	0	22,904
4	Integrated National Electrification Programme	Electrical Services	0	8,000,000	0	0	8,000,000
5	Finance Management Capacity Grant	Financial Services	793,606	0	0	0	793,606
6	Emergency Loadshedding	Electrical Services	134	0	0	0	134
7	Water Services Infrastructure Grant	Water Services	69,466	2,000,000	-269,124	0	1,800,342
8	Disaster Response Grant	Planning and Development	2,600,000	0	0	0	2,600,000
9	Finance Management Grant	Financial Services	0	1,800,000	-96,674	0	1,703,326
10	Groen Sebenza	Planning and Development	89,852	0	0	0	89,852
11	Library Services Grant	Community Services	0	3,705,000	-3,377,244	0	327,756
12	Community Development Workers	Technical Services	0	57,000	-12,704	0	44,296
13	**Total**		**3,635,304**	**23,641,000**	**-7,067,807**	**0**	**20,208,497**

3.3.8 Payables from Exchange Transactions (R 20.7 million)

Payables from Exchange Transactions (Row 3 in the Table below) decreased by R 9.0 million during the month under review from R 29.6 million at the end of August 2024 to R 20.6 million at the end of September 2024. The payables from exchange transactions is systematically reducing indicating positive signs. This indicates an improved position of the municipal cash flows.

Payables from Exchange Transactions					
Row Number	Description	July 2024	August 2024	September 2024	Movement (C to D)
Column Reference	A	B	C	D	E
1	Trade Payables	57,887,309	14,070,476	4,562,681	-9,507,795
2	Retentions	15,507,946	15,582,887	16,101,966	519,079
3	**Total**	**73,395,255**	**29,653,364**	**20,664,647**	**-8,988,716**

3.3.9 External Borrowings (R 340.3 million)

External Borrowings as at 30 September 2024 equate to R 340.3 million (Row 6 in the Table below), and are taken up to fund capital expenditure only.

External Borrowings					
Row Number	Description	July 2024	August 2024	September 2024	Movement (C to D)
Column Reference	A	B	C	D	E
1	Opening Balance	348,963,871	341,739,576	340,365,750	-1,373,825
2	New Loans Acquired	0	0	0	0
3	Interest Capitalised	3,923,368	614,348	0	-614,348
4	Repayments	-11,147,663	-1,988,173	0	1,988,173
5	Adjustments	0	0	0	0
6	**Closing Balance**	**341,739,576**	**340,365,750**	**340,365,750**	**0**
7	**Budgeted Operating Revenue (Conditional Operating Grants excluded) =**	980,564,583			
8	**Gearing Ratio =**	**34.7%**			

External borrowings as a percentage of budgeted operating revenue (conditional operating grants excluded) equates to a gearing ratio of 34.7% which is below the National Treasury benchmark of 45%. The external borrowings will decrease as per the payment plan agreement as no loans were taken up during this year.

3.3.10 Consumer Debtors (R 541.2 million)

Total outstanding debtors of R 541.2 million as at 30 September 2024 (Row 7 in the Table below) is presented by both Income Source and by Customer Group.

The total outstanding debtors has decreased by R 7.7 million from R 548.9 million as at 31 August 2024 to R 541.2 million as at 30 September 2024. The debtors decreased as a result of the strengthening of the debt collection strategies.

The total amount due by Organs of State R 21.3 million and Businesses of R 170.2 million constitutes 35% of the total outstanding debtors of R 541.2 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	28,337,557	4,111,081	2,658,888	71,966,371	107,073,897
2	Electricity	33,188,364	7,069,541	4,512,784	73,408,805	118,179,494
3	Property Rates	54,973,705	8,687,737	5,024,139	92,247,672	160,933,253
4	Sanitation	9,585,159	1,548,104	1,270,198	65,173,692	77,577,153
5	Refuse	10,701,789	1,224,814	1,156,640	54,890,607	67,973,850
6	Other	662,701	240,289	1,219,503	7,366,847	9,489,340
7	**Grand Total**	**137,449,275**	**22,881,566**	**15,842,152**	**365,053,994**	**541,226,987**
8	**% of Total Outstanding Debtors =**	**25.4%**	**4.2%**	**2.9%**	**67.4%**	**100.0%**
By Customer Group						
Row Number	**Description**	**0-30 Days**	**31-60 Days**	**61-90 Days**	**Over 90 Days**	**Total Outstanding Debtors**
Column Reference	**A**	**B**	**C**	**D**	**E**	**F**
9	Organs of State	8,565,986	1,737,598	917,171	10,038,345	21,259,100
10	Commercial	30,679,823	7,574,156	6,497,562	125,496,793	170,248,334
11	Households	98,203,466	13,569,812	8,427,419	229,518,856	349,719,553
12	**Grand Total**	**137,449,275**	**22,881,566**	**15,842,152**	**365,053,994**	**541,226,987**
13	**% of Total Outstanding Debtors =**	**25.4%**	**4.2%**	**2.9%**	**67.4%**	**100.0%**

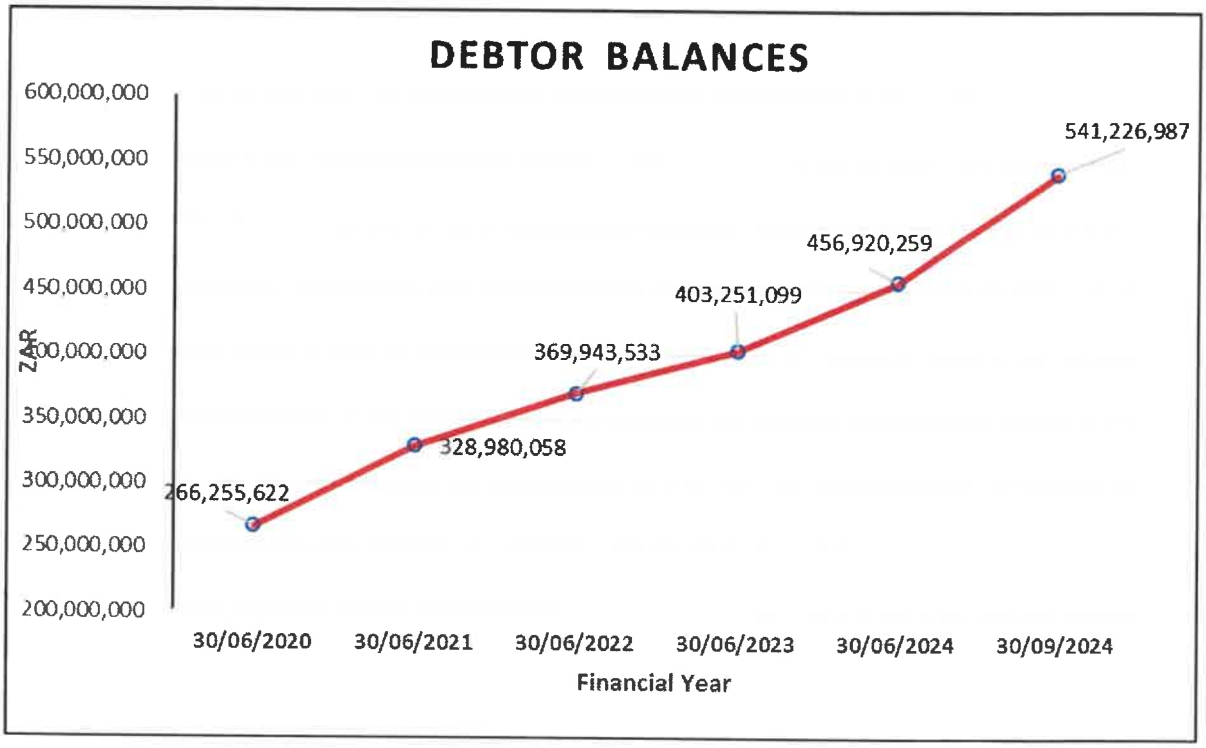
The total Staff Debtors (Row 7 in Table below) as at 31 August 2024 amounts to R 1.6 million.

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	81,689	6,930	14,848	314,872	418,339
2	Electricity	10,353	0	0	0	10,353
3	Property Rates	54,018	1,785	6,090	14,841	76,734
4	Sanitation	55,814	4,886	10,088	353,429	424,218
5	Refuse	47,854	3,061	6,739	199,819	257,473
6	Other	67,128	42,706	48,872	246,169	404,876
7	**Grand Total**	**316,856**	**59,369**	**86,638**	**1,129,130**	**1,591,992**
8	**% of Total Outstanding Debtors =**	**0.1%**	**0.0%**	**0.0%**	**0.2%**	**0.3%**

The total Councillors Debt (Row 7 in the Table below) as at 31 August 2024 amounts to R 67.3 thousand.

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	4,886	1,537	910	2,054	9,388
2	Electricity	0	0	0	0	0
3	Property Rates	24,690	5,069	1,937	6,634	38,330
4	Sanitation	3,529	816	618	4,758	9,722
5	Refuse	3,129	701	546	4,477	8,853
6	Other	0	0	0	1,025	1,025
7	**Grand Total**	**36,234**	**8,123**	**4,012**	**18,948**	**67,318**
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 <u>Debtor Collection Rate (59.7 %)</u>

The overall Debtor Collection Rate as at 30 September 2024 equates to 59.7 % (Row 14 in the Table below), compared to the National Treasury norm of 95%. The target of 95% will be achieved gradually an is expected to reach the 90% range in the fourth quarter of the financial year. The monthly debt collection rate is above the National Treasury norm of 95% as the average monthly collection rate stands at 97%, the annual rates billing has resulted in the 59.7% collection rate disclosed. Most of the ratepayers that opted for the annual billing are now paying they rates on a monthly baisis.

The Municipality is process of reviewing and updating its collection revenue formulae.

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	August 2024	55,920,523	81,861,071	35.4%	231,405,688	124,941,662	54.0%	29.4%
4	July 2024 (Monthly)	37,861,247	78,764,035	63.1%	269,266,935	160,625,107	59.7%	30.2%
5								
6								
7								
8								
9								
10								
11								
12								
13								
14	**Totals**	**269,266,935**	**203,705,698**	**63.1%**	**269,266,935**	**160,625,107**	**59.7%**	**30.2%**

3.3.12 Capital Expenditure per Directorate (9.9%)

The year-to-date actual capital expenditure of R 9.4 million (Row 9 in the Table below) equates to 9.9% (Row 10 in the Table below) of the capital expenditure budget of R 7.5 million. Commitments of R 12.9 million (13.5%) and the year-to-date actual capital expenditure in total equates to R 22.2 million or 23.4% of the capital expenditure budget.

Capital Expenditure per Directorate									
Row Number	**Directorate**	**Original Budget (OB)**	**Roll-Over Adjustments Budget (Including Virements) (RAB)**	**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	999	0	0	0	0.0%	10,000
2	Corporate Services	2,800,000	2,800,000	-294,999	0	116,690	116,690	4.2%	2,683,310
3	Financial Services	11,130	11,130	-1,670	0	0	0	0.0%	11,130
4	Planning and Development	0	0	0	15,000	148,578	163,578	0.0%	-163,578
5	Integrated Human Settlements	10,900,000	10,900,000	-1,635,000	444,480	1,369,565	1,814,045	0.0%	9,085,955
6	Community Services	12,831,435	16,587,026	2,142,985	1,861,387	1,217,171	3,078,558	18.6%	13,508,468
7	Electrical Services	17,704,348	17,775,963	770,435	0	2,401,949	2,401,949	13.5%	15,374,014
8	Technical Services	44,561,670	47,074,647	6,508,358	7,055,154	7,615,878	14,671,032	31.2%	32,403,615
9	**Grand Total**	**88,818,583**	**95,158,766**	**7,491,108**	**9,376,021**	**12,869,831**	**22,245,852**	**23.4%**	**72,912,914**
10				**% of Adjusted Budget =**	**9.9%**	**13.5%**	**23.4%**		**76.6%**

3.3.13 Capital Expenditure per Funding Source (9.9%)

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

Capital Expenditure per Funding Source									
Row Number	Funding Source	Original Budget (OB)	Roll-Over Adjustments Budget (Including Virements) (RAB)	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	10,931,897	7,983,103	7,973,250	15,956,352	28.9%	39,165,301
2	Provincial Government Grant	10,400,000	10,400,000	-1,560,000	444,480	869,565	1,314,045	12.6%	9,085,955
3	District Municipality Grant	0	0	0	0	0	0	0.0%	0
4	Borrowings	0	6,340,183	0	207,637	90,132	297,769	0.0%	6,042,414
5	Internally Generated Funds	23,296,930	23,296,930	-1,880,789	740,802	3,936,883	4,677,685	20.1%	18,619,245
6	**Grand Total**	**88,818,583**	**95,158,766**	**7,491,108**	**9,376,021**	**12,869,831**	**22,245,852**	**23.4%**	**72,912,914**
7				**% of Adjusted Budget =**	**9.9%**	**13.5%**	**23.4%**		**76.6%**

The year-to-date actual and committed capital expenditure is funded by National and Provincial Government grants of 28.9% and 12.6%; external borrowings of 0.0 and, internally generated funds of 20.1%.

Year-to-date actual capital expenditure of R 9.3 million (9,9%) and capital commitments of R 12.9 million (13.5%) of the capital expenditure budget results in available funds of R 72.9 million (76.6%), which must be spent by 30 June 2024.

3.4 Cost Containment

Directorates are urged to implement cost cutting measures in line with the Cost Containment Policy of the Municipality as guided by National Treasury's Cost Containment Regulations.

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

Cost Containment									
Row Number	Expenditure Measures	Approved Budget	Quarter 1 Expenditure	Quarter 2 Expenditure	Quarter 3 Expenditure	Quarter 4 Expenditure	Year-to-Date Expenditure	% of Approved Budget	Available Budgeted Expenditure
Column Reference	A	B	C	D	E	F	G	H	I
1	Use of Consultants	26,020,363	792,299	0	0	0	792,299	3.0%	25,228,064
2	Vehicles used for political office-bearers	0	0	0	0	0	0	0.0%	0
3	Travel and Subsistence	1,082,370	129,932	0	0	0	129,932	12.0%	952,438
4	Domestic Accommodation	132,091	22,467	0	0	0	22,467	17.0%	109,624
5	Sponsorships, Events and Catering	1,360,000	106,140	0	0	0	106,140	7.8%	1,253,860
6	Communication	184,732	27,399	0	0	0	27,399	0.0%	157,333
7	Other related expenditure items		0	0	0	0	0	0	0
8	**Totals**	**28,779,556**	**1,078,237**	**0**	**0**	**0**	**1,078,237**	**3.7%**	**27,701,319**

3.5 Budget Funding Implementation Plan Progress

The below table contains the status on the progress made with the implementation of the Budget Funding Plan 2024/2025. The reporting will be improved as we include additional information such as net cash realisation from the activities implemented in relation to the plan.

Budget Funding Implementation Plan Status		
Row Number	**Main Pillars**	**Progress to date**
Column Reference	**A**	**B**
1	Positive cash flows with a focus on revenue from trading services	1. The Asset Disposal Committee was re-established and are currently in process to finalise their Terms of Reference this will be done by end October 2024. The successful bidder has been appointed and the auction of immovable property is planned for end February 2025. 2. The Data cleansing of property register on Promun currently in progress and 50 % completed.
2	Implementation of cost containment measures and a reduction of expenditure	1. The management reporting have been developed to be send to the service departments with the breakdown of fixed cost non-cash items as well as variable costs identified with the aim to reduce the operating expenditure. 2. The collab overtime electronic system have been implemented. The excel overtime and standby template have been created manager Expenditure will enroll it with the main service departments in the ensuing week.
3	Realistic Debtors Collection Rate with Increamental Improvement Year on Year	A new debt collection calculation formulae was drafted for consideration and implementation of management.
4	Creditors payment rates that ensures that all fixed obligations, including obligations for bulk purchases, are met.	Incorrect funding quids that affects the cashflow budgeting and actuals (bank deposits and withdrawals) has been identified and will be corrected during week starting 21 October 2024.
5	Ring fencing of conditional grants and ensuring that funds are cash-backed.	The Municipality transferred R 14.0 million into a current Investment portfolio.
6	Financial Governance	1. A kick off mSCOA meeting was held beginning September and individual sessions were held with different groups. 2. All Business Process Leads have been forwarded the dates for their relevant mSCOA ICF / Working Groups and have been attending the session scheduled by NT where possible. 3. A detailed reconcialition of the Unspent loans for the past five financial years were completed and it was identified the that the total unspent borrowings amount equates to R 53 million. There were projects which were funded by three different funding sources and the BTO office are in process of identifying those projects where the internal funds were firstly used instead of the borrowings. 4. The Budget Steering Committee Memorandum as well as the Appointment letters of the Budget Steering Committee members were prepared andsubmitted by the office of the CFO, recommended by the Municipal Manager for the approval to the Executive Mayor as per Regulation 4 of the MBRR.

3.6 Conclusion

More emphasis will be placed on collecting outstanding debt; implementing revenue realisation recommendations; and, reducing operating expenditure through cost containment measures, and strict enforcement of the Budget Funding Plan.

PHAAHLE ~~SIMON MALEPENG~~

ACTING MUNICIPAL MANAGER

DATE: 14 October 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
X	The quarterly report on the implementation of the budget and financial state of affairs of the municipality
	The mid-year budget and performance assessment

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

PHAAHLE SIMON MALEPENG
ACTING MUNICIPAL MANAGER
DATE: 14 October 2024

PART 2: IN-YEAR BUDGET STATEMENT SCHEDULES

Table C1: Monthly Budget Statement Summary

WC048 Knysna - Table C1 Monthly Budget Statement Summary - M03 September

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	311,886	336,225	336,225	20,812	143,048	143,848	(800)	-1%	336,225
Service charges	512,582	576,485	576,485	60,064	182,021	182,204	(183)	-0%	576,485
Investment revenue	2,131	1,916	1,916	275	764	788	(24)	-3%	1,916
Transfers and subsidies - Operational	144,436	164,365	183,613	2,226	60,392	59,945	447	0	183,613
Other own revenue	173,136	174,653	174,653	9,576	24,816	20,513	4,303	21%	–
Total Revenue (excluding capital transfers and contributions)	**1,144,172**	**1,253,644**	**1,272,891**	**92,953**	**411,041**	**407,298**	**3,743**	**1%**	**1,272,891**
Employee costs	323,927	325,142	325,142	26,634	70,578	66,537	4,041	6%	325,142
Remuneration of Councillors	9,821	11,003	11,003	830	2,489	2,446	43	2%	11,003
Depreciation and amortisation	71,713	58,383	58,383	7,117	11,982	11,946	36	0%	58,383
Interest	41,587	34,931	34,931	8	4,556	4,544	12	0%	34,931
Inventory consumed and bulk purchases	337,910	378,544	378,544	43,833	89,677	89,677	0	0%	378,539
Transfers and subsidies	1,118	1,123	20,370	–	41	65	(25)	-38%	20,370
Other expenditure	386,999	419,603	419,603	16,806	127,589	131,634	(4,045)	-3%	419,608
Total Expenditure	**1,173,077**	**1,228,729**	**1,247,976**	**95,227**	**306,912**	**306,851**	**62**	**0%**	**1,247,976**
Surplus/(Deficit)	**(28,905)**	**24,915**	**24,915**	**(2,274)**	**104,129**	**100,448**	**3,682**	**4%**	**24,915**
Transfers and subsidies - capital (monetary	64,894	65,522	65,522	3,732	7,629	7,793	(164)	-2%	65,522
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**35,989**	**90,437**	**90,437**	**1,458**	**111,758**	**108,241**	**3,517**	**3%**	**90,437**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**35,989**	**90,437**	**90,437**	**1,458**	**111,758**	**108,241**	**3,517**	**3%**	**90,437**
Capital expenditure & funds sources									
Capital expenditure	–	–	–	–	–	–	–		–
Capital transfers recognised	–	65,522	65,522	3,404	8,428	9,372	(944)	-10%	65,522
Borrowing	–	–	6,340	–	208	–	208	#DIV/0!	–
Internally generated funds	–	**23,297**	**23,297**	**702**	**741**	**(1,881)**	**2,622**	**-139%**	**23,297**
Total sources of capital funds	**–**	**88,819**	**95,159**	**4,106**	**9,376**	**7,491**	**1,885**	**25%**	**88,819**
Financial position									
Total current assets	244,629	185,692	179,352		309,971				179,352
Total non current assets	1,558,274	1,576,528	1,582,868		1,555,102				1,582,868
Total current liabilities	329,230	233,038	233,038		289,390				233,038
Total non current liabilities	451,980	435,344	435,344		431,153				435,344
Community wealth/Equity	**995,471**	**1,089,527**	**1,089,527**		**1,031,460**				**1,089,527**
Cash flows									
Net cash from (used) operating	208,005	132,362	151,609	(10,687)	53,351	329,466	276,115	84%	151,609
Net cash from (used) investing	(79,233)	(86,555)	(92,895)	(3,883)	(13,531)	(20,000)	(6,459)	32%	(92,895)
Net cash from (used) financing	(40,897)	(50,503)	(50,503)	–	(8,598)	(12,626)	(4,028)	32%	(50,503)
Cash/cash equivalents at the month/year end	**87,875**	**(4,696)**	**8,211**	**(14,569)**	**31,221**	**296,840**	**265,619**	**89%**	**8,211**
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	137,449	22,882	15,842	11,920	10,938	10,230	84,470	247,496	541,227
Creditors Age Analysis									
Total Creditors	3,779	214	306	1	1	–	13	249	4,563

Table C2: Financial Performance (Standard Classification)

WC048 Knysna - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

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		**355,609**	**381,763**	**400,920**	**22,314**	**158,035**	**158,039**	(4)	0%	**400,920**
Executive and council		5,738	5,835	5,835	–	2,015	2,015	–		5,835
Finance and administration		349,870	375,928	395,085	22,314	156,020	156,025	(4)	0%	395,085
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**120,439**	**145,077**	**145,077**	**6,293**	**12,187**	**10,224**	1,963	19%	**145,077**
Community and social services		11,092	12,465	12,465	1,359	3,835	3,542	294	8%	12,465
Sport and recreation		1,465	1,545	1,545	121	401	210	191	91%	1,545
Public safety		83,340	98,755	98,755	2,617	5,378	4,270	1,108	26%	98,755
Housing		24,541	32,312	32,312	2,196	2,573	2,202	371	17%	32,312
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**26,110**	**27,833**	**27,922**	**4,387**	**10,624**	**9,396**	1,228	13%	**27,922**
Planning and development		12,288	7,743	7,743	1,032	3,777	3,822	(46)	-1%	7,743
Road transport		13,812	20,089	20,089	3,354	6,847	5,573	1,273	23%	20,089
Environmental protection		10	–	90	–	–	–	–		90
Trading services		**706,908**	**764,493**	**764,493**	**63,692**	**237,825**	**237,433**	**392**	0%	**764,493**
Energy sources		432,806	469,748	469,748	40,214	130,340	130,310	30	0%	469,748
Water management		141,920	145,145	145,145	17,279	53,977	53,286	690	1%	145,145
Waste water management		78,396	92,515	92,515	3,271	27,747	28,024	(277)	-1%	92,515
Waste management		53,787	57,085	57,085	2,927	25,762	25,813	(51)	0%	57,085
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**1,209,066**	**1,319,166**	**1,338,413**	**96,686**	**418,670**	**415,091**	**3,579**	**1%**	**1,338,413**
Expenditure - Functional										
Governance and administration		**194,741**	**232,625**	**251,782**	**10,260**	**78,104**	**77,423**	681	1%	**251,747**
Executive and council		33,153	30,623	30,623	1,136	3,363	3,308	55	2%	30,623
Finance and administration		156,873	194,307	213,464	8,623	73,358	72,729	629	1%	213,429
Internal audit		4,714	7,695	7,695	501	1,383	1,386	(3)	0%	7,695
Community and public safety		**237,964**	**232,722**	**232,722**	**14,912**	**31,079**	**29,812**	1,266	4%	**232,772**
Community and social services		24,339	23,983	23,983	1,871	4,989	4,677	312	7%	24,226
Sport and recreation		23,002	23,615	23,615	1,619	3,878	3,704	174	5%	23,422
Public safety		147,709	144,536	144,536	6,907	15,626	14,939	686	5%	144,536
Housing		42,914	40,588	40,588	4,516	6,586	6,492	94	1%	40,588
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**86,451**	**91,861**	**91,951**	**7,213**	**17,218**	**15,607**	1,611	10%	**91,936**
Planning and development		36,109	37,452	37,452	3,609	9,182	7,864	1,318	17%	37,437
Road transport		45,763	47,036	47,036	3,288	7,279	7,026	253	4%	47,036
Environmental protection		4,580	7,373	7,463	316	756	717	39	5%	7,463
Trading services		**635,374**	**671,521**	**671,521**	**62,841**	**180,511**	**184,008**	**(3,497)**	-2%	**671,521**
Energy sources		350,264	397,299	397,299	44,196	120,446	122,446	(2,000)	-2%	397,299
Water management		120,242	98,249	98,249	6,601	25,486	25,681	(195)	-1%	98,249
Waste water management		99,909	110,687	110,687	7,197	18,353	19,653	(1,299)	-7%	110,687
Waste management		64,959	65,285	65,285	4,848	16,227	16,229	(2)	0%	65,285
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**1,154,530**	**1,228,729**	**1,247,976**	**95,227**	**306,912**	**306,851**	**62**	**0%**	**1,247,976**
Surplus/ (Deficit) for the year		**54,535**	**90,437**	**90,437**	**1,458**	**111,758**	**108,241**	**3,517**	**0.032497**	**90,437**

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) - M03 September

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)		–	–	19,157	–	–	–	–		19,157
Vote 3 - COMMUNITY SERVICES (33: IE)		5,290	–	–	–	10	–	10	#DIV/0!	–
Vote 4 - FINANCIAL SERVICES (34: IE)		–	–	–	–	–	–	–		–
Vote 5 - OPERATING SERVICES (35: IE)		50	–	90	–	–	–	–		90
Vote 6 - 1. Executive AND Council (110: IE)		5,738	5,835	5,835	–	2,015	2,015	–		5,835
Vote 7 - 2. Corporate (120: IE)		6,297	7,557	7,557	293	2,565	1,804	760	42.1%	7,557
Vote 8 - 3. Finance (130: IE)		329,454	352,579	352,579	22,021	146,876	147,640	(765)	-0.5%	352,579
Vote 9 - (140: IE)		–	–	–	–	–	–	–		–
Vote 10 - 5. Planning (150: IE)		7,006	6,342	6,342	759	3,040	3,010	30	1.0%	6,342
Vote 11 - 6. Community (160: IE)		164,689	192,119	192,119	7,564	43,325	40,608	2,716	6.7%	192,119
Vote 12 - 7. Electricity (170: IE)		432,806	469,148	469,148	40,214	130,340	130,310	30	0.0%	469,148
Vote 13 - 6. Community (180: IE)		232,325	244,537	244,537	23,639	87,938	87,502	436	0.5%	244,537
Vote 14 - 8. Technical (180: IE)		–	–	–	–	–	–	–		–
Vote 15 - 9. Housing Services (190: IE)		24,471	32,312	32,312	2,196	2,563	2,202	361	16.4%	32,312
Total Revenue by Vote	2	**1,208,127**	**1,310,430**	**1,329,677**	**96,686**	**418,670**	**415,091**	**3,579**	**0.9%**	**1,329,677**
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		181	–	–	–	–	–	–		–
Vote 2 - CORPORATE SERVICES (32: IE)		190	–	19,157	0	6	–	6	#DIV/0!	19,157
Vote 3 - COMMUNITY SERVICES (33: IE)		24,636	68,166	68,166	5	(20)	–	(20)	#DIV/0!	68,166
Vote 4 - FINANCIAL SERVICES (34: IE)		289	42,783	42,783	27	42,850	42,794	55	0.1%	42,814
Vote 5 - OPERATING SERVICES (35: IE)		4,211	55,951	56,041	40	52,126	54,983	(2,857)	-5.2%	57,048
Vote 6 - 1. Executive AND Council (110: IE)		41,014	43,079	43,079	1,999	5,694	5,604	89	1.6%	43,072
Vote 7 - 2. Corporate (120: IE)		70,303	74,429	74,429	4,327	15,272	14,697	575	3.9%	74,536
Vote 8 - 3. Finance (130: IE)		65,983	55,160	55,160	2,641	9,955	11,169	(1,214)	-10.9%	55,144
Vote 9 - (140: IE)		1,324	8,898	8,898	122	364	349	16	4.5%	7,883
Vote 10 - 5. Planning (150: IE)		520,008	537,129	537,129	57,423	114,933	114,472	461	0.4%	537,129
Vote 11 - 6. Community (160: IE)		275,328	199,438	199,438	16,481	39,008	37,717	1,292	3.4%	199,331
Vote 12 - 7. Electricity (170: IE)		41,465	32,762	32,762	3,467	6,581	6,916	(336)	-4.9%	32,770
Vote 13 - 6. Community (180: IE)		99,371	74,210	74,210	6,617	16,850	14,994	1,855	12.4%	74,210
Vote 14 - 8. Technical (180: IE)		–	–	–	–	–	–	–		–
Vote 15 - 9. Housing Services (190: IE)		8,746	27,986	27,986	2,079	3,293	3,154	139	4.4%	27,978
Total Expenditure by Vote	2	**1,153,049**	**1,219,993**	**1,239,240**	**95,227**	**306,912**	**306,851**	**62**	**0.0%**	**1,239,240**
Surplus/ (Deficit) for the year	2	**55,078**	**90,437**	**90,437**	**1,458**	**111,758**	**108,241**	**3,517**	**3.2%**	**90,437**

Table C4: Financial Performance (Revenue and Expenditure)

WC048 Knysna - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

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		353,187	412,332	412,332	39,539	114,118	114,187	(69)	0%	412,332
Service charges - Water		97,876	94,868	94,868	16,313	37,163	37,229	(66)	0%	94,868
Service charges - Waste Water Management		30,709	34,281	34,281	1,686	14,038	14,061	(23)	0%	34,281
Service charges - Waste management		30,810	35,004	35,004	2,526	16,702	16,727	(25)	0%	35,004
Sale of Goods and Rendering of Services		33,008	28,291	28,291	2,704	5,089	5,086	3	0%	28,291
Agency services		3,988	4,387	4,387	413	922	(26)	948	-3579%	4,387
Interest								–		
Interest earned from Receivables		26,965	21,044	21,044	2,221	6,966	7,137	(171)	-2%	21,044
Interest from Current and Non Current Assets		2,131	1,916	1,916	275	764	788	(24)	-3%	1,916
Dividends								–		
Rent on Land								–		
Rental from Fixed Assets		7,390	7,746	7,746	517	2,463	1,321	1,142	86%	7,746
Licence and permits		134	100	100	11	73	63	10	16%	100
Operational Revenue		4,319	1,092	1,092	186	976	(49)	1,025	-2080%	1,092
Non-Exchange Revenue								–		
Property rates		311,886	336,225	336,225	20,812	143,048	143,848	(800)	-1%	336,225
Surcharges and Taxes								–		
Fines, penalties and forfeits		84,201	98,644	98,644	2,610	5,331	4,214	1,117	27%	98,644
Licence and permits		1,400	1,526	1,526	123	383	157	227	145%	1,526
Transfers and subsidies - Operational		144,436	164,365	183,613	2,226	60,392	59,945	447	1%	183,613
Interest		10,687	10,823	10,823	791	2,518	2,612	(94)	-4%	10,823
Fuel Levy								–		
Operational Revenue								–		
Gains on disposal of Assets		53	1,000	1,000	–	–	–	–		1,000
Other Gains		989	–	–	–	96	–	96	#DIV/0!	–
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		**1,144,172**	**1,253,644**	**1,272,891**	**92,953**	**411,041**	**407,298**	**3,743**	**1%**	**1,272,891**
Expenditure By Type										
Employee related costs		323,927	325,142	325,142	26,634	70,578	66,537	4,041	6%	325,142
Remuneration of councillors		9,821	11,003	11,003	830	2,489	2,446	43	2%	11,003
Bulk purchases - electricity		284,633	318,560	318,560	40,046	83,059	83,059	0	0%	318,560
Inventory consumed		53,278	59,983	59,983	3,786	6,618	6,618	–		59,978
Debt impairment		143,637	165,601	165,601	–	94,837	97,435	(2,598)	-3%	165,601
Depreciation and amortisation		71,713	58,383	58,383	7,117	11,982	11,946	36	0%	58,383
Interest		41,587	34,931	34,931	8	4,556	4,544	12	0%	34,931
Contracted services		155,307	170,938	170,938	10,890	16,398	16,430	(31)	0%	171,881
Transfers and subsidies		1,118	1,123	20,370	–	41	65	(25)	-38%	20,370
Irrecoverable debts written off		–	1,299	1,299	–	–	325	(325)	-100%	1,299
Operational costs		85,240	81,766	81,766	8,311	17,908	17,445	463	3%	80,828
Losses on Disposal of Assets		422	–	–	–	–	–	–		–
Other Losses		2,394	–	–	(2,394)	(1,555)	–	(1,555)	#DIV/0!	–
Total Expenditure		**1,173,077**	**1,228,729**	**1,247,976**	**95,227**	**306,912**	**306,851**	**62**	**0%**	**1,247,976**
Surplus/(Deficit)		**(28,905)**	**24,915**	**24,915**	**(2,274)**	**104,129**	**100,448**	**3,682**	**0**	**24,915**
Transfers and subsidies - capital (monetary allocations)		64,894	65,522	65,522	3,732	7,629	7,793	(164)	(0)	65,522
Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions		**35,989**	**90,437**	**90,437**	**1,458**	**111,758**	**108,241**	**3,517**	**0**	**90,437**
Income Tax								–		
Surplus/(Deficit) after income tax		**35,989**	**90,437**	**90,437**	**1,458**	**111,758**	**108,241**	**3,517**	**0**	**90,437**
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		**35,989**	**90,437**	**90,437**	**1,458**	**111,758**	**108,241**	3,517	0	**90,437**
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions								–		
Surplus/ (Deficit) for the year		**35,989**	**90,437**	**90,437**	**1,458**	**111,758**	**108,241**	**3,517**	**0**	**90,437**

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

WC048 Knysna - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M03 September

Vote 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
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)		–	–	3,679	15	223	–	223	#DIV/0!	3,679
Vote 17 - 1. Executive AND Council (110: CAPEX)		–	10	10	–	–	1	(1)	-100%	10
Vote 18 - 2. Corporate (120: CAPEX)		–	2,800	2,800	–	–	(295)	295	-100%	2,835
Vote 19 - 3. Finance (130: CAPEX)		–	11	11	–	–	(2)	2	-100%	11
Vote 20 - 5. Planning (150: CAPEX)		–	11,807	11,807	240	1,299	3,621	(2,323)	-64%	11,807
Vote 21 - 6. Community (160: CAPEX)		–	12,831	13,831	465	1,654	2,143	(489)	-23%	13,831
Vote 22 - 7. Electricity (170: CAPEX)		–	17,704	17,776	–	–	770	(770)	-100%	17,776
Vote 23 - 8. Technical (180: CAPEX)		–	32,755	34,344	3,386	5,756	2,887	2,870	99%	34,309
Vote 24 - 9. Housing Services (190: CAPEX)		–	10,900	10,900	–	444	(1,635)	2,079	-127%	10,900
Total Capital single-year expenditure	4	–	88,819	95,159	4,106	9,376	7,491	**1,885**	**25%**	95,159
Total Capital Expenditure		–	**88,819**	**95,159**	**4,106**	**9,376**	**7,491**	**1,885**	**25%**	**95,159**
Capital Expenditure - Functional Classification										
Governance and administration		–	**3,036**	**3,108**	–	–	**(274)**	274	-100%	**3,143**
Executive and council		–	10	10	–	–	1	(1)	-100%	10
Finance and administration		–	3,026	3,098	–	–	(275)	275	-100%	3,133
Internal audit								–		
Community and public safety		–	**23,516**	**27,272**	**465**	**2,306**	**486**	1,819	374%	**27,272**
Community and social services		–	300	861	–	208	30	178	592%	861
Sport and recreation		–	8,016	8,016	465	1,654	2,674	(1,020)	-38%	8,016
Public safety		–	4,300	7,494	–	–	(583)	583	-100%	7,494
Housing		–	10,900	10,900	–	444	(1,635)	2,079	-127%	10,900
Health								–		
Economic and environmental services		–	**24,217**	**24,853**	**3,346**	**6,776**	**4,862**	1,913	39%	**24,818**
Planning and development		–	300	300	3	5	30	(25)	-84%	265
Road transport		–	23,917	24,553	3,328	6,756	4,832	1,923	40%	24,553
Environmental protection		–	–	–	15	15	–	15	#DIV/0!	–
Trading services		–	**38,049**	**39,926**	**295**	**295**	**2,416**	(2,122)	-88%	**39,926**
Energy sources		–	17,704	17,704	–	–	770	(770)	-100%	17,704
Water management		–	15,424	16,491	234	234	2,134	(1,900)	-89%	16,491
Waste water management		–	4,921	5,731	61	61	(488)	549	-112%	5,731
Waste management								–		
Other								–		
Total Capital Expenditure - Functional Classification	3	–	**88,819**	**95,159**	**4,106**	**9,376**	**7,491**	**1,885**	**25%**	**95,159**
Funded by:										
National Government		–	55,122	55,122	3,404	7,983	10,932	(2,949)	-27%	55,122
Provincial Government		–	10,400	10,400	–	444	(1,560)	2,004	-128%	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		–	**65,522**	**65,522**	**3,404**	**8,428**	**9,372**	**(944)**	**-10%**	**65,522**
Borrowing	6	–	–	6,340	–	208	–	208	#DIV/0!	6,340
Internally generated funds		–	23,297	23,297	702	741	(1,881)	2,622	-139%	23,297
Total Capital Funding		–	**88,819**	**95,159**	**4,106**	**9,376**	**7,491**	**1,885**	**25%**	**95,159**

Table C6: Financial Position

WC048 Knysna - Table C6 Monthly Budget Statement - Financial Position - M03 September

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)	(17,626)	83,942	(17,626)
Trade and other receivables from exchange transactions		77,249	78,796	78,796	84,416	78,796
Receivables from non-exchange transactions		90,174	86,397	86,397	78,994	86,397
Current portion of non-current receivables		4	4	4	4	4
Inventory		11,223	12,693	12,693	13,601	12,693
VAT		43,020	19,137	19,137	52,092	19,137
Other current assets		413	(49)	(49)	(3,077)	(49)
Total current assets		**244,629**	**185,692**	**179,352**	**309,971**	**179,352**
Non current assets						
Investments		3,176	2,929	2,929	3,240	2,929
Investment property		67,525	67,516	67,516	67,491	67,516
Property, plant and equipment		1,469,247	1,488,269	1,494,609	1,466,049	1,494,609
Biological assets						
Living and non-living resources						
Heritage assets		14,613	14,613	14,613	14,613	14,613
Intangible assets		49	(9)	(9)	45	(9)
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		(8)	(8)	(8)	(8)	(8)
Other non-current assets		3,672	3,218	3,218	3,672	3,218
Total non current assets		**1,558,274**	**1,576,528**	**1,582,868**	**1,555,102**	**1,582,868**
TOTAL ASSETS		**1,802,903**	**1,762,220**	**1,762,220**	**1,865,073**	**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	15,528	14,928
Trade and other payables from exchange transactions		209,913	206,235	206,235	126,924	206,235
Trade and other payables from non-exchange transactions		(11,075)	(22,172)	(22,172)	2,650	(22,172)
Provision		40,535	31,877	31,877	40,076	31,877
VAT		21,138	(773)	(773)	51,535	(773)
Other current liabilities		5,704	5,077	5,077	5,704	5,077
Total current liabilities		**329,230**	**233,038**	**233,038**	**289,390**	**233,038**
Non current liabilities						
Financial liabilities		306,200	319,523	319,523	298,105	319,523
Provision		46,995	31,786	31,786	35,629	31,786
Long term portion of trade payables						
Other non-current liabilities		98,785	84,035	84,035	97,419	84,035
Total non current liabilities		**451,980**	**435,344**	**435,344**	**431,153**	**435,344**
TOTAL LIABILITIES		**781,210**	**668,382**	**668,382**	**720,543**	**668,382**
NET ASSETS	2	**1,021,693**	**1,093,838**	**1,093,838**	**1,144,530**	**1,093,838**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		995,471	1,089,527	1,089,527	1,031,460	1,089,527
Reserves and funds						
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	**995,471**	**1,089,527**	**1,089,527**	**1,031,460**	**1,089,527**

Table C7: Cash Flow

WC048 Knysna - Table C7 Monthly Budget Statement - Cash Flow - M03 September

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	360,761	23,582	29,375	206,716	(177,341)	-86%	360,761
Service charges		422,919	549,822	549,822	49,926	153,625	160,167	(6,542)	-4%	549,822
Other revenue		49,687	154,120	154,120	10,103	23,009	112,123	(89,114)	-79%	154,120
Transfers and Subsidies - Operational		226,396	169,383	188,630	18,423	136,185	65,104	71,082	109%	188,630
Transfers and Subsidies - Capital		72,599	65,522	65,522	–	18,579	11,761	6,818	58%	65,522
Interest		–	1,916	1,916	–	–	540	(540)	-100%	1,916
Dividends								–		
Payments										
Suppliers and employees		(787,092)	(1,134,231)	(1,134,231)	(112,721)	(311,960)	(218,211)	(93,749)	43%	(1,134,231)
Interest		34,763	(34,931)	(34,931)	–	4,538	(8,733)	13,270	-152%	(34,931)
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		**208,005**	**132,362**	**151,609**	**(10,687)**	**53,351**	**329,466**	**278,115**	**84%**	**151,609**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		39	1,000	1,000	–	–	174	(174)	-100%	1,000
Decrease (increase) in non-current receivables		3,933	632	632	260	1,201	320	881	275%	632
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		(87,138)	(88,819)	(95,159)	(4,402)	(15,933)	(20,814)	4,881	-23%	(95,159)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(79,233)**	**(86,555)**	**(92,895)**	**(3,883)**	**(13,531)**	**(20,000)**	**(6,469)**	**32%**	**(92,895)**
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)	–	(8,598)	(12,626)	4,028	-32%	(50,503)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(40,897)**	**(50,503)**	**(50,503)**	**–**	**(8,598)**	**(12,626)**	**(4,028)**	**32%**	**(50,503)**
NET INCREASE/ (DECREASE) IN CASH HELD		**87,875**	**(4,696)**	**8,211**	**(14,569)**	**31,221**	**296,840**			**8,211**
Cash/cash equivalents at beginning:							–			–
Cash/cash equivalents at month/year end:		87,875	(4,696)	8,211	(14,569)	31,221	296,840			8,211

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 - M03 September

Description	NT Code	Budget Year 2024/25											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	28,338	4,111	2,659	2,307	2,208	2,266	19,412	45,773	107,074	71,966	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	33,188	7,070	4,513	3,330	3,110	2,870	17,264	46,835	118,179	73,409	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	54,974	8,688	5,024	4,086	3,433	3,060	25,110	56,559	160,933	92,248	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	9,585	1,548	1,270	1,105	1,088	1,030	11,925	50,025	77,577	65,174	–	–
Receivables from Exchange Transactions - Waste Management	1600	10,702	1,225	1,157	945	916	866	9,601	42,563	67,974	54,891	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	470	180	1,097	68	81	55	421	7,525	9,896	8,150	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	193	60	123	79	101	83	738	(1,784)	(406)	(783)	–	–
Total By Income Source	**2000**	**137,449**	**22,882**	**15,842**	**11,920**	**10,938**	**10,230**	**84,470**	**247,496**	**541,227**	**365,054**	**–**	**–**
2023/24 - totals only										–	–	–	–
Debtors Age Analysis By Customer Group													
Organs of State	2200	8,566	1,738	917	434	426	412	4,284	4,482	21,259	10,038	–	–
Commercial	2300	30,680	7,574	6,498	4,744	4,448	4,372	32,236	79,697	170,248	125,497	–	–
Households	2400	98,203	13,570	8,427	6,741	6,064	5,447	47,950	163,316	349,720	229,519	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**137,449**	**22,882**	**15,842**	**11,920**	**10,938**	**10,230**	**84,470**	**247,496**	**541,227**	**365,054**	**–**	**–**

Supporting Table SC4: Creditors Age Analysis

WC048 Knysna - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

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	–	–	–	–	–	–	–	–	–	
Bulk Water	0200	–	–	–	–	–	–	–	–	–	
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	
Loan repayments	0600	–	–	–	–	–	–	–	–	–	
Trade Creditors	0700	3,779	214	306	1	1	–	13	249	4,563	
Auditor General	0800	–	–	–	–	–	–	–	–	–	
Other	0900	–	–	–	–	–	–	–	–	–	
Medical Aid deductions										–	
Total By Customer Type	1000	3,779	214	306	1	1	–	13	249	4,563	–

Supporting Table SC5: Investment Portfolio

WC048 Knysna - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

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	3,219	22			3,241
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
Standard Bank		Call	Call Deposit	Call Deposit	Fixed	8.60%	–	–	48hrs Deposit	0	42		14,000	14,042
Municipality sub-total										3,241	64	–	14,000	17,304
TOTAL INVESTMENTS AND INTEREST	2									3,241	64	–	14,000	17,304

Supporting Table SC6: Transfers and Grant Receipts

WC048 Knysna - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

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:		136,461	143,351	143,351	1,026	56,641	56,651	(10)	0.0%	143,351
Equitable Share		122,358	130,575	130,575	–	54,406	54,406	–		130,575
Expanded Public Works Programme Integrated Grant		1,264	1,279	1,279	318	645	628	16	2.6%	1,279
Integrated National Electrification Programme Grant		5,217	2,056	2,056	–	–	–	–		2,056
Local Government Financial Management Grant		1,771	1,800	1,800	31	97	98	(2)	-1.6%	1,800
Municipal Infrastructure Grant		4,382	4,971	4,971	274	736	808	(72)	-8.9%	4,971
Neighbourhood Development Partnership Grant		1,092	1,367	1,367	368	723	711	12	1.7%	1,367
Water Services Infrastructure Grant		376	1,304	1,304	35	35	–	35	#DIV/0!	1,304
Provincial Government:		7,965	20,186	20,186	1,200	3,751	3,294	457	13.9%	20,186
Specify (Add grant description)		7,965	20,186	20,186	1,200	3,751	3,294	457	13.9%	20,186
District Municipality:		–	828	828	–	–	–	–		828
Specify (Add grant description)		–	828	828	–	–	–	–		828
Other grant providers:		10	–	19,247	–	–	–	–		19,247
Chemical Industry Seta		–	–	19,157	–	–	–	–		19,157
South Africa National Biodiversity Institute (SANBI)		10	–	90	–	–	–	–		90
Total Operating Transfers and Grants	5	**144,436**	**164,365**	**183,613**	**2,226**	**60,392**	**59,945**	**447**	**0.7%**	**183,613**
Capital Transfers and Grants										
National Government:		64,859	55,122	55,122	3,732	7,629	7,793	(164)	-2.1%	55,122
Integrated National Electrification Programme Grant		34,783	13,704	13,704	–	–	–	–		13,704
Municipal Infrastructure Grant		19,817	23,611	23,611	1,048	2,576	3,056	(480)	-15.7%	23,611
Neighbourhood Development Partnership Grant		7,305	9,110	9,110	2,451	4,819	4,737	82	1.7%	9,110
Water Services Infrastructure Grant		2,954	8,696	8,696	234	234	–	234	#DIV/0!	8,696
Provincial Government:		35	10,400	10,400	–	–	–	–		10,400
Specify (Add grant description)		35	10,400	10,400	–	–	–	–		10,400
District Municipality:		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	**64,894**	**65,522**	**65,522**	**3,732**	**7,629**	**7,793**	**(164)**	**-2.1%**	**65,522**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	209,330	229,887	249,134	5,958	68,021	67,738	283	0.4%	249,134

Supporting Table SC7(1): Transfers and Grant Expenditure

WC048 Knysna - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

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:		75,015	85,943	105,190	6,267	13,319	12,803	516	4.0%	105,190
Chemical Industry Seta		–	–	19,157	–	–	–	–		19,157
Equitable Share		31,980	38,425	38,425	2,366	6,245	5,869	375	6.4%	38,425
Expanded Public Works Programme Integrated Grant		1,264	1,279	1,279	318	645	628	16	2.6%	1,279
Local Government Financial Management Grant		1,604	1,800	1,800	31	97	–	97	#DIV/0!	1,800
Municipal Infrastructure Grant		1,868	1,429	1,429	139	382	365	17	4.6%	1,429
South Africa National Biodiversity Institute (SANBI)		10	–	90	–	–	–	–		90
Specify (Add grant description)		38,289	43,010	43,010	3,413	5,952	5,941	11	0.2%	43,010
Provincial Government:		38,248	43,010	43,010	3,413	5,952	5,941	11	0.2%	43,010
Specify (Add grant description)		38,246	43,010	43,010	3,413	5,952	5,941	11	0.2%	43,010
Other grant providers:		10	–	19,247	–	–	–	–		19,247
Chemical Industry Seta		–	–	19,157	–	–	–	–		19,157
South Africa National Biodiversity Institute (SANBI)		10	–	90	–	–	–	–		90
Total operating expenditure of Transfers and Grants:		113,271	128,953	167,448	9,681	19,271	18,744	527	2.8%	167,448
Capital expenditure of Transfers and Grants										
National Government:		–	65,522	65,522	3,404	8,428	9,372	(944)	-10.1%	65,522
Integrated National Electrification Programme Grant		–	13,704	13,704	–	–	1,370	(1,370)	-100.0%	13,704
Municipal Disaster Response Grant		–	–	–	15	15	–	15	#DIV/0!	–
Municipal Infrastructure Grant		–	23,611	23,611	704	2,915	7,781	(4,866)	-62.5%	23,611
Neighbourhood Development Partnership Grant		–	9,110	9,110	2,451	4,819	911	3,908	429.0%	9,110
Specify (Add grant description)		–	10,400	10,400	–	444	(1,560)	2,004	-128.5%	10,400
Water Services Infrastructure Grant		–	8,696	8,696	234	234	870	(635)	-73.1%	8,696
Provincial Government:		–	10,400	10,400	–	444	(1,560)	2,004	-128.5%	10,400
Specify (Add grant description)		–	10,400	10,400	–	444	(1,560)	2,004	-128.5%	10,400
Total capital expenditure of Transfers and Grants		–	75,922	75,922	3,404	8,872	7,812	1,060	13.6%	75,922
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		113,271	204,875	243,369	13,085	28,143	26,556	1,587	6.0%	243,369

Supporting Table SC8: Councillor and Staff Benefits

WC048 Knysna - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

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	673	2,020	2,021	(0)	0%	9,284
Pension and UIF Contributions		705	714	714	59	178	178	(0)	0%	714
Medical Aid Contributions		146	153	153	13	37	37	0	1%	153
Motor Vehicle Allowance		358	278	278	34	103	60	43	72%	278
Cellphone Allowance		589	574	574	50	150	150	–		574
Housing Allowances								–		
Other benefits and allowances								–		
Sub Total - Councillors		9,821	11,003	11,003	830	2,489	2,446	43	2%	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	380	1,237	1,243	(6)	0%	7,089
Pension and UIF Contributions		477	581	581	14	55	63	(7)	-12%	581
Medical Aid Contributions		63	66	66	–	5	5	–		66
Overtime								–		
Performance Bonus		(290)	489	489	–	–	–	–		489
Motor Vehicle Allowance		581	692	692	14	47	47	–		692
Cellphone Allowance		21	12	12	–	–	–	–		12
Housing Allowances		58	–	–	8	17	–	17	#DIV/0!	–
Other benefits and allowances		128	–	–	–	–	–	–		–
Acting and post related allowance		8	–	–	–	–	–	–		–
In kind benefits								–		
Sub Total - Senior Managers of Municipality		6,543	8,930	8,930	416	1,360	1,357	3	0%	8,930
% increase	4		36.5%	36.5%						36.5%
Other Municipal Staff										
Basic Salaries and Wages		179,763	189,030	189,030	16,883	46,521	45,069	1,452	3%	188,987
Pension and UIF Contributions		38,035	41,217	41,217	3,447	9,584	9,055	529	6%	41,217
Medical Aid Contributions		13,715	17,011	17,011	1,178	3,468	3,440	28	1%	17,011
Overtime		27,691	19,051	19,051	2,041	4,001	3,250	751	23%	19,051
Performance Bonus		13,802	14,689	14,689	–	29	–	29	#DIV/0!	14,689
Motor Vehicle Allowance		8,329	8,356	8,356	728	1,821	1,827	(6)	0%	8,356
Cellphone Allowance		–	210	210	–	–	–	–		210
Housing Allowances		2,597	2,798	2,798	223	440	417	23	6%	2,798
Other benefits and allowances		9,175	4,346	4,346	775	1,581	1,033	548	53%	4,346
Payments in lieu of leave		3,087	1,531	1,531	128	383	383	–		1,531
Long service awards		1,486	2,302	2,302	–	–	–	–		2,302
Post-retirement benefit obligations	2	14,794	12,740	12,740	–	–	–	–		12,740
Entertainment								–		
Scarcity								–		
Acting and post related allowance		10,731	5,402	5,402	866	1,729	1,082	646	60%	5,445
In kind benefits								–		
Sub Total - Other Municipal Staff		323,206	318,682	318,682	26,269	69,557	65,555	4,001	6%	318,682
% increase	4		-1.4%	-1.4%						-1.4%
Total Parent Municipality		339,570	338,615	338,615	27,514	73,406	69,359	4,048	6%	338,615
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		339,570	338,615	338,615	27,514	73,406	69,359	4,048	6%	338,615
% increase	4		-0.3%	-0.3%						-0.3%
TOTAL MANAGERS AND STAFF		329,749	327,612	327,612	26,684	70,917	66,913	4,005	6%	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 - M03 September

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	2,995	23,582	25,382	25,382	25,382	25,382	25,382	25,382	25,382	25,382	(203,053)	29,375	371,120	388,204
Service charges - Electricity revenue		38,514	37,942	34,592	31,466	31,466	31,466	31,466	31,466	31,466	31,466	31,466	(251,724)	111,048	423,151	442,616
Service charges - Water revenue		7,514	7,403	7,767	7,024	7,024	7,024	7,024	7,024	7,024	7,024	7,024	(56,195)	22,684	89,073	93,170
Service charges - Waste Water Management		2,406	3,675	3,689	2,417	2,417	2,417	2,417	2,417	2,417	2,417	2,417	(19,337)	9,769	30,488	31,890
Service charges - Waste Mangement		2,169	4,078	3,878	(4,820)	2,459	2,459	2,459	2,459	2,459	2,459	2,459	(12,397)	10,125	30,899	32,320
Rental of facilities and equipment		533	454	496	642	643	643	643	643	643	643	643	(5,143)	1,483	9,189	9,612
Interest earned - external investments		–	–	–	160	160	160	160	160	160	160	160	(1,277)	–	2,004	2,096
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		1,432	1,092	2,628	2,540	2,540	2,540	2,540	2,540	2,540	2,540	2,540	(20,319)	5,151	31,881	33,347
Licences and permits		2,454	2,499	2,914	25	135	135	135	135	135	135	135	(974)	7,867	1,956	2,046
Agency services		141	123	109	366	366	366	366	366	366	366	366	(2,925)	373	5,278	5,520
Transfers and Subsidies - Operational		75,996	41,766	18,423	12,350	13,974	13,974	13,974	13,974	13,974	13,974	13,974	(110,165)	136,185	185,318	180,873
Other revenue		1,983	2,194	3,956	618	625	625	625	625	625	625	625	(4,993)	8,134	119,631	118,192
Cash Receipts by Source		135,940	104,220	102,035	78,170	87,190	87,190	87,190	87,190	87,190	87,190	87,190	(688,502)	342,195	1,299,987	1,339,886
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		18,579	–	–	5,460	5,460	5,460	5,460	5,460	5,460	5,460	5,460	(43,681)	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		–	–	–	83	83	83	83	83	83	83	83	(667)	–	1,000	1,000
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing													–			
Increase (decrease) in consumer deposits		411	504	395	–	–	–	–	–	–	–	–	(1)	1,308	–	–
VAT Control (receipts)		262	679	260	49	49	49	49	49	49	49	49	(389)	1,201	661	692
Decrease (increase) in non-current receivables		262	679	260	49	49	49	49	49	49	49	49	(389)	1,201	661	692
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		155,453	106,082	102,949	83,810	92,831	92,831	92,831	92,831	92,831	92,831	92,831	(733,628)	364,483	1,381,426	1,416,622

Cash Payments by Type																
Employee related costs		35,338	25,359	37,020	25,745	40,208	25,745	25,745	25,745	25,745	25,745	25,745	(220,403)	97,738	881,665	697,573
Remuneration of councillors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest		(3,923)	(614)	–	8,733	–	–	–	8,733	–	–	–	(17,465)	(4,538)	30,099	24,931
Bulk purchases - Electricity		33,687	42,138	40,130	19,972	21,058	18,934	21,019	20,459	18,379	20,167	20,732	(160,057)	116,617	395,356	417,680
Acquisitions - water & other inventory		1,090	1,271	3,527	5,046	4,950	4,950	4,950	4,950	4,950	4,950	4,950	(39,694)	5,887	63,515	66,239
Contracted services		19,904	5,202	13,488	15,111	14,264	14,264	14,264	14,264	14,264	14,264	14,264	(114,878)	38,672	194,933	187,924
Transfers and subsidies - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure		11,910	22,149	18,557	7,732	7,732	7,732	7,732	7,732	7,732	7,732	7,732	(61,644)	52,829	94,860	98,630
Cash Payments by Type		98,006	95,504	112,721	82,338	88,212	71,625	73,710	81,883	71,070	72,857	73,422	(614,143)	307,205	1,460,428	1,492,977
Other Cash Flows/Payments by Type																
Capital assets		3,533	7,998	4,402	7,250	8,151	9,550	9,086	8,888	7,954	7,657	8,100	(66,636)	15,933	129,147	99,603
Repayment of borrowing		7,224	1,374	–	4,209	4,209	4,209	4,209	4,209	4,209	4,209	4,209	(33,669)	8,598	50,272	51,113
Other Cash Flows/Payments		1,191	–	–	–	–	–	–	–	–	–	–	–	1,191	84,986	88,895
Total Cash Payments by Type		109,955	104,876	117,123	93,796	100,572	85,384	87,005	94,979	83,232	84,723	85,731	(714,447)	332,928	1,724,832	1,732,589
NET INCREASE/(DECREASE) IN CASH HELD		45,499	1,206	(14,175)	(9,986)	(7,741)	7,447	5,826	(2,148)	9,599	8,108	7,100	(19,181)	31,555	(343,407)	(315,967)
Cash/cash equivalents at the month/year beginning:		22,546	68,044	69,251	55,076	(8,861)	6,327	4,705	(3,269)	8,478	6,987	5,980	(212,718)	22,546	11,751	65,334
Cash/cash equivalents at the month/year end:		68,044	69,251	55,076	45,090	(16,602)	13,774	10,532	(5,416)	18,077	15,095	13,080	(231,899)	54,101	(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 - M03 September

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		–	19,014	19,230	–	444	(654)	(1,098)	168.0%	19,230
Roads Infrastructure		–	8,000	8,000	–	444	(1,200)	(1,644)	137.0%	8,000
Roads		–	8,000	8,000	–	444	(1,200)	1,644	-137.0%	8,000
Electrical Infrastructure		–	3,557	3,628	–	–	(483)	(483)	100.0%	3,628
MV Networks		–	2,000	2,072	–	–	(300)	300	-100.0%	2,072
LV Networks		–	1,357	1,357	–	–	(203)	203	-100.0%	1,357
Capital Spares		–	200	200	–	–	20	(20)	-100.0%	200
Water Supply Infrastructure		–	6,228	6,372	–	–	1,214	1,214	100.0%	6,372
Water Treatment Works		–	6,228	6,372	–	–	1,214	(1,214)	-100.0%	6,372
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
Community Assets		–	3,500	6,694	–	–	(525)	(525)	100.0%	6,694
Community Facilities		–	3,500	6,694	–	–	(525)	(525)	100.0%	6,694
Fire/Ambulance Stations		–	3,500	6,694	–	–	(525)	525	-100.0%	6,694
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Other assets		–	2,400	2,400	–	–	(360)	(360)	100.0%	2,400
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		–	1,800	1,800	–	–	(145)	(145)	100.0%	1,835
Computer Equipment		–	1,800	1,800	–	–	(145)	145	-100.0%	1,835
Furniture and Office Equipment		–	321	321	–	–	29	29	100.0%	321
Furniture and Office Equipment		–	321	321	–	–	29	(29)	-100.0%	321
Machinery and Equipment		–	1,495	1,495	3	42	12	(30)	-251.0%	1,460
Machinery and Equipment		–	1,495	1,495	3	42	12	30	251.0%	1,460
Transport Assets		–	1,060	1,060	–	–	(159)	(159)	100.0%	1,060
Transport Assets		–	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	–	29,591	33,001	3	487	(1,801)	(2,288)	127.0%	33,001

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 - M03 September

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		–	21,529	22,579	2,766	5,134	2,489	(2,645)	-106.3%	22,579
Roads Infrastructure		–	17,088	17,215	2,690	5,059	3,155	(1,904)	-60.3%	17,215
Roads		–	17,088	17,215	2,690	5,059	3,155	1,904	60.3%	17,215
Water Supply Infrastructure		–	–	924	–	–	–	–		924
Distribution		–	–	924	–	–	–	–		924
Sanitation Infrastructure		–	2,441	2,441	61	61	(366)	(427)	116.5%	2,441
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works		–	2,441	2,441	61	61	(366)	427	-116.5%	2,441
Solid Waste Infrastructure		–	2,000	2,000	–	–	(300)	(300)	100.0%	2,000
Capital Spares		–	2,000	2,000	–	–	(300)	300	-100.0%	2,000
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	15	15	–	(15)	#DIV/0!	–
Promenades		–	–	–	15	15	–	15	#DIV/0!	–
Community Assets		–	–	583	–	–	–	–		583
Community Facilities		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	–	583	–	–	–	–		583
Indoor Facilities								–		
Outdoor Facilities								–		
Capital Spares		–	–	583	–	–	–	–		583
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Other assets		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment								–		
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment								–		
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment								–		
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets								–		
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	1	–	21,529	23,162	2,766	5,134	2,489	(2,645)	-106.3%	23,162

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

WC048 Knysna - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September

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
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		38,264	41,625	41,625	191	419	419	–		41,625
Roads Infrastructure		4,509	7,115	7,115	–	–	–	–		7,115
Roads		4,509	7,115	7,115	–	–	–	–		7,115
Storm water Infrastructure		411	566	566	1	1	1	–		566
Drainage Collection		4	27	27	–	–	–	–		27
Storm water Conveyance		407	539	539	1	1	1	–		539
Attenuation								–		
Electrical Infrastructure		16,857	20,696	20,696	190	417	417	–		20,696
Power Plants								–		
HV Substations		2,334	2,333	2,333	–	–	–	–		2,333
HV Switching Station		20	286	286	–	29	29	–		286
HV Transmission Conductors		1,356	1,475	1,475	10	19	19	–		1,475
MV Substations								–		
MV Switching Stations								–		
MV Networks		5,941	9,175	9,175	–	187	187	–		9,175
LV Networks		7,207	7,427	7,427	180	182	182	–		7,427
Capital Spares								–		
Water Supply Infrastructure		8,855	9,451	9,451	–	1	1	–		9,451
Water Treatment Works		7,361	8,062	8,062	–	1	1	–		7,897
Capital Spares		1,493	1,389	1,389	–	–	–	–		1,554
Sanitation Infrastructure		4,443	3,097	3,097	–	–	–	–		3,097
Waste Water Treatment Works		4,443	3,097	3,097	–	–	–	–		3,097
Solid Waste Infrastructure		1,189	700	700	–	–	–	–		700
Landfill Sites								–		
Waste Transfer Stations		1,189	700	700	–	–	–	–		700
Community Assets		2,958	3,622	3,622	74	97	97	–		3,655
Community Facilities		1,897	1,872	1,872	58	60	60	–		1,905
Halls		322	816	816	–	–	–	–		816
Museums		36	–	–	6	6	6	–		13
Libraries		178	–	–	–	–	–	–		20
Cemeteries/Crematoria		367	506	506	37	39	39	–		506
Police		38	50	50	15	16	16	–		50
Purls								–		
Public Open Space		956	500	500	–	–	–	–		500
Sport and Recreation Facilities		1,061	1,750	1,750	15	37	37	–		1,750
Indoor Facilities								–		
Outdoor Facilities		1,061	1,750	1,750	15	37	37	–		1,750
Capital Spares								–		
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Other assets		1,091	2,020	2,020	110	347	345	(2)	-0.6%	2,020
Operational Buildings		788	2,020	2,020	110	345	345	–		2,020
Municipal Offices		764	1,939	1,939	110	344	344	–		1,939
Depots		23	82	82	–	1	1	–		82
Capital Spares								–		
Housing		303	–	–	–	2	–	(2)	#DIV/0!	–
Staff Housing		146	–	–	–	2	–	2	#DIV/0!	–
Social Housing		157	–	–	–	–	–	–		–
Capital Spares								–		
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets								–		
Intangible Assets		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment								–		
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment								–		
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment								–		
Transport Assets		7,136	4,307	4,307	514	708	708	–		5,275
Transport Assets		7,136	4,307	4,307	514	708	708	–		5,275
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	47,448	51,574	51,574	889	1,571	1,569	(2)	-0.1%	52,575

Supporting Table SC13(d): Depreciation

WC048 Knysna - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

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		**38,094**	**38,499**	**38,499**	**4,824**	**8,032**	**8,044**	12	**0.2%**	**38,499**
Roads Infrastructure		8,450	8,269	8,269	1,104	1,793	1,793	0	**0.0%**	8,269
Roads		8,450	8,269	8,269	1,104	1,793	1,793	(0)	**0.0%**	8,269
Storm water Infrastructure		1,151	916	916	214	290	153	(138)	**-90.2%**	916
Drainage Collection		1,151	916	916	214	290	153	138	**90.2%**	916
Electrical Infrastructure		8,477	10,092	10,092	1,077	1,918	1,919	1	**0.1%**	10,092
Power Plants		3	6	6	(1)	–	1	(1)	**-100.0%**	6
HV Substations		8,474	10,086	10,086	1,077	1,918	1,918	–		10,086
Water Supply Infrastructure		18,489	18,065	18,065	2,482	3,987	3,987	–		18,065
Distribution		18,489	18,065	18,065	2,482	3,987	3,987	–		18,065
Sanitation Infrastructure		184	1,007	1,007	(73)	11	168	157	**93.3%**	1,007
Pump Station		–	28	28	(2)	–	5	(5)	**-100.0%**	28
Reticulation		139	–	–	–	–	–	–		–
Waste Water Treatment Works		–	934	934	(78)	–	156	(156)	**-100.0%**	934
Outfall Sewers								–		
Toilet Facilities		44	44	44	7	11	7	4	**51.2%**	44
Capital Spares								–		
Solid Waste Infrastructure		1,253	50	50	8	13	8	(4)	**-50.2%**	50
Landfill Sites		1,253	50	50	8	13	8	4	**50.2%**	50
Information and Communication Infrastructure		91	99	99	12	20	16	(4)	**-22.2%**	99
Data Centres								–		
Core Layers								–		
Distribution Layers		91	99	99	12	20	16	4	**22.2%**	99
Capital Spares								–		
Community Assets		**2,330**	**1,693**	**1,693**	**326**	**467**	**282**	**(185)**	**-65.6%**	**1,693**
Community Facilities		1,698	1,630	1,630	170	306	272	(35)	**-12.7%**	1,630
Halls		618	68	68	138	143	11	132	1160.2%	68
Centres		7	528	528	(41)	3	88	(85)	-96.5%	528
Crèches								–		
Clinics/Care Centres								–		
Fire/Ambulance Stations		52	42	42	2	6	7	(1)	-15.3%	42
Testing Stations		0	0	0	0	0	0	0	50.0%	0
Museums		6	6	6	1	1	1	0	39.2%	6
Galleries								–		
Theatres		–	1	1	(0)	–	0	(0)	-100.0%	1
Libraries		558	332	332	31	59	55	3	6.3%	332
Cemeteries/Crematoria		9	26	26	6	8	4	4	94.1%	26
Police		2	55	55	(5)	–	9	(9)	-100.0%	55
Purls		116	181	181	16	31	30	1	3.4%	181
Public Open Space								–		
Nature Reserves								–		
Public Ablution Facilities		–	8	8	1	2	1	1	51.1%	8
Markets								–		
Stalls		2	71	71	(0)	6	12	(6)	-50.2%	71
Abattoirs								–		
Airports								–		
Taxi Ranks/Bus Terminals		327	313	313	21	47	52	(5)	-10.5%	313
Capital Spares								–		
Sport and Recreation Facilities		632	62	62	156	161	10	(150)	**-1446.5%**	62
Indoor Facilities		–	9	9	146	146	1	145	10004.2%	9
Outdoor Facilities		632	54	54	10	14	9	5	61.4%	54
Capital Spares								–		
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		**136**	**145**	**145**	**22**	**34**	**24**	(10)	-41.5%	**145**
Revenue Generating		136	145	145	22	34	24	(10)	**-41.5%**	145
Improved Property		136	145	145	22	34	24	10	41.5%	145
Other assets		**1,920**	**2,536**	**2,536**	**(35)**	**176**	**423**	**247**	**58.3%**	**2,536**
Operational Buildings		1,919	631	631	124	176	105	(71)	**-67.5%**	631
Municipal Offices		1,919	631	631	124	176	105	71	67.5%	631
Housing		1	1,905	1,905	(159)	–	317	317	**100.0%**	1,905
Staff Housing								–		
Social Housing		1	1,905	1,905	(159)	–	317	(317)	-100.0%	1,905
Capital Spares								–		
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets								–		

Intangible Assets		**15**	**74**	**74**	**(2)**	**4**	**12**	**8**	68.4%	**74**
Servitudes								–		
Licences and Rights		15	74	74	(2)	4	12	8	**68.4%**	74
Computer Software and Applications		15	74	74	(2)	4	12	(8)	-68.4%	74
Computer Equipment		**(828)**	**4,002**	**4,002**	**375**	**709**	**857**	**148**	17.3%	**4,002**
Computer Equipment		(828)	4,002	4,002	375	709	857	(148)	-17.3%	4,002
Furniture and Office Equipment		**7,637**	**7,040**	**7,040**	**1,092**	**1,679**	**1,571**	**(107)**	-6.8%	**7,040**
Furniture and Office Equipment		7.637	7,040	7,040	1,092	1,679	1,571	107	6.8%	7,040
Machinery and Equipment		**753**	**1,252**	**1,252**	**157**	**261**	**209**	**(53)**	-25.3%	**1,252**
Machinery and Equipment		753	1,252	1,252	157	261	209	53	25.3%	1,252
Transport Assets		**3,109**	**3,143**	**3,143**	**358**	**620**	**524**	**(96)**	-18.3%	**3,143**
Transport Assets		3.109	3,143	3,143	358	620	524	96	18.3%	3,143
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Depreciation	1	**53,167**	**58,383**	**58,383**	**7,117**	**11,982**	**11,946**	**(36)**	**-0.3%**	**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 - M03 September

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		–	30,122	30,859	872	1,931	4,159	2,227	53.6%	30,859
Roads Infrastructure		–	6,829	7,338	638	1,697	1,678	(20)	-1.2%	7,338
Roads		–	6,829	7,338	638	1,697	1,678	20	1.2%	7,338
Storm water Infrastructure		–	1,000	1,000	–	–	100	100	100.0%	1,000
Drainage Collection		–	1,000	1,000	–	–	100	(100)	-100.0%	1,000
Electrical Infrastructure		–	12,348	12,348	–	–	1,574	1,574	100.0%	12,348
MV Substations		–	12,348	12,348	–	–	1,574	(1,574)	-100.0%	12,348
Water Supply Infrastructure		–	9,196	9,196	234	234	920	685	74.5%	9,196
Water Treatment Works		–	500	500	–	–	50	(50)	-100.0%	500
Bulk Mains								–		
Distribution		–	8,696	8,696	234	234	870	(635)	-73.1%	8,696
Sanitation Infrastructure		–	750	977	–	–	(113)	(113)	100.0%	977
Pump Station		–	500	500	–	–	(75)	75	-100.0%	500
Reticulation		–	–	227	–	–	–	–		227
Waste Water Treatment Works		–	250	250	–	–	(38)	38	-100.0%	250
Community Assets		–	6,576	7,138	465	1,824	2,795	971	34.7%	7,138
Community Facilities		–	–	561	–	208	–	(208)	#DIV/0!	561
Cemeteries/Crematoria		–	–	561	–	208	–	208	#DIV/0!	561
Sport and Recreation Facilities		–	6,576	6,576	465	1,616	2,795	1,179	42.2%	6,576
Indoor Facilities								–		
Outdoor Facilities		–	6,576	6,576	465	1,616	2,795	(1,179)	-42.2%	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
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment								–		
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment								–		
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment								–		
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets								–		
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing assets	1	–	37,699	38,996	1,337	3,755	6,804	3,048	44.8%	38,996