ANNEXURE A

KNYSNA
Municipality Munisipaliteit uMasipala

Monthly Budget Statement

(Section 71 of the MFMA)

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

January 2025

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PART 1: IN-YEAR REPORT

1. LEGAL CONTEXT

1.1 Monthly Budget Statement

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

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

(a) Actual revenue, per revenue source;

(b) Actual borrowings;

(c) Actual expenditure, per vote;

(d) Actual capital expenditure, per vote

(e) The amount of any allocations received;

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

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

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

(g) When necessary, an explanation of –

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

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

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

(2) The statement must include –

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

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

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

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

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

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

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

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

1.2 Responsibility of the Executive Mayor

Section 54 of the MFMA determines that:

"(1) On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must –
- *(a) Consider the statement or report;*
- *(b) Check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;*
- *(c) Consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget;*
- *(d) Issue any appropriate instructions to the accounting officer to ensure –*
  - *(i) That the budget is implemented in accordance with the service delivery and budget implementation plan; and*

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

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

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

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

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

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

(ii) The tabling of an adjustments budget; or

(iii) Steps in terms of Chapter 13; and

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

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

2. EXECUTIVE MAYOR'S REPORT

2.1 In-Year Report: Monthly Budget Statement

2.1.1 This report represents the Section 71 MFMA monthly budget statement for the month ending 31 January 2025, and reflects the implementation of the budget and the financial state of affairs of the Municipality.

2.1.2 I hereby wish to submit a report to the Council on the implementation of the budget and the financial state of affairs of the Municipality as at 31 January 2025.

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

2.2 Overall Financial Status of the Municipality

2.2.1 As at 31 January 2025 the commitments exceed the Cash and Cash Equivalents. The cashflow position therefore still remains a concern, however the ratio has improved.

2.2.2 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 must be allocated to cash-fund the current non-exisitent Capital Replacement Reserve.

2.2.3 It is imperative that the approved Budget Funding Plan be strictly complied with and spending patterns be improved and be in accordance with the business plans.

2.2.4 The Finance department has identified projects which were erroneously funded by internal funds instead of borrowings, and it was concluded that the unspent borrowings as at 30 June 2024 amounts to R 12.6 million. The actual expenditure funded by borrowings from July 2024 until January 2025 amounts to R 1.9 million which results in an unspent borrowings total of R 10.7 million as at 31 January 2025. This review and reconciliation is continuing to correct the accounting treatment relating to borrowing, 2.2.5 The Debt Collection and Credit Control Policy remains fully effective. Disconnection of services/reduction of services, as well as handing over of old debt to debt collectors remains in practice.

2.2.6 The contract with Syntel (Traffic Fines Service provider) terminated on 30 June 2024. The tender for the appointment of a new service provider is currently in progress. Provincial Treasury is assisting the municipality to ensure appropriate specification is developed before we advertise the tender. The specification is expected to be completed by the end of February 2025. The transition to a new service provider may potentially negatively impact revenue generation. To avert/limit losses, the Accounting Officer has deviated from normal SCM processes and appointed a service provider in the interim to ensure that this service is not unduly interrupted.

2.2.7 With the establishment of the mSCOA Steering Committee, all errors, misalignments, differences between the A, B, C schedules, Financial System and Data Strings (which Provincial Treasury and National Treasury utilise to generate reports), is currently being investigated and resolved.

2.2.8 A detailed analysis of signficant Electricity losses is currently underway. The results will be reported in the next Section 52 Report. A similar exercise will be conducted for Water Losses.

2.2.9 The Section 72 Mid-year Report, was submitted to all relevant stakeholders on 25 January 2025.

2.2.10 The Municipality is currently in process of compiling the February 2025 Adjustments Budget.

2.3 Recommendations

(a) That the Mayoral Committee notes the Section 71 monthly budget statement as at 31 January 2025.

(b) That the Mayoral Committee notes that the Section 71 monthly budget statement for January 2025 was submitted to the Executive Mayor, the National Treasury and the Western Cape Provincial Treasury on 14 February 2025, being within 10th working day after the end of January 2025.

(a) That the Mayoral Committee notes that the Section 71 monthly budget statement as at 31 January 2025 will be published on the municipal website.

CLLR AUBREY TSENGWA
EXECUTIVE MAYOR
DATE: 14 January 2025

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 January 2025.

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

3.1.3 The financial performance of the operating and capital budget for the 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 812.1 million compared to the year-to-date budgeted operating revenue of R 811.6 million results in a positive variance of R 502 thousand or 0.1% (capital grants excluded).

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	260,426,174	251,631,285	8,794,889	3.5%	Electricity variance is due to an incorrect billing of Pezula HOA's account The correction will be made in February 2025.
2	Service charges - Water	94,868,006	94,868,006	58,406,868	68,552,884	-10,146,016	-14.8%	The main contributor to the variance is the domestic water sales.
3	Service charges - Waste Water Management	34,280,675	34,280,675	21,789,660	25,379,972	-3,590,312	-14.1%	The main contributor to the variance is the domestic sewer charge.
4	Service charges - Waste management	35,003,989	35,003,989	26,008,043	20,200,538	5,807,505	28.7%	The significant contributor to the variance is the declined Refuse Removal Tip Fees
5	Sale of Goods and Rendering of Services	28,290,880	28,290,880	17,132,886	14,509,630	2,623,256	18.1%	The main contributor to the variance is the construction contract revenue allocation which transactions are recorded at year-end.
6	Agency services	4,387,360	4,387,360	2,232,108	1,435,963	796,145	55.4%	Variance as a result of increased vehicle registrations.
7	Interest earned from Receivables	21,043,958	21,043,958	16,995,160	13,792,764	3,202,396	23.2%	Variance is a result of the increased long outstanding debtors balances.
8	Interest from Current and Non Current Assets	1,915,779	1,915,779	2,269,084	1,426,673	842,411	59.0%	The new investments made during the year resulted in increased interest earned.
9	Rental from Fixed Assets	7,745,922	7,745,922	4,899,906	3,918,018	981,888	25.1%	The major contributor to this variance is the rental of the caravan park which contributes R436,925.21 of the total variance of R981,888.00.
10	Licence and permits	100,295	100,295	263,273	-14,074	277,347	-1970.6%	The monthly budget apportionment will be corrected during the February adjustments budget
11	Operational Revenue	1,092,103	1,092,103	2,718,807	314,731	2,404,076	763.9%	The variance is due to augmentation fees received to date, which were not accounted for in the budget This will be corrected during the February adjustments budget
12	Property rates	336,224,732	336,224,732	233,157,472	253,622,801	-20,465,329	-8.1%	The main contributor to the variance is decline in the Property Rates for Residential Properties: Developed
13	Fines, penalties and forfeits	98,644,390	98,644,390	39,295,668	37,095,264	2,200,404	5.9%	The holiday season contributed to the increased Traffic fines income.
14	Licence and permits	1,525,706	1,525,706	912,033	665,148	246,885	37.1%	
15	Transfers and subsidies - Operational	164,365,348	183,612,600	118,181,590	112,544,952	5,636,638	5.0%	The grant expenditure is progressing slowing than expected.
16	Interest (Property Rates)	10,822,859	10,822,859	6,527,420	6,219,740	307,680	4.9%	
17	Gains on Disposal of PPE	1,000,000	1,000,000	0	333,332	-333,332	0.0%	
18	Other Gains	0	0	916,009	0	916,009	0.0%	
19	**Total Revenue (Capital Grants Excluded)**	**1,253,643,989**	**1,272,891,241**	**812,132,161**	**811,629,621**	**502,540**	**0.1%**	

3.2.2 Year-to-date actual operating expenditure (Row 33 in the table below) of R 667.4 million compared to the year-to-date budgeted operating expenditure of R 654.2 million results in a negative variance of -R 13.2 million or -2.0%.

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)
20	Employee related costs	325,141,735	324,401,735	186,196,189	182,841,991	-3,354,198	-1.8%	The excessive overtime and standby allowance is the main contributions to the variance
21	Remuneration of councillors	11,003,414	11,003,414	5,797,254	6,113,930	316,676	5.2%	
22	Bulk purchases - electricity	318,560,364	318,560,364	175,602,622	174,327,209	-1,275,413	-0.7%	
23	Other materials	59,983,466	58,663,866	21,178,512	24,985,266	3,806,754	15.2%	The major contributors to are disaster management, solid waste removal & waste water treatement sections.
24	Debt impairment	165,600,503	165,600,503	97,434,790	97,434,790	0	0.0%	
25	Depreciation and amortisation	58,383,147	58,383,147	27,974,318	31,407,399	3,433,081	10.9%	
26	Interest	34,930,633	34,930,633	22,098,025	13,274,859	-8,823,166	-66.5%	The monthly budget apportionment will be corrected during the February adjustments budget
27	Contracted services	170,937,633	171,159,733	76,418,959	72,350,118	-4,068,841	-5.6%	
28	Transfers and subsidies	1,122,870	20,372,722	726,665	610,400	-116,265	-19.0%	The monthly budget apportionment will be corrected during the February adjustments budget
29	Irrecoverable debts written off	1,298,772	1,298,772	0	757,617	757,617	100.0%	
30	Operational costs	81,766,271	83,601,171	46,272,944	50,117,844	3,844,900	7.7%	
31	Losses on Disposal of Assets	0	0	0	0	0	0.0%	
32	Other Losses	0	0	7,694,369	0	-7,694,369	0.0%	
33	**Total Operating Expenditure**	**1,228,728,808**	**1,247,976,060**	**667,394,647**	**654,221,423**	**-13,173,224**	**-2.0%**	

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 144.7 million compared to a budgeted operating surplus of R 157.4 million (capital grants excluded). This results in an operating deficit of -R 12.7 million or -8.0%. (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**	**812,132,161**	**811,629,621**	**502,540**	**0.1%**	
33	**Total Operating Expenditure**	**1,228,728,808**	**1,247,976,060**	**667,394,647**	**654,221,423**	**-13,173,224**	**-2.0%**	
34	**Operating Surplus/(Deficit)**	**24,915,181**	**24,915,181**	**144,737,514**	**157,408,198**	**-12,670,684**	**-8.0%**	
35	Capital Grants	65,521,652	65,521,652	23,067,342	29,633,792	-6,566,450	-22.2%	The spending on capital projects are slower than anticipated.
36	Public Contributions	0	0	0	0	0	0.0%	
37	**Surplus/(Deficit) for the Year**	**90,436,833**	**90,436,833**	**167,804,856**	**187,041,990**	**-19,237,134**	**-10.3%**	

3.2.4 The year-to-date actual surplus for the year of R 167.8 million (capital grants included) compared to the year-to-date budget surplus for the year of R 187.0 million results in a negative variance of -R 19.2 million or -10.3% (Row 37 in the table above).

3.2.5 All material variances will be investigated and adjusted, where necessary, in the upcoming February 2025 Adjustments Budget.

3.2.6 Overtime

The Table below depicts the Overtime expenditure per Directorate as at 31 January 2025.

Overtime									
Row Number	Directorate	Expenditure 2022/2023	Expenditure 2023/2024	Original Budget 2024/2025	Current Budget (Including Virements)	Actual January 2025	YTD Budget 2024/2025	YTD Actual 2024/2025	Variance (G-H)
Column Reference	A	B	C	D	E	F	G	H	I
1	Executive and Council	0	0	0	0	0			0
2	Corporate Services	190,877	179,381	168,844	168,844	7,742	68,262	96,315	-28,053
3	Financial Services	96,974	83,462	0	0	13,547	0	18,184	-18,184
4	Planning and Development	35,863	0	0	0	0	0	41,535	-41,535
5	Integrated Human Settlements	40,834	74,305	0	0	0	0	0	0
6	Community Services	8,664,292	9,203,926	6,721,607	7,221,607	1,653,508	4,652,920	5,211,151	-558,231
7	Electrical Services	1,978,723	2,077,945	2,124,089	2,124,089	267,466	1,055,220	1,145,584	-90,364
8	Technical Services	7,335,761	9,135,628	4,976,725	4,976,725	975,021	2,461,214	4,506,537	-2,045,323
9	Grand Total	18,343,324	20,754,647	13,991,265	14,491,265	2,917,284	8,237,616	11,019,306	-2,781,690

To date, 76% of the current year budget of R 14.5 milllion has been spent.

Several vacant positions are currently in the process of being filled. This, in addition to the implementation of the Overtime Workflow System, will substantially decrease overtime expenditure by year-end.

3.2.7 Standby

The Table below depicts the Standby expenditure per Directorate as at 31 Janaury 2025.

Standby Allowance									
Row Number	Directorate	Expenditure 2022/2023	Expenditure 2023/2024	Original Budget 2024/2025	Current Budget (Including Virements)	Actual January 2025	YTD Budget 2024/2025	YTD Actual 2024/2025	Variance (G-H)
Column Reference	A	B	C	D	E	F	G	H	I
1	Executive and Council	0	148,184	0	0	0	0	0	0
2	Corporate Services	182,157	199,443	228,000	228,000	20,557	111,460	115,429	-3,969
3	Financial Services	152,718	42,535	55,000	55,000	6,814	18,332	6,814	11,518
4	Planning and Development	0	0	0	0	0	0	0	0
5	Integrated Human Settlements	0	0	0	0	0	0	0	0
6	Community Services	1,733,951	1,676,582	599,957	599,957	237,100	283,196	1,064,147	-780,951
7	Electrical Services	1,130,285	1,656,775	1,288,965	1,288,965	162,173	786,128	978,619	-192,491
8	Technical Services	2,826,944	3,380,477	1,928,464	1,928,464	363,278	1,018,902	1,976,506	-957,604
9	Grand Total	6,026,055	7,103,996	4,100,386	4,100,386	789,921	2,218,018	4,141,514	-1,923,496

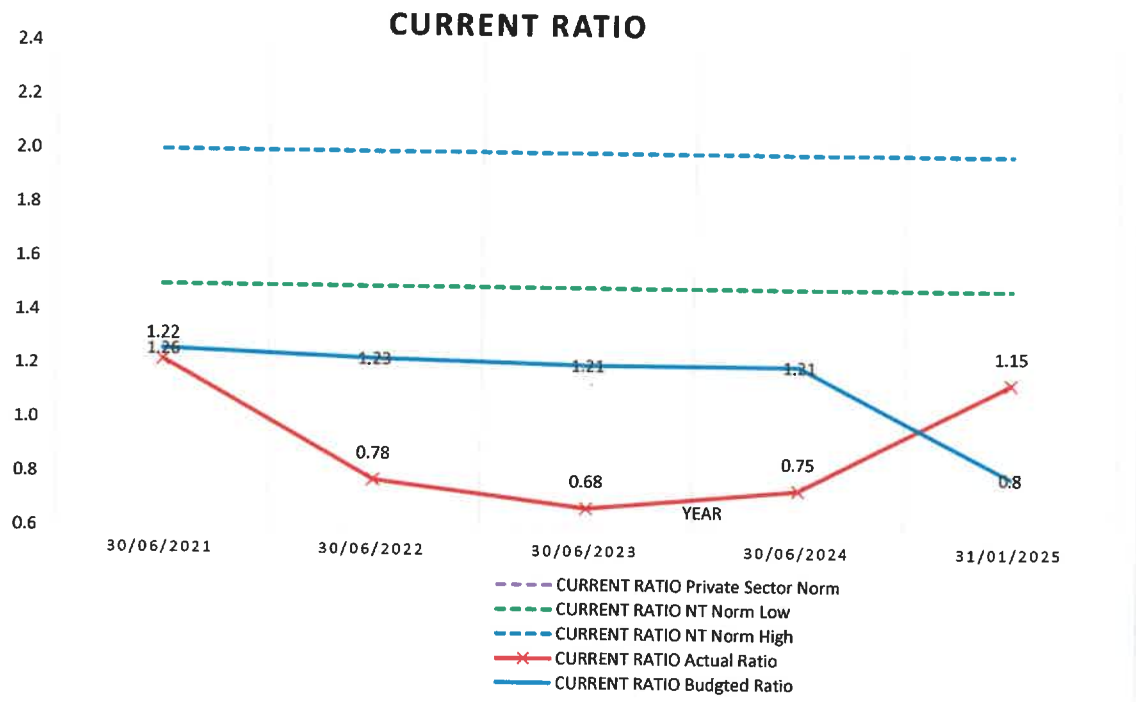
To date, the current year budget of R 4.1 million has been overspent by R 41 128.00. Currently Directorates are implementing a reviewed process such as limiting the standby to actual anticipated stamdby rather than an standby time that exceeds actual expected time.

3.3 Financial Position Overview

3.3.1 Current Ratio (1.15 : 1)

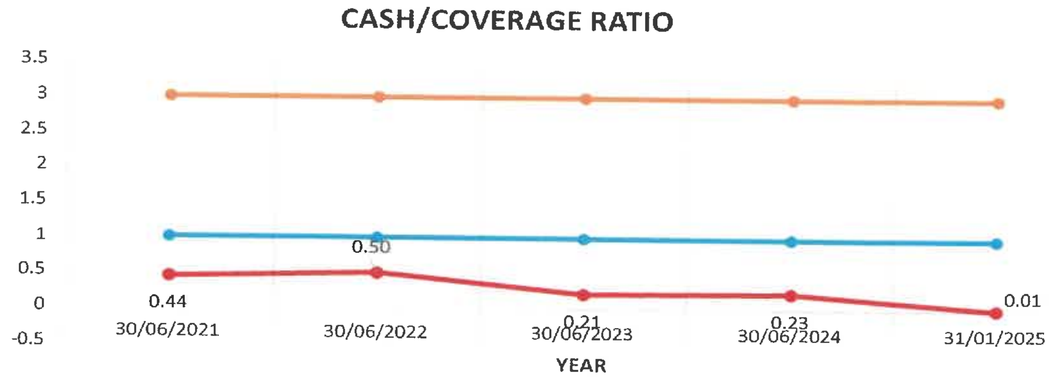
The Current Ratio as at 31 January 2025 equates to 1.15 : 1 compared to the National Treasury norm of 1.5 – 2 : 1, and a budgeted Current Ratio of 0.80 : 1. This is an increase in the ratio compared to what was budgeted for which should an improvement. We are also approaching the National Treasury norm 1.5 to 1.

The actual Current Ratio is based on current assets of R 338.1 million and current liabilities of R 292.8 million.



3.3.2 Cash/Cost Coverage Ratio (0.01 months)

The Cash /Cost Coverage Ratio as at 31 January 2025 equates to 0.01 months compared to the National Treasury norm of 1 – 3 months. The Cash/Cost Coverage Ratio remians a concern.



3.3.3 Cash and Cash Equivalents (R 56.1 million)

Cash and Cash Equivalents (Row 3 in the Table below) equates to R 56.1 million as at 31 January 2025.

3.3.4 Current Investments (R 14.5 million)

Investments (Row 2 in the Table below) equates to R 14.5 million as at 31 January 2025. There were an increase of R120 000 as a result of interest received.

Cash and Cash Equivalents versus Commitments					
Row Number	Description	November 2024	December 2024	January 2025	Movement (C to D)
Column Reference	A	B	C	D	F
1	Cash at Bank	50,112,968	36,949,707	41,599,325	4,649,618
2	Investments - Current	14,237,784	14,335,732	14,456,213	120,481
3	**Total Cash and Cash Equivalents**	**64,350,752**	**51,285,439**	**56,055,538**	**4,770,099**
4	Unspent Conditional Transfers and Grants	25,055,542	20,037,920	20,392,462	354,542
5	Unspent Conditional Public Contributions	0	0	0	0
6	VAT Payable to SARS	0	0	0	0
7	Unspent External Loans	11,311,857	11,171,857	10,749,976	-421,881
8	Payables from Exchange Transactions	26,784,967	21,012,999	25,130,013	4,117,014
9	Consumer Deposits	15,635,579	15,631,000	15,635,187	4,187
10	**Total Commitments**	**78,787,946**	**67,853,776**	**71,907,638**	**4,053,862**
11	**Surplus / (Shortfall)**	**-14,437,194**	**-16,568,337**	**-15,852,100**	**716,237**

3.3.5 Cash Commitments (R 71.9 million)

Total commitments (Row 10 in the Table above) increased by R 4.1 million during the month under review from R 67.8 million at the end of December 2024 to R 71.9 million at the end of January 2025. Commitments exceed the Cash and Cash

Equivalents by R 15.9 million at the end of January 2025 (Row 11 in the Table above). Although there the commitments increased the total cash shortfall decrease which also indicated an improved position in terms of cash flows.

3.3.6 Unpaid Conditional Grants (R 20.6 million)

Unpaid Conditional Grants (Row 6 in the Table below) reflects a total balance of R 20.6 million at the end of January 2025.

Unpaid Conditional Grants					
Row Number	**Description**	**Opening Balance: 01/07/2024**	**Receipts: 01/07/2024 to 31/01/2025**	**Expenditure: 01/07/2024 to 31/01/2025**	**Closing Balance: 31/01/2025**
Column Reference	**A**	**B**	**C**	**D**	**F**
1	Integrated Human Settlements Grant	7,824,261	-8,441,256	13,774,783	13,157,788
2	Maintenance of Proclaimed Roads	77,458	0	0	77,458
3	EPWP	24,105	-896,000	1,669,692	797,797
4	Neighbourhood Development Partnership Grant	0	-5,000,000	9,916,806	4,916,806
5	Municipal Water Resilience Grant	0	-2,317,956	3,992,428	1,674,473
6	**Total**	**7,925,824**	**-16,655,212**	**29,353,709**	**20,624,321**

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 (R20.4 million)

Unspent Conditional Grants (Row 14 in the Table below) reflects a total balance of R 20.4 million as at 31 January 2025. 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 31/01/2025	Expenditure: 01/07/2024 to 31/01/2025	Repayment of Unspent	Closing Balance: 31/01/2025
Column Reference	A	B	C	D	E	F	G
1	Municipal Infrastructure Grant	Technical Services	2,457	16,508,000	-12,711,462	0	3,798,995
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	-371,797	0	7,628,203
5	Finance Management Capacity Grant	Financial Services	793,606	0	-100,000	0	693,606
6	Emergency Loadshedding	Electrical Services	134	0	0	0	134
7	Water Services Infrastructure Grant	Water Services	69,466	6,000,000	-3,721,647	0	2,347,819
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	-819,151	0	980,849
10	Groen Sebenza	Planning and Development	89,852	0	0	0	89,852
11	Community Development Workers	Technical Services	0	57,000	-38,266	0	18,734
12	Chemical Industries Education and Training Authority	Corporate Services	0	359,100	-204,671	0	154,429
13	Library Services Grant	Community Services	0	11,596,261	-9,596,209	0	2,000,052
14	Total		3,635,304	44,320,361	-27,563,203	0	20,392,462

3.3.8 Payables from Exchange Transactions (R 25.1 million)

Payables from Exchange Transactions (Row 3 in the Table below) increased by R 4.1 million during the month under review from R 21.0 million at the end December 2024 to R 25.1 million at the end of January 2025.

Payables from Exchange Transactions					
Row Number	Description	November 2024	December 2024	January 2025	Movement (C to D)
Column Reference	A	B	C	D	E
1	Trade Payables	10,296,631	4,256,564	8,300,576	4,044,011
2	Retentions	16,488,336	16,756,434	16,829,437	73,003
3	Total	26,784,967	21,012,999	25,130,013	4,117,014

3.3.9 External Borrowings (R 316.8 million)

External Borrowings as at 31 January 2025 equate to R 316.8 million (Row 6 in the Table below), and are taken up to fund capital expenditure only. A reduction of R1.2 million in our borrowing balance.

External Borrowings					
Row Number	Description	November 2024	December 2024	January 2025	Movement (C to D)
Column Reference	A	B	C	D	E
1	Opening Balance	340,365,750	340,365,750	318,030,027	-22,335,723
2	New Loans Acquired	0	0	0	0
3	Interest Capitalised	0	17,065,671	439,241	-16,626,430
4	Repayments	0	-39,401,394	-1,599,503	37,801,892
5	Adjustments	0	0	0	0
6	**Closing Balance**	**340,365,750**	**318,030,027**	**316,869,765**	**-1,160,262**
7	**Budgeted Operating Revenue (Conditional Operating Grants excluded) =**	980,564,583			
8	**Gearing Ratio =**	**32.3%**			

External borrowings as a percentage of budgeted operating revenue (conditional operating grants excluded) equates to a gearing ratio of 32.3% which is below the National Treasury benchmark of 45%. No loans were taken up during the current financial year.

3.3.10 Consumer Debtors (R 553.8 million)

Total outstanding debtors of R 553.8 million as at 31 January 2025 (Row 7 in the Table below) is presented by both Income Source and by Customer Group.

The total outstanding debtors has increased by R 34.7 million from R 519.1 million as at 31 December 2024 to R 553.8 million as at 31 January 2025.

The significant increase in the debtors balance as 31 January was investigated and found to be as a result of an incorrect meter reading bill of one bulk account. The corrections will reflect in February 2025 reporting.

The total amount due by Organs of State of R 16.3 million and Businesses of R 215.8 million constitutes 41.9% of the total outstanding debtors of R 553.8 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	10,614,666	4,038,107	2,709,832	82,678,731	100,041,336
2	Electricity	58,280,642	5,969,226	4,246,401	85,053,862	153,550,131
3	Property Rates	23,556,344	9,664,129	5,380,203	108,306,887	146,907,563
4	Sanitation	2,842,319	1,553,928	1,285,894	71,909,574	77,591,715
5	Refuse	3,210,678	1,612,571	1,435,947	60,990,972	67,250,168
6	Other	783,170	268,471	136,339	7,287,849	8,475,829
7	**Grand Total**	**99,287,819**	**23,106,432**	**15,194,616**	**416,227,875**	**553,816,742**
8	**% of Total Outstanding Debtors =**	**17.9%**	**4.2%**	**2.7%**	**75.2%**	**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	3,220,105	1,644,559	771,773	10,667,083	16,303,520
10	Commercial	58,913,875	7,098,169	5,405,174	144,388,149	215,805,367
11	Households	37,153,839	14,363,704	9,017,669	261,172,643	321,707,855
12	**Grand Total**	**99,287,819**	**23,106,432**	**15,194,616**	**416,227,875**	**553,816,742**
13	**% of Total Outstanding Debtors =**	**17.9%**	**4.2%**	**2.7%**	**75.2%**	**100.0%**

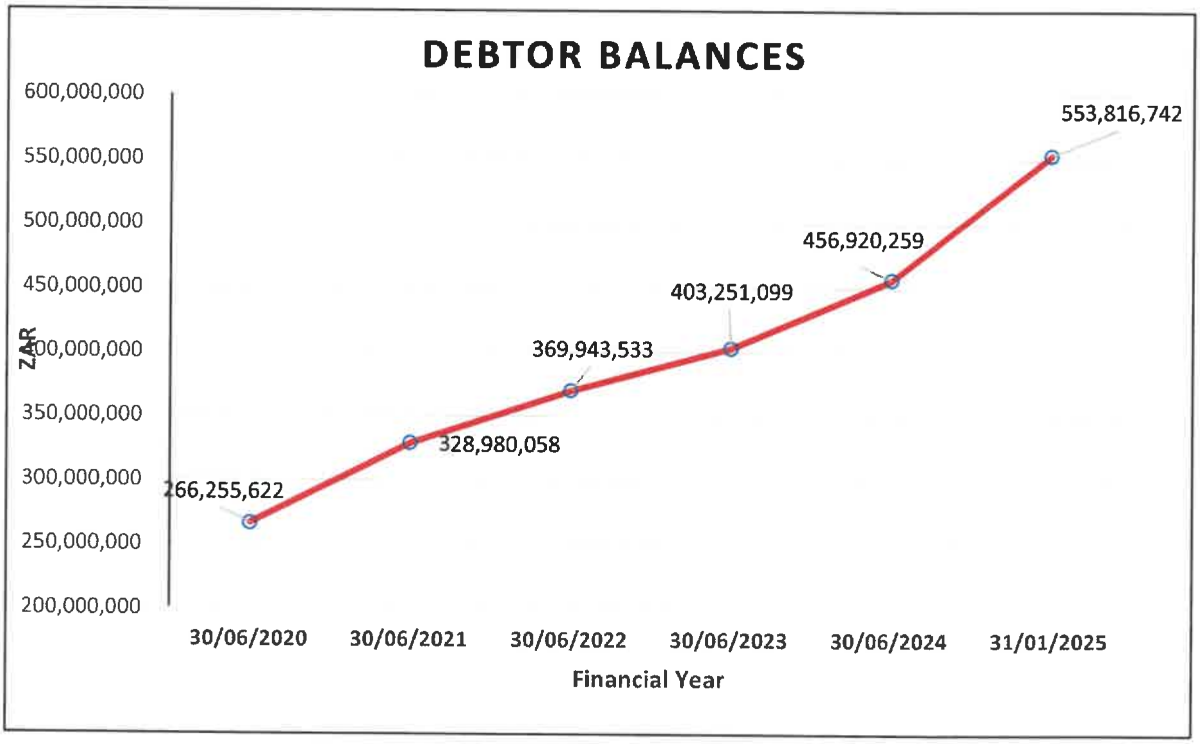
The total Staff Debtors (Row 7 in Table below) as at 31 January 2025 equates to R 1.6 million.

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	60,274	8,911	7,961	369,494	446,640
2	Electricity	8,115	0	0	0	8,115
3	Property Rates	36,788	1,238	503	16,802	55,331
4	Sanitation	40,710	4,534	4,512	373,136	422,892
5	Refuse	34,516	2,626	2,423	217,352	256,917
6	Other	80,151	33,877	32,658	248,323	395,009
7	**Grand Total**	**260,555**	**51,186**	**48,057**	**1,225,108**	**1,584,906**
8	**% of Total Outstanding Debtors =**	**0.0%**	**0.0%**	**0.0%**	**0.2%**	**0.3%**

The total Councillors Debt (Row 7 in the Table below) as at 31 January 2025 equates to R 23.3 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	1,363	598	532	2,917	5,410
2	Electricity	486	215	0	0	701
3	Property Rates	2,592	165	166	475	3,398
4	Sanitation	818	431	431	5,289	6,969
5	Refuse	878	380	381	4,990	6,629
6	Other	0	0	0	175	175
7	**Grand Total**	**6,137**	**1,789**	**1,510**	**13,846**	**23,282**
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 since June 2020.



3.3.11 Debtor Collection Rate (85.2%)

The overall Debtor Collection Rate as at 31 January 2025 equates to overall 85.2% (Row 14 in the Table below), compared to the National Treasury norm of 95%. The collection rate seem to have decreased overall but in reality it has not, The error disclosed in the debtors is the root cause that has understated the collection rate.

The error has already been done but will only reflect in the next months report.

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	94.1%	231,405,688	124,941,662	54.0%	29.4%
4	September 2024	37,861,247	78,764,035	208.0%	269,266,935	203,705,698	75.7%	46.2%
5	October 2024	59,157,832	66,107,371	111.7%	328,424,767	269,813,069	82.2%	35.9%
6	November 2024	50,574,260	65,445,097	129.4%	378,999,028	335,258,165	88.5%	52.5%
7	December 2024	57,245,172	58,844,318	102.8%	436,244,199	394,102,483	90.3%	37.8%
8	January 2025	93,856,994	57,630,546	61.4%	530,101,193	451,733,030	85.2%	47.4%
9								
10								
11								
12								
13								
14	Totals	530,101,193	451,733,030	61.4%	530,101,193	451,733,030	85.2%	47.4%

3.3.12 Capital Expenditure per Directorate (34.2%)

The year-to-date actual capital expenditure of R 32.6 million (Row 9 in the Table below) equates to 34.2% (Row 10 in the Table below) of the year-to-date capital expenditure budget of R 32.4 million. Commitments of R 11.9 million (12.5%) and the year-to-date actual capital expenditure in total equates to R 44.5 million or 46.8% of the total 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	4,331	0	0	0	0.0%	10,000
2	Corporate Services	2,800,000	2,835,000	788,336	116,690	49,596	166,286	5.9%	2,668,714
3	Financial Services	11,130	11,130	11,130	0	9,200	9,200	82.7%	1,930
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	218,335	1,781,218	618,453	2,399,671	22.0%	8,500,329
6	Community Services	12,831,435	16,587,026	8,146,101	4,938,567	2,273,418	7,211,985	43.5%	9,375,041
7	Electrical Services	17,704,348	17,775,963	7,495,887	386,695	2,833,161	3,219,856	18.1%	14,556,107
8	Technical Services	44,561,670	47,039,647	27,238,067	25,325,105	6,006,829	31,331,934	66.6%	15,707,713
9	Grand Total	88,818,583	95,158,766	43,902,187	32,563,276	11,939,235	44,502,511	46.8%	50,656,255
10				% of Adjusted Budget =	34.2%	12.5%	46.8%		53.2%

3.3.13 Capital Expenditure per Funding Source (34.2%)

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)	Current 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	34,594,297	23,103,131	7,342,735	30,445,866	55.2%	24,675,787
2	Provincial Government Grant	10,400,000	10,400,000	-26,665	1,368,538	531,133	1,899,671	18.3%	8,500,329
3	District Municipality Grant	0	0	0	0	0	0	0.0%	0
4	Borrowings	0	6,340,183	1,733,522	1,910,631	500,040	2,410,671	38.0%	3,929,512
5	Internally Generated Funds	23,296,930	23,296,930	7,601,033	6,180,975	3,565,328	9,746,302	41.8%	13,550,628
6	**Grand Total**	**88,818,583**	**95,158,766**	**43,902,187**	**32,563,275**	**11,939,235**	**44,502,510**	**46.8%**	**50,656,256**
7				**% of Adjusted Budget =**	**34.2%**	**12.5%**	**46.8%**		**53.2%**

The year-to-date actual and committed capital expenditure is funded by National and Provincial Government grants of 55.2% and 18.3% respectively; external borrowings of 38.0% and, internally generated funds of 41.8%.

Year-to-date actual capital expenditure of R 32.6 million (34.2%) and capital commitments of R 11.9 million (12.5%) of the capital expenditure budget results in available funds of R 50.7 million (53.2%), which must be spent by 30 June 2025.

Annexure A (attached hereto) contains the capital expenditure by Directorate, Department and Project.

3.4 Mscoa Implementation Status

Knysna Municipality has established a formal mSCOA Steering Committee, with all roles and responsibilities assigned to the respective individuals. The committee consists of representatives from the municipality, financial system service provider (RData), Moore, Mubesko and Provincial Treasury. To date, two formal mSCOA Steering Committee meetings have been held. The formal mSCOA steering committee meetings are scheduled to convene quarterly, with informal sessions to be held in-between. Apart from ensuring that mSCOA is fully operational in the financial system, the Municipality is also ensuring that the fourteen mSCOA Business Processes are timeously implemented.

A Business Lead feedback session was held on 09 December 2024. Unfortunately, not all Business Leads attended. In order to ensure that the Mscoa Business Processes are timeously implemented, and in accordance with National Treasury requirements, the Municipality is contemplating adding KPI's on the performance management system with the expectation that the Business Leads and mSCOA Steering Committee members afford the required time and attention to mSCOA.

3.5 Budget Funding Plan Implementation Progress

The table below contains the status of the progress made with the implementation of the 2024/2025 Budget Funding 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 was corrected.
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 identtified 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 officehave identified the projects which were erroneously funded by internal funds instead of the borrowings and it was concluded that the unspent borrowings as at 30 June 2024 amounts to R 12.6 million. 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.

The upcoming February 2025 Adjustments Budget will contain all required adjustments stemming from the S72 Mid-Year Report.

LULAMILE MAPHOLOBA
MUNICIPAL MANAGER
DATE: 14 February 2025

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

QUALITY CERTIFICATE

I, **Lulamile Mapholoba,** the Municipal Manager of Knysna Municipality, hereby certify that -

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

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

LULAMILE MAPHOLOBA
MUNICIPAL MANAGER
DATE: 14 February 2025

PART 2: IN-YEAR BUDGET STATEMENT SCHEDULES

Table C1: Monthly Budget Statement Summary

WC048 Knysna - Table C1 Monthly Budget Statement Summary - M07 January

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	22,248	233,157	253,623	(20,465)	-8%	336,225
Service charges	512,582	576,485	576,485	63,402	366,631	365,765	866	0%	576,485
Investment revenue	2,131	1,916	1,916	520	2,269	1,427	842	59%	1,916
Transfers and subsidies - Operational	144,436	164,365	183,613	4,520	118,182	112,545	5,637	0	183,613
Other own revenue	185,313	174,653	174,653	21,531	91,893	78,271	13,623	17%	–
Total Revenue (excluding capital transfers and contributions)	**1,156,349**	**1,253,644**	**1,272,891**	**112,222**	**812,132**	**811,630**	**503**	**0%**	**1,272,891**
Employee costs	323,927	325,142	324,402	26,365	186,196	182,842	3,354	2%	324,402
Remuneration of Councillors	9,821	11,003	11,003	826	5,797	6,114	(317)	-5%	11,003
Depreciation and amortisation	71,713	58,383	58,383	4,025	27,974	31,407	(3,433)	-11%	58,383
Interest	41,587	34,931	34,931	449	22,098	13,275	8,823	66%	34,931
Inventory consumed and bulk purchases	337,910	378,544	377,224	29,458	196,781	199,312	(2,531)	-1%	376,741
Transfers and subsidies	1,118	1,123	20,373	15	727	610	116	19%	20,373
Other expenditure	396,190	419,603	421,660	20,033	227,821	220,660	7,161	3%	422,143
Total Expenditure	**1,182,268**	**1,228,729**	**1,247,976**	**81,172**	**667,395**	**654,221**	**13,173**	**2%**	**1,247,976**
Surplus/(Deficit)	**(25,919)**	**24,915**	**24,915**	**31,050**	**144,738**	**157,408**	**(12,671)**	**-8%**	**24,915**
Transfers and subsidies - capital (monetary	64,894	65,522	65,522	1,426	23,067	29,634	###	-22%	65,522
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**38,975**	**90,437**	**90,437**	**32,476**	**167,805**	**187,042**	**(19,237)**	**-10%**	**90,437**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**38,975**	**90,437**	**90,437**	**32,476**	**167,805**	**187,042**	**(19,237)**	**-10%**	**90,437**
Capital expenditure & funds sources									
Capital expenditure	–	–	–	–	–	–	–		–
Capital transfers recognised	–	65,522	65,522	1,527	24,472	34,568	(10,096)	-29%	65,522
Borrowing	–	–	6,340	422	1,911	1,734	177	10%	6,340
Internally generated funds	–	**23,297**	**23,297**	**1,995**	**6,181**	**7,601**	**(1,420)**	**-19%**	**23,297**
Total sources of capital funds	**–**	**88,819**	**95,159**	**3,943**	**32,563**	**43,902**	**(11,339)**	**-26%**	**95,159**
Financial position									
Total current assets	246,741	185,692	179,352		338,079				179,352
Total non current assets	1,558,274	1,576,528	1,582,868		1,562,637				1,582,868
Total current liabilities	329,230	233,038	233,038		292,842				233,038
Total non current liabilities	451,105	435,344	435,344		402,452				435,344
Community wealth/Equity	**995,471**	**1,089,527**	**1,089,527**		**1,034,447**				**1,089,527**
Cash flows									
Net cash from (used) operating	208,005	132,362	145,022	(2,814)	(260)	410,536	410,796	100%	145,022
Net cash from (used) investing	(79,233)	(86,555)	–	1,143	(30,050)	–	30,050	#DIV/0!	–
Net cash from (used) financing	(40,897)	(50,503)	(50,503)	(1,160)	(32,094)	(29,460)	2,634	-9%	(50,503)
Cash/cash equivalents at the month/year end	**108,233**	**15,661**	**114,876**	**(2,832)**	**(38,794)**	**401,433**	**440,228**	**110%**	**114,876**
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	99,288	23,106	15,195	14,640	49,292	9,500	99,405	243,391	553,817
Creditors Age Analysis									
Total Creditors	7,440	(161)	1	163	0	–	60	798	8,301

Table C2: Financial Performance (Standard Classification)

WC048 Knysna - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January

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
Revenue - Functional										
Governance and administration		**355,609**	**381,763**	**400,920**	**24,235**	**264,496**	**282,429**	(17,932)	-6%	**400,920**
Executive and council		5,738	5,835	5,835	–	3,626	3,395	232	7%	5,835
Finance and administration		349,870	375,928	395,085	24,235	260,870	279,034	(18,164)	-7%	395,085
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**132,616**	**145,077**	**145,077**	**17,566**	**64,049**	**58,599**	5,451	9%	**145,077**
Community and social services		11,092	12,465	12,465	1,273	9,886	7,713	2,173	28%	12,465
Sport and recreation		1,465	1,545	1,545	125	897	725	171	24%	1,545
Public safety		95,518	98,755	98,755	13,845	39,463	37,188	2,275	6%	98,755
Housing		24,541	32,312	32,312	2,322	13,804	12,973	831	6%	32,312
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**26,110**	**27,833**	**27,922**	**1,436**	**20,984**	**18,673**	2,311	12%	**27,922**
Planning and development		12,288	7,743	7,743	(944)	6,372	6,403	(32)	0%	7,743
Road transport		13,812	20,089	20,089	2,379	14,613	12,270	2,343	19%	20,089
Environmental protection		10	–	90	–	–	–	–		90
Trading services		**706,908**	**764,493**	**764,493**	**70,412**	**485,670**	**481,562**	**4,107**	1%	**764,493**
Energy sources		432,806	469,748	469,748	52,318	291,558	286,893	4,665	2%	469,748
Water management		141,920	145,145	145,145	9,466	93,841	101,369	(7,528)	-7%	145,145
Waste water management		78,396	92,515	92,515	5,843	57,011	58,754	(1,743)	-3%	92,515
Waste management		53,787	57,085	57,085	2,785	43,259	34,546	8,713	25%	57,085
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**1,221,243**	**1,319,166**	**1,338,413**	**113,648**	**835,200**	**841,263**	**(6,064)**	**-1%**	**1,338,413**
Expenditure - Functional										
Governance and administration		**193,866**	**232,625**	**251,762**	**11,271**	**142,511**	**140,154**	2,357	2%	**251,762**
Executive and council		33,153	30,623	30,623	1,133	8,109	8,670	(562)	-6%	30,623
Finance and administration		155,999	194,307	213,444	9,462	131,036	127,335	3,701	3%	213,444
Internal audit		4,714	7,695	7,695	676	3,366	4,149	(783)	-19%	7,695
Community and public safety		**248,030**	**232,722**	**232,907**	**12,942**	**96,088**	**88,636**	7,453	8%	**233,047**
Community and social services		24,339	23,983	24,226	1,675	13,031	13,311	(281)	-2%	24,226
Sport and recreation		23,002	23,615	23,612	1,963	15,475	12,655	2,820	22%	23,612
Public safety		157,774	144,536	144,671	6,138	45,033	42,665	2,368	6%	144,811
Housing		42,914	40,588	40,398	3,166	22,549	20,004	2,545	13%	40,398
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**86,451**	**91,861**	**91,336**	**6,132**	**47,475**	**47,989**	(514)	-1%	**91,196**
Planning and development		36,109	37,452	37,437	2,990	23,191	22,174	1,017	5%	37,437
Road transport		45,763	47,036	47,036	2,858	21,976	23,090	(1,114)	-5%	46,896
Environmental protection		4,580	7,373	6,863	285	2,307	2,724	(417)	-15%	6,863
Trading services		**635,374**	**671,521**	**671,971**	**50,827**	**381,321**	**377,443**	**3,878**	1%	**671,971**
Energy sources		350,264	397,299	397,299	28,047	227,332	227,694	(362)	0%	397,299
Water management		120,242	98,249	99,729	8,575	63,654	56,993	6,661	12%	100,729
Waste water management		99,909	110,687	109,207	8,511	51,711	53,612	(1,901)	-4%	108,207
Waste management		64,959	65,285	65,735	5,694	38,625	39,145	(520)	-1%	65,735
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**1,163,721**	**1,228,729**	**1,247,976**	**81,172**	**667,395**	**654,221**	**13,173**	**2%**	**1,247,976**
Surplus/ (Deficit) for the year		**57,522**	**90,437**	**90,437**	**32,476**	**167,805**	**187,042**	**(19,237)**	**-0.102849**	**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) - M07 January

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 - (0: IE)		–	–	–	–	–	–	–		–
Vote 2 - EXECUTIVE AND COUNCIL (31: IE)		–	–	–	–	–	–	–		–
Vote 3 - CORPORATE SERVICES (32: IE)		–	–	19,157	42	205	–	205	#DIV/0!	19,157
Vote 4 - COMMUNITY SERVICES (33: IE)		70	–	–	–	10	–	10	#DIV/0!	–
Vote 5 - FINANCIAL SERVICES (34: IE)		–	–	–	–	–	–	–		–
Vote 6 - OPERATING SERVICES (35: IE)		23	–	90	–	35	–	35	#DIV/0!	90
Vote 7 - 1. Executive AND Council (110: IE)		5,738	5,835	5,835	–	3,626	3,395	232	6.8%	5,835
Vote 8 - 2. Corporate (120: IE)		6,297	7,557	7,557	327	4,344	4,323	20	0.5%	7,557
Vote 9 - 3. Finance (130: IE)		329,454	352,579	352,579	23,866	244,478	262,867	(18,389)	-7.0%	352,579
Vote 10 - (140: IE)		–	–	–	–	–	–	–		–
Vote 11 - 5. Planning (150: IE)		7,006	6,342	6,342	380	5,521	5,124	397	7.7%	6,342
Vote 12 - 6. Community (160: IE)		176,866	192,119	192,119	18,578	108,749	94,369	14,380	15.2%	192,119
Vote 13 - 7. Electricity (170: IE)		432,806	469,148	469,148	52,318	291,558	286,693	4,865	1.7%	469,148
Vote 14 - 6. Community (180: IE)		232,325	244,537	244,537	13,200	158,888	168,608	(9,720)	-5.8%	244,537
Vote 15 - 8. Technical (180: IE)		–	–	–	–	–	–	–		–
Vote 16 - 9. Housing Services (190: IE)		24,471	32,312	32,312	2,322	13,794	12,973	821	6.3%	32,312
Total Revenue by Vote	2	**1,215,058**	**1,310,430**	**1,329,677**	**111,033**	**831,207**	**838,351**	**(7,144)**	**-0.9%**	**1,329,677**
Expenditure by Vote	1									
Vote 1 - (0: IE)		–	–	–	–	–	–	–		–
Vote 2 - EXECUTIVE AND COUNCIL (31: IE)		181	–	–	–	–	–	–		–
Vote 3 - CORPORATE SERVICES (32: IE)		190	–	19,157	75	317	–	317	#DIV/0!	19,157
Vote 4 - COMMUNITY SERVICES (33: IE)		24,640	68,166	68,172	50	104	6	98	1639.4%	68,172
Vote 5 - FINANCIAL SERVICES (34: IE)		290	42,783	43,585	20	43,456	43,566	(110)	-0.3%	43,585
Vote 6 - OPERATING SERVICES (35: IE)		4,858	55,951	57,262	3,179	55,445	55,566	(122)	-0.2%	57,265
Vote 7 - 1. Executive AND Council (110: IE)		41,014	43,079	43,072	2,245	14,165	15,464	(1,299)	-8.4%	43,072
Vote 8 - 2. Corporate (120: IE)		69,428	74,429	74,546	4,020	32,964	40,749	(7,785)	-19.1%	74,546
Vote 9 - 3. Finance (130: IE)		65,983	55,160	54,377	3,721	42,564	30,943	11,622	37.6%	54,377
Vote 10 - (140: IE)		1,324	8,898	7,689	129	1,615	3,257	(1,642)	-50.4%	7,689
Vote 11 - 5. Planning (150: IE)		520,008	537,129	537,129	40,979	282,013	277,765	4,248	1.5%	537,126
Vote 12 - 6. Community (160: IE)		285,394	199,438	199,500	16,205	114,681	111,384	3,297	3.0%	199,500
Vote 13 - 7. Electricity (170: IE)		41,465	32,762	33,540	1,862	15,843	18,483	(2,641)	-14.3%	33,540
Vote 14 - 6. Community (180: IE)		99,371	74,210	74,190	6,009	44,401	42,401	2,000	4.7%	74,190
Vote 15 - 8. Technical (180: IE)		–	–	–	–	–	–	–		–
Vote 16 - 9. Housing Services (190: IE)		8,746	27,986	27,018	2,677	15,834	11,725	4,109	35.0%	27,018
Total Expenditure by Vote	2	**1,162,892**	**1,219,993**	**1,239,240**	**81,172**	**663,401**	**651,309**	**12,092**	**1.9%**	**1,239,240**
Surplus/ (Deficit) for the year	2	**52,165**	**90,437**	**90,437**	**29,862**	**167,806**	**187,042**	**(19,236)**	**-10.3%**	**90,437**

Table C4: Financial Performance (Revenue and Expenditure)

WC048 Knysna - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

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	51,432	260,426	251,631	8,795	3%	412,332
Service charges - Water		97,876	94,868	94,868	7,701	58,407	68,553	(10,146)	-15%	94,868
Service charges - Waste Water Management		30,709	34,281	34,281	1,934	21,790	25,380	(3,590)	-14%	34,281
Service charges - Waste management		30,810	35,004	35,004	2,336	26,008	20,201	5,808	29%	35,004
Sale of Goods and Rendering of Services		33,008	28,291	28,291	2,552	17,133	14,510	2,623	18%	28,291
Agency services		3,988	4,387	4,387	352	2,232	1,436	796	55%	4,387
Interest								–		
Interest earned from Receivables		26,965	21,044	21,044	2,213	16,995	13,793	3,202	23%	21,044
Interest from Current and Non Current Assets		2,131	1,916	1,916	520	2,269	1,427	842	59%	1,916
Dividends								–		
Rent on Land								–		
Rental from Fixed Assets		7,390	7,746	7,746	543	4,900	3,918	982	25%	7,746
Licence and permits		134	100	100	9	263	(14)	277	-1971%	100
Operational Revenue		4,319	1,092	1,092	935	2,719	315	2,404	764%	1,092
Non-Exchange Revenue								–		
Property rates		311,886	336,225	336,225	22,248	233,157	253,623	(20,465)	-8%	336,225
Surcharges and Taxes								–		
Fines, penalties and forfeits		96,379	98,644	98,644	13,833	39,296	37,095	2,200	6%	98,644
Licence and permits		1,400	1,526	1,526	132	912	665	247	37%	1,526
Transfers and subsidies - Operational		144,436	164,365	183,613	4,520	118,182	112,545	5,637	5%	183,613
Interest		10,687	10,823	10,823	960	6,527	6,220	308	5%	10,823
Fuel Levy								–		
Operational Revenue								–		
Gains on disposal of Assets		53	1,000	1,000	–	–	333	(333)	-100%	1,000
Other Gains		989	–	–	–	916	–	916	#DIV/0!	–
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		**1,156,349**	**1,253,644**	**1,272,891**	**112,222**	**812,132**	**811,630**	**503**	**0%**	**1,272,891**
Expenditure By Type										
Employee related costs		323,927	325,142	324,402	26,365	186,196	182,842	3,354	2%	324,402
Remuneration of councillors		9,821	11,003	11,003	826	5,797	6,114	(317)	-5%	11,003
Bulk purchases - electricity		284,633	318,560	318,560	23,780	175,603	174,327	1,275	1%	318,560
Inventory consumed		53,278	59,983	58,664	5,678	21,179	24,985	(3,807)	-15%	58,181
Debt impairment		153,702	165,601	165,601	2,598	97,435	97,435	–		165,601
Depreciation and amortisation		71,713	58,383	58,383	4,025	27,974	31,407	(3,433)	-11%	58,383
Interest		41,587	34,931	34,931	449	22,098	13,275	8,823	66%	34,931
Contracted services		155,307	170,938	171,160	13,690	76,419	72,350	4,069	6%	170,610
Transfers and subsidies		1,118	1,123	20,373	15	727	610	116	19%	20,373
Irrecoverable debts written off		–	1,299	1,299	–	–	758	(758)	-100%	1,299
Operational costs		84,365	81,766	83,601	3,746	46,273	50,118	(3,845)	-8%	84,634
Losses on Disposal of Assets		422	–	–	–	–	–	–		–
Other Losses		2,394	–	–	–	7,694	–	7,694	#DIV/0!	–
Total Expenditure		**1,182,268**	**1,228,729**	**1,247,976**	**81,172**	**667,395**	**654,221**	**13,173**	**2%**	**1,247,976**
Surplus/(Deficit)		**(25,919)**	**24,915**	**24,915**	**31,050**	**144,738**	**157,408**	**(12,671)**	**(0)**	**24,915**
Transfers and subsidies - capital (monetary allocations)		64,894	65,522	65,522	1,426	23,067	29,634	(6,566)	(0)	65,522
Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions		**38,975**	**90,437**	**90,437**	**32,476**	**167,805**	**187,042**	**(19,237)**	**(0)**	**90,437**
Income Tax								–		
Surplus/(Deficit) after income tax		**38,975**	**90,437**	**90,437**	**32,476**	**167,805**	**187,042**	**(19,237)**	**(0)**	**90,437**
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		**38,975**	**90,437**	**90,437**	**32,476**	**167,805**	**187,042**	(19,237)	(0)	**90,437**
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions								–		
Surplus/ (Deficit) for the year		**38,975**	**90,437**	**90,437**	**32,476**	**167,805**	**187,042**	**(19,237)**	**(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) - M07 January

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									
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 17 - CAPITAL SUSPENSE (28: CAPEX)		–	–	2,756	50	413	–	413	#DIV/0!	2,756
Vote 18 - 1. Executive AND Council (110: CAPEX)		–	10	10	–	–	4	(4)	-100%	10
Vote 19 - 2. Corporate (120: CAPEX)		–	2,800	2,835	–	117	788	(672)	-85%	2,835
Vote 20 - 3. Finance (130: CAPEX)		–	11	11	–	–	11	(11)	-100%	11
Vote 21 - 5. Planning (150: CAPEX)		–	11,807	10,807	514	6,776	9,660	(2,884)	-30%	10,807
Vote 22 - 6. Community (160: CAPEX)		–	12,831	13,831	259	4,541	8,146	(3,605)	-44%	13,831
Vote 23 - 7. Electricity (170: CAPEX)		–	17,704	17,776	133	387	7,496	(7,109)	-95%	17,776
Vote 24 - 8. Technical (180: CAPEX)		–	32,755	36,233	2,988	18,549	17,578	971	6%	36,233
Vote 25 - 9. Housing Services (190: CAPEX)		–	10,900	10,900	–	1,781	218	1,563	716%	10,900
Total Capital single-year expenditure	4	–	88,819	95,159	3,943	32,563	43,902	**(11,339)**	**-26%**	95,159
Total Capital Expenditure		–	**88,819**	**95,159**	**3,943**	**32,563**	**43,902**	**(11,339)**	**-26%**	**95,159**
Capital Expenditure - Functional Classification										
Governance and administration		–	**3,036**	**3,143**	–	**117**	**897**	(780)	-87%	**3,143**
Executive and council		–	10	10	–	–	4	(4)	-100%	10
Finance and administration		–	3,026	3,133	–	117	893	(776)	-87%	3,133
Internal audit								–		
Community and public safety		–	**23,516**	**27,272**	**309**	**6,720**	**8,271**	(1,551)	-19%	**27,272**
Community and social services		–	300	861	50	477	130	347	267%	861
Sport and recreation		–	8,016	8,016	259	4,287	6,582	(2,296)	-35%	8,016
Public safety		–	4,300	7,494	–	175	1,341	(1,166)	-87%	7,494
Housing		–	10,900	10,900	–	1,781	218	1,563	716%	10,900
Health								–		
Economic and environmental services		–	**24,217**	**23,818**	**1,525**	**18,347**	**15,003**	3,344	22%	**23,818**
Planning and development		–	300	265	2	73	95	(22)	-23%	265
Road transport		–	23,917	23,553	1,523	18,259	14,908	3,351	22%	23,553
Environmental protection		–	–	–	–	15	–	15	#DIV/0!	–
Trading services		–	**38,049**	**40,926**	**2,110**	**7,380**	**19,731**	(12,351)	-63%	**40,926**
Energy sources		–	17,704	17,704	133	387	7,496	(7,109)	-95%	17,704
Water management		–	15,424	17,301	386	4,317	9,798	(5,480)	-56%	17,301
Waste water management		–	4,921	5,921	1,590	2,676	2,438	238	10%	5,921
Waste management								–		
Other								–		
Total Capital Expenditure - Functional Classification	3	–	**88,819**	**95,159**	**3,943**	**32,563**	**43,902**	**(11,339)**	**-26%**	**95,159**
Funded by:										
National Government		–	55,122	55,122	1,527	23,103	34,594	(11,491)	-33%	55,122
Provincial Government		–	10,400	10,400	–	1,369	(27)	1,395	-5232%	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**	**1,527**	**24,472**	**34,568**	**(10,096)**	**-29%**	**65,522**
Borrowing	6	–	–	6,340	422	1,911	1,734	177	10%	6,340
Internally generated funds		–	23,297	23,297	1,995	6,181	7,601	(1,420)	-19%	23,297
Total Capital Funding		–	**88,819**	**95,159**	**3,943**	**32,563**	**43,902**	**(11,339)**	**-26%**	**95,159**

Table C6: Financial Position

WC048 Knysna - Table C6 Monthly Budget Statement - Financial Position - M07 January

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		23,609	(11,286)	(17,626)	56,056	(17,626)
Trade and other receivables from exchange transactions		77,249	78,796	78,796	107,327	78,796
Receivables from non-exchange transactions		92,286	86,397	86,397	91,903	86,397
Current portion of non-current receivables		4	4	4	4	4
Inventory		11,223	12,693	12,693	5,208	12,693
VAT		41,957	19,137	19,137	78,462	19,137
Other current assets		413	(49)	(49)	(881)	(49)
Total current assets		**246,741**	**185,692**	**179,352**	**338,079**	**179,352**
Non current assets						
Investments		3,176	2,929	2,929	3,324	2,929
Investment property		67,525	67,516	67,516	67,445	67,516
Property, plant and equipment		1,469,247	1,488,269	1,494,609	1,473,551	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)	40	(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**	**1,562,637**	**1,582,868**
TOTAL ASSETS		**1,805,015**	**1,762,220**	**1,762,220**	**1,900,715**	**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	15,635	14,928
Trade and other payables from exchange transactions		209,913	206,235	206,235	116,316	206,235
Trade and other payables from non-exchange transactions		(11,075)	(22,172)	(22,172)	(7,041)	(22,172)
Provision		40,535	31,877	31,877	39,999	31,877
VAT		21,138	(773)	(773)	75,255	(773)
Other current liabilities		5,704	5,077	5,077	5,704	5,077
Total current liabilities		**329,230**	**233,038**	**233,038**	**292,842**	**233,038**
Non current liabilities						
Financial liabilities		305,325	319,523	319,523	273,735	319,523
Provision		46,995	31,786	31,786	33,157	31,786
Long term portion of trade payables						
Other non-current liabilities		98,785	84,035	84,035	95,560	84,035
Total non current liabilities		**451,105**	**435,344**	**435,344**	**402,452**	**435,344**
TOTAL LIABILITIES		**780,335**	**668,382**	**668,382**	**695,294**	**668,382**
NET ASSETS	2	**1,024,680**	**1,093,838**	**1,093,838**	**1,205,422**	**1,093,838**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		995,471	1,089,527	1,089,527	1,034,447	1,089,527
Reserves and funds						
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	**995,471**	**1,089,527**	**1,089,527**	**1,034,447**	**1,089,527**

Table C7: Cash Flow

WC048 Knysna - Table C7 Monthly Budget Statement - Cash Flow - M07 January

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	–	25,634	220,273	–	220,273	#DIV/0!	–
Service charges		422,919	549,822	1,250,187	43,554	339,704	921,999	(582,296)	-63%	1,250,187
Other revenue		49,687	154,120	–	16,284	86,373	–	86,373	#DIV/0!	–
Transfers and Subsidies - Operational		226,396	169,383	–	3,705	116,477	–	116,477	#DIV/0!	–
Transfers and Subsidies - Capital		72,599	65,522	–	–	27,008	–	27,008	#DIV/0!	–
Interest		–	1,916	1,916	–	948	1,178	(231)	-20%	1,916
Dividends								–		
Payments										
Suppliers and employees		(787,092)	(1,134,231)	(1,072,150)	(91,553)	(768,999)	(495,176)	(273,823)	55%	(1,072,150)
Interest		34,763	(34,931)	(34,931)	(439)	(22,043)	(17,465)	(4,577)	26%	(34,931)
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		**208,005**	**132,382**	**145,022**	**(2,814)**	**(260)**	**410,536**	**410,796**	**100%**	**145,022**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		39	1,000	–	–	–	–	–		–
Decrease (increase) in non-current receivables		3,933	632	–	2,476	4,579	–	4,579	#DIV/0!	–
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		(87,138)	(88,819)	–	(3,809)	(39,208)	–	(39,208)	#DIV/0!	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(79,233)**	**(86,555)**	**–**	**1,143**	**(30,050)**	**–**	**30,050**	**#DIV/0!**	**–**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits								–		
Payments										
Repayment of borrowing		(40,897)	(50,503)	(50,503)	(1,160)	(32,094)	(29,460)	(2,634)	9%	(50,503)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(40,897)**	**(50,503)**	**(50,503)**	**(1,160)**	**(32,094)**	**(29,460)**	**2,634**	**-9%**	**(50,503)**
NET INCREASE/ (DECREASE) IN CASH HELD		**87,875**	**(4,696)**	**94,519**	**(2,832)**	**(62,403)**	**381,076**			**94,519**
Cash/cash equivalents at beginning:		20,358	20,358	20,358	–	23,609	20,358	3,251		20,358
Cash/cash equivalents at month/year end:		108,233	15,661	114,876	(2,832)	(38,794)	401,433			114,876

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 - M07 January

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	10,615	4,038	2,710	3,960	9,529	1,954	22,016	45,219	100,041	82,679	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	58,281	5,969	4,246	4,174	5,251	2,786	21,979	50,863	153,550	85,054	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	23,556	9,664	5,380	4,049	20,968	3,038	27,413	52,838	146,908	108,307	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	2,842	1,554	1,286	1,212	6,754	1,031	14,322	48,591	77,592	71,910	–	–
Receivables from Exchange Transactions - Waste Management	1600	3,211	1,613	1,436	1,089	6,567	606	11,476	41,254	67,250	60,991	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	500	125	108	63	54	50	1,416	7,657	9,973	9,239	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	283	143	29	94	167	35	784	(3,032)	(1,497)	(1,952)	–	–
Total By Income Source	**2000**	**99,288**	**23,106**	**15,195**	**14,640**	**49,292**	**9,500**	**99,405**	**243,391**	**553,817**	**416,228**	**–**	**–**
2023/24 - totals only		58,546	22,492	16,714	12,563	47,509	9,949	80,898	211,425	460,096	362,344		
Debtors Age Analysis By Customer Group													
Organs of State	2200	3,220	1,645	772	563	4,575	260	1,981	3,288	16,304	10,667	–	–
Commercial	2300	58,914	7,098	5,405	5,234	10,869	4,180	41,305	82,800	215,805	144,388	–	–
Households	2400	37,154	14,364	9,018	8,843	33,848	5,060	56,119	157,303	321,708	261,173	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**99,288**	**23,106**	**15,195**	**14,640**	**49,292**	**9,500**	**99,405**	**243,391**	**553,817**	**416,228**	**–**	**–**

Supporting Table SC4: Creditors Age Analysis

WC048 Knysna - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

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	–	–	–	–	–	–	–	–	–	978
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	7,440	(161)	1	163	0	–	60	798	8,301	25,070
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Medical Aid deductions										–	
Total By Customer Type	**1000**	**7,440**	**(161)**	**1**	**163**	**0**	**–**	**60**	**798**	**8,301**	26,048

Supporting Table SC5: Investment Portfolio

WC048 Knysna - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January

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	3,302	21			3,323
Investec - (Own Funds)	021941-503	Call	Call Deposit	Call Deposit	Fixed	3.35%	–	–	Call Deposit	22	0			22
Investec - (Own Funds)	021941-501	Call	Call Deposit	Call Deposit	Fixed	3.35%	–	–	Call Deposit	0				0
Standard Bank		Call	Call Deposit	Call Deposit	Fixed	8.60%	–	–	48hrs Deposit	14,429	99		–	14,527
Municipality sub-total										17,752	120	–	–	17,872
TOTAL INVESTMENTS AND INTEREST	2									17,752	120	–	–	17,872

Supporting Table SC6: Transfers and Grant Receipts

WC048 Knysna - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

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	716	104,953	102,247	2,707	2.6%	143,351
Equitable Share		122,358	130,575	130,575	69	97,931	95,742	2,189	2.3%	130,575
Expanded Public Works Programme Integrated Grant		1,264	1,279	1,279	200	1,694	1,055	639	60.6%	1,279
Integrated National Electrification Programme Grant		5,217	2,056	2,056	80	372	685	(313)	-45.7%	2,056
Local Government Financial Management Grant		1,771	1,800	1,800	36	819	698	121	17.3%	1,800
Municipal Infrastructure Grant		4,382	4,971	4,971	228	2,368	2,465	(97)	-4.0%	4,971
Neighbourhood Development Partnership Grant		1,092	1,367	1,367	45	1,293	1,166	127	10.9%	1,367
Water Services Infrastructure Grant		376	1,304	1,304	58	476	435	42	9.6%	1,304
Provincial Government:		7,965	20,186	20,186	3,762	13,022	10,022	2,999	29.9%	20,186
Specify (Add grant description)		7,965	20,186	20,186	3,762	13,022	10,022	2,999	29.9%	20,186
District Municipality:		–	828	828	–	2	276	(274)	-99.3%	828
Specify (Add grant description)		–	828	828	–	2	276	(274)	-99.3%	828
Other grant providers:		10	–	19,247	42	205	–	205	#DIV/0!	19,247
Chemical Industry Seta		–	–	19,157	42	205	–	205	#DIV/0!	19,157
South Africa National Biodiversity Institute (SANBI)		10	–	90	–	–	–	–		90
Total Operating Transfers and Grants	5	144,436	164,365	183,613	4,520	118,182	112,545	5,637	5.0%	183,613
Capital Transfers and Grants										
National Government:		64,859	55,122	55,122	1,426	22,143	26,167	(4,024)	-15.4%	55,122
Integrated National Electrification Programme Grant		34,783	13,704	13,704	–	–	4,568	(4,568)	-100.0%	13,704
Municipal Infrastructure Grant		19,817	23,611	23,611	742	10,344	10,927	(583)	-5.3%	23,611
Neighbourhood Development Partnership Grant		7,305	9,110	9,110	298	8,623	7,774	850	10.9%	9,110
Water Services Infrastructure Grant		2,954	8,696	8,696	386	3,176	2,899	278	9.6%	8,696
Provincial Government:		35	10,400	10,400	–	924	3,467	(2,543)	-73.3%	10,400
Specify (Add grant description)		35	10,400	10,400	–	924	3,467	(2,543)	-73.3%	10,400
Total Capital Transfers and Grants	5	64,894	65,522	65,522	1,426	23,067	29,634	(6,566)	-22.2%	65,522
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	209,330	229,887	249,134	5,946	141,249	142,179	(930)	-0.7%	249,134

Supporting Table SC7(1): Transfers and Grant Expenditure

WC048 Knysna - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

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	104,320	6,325	44,674	42,842	1,832	4.3%	104,320
Chemical Industry Seta		–	–	19,157	42	205	–	205	#DIV/0!	19,157
Equitable Share		31,980	38,425	37,554	2,233	14,872	18,762	(3,890)	-20.7%	37,554
Expanded Public Works Programme Integrated Grant		1,264	1,279	1,279	307	1,694	1,055	639	60.6%	1,279
Local Government Financial Management Grant		1,604	1,800	1,800	36	819	600	219	36.5%	1,800
Municipal Infrastructure Grant		1,868	1,429	1,429	129	986	899	86	9.6%	1,429
South Africa National Biodiversity Institute (SANBI)		10	–	90	–	–	–	–		90
Specify (Add grant description)		38,289	43,010	43,010	3,578	26,099	21,526	4,573	21.2%	43,010
Provincial Government:		38,246	43,010	43,010	3,578	26,099	21,526	4,573	21.2%	43,010
Specify (Add grant description)		38,246	43,010	43,010	3,578	26,099	21,526	4,573	21.2%	43,010
Other grant providers:		10	–	19,247	42	205	–	205	#DIV/0!	19,247
Chemical Industry Seta		–	–	19,157	42	205	–	205	#DIV/0!	19,157
South Africa National Biodiversity Institute (SANBI)		10	–	90	–	–	–	–		90
Total operating expenditure of Transfers and Grants:		113,271	128,953	166,577	9,945	70,977	64,368	6,610	10.3%	166,577
Capital expenditure of Transfers and Grants										
National Government:		–	65,522	65,522	1,527	24,472	34,568	(10,096)	-29.2%	65,522
Integrated National Electrification Programme Grant		–	13,704	13,704	70	323	6,563	(6,239)	-95.1%	13,704
Municipal Disaster Response Grant		–	–	–	–	15	–	15	#DIV/0!	–
Municipal Infrastructure Grant		–	23,611	23,611	772	10,965	20,316	(9,350)	-46.0%	23,611
Neighbourhood Development Partnership Grant		–	9,110	9,110	298	8,623	3,948	4,675	118.4%	9,110
Specify (Add grant description)		–	10,400	10,400	–	1,369	(27)	1,395	-5232.3%	10,400
Water Services Infrastructure Grant		–	8,696	8,696	386	3,176	3,768	(592)	-15.7%	8,696
Provincial Government:		–	10,400	10,400	–	1,369	(27)	1,395	-5232.3%	10,400
Specify (Add grant description)		–	10,400	10,400	–	1,369	(27)	1,395	-5232.3%	10,400
Total capital expenditure of Transfers and Grants		–	75,922	75,922	1,527	25,840	34,541	(8,701)	-25.2%	75,922
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		113,271	204,875	242,498	11,472	96,818	98,909	(2,091)	-2.1%	242,498

Supporting Table SC8: Councillor and Staff Benefits

WC048 Knysna - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

Summary of Employee and Councillor remuneration	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
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		8,024	9,284	9,284	670	4,703	5,115	(412)	-8%	9,284
Pension and UIF Contributions		705	714	714	59	414	416	(2)	0%	714
Medical Aid Contributions		146	153	153	13	89	88	0	0%	153
Motor Vehicle Allowance		358	278	278	34	240	152	87	57%	278
Cellphone Allowance		589	574	574	47	340	342	(2)	-1%	574
Sub Total - Councillors		**9,821**	**11,003**	**11,003**	**823**	**5,786**	**6,114**	**(328)**	**-5%**	**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	443	2,939	3,606	(667)	-19%	7,089
Pension and UIF Contributions		477	581	581	31	147	256	(110)	-43%	581
Medical Aid Contributions		63	66	66	–	5	27	(22)	-81%	66
Overtime								–		
Performance Bonus		(290)	489	489	–	60	489	(429)	-88%	489
Motor Vehicle Allowance		581	692	692	26	126	277	(151)	-55%	692
Cellphone Allowance		21	12	12	–	–	4	(4)	-100%	12
Housing Allowances		58	–	–	8	50	–	50	#DIV/0!	–
Other benefits and allowances		128	–	–	–	–	–	–		–
Acting and post related allowance		8	–	–	4	9	–	9	#DIV/0!	–
Sub Total - Senior Managers of Municipality		**6,543**	**8,930**	**8,930**	**512**	**3,336**	**4,660**	**(1,324)**	**-28%**	**8,930**
% Increase	4		**36.5%**	**36.5%**						**36.5%**
Other Municipal Staff										
Basic Salaries and Wages		179,763	189,030	188,475	15,724	109,674	110,610	(936)	-1%	188,475
Pension and UIF Contributions		38,035	41,217	40,477	3,157	22,464	22,038	426	2%	40,477
Medical Aid Contributions		13,715	17,011	17,011	1,254	8,219	9,110	(891)	-10%	17,011
Overtime		27,691	19,051	19,551	3,380	13,609	10,707	2,902	27%	19,551
Performance Bonus		13,802	14,689	14,689	19	14,022	14,689	(667)	-5%	14,689
Motor Vehicle Allowance		8,329	8,356	8,356	655	4,622	4,612	10	0%	8,356
Cellphone Allowance		–	210	210	–	–	70	(70)	-100%	210
Housing Allowances		2,597	2,798	2,798	215	1,310	1,350	(40)	-3%	2,798
Other benefits and allowances		9,175	4,346	4,346	915	4,912	2,427	2,484	102%	4,346
Payments in lieu of leave		3,087	1,531	1,531	121	887	893	(7)	-1%	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		1,923	1,630	1,630	188	1,786	1,011	775	77%	1,630
Acting and post related allowance		10,731	5,402	5,457	1,015	5,497	2,882	2,615	91%	5,457
In kind benefits								–		
Sub Total - Other Municipal Staff		**325,128**	**320,312**	**319,572**	**26,643**	**187,002**	**180,400**	**6,602**	**4%**	**319,572**
% Increase	4		**-1.5%**	**-1.7%**						**-1.7%**
Total Parent Municipality		**341,493**	**340,246**	**339,506**	**27,978**	**196,123**	**191,174**	**4,949**	**3%**	**339,506**
TOTAL SALARY, ALLOWANCES & BENEFITS		**341,493**	**340,246**	**339,506**	**27,978**	**196,123**	**191,174**	**4,949**	**3%**	**339,506**
% Increase	4		**-0.4%**	**-0.6%**						**-0.6%**
TOTAL MANAGERS AND STAFF		**331,671**	**329,242**	**328,502**	**27,155**	**190,338**	**185,060**	**5,278**	**3%**	**328,502**

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 - M07 January

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	113,726	27,602	23,935	25,634	–	–	–	–	(0)	220,273	371,120	388,204
Service charges - Electricity revenue		38,514	37,942	34,592	31,596	37,530	40,613	34,065	–	–	–	–	–	254,853	423,151	442,616
Service charges - Water revenue		7,514	7,403	7,767	5,018	6,469	6,746	5,782	–	–	–	–	0	46,699	89,073	93,170
Service charges - Waste Water Management		2,406	3,675	3,689	2,332	1,988	1,954	1,603	92,574	92,574	92,574	92,574	(370,296)	17,645	30,488	31,890
Service charges - Waste Mangement		2,169	4,078	3,878	2,971	2,603	2,705	2,104	–	–	–	–	0	20,507	30,899	32,320
Rental of facilities and equipment		533	454	496	346	559	733	393	–	–	–	–	0	3,513	9,189	9,612
Interest earned - external investments		–	–	–	947	0	–	–	160	160	160	160	(639)	948	2,004	2,096
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		1,432	1,092	2,828	2,272	3,041	1,982	2,179	–	–	–	–	(0)	14,626	31,881	33,347
Licences and permits		2,454	2,499	2,914	2,273	2,247	1,653	2,241	–	–	–	–	(0)	16,282	1,956	2,046
Agency services		141	123	109	134	119	109	130	–	–	–	–	(0)	866	5,278	5,520
Transfers and Subsidies - Operational		75,996	41,766	18,423	(71,033)	4,004	43,616	3,705	–	–	–	–	–	116,477	185,318	180,873
Other revenue		1,983	2,194	3,956	19,731	7,387	4,494	11,341	–	–	–	–	(0)	51,087	118,631	118,192
Cash Receipts by Source		135,940	104,220	102,035	110,314	93,549	128,539	89,177	92,734	92,734	92,734	92,734	(370,935)	763,774	1,299,987	1,339,886
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		18,579	–	–	–	8,429	–	–	–	–	–	–	–	27,008	79,117	74,353
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	1,000	1,000
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing													–			
Increase (decrease) in consumer deposits		411	504	395	311	472	3	160	–	–	–	–	–	2,255	–	–
VAT Control (receipts)		262	679	260	364	268	271	2,476	–	–	–	–	0	4,579	661	692
Decrease (increase) in non-current receivables		262	679	260	364	268	271	2,476	–	–	–	–	0	4,579	661	692
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		155,453	106,082	102,949	111,352	102,987	129,083	94,289	92,734	92,734	92,734	92,734	(370,935)	802,196	1,381,426	1,416,622

Cash Payments by Type												–			
Employee related costs	35,338	25,359	37,020	59,549	56,821	41,121	41,112	25,299	25,299	25,299	25,299	(101,198)	296,319	681,665	697,573
Remuneration of councillors	–	–	–	–	–	4,971	–	917	917	917	917	1,303	9,942	–	–
Interest	(3,923)	(614)	–	9,075	–	17,066	439	8,733	–	–	–	(8,733)	22,043	30,099	24,931
Bulk purchases - Electricity	33,687	42,138	40,130	23,660	23,178	22,044	23,609	20,459	18,379	20,167	20,732	(79,736)	208,446	395,356	417,680
Acquisitions - water & other inventory	1,090	1,271	3,527	1,003	1,673	2,771	3,535	–	–	–	–	0	14,868	63,515	66,239
Contracted services	19,904	5,202	13,488	14,926	11,675	19,859	11,563	14,264	14,264	14,264	14,264	(56,875)	96,796	194,933	187,924
Transfers and subsidies - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	11,910	22,149	18,557	29,949	21,648	33,371	12,229	7,732	7,732	7,732	7,732	(30,904)	149,837	94,860	98,630
Cash Payments by Type	**98,006**	**95,504**	**112,721**	**138,161**	**114,994**	**141,202**	**92,487**	**77,404**	**66,591**	**68,379**	**68,944**	**(276,143)**	**798,250**	**1,460,428**	**1,492,977**
Other Cash Flows/Payments by Type															
Capital assets	3,533	7,998	4,402	5,967	7,155	6,345	3,809	–	–	–	–	(0)	39,208	129,147	99,603
Repayment of borrowing	7,224	1,374	–	–	–	22,336	1,160	4,209	4,209	4,209	4,209	(16,834)	32,094	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**	**144,128**	**122,150**	**169,882**	**97,456**	**81,613**	**70,800**	**72,587**	**73,152**	**(292,978)**	**870,743**	**1,724,832**	**1,732,589**
NET INCREASE/(DECREASE) IN CASH HELD	**45,499**	**1,206**	**(14,175)**	**(32,775)**	**(19,162)**	**(40,799)**	**(3,167)**	**11,121**	**21,934**	**20,146**	**19,581**	**(77,957)**	**(68,548)**	**(343,407)**	**(315,967)**
Cash/cash equivalents at the month/year beginning:	–	45,499	46,705	32,530	(245)	(19,407)	(60,207)	(63,374)	(52,252)	(30,318)	(10,172)	9,410	–	(68,548)	(411,954)
Cash/cash equivalents at the month/year end:	45,499	46,705	32,530	(245)	(19,407)	(60,207)	(63,374)	(52,252)	(30,318)	(10,172)	9,410	(68,548)	(68,548)	(411,954)	(727,921)

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 - M07 January

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	20,963	292	2,898	7,535	4,637	61.5%	20,963
Roads Infrastructure		–	8,000	8,000	–	444	333	(111)	-33.3%	8,000
Roads		–	8,000	8,000	–	444	333	111	33.3%	8,000
Electrical Infrastructure		–	3,557	3,628	133	328	974	645	66.3%	3,628
MV Networks		–	2,000	2,072	63	63	467	(403)	-86.4%	2,072
LV Networks		–	1,357	1,357	70	265	421	(155)	-37.0%	1,357
Capital Spares		–	200	200	–	–	87	(87)	-100.0%	200
Water Supply Infrastructure		–	6,228	8,105	–	1,141	5,813	4,672	80.4%	8,105
Water Treatment Works		–	6,228	8,105	–	1,141	5,813	(4,672)	-80.4%	8,105
Sanitation Infrastructure		–	730	730	159	571	170	(401)	-235.4%	730
Pump Station								–		
Reticulation		–	730	730	159	571	170	401	235.4%	730
Rail Infrastructure		–	500	500	–	413	245	(168)	-68.4%	500
Drainage Collection		–	500	500	–	413	245	168	68.4%	500
Community Assets		–	3,500	6,694	–	–	970	970	100.0%	6,694
Community Facilities		–	3,500	6,694	–	–	970	970	100.0%	6,694
Fire/Ambulance Stations		–	3,500	6,694	–	–	970	(970)	-100.0%	6,694
Other assets		–	2,400	2,400	–	924	(360)	(1,284)	356.7%	2,400
Housing		–	2,400	2,400	–	924	(360)	(1,284)	356.7%	2,400
Staff Housing								–		
Social Housing		–	2,400	2,400	–	924	(360)	1,284	-356.7%	2,400
Computer Equipment		–	1,800	1,835	–	117	555	438	79.0%	1,835
Computer Equipment		–	1,800	1,835	–	117	555	(438)	-79.0%	1,835
Furniture and Office Equipment		–	321	321	–	79	145	66	45.5%	321
Furniture and Office Equipment		–	321	321	–	79	145	(66)	-45.5%	321
Machinery and Equipment		–	1,495	1,460	2	345	637	292	45.8%	1,460
Machinery and Equipment		–	1,495	1,460	2	345	637	(292)	-45.8%	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

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 - M07 January

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	21,656	796	14,399	11,713	(2,687)	-22.9%	21,656
Roads Infrastructure		–	17,088	17,215	796	14,324	10,779	(3,545)	-32.9%	17,215
Roads		–	17,088	17,215	796	14,324	10,779	3,545	32.9%	17,215
Sanitation Infrastructure		–	2,441	2,441	–	61	467	407	87.0%	2,441
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works		–	2,441	2,441	–	61	467	(407)	-87.0%	2,441
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	2,000	2,000	–	–	467	467	100.0%	2,000
Capital Spares		–	2,000	2,000	–	–	467	(467)	-100.0%	2,000
Coastal Infrastructure		–	–	–	–	15	–	(15)	#DIV/0!	–
Promenades		–	–	–	–	15	–	15	#DIV/0!	–
Capital Spares								–		
Total Capital Expenditure on renewal of existing assets	1	–	21,529	21,656	796	14,399	11,713	(2,687)	-22.9%	21,656

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

WC048 Knysna - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07 January

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		36,264	41,625	40,725	4,904	12,914	13,399	485	3.6%	40,725
Roads Infrastructure		4,509	7,115	7,115	99	583	2,372	1,788	75.4%	7,115
Roads		4,509	7,115	7,115	99	583	2,372	(1,788)	-75.4%	7,115
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		411	566	566	5	422	190	(232)	-122.5%	566
Drainage Collection		4	27	27	–	–	9	(9)	-100.0%	27
Storm water Conveyance		407	539	539	5	422	181	241	133.4%	539
Attenuation								–		
Electrical Infrastructure		16,857	20,696	20,696	3,537	7,908	7,316	(592)	-8.1%	20,696
Power Plants								–		
HV Substations		2,334	2,333	2,333	870	1,179	778	401	51.6%	2,333
HV Switching Station		20	286	286	140	181	124	57	45.8%	286
HV Transmission Conductors		1,356	1,475	1,475	10	790	511	279	54.5%	1,475
MV Substations								–		
MV Switching Stations								–		
MV Networks		5,941	9,175	9,175	707	1,817	3,245	(1,428)	-44.0%	9,175
LV Networks		7,207	7,427	7,427	1,809	3,941	2,658	1,283	48.3%	7,427
Capital Spares								–		
Water Supply Infrastructure		8,855	9,451	8,551	1,231	3,930	2,256	(1,674)	-74.2%	8,551
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works		7,361	8,062	6,997	1,047	3,624	1,793	1,831	102.1%	6,997
Bulk Mains								–		
Distribution								–		
Distribution Points								–		
PRV Stations								–		
Capital Spares		1,493	1,389	1,554	184	306	463	(157)	-33.8%	1,554
Sanitation Infrastructure		4,443	3,097	3,097	–	35	1,032	998	96.6%	3,097
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works		4,443	3,097	3,097	–	35	1,032	(998)	-96.6%	3,097
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		1,189	700	700	32	35	233	198	84.9%	700
Landfill Sites								–		
Waste Transfer Stations		1,189	700	700	32	35	233	(198)	-84.9%	700
Community Assets		2,958	3,622	3,640	409	2,518	1,289	(1,229)	-95.3%	3,640
Community Facilities		1,897	1,872	1,890	267	1,021	669	(352)	-52.5%	1,890
Halls		322	816	816	179	316	272	44	16.0%	816
Museums		36	–	13	7	13	6	7	115.9%	13
Galleries								–		
Theatres								–		
Libraries		178	–	20	(0)	14	–	14	#DIV/0!	20
Cemeteries/Crematoria		367	506	506	79	260	207	53	25.4%	506
Police		38	50	35	3	18	17	1	7.7%	35
Purls								–		
Public Open Space		956	500	500	–	400	167	233	140.0%	500
Sport and Recreation Facilities		1,061	1,750	1,750	142	1,497	620	(877)	-141.5%	1,750
Indoor Facilities								–		
Outdoor Facilities		1,061	1,750	1,750	142	1,497	620	877	141.5%	1,750
Other assets		1,091	2,020	2,035	39	594	955	361	37.8%	2,035
Operational Buildings		788	2,020	2,035	39	592	955	363	38.0%	2,035
Municipal Offices		764	1,939	1,954	39	591	927	(336)	-36.2%	1,954
Depots		23	82	82	–	1	28	(27)	-97.5%	82
Capital Spares								–		
Housing		303	–	–	–	2	–	(2)	#DIV/0!	–
Staff Housing		146	–	–	–	2	–	2	#DIV/0!	–
Social Housing		157	–	–	–	–	–	–		–
Transport Assets		7,136	4,307	5,425	875	4,771	2,290	(2,482)	-108.4%	5,425
Transport Assets		7,136	4,307	5,425	875	4,771	2,290	2,482	108.4%	5,425
Total Repairs and Maintenance Expenditure	1	47,448	51,574	51,825	6,226	20,798	17,933	(2,865)	-16.0%	51,825

Supporting Table SC13(d): Depreciation

WC048 Knysna - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January

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**	**2,706**	**18,770**	**20,877**	2,107	**10.1%**	**38,499**
Roads Infrastructure		8,450	8,269	8,269	604	4,190	4,549	359	**7.9%**	8,269
Roads		8,450	8,269	8,269	604	4,190	4,549	(359)	**-7.9%**	8,269
Storm water Infrastructure		1,151	916	916	98	678	458	(220)	**-48.1%**	916
Drainage Collection		1,151	916	916	98	678	458	220	**48.1%**	916
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		8,477	10,092	10,092	646	4,482	5,283	801	**15.2%**	10,092
Power Plants		3	6	6	–	–	3	(3)	**-100.0%**	6
HV Substations		8,474	10,086	10,086	646	4,482	5,280	(798)	**-15.1%**	10,086
Water Supply Infrastructure		18,489	18,065	18,065	1,343	9,318	10,009	691	**6.9%**	18,065
Distribution		18,489	18,065	18,065	1,343	9,318	10,009	(691)	**-6.9%**	18,065
Sanitation Infrastructure		184	1,007	1,007	4	26	503	477	**94.8%**	1,007
Pump Station		–	28	28	–	–	14	(14)	**-100.0%**	28
Reticulation		139	–	–	–	–	–	–		–
Waste Water Treatment Works		–	934	934	–	–	467	(467)	**-100.0%**	934
Outfall Sewers								–		
Toilet Facilities		44	44	44	4	26	22	4	**17.8%**	44
Capital Spares								–		
Solid Waste Infrastructure		1,253	50	50	4	29	25	(4)	**-17.0%**	50
Landfill Sites		1,253	50	50	4	29	25	4	**17.0%**	50
Information and Communication Infrastructure		91	99	99	7	47	49	2	**4.8%**	99
Data Centres								–		
Core Layers								–		
Distribution Layers		91	99	99	7	47	49	(2)	**-4.8%**	99
Capital Spares								–		
Community Assets		**2,330**	**1,693**	**1,693**	**157**	**1,091**	**846**	**(245)**	**-28.9%**	**1,693**
Community Facilities		1,698	1,630	1,630	103	716	815	100	**12.2%**	1,630
Halls		618	68	68	48	335	34	301	881.7%	68
Centres		7	528	528	1	7	264	(257)	-97.3%	528
Crèches								–		
Clinics/Care Centres								–		
Fire/Ambulance Stations		52	42	42	2	14	21	(7)	-32.8%	42
Testing Stations		0	0	0	0	0	0	0	16.7%	0
Museums		6	6	6	0	3	3	0	8.4%	6
Galleries								–		
Theatres		–	1	1	–	–	1	(1)	-100.0%	1
Libraries		558	332	332	20	137	166	(29)	-17.2%	332
Cemeteries/Crematoria		9	26	26	3	20	13	7	51.2%	26
Police		2	55	55	–	–	28	(28)	-100.0%	55
Purls		116	181	181	10	73	90	(18)	-19.5%	181
Public Open Space								–		
Nature Reserves								–		
Public Ablution Facilities		–	8	8	1	4	4	1	17.7%	8
Markets								–		
Stalls		2	71	71	2	14	35	(22)	-61.2%	71
Abattoirs								–		
Airports								–		
Taxi Ranks/Bus Terminals		327	313	313	16	109	157	(48)	-30.6%	313
Capital Spares								–		
Sport and Recreation Facilities		632	62	62	54	376	31	(344)	**-1104.7%**	62
Indoor Facilities		–	9	9	49	342	4	338	7771.0%	9
Outdoor Facilities		632	54	54	5	34	27	7	25.7%	54
Capital Spares								–		
Investment properties		**136**	**145**	**145**	**12**	**80**	**73**	(7)	-10.2%	**145**
Revenue Generating		136	145	145	12	80	73	(7)	**-10.2%**	145
Improved Property		136	145	145	12	80	73	7	10.2%	145
Unimproved Property								–		
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Other assets		**1,920**	**2,536**	**2,536**	**59**	**410**	**1,268**	**858**	**67.7%**	**2,536**
Operational Buildings		1,919	631	631	59	410	315	(94)	**-29.9%**	631
Municipal Offices		1,919	631	631	59	410	315	94	29.9%	631
Housing		1	1,905	1,905	–	–	952	952	**100.0%**	1,905
Staff Housing								–		
Social Housing		1	1,905	1,905	–	–	952	(952)	-100.0%	1,905
Capital Spares								–		

Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets								–		
Intangible Assets		15	74	74	1	9	37	28	75.4%	74
Servitudes								–		
Licences and Rights		15	74	74	1	9	37	28	75.4%	74
Computer Software and Applications		15	74	74	1	9	37	(28)	-75.4%	74
Computer Equipment		(828)	4,002	4,002	239	1,656	2,191	535	24.4%	4,002
Computer Equipment		(828)	4,002	4,002	239	1,656	2,191	(535)	-24.4%	4,002
Furniture and Office Equipment		7,637	7,040	7,040	561	3,913	3,918	5	0.1%	7,040
Furniture and Office Equipment		7,637	7,040	7,040	561	3,913	3,918	(5)	-0.1%	7,040
Machinery and Equipment		753	1,252	1,252	88	611	626	15	2.4%	1,252
Machinery and Equipment		753	1,252	1,252	88	611	626	(15)	-2.4%	1,252
Transport Assets		3,109	3,143	3,143	202	1,434	1,572	137	8.7%	3,143
Transport Assets		3,109	3,143	3,143	202	1,434	1,572	(137)	-8.7%	3,143
Total Depreciation	1	53,167	58,383	58,383	4,025	27,974	31,407	3,433	10.9%	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 - M07 January

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**	**30,632**	**2,546**	**9,214**	**16,056**	6,842	**42.6%**	**30,632**
Roads Infrastructure		–	6,829	6,338	728	3,936	4,129	193	**4.7%**	6,338
Roads		–	6,829	6,338	728	3,936	4,129	(193)	-4.7%	6,338
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	1,000	500	–	78	(67)	(144)	**216.6%**	500
Drainage Collection		–	1,000	500	–	78	(67)	144	**-216.6%**	500
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		–	12,348	12,348	–	58	6,142	6,084	**99.1%**	12,348
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations		–	12,348	12,348	–	58	6,142	(6,084)	-99.1%	12,348
MV Switching Stations								–		
MV Networks								–		
LV Networks								–		
Capital Spares								–		
Water Supply Infrastructure		–	9,196	9,196	386	3,176	3,985	809	**20.3%**	9,196
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works		–	500	500	–	–	217	(217)	-100.0%	500
Bulk Mains								–		
Distribution		–	8,696	8,696	386	3,176	3,768	(592)	-15.7%	8,696
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		–	750	2,250	1,431	1,966	1,867	(99)	**-5.3%**	2,250
Pump Station		–	500	2,000	1,431	1,966	1,617	349	**21.6%**	2,000
Reticulation								–		
Waste Water Treatment Works		–	250	250	–	–	250	(250)	-100.0%	250
Community Assets		**–**	**6,576**	**7,138**	**309**	**4,587**	**6,576**	**1,990**	**30.3%**	**7,138**
Community Facilities		–	–	561	50	398	–	(398)	**#DIV/0!**	561
Cemeteries/Crematoria		–	–	561	50	398	–	398	#DIV/0!	561
Sport and Recreation Facilities		–	6,576	6,576	259	4,189	6,576	2,387	**36.3%**	6,576
Indoor Facilities								–		
Outdoor Facilities		–	6,576	6,576	259	4,189	6,576	(2,387)	-36.3%	6,576
Other assets		**–**	**1,000**	**1,000**	**–**	**–**	**233**	**233**	**100.0%**	**1,000**
Operational Buildings		–	1,000	1,000	–	–	233	233	**100.0%**	1,000
Municipal Offices		–	1,000	1,000	–	–	233	(233)	-100.0%	1,000
Total Capital Expenditure on upgrading of existing assets	1	**–**	**37,699**	**38,769**	**2,854**	**13,801**	**22,866**	**9,065**	**39.6%**	**38,769**

ANNEXURE A - Capex Report as at 31 January 2025

Include | Yes

2024/25 mSCOA CAPITAL FINANCIAL PERFORMANCE REPORT FOR 31 JANUARY 2025

Row Labels	LEDGER ACCOUNT	VOTE DESCRIPTION	MSCOA CODE	MSCOA EXPENDITURE DESCRIPTION	FUNDING SOURCES	ORIGINAL BUDGET	ROLL-OVER BUDGET	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	COMMITMENTS	AVAILABLE
Vote 1 - Executive & Council						10,000	10,000	-	4,351	4,351	-	10,000
MUNICIPAL MANAGER	28-32-05-20-1151	Program Office Equipment	9/108-2-2	Program Office Equipment	Internal Generated Funds	10,000	10,000	-	4,351	4,351	-	10,000
Vote 2 - Corporate Services						[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
DIRECTOR: CORPORATE	28-[illegible]	Establishment of the Municipal Court	9/101-85-85	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Other Assets - Cost - [illegible]	Internal Generated Funds	1,000,000	1,000,000	-	233,333	233,333	-	1,000,000
INFORMATION TECHNOLOGY	28-66-05-26-1007	UPS System	9/106-20-20	Assets: Non-current Assets, Property, Plant and Equipment Cost Model: Computer Equipment: In-use: C	Internal Generated Funds	350,000	350,000	-	[illegible]	[illegible]	-	350,000
	28-66-05-26-[illegible]	Program Computer Equipment	9/106-6-8	Replacement Laptops	Internal Generated Funds	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	49,596	[illegible]
			9/106-6-9	Replacement Desktops		[illegible]	[illegible]	[illegible]	21,669	[illegible]	-	[illegible]
	28-66-05-25-8002	New Server	9/106-212277-360880	PPE: Cost Model: Computer Equipment. In-use: Cost: Acquisitions	Internal Generated Funds	[illegible]	[illegible]	-	[illegible]	[illegible]	-	1,300,000
Vote 3 - Financial Services						11,130	11,130	-	11,130	11,130	[illegible]	[illegible]
DIRECTOR: FINANCE	28-42-05-25-[illegible]	Program Office Equipment	9/101-57-57	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Furniture and Office Equipment	Internal Generated Funds	11,130	11,130	-	11,130	11,130	9,200	1,930
Vote 5 - Planning & Development						[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
ENVIRONMENTAL MANAGEMENT	28-09-04-28-7504	Flood intervention (NDRG)	9/103-[illegible]-60975	PPE Cost Model: Coastal Infrastructure: Cost: Acquisition	National Grant	-	-	[illegible]		[illegible]	1,[illegible]578	[illegible]
HOUSING ADMINISTRATION	28-48-04-22-[illegible]	Kayana Vision 1395 UISP	9/105-16-30	Civil Contractor Fees	Provincial Grant	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,211,072
	28-48-04-22-4011	Sedgefield Infill - Informal Settlements Upgrading Partnership [illegible]	9/105-26-28	Civil Contractor Fees	Provincial Grant	[illegible]	[illegible]	444,[illegible]	[illegible]	[illegible]	[illegible]	7,[illegible]
	28-48-05-22-4066	[illegible] - Khayalethu Valley	9/103-55-55	Assets: Non-current Assets: Property, Plant and Equipment: Cost Model: Storm water Infrastructure: Cost	Internal Generated Funds	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	-
Vote 6 - Community Services						[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
CEMETERY	28-39-00-20-7087	Cemetery Fencing	9/134-34-34	Assets Non-current Assets: Property, Plant and Equipment: Cost Model: Community Assets: Cost: Acquisitions	Borrowing	-	561,094	397,[illegible]	-	(397,[illegible])	[illegible]	[illegible]
DIRECTOR: COMMUNITY	28-52-05-23-0154	Program Tools Equipment	9/101-46-46	Program Tools Equipment	Internal Generated Funds	[illegible]	21[illegible]000		[illegible]	[illegible]	100,048	112,[illegible]
HALLS / FACILITIES	28-4[illegible]	Furniture Equipment	9/108-32-32	PPE Cost Model: Machinery and Equipment: Future Use: Cost	Internal Generated Funds	[illegible]	[illegible]	29,344	[illegible]	[illegible]	3[illegible]000	[illegible]
PARKS RECREATION	28-53-05-21-5061	New Tipper Truck	9/115-21-21	Assets: Non-current Assets: Property, Plant and Equipment: Cost Model: Transport Assets: Owned and in	Internal Generated Funds	[illegible]	[illegible]	-	[illegible]	[illegible]	-	[illegible]
	28-53-05-23-5005	Small Plant Equipment	9/115-30-30	PPE: Cost Model: Machinery and Equipment: Future Use: Cost	Internal Generated Funds	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	-	[illegible]
	28-53-05-21-[illegible]	New LDV Sports Facilities	9/115-212677-360878	PPE Cost Model: Transport Assets: Owned and In-use: Cost: Acquisitions	Internal Generated Funds	[illegible]	[illegible]		[illegible]	[illegible]		460,000
SAFETY FIRE BRIGADE SERVICES	28-56-00-24-2006	Establishment of fire stations - Rheenendal	9/120-21-21	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Community Assets - Cost - [illegible]	Borrowing	-	1,000,000	-	-	-	-	[illegible]
	28-56-00-24-2007	Establishment of fire stations - Khayalethu	9/120-22-22	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Community Assets - Cost - [illegible]	Borrowing	-	[illegible]	-	-	-	-	[illegible]
	28-56-05-24-2012	Construction Phase - Khayalethu SPS	9/120-72177-361826	PPE Cost Model: Community Assets: Cost: Acquisitions	Internal Generated Funds	2,[illegible]000	2,000,000	-	449,999	[illegible]	[illegible]	[illegible]
	28-56-05-24-2013	Construction Phase - Rheenendal SPS	9/120-[illegible]	PPE Cost Model: Community Assets: Cost: Acquisitions	Internal Generated Funds	[illegible]	[illegible]	-	120,000	[illegible]		[illegible]
	28-56-05-24-2015	Risk Assessment	9/120-212477-360788	PPE Cost Model: Machinery and Equipment: In-use: Cost: Acquisitions	Internal Generated Funds	300,000	[illegible]	-	300,000	[illegible]	-	[illegible]
	28-56-05-24-2011	Fire Hoses and Nozzles	9/120-212477-360805	PPE Cost Model: Machinery and Equipment: Future Use: Cost	Internal Generated Funds	250,000	[illegible]	1[illegible]015	[illegible]	[illegible]		7[illegible]985
SAFETY LAW ENFORCEMENT	28-57-05-24-2860	CCTV camera Project	9/157-1-1	Assets: Non-current Assets: Property, Plant and Equipment: Cost Model: Machinery and Equipment: In-	Internal Generated Funds	2[illegible]000	2[illegible]000	-	[illegible]	[illegible]	-	[illegible]
SPORT FIELDS	28-60-05-25-5009	New Rugby and Soccer Goal Posts	9/116-212677-361[illegible]	Assets: Non-current Assets: Property, Plant and Equipment: Cost Model: Community Assets: Cost: Acquisitions	Internal Generated Funds	[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]	[illegible]
	28-60-04-25-5012	MIG. 285770 Upgrade Sportsfield Ph2 (Sedgefield)	9/116-40-40	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Community Assets - Cost - [illegible]	National Grant	6,5[illegible]435	6,5[illegible]435	4,1[illegible]296	6,5[illegible]433	2,[illegible]137	1,[illegible]718	697,421
Vote 7 - Electrical Services						[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
ELECTRICITY DISTRIBUTION	28-76-04-27-9060	Bulk upgrade main intake substation	9/104-[illegible]	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Electrical Infrastructure - In	National Grant	12,347,[illegible]	12,347,[illegible]	[illegible]250	[illegible]242,029	[illegible]	[illegible]750	12,[illegible]426
	28-76-05-27-[illegible]	Electrification of informal areas	9/104-97-122	Electrification of informal areas - Ward 1	Internal Generated Funds	[illegible]	[illegible]	[illegible]394	233,384		7[illegible]513	[illegible]093
			9/104-98-125	Electrification of informal areas - Ward 3	Internal Generated Funds	[illegible]	1,[illegible]000	-	233,334	[illegible]334		1,[illegible]000
	28-76-00-20-8005	Electrification of Formal Housing	9/104-111-136	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Electrical Infrastructure - In	Borrowing	-	71,615					71,615
	28-76-04-27-[illegible]	Electrification of formal Houses (INEP) - Wolwe- Dameeboo	9/104-305-305	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Electrical Infrastructure - In	National Grant	[illegible]	[illegible]	[illegible]051	420,522	[illegible]471	91[illegible]582	1[illegible]
	28-76-05-20-2005	Relay replacement to reduce overloading	9/104-[illegible]177-360261	PPE Cost Model: Electrical Infrastructure: In-use: Capital Spares Cost: Acquisitions	Internal Generated Funds	1,000,000	1,[illegible]000	-	233,334	233,334	969,365	[illegible]
	28-76-05-20-2004	Replacement of 2 RMUs Eastford and White location	9/104-[illegible]-360793	PPE Cost Model: Electrical Infrastructure: In-use: MV Swi	Internal Generated Funds	[illegible]	[illegible]	-	[illegible]	[illegible]		[illegible]
Vote 8 - Technical Services						44,561,670	47,086,647	25,325,385	27,258,867	1,932,962	6,006,829	15,787,733
DIRECTOR: TECHNICAL SERVICES	28-80-05-26-5164	Program Tools Equipment	9/101-33-33	Program Tools Equipment	Internal Generated Funds	[illegible]000	[illegible]000	72,864	95,000	[illegible]136	157,343	34,793
RDS S/WTR DRAINAGE STORMWATER	28-87-05-25-[illegible]	Upgrade Stormwater Infrastructure	9/117-19-19	Storm water minor improvements (All wards)	Internal Generated Funds	1,000,000	500,000	72,716	[illegible]	[illegible]	[illegible]982	[illegible]352
RDS S/WTR DRAINAGE STREETS	[illegible]	Resealing of streets	9/110-107-107	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Roads Infrastructure - Cost	Borrowing	-	464,[illegible]	352,464	-	[illegible]	59,095	52,870
	[illegible]	Upgrade Gravel Roads Ward 4	9/110-100-100	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Roads Infrastructure - Cost	Borrowing	-	44,850	[illegible]087	-	[illegible]	39,000	763
	[illegible]	Upgrade Gravel Roads Ward 7	9/110-102-102	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Roads Infrastructure - Cost	Borrowing	-	[illegible]346	14,330	-	[illegible]	1[illegible]866	[illegible]150
	[illegible]	Public Transport Facilities	9/110-115-115	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Roads Infrastructure - Cost	National Grant	[illegible]435	[illegible]110,435	[illegible]623,309	3,947,856	[illegible]	[illegible]003	97,113
	[illegible]	MIG: Upgrade of Gravel Roads - Ph1 (Northern Areas)	9/110-131-131	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Roads Infrastructure - Cost	National Grant	[illegible]986	2,[illegible]986	1,089,805	2,[illegible]986	1,790,131	-	[illegible]131
	[illegible]	MIG: Rehabilitation of Streets	9/110-132-132	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Roads Infrastructure - Cost	National Grant	2,[illegible]972	7,977,[illegible]	5,686,234	[illegible]831,142	[illegible]908	1,[illegible]687	621,052
	[illegible]	Upgrade Howard Street Ward 6	9/110-305-305	Assets: Non-current Assets: Property, Plant and Equipment: Cost Model: Roads Infrastructure: Cost: Acquisitions	Internal Generated Funds	[illegible]000	-	-	-	-	-	-
	[illegible]	Resealing of streets	9/110-210777-360992	PPE Cost Model: Roads Infrastructure: Cost: Acquisitions	Internal Generated Funds	3,000,000	3,[illegible]000	2,486,160	1,300,000	[illegible]	508,440	8,400
SEWERAGE PURIFICATION SERVICES	[illegible]	[illegible]	9/112-133-133	Assets: Non-current Assets: Property, Plant and Equipment: Cost Model: Sanitation Infrastructure: Cost	Internal Generated Funds	250,000	250,000	-	250,000	2[illegible]000	-	250,000
	[illegible]	Refurbishment of [illegible] in Belvedere	9/112-58477-360737	PPE Cost Model: Sanitation Infrastructure: Cost: Acquisitions	Internal Generated Funds	[illegible]800	[illegible]	-	24[illegible]148	24[illegible]148	-	750,800
	[illegible]	Refurbishment of [illegible] in Karatara	9/112-20477-360737	PPE Cost Model: Sanitation Infrastructure: Cost: Acquisitions	Internal Generated Funds	400,000	[illegible]	-	170,000	170,[illegible]	-	400,000
SEWERAGE RETICULATION SERVICES	[illegible]	MCC Replacement	9/112-59-59	MCC Replacement	Borrowing	-	-	-	-	[illegible]	-	[illegible]
	[illegible]	Replacement of Pump, Valves and rails	9/112-[illegible]	Pump Replacement	Borrowing	-	1,877,812	1,1[illegible]113	1,733,522	[illegible]409	[illegible]006	[illegible]
	[illegible]	Brenton on Lake to Belvedere Sewer Link	9/112-65-65	Brenton on Lake to Belvedere Sewer Link	Borrowing	-	-	-	-	-	[illegible]	[illegible]
	[illegible]	Bulk Sewer Services Dameeboo next to [illegible] Road	9/112-80-80	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Sanitation Infrastructure - [illegible]	Internal Generated Funds	[illegible]000	[illegible]000	[illegible]333	170,384	[illegible]	158,667	[illegible]
	[illegible]	Upgrade main Sewer Pump Station and sewers in the CBD	9/112-81-81	Assets: Non-current PPE Cost Model: Sanitation Infrastructure: Cost: Acquisitions	Internal Generated Funds	[illegible]000	3,000,000	1,[illegible]974	1,616,667	[illegible]	-	[illegible]026
	[illegible]	Rehabilitation of the Khayalethu sewer project	9/112-70477-360737	PPE Cost Model: Sanitation Infrastructure: Cost: Acquisitions	Internal Generated Funds	[illegible]000	[illegible]000	[illegible]590	[illegible]083	[illegible]	1[illegible]	[illegible]087
WATER PURIFICATION WORKS	[illegible]	Fencing at Water [illegible] Water infrastructure facilities	9/118-22-22	Assets: Non-current Assets: Property, Plant and Equipment: Cost Model: Water Supply Infrastructure	Internal Generated Funds	500,000	[illegible]000	-	216,669	216,669	-	500,000
WATER RETICULATION	[illegible]	Water services infrastructure Grant	9/119-78-78	Water services infrastructure Grant	National Grant	[illegible]632	4,695,632	3,1[illegible]186	[illegible]118	[illegible]682	1,[illegible]467	[illegible]939
	[illegible]	Re-align [illegible] pipeline	9/119-82-82	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Water Supply Infrastructure	Borrowing	-	-	-	-	-	-	-
	[illegible]	Old Place Pipe replacement - Melkhout, Old Toll Road, Concordia	9/119-[illegible]	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Water Supply Infrastructure	Borrowing	-	-	-	-	-	-	-
PMU	[illegible]	MIG: [illegible] - New [illegible] Dam	9/119-133-133	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Water Supply Infrastructure	National Grant	6,227,875	6,227,875	-	4,079,261	4,079,261	1,000,000	5,227,875
Grand Total						[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

YTD Actual spend % expenditure	[illegible]	[illegible]		[illegible]

Directorate	ORIGINAL BUDGET	ROLL-OVER BUDGET	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	COMMITMENTS	AVAILABLE
Vote 1 - Executive and Cou	10,000	10,000	-	4,351	4,351	-	10,000
% Expenditure Vote 1	0%	0%					
Vote 2 - Corporate Services	2,800,000	2,850,000	136,606	788,356	671,646	49,596	2,668,714
% Expenditure Vote 2	4%	4%					
Vote 3 - Financial Services	11,130	11,130	-	11,130	11,130	9,200	1,930
% Expenditure Vote 3	0%	0%					
Vote 5 - Planning & Devel	10,900,000	10,900,000	1,796,218	218,306	(1,562,869)	767,051	8,336,751
% Expenditure Vote 5	16%	16%					
Vote 6 - Community Servic	15,851,435	16,587,026	4,998,567	8,146,301	3,207,184	2,275,418	9,375,041
% Expenditure Vote 6	38%	30%					
Vote 7 - Electrical Services	17,706,348	17,775,963	386,695	7,695,887	6,939,252	2,653,161	14,756,107
% Expenditure Vote 7	2%	2%					
Vote 8 - Technical Services	44,561,670	47,086,647	25,325,385	27,258,867	1,932,962	6,006,829	15,787,733
% Expenditure Vote 8	57%	54%					
Grand Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]