ANNEXURE A

KNYSNA
Municipality Munisipaliteit uMasipala

inclusive II innovative II insired

Monthly and Quarterly Budget Statement

(Section 71 and 52 of the MFMA)

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

March 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 Quarterly Budget Statement

Section 52 of the MFMA determines that:

"The mayor of a municipality –

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

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

1.3 Responsibility of the Executive Mayor

Section 54 of the MFMA determines that:

"(1) *On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must –*
- (a) *Consider the statement or report;*
- (b) *Check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;*
- (c) *Consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget;*
- (d) *Issue any appropriate instructions to the accounting officer to ensure –*
  - (i) *That the budget is implemented in accordance with the service delivery and budget implementation plan; and*
  - (ii) *That spending of funds and revenue collection proceed in accordance with the budget;*
- (e) *Identify any financial problems facing the municipality, including any emerging or impending financial problems; and*
- (f) *In the case of a section 72 report, submit the report to the council by 31 January of each year.*

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

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

2. EXECUTIVE MAYOR'S REPORT

2.1 In-Year Report: Monthly Budget Statement

2.1.1 This report represents the Section 71 MFMA monthly budget statement and Section 52 quarterly budget statement for the month ending 31 March 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 the end of March 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 March 2025 Cash and Cash Equivalents exceeded commitments by R 47.0 million.

2.2.2 Feedback from the Provincial Treasury has been received for the February 2025 Adjustment Budget that now reflects a funded budget however, it is imperative that the approved Budget Funding Plan be complied with.

2.2.3 The Debt Collection and Credit Control Policy remains fully effective. Disconnections of services/reduction of services, as well as handing over of old debt to debt collectors remains in practice.

2.2.4 The traffic fines are current being managed by a services provider appointed through deviation while we wait for the Provincial Treasury to finalise the specifications. We anticipate to receive these by the middle of April 2025 and would advertise the tender thereafter to appoint a new service provider.

2.2.5 A Special Adjustments Budget will be tabled in April 2025. This will accommodate amendments to grants as well as to condone unauthorised expenditure which resulted from several invoices/orders not being processed prior to the finalisation of the February 2025 Ajustments Budget.

2.3 Recommendations

(a) That Council notes the Section 71 Monthly Budget Statement and Section 52 Quarterly Budget Statement as at 31 March 2025.

(b) That Council notes that the Section 71 Monthly Budget Statement and Section 52 Quarterly Budget Statement as at 31 March 2025 will be published on the municipal website.

CLLR THANDO MATIKA
EXECUTIVE MAYOR
DATE: 11 April 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 March 2025.

3.1.2 Section 52(d) of the MFMA requires from the Executive Mayor to submit a quarterly report to Council on the implementation of the approved budget. The report relates to the quarter ending 31 March 2025.

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

3.1.4 The financial performance of the operating and capital budget for the 2024/2025 financial year, and an overview of the financial position of the Municipality, is provided below.

3.2 Financial Performance Overview

3.2.1 Year-to-date actual operating revenue (Row 19 in the table below) of R 979.7 million compared to the year-to-date budgeted operating revenue of R 989.2 million results in a negative variance of -R 9.4 million or -1.0% (capital grants excluded). The negative variance is mainly attributed to the prepaid electricity salaes that has not been accounted for in this section 71 report as we have not yet received the finalised report from the Service Provider when the report was compiled. This anormally will be corrected in the next period. Furthermore, the negative variance is not an indication that the revenue is decreasing from the year to date budget, the revenue trend still reflects a positive trend in terms of the revenue.

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	406,172,022	294,480,106	306,751,822	-12,271,716	-4.0%	The main contributor to the variance is the prepaid electricity sales not accounted for. This will be corrected in April 2025.
2	Service charges - Water	94,868,006	84,136,418	73,470,791	71,050,298	2,420,493	3.4%	The main contributor to the variance is the prepaid water sales not accounted for. This will be corrected in April 2025.
3	Service charges - Waste Water Management	34,280,675	30,695,627	25,681,603	25,304,168	377,435	1.5%	
4	Service charges - Waste management	35,003,989	38,843,365	30,729,136	29,716,596	1,012,540	3.4%	The main contributors to the variance is an increase in the Refuse Removal Business Commercial and Private Domestic.
5	Sale of Goods and Rendering of Services	28,290,880	30,333,698	21,726,162	21,429,030	297,132	1.4%	
6	Agency services	4,387,360	3,860,166	2,859,011	2,990,558	-131,547	-4.4%	
7	Interest earned from Receivables	21,043,958	30,072,442	22,019,459	22,091,976	-72,517	-0.3%	
8	Interest from Current and Non Current Assets	1,915,779	3,076,949	2,925,875	2,782,614	143,261	5.1%	
9	Rental from Fixed Assets	7,745,922	8,119,444	6,018,485	5,614,583	403,902	7.2%	
10	Licence and permits	100,295	368,369	297,341	266,774	30,567	11.5%	
11	Operational Revenue	1,092,103	2,895,572	3,860,520	2,992,554	867,966	29.0%	The main contributor to the variance is as a result of increased Augmentation fees.
12	Property rates	336,224,732	344,356,295	278,429,846	277,834,154	595,692	0.2%	The main contributor to the variance is as a result of increased Business Commercial Properties B B 1-8 rooms.
13	Fines, penalties and forfeits	98,644,390	98,668,700	52,103,373	58,791,310	-6,687,937	-11.4%	The user department will conduct an investigation into the variance. Which will be reported in the April 2025 S71 report.
14	Licence and permits	1,525,706	1,392,592	1,160,146	1,072,652	87,494	8.2%	
15	Transfers and subsidies - Operational	164,365,348	167,159,248	154,392,746	151,262,614	3,130,132	2.1%	The main contributor to the variance is Water Resilience grant. The budget amounts will be allocated with the next Special Adjustments budget
16	Interest (Property Rates)	10,822,859	11,522,844	8,391,713	8,311,003	80,710	1.0%	
17	Gains on Disposal of PPE	1,000,000	15,600,000	0	0	0	0.0%	
18	Other Gains	0	916,010	1,191,781	916,010	275,771	30.1%	
19	**Total Revenue (Capital Grants Excluded)**	**1,253,643,989**	**1,278,189,761**	**979,738,094**	**989,178,716**	**-9,440,622**	**-1.0%**	

3.2.2 Year-to-date actual operating expenditure (Row 33 in the table below) of R 775.3 million compared to the year-to-date budgeted operating expenditure of R 809.2 million results in a positive variance of R 33.9 million or 4.2%. Although the trend reflects a positive variance, the risk and concerns is still significant that cash flows of the municipality will be affected negatively, if the employee cost, contracted services and operating cost is not reduced and control. Audit fees also resulted in an item that must be address as the AG expenditure was more than what was budgeted for based on they extended scope as a result of risk exposure during 2023/2024 financial year (Material Irregularity Assessment), Section 80 approved debt write off that is currently been processed after the tabling in the Council meeting.

Variances between Year-to-Date Actual and Year-to-Date Budget

Row Number	Description	Original Budget	Current Budget	Year-to-Date Actual	Year-to-Date Budget	Positive / (Negative) Variance	Positive / (Negative) Variance %	Reasons for Material Variance (D - E)
Column Reference	A	B	C	D	E	F	G	H
20	Employee related costs	325,141,735	328,497,007	236,363,002	230,790,238	-5,572,764	-2.4%	The excessive overtime and standby allowance are the main contributors to the variance
21	Remuneration of councillors	11,003,414	10,584,729	7,383,002	7,418,566	35,564	0.5%	
22	Bulk purchases - electricity	318,560,364	320,780,831	220,567,380	223,161,956	2,594,576	1.2%	Actual figures less than anticipated
23	Other materials	59,983,466	46,505,867	26,466,020	27,374,448	908,428	3.3%	The major contributors to the variance are disaster management, solid waste removal & waste water treatement sections.
24	Debt impairment	165,600,503	129,607,402	61,839,427	97,434,790	35,595,363	36.5%	The variance is the Trafic fines Debt Impairment contribution journal which are to be processed. This is a year-end Journal.
25	Depreciation and amortisation	58,383,147	58,383,147	35,633,934	36,467,523	833,589	2.3%	Actual figures less than anticipated
26	Interest	34,930,633	38,529,291	22,646,039	37,616,749	14,970,710	39.8%	The variance is contributed by the fluctuation in interest rates as a result of change in inflation and government monetary policy.
27	Contracted services	170,937,633	144,089,927	99,148,847	86,401,758	-12,747,089	-14.8%	The main contributor to the variance is the water services and housing services.
28	Transfers and subsidies	1,122,870	12,223,805	1,032,565	726,721	-305,844	-42.1%	
29	Irrecoverable debts written off	1,298,772	982,059	0	699,718	699,718	100.0%	No debt written off allocated to date. This will be followed up with income section.
30	Operational costs	81,766,271	79,276,910	56,500,393	53,428,824	-3,071,569	-5.7%	The main contributors to the variance is the operating leases of machinery and equipment as well as the external audit fees.
31	Losses on Disposal of Assets	0	0	0	0	0	0.0%	
32	Other Losses	0	7,694,368	7,694,369	7,694,368	-1	0.0%	
33	**Total Operating Expenditure**	**1,228,728,808**	**1,177,155,343**	**775,274,978**	**809,215,659**	**33,940,681**	**4.2%**	

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 204.5 million compared to a budgeted operating surplus of R 180.0 million (capital grants excluded). This results in an operating surplus of R 24.5 million or 13.6%. (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	1,278,189,761	979,738,094	989,178,716	-9,440,622	-1.0%	
33	Total Operating Expenditure	1,228,728,808	1,177,155,343	775,274,978	809,215,659	33,940,681	4.2%	
34	Operating Surplus/(Deficit)	24,915,181	101,034,418	204,463,116	179,963,057	24,500,059	13.6%	
35	Capital Grants	65,521,652	68,394,699	27,624,613	31,814,129	-4,189,516	-13.2%	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	169,429,117	232,087,729	211,777,186	20,310,543	9.6%	

3.2.4 The year-to-date actual surplus for the year of R 232.1 million (capital grants included) compared to the year-to-date budget surplus for the year of R 211.8 million results in a positive variance of R 20.3 million or 9.6% (Row 37 in the table above).

3.2.5 Overtime

The Table below depicts the Overtime expenditure per Directorate as at 31 March 2025. Financial Service overtime cost is more that the budgeted amount as the municipality is now in process of extended service delivery initiatives to make customer care and payment services more accessible to ratepayers on Saturday as well as the centralisation of the stores under finance to ensure controls around stores is enhance.

Overtime									
Row Number	Directorate	Expenditure 2022/2023	Expenditure 2023/2024	Original Budget 2024/2025	Current Budget	Actual March 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
2	Corporate Services	190,877	179,381	168,844	155,375	11,768	113,324	125,093	-11,769
3	Financial Services	96,974	83,462	0	44,547	0	17,211	20,475	-3,264
4	Planning and Development	35,863	0	0	41,535	0	41,535	41,535	0
5	Integrated Human Settlements	40,834	74,305	0	0	605	0	605	-605
6	Community Services	8,664,292	9,203,926	6,721,607	7,227,818	853,020	5,689,351	6,886,817	-1,197,466
7	Electrical Services	1,978,723	2,077,945	2,124,089	1,914,317	214,781	1,477,159	1,543,224	-66,065
8	Technical Services	7,335,761	9,135,628	4,976,725	7,991,109	694,446	5,798,119	6,017,027	-218,908
9	Grand Total	18,343,324	20,754,647	13,991,265	17,374,701	1,774,620	13,136,699	14,634,776	-1,498,077

The YTD Acutal Overtime expenditure exceeds to YTD Budget by R 1.5 million.

3.2.6 Standby

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

Standby Allowance									
Row Number	Directorate	Expenditure 2022/2023	Expenditure 2023/2024	Original Budget 2024/2025	Current Budget	Actual March 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	33,722	0	33,722	-33,722
2	Corporate Services	182,157	199,443	228,000	219,137	17,627	153,791	152,237	1,554
3	Financial Services	152,718	42,535	55,000	41,191	0	6,814	6,814	0
4	Planning and Development	0	0	0	0	0	0	0	0
5	Integrated Human Settlements	0	0	0	0	0	0	0	0
6	Community Services	1,733,951	1,676,582	599,957	1,603,958	195,155	1,259,320	1,415,497	-156,177
7	Electrical Services	1,130,285	1,656,775	1,288,965	1,716,633	142,338	1,229,375	1,268,202	-38,827
8	Technical Services	2,826,944	3,380,477	1,928,464	3,664,924	293,772	2,614,263	2,600,227	14,036
9	**Grand Total**	**6,026,055**	**7,103,996**	**4,100,386**	**7,245,843**	**682,614**	**5,263,563**	**5,476,698**	**-213,135**

YTD Actual Standby expenditure exceeds the YTD budget by R 213 thousand.

3.2.7 Contracted Services

The Table below depicts the Contracted Services expenditure per Directorate as at 31 March 2025.

Contracted Services per Directorate							
Row Number	Directorate	Original Budget 2024/2025	Current Budget (Including Virements)	Actual March 2025	YTD Budget 2024/2025	YTD Actual 2024/2025	Variance (E-F)
Column Reference	A	B	C	D	E	F	G
1	Executive and Council	4,767,992	4,143,316	77,559	1,150,816	1,670,718	-519,902
2	Corporate Services	9,732,435	6,007,655	1,164,142	2,595,677	3,464,978	-869,301
3	Financial Services	3,627,000	3,846,138	194,999	2,036,890	2,465,382	-428,492
4	Planning and Development	6,875,490	5,063,033	81,191	773,565	1,291,512	-517,947
5	Integrated Human Settlements	29,731,164	32,746,901	3,076,909	20,113,194	22,155,973	-2,042,779
6	Community Services	46,076,351	44,853,902	6,665,487	31,435,164	36,580,806	-5,145,642
7	Electrical Services	27,964,418	25,347,294	1,822,931	15,081,700	15,652,644	-570,944
8	Technical Services	42,162,783	22,037,288	725,166	13,214,752	15,866,821	-2,652,069
9	**Grand Total**	**170,937,633**	**144,045,527**	**13,808,384**	**86,401,758**	**99,148,834**	**-12,747,076**

The YTD Actual Contracted Services expenditure exceeds the YTD Budget by R 12.7 million.

3.2.8 Operational Costs

The Table below depicts the Operational Costs per Directorate as at 31 March 2025.

Operational Costs per Directorate								
Row Number	Directorate	Original Budget 2024/2025	Current Budget (Including Virements)	Actual March 2025	YTD Budget 2024/2025	YTD Actual 2024/2025	Variance (E-F)
Column Reference	A	B	C	D	E	F	G
1	Executive and Council	1,033,459	866,513	70,497	602,649	621,385	-18,736
2	Corporate Services	31,912,881	28,665,750	3,932,060	18,886,904	18,364,887	522,017
3	Financial Services	9,845,997	11,557,454	722,542	8,770,816	10,026,320	-1,255,504
4	Planning and Development	2,000,731	1,736,499	59,066	509,962	751,584	-241,622
5	Integrated Human Settlements	372,566	349,768	0	298,440	310,686	-12,246
6	Community Services	22,903,369	18,061,396	1,206,611	12,671,693	13,518,746	-847,053
7	Electrical Services	7,497,350	7,238,992	419,337	5,943,968	5,512,890	431,078
8	Technical Services	6,199,918	10,852,538	698,041	5,744,392	7,393,897	-1,649,505
9	**Grand Total**	**81,766,271**	**79,328,910**	**7,108,154**	**53,428,824**	**56,500,397**	**-3,071,573**

YTD Actual Operational Costs exceeds the YTD budget by R 3.1 million.

3.2.9 Consultants

The Table below depicts the Consultants expenditure per Directorate as at 31 March 2025.

Use of Consultants per Directorate										
Row Number	Directorate	Expenditure 2021/2022	Expenditure 2022/2023	Expenditure 2023/2024	Original Budget 2024/2025	Current Budget (Including Virements)	Actual March 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	150,000	0	0	1,500,000	1,500,000	0	-225,000	0	-225,000
2	Corporate Services	4,540,688	6,684,895	7,718,067	8,105,000	5,091,131	952,589	1,971,270	2,755,314	-784,044
3	Financial Services	3,791,019	3,868,450	1,509,139	2,600,000	2,917,138	68,629	1,448,634	1,777,248	-328,614
4	Planning and Development	1,401,449	1,294,495	1,533,129	2,589,541	2,383,541	81,191	178,157	563,856	-385,699
5	Integrated Human Settlements	1,129,751	2,467,243	1,802,353	1,450,000	368,961	0	31,208	20,024	11,184
6	Community Services	299,625	397,981	100,944	463,343	44,753	0	28,328	0	28,328
7	Electrical Services	224,427	0	0	787,781	600,000	0	0	75,263	-75,263
8	Technical Services	2,897,026	2,922,785	949,374	8,547,698	235,209	0	136,656	4,141,939	-4,005,283
9	**Grand Total**	**14,433,986**	**17,635,848**	**13,613,006**	**26,043,363**	**13,140,733**	**1,102,409**	**3,569,253**	**9,333,645**	**-5,764,392**

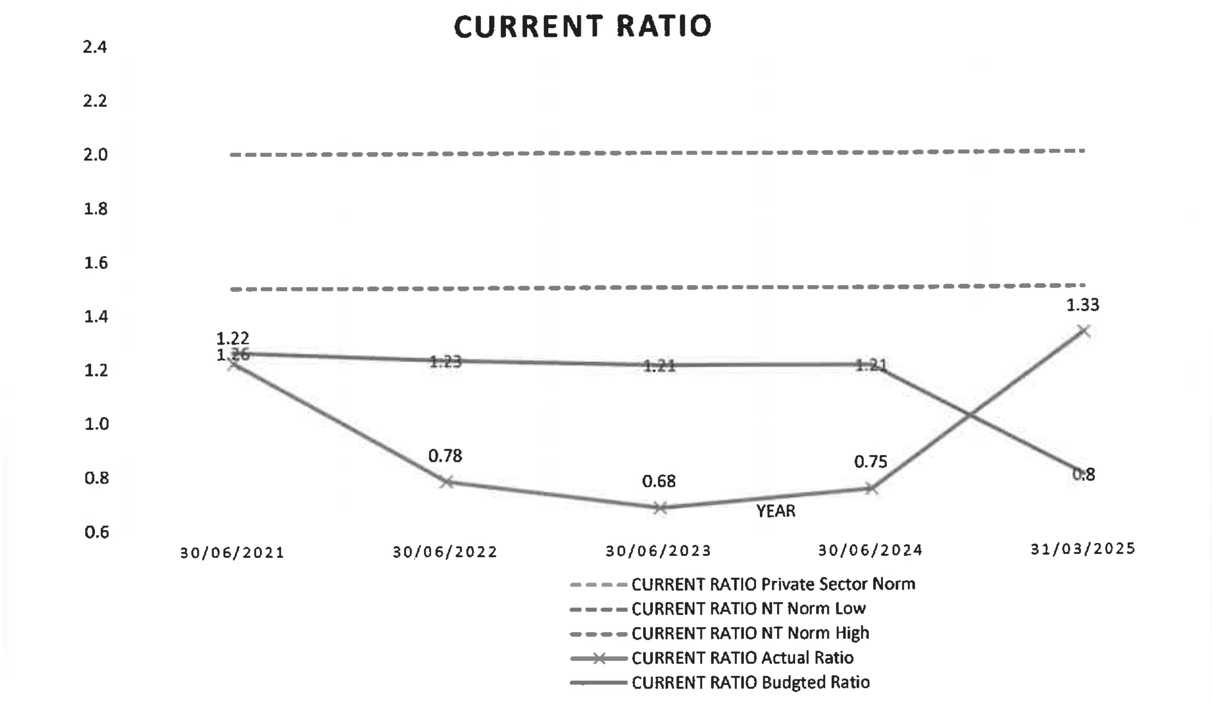
YTD Actual Consultants expenditure exceeds the YTD budget by R 5.8 million.

3.3 Financial Position Overview

3.3.1 Current Ratio (1.33 : 1)

The Current Ratio as at 31 March 2025 equates to 1.33 : 1 compared to the National Treasury norm of 1.5 – 2 : 1, and a budgeted Current Ratio of 0.80 : 1. This reflects a vast improvement in comparison to the current ratio of 0.75:1 as at 30 June 2024 however it should be noted that the high debtors balance is a main contributor to the improved current ratio.

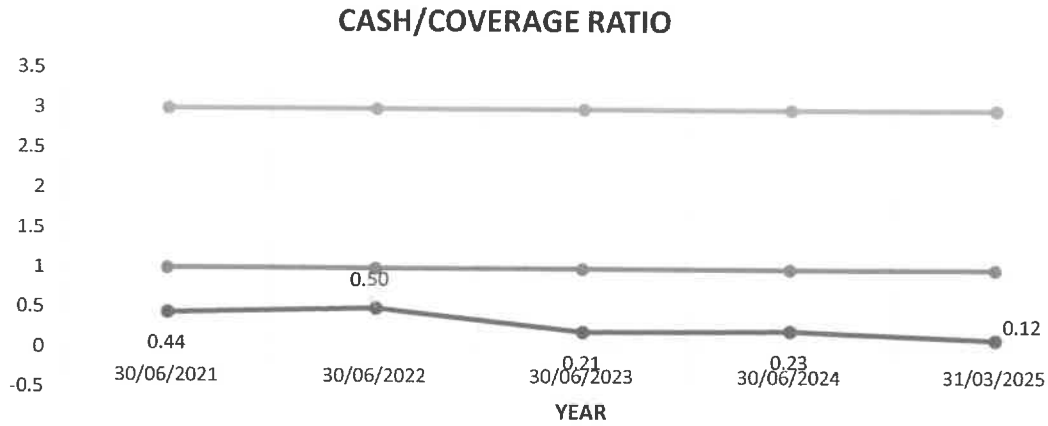
Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position	1.5 - 2:1		1.33
				Current Assets	436,337,819
				Current Liabilities	328,516,723



3.3.2 Cash/Cost Coverage Ratio (0.12 months)

The Cash/Cost Coverage Ratio as at 31 March 2025 equates to 0.12 months compared to the National Treasury norm of 1 – 3 months. The Cash/Cost Coverage Ratio remains a concern as it has significantly reduced form 0.23 months as at 30 June 2024.

Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR	1 - 3 Months		0.12
				Cash and cash equivalents	87,330,284
				Unspent Conditional Grants	46,844,009
				Overdraft	
				Short Term Investments	43,106,940
				Operational Expenditure	677,801,617



3.3.3 Cash and Cash Equivalents (R 130.4 million)

Cash and Cash Equivalents (Row 3 in the Table below) equates to R 130.4 million as at 31 March 2025.

3.3.4 Current Investments (R 43.1 million)

Investments (Row 2 in the Table below) equates to R 43.1 million as at 31 March 2025. The investment portfolio increased by R 20.5 million from R 22.7 million as at 28 February 2025 to R 43.1 million as at 31 March 2025.

Cash and Cash Equivalents versus Commitments					
Row Number	Description	January 2025	February 2025	March 2025	Movement (C to D)
Column Reference	A	B	C	D	F
1	Cash at Bank	41,599,325	46,329,455	87,330,284	41,000,829
2	Investments - Current	14,456,213	22,660,586	43,106,940	20,446,354
3	**Total Cash and Cash Equivalents**	**56,055,538**	**68,990,041**	**130,437,224**	**61,447,183**
4	Unspent Conditional Transfers and Grants	20,392,462	26,450,865	46,844,009	20,393,144
5	Unspent Conditional Public Contributions	0	0	0	0
6	VAT Payable to SARS	0	819,932	0	-819,932
7	Payables from Exchange Transactions	25,130,013	21,638,741	20,724,369	-914,373
8	Consumer Deposits	15,635,187	15,578,883	15,859,155	280,272
9	**Total Commitments**	**61,157,662**	**64,488,421**	**83,427,533**	**18,939,112**
10	**Surplus / (Shortfall)**	**-5,102,124**	**4,501,620**	**47,009,691**	**42,508,072**

3.3.5 Cash Commitments (R 83.4 million)

Total commitments (Row 9 in the Table above) increased by R 18.9 million during the month under review from R 64.5 million at the end of February 2025 to R 83.4 million at the end of March 2025. (Cash and Cash Equivalents exceeded the Commitments by R 47.0 million at the end of March 2025 (Row 10 in the Table above).

3.3.6 Surplus

One of the main contributors to the increasing Bank balance is the accumulation of funds to repay Loans in June 2025.

3.3.7 Unpaid Conditional Grants (R 12.9 million)

Unpaid Conditional Grants (Row 5 in the Table below) reflects a total balance of R 12.9 million at the end of March 2025.

Unpaid Conditional Grants					
Row Number	Description	Opening Balance: 01/07/2024	Receipts: 01/07/2024 to 31/03/2025	Expenditure: 01/07/2024 to 31/03/2025	Closing Balance: 31/03/2025
Column Reference	A	B	C	D	F
1	Integrated Human Settlements Grant	7,824,261	-13,956,849	17,734,255	11,601,667
2	Maintenance of Proclaimed Roads	77,458	0	0	77,458
3	EPWP	24,105	-1,279,000	1,669,692	414,797
4	Library Services Grant	0	-11,596,261	12,355,228	758,967
5	**Total**	**7,925,824**	**-26,832,110**	**31,759,176**	**12,852,889**

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.

3.3.8 Unspent Conditional Grants (R46.8 million)

Unspent Conditional Grants (Row 16 in the Table below) reflects a total balance of R 46.8 million as at 31 March 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. INEP and the Water Resilence Grant is of critical concern and expenditure must be expedited.

Unspent Conditional Grants							
Row Number	Description	Directorate	Opening Balance: 01/07/2024	Receipts: 01/07/2024 to 31/03/2025	Expenditure: 01/07/2024 to 31/03/2025	Repayment of Unspent Grants	Closing Balance: 31/03/2025
Column Reference	A	B	C	D	E	F	G
1	Municipal Infrastructure Grant	Technical Services	2,457	28,487,000	-14,054,122	0	14,435,335
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	9,900,000	-865,722	0	9,034,278
5	Finance Management Capacity Grant	Financial Services	793,606	725,000	-196,000	0	1,322,606
6	Emergency Loadshedding	Electrical Services	134	0	0	0	134
7	Water Services Infrastructure Grant	Water Services	69,466	9,042,408	-6,827,571	0	2,284,303
8	Disaster Response Grant	Planning and Development	2,600,000	114,000	-117,027	0	2,596,973
9	Finance Management Grant	Financial Services	0	1,800,000	-1,055,484	0	744,516
10	Groen Sebenza	Planning and Development	89,852	0	0	0	89,852
11	Community Development Workers	Technical Services	0	57,000	-54,275	0	2,725
12	Chemical Industries Education and Training Authority	Corporate Services	0	359,100	-283,771	0	75,329
13	Neighbourhood Development Partnership Grant	Technical Services	0	20,477,000	-10,042,401	0	10,434,599
14	Municipal Water Resilience Grant	Technical Services	0	9,136,000	-3,992,428	0	5,143,572
15	Municipal Electricity Resilience Grant	Technical Services	0	600,000	0	0	600,000
16	Total		3,635,304	80,697,508	-37,488,803	0	46,844,009

3.3.9 Payables from Exchange Transactions (R 20.7 million)

Payables from Exchange Transactions (Row 3 in the Table below) decreased by R 914 thousand during the month under review from R 21.6 million at the end February 2025 to R 20.7 million at the end of March 2025.

It has been identified that various invoices have been received without orders being first issued. Invoices are also not being submitted timeously to the Creditors Department for capturing. These material control deficiencies are currently being addressed.

Payables from Exchange Transactions					
Row Number	Description	January 2025	February 2025	March 2025	Movement (C to D)
Column Reference	A	B	C	D	E
1	Trade Payables	8,300,576	4,546,062	3,580,583	-965,479
2	Retentions	16,829,437	17,092,679	17,143,786	51,106
3	**Total**	**25,130,013**	**21,638,741**	**20,724,369**	**-914,373**

3.3.10 External Borrowings (R 315.4 million)

External Borrowings as at 31 March 2025 equates to R 315.4 million (Row 6 in the Table below), and are taken up to fund capital expenditure only.

External Borrowings					
Row Number	Description	January 2025	February 2025	March 2025	Movement (C to D)
Column Reference	A	B	C	D	E
1	Opening Balance	318,030,027	316,869,765	316,869,765	0
2	New Loans Acquired	0	0	0	0
3	Interest Capitalised	439,241	0	532,797	532,797
4	Repayments	-1,599,503	0	-1,982,744	-1,982,744
5	Adjustments	0	0	0	0
6	**Closing Balance**	**316,869,765**	**316,869,765**	**315,419,818**	**-1,449,947**
7	**Budgeted Operating Revenue (Conditional Operating Grants excluded) =**	980,564,583			
8	**Gearing Ratio =**	**32.2%**			

External borrowings as a percentage of budgeted operating revenue (conditional operating grants excluded) equates to a gearing ratio of 32.2% which is below the National Treasury benchmark of 45%. No loans were taken up during the current financial year.

3.3.11 Consumer Debtors (R 525.1 million)

Total outstanding debtors of R 525.1 million as at 31 March 2025 (Row 7 in the Table below) is presented by both Income Source and by Customer Group.

The total outstanding debtors has decreased by R 5.3 million from R 530.5 million as at 28 February 2025 to R 525.1 million as at 31 March 2025.

The total amount due by Organs of State of R 16.4 million and Businesses of R 185.8 million constitutes 38.5% of the total outstanding debtors of R 525.1 million.

Debtor Age Analysis						
By Income Source						
Row Number	Description	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total Outstanding Debtors
Column Reference	A	B	C	D	E	F
1	Water	10,565,991	4,980,153	2,746,819	81,966,376	100,259,339
2	Electricity	21,525,358	7,059,048	4,565,418	89,240,480	122,390,304
3	Property Rates	23,797,500	8,608,740	5,046,318	110,461,699	147,914,257
4	Sanitation	2,965,434	1,557,605	1,262,867	73,056,697	78,842,603
5	Refuse	3,313,959	1,586,378	1,243,623	61,906,255	68,050,215
6	Other	642,327	248,256	271,424	6,441,361	7,603,368
7	**Grand Total**	**62,810,569**	**24,040,180**	**15,136,469**	**423,072,868**	**525,060,086**
8	**% of Total Outstanding Debtors =**	**12.0%**	**4.6%**	**2.9%**	**80.6%**	**100.0%**
By Customer Group						
Row Number	Description	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total Outstanding Debtors
Column Reference	A	B	C	D	E	F
9	Organs of State	2,724,434	1,686,902	1,093,147	10,880,526	16,385,009
10	Commercial	21,971,174	8,036,796	5,540,670	150,228,773	185,777,413
11	Households	38,114,961	14,316,482	8,502,652	261,963,569	322,897,664
12	**Grand Total**	**62,810,569**	**24,040,180**	**15,136,469**	**423,072,868**	**525,060,086**
13	**% of Total Outstanding Debtors =**	**12.0%**	**4.6%**	**2.9%**	**80.6%**	**100.0%**

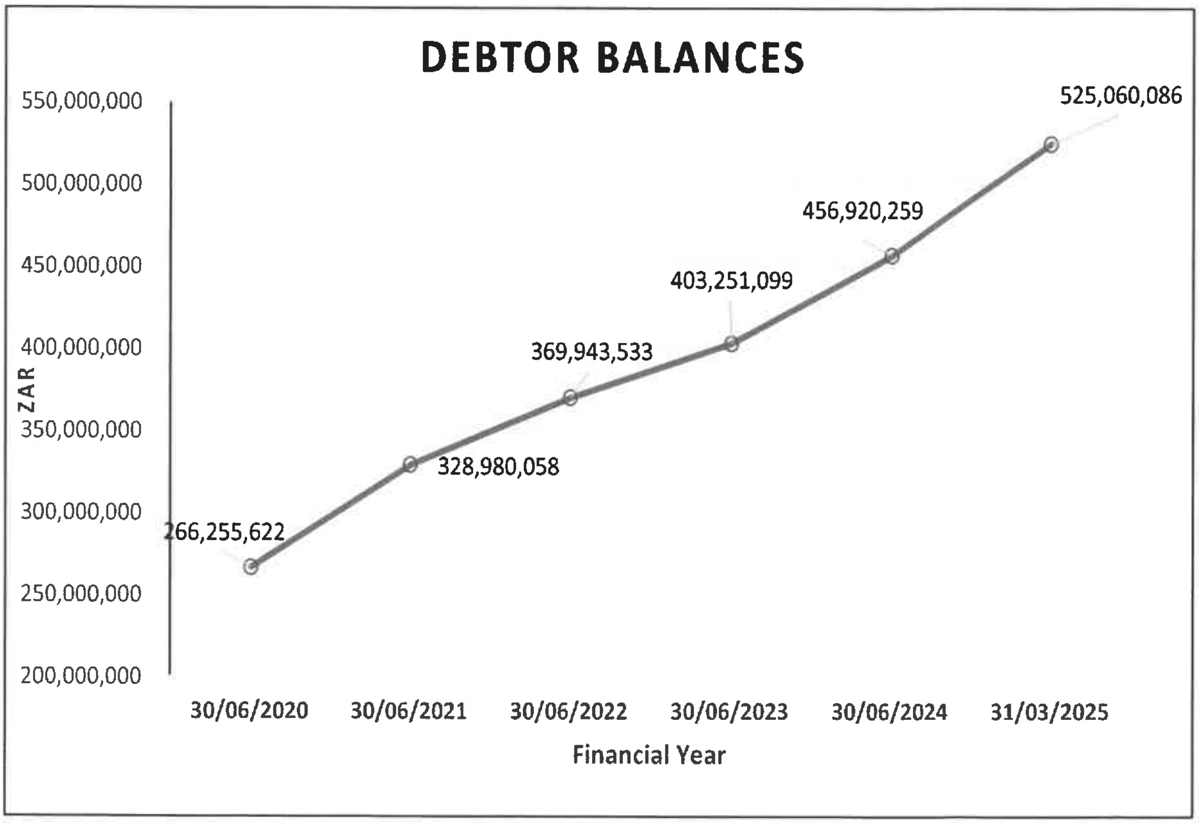
The total Staff Debtors (Row 7 in Table below) equates to R 1.7 million as at 31 March 2025.

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	63,766	8,913	8,994	465,173	546,846
2	Electricity	8,000	0	0	0	8,000
3	Property Rates	37,573	953	904	26,786	66,216
4	Sanitation	43,854	5,347	4,864	413,478	467,542
5	Refuse	37,108	2,692	2,718	249,899	292,417
6	Other	61,203	64,084	8,562	172,396	306,245
7	**Grand Total**	**251,504**	**81,989**	**26,041**	**1,327,732**	**1,687,266**
8	**% of Total Outstanding Debtors =**	**0.0%**	**0.0%**	**0.0%**	**0.3%**	**0.3%**

The total Councillors Debt (Row 7 in the Table below) equates to R 7.9 thousand as at 31 March 2025. This is reported on a quarterly basis to the Speaker of Council.

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	1,408	694	410	162	2,673
2	Electricity	489	484	0	0	972
3	Property Rates	4,072	148	114	0	4,334
4	Sanitation	797	410	214	3,381	4,802
5	Refuse	860	363	191	3,323	4,736
6	Other	0	0	0	-9,597	-9,597
7	**Grand Total**	**7,627**	**2,098**	**928**	**-2,731**	**7,922**
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.



3.3.12 Debtor Collection Rate (93.84%)

The overall Debtor Collection Rate as at 31 March 2025 equates to 93.84% (Row 14 in the Table below), compared to the National Treasury norm of 95%. Important to note is that the payments received total includes payments relating to prior year billing.

Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget , In-Year Reports, IDP and AR	95%		93.84%
				Gross Debtors closing balance 31/03/2025	525,060,086
				Gross Debtors opening balance 01/07/2024	486,092,422
				Bad debts written Off	-
				Billed Revenue (February 2025)	632,893,663

3.3.13 Capital Expenditure per Directorate (39.4%)

The year-to-date actual capital expenditure of R 39.0 million (Row 9 in the Table below) equates to 39.4% (Row 10 in the Table below) of the total annual capital expenditure budget of R 99.1 million. Commitments of R 14.2 million (14.3%) and the year-to-date actual capital expenditure in total equates to R 53.2 million or 53.6% of the total capital expenditure budget.

Capital Expenditure per Directorate									
Row Number	Directorate	Original Budget (OB)	Current Budget (Including Virements)	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	-1,500	0	0	0	0.0%	10,000
2	Corporate Services	2,800,000	1,835,000	-164,573	166,286	0	166,286	9.1%	1,668,714
3	Financial Services	11,130	11,130	1,330	0	11,243	11,243	101.0%	-113
4	Planning and Development	0	2,065,015	-292,502	101,762	1,729,761	1,831,523	0.0%	233,492
5	Integrated Human Settlements	10,900,000	2,900,000	1,102,249	2,017,180	1,310,699	3,327,879	114.8%	-427,879
6	Community Services	12,831,435	15,003,369	3,428,848	5,945,570	1,701,593	7,647,163	51.0%	7,356,206
7	Electrical Services	17,704,348	20,036,832	-2,535,097	816,196	3,503,723	4,319,919	21.6%	15,716,913
8	Technical Services	44,561,670	57,244,655	23,491,508	29,972,248	5,891,954	35,864,202	62.7%	21,380,453
9	**Grand Total**	**88,818,583**	**99,106,001**	**25,030,263**	**39,019,243**	**14,148,973**	**53,168,216**	**53.6%**	**45,937,785**
10				**% of Adjusted Budget =**	**39.4%**	**14.3%**	**53.6%**		**46.4%**

3.3.14 Capital Expenditure per Funding Source (39.4%)

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)	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	56,317,103	20,504,640	28,059,951	7,487,494	35,547,445	63.1%	20,769,658
2	Provincial Government Grant	10,400,000	9,308,128	-333,552	1,604,500	1,223,379	2,827,879	30.4%	6,480,249
3	District Municipality Grant	0	231,845	-34,777	0	0	0	0.0%	231,845
4	Borrowings	0	3,652,752	1,653,804	1,931,583	837,924	2,769,507	75.8%	883,245
5	Internally Generated Funds	23,296,930	29,596,173	3,240,148	7,423,209	4,600,175	12,023,385	40.6%	17,572,788
6	**Grand Total**	**88,818,583**	**99,106,001**	**25,030,263**	**39,019,243**	**14,148,973**	**53,168,216**	**53.6%**	**45,937,785**
7				**% of Adjusted Budget =**	**39.4%**	**14.3%**	**53.6%**		**46.4%**

The year-to-date actual and committed capital expenditure is funded by National and Provincial Government grants of 63.1% and 30.4% respectively; prior year external borrowings of 75.8% and, internally generated funds of 40.6%.

Year-to-date actual capital expenditure of R 39.0 million (39.4%) and capital commitments of R 14.2 million (14.3%) of the capital expenditure budget results in available funds of R 45.9 million (46.4%), which must be spent by 30 June 2025.

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

3.4 Mscoa Implementation Status

The Mscoa steering committee meeting is scheduled to take place in April 2025. All Business Leads will be required to present the status of Mscoa implementation for their respective Business Processes.

3.5 Budget Funding Plan Implementation Progress

The table below contains the status of the progress following 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 auction of immovable properties will be held on 06 May 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 overtime worklow system are currently in the testing phase.
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 43.1 million to date into a current Investment portfolio.
6	Financial Governance	1. Next quarterly mscoa committee meeting is scheduled for April 2025 2. The reconciliation for the unspent borrowings has been completed and corrected. 3. 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 Cost Containment

Directorates are urged to implement cost cutting measures in accordance with the Cost Containment Policy and the Cost Containment Regulations.

The table below presents the budget, expenditure, and savings realised on the cost containment categories of expenditure to be reported.

Cost Containment									
Row Number	Expenditure Measures	Current Budget	Quarter 1 Expenditure	Quarter 2 Expenditure	Quarter 3 Expenditure	Quarter 4 Expenditure	Year-to-Date Expenditure	% of Approved Budget	Available Budgeted Expenditure
Column Reference	A	B	C	D	E	F	G	H	I
1	Use of Consultants	13,140,733	792,299	6,312,132	2,229,214	0	9,333,645	71.0%	3,807,088
2	Vehicles used for political office-bearers	0	0	0	0	0	0	0.0%	0
3	Travel and Subsistence	1,324,502	129,932	199,031	277,579	0	606,542	45.8%	717,960
4	Domestic Accommodation	245,341	22,467	70,616	55,462	0	148,545	60.5%	96,796
5	Sponsorships, Events and Catering	1,060,205	106,140	46,970	416,577	0	569,687	53.7%	490,518
6	Communication	112,021	27,399	27,794	29,292	0	84,485	0.0%	27,536
7	Other related expenditure items		0	0	0	0	0	0	0
8	Totals	15,882,802	1,078,237	6,656,542	3,008,124	0	10,742,904	67.6%	5,139,898

3.7 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.

LULAMILE MAPHOLOBA
MUNICIPAL MANAGER
DATE: 11 April 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
X	The quarterly report on the implementation of the budget and financial state of affairs of the municipality
	The mid-year budget and performance assessment

for the period ending 31 March 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: 11 April 2025

PART 2: IN-YEAR BUDGET STATEMENT SCHEDULES

Table C1: Monthly Budget Statement Summary

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

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	344,356	22,743	278,430	277,834	596	0%	344,356
Service charges	512,582	576,485	559,847	24,830	424,362	432,823	(8,461)	-2%	559,847
Investment revenue	2,131	1,916	3,077	362	2,926	2,783	143	5%	3,077
Transfers and subsidies - Operational	144,436	164,365	167,159	34,675	154,393	151,263	3,130	0	167,159
Other own revenue	185,313	174,653	203,750	9,403	119,628	124,476	(4,848)	-4%	–
Total Revenue (excluding capital transfers and contributions)	**1,156,349**	**1,253,644**	**1,278,190**	**92,013**	**979,738**	**989,179**	**(9,441)**	**-1%**	**1,278,190**
Employee costs	323,927	325,142	328,497	24,863	236,363	230,790	5,573	2%	328,497
Remuneration of Councillors	9,821	11,003	10,585	768	7,383	7,419	(36)	-0%	10,585
Depreciation and amortisation	71,713	58,383	58,383	4,024	35,634	36,468	(834)	-2%	58,383
Interest	41,587	34,931	38,529	539	22,646	37,617	(14,971)	-40%	38,529
Inventory consumed and bulk purchases	337,910	378,544	367,287	23,431	247,033	250,536	(3,503)	-1%	367,279
Transfers and subsidies	1,118	1,123	12,224	299	1,033	727	306	42%	12,224
Other expenditure	396,190	419,603	361,651	(14,679)	225,183	245,659	(20,476)	-8%	361,658
Total Expenditure	**1,182,268**	**1,228,729**	**1,177,155**	**39,246**	**775,275**	**809,216**	**(33,941)**	**-4%**	**1,177,155**
Surplus/(Deficit)	**(25,919)**	**24,915**	**101,034**	**52,767**	**204,463**	**179,963**	**24,500**	**14%**	**101,034**
Transfers and subsidies - capital (monetary	64,894	65,522	68,395	2,977	27,625	31,814	###	-13%	68,395
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**38,975**	**90,437**	**169,429**	**55,745**	**232,088**	**211,777**	**20,311**	**10%**	**169,429**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**38,975**	**90,437**	**169,429**	**55,745**	**232,088**	**211,777**	**20,311**	**10%**	**169,429**
Capital expenditure & funds sources									
Capital expenditure	–	–	–	–	–	–	–		–
Capital transfers recognised		65,522	65,857	3,433	29,664	20,136	9,528	47%	65,857
Borrowing	–	–	3,653	21	1,932	1,654	278	17%	3,653
Internally generated funds	–	**23,297**	**29,596**	**324**	**7,423**	**3,240**	**4,183**	**129%**	**29,596**
Total sources of capital funds	**–**	**88,819**	**99,106**	**3,778**	**39,019**	**25,030**	**13,989**	**56%**	**99,106**
Financial position									
Total current assets	246,741	185,692	361,409		436,338				361,409
Total non current assets	1,558,274	1,576,528	1,598,175		1,561,595				1,598,175
Total current liabilities	329,230	233,038	322,263		328,517				322,263
Total non current liabilities	451,105	435,344	427,834		398,819				427,834
Community wealth/Equity	**995,471**	**1,089,527**	**1,203,876**		**1,034,447**				**1,203,876**
Cash flows									
Net cash from (used) operating	208,005	132,362	(1,084,114)	43,117	54,223	(693,025)	(747,249)	108%	(1,084,114)
Net cash from (used) investing	(79,233)	(86,555)	–	(2,223)	(34,659)	–	34,659	#DIV/0!	–
Net cash from (used) financing	(40,897)	(50,503)	(54,094)	(1,450)	(33,544)	–	33,544	#DIV/0!	(54,094)
Cash/cash equivalents at the month/year end	**108,233**	**15,661**	**(1,114,599)**	**39,444**	**9,629**	**(669,417)**	**(679,045)**	**101%**	**(1,114,599)**
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	62,811	24,040	15,136	13,550	11,277	11,215	138,102	248,930	525,060
Creditors Age Analysis									
Total Creditors	3,240	20	–	(161)	(1)	165	60	258	3,581

Table C2: Financial Performance (Standard Classification)

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		**355,609**	**381,763**	**414,498**	**30,531**	**319,379**	**318,250**	1,130	0%	**414,498**
Executive and council		5,738	5,835	17,435	1,209	4,835	4,835	–		17,435
Finance and administration		349,870	375,928	397,063	29,323	314,544	313,415	1,130	0%	397,063
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**132,616**	**145,077**	**139,978**	**4,922**	**83,325**	**90,536**	(7,212)	-8%	**139,978**
Community and social services		11,092	12,465	13,692	1,271	12,383	12,239	144	1%	13,692
Sport and recreation		1,465	1,545	1,505	125	1,153	1,098	55	5%	1,505
Public safety		95,518	98,755	99,211	1,484	52,302	58,962	(6,661)	-11%	99,211
Housing		24,541	32,312	25,570	2,042	17,486	18,237	(750)	-4%	25,570
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**26,110**	**27,833**	**30,436**	**1,263**	**23,506**	**24,690**	(1,184)	-5%	**30,436**
Planning and development		12,288	7,743	8,709	521	7,631	7,681	(50)	-1%	8,709
Road transport		13,812	20,089	19,351	625	15,758	17,009	(1,251)	-7%	19,351
Environmental protection		10	–	2,375	117	117	–	117	#DIV/0!	2,375
Trading services		**706,908**	**764,493**	**761,674**	**58,274**	**581,153**	**587,517**	**(6,364)**	-1%	**761,674**
Energy sources		432,806	469,748	465,314	29,045	336,320	348,023	(11,702)	-3%	465,314
Water management		141,920	145,145	146,603	13,067	122,470	122,074	395	0%	146,603
Waste water management		78,396	92,515	83,550	8,705	68,800	64,827	3,973	6%	83,550
Waste management		53,787	57,085	66,206	7,456	53,563	52,593	971	2%	66,206
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**1,221,243**	**1,319,166**	**1,346,584**	**94,990**	**1,007,363**	**1,020,993**	**(13,630)**	**-1%**	**1,346,584**
Expenditure - Functional										
Governance and administration		**193,866**	**232,625**	**223,798**	**(2,040)**	**150,802**	**147,448**	3,355	2%	**223,794**
Executive and council		33,153	30,623	29,914	1,227	10,401	10,140	261	3%	29,914
Finance and administration		155,999	194,307	186,681	(3,573)	136,391	133,837	2,555	2%	186,681
Internal audit		4,714	7,695	7,203	306	4,010	3,472	539	16%	7,199
Community and public safety		**248,030**	**232,722**	**234,283**	**16,106**	**124,039**	**151,962**	(27,922)	-18%	**234,253**
Community and social services		24,339	23,983	22,010	1,437	15,957	14,684	1,273	9%	22,010
Sport and recreation		23,002	23,615	23,344	2,108	19,334	18,145	1,188	7%	23,344
Public safety		157,774	144,536	145,906	8,863	60,193	92,524	(32,331)	-35%	145,876
Housing		42,914	40,588	43,023	3,698	28,556	26,608	1,948	7%	43,023
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**86,451**	**91,861**	**90,246**	**6,133**	**59,567**	**61,240**	(1,673)	-3%	**90,280**
Planning and development		36,109	37,452	41,364	3,018	29,513	27,761	1,752	6%	41,368
Road transport		45,763	47,036	42,899	2,858	27,097	30,861	(3,763)	-12%	42,929
Environmental protection		4,580	7,373	5,983	256	2,957	2,618	338	13%	5,983
Trading services		**635,374**	**671,521**	**628,829**	**19,047**	**440,866**	**448,567**	**(7,700)**	-2%	**628,829**
Energy sources		350,264	397,299	381,599	10,201	262,513	266,281	(3,768)	-1%	381,599
Water management		120,242	98,249	94,236	1,075	70,819	75,598	(4,779)	-6%	94,236
Waste water management		99,909	110,687	87,895	3,387	60,562	61,650	(1,088)	-2%	87,895
Waste management		64,959	65,285	65,098	4,384	46,972	45,037	1,935	4%	65,098
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**1,163,721**	**1,228,729**	**1,177,155**	**39,246**	**775,275**	**809,216**	**(33,941)**	**-4%**	**1,177,155**
Surplus/ (Deficit) for the year		**57,522**	**90,437**	**169,429**	**55,745**	**232,088**	**211,777**	**20,311**	**0.095905**	**169,429**

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

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

Vote Description	Ref	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)		–	–	11,363	44	284	205	79	38.6%	11,363
Vote 4 - COMMUNITY SERVICES (33: IE)		70	–	10	–	10	10	–		10
Vote 5 - FINANCIAL SERVICES (34: IE)		–	–	–	–	–	–	–		–
Vote 6 - OPERATING SERVICES (35: IE)		89	–	14,778	139	174	4,035	(3,861)	-95.7%	14,778
Vote 7 - 1. Executive AND Council (110: IE)		5,738	5,835	17,435	1,209	4,835	4,835	–		17,435
Vote 8 - 2. Corporate (120: IE)		6,297	7,557	6,215	640	5,391	5,153	238	4.6%	6,215
Vote 9 - 3. Finance (130: IE)		329,454	352,579	363,693	24,691	293,078	292,265	812	0.3%	363,693
Vote 10 - (140: IE)		–	–	–	–	–	–	–		–
Vote 11 - 5. Planning (150: IE)		7,006	6,342	7,245	383	6,524	6,282	242	3.8%	7,245
Vote 12 - 6. Community (160: IE)		176,866	192,119	198,747	14,752	139,537	145,244	(5,707)	-3.9%	198,747
Vote 13 - 7. Electricity (170: IE)		432,806	469,148	464,714	29,045	336,320	348,023	(11,702)	-3.4%	464,714
Vote 14 - 6. Community (180: IE)		232,325	244,537	236,225	22,046	199,741	196,715	3,026	1.5%	236,225
Vote 15 - 8. Technical (180: IE)		–	–	–	–	–	–	–		–
Vote 16 - 9. Housing Services (190: IE)		24,471	32,312	25,560	2,042	17,476	18,227	(750)	-4.1%	25,560
Total Revenue by Vote	2	**1,215,123**	**1,310,430**	**1,345,984**	**94,990**	**1,003,370**	**1,020,993**	**(17,623)**	**-1.7%**	**1,345,984**
Expenditure by Vote	1									
Vote 1 - (0: IE)		–	–	–	–	–	–	–		–
Vote 2 - EXECUTIVE AND COUNCIL (31: IE)		181	–	11	34	34	11	23	203.8%	11
Vote 3 - CORPORATE SERVICES (32: IE)		190	–	11,666	79	437	639	(202)	-31.6%	11,666
Vote 4 - COMMUNITY SERVICES (33: IE)		24,640	68,166	68,431	41	176	35,773	(35,597)	-99.5%	68,431
Vote 5 - FINANCIAL SERVICES (34: IE)		290	42,783	27,289	(16,824)	26,671	26,627	44	0.2%	27,380
Vote 6 - OPERATING SERVICES (35: IE)		4,953	55,951	37,471	(18,542)	37,080	37,490	(410)	-1.1%	37,487
Vote 7 - 1. Executive AND Council (110: IE)		41,014	43,079	41,686	1,921	17,869	17,069	800	4.7%	41,682
Vote 8 - 2. Corporate (120: IE)		69,428	74,429	64,405	7,409	43,813	43,191	622	1.4%	64,355
Vote 9 - 3. Finance (130: IE)		65,983	55,160	64,325	4,283	50,855	48,932	1,922	3.9%	64,284
Vote 10 - (140: IE)		1,324	8,898	6,860	128	1,985	1,309	676	51.6%	6,848
Vote 11 - 5. Planning (150: IE)		520,008	537,129	526,030	32,300	349,077	367,123	(18,046)	-4.9%	526,030
Vote 12 - 6. Community (160: IE)		285,394	199,438	193,975	17,768	146,961	137,943	9,018	6.5%	193,975
Vote 13 - 7. Electricity (170: IE)		41,465	32,762	33,036	2,333	19,971	18,515	1,456	7.9%	33,036
Vote 14 - 6. Community (180: IE)		99,371	74,210	75,738	5,787	56,232	55,139	1,093	2.0%	75.738
Vote 15 - 8. Technical (180: IE)		–	–	–	–	–	–	–		–
Vote 16 - 9. Housing Services (190: IE)		8,746	27,986	25,631	2,532	20,122	19,454	668	3.4%	25,631
Total Expenditure by Vote	2	**1,162,987**	**1,219,993**	**1,176,554**	**39,245**	**771,282**	**809,215**	**(37,933)**	**-4.7%**	**1,176,554**
Surplus/ (Deficit) for the year	2	**52,136**	**90,437**	**169,431**	**55,745**	**232,089**	**211,778**	**20,311**	**9.6%**	**169,431**

Table C4: Financial Performance (Revenue and Expenditure)

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

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	406,172	19,236	294,480	306,752	(12,272)	-4%	406,172
Service charges - Water		97,876	94,868	84,136	1,366	73,471	71,050	2,420	3%	84,136
Service charges - Waste Water Management		30,709	34,281	30,696	1,899	25,682	25,304	377	1%	30,696
Service charges - Waste management		30,810	35,004	38,843	2,329	30,729	29,717	1,013	3%	38,843
Sale of Goods and Rendering of Services		33,008	28,291	30,334	2,506	21,726	21,429	297	1%	30,334
Agency services		3,988	4,387	3,860	321	2,859	2,991	(132)	-4%	3,860
Interest								–		
Interest earned from Receivables		26,965	21,044	30,072	2,470	22,019	22,092	(73)	0%	30,072
Interest from Current and Non Current Assets		2,131	1,916	3,077	362	2,926	2,783	143	5%	3,077
Dividends								–		
Rent on Land								–		
Rental from Fixed Assets		7,390	7,746	8,119	538	6,018	5,615	404	7%	8,119
Licence and permits		134	100	368	16	297	267	31	11%	368
Operational Revenue		4,319	1,092	2,896	778	3,861	2,993	868	29%	2,896
Non-Exchange Revenue								–		
Property rates		311,886	336,225	344,356	22,743	278,430	277,834	596	0%	344,356
Surcharges and Taxes								–		
Fines, penalties and forfeits		96,379	98,644	98,669	1,468	52,103	58,791	(6,688)	-11%	98,669
Licence and permits		1,400	1,526	1,393	119	1,160	1,073	87	8%	1,393
Transfers and subsidies - Operational		144,436	164,365	167,159	34,675	154,393	151,263	3,130	2%	167,159
Interest		10,687	10,823	11,523	911	8,392	8,311	81	1%	11,523
Fuel Levy								–		
Operational Revenue								–		
Gains on disposal of Assets		53	1,000	15,600	–	–	–	–		15,600
Other Gains		989	–	916	276	1,192	916	276	30%	916
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		**1,156,349**	**1,253,644**	**1,278,190**	**92,013**	**979,738**	**989,179**	**(9,441)**	**-1%**	**1,278,190**
Expenditure By Type										
Employee related costs		323,927	325,142	328,497	24,863	236,363	230,790	5,573	2%	328,497
Remuneration of councillors		9,821	11,003	10,585	768	7,383	7,419	(36)	0%	10,585
Bulk purchases - electricity		284,633	318,560	320,781	21,835	220,567	223,162	(2,595)	-1%	320,781
Inventory consumed		53,278	59,983	46,506	1,596	26,466	27,374	(908)	-3%	46,498
Debt impairment		153,702	165,601	129,607	(35,595)	61,839	97,435	(35,595)	-37%	129,607
Depreciation and amortisation		71,713	58,383	58,383	4,024	35,634	36,468	(834)	-2%	58,383
Interest		41,587	34,931	38,529	539	22,646	37,617	(14,971)	-40%	38,529
Contracted services		155,307	170,938	144,071	13,808	99,149	86,402	12,747	15%	144,046
Transfers and subsidies		1,118	1,123	12,224	299	1,033	727	306	42%	12,224
Irrecoverable debts written off		–	1,299	982	–	–	700	(700)	-100%	982
Operational costs		84,365	81,766	79,296	7,108	56,500	53,429	3,072	6%	79,329
Losses on Disposal of Assets		422	–	–	–	–	–	–		–
Other Losses		2,394	–	7,694	–	7,694	7,694	0	0%	7,694
Total Expenditure		**1,182,268**	**1,228,729**	**1,177,155**	**39,246**	**775,275**	**809,216**	**(33,941)**	**-4%**	**1,177,155**
Surplus/(Deficit)		**(25,919)**	**24,915**	**101,034**	**52,767**	**204,463**	**179,963**	**24,500**	**0**	**101,034**
Transfers and subsidies - capital (monetary allocations)		64,894	65,522	68,395	2,977	27,625	31,814	(4,190)	(0)	68,395
Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions		**38,975**	**90,437**	**169,429**	**55,745**	**232,088**	**211,777**	**20,311**	**0**	**169,429**
Income Tax								–		
Surplus/(Deficit) after income tax		**38,975**	**90,437**	**169,429**	**55,745**	**232,088**	**211,777**	**20,311**	**0**	**169,429**
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		**38,975**	**90,437**	**169,429**	**55,745**	**232,088**	**211,777**	20,311	0	**169,429**
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions								–		
Surplus/ (Deficit) for the year		**38,975**	**90,437**	**169,429**	**55,745**	**232,088**	**211,777**	**20,311**	**0**	**169,429**

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

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

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 17 - CAPITAL SUSPENSE (28: CAPEX)		–	–	–	–	–	–	–		–
Vote 18 - 1. Executive AND Council (110: CAPEX)		–	–	–	–	–	–	–		–
Vote 19 - 2. Corporate (120: CAPEX)		–	–	–	–	–	–	–		–
Vote 20 - 3. Finance (130: CAPEX)		–	–	–	–	–	–	–		–
Vote 21 - 5. Planning (150: CAPEX)		–	–	–	–	–	–	–		–
Vote 22 - 6. Community (160: CAPEX)		–	–	–	–	–	–	–		–
Vote 23 - 7. Electricity (170: CAPEX)		–	–	–	–	–	–	–		–
Vote 24 - 8. Technical (180: CAPEX)		–	–	–	–	–	–	–		–
Vote 25 - 9. Housing Services (190: CAPEX)		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 17 - CAPITAL SUSPENSE (28: CAPEX)		–	–	16,381	87	1,111	(1,133)	2,244	-198%	17,231
Vote 18 - 1. Executive AND Council (110: CAPEX)		–	10	10	–	–	(2)	2	-100%	10
Vote 19 - 2. Corporate (120: CAPEX)		–	2,800	1,835	–	166	(165)	331	-201%	1,835
Vote 20 - 3. Finance (130: CAPEX)		–	11	11	–	–	1	(1)	-100%	14
Vote 21 - 5. Planning (150: CAPEX)		–	11,807	11,242	265	7,221	8,457	(1,236)	-15%	11,242
Vote 22 - 6. Community (160: CAPEX)		–	12,831	13,921	803	5,548	3,134	2,414	77%	13,921
Vote 23 - 7. Electricity (170: CAPEX)		–	17,704	17,776	430	816	(2,196)	3,012	-137%	17,426
Vote 24 - 8. Technical (180: CAPEX)		–	32,755	35,031	2,194	22,140	15,830	6,309	40%	34,528
Vote 25 - 9. Housing Services (190: CAPEX)		–	10,900	2,900	–	2,017	1,102	915	83%	2,900
Total Capital single-year expenditure	4	–	88,819	99,106	3,778	39,019	25,030	13,989	56%	99,106
Total Capital Expenditure		–	88,819	99,106	3,778	39,019	25,030	13,989	56%	99,106
Capital Expenditure - Functional Classification										
Governance and administration		–	3,036	2,143	3	169	(198)	366	-185%	2,156
Executive and council		–	10	10	–	–	(2)	2	-100%	10
Finance and administration		–	3,026	2,133	3	169	(196)	365	-186%	2,146
Internal audit								–		
Community and public safety		–	23,516	14,688	800	7,960	5,013	2,947	59%	14,688
Community and social services		–	300	851	–	477	421	56	13%	851
Sport and recreation		–	8,016	8,016	746	5,237	3,727	1,510	41%	8,016
Public safety		–	4,300	2,921	54	229	(237)	466	-197%	2,921
Housing		–	10,900	2,900	–	2,017	1,102	915	83%	2,900
Health								–		
Economic and environmental services		–	24,217	25,883	334	19,564	20,471	(907)	-4%	26,720
Planning and development		–	300	265	(2)	100	60	40	67%	252
Road transport		–	23,917	23,553	250	19,362	20,703	(1,342)	-6%	24,403
Environmental protection		–	–	2,065	87	102	(293)	394	-135%	2,065
Trading services		–	38,049	56,392	2,641	11,326	(256)	11,583	-4516%	55,542
Energy sources		–	17,704	19,965	430	816	(2,524)	3,341	-132%	19,615
Water management		–	15,424	25,948	2,049	7,505	573	6,932	1211%	25,448
Waste water management		–	4,921	7,479	163	3,005	2,145	860	40%	7,479
Waste management		–	–	3,000	–	–	(450)	450	-100%	3,000
Other								–		
Total Capital Expenditure - Functional Classification	3	–	88,819	99,106	3,778	39,019	25,030	13,989	56%	99,106
Funded by:										
National Government		–	55,122	56,317	3,433	28,060	20,505	7,555	37%	56,317
Provincial Government		–	10,400	9,308	–	1,605	(334)	1,938	-581%	9,308
District Municipality		–	–	232	–	–	(35)	35	-100%	232
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	65,857	3,433	29,664	20,136	9,528	47%	65,857
Borrowing	6	–	–	3,653	21	1,932	1,654	278	17%	3,653
Internally generated funds		–	23,297	29,596	324	7,423	3,240	4,183	129%	29,596
Total Capital Funding		–	88,819	99,106	3,778	39,019	25,030	13,989	56%	99,106

Table C6: Financial Position

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

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		23,609	(11,286)	100,146	130,437	100,146
Trade and other receivables from exchange transactions		77,249	78,796	106,192	95,267	106,192
Receivables from non-exchange transactions		92,286	86,397	103,809	118,453	103,809
Current portion of non-current receivables		4	4	4	4	4
Inventory		11,223	12,693	12,045	5,389	12,045
VAT		41,957	19,137	38,799	89,392	38,799
Other current assets		413	(49)	413	(2,605)	413
Total current assets		**246,741**	**185,692**	**361,409**	**436,338**	**361,409**
Non current assets						
Investments		3,176	2,929	3,176	3,363	3,176
Investment property		67,525	67,516	67,380	67,423	67,380
Property , plant and equipment		1,469,247	1,488,269	1,509,367	1,472,495	1,509,367
Biological assets						
Living and non-living resources						
Heritage assets		14,613	14,613	14,613	14,613	14,613
Intangible assets		49	(9)	(25)	37	(25)
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	3,672	3,672	3,672
Total non current assets		**1,558,274**	**1,576,528**	**1,598,175**	**1,561,595**	**1,598,175**
TOTAL ASSETS		**1,805,015**	**1,762,220**	**1,959,583**	**1,997,933**	**1,959,583**
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		47,477	(2,133)	46,973	46,973	46,973
Consumer deposits		15,538	14,928	15,538	15,859	15,538
Trade and other payables from exchange transactions		209,913	206,235	209,850	111,560	209,850
Trade and other payables from non-exchange transactions		(11,075)	(22,172)	(11,155)	27,352	(11,155)
Provision		40,535	31,877	38,502	39,035	38,502
VAT		21,138	(773)	16,851	82,033	16,851
Other current liabilities		5,704	5,077	5,704	5,704	5,704
Total current liabilities		**329,230**	**233,038**	**322,263**	**328,517**	**322,263**
Non current liabilities						
Financial liabilities		305,325	319,523	305,829	272,285	305,829
Provision		46,995	31,786	28,886	31,867	28,886
Long term portion of trade payables						
Other non-current liabilities		98,785	84,035	93,119	94,667	93,119
Total non current liabilities		**451,105**	**435,344**	**427,834**	**398,819**	**427,834**
TOTAL LIABILITIES		**780,335**	**668,382**	**750,097**	**727,336**	**750,097**
NET ASSETS	2	**1,024,680**	**1,093,838**	**1,209,486**	**1,270,597**	**1,209,486**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		995,471	1,089,527	1,203,876	1,034,447	1,203,876
Reserves and funds						
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	**995,471**	**1,089,527**	**1,203,876**	**1,034,447**	**1,203,876**

Table C7: Cash Flow

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		188,733	360,761	–	22,786	265,636	–	265,636	#DIV/0!	–
Service charges		422,919	549,822	–	51,181	432,814	–	432,814	#DIV/0!	–
Other revenue		49,687	154,120	–	6,255	104,901	–	104,901	#DIV/0!	–
Transfers and Subsidies - Operational		226,396	169,383	–	42,793	164,346	–	164,346	#DIV/0!	–
Transfers and Subsidies - Capital		72,599	65,522	–	21,257	56,364	–	56,364	#DIV/0!	–
Interest		–	1,916	–	–	948	–	948	#DIV/0!	–
Dividends								–		
Payments										
Suppliers and employees		(787,092)	(1,134,231)	(1,045,584)	(101,156)	(948,210)	(655,414)	(292,797)	45%	(1,045,584)
Interest		34,763	(34,931)	(38,529)	–	(22,575)	(37,612)	15,036	-40%	(38,529)
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		**208,005**	**132,362**	**(1,084,114)**	**43,117**	**54,223**	**(693,025)**	**(747,249)**	**108%**	**(1,084,114)**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		39	1,000	–	–	–	–	–		–
Decrease (increase) in non-current receivables		3,933	632	–	745	5,670	–	5,670	#DIV/0!	–
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		(87,138)	(88,819)	–	(3,714)	(45,999)	–	(45,999)	#DIV/0!	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(79,233)**	**(88,555)**	**–**	**(2,223)**	**(34,659)**	**–**	**34,659**	**#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)	(54,094)	(1,450)	(33,544)	–	(33,544)	#DIV/0!	(54,094)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(40,897)**	**(50,503)**	**(54,094)**	**(1,450)**	**(33,544)**	**–**	**33,544**	**#DIV/0!**	**(54,094)**
NET INCREASE/ (DECREASE) IN CASH HELD		**87,875**	**(4,896)**	**(1,138,208)**	**39,444**	**(13,980)**	**(693,025)**			**(1,138,208)**
Cash/cash equivalents at beginning:		20,358	20,358	23,609	–	23,609	23,609	0		23,609
Cash/cash equivalents at month/year end:		108,233	15,661	(1,114,599)	39,444	9,629	(669,417)			(1,114,599)

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 - M09 March

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	10,566	4,980	2,747	2,241	2,134	2,233	29,532	45,827	100,259	81,966	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	21,525	7,059	4,565	3,469	3,076	3,612	23,607	55,477	122,390	89,240	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	23,798	8,609	5,046	5,351	3,792	3,182	45,355	52,782	147,914	110,462	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	2,965	1,558	1,263	1,183	1,104	1,098	20,439	49,232	78,843	73,057	–	–
Receivables from Exchange Transactions - Waste Management	1600	3,314	1,586	1,244	1,110	1,061	946	17,094	41,696	68,050	61,906	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	507	153	73	63	85	53	1,418	7,725	10,078	9,345	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	136	95	199	133	25	91	657	(3,809)	(2,475)	(2,904)	–	–
Total By Income Source	**2000**	**62,811**	**24,040**	**15,136**	**13,550**	**11,277**	**11,215**	**138,102**	**248,930**	**525,060**	**423,073**	**–**	**–**
2023/24 - totals only		55,816	23,740	15,356	12,283	12,555	9,750	113,867	200,040	443,407	348,495		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2,724	1,687	1,093	572	392	415	6,265	3,237	16,385	10,881	–	–
Commercial	2300	21,971	8,037	5,541	5,048	4,499	4,867	48,106	87,709	185,777	150,229	–	–
Households	2400	38,115	14,316	8,503	7,929	6,386	5,932	83,731	157,985	322,898	261,964	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**62,811**	**24,040**	**15,136**	**13,550**	**11,277**	**11,215**	**138,102**	**248,930**	**525,060**	**423,073**	**–**	**–**

Supporting Table SC4: Creditors Age Analysis

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

Description R thousands	NT Code	Budget Year 2024/25 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	Prior year totals for chart (same
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	921
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	3,240	20	–	(161)	(1)	165	60	258	3,581	15,155
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Medical Aid deductions										–	
Total By Customer Type	1000	3,240	20	–	(161)	(1)	165	60	258	3,581	16,076

Supporting Table SC5: Investment Portfolio

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Investec - (Ceded to DBSA)	021941-500	Call	Call Deposit	Call Deposit	Variable	7.25%	–	–	Call Deposit	3,341	21			3,362
Investec - (Own Funds)	021941-503	Call	Call Deposit	Call Deposit	Variable	7.25%	–	–	Call Deposit	22	0			22
Standard Bank - (Own Funds)	88567420-03	Call	Call Deposit	Call Deposit	Variable	8.25%			48hrs Deposit	8,013	45	(8,058)		–
Standard Bank - (Own Funds)	88567420-03	Call	Call Deposit	Call Deposit	Variable	8.16%			48 hrs Depos	–			25,000	25,000
Standard Bank		Call	Call Deposit	Call Deposit	Variable	8.60%	–	–	48hrs Deposit	14,626	97			14,723
Municipality sub-total										26,002	163	(8,058)	25,000	43,107
TOTAL INVESTMENTS AND INTEREST	2									26,002	163	(8,058)	25,000	43,107

Supporting Table SC6: Transfers and Grant Receipts

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

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	143,221	33,386	138,698	139,952	(1,254)	-0.9%	143,221
Equitable Share		122,358	130,575	130,575	32,644	130,575	130,575	–		130,575
Expanded Public Works Programme Integrated Grant		1,264	1,279	1,279	–	1,694	1,567	126	8.1%	1,279
Integrated National Electrification Programme Grant		5,217	2,056	2,056	64	436	596	(160)	-26.9%	2,056
Local Government Financial Management Grant		1,771	1,800	1,800	196	1,055	1,270	(215)	-16.9%	1,800
Municipal Infrastructure Grant		4,382	4,971	4,971	176	2,746	3,905	(1,160)	-29.7%	4,971
Neighbourhood Development Partnership Grant		1,092	1,367	1,367	16	1,310	1,293	16	1.3%	1,367
Water Services Infrastructure Grant		376	1,304	1,174	288	882	744	138	18.5%	1,174
Provincial Government:		7,965	20,186	12,575	1,245	15,409	11,106	4,303	38.7%	12,575
Specify (Add grant description)		7,965	20,186	12,575	1,245	15,409	11,106	4,303	38.7%	12,575
District Municipality:		–	828	–	–	2	–	2	#DIV/0!	–
Specify (Add grant description)		–	828	–	–	2	–	2	#DIV/0!	–
Other grant providers:		10	–	11,363	44	284	205	79	38.6%	11,363
Chemical Industry Seta		–	–	11,363	44	284	205	79	38.6%	11,363
South Africa National Biodiversity Institute (SANBI)		10	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	144,436	164,365	167,159	34,675	154,393	151,263	3,130	2.1%	167,159
Capital Transfers and Grants										
National Government:		64,859	55,122	56,627	2,977	26,465	25,414	1,050	4.1%	56,627
Integrated National Electrification Programme Grant		34,783	13,704	13,704	430	430	–	430	#DIV/0!	13,704
Municipal Disaster Response Grant		–	–	2,375	117	117	–	117	#DIV/0!	2,375
Municipal Infrastructure Grant		19,817	23,611	23,611	399	11,309	11,846	(537)	-4.5%	23,611
Neighbourhood Development Partnership Grant		7,305	9,110	9,110	109	8,733	9,110	(378)	-4.1%	9,110
Water Services Infrastructure Grant		2,954	8,696	7,826	1,923	5,877	4,458	1,419	31.8%	7,826
Provincial Government:		35	10,400	11,768	–	1,160	6,400	(5,240)	-81.9%	11,768
Specify (Add grant description)		35	10,400	11,768	–	1,160	6,400	(5,240)	-81.9%	11,768
Total Capital Transfers and Grants	5	64,894	65,522	68,395	2,977	27,625	31,814	(4,190)	-13.2%	68,395
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	209,330	229,887	235,554	37,653	182,017	183,077	(1,059)	-0.6%	235,554

Supporting Table SC7(1): Transfers and Grant Expenditure

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

Description	Ref	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	84,518	7,679	56,911	47,918	8,993	18.8%	84,486
Chemical Industry Seta		–	–	11,363	44	284	507	(223)	-44.0%	11,363
Equitable Share		31,980	38,425	31,929	3,451	19,723	17,904	1,819	10.2%	31,897
Expanded Public Works Programme Integrated Grant		1,264	1,279	1,279	173	2,155	1,279	876	68.5%	1,279
Local Government Financial Management Grant		1,604	1,800	1,800	196	1,055	884	172	19.5%	1,800
Municipal Infrastructure Grant		1,868	1,429	1,429	131	1,246	1,158	89	7.7%	1,429
South Africa National Biodiversity Institute (SANBI)		10	–	–	–	–	–	–		–
Specify (Add grant description)		38,289	43,010	36,717	3,684	32,447	26,187	6,261	23.9%	36,717
Provincial Government:		38,246	43,010	36,717	3,684	32,447	26,187	6,261	23.9%	36,717
Specify (Add grant description)		38,246	43,010	36,717	3,684	32,447	26,187	6,261	23.9%	36,717
Other grant providers:		10	–	11,363	44	284	507	(223)	-44.0%	11,363
Chemical Industry Seta		–	–	11,363	44	284	507	(223)	-44.0%	11,363
South Africa National Biodiversity Institute (SANBI)		10	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		113,271	128,953	132,599	11,407	89,642	74,612	15,031	20.1%	132,566
Capital expenditure of Transfers and Grants										
National Government:		–	65,522	65,857	3,433	29,664	20,136	9,528	47.3%	65,857
Integrated National Electrification Programme Grant		–	13,704	13,704	430	753	(1,684)	2,437	-144.7%	13,704
Municipal Disaster Response Grant		–	–	2,065	87	102	(293)	394	-134.8%	2,065
Municipal Infrastructure Grant		–	23,611	23 611	885	12,596	11,419	1,177	10.3%	23,611
Neighbourhood Development Partnership Grant		–	9,110	9,110	109	8,733	8,583	150	1.7%	9,110
Specify (Add grant description)		–	10,400	9,540	–	1,605	(368)	1,973	-535.6%	9,540
Water Services Infrastructure Grant		–	8,696	7,826	1,923	5,877	2,479	3,398	137.1%	7,826
Provincial Government:		–	10,400	9,308	–	1,605	(334)	1,938	-581.0%	9,308
Specify (Add grant description)		–	10,400	9,308	–	1,605	(334)	1,938	-581.0%	9,308
District Municipality:		–	–	232	–	–	(35)	35	-100.0%	232
Specify (Add grant description)		–	–	232	–	–	(35)	35	-100.0%	232
Total capital expenditure of Transfers and Grants		–	75,922	75,397	3,433	31,269	19,768	11,501	58.2%	75,397
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		113,271	204,875	207,998	14,840	120,911	94,380	26,532	28.1%	207,963

Supporting Table SC8: Councillor and Staff Benefits

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

Summary of Employee and Councillor remuneration	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	8,626	624	5,990	6,030	(40)	-1%	8,626
Pension and UIF Contributions		705	714	758	52	524	530	(6)	-1%	758
Medical Aid Contributions		146	153	157	16	118	115	3	3%	157
Motor Vehicle Allowance		358	278	385	32	305	292	13	4%	385
Cellphone Allowance		589	574	633	44	431	433	(2)	-1%	633
Housing Allowances								–		
Other benefits and allowances								–		
Sub Total - Councillors		**9,821**	**11,003**	**10,558**	**768**	**7,368**	**7,401**	**(33)**	**0%**	**10,558**
% increase	4		**12.0%**	**7.5%**						**7.5%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5,496	7,089	6,311	499	3,866	3,795	71	2%	6,311
Pension and UIF Contributions		477	581	374	58	249	215	34	16%	374
Medical Aid Contributions		63	66	26	12	22	5	17	323%	26
Overtime								–		
Performance Bonus		(290)	489	259	–	60	60	–		259
Motor Vehicle Allowance		581	692	326	46	204	178	26	14%	326
Cellphone Allowance		21	12	–	–	–	–	–		–
Housing Allowances		58	–	92	–	58	67	(8)	-13%	92
Other benefits and allowances		128	–	–	–	–	–	–		–
Acting and post related allowance		8	–	16	2	15	9	6	63%	16
In kind benefits								–		
Sub Total - Senior Managers of Municipality		**6,543**	**8,930**	**7,404**	**617**	**4,475**	**4,329**	**146**	**3%**	**7,404**
% increase	4		**36.5%**	**13.2%**						**13.2%**
Other Municipal Staff										
Basic Salaries and Wages		179,763	189,030	189,836	15,392	140,820	137,959	2,861	2%	189,836
Pension and UIF Contributions		38,035	41,217	38,291	3,304	28,967	28,718	249	1%	38,291
Medical Aid Contributions		13,715	17,011	14,660	1,259	10,716	10,662	54	1%	14,660
Overtime		27,691	19,051	22,478	2,171	18,035	16,555	1,480	9%	22,478
Performance Bonus		13,802	14,689	14,007	–	14,045	14,007	38	0%	14,007
Motor Vehicle Allowance		8,329	8,356	7,919	671	5,987	5,962	25	0%	7,919
Cellphone Allowance		–	210	–	–	–	–	–		–
Housing Allowances		2,597	2,798	2,403	395	1,922	1,741	181	10%	2,403
Other benefits and allowances		9,175	4,346	8,645	801	6,488	6.280	208	3%	8,645
Payments in lieu of leave		3,087	1,531	3,087	(150)	871	871	–		3,087
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	2,726	195	2,163	2,150	12	1%	2,726
Acting and post related allowance		10,731	5,402	9,243	891	7,352	6,819	532	8%	9,243
In kind benefits								–		
Sub Total - Other Municipal Staff		**325,128**	**320,312**	**328,338**	**24,929**	**237,365**	**231,725**	**5,640**	**2%**	**328,338**
% increase	4		**-1.5%**	**1.0%**						**1.0%**
Total Parent Municipality		**341,493**	**340,246**	**346,301**	**26,313**	**249,208**	**243,455**	**5,753**	**2%**	**346,301**
TOTAL SALARY, ALLOWANCES & BENEFITS		**341,493**	**340,246**	**346,301**	**26,313**	**249,208**	**243,455**	**5,753**	**2%**	**346,301**
% increase	4		**-0.4%**	**1.4%**						**1.4%**
TOTAL MANAGERS AND STAFF		**331,671**	**329,242**	**335,743**	**25,545**	**241,840**	**236,054**	**5,786**	**2%**	**335,743**

Supporting Table SC9: Monthly targets for Cash Receipts and Payments

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

Description	Ref	Budget Year 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	22,577	22,786	–	–	–	265,636	371,120	388,204
Service charges - Electricity revenue		38,514	37,942	34,592	31,596	37,530	40,613	34,065	30,917	37,930	–	–	–	323,700	423,151	442,616
Service charges - Water revenue		7,514	7,403	7,767	5,018	6,469	6,746	5,782	6,956	8,724	–	–	–	62,379	89,073	93,170
Service charges - Waste Water Management		2,406	3,675	3,689	2,332	1,988	1,954	1,603	1,706	1,992	–	–	(0)	21,343	30,488	31,890
Service charges - Waste Mangement		2,169	4,078	3,878	2,971	2,603	2,705	2,104	2,350	2,535	–	–	0	25,392	30,899	32,320
Rental of facilities and equipment		533	454	496	346	559	733	393	422	506	–	–	0	4,441	9,189	9,612
Interest earned - external investments		–	–	–	947	0	–	–	0	–	–	–	–	948	2,004	2,096
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		1,432	1,092	2,628	2,272	3,041	1,982	2,179	1,963	1,793	–	–	(0)	18,382	31,881	33,347
Licences and permits		2,454	2,499	2,914	2,273	2,247	1,653	2,241	1,791	2,162	–	–	–	20,235	1,956	2,046
Agency services		141	123	109	134	119	108	130	118	114	–	–	(0)	1,097	5,278	5,520
Transfers and Subsidies - Operational		75,996	41,766	18,423	(71,033)	4,004	43,616	3,705	5,076	42,793	–	–	0	164,346	185,318	180,873
Other revenue		1,983	2,194	3,956	19,731	7,387	4,494	11,341	7,979	1,680	–	–	(0)	60,746	119,631	118,192
Cash Receipts by Source		135,940	104,220	102,035	110,314	93,549	128,539	89,177	81,855	123,016	–	–	(0)	968,645	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	–	–	8,099	21,257	–	–	–	56,364	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	282	258	–	–	–	2,796	–	–
VAT Control (receipts)		262	679	260	364	268	271	2,476	345	745	–	–	0	5,670	661	692
Decrease (increase) in non-current receivables		262	679	260	364	268	271	2,476	345	745	–	–	0	5,670	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	90,927	146,022	–	–	(0)	1,039,144	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	30,439	49,594	21,608	21,600	(43,208)	376,351	681,665	697,573
Remuneration of councillors		–	–	–	–	–	4,971	–	–	–	803	803	3,364	9,942	–	–
Interest		(3,923)	(614)	–	9,075	–	17,066	439	533	–	8	9	(17)	22,575	30,099	24,931
Bulk purchases - Electricity		33,687	42,138	40,130	23,660	23,178	22,044	23,609	23,845	21,409	26,599	26,599	(53,199)	253,699	395,356	417,680
Acquisitions - water & other inventory		1,090	1,271	3,527	1,003	1,873	2,771	3,535	1,696	1,955	–	–	0	18,519	63,515	66,239
Contracted services		19,904	5,202	13,488	14,926	11,675	19,859	11,563	11,211	12,802	6,825	6,311	(13,135)	120,631	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	11,325	15,832	6,332	2,308	(8,640)	176,969	94,860	98,630
Cash Payments by Type		98,006	95,504	112,721	138,161	114,994	141,202	92,487	79,049	101,591	62,175	57,631	(114,835)	978,687	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	3,077	3,714	–	–	(0)	45,999	129,147	99,603
Repayment of borrowing		7,224	1,374	–	–	–	22,336	1,160	–	1,450	–	–	0	33,544	50,272	51,113
Other Cash Flows/Payments		1,191	–	–	–	–	–	–	–	(3)	–	–	–	1,188	84,986	88,895
Total Cash Payments by Type		109,955	104,876	117,123	144,128	122,150	169,882	97,456	82,126	106,751	62,175	57,631	(114,835)	1,059,417	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)	8,801	39,271	(62,175)	(57,631)	114,835	(20,273)	(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)	(54,573)	(15,302)	(77,477)	(135,108)	–	(20,273)	(363,680)
Cash/cash equivalents at the month/year end:		45,499	46,705	32,530	(245)	(19,407)	(60,207)	(63,374)	(54,573)	(15,302)	(77,477)	(135,108)	(20,273)	(20,273)	(363,680)	(679,646)

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

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	19,014	25,540	262	3,521	(634)	(4,155)	655.6%	25,540
Roads Infrastructure		–	8,000	870	–	444	(130)	(575)	440.8%	870
Roads		–	8,000	–	–	444	–	444	#DIV/0!	–
Road Structures								–		
Road Furniture								–		
Capital Spares		–	–	870	–	–	(130)	130	-100.0%	870
Electrical Infrastructure		–	3,557	3,628	136	464	209	(255)	-122.0%	3,628
MV Networks		–	2,000	2,072	–	63	138	(74)	-54.0%	2,072
LV Networks		–	1,357	1,357	136	401	101	300	295.8%	1,357
Capital Spares		–	200	200	–	–	(30)	30	-100.0%	200
Water Supply Infrastructure		–	6,228	17,622	126	1,628	(1,331)	(2,959)	222.3%	17,622
Water Treatment Works		–	6,228	15,013	–	1,502	(940)	2,442	-259.8%	15,013
Bulk Mains								–		
Distribution		–	–	435	126	126	(65)	191	-293.2%	435
Distribution Points								–		
PRV Stations								–		
Capital Spares		–	–	2,174	–	–	(326)	326	-100.0%	2,174
Sanitation Infrastructure		–	730	2,920	–	571	219	(352)	-160.9%	2,920
Pump Station								–		
Reticulation		–	730	2,920	–	571	219	352	160.9%	2,920
Rail Infrastructure		–	500	500	–	413	400	(13)	-3.3%	500
Drainage Collection		–	500	500	–	413	400	13	3.3%	500
Community Assets		–	3,500	1,889	–	–	(283)	(283)	100.0%	1,889
Community Facilities		–	3,500	1,889	–	–	(283)	(283)	100.0%	1,889
Fire/Ambulance Stations		–	3,500	1,889	–	–	(283)	283	-100.0%	1,889
Other assets		–	2,400	2,400	–	1,160	703	(457)	-65.1%	2,400
Operational Buildings		–	–	–	–	–	–	–		–
Housing		–	2,400	2,400	–	1,160	703	(457)	-65.1%	2,400
Staff Housing								–		
Social Housing		–	2,400	2,400	–	1,160	703	457	65.1%	2,400
Computer Equipment		–	1,800	1,835	–	166	(165)	(331)	201.0%	1,835
Computer Equipment		–	1,800	1,835	–	166	(165)	331	-201.0%	1,835
Furniture and Office Equipment		–	321	321	–	79	56	(23)	-41.5%	334
Furniture and Office Equipment		–	321	321	–	79	56	23	41.5%	334
Machinery and Equipment		–	1,495	4,692	55	429	(291)	(720)	247.5%	4,679
Machinery and Equipment		–	1,495	4,692	55	429	(291)	720	-247.5%	4,679
Transport Assets		–	1,060	1,060	–	–	(159)	(159)	100.0%	1,060
Transport Assets		–	1,060	1,060	–	–	(159)	159	-100.0%	1,060
Total Capital Expenditure on new assets	1	–	29,591	37,737	317	5,356	(773)	(6,128)	793.1%	37,737

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

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

Description	Ref	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**	**25,504**	**336**	**14,916**	**14,196**	(720)	**-5.1%**	**25,154**
Roads Infrastructure		–	17,088	18,457	250	14,753	15,516	762	**4.9%**	18,457
Roads		–	17,088	18,457	250	14,753	15,516	(762)	**-4.9%**	18,457
Sanitation Infrastructure		–	2,441	1,591	–	61	(169)	(230)	**135.8%**	1,591
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works		–	2,441	1,591	–	61	(169)	230	**-135.8%**	1,591
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	2,000	3,391	–	–	(859)	(859)	**100.0%**	3,041
Landfill Sites								–		
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares		–	2,000	3,391	–	–	(859)	859	**-100.0%**	3,041
Coastal Infrastructure		–	–	2,065	87	102	(293)	(394)	**134.8%**	2,065
Sand Pumps								–		
Piers								–		
Revetments								–		
Promenades		–	–	2,065	87	102	(293)	394	**-134.8%**	2,065
Total Capital Expenditure on renewal of existing assets	1	–	**21,529**	**25,504**	**336**	**14,916**	**14,196**	**(720)**	-5.1%	**25,154**

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

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

Description	Ref	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	27,279	1,923	15,326	16,660	1,334	8.0%	27,279
Roads Infrastructure		4,509	7,115	5,313	289	916	2,697	1,780	66.0%	5,313
Roads		4,509	7,115	5,313	289	916	2,697	(1,780)	-66.0%	5,313
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		411	566	814	16	461	589	128	21.8%	814
Drainage Collection		4	27	–	–	–	–	–		–
Storm water Conveyance		407	539	814	16	461	589	(128)	-21.8%	814
Attenuation								–		
Electrical Infrastructure		16,857	20,696	14,650	1,542	9,540	8,751	(789)	-9.0%	14,650
Power Plants								–		
HV Substations		2,334	2,333	2,200	391	1,570	1,167	403	34.5%	2,200
HV Switching Station		20	286	250	143	324	178	146	82.2%	250
HV Transmission Conductors		1,356	1,475	1,000	10	800	758	42	5.5%	1,000
MV Substations								–		
MV Switching Stations								–		
MV Networks		5,941	9,175	5,300	616	2,523	1,580	943	59.7%	5,300
LV Networks		7,207	7,427	5,900	382	4,323	5,068	(745)	-14.7%	5,900
Capital Spares								–		
Water Supply Infrastructure		8,855	9,451	4,826	32	4,197	4,298	102	2.4%	4,826
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works		7,361	8,062	3,980	8	3,793	3,656	138	3.8%	3,980
Bulk Mains								–		
Distribution								–		
Distribution Points								–		
PRV Stations								–		
Capital Spares		1,493	1,389	846	24	403	643	(239)	-37.2%	846
Sanitation Infrastructure		4,443	3,097	1,220	44	176	354	178	50.3%	1,220
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works		4,443	3,097	1,220	44	176	354	(178)	-50.3%	1,220
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		1,189	700	456	–	37	(28)	(65)	232.7%	456
Landfill Sites								–		
Waste Transfer Stations		1,189	700	456	–	37	(28)	65	-232.7%	456
Community Assets		2,958	3,622	3,098	164	2,917	2,555	(361)	-14.1%	3,098
Community Facilities		1,897	1,872	1,450	63	1,261	1,077	(184)	-17.1%	1,450
Halls		322	816	391	–	390	305	86	28.2%	391
Museums		36	–	13	–	13	13	0	0.1%	13
Galleries								–		
Theatres								–		
Libraries		178	–	106	0	14	45	(31)	-68.9%	106
Cemeteries/Crematoria		367	506	416	63	425	281	145	51.5%	416
Police		38	50	24	–	18	18	1	4.8%	24
Purls								–		
Public Open Space		956	500	500	–	400	417	(17)	-4.0%	500
Sport and Recreation Facilities		1,061	1,750	1,648	101	1,656	1,478	(177)	-12.0%	1,648
Indoor Facilities								–		
Outdoor Facilities		1,061	1,750	1,648	101	1,656	1,478	177	12.0%	1,648
Other assets		1,091	2,020	753	71	688	688	1	0.1%	778
Operational Buildings		788	2,020	751	71	686	686	1	0.1%	776
Municipal Offices		764	1,939	750	71	685	686	(1)	-0.1%	775
Depots		23	82	1	–	1	1	–		1
Capital Spares								–		
Housing		303	–	2	–	2	2	–		2
Staff Housing		146	–	2	–	2	2	–		2
Social Housing		157	–	–	–	–	–	–		–
Transport Assets		7,136	4,307	7,785	1,014	5,856	5,218	(638)	-12.2%	7,785
Transport Assets		7,136	4,307	7,785	1,014	5,856	5,218	638	12.2%	7,785
Total Repairs and Maintenance Expenditure	1	47,448	51,574	38,915	3,171	24,787	25,122	336	1.3%	38,940

Supporting Table SC13(d): Depreciation

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

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**	**23,921**	**24,264**	343	**1.4%**	**38,499**
Roads Infrastructure		8,450	8,269	8,269	604	5,340	5,399	58	1.1%	8,269
Roads		8,450	8,269	8,269	604	5,340	5,399	(58)	-1.1%	8,269
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		1,151	916	916	98	864	874	9	1.1%	916
Drainage Collection		1,151	916	916	98	864	874	(9)	-1.1%	916
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		8,477	10,092	10,092	646	5,712	5,775	63	1.1%	10,092
Power Plants		3	6	6	–	–	1	(1)	-100.0%	6
HV Substations		8,474	10,086	10,086	646	5,712	5,774	(63)	-1.1%	10,086
Water Supply Infrastructure		18,489	18,065	18,065	1,343	11,875	12,005	130	1.1%	18,065
Distribution		18,489	18,065	18,065	1,343	11,875	12,005	(130)	-1.1%	18,065
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		184	1,007	1,007	4	33	114	81	70.8%	1,007
Pump Station		–	28	28	–	–	2	(2)	-100.0%	28
Reticulation		139	–	–	–	–	–	–		–
Waste Water Treatment Works		–	934	934	–	–	78	(78)	-100.0%	934
Outfall Sewers								–		
Toilet Facilities		44	44	44	4	33	34	(0)	-1.1%	44
Capital Spares								–		
Solid Waste Infrastructure		1,253	50	50	4	37	38	0	1.1%	50
Landfill Sites		1,253	50	50	4	37	38	(0)	-1.1%	50
Information and Communication Infrastructure		91	99	99	7	60	61	1	1.5%	99
Data Centres								–		
Core Layers								–		
Distribution Layers		91	99	99	7	60	61	(1)	-1.5%	99
Capital Spares								–		
Community Assets		**2,330**	**1,693**	**1,693**	**157**	**1,391**	**1,458**	**68**	**4.6%**	**1,693**
Community Facilities		1,698	1,630	1,630	103	912	974	62	6.4%	1,630
Halls		618	68	68	48	426	431	(5)	-1.1%	68
Centres		7	528	528	1	9	52	(43)	-82.5%	528
Crèches								–		
Clinics/Care Centres								–		
Fire/Ambulance Stations		52	42	42	2	18	20	(2)	-8.6%	42
Testing Stations		0	0	0	0	0	0	–		0
Museums		6	6	6	0	4	4	(0)	-1.1%	6
Galleries								–		
Theatres		–	1	1	–	–	0	(0)	-100.0%	1
Libraries		558	332	332	20	175	177	(2)	-1.1%	332
Cemeteries/Crematoria		9	26	26	3	25	26	(0)	-1.1%	26
Police		2	55	55	–	–	5	(5)	-100.0%	55
Purls		116	181	181	10	93	94	(1)	-1.1%	181
Public Open Space								–		
Nature Reserves								–		
Public Ablution Facilities		–	8	8	1	6	6	(0)	-1.1%	8
Markets								–		
Stalls		2	71	71	2	17	21	(3)	-16.0%	71
Abattoirs								–		
Airports								–		
Taxi Ranks/Bus Terminals		327	313	313	16	138	140	(2)	-1.1%	313
Capital Spares								–		
Sport and Recreation Facilities		632	62	62	54	479	484	5	1.1%	62
Indoor Facilities		–	9	9	49	436	441	(5)	-1.1%	9
Outdoor Facilities		632	54	54	5	43	43	(0)	-1.1%	54
Capital Spares								–		
Investment properties		**136**	**145**	**145**	**12**	**102**	**103**	1	1.1%	**145**
Revenue Generating		136	145	145	12	102	103	1	1.1%	145
Improved Property		136	145	145	12	102	103	(1)	-1.1%	145
Other assets		**1,920**	**2,536**	**2,536**	**59**	**522**	**662**	**140**	**21.1%**	**2,536**
Operational Buildings		1,919	631	631	59	522	503	(19)	-3.7%	631
Municipal Offices		1,919	631	631	59	522	503	19	3.7%	631
Housing		1	1,905	1,905	–	–	159	159	100.0%	1,905
Staff Housing								–		
Social Housing		1	1,905	1,905	–	–	159	(159)	-100.0%	1,905
Capital Spares								–		
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets								–		

Intangible Assets		**15**	**74**	**74**	**1**	**12**	**15**	**4**	23.8%	**74**
Servitudes								–		
Licences and Rights		15	74	74	1	12	15	4	**23.8%**	74
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications		15	74	74	1	12	15	(4)	-23.8%	74
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		**(828)**	**4,002**	**4,002**	**239**	**2,110**	**2,221**	**111**	5.0%	**4,002**
Computer Equipment		(828)	4,002	4,002	239	2,110	2,221	(111)	-5.0%	4,002
Furniture and Office Equipment		**7,637**	**7,040**	**7,040**	**561**	**4,980**	**5,066**	**85**	1.7%	**7,040**
Furniture and Office Equipment		7,637	7,040	7,040	561	4,980	5,066	(85)	-1.7%	7,040
Machinery and Equipment		**753**	**1,252**	**1,252**	**88**	**778**	**819**	**41**	5.0%	**1,252**
Machinery and Equipment		753	1,252	1,252	88	778	819	(41)	-5.0%	1,252
Transport Assets		**3,109**	**3,143**	**3,143**	**201**	**1,818**	**1,859**	**41**	2.2%	**3,143**
Transport Assets		3,109	3,143	3,143	201	1,818	1,859	(41)	-2.2%	3,143
Total Depreciation	1	**53,167**	**58,383**	**58,383**	**4,024**	**35,634**	**36,468**	**834**	**2.3%**	**58,383**

Supporting Table SC13(e): Upgrading of Existing Assets

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

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	28,738	2,379	13,210	7,401	(5,809)	-78.5%	29,088
Roads Infrastructure		–	6,829	5,096	–	4,609	5,188	579	11.2%	5,946
Roads		–	6,829	5,096	–	4,609	5,188	(579)	-11.2%	5,946
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	1,000	500	143	388	204	(183)	-89.5%	500
Drainage Collection		–	1,000	500	143	388	204	183	89.5%	500
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		–	12,348	12,348	293	352	(1,785)	(2,137)	119.7%	12,348
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations		–	12,348	12,348	293	352	(1,785)	2,137	-119.7%	12,348
MV Switching Stations								–		
MV Networks								–		
LV Networks								–		
Capital Spares								–		
Water Supply Infrastructure		–	9,196	8,326	1,923	5,877	1,904	(3,973)	-208.7%	7,826
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works		–	500	500	–	–	(575)	575	-100.0%	–
Bulk Mains								–		
Distribution		–	8,696	7,826	1,923	5,877	2,479	3,398	137.1%	7,826
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		–	750	2,467	20	1,986	1,891	(95)	-5.0%	2,467
Pump Station		–	500	2,000	–	1,966	1,961	5	0.3%	2,000
Reticulation		–	–	217	20	20	(33)	52	-160.1%	217
Waste Water Treatment Works		–	250	250	–	–	(38)	38	-100.0%	250
Community Assets		–	6,576	7,127	746	5,538	4,206	(1,332)	-31.7%	7,127
Community Facilities		–	–	551	–	398	375	(23)	-6.1%	551
Cemeteries/Crematoria		–	–	551	–	398	375	23	6.1%	551
Sport and Recreation Facilities		–	6,576	6,576	746	5,140	3,831	(1,309)	-34.2%	6,576
Indoor Facilities								–		
Outdoor Facilities		–	6,576	6,576	746	5,140	3,831	1,309	34.2%	6,576
Other assets		–	1,000	–	–	–	–	–		–
Operational Buildings		–	1,000	–	–	–	–	–		–
Municipal Offices		–	1,000	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing assets	1	–	37,699	35,865	3,125	18,748	11,607	(7,141)	-61.5%	36,215

ANNEXURE A - Capex Report as at 31 March 2025

Include Yes

2024/25 mSCOA CAPITAL FINANCIAL PERFORMANCE REPORT AS AT 31 MARCH 2025

Row Labels	Ledger Account	Vote Description	mSCOA Code	mSCOA Expenditure Description	Funding Sources	Original Budget	February Adjustments Budget	YTD Actual	YTD Budget	YTD Variance	Commitments	Available
Vote 1 - Executive & Council						10,000	10,000		[illegible]		-	10,000
MUNICIPAL MANAGER	28-32-85-20-1151	Program Office Equipment	9/108-2-2	Program Office Equipment	Internal Generated Funds	10,000	10,000		[illegible]		-	10,000
Vote 2 - Corporate Services						[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	-	[illegible]
DIRECTOR CORPORATE	28-38-85-20-1056	Establishment of the Municipal Court	9/101-85-85	Assets Non-current Assets - Property, Plant and Equipment - Cost Model - Other Assets	Internal Generated Funds	[illegible]	-					
INFORMATION TECHNOLOGY	28-86-85-26-1087	UPS System	9/108-20-20	Assets Non-current Assets Property, Plant and Equipment Cost Model Computer Equipment	Internal Generated Funds	[illegible]	350,000	-	[illegible]	[illegible]	-	350,000
	28-66-85-26-1152	Program Computer Equipment	9/108-6-6	Replacement Laptops	Internal Generated Funds	[illegible]	135,000	95,836	[illegible] 926	[illegible]	-	[illegible]
			9/108-6-6	Replacement Desktop		[illegible]	50,000	[illegible]	[illegible]	[illegible]	-	[illegible]
	28-66-85-25-8002	New Server	9/108-212277-360890	PPE Cost Model Computer Equipment In-use Cost Acquisitions	Internal Generated Funds	[illegible]	1,300,000	-	[illegible]	[illegible]	-	[illegible]
Vote 3 - Financial Services						[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]
DIRECTOR FINANCE	28-62-85-25-9851	Program Office Equipment	9/101-57-57	Assets Non-current Assets - Property, Plant and Equipment - Cost Model - Furniture and	Internal Generated Funds	11,130	14,130	-	[illegible] 330	[illegible]	11,243	2,887
Vote 5 - Planning & Development						[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
ENVIRONMENTAL MANAGEMENT	28-88-88-28-7504	Flood intervention (MDRG)	9/131-213087-40975	PPE Cost Model Coastal Infrastructure Cost Acquisition	National Grant	-	1,066,015	101,[illegible]	[illegible] 502	[illegible] 264	1,729,761	[illegible] 492
HOUSING ADMINISTRATION	28-88-86-22-4072	Kwanonqaba (2000) USP	9/106-16-38	Civil Contractor Fees	Provincial Grant	[illegible]	1,400,000	1,160,020	[illegible] 667	457 [illegible]	[illegible] 116	286,864
	28-88-86-22-4011	Greenfield Infill - Informal Settlements Upgrading Partnership Grant	9/106-28-28	Electrical Contractor	Provincial Grant	[illegible]	-	444,480		(444 [illegible])	[illegible] 263	(714 [illegible])
	28-88-86-22-4066	Subsoil drains - Sunpac Khayalethu Valley	9/106-55-55	Assets Non-current Assets Property, Plant and Equipment Cost Model Storm water Infrastructure	Internal Generated Funds	500,000	500,000	412,680	399,542	(13 [illegible])	87,320	
Vote 6 - Community Services						[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
CEMETERY	28-30-80-20-7007	Cemetery Fencing	9/124-14-14	Assets Non-current Assets Property, Plant and Equipment Cost Model Community Assets	Borrowing	-	550,[illegible]	397,637	374,643	22,[illegible]	[illegible]	-
CLEANSING REFUSE REMOVAL SERV.	[illegible]	New Compactor Truck	9/123-30-30	Assets Non-current Assets - Property, Plant and Equipment - Cost Model - Machinery	Internal Generated Funds		[illegible] 000	-	([illegible])	([illegible])		3,000,000
DIRECTOR COMMUNITY	[illegible]	Program Tools Equipment	9/108-46-46	Program Tools Equipment	Internal Generated Funds	2[illegible] 000	215,000	2,[illegible]	(11,250)	([illegible])	[illegible] 353	110,298
HALLS / FACILITIES	28-41-85-21-4000	Furniture Equipment	9/108-32-32	Furniture Equipment	Internal Generated Funds	[illegible] 000	300,000	79,344	46,246	(33,098)	[illegible] 600	185,056
PARKS RECREATION	28-53-85-23-5061	New Tipper Truck	9/131-21-21	Assets Non-current Assets Property, Plant and Equipment Cost Model Transport Assets	Internal Generated Funds	[illegible] 000	600,000		[illegible] 000	(90 [illegible])	-	600,000
	28-53-85-23-5005	Small Plant Equipment	9/115-30-30	Small Plant Equipment	Internal Generated Funds	1[illegible] 000	180,000	97,275	84,867	(12 [illegible])		[illegible] 725
	28-53-85-23-5002	New LDV Sports Facilities	9/115-[illegible]-360874	PPE Cost Model Transport Assets Owned and In-use Cost Acquisitions	Internal Generated Funds	[illegible]	460,000		[illegible]	(68,000)	-	460,000
SAFETY FIRE BRIGADE SERVICES	28-56-80-24-2007	Establishment of fire stations - Khayalethu	9/110-32-32	Assets Non-current Assets - Property, Plant and Equipment - Cost Model - Community	Borrowing	-	300,000		[illegible]	(45,000)		[illegible] 000
	28-56-85-24-2012	Construction Phase - Khayalethu SFS	9/120-71177-361026	PPE Cost Model Community Assets Cost Acquisitions	Internal Generated Funds	[illegible] 000	89,320		[illegible]	(13 [illegible])	89,320	-
	28-56-85-24-2013	Construction Phase - Rheenendal SFS	9/120-52177-361026	PPE Cost Model Community Assets Cost Acquisitions	Internal Generated Funds	[illegible] 000	1,[illegible]		([illegible])	(225,000)		[illegible] 000
	28-56-85-24-2015	Risk Assessment	9/120-213477-360788	PPE Cost Model Machinery and Equipment In-use Cost Acquisitions	Internal Generated Funds	300,000	300,000		45 [illegible]	(45 [illegible])		300,000
	28-56-85-24-2011	Fire Hoses and Nozzles	9/120-213477-360805	PPE Cost Model Machinery and Equipment Future Use Cost	Internal Generated Funds	250,000	250,000	1[illegible] 015	1[illegible] 767	([illegible])		74,[illegible]
SAFETY LAW ENFORCEMENT	28-57-85-24-2060	CCTV camera Project	9/157-1-1	Assets Non-current Assets Property, Plant and Equipment Cost Model Machinery and Equipment	Internal Generated Funds	[illegible] 000	250,000	[illegible]	(37,500)	(91 [illegible])	[illegible] 000	[illegible]
	28-57-86-24-2006	CCTV camera Project - Safety Initiative	9/157-7-7	Assets Non-current Assets - Property, Plant and Equipment - Cost Model - Machinery	District Grant		231,845		(34 [illegible])	(34 [illegible])	-	231,845
SPORT FIELDS	28-60-85-[illegible]-5008	Rugby and Soccer posts	9/115-212877-361026	Assets Non-current Assets Property, Plant and Equipment Cost Model Community Assets	Internal Generated Funds	200,000	200,000		([illegible])		[illegible] 600	([illegible])
	28-60-86-25-5011	MIG 285770 Upgrade Sportsfield PH2 (Sinqobile)	9/116-40-40	Assets Non-current Assets - Property, Plant and Equipment - Cost Model - Community	National Grant	6,576,435	6,[illegible]76,435	1,[illegible] 949	[illegible] 226		971,548	[illegible]
Vote 7 - Electrical Services						[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
ELECTRICITY DISTRIBUTION	28-76-86-27-9068	Bulk upgrade main intake substation	9/108-306-306	Assets Non-current Assets - Property, Plant and Equipment - Cost Model - Electrical Infrastructure	National Grant	12,[illegible]7,826	12,[illegible]7,826	351,730	(1,785,1[illegible])	([illegible])	41,600	12,[illegible]4,496
	28-76-85-27-8001	Electrification of informal areas	9/108-97-[illegible]	Electrification of informal areas - Ward 1	Internal Generated Funds	1,000,000	1,000,000	63,[illegible]94	190,175	126,[illegible]	[illegible] 513	[illegible] 093
			9/108-98-[illegible]	Electrification of informal areas - Ward 3	Internal Generated Funds	[illegible] 000	[illegible] 000		(41,[illegible])	41,[illegible]	[illegible] 733	4[illegible]
	28-76-80-28-8003	Electrification of Formal Housing	9/108-112-138	Electrification of Formal Housing	Borrowing	-	71,615	-	(10,[illegible])	(10,742)		71,[illegible]
	28-76-86-27-9078	Electrification of formal Houses (INEP) - Hlalani Dumsebos	9/108-305-305	Assets Non-current Assets - Property, Plant and Equipment - Cost Model - Electrical Infrastructure	National Grant	1,[illegible] 532	2,[illegible]	[illegible]	[illegible] 330	(298,742)	[illegible] 512	1[illegible] 984
	28-76-85-20-2003	Relay replacement to reduce overloading	9/108-210877-360261	PPE Cost Model Electrical Infrastructure In-use Capital Spares Cost Acquisitions	Internal Generated Funds	[illegible] 030	1,[illegible]		([illegible])		[illegible] 368	[illegible] 635
	28-76-86-20-2004	Replacement of 2 RMU's Eastford and White location	9/108-212377-360298	PPE Cost Model Electrical Infrastructure In-use MV Sw	Internal Generated Funds	[illegible]	650,[illegible]		(500,[illegible])	[illegible] 000	-	[illegible]
	28-76-86-27-8155	Refurbishment of Ring Main Units	9/108-210877-460261	Assets Non-current Assets Property, Plant and Equipment Cost Model Electrical Infrastructure	Internal Generated Funds	-	1,[illegible]		(208,696)	([illegible] 696)		1,[illegible]
	28-76-86-27-8156	Smart Meters Installation	9/108-211377-40434	Assets Non-current Assets Property, Plant and Equipment Cost Model Electrical Infrastructure	Internal Generated Funds		868,565		(130,435)	(130,435)		868,565
Vote 8 - Technical Services						[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
DIRECTOR TECHNICAL SERVICES	28-80-85-28-5154	Program Tools Equipment	9/108-33-33	Program Tools Equipment	Internal Generated Funds	[illegible] 000	252,000	180,[illegible]	60,162	(40,[illegible])	71,725	71,054
	28-80-85-28-5155	Program Office Furniture	9/108-60-60	Office Furniture Replacement	Internal Generated Funds		10,000	-	10,000	10,[illegible]		10,000
ROADS AND STORMWATER DRAINAGE STORMWATER	28-87-85-29-8826	Upgrade Stormwater Infrastructure	9/117-19-19	Storm water minor improvements (All wards)	Internal Generated Funds	[illegible] 000	500,000	387,[illegible]74	204,4[illegible]	([illegible])	21,074	90,352
ROADS AND STORMWATER DRAINAGE STREETS	28-88-80-20-9883	Resealing of streets	9/110-107-107	Assets Non-current Assets - Property, Plant and Equipment - Cost Model - Roads Infrastructure	Borrowing	-	464,369	352,[illegible]	[illegible] 679	16,785	59,035	[illegible] 870
	28-88-80-20-9885	Upgrade Gravel Roads Ward 4	9/110-100-100	Assets Non-current Assets - Property, Plant and Equipment - Cost Model - Roads Infrastructure	Borrowing	-	44,050	5,[illegible]	[illegible]	(1,674)	[illegible] 000	763
	28-88-80-20-9087	Upgrade Gravel Roads Ward 7	9/110-102-102	Assets Non-current Assets - Property, Plant and Equipment - Cost Model - Roads Infrastructure	Borrowing	-	126,346	15,601	11,4[illegible]	(18,153)	[illegible] 515	1,150
	28-88-86-20-9060	Public Transport Facilities	9/110-115-115	Public Transport Facilities	National Grant	9,1[illegible] 435	9,[illegible] 435	8,[illegible]	8,[illegible] 011	149,[illegible]12	325,644	[illegible] 268
	28-88-86-20-9063	MIG Upgrade of Gravel Roads - Ph2 (Northern Areas)	9/110-111-111	Assets Non-current Assets - Property, Plant and Equipment - Cost Model - Roads Infrastructure	National Grant	[illegible]	[illegible]	[illegible]	[illegible]	497,[illegible]		497,218
	28-88-86-20-9075	MIG Rehabilitation of Streets	9/110-112-112	Assets Non-current Assets - Property, Plant and Equipment - Cost Model - Roads Infrastructure	National Grant	7,[illegible]	9,[illegible]	[illegible]	[illegible]	930,[illegible]	1,407,360	1,807,417
	28-88-85-20-9049	Upgrade Howard Street Ward 9	9/110-305-305	Assets Non-current Assets Property, Plant and Equipment Cost Model Roads Infrastructure	Internal Generated Funds	[illegible] 000						
	28-88-85-20-9062	Resealing of streets	9/110-210877-360892	PPE Cost Model Roads Infrastructure Cost Acquisitions	Internal Generated Funds	[illegible] 000	3,[illegible] 000	2,549,492	[illegible] 384	(136,1[illegible])	44,108	9,400
	28-89-85-20-9013	Resurface Gravel Roads	9/110-8077-40902	Assets Non-current Assets Property, Plant and Equipment Cost Model Roads Infrastructure	Internal Generated Funds	-	850,000	611,754	[illegible] 000	[illegible]	127,[illegible]	110,870
SEWERAGE PURIFICATION SERVICES	28-89-85-31-8060	Kwanonqaba Wendhuwe WWTW	9/112-103-135	Assets Non-current Assets Property, Plant and Equipment Cost Model Sanitation Infrastructure	Internal Generated Funds	[illegible]	250,000	-	(37,[illegible])	37,[illegible]	137,[illegible]	[illegible] 809
	28-89-85-31-8013	Refurbishment of biodisk in Belvedere	9/112-20477-360737	PPE Cost Model Sanitation Infrastructure Cost Acquisitions	Internal Generated Funds	[illegible]	790,000		([illegible] 625)	[illegible]		[illegible] 000
	28-89-85-31-8012	Refurbishment of biodisk in Karatara	9/112-20477-360737	PPE Cost Model Sanitation Infrastructure Cost Acquisitions	Internal Generated Funds	[illegible] 000	400,000	-	[illegible] 000	60,[illegible]		400,000
SEWERAGE RETICULATION SERVICES	28-90-80-31-3020	Replacement of Pump Valves and rods	9/112-60-60	Pump Replacement	Borrowing		1,877,412	1,141,113	[illegible] 668	(130,[illegible])	[illegible] 806	427,493
	28-90-80-31-3022	Brenton on Lake to Belvedere Sewer Link	9/112-65-65	Brenton on Lake to Belvedere Sewer Link	Borrowing		217,[illegible]	18,600	([illegible])	([illegible])	169,436	28,355
	28-90-86-31-3085	Bulk Sewer Services Dumsebos next to Umondale Road	9/112-80-80	Assets Non-current Assets - Property, Plant and Equipment - Cost Model - Sanitation Infrastructure	Internal Generated Funds	790,000	1,090,000	57[illegible]	[illegible] 535	(46,798)	128,147	[illegible] 000
	28-90-86-31-3015	Upgrade main Sewer Pump Station and mains in the CBD	9/112-81-81	Assets Non-current PPE Cost Model Sanitation Infrastructure Cost Acquisitions	Internal Generated Funds	[illegible]	1,000,[illegible]	1,[illegible] 934	1,[illegible] 870	(5,104)		[illegible]
	28-90-86-31-3028	Rehabilitation of the Kwanonqaba sewer project	9/112-70677-360737	PPE Cost Model Sanitation Infrastructure Cost Acquisitions	Internal Generated Funds	1,[illegible] 000	400,[illegible]	60,[illegible]90	9,610	(50,[illegible])	[illegible]	[illegible] 087
	28-90-86-31-4004	New Inlets at Sewer Pumpstations	9/112-211277-40737	Assets Non-current Assets Property, Plant and Equipment Cost Model Sanitation Infrastructure	Internal Generated Funds		1,[illegible] 309		([illegible] 556)	[illegible]		1,[illegible]
WATER PURIFICATION WORKS	28-91-85-31-3011	Fencing at Water Waste Water Infrastructure facilities	9/110-[illegible]-[illegible]	AssetsBT Non-current Assets Property, Plant and Equipment Cost Model Water Supply	Internal Generated Funds	500,[illegible]			(75,[illegible])	(75,000)		
	28-92-86-32-0500	Municipal Water Resilience Grant - WCPA	9/118-211877-40708	Assets Non-current Assets Property, Plant and Equipment Cost Model Water Supply Infrastructure	Provincial Grant		6,[illegible] 128		(1,[illegible] 2[illegible])	(1,056 [illegible])		6,[illegible] 128
WATER RETICULATION	28-93-86-32-7802	Water services infrastructure Grant	9/128-78-78	Water services infrastructure Grant	National Grant	[illegible] 690,652	7,826,087	1,[illegible] 990	[illegible] 702	([illegible] 398)	[illegible] 541,572	[illegible] 525
	28-93-85-32-3001	Bulk Water Supply - Karatara	9/128-101-101	Assets Non-current Assets Property, Plant and Equipment Cost Model Water Supply Infrastructure	Internal Generated Funds		434,792	125,[illegible]	([illegible])	(135,[illegible])	91,404	217,[illegible]
	28-93-86-32-3282	MIG 396405 - New Lower River Dam	9/129-133-133	Assets Non-current Assets - Property, Plant and Equipment - Cost Model - Water Supply	National Grant	[illegible] 327,875	6,[illegible] 27,[illegible]	[illegible] 001	(894,191)	(1,[illegible] 302)	[illegible] 457	[illegible] 387
	28-93-85-32-3808	Smart Meters Installation	9/129-211877-40720	Assets Non-current Assets Property, Plant and Equipment Cost Model Water Supply Infrastructure	Internal Generated Funds		2,1[illegible]		([illegible])	([illegible])		2,1[illegible] 913
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 Council	10,000	10,000		[illegible]			10,000
% Expenditure Vote 1		[illegible]					
Vote 2 - Corporate Services	1,890,000	1,835,000	[illegible]	([illegible])	([illegible])		1,[illegible]
% Expenditure Vote 2		[illegible]					
Vote 3 - Financial Services	11,130	14,130		[illegible]	1,330	11,243	2,887
% Expenditure Vote 3		[illegible]					
Vote 5 - Planning & Development	10,000,000	4,[illegible] 015	2,118,942	809,747	(1,309,[illegible])	3,[illegible]	[illegible]
% Expenditure Vote 5	[illegible]	[illegible]					
Vote 6 - Community Services	11,875,436	15,008,380	5,945,570	3,428,848	(1,177,[illegible])	1,291,570	7,366,206
% Expenditure Vote 6		[illegible]					
Vote 7 - Electrical Services	13,794,348	19,685,[illegible]	[illegible] 786	(1,[illegible])	([illegible])	3,508,733	15,366,963
% Expenditure Vote 7	[illegible]	[illegible]					
Vote 8 - Technical Services	46,360,339	57,[illegible]	23,872,788	21,[illegible]	([illegible])	5,[illegible] 864	25,777,[illegible]
% Expenditure Vote 8	[illegible]	[illegible]					
Grand Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]