ANNEXURE A

KNYSNA
Municipality Munisipaliteit uMasipala

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Monthly Budget Statement

(Section 71 of the MFMA)

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

May 2025

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PART 1: IN-YEAR REPORT

1. LEGAL CONTEXT

1.1 Monthly Budget Statement

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

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

(a) Actual revenue, per revenue source;

(b) Actual borrowings;

(c) Actual expenditure, per vote;

(d) Actual capital expenditure, per vote

(e) The amount of any allocations received;

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

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

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

(g) When necessary, an explanation of –

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

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

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

(2) The statement must include –

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

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

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

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

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

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

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

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

1.2 Responsibility of the Executive Mayor

Section 54 of the MFMA determines that:

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

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

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

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

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

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

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

(ii) The tabling of an adjustments budget; or

(iii) Steps in terms of Chapter 13; and

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

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

2. EXECUTIVE MAYOR'S REPORT

2.1 In-Year Report: Monthly Budget Statement

2.1.1 This report represents the Section 71 MFMA monthly budget statement for the month ending 31 May 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 May 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 May 2025, Cash and Cash Equivalents exceeded commitments by R 48.6 million.

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

2.2.3 The traffic fines are currently being managed by a services provider appointed through a deviation whilst the Tender process is in progress.

2.2.4 The April 2025 Special Adjustments budget approved on 30 April 2025 and the Section 29 of the MFMA (Unforeseen and unavaoidable expenditure) approved by Council on 29 May 2025 were not incorporated in this report.

2.3 Recommendations

(a) That the Mayoral Committee notes the Section 71 Monthly Budget Statement as at 31 May 2025.

(b) That the Mayoral Committee notes that the Section 71 Monthly Budget Statement as at 31 May 2025 will be published on the municipal website.

CLLR THANDO MATIKA
EXECUTIVE MAYOR
DATE: 12 June 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 May 2025.

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

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

3.2 Financial Performance Overview

2.2.5 The overall performance of the Year-to-date actual operating revenue (Row 19 in the table below) of R 1.2 billion against the total budgeted operating revenue of R 1.3 billion (capital grants excluded) equates to 90.3%, which is slightly below the expected performance of 91.7%. The April 2025 Special Adjustments budget approved on 30 April 2025 and the Section 29 of the MFMA (Unforeseen and unavaoidable expenditure) approved by Council on 29 May 2025 were not incorporated in this report.

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

Row Number	Description	Original Budget	Current Budget	Year-to-Date Actual	Total Budget	Variance between YTD Actual and Total Budget	YTD Actual % of Total Budget	Expected performance % against Total Budget for 11 months	Comment
Column Reference	A	B	C	D	E	F	G	H	I
1	Service charges - Electricity	412,331,987	406,172,031	375,265,987	406,172,031	-30,906,044	92.4%	91.7%	Performance slighly above expectancy
2	Service charges - Water	94,868,006	84,136,418	90,901,460	84,136,418	6,765,042	108.0%	91.7%	Performance above expectancy
3	Service charges - Waste Water Management	34,280,675	30,695,627	29,678,548	30,695,627	-1,017,079	96.7%	91.7%	Performance above expectancy
4	Service charges - Waste management	35,003,989	38,843,365	35,374,753	38,843,365	-3,468,612	91.1%	91.7%	Performance slighly below expectancy
5	Sale of Goods and Rendering of Services	28,290,880	30,333,698	26,812,546	30,333,698	-3,521,152	88.4%	91.7%	Performance above expectancy
6	Agency services	4,387,360	3,860,166	3,385,837	3,860,166	-474,329	87.7%	91.7%	Performance below expectancy
7	Interest earned from Receivables	21,043,958	30,072,442	27,082,307	30,072,442	-2,990,135	90.1%	91.7%	Performance slighly below expectancy
8	Interest from Current and Non Current Assets	1,915,779	3,076,949	4,118,804	3,076,949	1,041,855	133.9%	91.7%	Performance above expectancy as a result of the new investments made.
9	Rental from Fixed Assets	7,745,922	8,119,444	7,239,383	8,119,444	-880,061	89.2%	91.7%	Performance below expectancy, mainly due to income only receiving the rental agreement after agreements has already started. Journals had to be applied for past months rental billing.
10	Licence and permits	100,295	368,369	310,440	368,369	-57,929	84.3%	91.7%	Performance below expectancy
11	Operational Revenue	1,092,103	2,895,572	4,482,705	2,895,572	1,587,133	154.8%	91.7%	Performance above expectancy as a result of increased Augmentation fees.
12	Property rates	336,224,732	344,356,295	323,796,937	344,356,295	-20,559,358	94.0%	91.7%	Performance slighly above expectancy
13	Fines, penalties and forfeits	98,644,390	98,668,700	57,324,773	98,668,700	-41,343,927	58.1%	91.7%	Performance below expectancy due to a valid traffic fines contract not being in place from December 2024 to April 2025. Cameras (fixed,semi fixed and mobile) was not deployed across the greater Knysna. This ultimately impacted the revenue.
14	Licence and permits	1,525,706	1,392,592	1,357,931	1,392,592	-34,661	97.5%	91.7%	Performance slighly above expectancy
15	Transfers and subsidies - Operational	164,365,348	167,159,248	155,191,902	167,159,248	-11,967,346	92.8%	91.7%	Performance slighly above expectancy
16	Interest (Property Rates)	10,822,859	11,522,844	10,228,894	11,522,844	-1,293,950	88.8%	91.7%	Performance below expectancy
17	Gains on Disposal of PPE	1,000,000	15,600,000	0	15,600,000	-15,600,000	0.0%	91.7%	Year-end Journals to be processed.
18	Other Gains	0	916,010	1,191,781	916,010	275,771	130.1%	91.7%	Year-end Journals to be processed.
19	**Total Revenue (Capital Grants Excluded)**	**1,253,643,989**	**1,278,189,770**	**1,153,744,988**	**1,278,189,770**	**-124,444,782**	**90.3%**	**91.7%**	

2.2.6 The overall performance of the Year-to-date actual operating expenditure (Row 33 in the table below) of R 925.2 million against the total budgeted operating expenditure of R 1.2 billion equates to 78.6% which is below the expected performance of 91.7%. The April 2025 Special Adjustments budget approved on 30 April 2025 and the Section 29 of the MFMA (Unforeseen and unavaoidable expenditure) approved by Council on 29 May 2025 were not incorporated in this report.

Variances between Year-to-Date Actual and Year-to-Date Budget									
Row Number	Description	Original Budget	Current Budget	Year-to-Date Actual	Total Budget	Variance between YTD Actual and Total Budget	YTD Actual % of Total Budget	Expected performance % against Total Budget for 11 months	Comment
Column Reference	A	B	C	D	E	F	G	H	I
20	Employee related costs	325,141,735	328,497,007	285,872,826	328,497,007	42,624,181	87.0%	91.7%	Performance slighly below expectancy.
21	Remuneration of councillors	11,003,414	10,584,729	8,947,931	10,584,729	1,636,798	84.5%	91.7%	Performance slighly below expectancy.
22	Bulk purchases - electricity	316,560,364	320,780,831	266,286,411	320,780,831	54,494,420	83.0%	91.7%	Performance slighly below expectancy. However it should be noted that the most of the consumption are during the winter season.
23	Other materials	59,983,466	46,505,867	32,509,881	46,505,867	13,995,986	69.9%	91.7%	Performance significanty below expectance. The major contributors are disaster management, solid waste removal & waste water treatement sections.
24	Debt impairment	165,600,503	129,607,402	61,839,427	129,607,402	67,767,975	47.7%	91.7%	Year-end Journals to be processed.
25	Depreciation and amortisation	58,383,147	58,383,147	43,521,641	58,383,147	14,861,506	74.5%	91.7%	Year-end Journals to be processed.
26	Interest	34,930,633	38,529,291	22,660,555	38,529,291	15,868,736	58.8%	91.7%	Performance below expectance. Year-end Journals to be processed.
27	Contracted services	170,937,633	144,071,327	127,717,212	144,071,327	16,354,115	88.6%	91.7%	Performance below expectance. The main contributor to is the water services and housing services.
28	Transfers and subsidies	1,122,870	12,223,805	1,173,266	12,223,805	11,050,539	9.6%	91.7%	Performance below expectance.
29	Irrecoverable debts written off	1,298,772	982,059	0	982,059	982,059	0.0%	91.7%	Year-end Journals to be processed.
30	Operational costs	81,766,271	79,295,510	67,015,364	79,295,510	12,280,146	84.5%	91.7%	Performance below expectance.
31	Losses on Disposal of Assets	0	0	0	0	0	0.0%	0.0%	
32	Other Losses	0	7,694,368	7,694,369	7,694,368	-1	100.0%	91.7%	Year-end Journals to be processed.
33	**Total Operating Expenditure**	**1,228,728,808**	**1,177,155,343**	**925,238,883**	**1,177,155,343**	**251,916,460**	**78.6%**	**91.7%**	

3.2.1 The year-to-date actual operating surplus of R 228.5 million against the total budgeted operating surplus of R 101.0 million (capital grants excluded) results in an operating surplus of R 127.5 million or to 226.2% which is above the expected performance of 91.7%. (Row 34 in the table below).

Variances between Year-to-Date Actual and Year-to-Date Budget									
Row Number	Description	Original Budget	Current Budget	Year-to-Date Actual	Total Budget	Variance between YTD Actual and Total Budget	YTD Actual % of Total Budget	Expected performance % against Total Budget for 11 months	Comment
Column Reference	A	B	C	D	E	F	G	H	I
19	**Total Revenue (Capital Grants Excluded)**	**1,253,643,989**	**1,278,189,770**	**1,153,744,988**	**1,278,189,770**	**-124,444,782**	**90.3%**	**91.7%**	
33	**Total Operating Expenditure**	**1,228,728,808**	**1,177,155,343**	**925,238,883**	**1,177,155,343**	**251,916,460**	**78.6%**	**91.7%**	
34	**Operating Surplus/(Deficit)**	**24,915,181**	**101,034,427**	**228,506,105**	**101,034,427**	**127,471,678**	**226.2%**	**91.7%**	
35	Capital Grants	65,521,652	68,394,699	34,481,830	68,394,699	-33,912,869	50.4%	91.7%	Performance below expectance. The spending on capital projects are slower than anticipated.
36	Public Contributions	0	0	0	0	0	0.0%	0.0%	
37	**Surplus/(Deficit) for the Year**	**90,436,833**	**169,429,126**	**262,987,935**	**169,429,126**	**93,558,809**	**155.2%**	**91.7%**	

3.2.2 The year-to-date actual surplus for the year of R 263.0 million (capital grants included) against the total budgeted surplus of R 169.4 million results in a surplus of R 93.6 million or 155.2%, which is above the expected performance of 91.7%. (Row 37 in the table above).

3.2.3 Overtime

The Table below depicts the Overtime expenditure per Directorate as at 31 May 2025. The Financial Service overtime cost exceeds the budgeted amount as a result of implementing extended revenue services hours (over weekends) to enable Customer Care to be more accessible to ratepayers on Saturdays, as well as the centralisation of the Stores under Finance to ensure enhanced controls.

Overtime									
Row Number	Directorate	Expenditure 2022/2023	Expenditure 2023/2024	Original Budget 2024/2025	Current Budget	Actual May 2025	YTD Budget 2024/2025	YTD Actual 2024/2025	Variance (G-H)
Column Reference	A	B	C	D	E	F	G	H	I
1	Executive and Council	0	0	0	0	0	0	0	0
2	Corporate Services	190,877	179,381	168,844	155,375	17,428	113,324	162,423	-49,099
3	Financial Services	96,974	83,462	0	44,547	4,449	17,211	36,042	-18,831
4	Planning and Development	35,863	0	0	41,535	0	40,507	40,506	1
5	Integrated Human Settlements	40,834	74,305	0	0	0	1,028	1,634	-606
6	Community Services	8,664,292	9,203,926	6,721,607	7,227,818	967,341	6,010,799	8,502,875	-2,492,076
7	Electrical Services	1,978,723	2,077,945	2,124,089	1,914,317	226,901	1,815,657	1,924,911	-109,254
8	Technical Services	7,335,761	9,135,628	4,976,725	7,991,109	783,595	6,813,987	7,663,477	-849,490
9	Grand Total	18,343,324	20,754,647	13,991,265	17,374,701	1,999,715	14,812,513	18,331,869	-3,519,356

The YTD Actual Overtime expenditure exceeds the YTD Budget by R 3.5 million.

3.2.4 Standby

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

Standby Allowance									
Row Number	Directorate	Expenditure 2022/2023	Expenditure 2023/2024	Original Budget 2024/2025	Current Budget	Actual May 2025	YTD Budget 2024/2025	YTD Actual 2024/2025	Variance (G-H)
Column Reference	A	B	C	D	E	F	G	H	I
1	Executive and Council	0	148,184	0	0	0	0	33,722	-33,722
2	Corporate Services	182,157	199,443	228,000	219,137	19,783	192,153	193,051	-898
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	189,814	1,450,140	1,756,159	-306,019
7	Electrical Services	1,130,285	1,656,775	1,288,965	1,716,633	152,989	1,436,395	1,564,205	-127,810
8	Technical Services	2,826,944	3,380,477	1,928,464	3,664,924	332,565	3,229,875	3,305,974	-76,099
9	Grand Total	6,026,055	7,103,996	4,100,386	7,245,843	695,151	6,315,377	6,859,924	-544,547

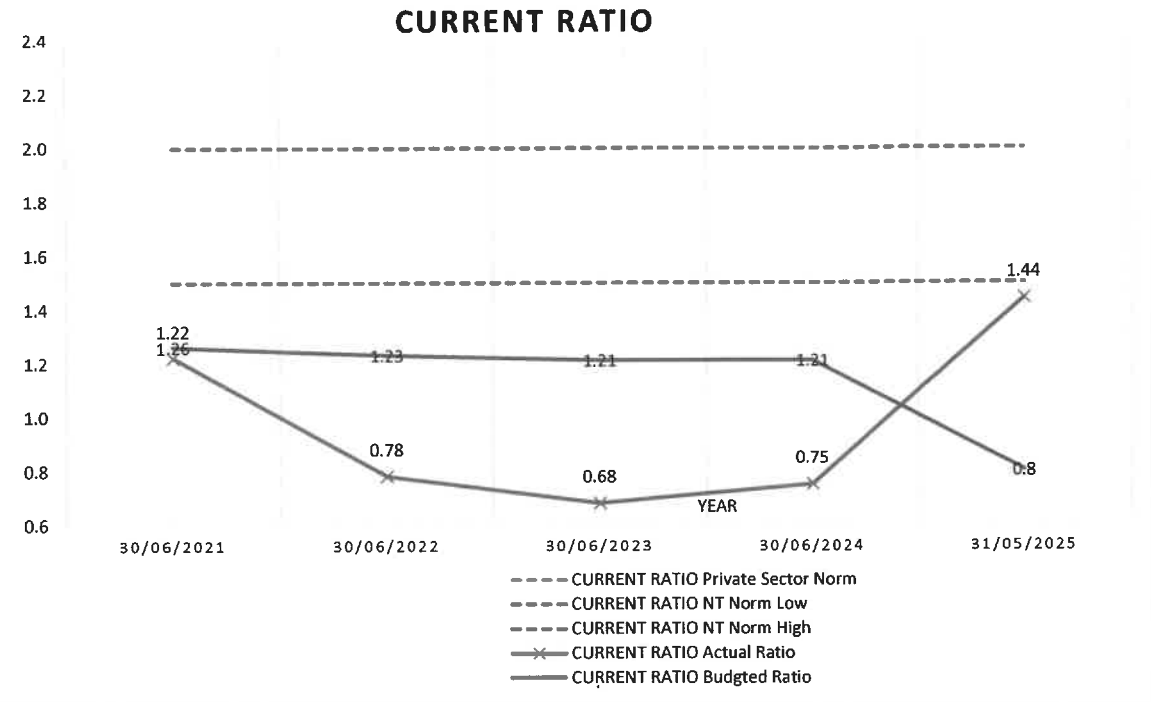
YTD Actual Standby expenditure exceeds the YTD budget by R 545 thousand.

3.3 Financial Position Overview

3.3.1 Current Ratio (1.44 : 1)

The Current Ratio as at 31 May 2025 equates to 1.44 : 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.

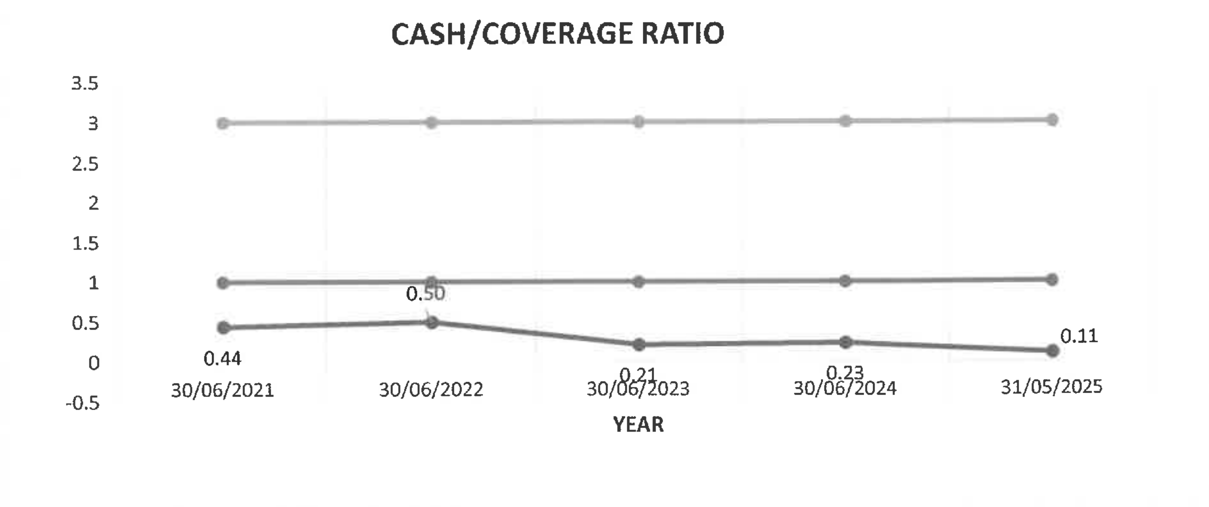
2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		1.44
					Current Assets	454,077,110
					Current Liabilities	315,756,909



3.3.2 Cash/Cost Coverage Ratio (0.11 months)

The Cash/Cost Coverage Ratio as at 31 May 2025 equates to 0.11 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.

1	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		0.11
					Cash and cash equivalents	53,382,117
					Unspent Conditional Grants	39,459,523
					Overdraft	
					Short Term Investments	74,279,544
					Operational Expenditure	819,877,815



3.3.3 Cash and Cash Equivalents (R 127.7 million)

Cash and Cash Equivalents (Row 3 in the Table below) equates to R 127.7 million as at 31 May 2025.

3.3.4 Current Investments (R 74.3 million)

Investments (Row 2 in the Table below) equates to R 74.3 million as at 31 May 2025. The total investment portfolio equates to R 77.7 million, which includes non-current investments of R 3.4 million.

Cash and Cash Equivalents versus Commitments					
Row Number	**Description**	**March 2025**	**April 2025**	**May 2025**	**Movement (C to D)**
Column Reference	**A**	**B**	**C**	**D**	**E**
1	Cash at Bank	87,330,284	24,717,910	53,382,117	28,664,207
2	Investments - Current	43,106,940	74,006,997	74,279,544	272,548
3	**Total Cash and Cash Equivalents**	**130,437,224**	**98,724,907**	**127,661,661**	**28,936,754**
4	Unspent Conditional Transfers and Grants	46,844,009	42,065,601	39,459,523	-2,606,078
5	Unspent Conditional Public Contributions	0	0	0	0
6	VAT Payable to SARS	0	0	0	0
7	Payables from Exchange Transactions	20,724,369	21,083,270	23,756,580	2,673,310
8	Consumer Deposits	15,859,155	15,796,546	15,841,821	45,276
9	**Total Commitments**	**83,427,533**	**78,945,417**	**79,057,924**	**112,507**
10	**Surplus / (Shortfall)**	**47,009,691**	**19,779,490**	**48,603,737**	**28,824,247**

3.3.5 Cash Commitments (R 79.1 million)

Total commitments (Row 9 in the Table above) increased by R 112 thousand during the month under review from R 79.0 million at the end of April 2025 to R 79.1 million at the end of May 2025. Cash and Cash Equivalents exceeded the Commitments by R 48.6 million at the end of May 2025 (Row 10 in the Table above).

3.3.6 Unpaid Conditional Grants (R 10.4 million)

Unpaid Conditional Grants (Row 3 in the Table below) reflects a total balance of R 10.4 million at the end of May 2025.

Unpaid Conditional Grants					
Row Number	Description	Opening Balance: 01/07/2024	Receipts: 01/07/2024 to 31/05/2025	Expenditure: 01/07/2024 to 31/05/2025	Closing Balance: 31/05/2025
Column Reference	A	B	C	D	E
1	Integrated Human Settlements Grant	7,824,261	-20,361,204	22,901,221	10,364,278
2	Maintenance of Proclaimed Roads	77,458	0	0	77,458
3	**Total**	**7,901,719**	**-20,361,204**	**22,901,221**	**10,441,736**

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

3.3.7 Unspent Conditional Grants (R39.5 million)

Unspent Conditional Grants (Row 15 in the Table below) reflects a total balance of R 39.5 million as at 31 May 2025. Directorates are to ensure full spending of their respective grants by the end of the financial year, in order to avoid Roll-Over Grant applications which are not guaranteed to be approved.

Unspent Conditional Grants							
Row Number	Description	Directorate	Opening Balance: 01/07/2024	Receipts: 01/07/2024 to 31/05/2025	Expenditure: 01/07/2024 to 31/05/2025	Repayment of Unspent Grants	Closing Balance: 31/05/2025
Column Reference	A	B	C	D	E	F	G
1	Municipal Infrastructure Grant	Technical Services	2,457	28,487,000	-14,997,793	0	13,491,664
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	-911,722	0	8,988,278
5	Finance Management Capability Grant	Financial Services	793,606	725,000	-375,267	0	1,143,339
6	Water Services Infrastructure Grant	Water Services	69,466	9,042,408	-7,675,791	0	1,436,083
7	Disaster Response Grant	Planning and Development	2,600,000	114,000	-1,655,673	0	1,058,327
9	Finance Management Grant	Financial Services	0	1,800,000	-1,250,774	0	549,226
9	Groen Sebenza	Planning and Development	89,852	0	-71,737	0	18,115
10	Community Development Workers	Technical Services	0	57,000	-54,275	0	2,725
11	Chemical Industries Education and Training Authority	Corporate Services	0	359,100	-323,432	0	35,668
12	Neighbourhood Development Partnership Grant	Technical Services	0	20,477,000	-13,539,025	0	6,937,975
13	Municipal Water Resilience Grant	Technical Services	0	9,136,000	-3,992,428	0	5,143,572
14	Municipal Electricity Resilience Grant	Technical Services	0	600,000	-25,236	0	574,764
15	**Total**		**3,635,170**	**80,697,508**	**-44,873,155**	**0**	**39,459,523**

3.3.8 Payables from Exchange Transactions (R 23.8 million)

Payables from Exchange Transactions (Row 3 in the Table below) increased by R 2.7 million during the month under review from R 21.1 million at the end April 2025 to R 23.8 million at the end of May 2025.

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

Payables from Exchange Transactions					
Row Number	Description	March 2025	April 2025	May 2025	Movement (C to D)
Column Reference	A	B	C	D	E
1	Trade Payables	3,580,583	3,447,446	5,868,520	2,421,074
2	Retentions	17,143,786	17,635,824	17,888,060	252,236
3	**Total**	**20,724,369**	**21,083,270**	**23,756,580**	**2,673,310**

3.3.9 External Borrowings (R 315.4 million)

External Borrowings as at 31 May 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	March 2025	April 2025	May 2025	Movement (C to D)
Column Reference	A	B	C	D	E
1	Opening Balance	316,869,765	315,419,818	315,419,818	0
2	New Loans Acquired	0	0	0	0
3	Interest Capitalised	532,797	0	0	0
4	Repayments	-1,982,744	0	0	0
5	Adjustments	0	0	0	0
6	**Closing Balance**	**315,419,818**	**315,419,818**	**315,419,818**	**0**
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.

3.3.10 Consumer Debtors (R 533.6 million)

Total outstanding debtors of R 533.6 million as at 31 May 2025 (Row 7 in the Table below) is presented by Income Source, Customer Group and Ward.

The total outstanding debtors has increased by R 3.3 million from R 530.2 million as at 30 April 2025 to R 533.6 million as at 31 May 2025. The reason for the increase is the estimated accounts that has been corrected by processing the actual readings.

The total amount due by Organs of State of R 16.9 million and Businesses of R 194.2 million constitutes 40% of the total outstanding debtors of R 533.6 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	10,547,598	4,312,705	3,110,554	84,384,335	102,355,192
2	Electricity	22,794,849	6,551,434	5,174,051	94,827,814	129,348,148
3	Property Rates	22,620,984	7,887,135	5,379,954	110,250,737	146,138,810
4	Sanitation	2,778,989	1,472,084	1,349,611	74,045,858	79,646,542
5	Refuse	3,046,436	1,509,176	1,324,277	62,681,162	68,561,051
6	Other	1,159,636	372,826	249,064	5,723,976	7,505,502
7	**Grand Total**	**62,948,492**	**22,105,360**	**16,587,511**	**431,913,882**	**533,555,245**
8	**% of Total Outstanding Debtors =**	**11.8%**	**4.1%**	**3.1%**	**81.0%**	**100.0%**
By Customer Group						
Row Number	Description	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total Outstanding Debtors
Column Reference	A	B	C	D	E	F
9	Organs of State	3,750,804	1,633,943	881,646	10,639,696	16,906,089
10	Commercial	21,551,797	7,717,884	6,815,750	158,064,743	194,150,174
11	Households	37,645,891	12,753,533	8,890,115	263,209,443	322,498,982
12	**Grand Total**	**62,948,492**	**22,105,360**	**16,587,511**	**431,913,882**	**533,555,245**
13	**% of Total Outstanding Debtors =**	**11.8%**	**4.1%**	**3.1%**	**81.0%**	**100.0%**
By Ward						
Column Reference	A	B	C	D	E	F
14	Ward 1	4,070,790	1,252,225	847,794	22,075,081	28,245,890
15	Ward 2	4,286,408	1,256,301	884,008	21,510,934	27,937,652
16	Ward 3	2,244,571	1,213,498	1,090,244	42,462,329	47,010,642
17	Ward 4	1,709,236	1,044,364	1,038,648	46,173,864	49,966,112
18	Ward 5	6,271,812	2,160,389	1,320,317	35,923,075	45,675,593
19	Ward 6	1,296,275	535,905	452,120	18,903,553	21,187,854
20	Ward 7	1,611,847	1,537,787	874,365	38,206,483	42,230,482
21	Ward 8	669,726	433,144	444,056	33,912,711	35,459,637
22	Ward 9	16,682,255	4,651,173	2,579,383	42,595,918	66,508,729
23	Ward 10	18,765,809	6,507,376	5,756,837	88,480,200	119,510,222
24	Ward 11	531,451	395,982	444,496	16,671,793	18,043,723
25	Unkown Ward (Sundries/Hand over accounts)	4,653,998	1,115,860	854,112	24,793,075	31,417,045
26	Unknown Ward (Corrections to be processed)	154,313	1,355	1,130	204,866	361,664
27	**Grand Total**	**62,948,492**	**22,105,360**	**16,587,511**	**431,913,882**	**533,555,245**
28	**% of Total Outstanding Debtors =**	**11.8%**	**4.1%**	**3.1%**	**81.0%**	**100.0%**

The Municipality is currently in the process of configuring the finanancial system to generate a report which will reflect Revenue by ward.

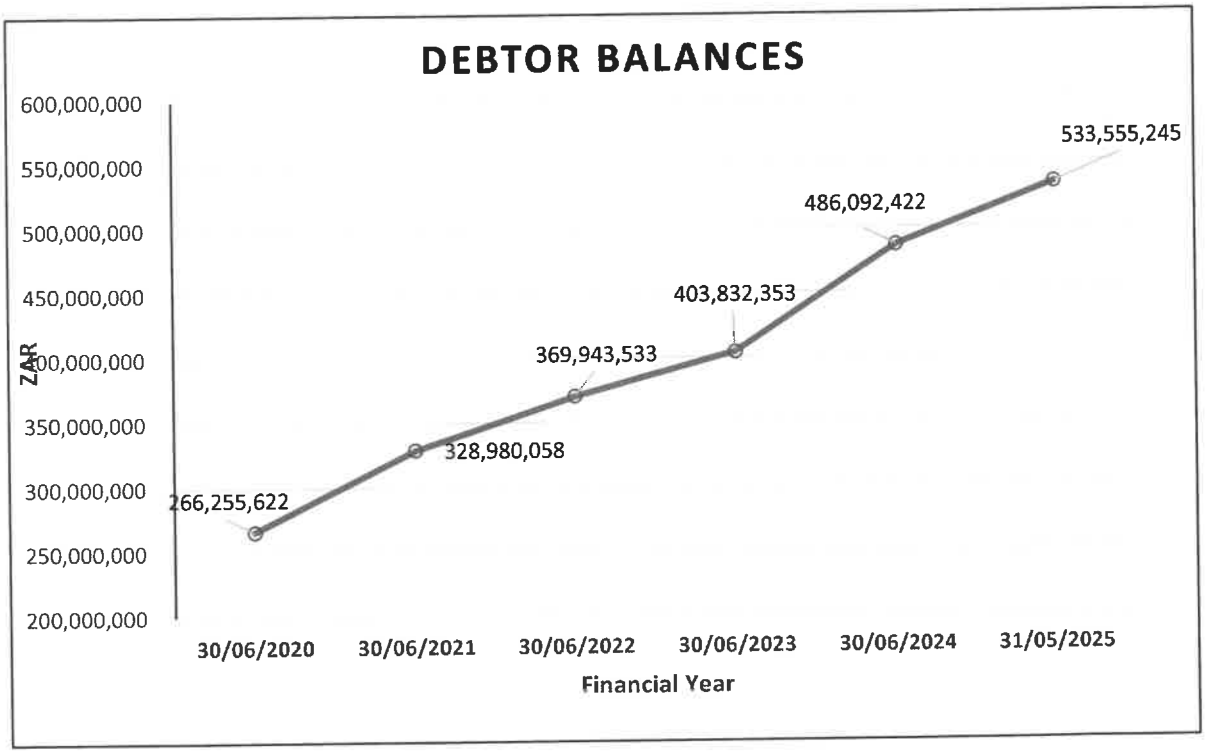
The total Staff Debtors (Row 7 in Table below) equates to R 1.8 million as at 31 May 2025.

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	68,949	7,865	7,419	468,305	552,537
2	Electricity	8,697	0	0	0	8,697
3	Property Rates	37,678	447	288	28,150	66,562
4	Sanitation	45,031	5,496	4,810	430,573	485,909
5	Refuse	37,594	4,337	3,916	261,680	307,527
6	Other	81,995	35,146	7,132	209,263	333,536
7	Grand Total	279,944	53,290	23,564	1,397,971	1,754,769
8	% of Total Outstanding Debtors =	16.0%	3.0%	1.3%	79.7%	100.0%

The total Councillors Debt (Row 7 in the Table below) equates to R 12 thousand as at 31 May 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	1,350	571	3	162	2,087
2	Electricity	486	323	0	0	809
3	Property Rates	4,072	147	82	0	4,302
4	Sanitation	797	410	215	3,368	4,789
5	Refuse	860	363	191	3,356	4,769
6	Other	0	0	0	-4,687	-4,687
7	Grand Total	7,566	1,814	491	2,199	12,069
8	% of Total Outstanding Debtors =	62.7%	15.0%	4.1%	18.2%	100.0%

Below is a graphical representation of the year-on-year outstanding debtor balances. It is clearly evident that the outstanding debtor balances have significantly increased year-on-year since June 2020. This is partly due to interest changes on outstanding debt.



3.3.11 Debtor Collection Rate (92.52%)

The overall Debtor Collection Rate as at 31 May 2025 equates to 92.52%, compared to the National Treasury norm of 95%.

1	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%		92.52%
					Gross Debtors closing balance 31/05/2025	533,555,245
					Gross Debtors opening balance 01/07/2024	486,092,422
					Bad debts written Off	9,239,515
					Billed Revenue	758,268,953

3.3.12 Capital Expenditure per Directorate (46.4%)

3.2.5 The year-to-date actual capital expenditure of R 46.0 million (Row 9 in the Table below) equates to 46.4% (Row 10 in the Table below) of the total annual capital expenditure budget of R 99.1 million. Commitments of R 12.9 million (13.0%) and the year-to-date actual capital expenditure in total equates to R 58.9 million or 59.4% of the total capital expenditure budget. The April 2025 Special Adjustments budget approved on 30 April 2025 and the Section 29 of the MFMA (Unforeseen and unavaoidable expenditure) approved by Council on 29 May 2025 were not incorporated in this report.

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	37,560	203,846	11.1%	1,631,154
3	Financial Services	11,130	14,130	-1,670	8,392	3,250	11,642	82.4%	2,488
4	Planning and Development	0	2,065,015	-292,502	1,439,716	637,773	2,077,489	0.0%	-12,474
5	Integrated Human Settlements	10,900,000	2,900,000	1,102,249	2,608,167	845,151	3,453,319	119.1%	-553,319
6	Community Services	12,831,435	15,003,369	3,963,709	6,141,240	1,603,986	7,745,226	51.6%	7,258,143
7	Electrical Services	17,704,348	19,686,832	-2,185,097	856,196	3,338,671	4,194,867	21.3%	15,491,965
8	Technical Services	44,561,670	57,591,655	23,923,652	34,790,814	6,421,968	41,212,782	71.6%	16,378,873
9	Grand Total	88,818,583	99,106,001	26,344,268	46,010,811	12,888,360	58,899,171	59.4%	40,206,830
10	% of Adjusted Budget =				46.4%	13.0%	59.4%		40.6%

Important to note that only one month remain until the financial year-end and at this rate of spending, it is uncertain as to whether or not the entire budget allocation will be fully spent, especially those capital projects which are funded by grants.

3.3.13 Capital Expenditure per Funding Source (46.4%)

3.2.6 The table below depicts the same financial information contained in the table above however, the table below categorises the capital expenditure by funding source. The April 2025 Special Adjustments budget approved on 30 April 2025 and the Section 29 of the MFMA (Unforeseen and unavaoidable expenditure) approved by Council on 29 May 2025 were not incorporated in this report.

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	21,755,730	33,802,186	5,255,595	39,057,781	69.4%	17,259,322
2	Provincial Government Grant	10,400,000	9,308,128	-333,552	2,195,487	845,151	3,040,639	32.7%	6,267,489
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	2,181,100	669,266	2,850,366	78.0%	802,386
5	Internally Generated Funds	23,296,930	29,596,173	3,303,063	7,832,038	6,118,347	13,950,386	47.1%	15,645,788
6	Grand Total	88,818,583	99,106,001	26,344,268	46,010,811	12,888,360	58,899,171	59.4%	40,206,830
7	% of Adjusted Budget =				46.4%	13.0%	59.4%		40.6%

The year-to-date actual and committed capital expenditure is funded by National and Provincial Government grants of 69.4% and 32.7% respectively; prior year external borrowings of 78.0% and, internally generated funds of 47.1% in comparison to the total capital budget.

Year-to-date actual capital expenditure of R 46.0 million (46.4%) and capital commitments of R 12.9 million (13.0%) of the capital expenditure budget results in available funds of R 40.2 million (40.6%), 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 was scheduled to take place in April 2025 however, could not convene. All Business Leads will be required to present the status of mSCOA implementation for their respective Business Processes at the next mSCOA meeting scheduled to take place in July 2025.

An item containing the mSCOA implementation and compliance was submitted for Council consideration in May 2025

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 Plan Implementation Progress		
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 3 immovable properties was held on 21 May 2025. To date, Council only approved the sale of the Buffalo Bay property. 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 piloting phase.
3	Realistic Debtors Collection Rate with Incremental Improvement Year on Year	The collection rate as at 31 May 2025 is 92.52%. (National Treasury formulae are being used to calculate the collection rate
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 77.7 million to date into an Investment portfolio which includes R3.4 million non-current investments
6	Financial Governance	1. Next quarterly mscoa committee meeting is scheduled for July 2025 2. The reconciliation for the unspent borrowings has been completed and corrected.

3.6 Conclusion

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

LULAMILE MAPHOLOBA
MUNICIPAL MANAGER
DATE: 11 June 2025

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

QUALITY CERTIFICATE

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

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

for the month ending 31 May 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 June 2025

PART 2: IN-YEAR BUDGET STATEMENT SCHEDULES

Table C1: Monthly Budget Statement Summary

WC048 Knysna - Table C1 Monthly Budget Statement Summary - M11 May

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	22,564	323,797	322,713	1,084	0%	344,356
Service charges	512,582	576,485	559,847	48,950	531,221	512,557	18,664	4%	559,847
Investment revenue	2,131	1,916	3,077	527	4,119	2,901	1,218	42%	3,077
Transfers and subsidies - Operational	144,436	164,365	167,159	585	155,192	153,747	1,445	0	167,159
Other own revenue	185,313	174,653	203,750	11,512	139,417	156,136	(16,720)	-11%	–
Total Revenue (excluding capital transfers and contributions)	**1,156,349**	**1,253,644**	**1,278,190**	**84,137**	**1,153,745**	**1,148,054**	**5,691**	**0%**	**1,278,190**
Employee costs	323,927	325,142	328,497	24,730	285,873	273,998	11,875	4%	328,497
Remuneration of Councillors	9,821	11,003	10,585	771	8,948	9,026	(78)	-1%	10,585
Depreciation and amortisation	71,713	58,383	58,383	3,997	43,522	44,489	(968)	-2%	58,383
Interest	41,587	34,931	38,529	8	22,661	37,634	(14,973)	-40%	38,529
Inventory consumed and bulk purchases	337,910	378,544	367,287	24,834	298,796	304,833	(6,037)	-2%	367,287
Transfers and subsidies	1,118	1,123	12,224	124	1,173	1,767	(593)	-34%	12,224
Other expenditure	396,190	419,603	361,651	19,909	264,266	267,807	(3,541)	-1%	361,651
Total Expenditure	**1,182,268**	**1,228,729**	**1,177,155**	**74,373**	**925,239**	**939,554**	**(14,315)**	**-2%**	**1,177,155**
Surplus/(Deficit)	**(25,919)**	**24,915**	**101,034**	**9,763**	**228,506**	**208,500**	**20,006**	**10%**	**101,034**
Transfers and subsidies - capital (monetary	64,894	65,522	68,395	2,288	34,482	37,321	###	-8%	68,395
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**38,975**	**90,437**	**169,429**	**12,051**	**262,988**	**245,821**	**17,167**	**7%**	**169,429**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**38,975**	**90,437**	**169,429**	**12,051**	**262,988**	**245,821**	**17,167**	**7%**	**169,429**
Capital expenditure & funds sources									
Capital expenditure	–	–	–	–	–	–	–		–
Capital transfers recognised		65,522	65,857	1,856	35,998	21,387	14,610	68%	65,857
Borrowing	–	–	3,653	196	2,181	1,654	527	32%	3,653
Internally generated funds	–	**23,297**	**29,596**	**354**	**7,829**	**3,303**	**4,526**	**137%**	**29,596**
Total sources of capital funds	**–**	**88,819**	**99,106**	**2,405**	**46,008**	**26,344**	**19,664**	**75%**	**99,106**
Financial position									
Total current assets	246,741	185,692	361,409		454,077				361,409
Total non current assets	1,558,274	1,576,528	1,598,175		1,560,858				1,598,175
Total current liabilities	329,230	233,038	322,263		315,757				322,263
Total non current liabilities	451,105	435,344	427,834		396,719				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)	(9,120)	34,134	(812,832)	(846,966)	104%	(1,084,114)
Net cash from (used) investing	(79,233)	(86,555)	–	(1,771)	(40,455)	–	40,455	#DIV/0!	–
Net cash from (used) financing	(40,897)	(50,503)	(54,094)	–	(33,544)	–	33,544	#DIV/0!	(54,094)
Cash/cash equivalents at the month/year end	**87,875**	**(4,696)**	**(1,138,208)**	**(10,891)**	**(39,865)**	**(812,832)**	**(772,966)**	**95%**	**(1,138,208)**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	62,948	22,105	16,588	13,692	11,655	11,489	141,934	253,144	533,555
Creditors Age Analysis									
Total Creditors	5,094	404	51	(1)	–	–	61	260	5,869

PART 2: IN-YEAR BUDGET STATEMENT SCHEDULES

Table C1: Monthly Budget Statement Summary

WC048 Knysna - Table C1 Monthly Budget Statement Summary - M11 May

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	22,564	323,797	322,713	1,084	0%	344,356
Service charges	512,582	576,485	559,847	48,950	531,221	512,557	18,664	4%	559,847
Investment revenue	2,131	1,916	3,077	527	4,119	2,901	1,218	42%	3,077
Transfers and subsidies - Operational	144,436	164,365	167,159	585	155,192	153,747	1,445	0	167,159
Other own revenue	185,313	174,653	203,750	11,512	139,417	156,136	(16,720)	-11%	–
Total Revenue (excluding capital transfers and contributions)	**1,156,349**	**1,253,644**	**1,278,190**	**84,137**	**1,153,745**	**1,148,054**	**5,691**	**0%**	**1,278,190**
Employee costs	323,927	325,142	328,497	24,730	285,873	273,998	11,875	4%	328,497
Remuneration of Councillors	9,821	11,003	10,585	771	8,948	9,026	(78)	-1%	10,585
Depreciation and amortisation	71,713	58,383	58,383	3,997	43,522	44,489	(968)	-2%	58,383
Interest	41,587	34,931	38,529	8	22,661	37,634	(14,973)	-40%	38,529
Inventory consumed and bulk purchases	337,910	378,544	367,287	24,834	298,796	304,833	(6,037)	-2%	367,287
Transfers and subsidies	1,118	1,123	12,224	124	1,173	1,767	(593)	-34%	12,224
Other expenditure	396,190	419,603	361,651	19,909	264,266	267,807	(3,541)	-1%	361,651
Total Expenditure	**1,182,268**	**1,228,729**	**1,177,155**	**74,373**	**925,239**	**939,554**	**(14,315)**	**-2%**	**1,177,155**
Surplus/(Deficit)	**(25,919)**	**24,915**	**101,034**	**9,763**	**228,506**	**208,500**	**20,006**	**10%**	**101,034**
Transfers and subsidies - capital (monetary	64,894	65,522	68,395	2,288	34,482	37,321	###	-8%	68,395
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**38,975**	**90,437**	**169,429**	**12,051**	**262,988**	**245,821**	**17,167**	**7%**	**169,429**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**38,975**	**90,437**	**169,429**	**12,051**	**262,988**	**245,821**	**17,167**	**7%**	**169,429**
Capital expenditure & funds sources									
Capital expenditure	–	–	–	–	–	–	–		–
Capital transfers recognised		65,522	65,857	1,856	35,998	21,387	14,610	68%	65,857
Borrowing	–	–	3,653	196	2,181	1,654	527	32%	3,653
Internally generated funds	–	23,297	29,596	354	7,829	3,303	4,526	137%	29,596
Total sources of capital funds	–	**88,819**	**99,106**	**2,405**	**46,008**	**26,344**	**19,664**	**75%**	**99,106**
Financial position									
Total current assets	246,741	185,692	361,409		454,077				361,409
Total non current assets	1,558,274	1,576,528	1,598,175		1,560,858				1,598,175
Total current liabilities	329,230	233,038	322,263		315,757				322,263
Total non current liabilities	451,105	435,344	427,834		396,719				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)	(9,120)	34,134	(812,832)	(846,966)	104%	(1,084,114)
Net cash from (used) investing	(79,233)	(86,555)	–	(1,771)	(40,455)	–	40,455	#DIV/0!	–
Net cash from (used) financing	(40,897)	(50,503)	(54,094)	–	(33,544)	–	33,544	#DIV/0!	(54,094)
Cash/cash equivalents at the month/year end	**87,875**	**(4,696)**	**(1,138,208)**	**(10,891)**	**(39,865)**	**(812,832)**	**(772,966)**	**95%**	**(1,138,208)**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	62,948	22,105	16,588	13,692	11,655	11,489	141,934	253,144	533,555
Creditors Age Analysis									
Total Creditors	5,094	404	51	(1)	–	–	61	260	5,869

Table C2: Financial Performance (Standard Classification)

WC048 Knysna - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**355,609**	**381,763**	**414,498**	**24,682**	**369,134**	**366,421**	2,713	1%	**414,498**
Executive and council		5,738	5,835	17,435	–	4,835	4,835	–		17,435
Finance and administration		349,870	375,928	397,063	24,682	364,299	361,586	2,713	1%	397,063
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**132,616**	**145,077**	**139,978**	**6,735**	**93,505**	**112,788**	(19,283)	-17%	**139,978**
Community and social services		11,092	12,465	13,692	141	11,867	12,724	(857)	-7%	13,692
Sport and recreation		1,465	1,545	1,505	127	1,444	1,391	53	4%	1,505
Public safety		95,518	98,755	99,211	5,003	57,534	75,837	(18,303)	-24%	99,211
Housing		24,541	32,312	25,570	1,464	22,659	22,835	(176)	-1%	25,570
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**26,110**	**27,833**	**30,436**	**2,646**	**30,569**	**27,923**	2,647	9%	**30,436**
Planning and development		12,288	7,743	8,709	1,097	8,842	9,042	(200)	-2%	8,709
Road transport		13,812	20,089	19,351	716	20,072	18,880	1,192	6%	19,351
Environmental protection		10	–	2,375	833	1,656	–	1,656	#DIV/0!	2,375
Trading services		**706,908**	**764,493**	**761,674**	**52,362**	**695,019**	**678,243**	**16,775**	2%	**761,674**
Energy sources		432,806	469,748	465,314	36,886	419,195	411,667	7,528	2%	465,314
Water management		141,920	145,145	146,603	9,665	142,218	132,772	9,446	7%	146,603
Waste water management		78,396	92,515	83,550	3,065	74,523	74,719	(196)	0%	83,550
Waste management		53,787	57,085	66,206	2,746	59,083	59,086	(3)	0%	66,206
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**1,221,243**	**1,319,166**	**1,346,584**	**86,424**	**1,188,227**	**1,185,375**	**2,852**	**0%**	**1,346,584**
Expenditure - Functional										
Governance and administration		**193,866**	**232,625**	**223,798**	**11,856**	**174,969**	**169,958**	5,010	3%	**223,798**
Executive and council		33,153	30,623	29,914	986	12,440	12,541	(101)	-1%	29,914
Finance and administration		155,999	194,307	186,681	10,465	157,742	153,378	4,364	3%	186,681
Internal audit		4,714	7,695	7,203	405	4,787	4,039	748	19%	7,203
Community and public safety		**248,030**	**232,722**	**234,283**	**15,638**	**154,841**	**170,078**	(15,237)	-9%	**234,283**
Community and social services		24,339	23,983	22,010	1,505	18,801	16,806	1,995	12%	22,010
Sport and recreation		23,002	23,615	23,344	1,390	22,117	20,622	1,495	7%	23,344
Public safety		157,774	144,536	145,906	9,683	78,164	103,591	(25,427)	-25%	145,906
Housing		42,914	40,588	43,023	3,060	35,759	29,059	6,700	23%	43,023
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**86,451**	**91,861**	**90,246**	**6,009**	**71,698**	**72,094**	(395)	-1%	**90,246**
Planning and development		36,109	37,452	41,364	2,287	34,800	33,750	1,050	3%	41,364
Road transport		45,763	47,036	42,899	3,458	33,415	35,148	(1,734)	-5%	42,899
Environmental protection		4,580	7,373	5,983	263	3,484	3,196	288	9%	5,983
Trading services		**635,374**	**671,521**	**628,829**	**40,870**	**523,731**	**527,423**	**(3,692)**	-1%	**628,829**
Energy sources		350,264	397,299	381,599	23,658	313,164	315,616	(2,451)	-1%	381,599
Water management		120,242	98,249	94,236	7,331	84,165	87,796	(3,631)	-4%	94,236
Waste water management		99,909	110,687	87,895	4,762	70,805	73,378	(2,572)	-4%	87,895
Waste management		64,959	65,285	65,098	5,119	55,597	50,635	4,962	10%	65,098
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**1,163,721**	**1,228,729**	**1,177,155**	**74,373**	**925,239**	**939,554**	**(14,315)**	**-2%**	**1,177,155**
Surplus/ (Deficit) for the year		**57,522**	**90,437**	**169,429**	**12,051**	**262,988**	**245,821**	**17,167**	**0.069834**	**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) - M11 May

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	40	323	205	119	58.0%	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	833	1,713	4,267	(2,554)	-59.9%	14,778
Vote 7 - 1. Executive AND Council (110: IE)		5,738	5,835	17,435	–	4,835	4,835	–		17,435
Vote 8 - 2. Corporate (120: IE)		6,297	7,557	6,215	304	6,173	5,881	292	5.0%	6,215
Vote 9 - 3. Finance (130: IE)		329,454	352,579	363,693	24,338	342,010	339,709	2,302	0.7%	363,693
Vote 10 - (140: IE)		–	–	–	–	–	–	–		–
Vote 11 - 5. Planning (150: IE)		7,006	6,342	7,245	981	7,502	7,578	(76)	-1.0%	7,245
Vote 12 - 6. Community (160: IE)		176,866	192,119	198,747	8,474	151,064	170,161	(19,097)	-11.2%	198,747
Vote 13 - 7. Electricity (170: IE)		432,806	469,148	464,714	36,868	419,170	411,667	7,503	1.8%	464,714
Vote 14 - 6. Community (180: IE)		232,325	244,537	236,225	13,104	228,759	218,238	10,521	4.8%	236,225
Vote 15 - 8. Technical (180: IE)		–	–	–	–	–	–	–		–
Vote 16 - 9. Housing Services (190: IE)		24,471	32,312	25,560	1,464	22,649	22,825	(176)	-0.8%	25,560
Total Revenue by Vote	2	**1,215,123**	**1,310,430**	**1,345,984**	**86,406**	**1,184,209**	**1,185,375**	**(1,166)**	**-0.1%**	**1,345,984**
Expenditure by Vote	1									
Vote 1 - (0: IE)		–	–	–	–	–	–	–		–
Vote 2 - EXECUTIVE AND COUNCIL (31: IE)		181	–	10	–	34	11	23	203.8%	10
Vote 3 - CORPORATE SERVICES (32: IE)		190	–	11,666	81	591	709	(118)	-16.6%	11,666
Vote 4 - COMMUNITY SERVICES (33: IE)		24,640	68,166	68,431	29	240	35,818	(35,579)	-99.3%	68,431
Vote 5 - FINANCIAL SERVICES (34: IE)		290	42,783	27,289	113	26,840	26,621	219	0.8%	27,289
Vote 6 - OPERATING SERVICES (35: IE)		4,953	55,951	37,471	126	37,289	37,711	(422)	-1.1%	37,471
Vote 7 - 1. Executive AND Council (110: IE)		41,014	43,079	41,688	1,783	21,456	20,757	699	3.4%	41,688
Vote 8 - 2. Corporate (120: IE)		69,428	74,429	64,405	5,743	55,173	52,236	2,937	5.6%	64,405
Vote 9 - 3. Finance (130: IE)		65,983	55,160	64,325	3,118	57,740	56,767	973	1.7%	64,325
Vote 10 - (140: IE)		1,324	8,898	6,860	644	2,886	2,365	521	22.0%	6,860
Vote 11 - 5. Planning (150: IE)		520,008	537,129	526,030	32,890	419,143	439,197	(20,054)	-4.6%	526,030
Vote 12 - 6. Community (160: IE)		285,394	199,438	193,975	18,794	181,360	159,145	22,215	14.0%	193,975
Vote 13 - 7. Electricity (170: IE)		41,465	33,362	33,636	2,955	26,335	21,509	4,826	22.4%	33,636
Vote 14 - 6. Community (180: IE)		99,371	74,210	75,738	6,719	68,764	65,562	3,202	4.9%	75,738
Vote 15 - 8. Technical (180: IE)		–	–	–	–	–	–	–		–
Vote 16 - 9. Housing Services (190: IE)		8,746	27,986	25,631	1,377	23,394	21,144	2,250	10.6%	25,631
Total Expenditure by Vote	2	**1,162,987**	**1,220,593**	**1,177,154**	**74,373**	**921,245**	**939,553**	**(18,308)**	**-1.9%**	**1,177,154**
Surplus/ (Deficit) for the year	2	**52,136**	**89,837**	**168,831**	**12,033**	**262,964**	**245,822**	**17,142**	**7.0%**	**168,831**

Table C4: Financial Performance (Revenue and Expenditure)

WC048 Knysna - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

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										
Revenue										
Exchange Revenue										
Service charges - Electricity		353,187	412,332	406,172	35,960	375,266	368,679	6,586	2%	406,172
Service charges - Water		97,876	94,868	84,136	8,725	90,901	78,564	12,338	16%	84,136
Service charges - Waste Water Management		30,709	34,281	30,696	1,947	29,679	30,042	(364)	-1%	30,696
Service charges - Waste management		30,810	35,004	38,843	2,319	35,375	35,272	103	0%	38,843
Sale of Goods and Rendering of Services		33,008	28,291	30,334	2,211	26,813	27,224	(411)	-2%	30,334
Agency services		3,988	4,387	3,860	262	3,386	3,584	(198)	-6%	3,860
Interest								–		
Interest earned from Receivables		26,965	21,044	30,072	2,482	27,082	27,189	(106)	0%	30,072
Interest from Current and Non Current Assets		2,131	1,916	3,077	527	4,119	2,901	1,218	42%	3,077
Dividends								–		
Rent on Land								–		
Rental from Fixed Assets		7,390	7,746	8,119	519	7,239	6,814	426	6%	8,119
Licence and permits		134	100	368	7	310	287	24	8%	368
Operational Revenue		4,319	1,092	2,896	51	4,483	3,300	1,183	36%	2,896
Non-Exchange Revenue								–		
Property rates		311,886	336,225	344,356	22,564	323,797	322,713	1,084	0%	344,356
Surcharges and Taxes								–		
Fines, penalties and forfeits		96,379	98,644	98,669	4,997	57,325	75,415	(18,090)	-24%	98,669
Licence and permits		1,400	1,526	1,393	99	1,358	1,278	80	6%	1,393
Transfers and subsidies - Operational		144,436	164,365	167,159	585	155,192	153,747	1,445	1%	167,159
Interest		10,687	10,823	11,523	883	10,229	10,131	97	1%	11,523
Fuel Levy								–		
Operational Revenue								–		
Gains on disposal of Assets		53	1,000	15,600	–	–	–	–		15,600
Other Gains		989	–	916	–	1,192	916	276	30%	916
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		**1,156,349**	**1,253,644**	**1,278,190**	**84,137**	**1,153,745**	**1,148,054**	**5,691**	**0%**	**1,278,190**
Expenditure By Type										
Employee related costs		323,927	325,142	328,497	24,730	285,873	273,998	11,875	4%	328,497
Remuneration of councillors		9,821	11,003	10,585	771	8,948	9,026	(78)	-1%	10,585
Bulk purchases - electricity		284,633	318,560	320,781	22,864	266,286	270,721	(4,435)	-2%	320,781
Inventory consumed		53,278	59,983	46,506	1,971	32,510	34,112	(1,602)	-5%	46,506
Debt impairment		153,702	165,601	129,607	–	61,839	97,435	(35,595)	-37%	129,607
Depreciation and amortisation		71,713	58,383	58,383	3,997	43,522	44,489	(968)	-2%	58,383
Interest		41,587	34,931	38,529	8	22,661	37,634	(14,973)	-40%	38,529
Contracted services		155,307	170,938	144,073	13,308	127,717	99,769	27,948	28%	144,073
Transfers and subsidies		1,118	1,123	12,224	124	1,173	1,767	(593)	-34%	12,224
Irrecoverable debts written off		–	1,299	982	–	–	888	(888)	-100%	982
Operational costs		84,365	81,766	79,294	6,601	67,015	62,021	4,994	8%	79,294
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**	**74,373**	**925,239**	**939,554**	**(14,315)**	**-2%**	**1,177,155**
Surplus/(Deficit)		**(25,919)**	**24,915**	**101,034**	**9,763**	**228,506**	**208,500**	**20,006**	**0**	**101,034**
Transfers and subsidies - capital (monetary allocations)		64,894	65,522	68,395	2,288	34,482	37,321	(2,840)	(0)	68,395
Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions		**38,975**	**90,437**	**169,429**	**12,051**	**262,988**	**245,821**	**17,167**	**0**	**169,429**
Income Tax								–		
Surplus/(Deficit) after income tax		**38,975**	**90,437**	**169,429**	**12,051**	**262,988**	**245,821**	**17,167**	**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**	**12,051**	**262,988**	**245,821**	17,167	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**	**12,051**	**262,988**	**245,821**	**17,167**	**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) - M11 May

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	724	2,449	(1,983)	4,432	-224%	16,381
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	3	6	(2)	7	-433%	11
Vote 21 - 5. Planning (150: CAPEX)		–	11,807	11,242	419	7,640	8,701	(1,061)	-12%	11,242
Vote 22 - 6. Community (160: CAPEX)		–	12,831	13,921	156	5,744	3,669	2,075	57%	13,921
Vote 23 - 7. Electricity (170: CAPEX)		–	17,704	17,776	40	856	(1,846)	2,702	-146%	17,776
Vote 24 - 8. Technical (180: CAPEX)		–	32,755	35,031	1,064	26,539	16,869	9,670	57%	35,031
Vote 25 - 9. Housing Services (190: CAPEX)		–	10,900	2,900	–	2,608	1,102	1,506	137%	2,900
Total Capital single-year expenditure	4	–	88,819	99,106	2,405	46,008	26,344	19,664	75%	99,106
Total Capital Expenditure		–	88,819	99,106	2,405	46,008	26,344	19,664	75%	99,106
Capital Expenditure - Functional Classification										
Governance and administration		–	3,036	2,143	3	174	(211)	385	-183%	2,143
Executive and council		–	10	10	–	–	(2)	2	-100%	10
Finance and administration		–	3,026	2,133	3	174	(209)	383	-183%	2,133
Internal audit								–		
Community and public safety		–	23,516	14,688	156	8,747	5,548	3,199	58%	14,688
Community and social services		–	300	851	–	477	421	56	13%	851
Sport and recreation		–	8,016	8,016	–	5,237	4,262	975	23%	8,016
Public safety		–	4,300	2,921	156	425	(237)	662	-279%	2,921
Housing		–	10,900	2,900	–	2,608	1,102	1,506	137%	2,900
Health								–		
Economic and environmental services		–	24,217	25,883	1,376	24,376	20,405	3,971	19%	25,883
Planning and development		–	300	265	5	115	73	42	57%	265
Road transport		–	23,917	23,553	647	22,821	20,625	2,197	11%	23,553
Environmental protection		–	–	2,065	724	1,440	(293)	1,732	-592%	2,065
Trading services		–	38,049	56,392	871	12,711	601	12,109	2013%	56,392
Energy sources		–	17,704	19,965	40	856	(2,174)	3,031	-139%	19,965
Water management		–	15,424	25,948	641	8,659	1,073	7,587	707%	25,948
Waste water management		–	4,921	7,479	190	3,195	2,153	1,042	48%	7,479
Waste management		–	–	3,000	–	–	(450)	450	-100%	3,000
Other								–		
Total Capital Expenditure - Functional Classification	3	–	88,819	99,106	2,405	46,008	26,344	19,664	75%	99,106
Funded by:										
National Government		–	55,122	56,317	1,856	33,802	21,756	12,046	55%	56,317
Provincial Government		–	10,400	9,308	–	2,195	(334)	2,529	-758%	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	1,856	35,998	21,387	14,610	68%	65,857
Borrowing	6	–	–	3,653	196	2,181	1,654	527	32%	3,653
Internally generated funds		–	23,297	29,596	354	7,829	3,303	4,526	137%	29,596
Total Capital Funding		–	88,819	99,106	2,405	46,008	26,344	19,664	75%	99,106

Table C6: Financial Position

WC048 Knysna - Table C6 Monthly Budget Statement - Financial Position - M11 May

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	127,662	100,146
Trade and other receivables from exchange transactions		77,249	78,796	106,192	104,760	106,192
Receivables from non-exchange transactions		92,286	86,397	103,809	118,888	103,809
Current portion of non-current receivables		4	4	4	4	4
Inventory		11,223	12,693	12,045	5,567	12,045
VAT		41,957	19,137	38,799	99,944	38,799
Other current assets		413	(49)	413	(2,746)	413
Total current assets		**246,741**	**185,692**	**361,409**	**454,077**	**361,409**
Non current assets						
Investments		3,176	2,929	3,176	3,404	3,176
Investment property		67,525	67,516	67,380	67,401	67,380
Property, plant and equipment		1,469,247	1,488,269	1,509,367	1,471,742	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)	35	(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**	**1,560,858**	**1,598,175**
TOTAL ASSETS		**1,805,015**	**1,762,220**	**1,959,583**	**2,014,935**	**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	15,842	15,538
Trade and other payables from exchange transactions		209,913	206,235	209,850	91,884	209,850
Trade and other payables from non-exchange transactions		(11,075)	(22,172)	(11,155)	22,379	(11,155)
Provision		40,535	31,877	38,502	38,810	38,502
VAT		21,138	(773)	16,851	94,164	16,851
Other current liabilities		5,704	5,077	5,704	5,704	5,704
Total current liabilities		**329,230**	**233,038**	**322,263**	**315,757**	**322,263**
Non current liabilities						
Financial liabilities		305,325	319,523	305,829	272,285	305,829
Provision		46,995	31,786	28,886	30,728	28,886
Long term portion of trade payables						
Other non-current liabilities		98,785	84,035	93,119	93,705	93,119
Total non current liabilities		**451,105**	**435,344**	**427,834**	**396,719**	**427,834**
TOTAL LIABILITIES		**780,335**	**668,382**	**750,097**	**712,475**	**750,097**
NET ASSETS	2	**1,024,680**	**1,093,838**	**1,209,486**	**1,302,459**	**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 - M11 May

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		188,733	360,761	–	23,851	311,146	–	311,146	#DIV/0!	–
Service charges		422,919	549,822	–	50,466	529,851	–	529,851	#DIV/0!	–
Other revenue		49,687	154,120	–	5,214	115,385	–	115,385	#DIV/0!	–
Transfers and Subsidies - Operational		226,396	169,383	–	2	168,734	–	168,734	#DIV/0!	–
Transfers and Subsidies - Capital		72,599	65,522	–	–	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)	(88,653)	(1,125,718)	(775,203)	(350,515)	45%	(1,045,584)
Interest		34,763	(34,931)	(38,529)	–	(22,575)	(37,629)	15,053	-40%	(38,529)
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		**208,005**	**132,362**	**(1,084,114)**	**(9,120)**	**34,134**	**(812,832)**	**(846,966)**	**104%**	**(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	–	234	6,219	–	6,219	#DIV/0!	–
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		(87,138)	(88,819)	–	(2,240)	(52,894)	–	(52,894)	#DIV/0!	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(79,233)**	**(86,555)**	**–**	**(1,771)**	**(40,455)**	**–**	**40,455**	**#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)	–	(33,544)	–	(33,544)	#DIV/0!	(54,094)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(40,897)**	**(50,503)**	**(54,094)**	**–**	**(33,544)**	**–**	**33,544**	**#DIV/0!**	**(54,094)**
NET INCREASE/ (DECREASE) IN CASH HELD		**87,875**	**(4,696)**	**(1,138,208)**	**(10,891)**	**(39,865)**	**(812,832)**			**(1,138,208)**
Cash/cash equivalents at beginning:							–			–
Cash/cash equivalents at month/year end:		87,875	(4,696)	(1,138,208)	(10,891)	(39,865)	(812,832)			(1,138,208)

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

Supporting Table SC3: Debtors Age Analysis

WC048 Knysna - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

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	10,548	4,313	3,111	3,103	2,251	1,948	30,422	46,660	102,355	84,384	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	22,795	6,551	5,174	4,065	3,584	3,140	24,569	59,469	129,348	94,828	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	22,621	7,887	5,380	4,112	3,510	4,234	45,937	52,459	146,139	110,251	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	2,779	1,472	1,350	1,154	1,092	1,060	21,198	49,542	79,647	74,046	–	–
Receivables from Exchange Transactions - Waste Management	1600	3,046	1,509	1,324	1,107	976	922	17,820	41,857	68,561	62,681	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	480	228	170	75	49	58	1,400	7,848	10,307	9,428	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	679	144	79	77	194	128	588	(4,691)	(2,801)	(3,704)	–	–
Total By Income Source	**2000**	**62,948**	**22,105**	**16,588**	**13,692**	**11,655**	**11,489**	**141,934**	**253,144**	**533,555**	**431,914**	**–**	**–**
2023/24 - totals only		53,925	22,019	14,670	13,294	11,462	10,053	120,738	207,180	453,341	**362,726**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	3,751	1,634	882	546	538	353	5,724	3,478	16,906	10,640	–	–
Commercial	2300	21,552	7,718	6,816	5,931	4,894	4,687	50,722	91,830	194,150	158,065	–	–
Households	2400	37,646	12,754	8,890	7,214	6,223	6,449	85,487	157,836	322,499	263,209	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**62,948**	**22,105**	**16,588**	**13,692**	**11,655**	**11,489**	**141,934**	**253,144**	**533,555**	**431,914**	**–**	**–**

Supporting Table SC4: Creditors Age Analysis

WC048 Knysna - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description	NT Code	Budget Year 2024/25									Prior year
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	totals for chart (same
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	933
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	5,094	404	51	(1)	–	–	61	260	5,869	16,245
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Medical Aid deductions										–	
Total By Customer Type	1000	5,094	404	51	(1)	–	–	61	260	5,869	17,178

Supporting Table SC5: Investment Portfolio

WC048 Knysna - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

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	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	3,382	21	–	–	3,403
Investec - (Own Funds)	021941-503	Call	Call Deposit	Call Deposit	Variable	7.25%	–	–	Call Deposit	22	0	–	–	22
Standard Bank - (Own Funds)	8856742003	Fixed	Fixed	Fixed	Fixed	8.35%	–	–	Fixed	34,000	–	–	–	34,000
Standard Bank - (Own Funds)	88567420-03	Call	Call Deposit	Call Deposit	Variable	8.16%	–	–	48 hrs Depos	25,168	174	–		25,342
Standard Bank		Call	Call Deposit	Call Deposit	Variable	8.60%	–	–	48hrs Deposit	14,817	98	–	–	14,915
Municipality sub-total										77,389	293	–	–	77,682
TOTAL INVESTMENTS AND INTEREST	2									77,389	293	–	–	77,682

Supporting Table SC6: Transfers and Grant Receipts

WC048 Knysna - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May

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**	**99**	**139,049**	**142,222**	**(3,173)**	**-2.2%**	**143,221**
Equitable Share		122,358	130,575	130,575	–	130,575	130,575	–		130,575
Expanded Public Works Programme Integrated Grant		1,264	1,279	1,279	–	1,279	1,756	(477)	-27.2%	1,279
Integrated National Electrification Programme Grant		5,217	2,056	2,056	(317)	119	821	(702)	-85.5%	2,056
Local Government Financial Management Grant		1,771	1,800	1,800	136	1,251	1,721	(470)	-27.3%	1,800
Municipal Infrastructure Grant		4,382	4,971	4,971	209	3,071	4,971	(1,899)	-38.2%	4,971
Neighbourhood Development Partnership Grant		1,092	1,367	1,367	34	1,766	1,367	399	29.2%	1,367
Water Services Infrastructure Grant		376	1,304	1,174	37	987	1,011	(23)	-2.3%	1,174
Provincial Government:		**7,965**	**20,186**	**12,575**	**446**	**15,818**	**11,320**	**4,498**	**39.7%**	**12,575**
Specify (Add grant description)		7,965	20,186	12,575	446	15,818	11,320	4,498	39.7%	12,575
District Municipality:		–	828	–	–	2	–	2	#DIV/0!	–
Specify (Add grant description)		–	828	–	–	2	–	2	#DIV/0!	–
Other grant providers:		**10**	–	**11,363**	**40**	**323**	**205**	119	58.0%	**11,363**
Chemical Industry Seta		–	–	11,363	40	323	205	119	58.0%	11,363
South Africa National Biodiversity Institute (SANBI)		10	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	**144,436**	**164,365**	**167,159**	**585**	**155,192**	**153,747**	**1,445**	**0.9%**	**167,159**
Capital Transfers and Grants										
National Government:		64,859	55,122	56,627	2,288	32,731	30,690	2,041	**6.7%**	56,627
Integrated National Electrification Programme Grant		34,783	13,704	13,704	363	793	–	793	#DIV/0!	13,704
Municipal Disaster Response Grant		–	–	2,375	833	1,656	–	1,656	#DIV/0!	2,375
Municipal Infrastructure Grant		19,817	23,611	23,611	618	11,926	15,839	(3,913)	-24.7%	23,611
Neighbourhood Development Partnership Grant		7,305	9,110	9,110	228	11,773	9,110	2,663	29.2%	9,110
Water Services Infrastructure Grant		2,954	8,696	7,826	246	6,583	5,740	843	14.7%	7,826
Other capital transfers *[insert description]*								–		
Provincial Government:		**35**	**10,400**	**11,768**	–	**1,751**	**6,632**	(4,881)	-73.6%	**11,768**
Specify (Add grant description)		35	10,400	11,768	–	1,751	6,632	(4,881)	-73.6%	11,768
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
Total Capital Transfers and Grants	5	**64,894**	**65,522**	**68,395**	**2,288**	**34,482**	**37,321**	**(2,840)**	**-7.6%**	**68,395**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	209,330	229,887	235,554	2,872	189,674	191,068	(1,394)	-0.7%	235,554

Supporting Table SC7: Transfers and Grant Expenditure

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

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	3,210	64,538	52,452	12,086	23.0%	84,518
Chemical Industry Seta		–	–	11,363	40	363	577	(214)	-37.0%	11,363
Equitable Share		31,980	38,425	31,929	1,049	21,673	19,705	1,968	10.0%	31,929
Expanded Public Works Programme Integrated Grant		1,264	1,279	1,279	(999)	1,217	1,279	(62)	-4.9%	1,279
Local Government Financial Management Grant		1,604	1,800	1,800	136	1,251	948	303	31.9%	1,800
Municipal Infrastructure Grant		1,868	1,429	1,429	131	1,509	1,243	266	21.4%	1,429
South Africa National Biodiversity Institute (SANBI)		10	–	–	–	–	–	–		–
Specify (Add grant description)		38,289	43,010	36,717	2,852	38,525	28,700	9,825	34.2%	36,717
Provincial Government:		38,246	43,010	36,717	2,852	38,525	28,700	9,825	34.2%	36,717
Specify (Add grant description)		38,246	43,010	36,717	2,852	38,525	28,700	9,825	34.2%	36,717
Other grant providers:		10	–	11,363	40	363	577	(214)	-37.0%	11,363
Chemical Industry Seta		–	–	11,363	40	363	577	(214)	-37.0%	11,363
South Africa National Biodiversity Institute (SANBI)		10	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		113,271	128,953	132,599	6,101	103,426	81,728	21,697	26.5%	132,599
Capital expenditure of Transfers and Grants										
National Government:		–	65,522	65,857	1,856	35,998	21,387	14,610	68.3%	65,857
Integrated National Electrification Programme Grant		–	13,704	13,704	40	793	(1,684)	2,477	-147.1%	13,704
Municipal Disaster Response Grant		–	–	2,065	724	1,440	(293)	1,732	-592.2%	2,065
Municipal Infrastructure Grant		–	23,611	23,611	618	13,214	12,143	1,071	8.8%	23,611
Neighbourhood Development Partnership Grant		–	9,110	9,110	228	11,773	9,110	2,663	29.2%	9,110
Specify (Add grant description)		–	10,400	9,540	–	2,195	(368)	2,564	-696.1%	9,540
Water Services Infrastructure Grant		–	8,696	7,826	246	6,583	2,479	4,104	165.6%	7,826
Provincial Government:		–	10,400	9,308	–	2,195	(334)	2,529	-758.2%	9,308
Specify (Add grant description)		–	10,400	9,308	–	2,195	(334)	2,529	-758.2%	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	1,856	38,193	21,019	17,174	81.7%	75,397
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		113,271	204,875	207,996	7,957	141,619	102,747	38,872	37.8%	207,996

Supporting Table SC8: Councillor and Staff Benefits

WC048 Knysna - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

Summary of Employee and Councillor remuneration R thousands	Ref	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		8,024	9,284	8,626	627	7,265	7,357	(92)	-1%	8,626
Pension and UIF Contributions		705	714	758	52	631	646	(16)	-2%	758
Medical Aid Contributions		146	153	157	14	146	142	4	3%	157
Motor Vehicle Allowance		358	278	385	31	367	331	37	11%	385
Cellphone Allowance		589	574	633	46	524	526	(2)	0%	633
Housing Allowances								–		
Other benefits and allowances								–		
Sub Total - Councillors		**9,821**	**11,003**	**10,558**	**771**	**8,933**	**9,002**	**(68)**	**-1%**	**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	574	5,014	4,651	363	8%	6,311
Pension and UIF Contributions		477	581	374	72	392	276	117	42%	374
Medical Aid Contributions		63	66	26	12	47	5	42	794%	26
Overtime								–		
Performance Bonus		(290)	489	259	–	60	60	–		259
Motor Vehicle Allowance		581	692	326	54	311	231	81	35%	326
Cellphone Allowance		21	12	–	–	–	–	–		–
Housing Allowances		58	–	92	–	58	83	(25)	-30%	92
Other benefits and allowances		128	–	–	–	–	–	–		–
Acting and post related allowance		8	–	16	–	15	9	6	63%	16
In kind benefits								–		
Sub Total - Senior Managers of Municipality		**6,543**	**8,930**	**7,404**	**712**	**5,899**	**5,315**	**583**	**11%**	**7,404**
% increase	4		**36.5%**	**13.2%**						**13.2%**
Other Municipal Staff										
Basic Salaries and Wages		179,763	189,030	189,836	15,037	171,061	165,548	5,513	3%	189,836
Pension and UIF Contributions		38,035	41,217	38,291	3,141	35,294	34,957	337	1%	38,291
Medical Aid Contributions		13,715	17,011	14,660	1,200	13,166	13,042	124	1%	14,660
Overtime		27,691	19,051	22,478	2,701	23,040	19,059	3,981	21%	22,478
Performance Bonus		13,802	14,689	14,007	(27)	14,030	14,007	23	0%	14,007
Motor Vehicle Allowance		8,329	8,356	7,919	683	7,329	7,295	34	0%	7,919
Cellphone Allowance		–	210	–	–	–	–	–		–
Housing Allowances		2,597	2,798	2,403	210	2,357	2,171	186	9%	2,403
Other benefits and allowances		9,175	4,346	8,645	818	8,120	7,579	541	7%	8,645
Payments in lieu of leave		3,087	1,531	3,087	–	871	871	–		3,087
Long service awards		1,486	2,302	2,302	(65)	(65)	–	(65)	#DIV/0!	2,302
Post-retirement benefit obligations	2	14,794	12,740	12,740	–	–	–	–		12,740
Entertainment								–		
Scarcity		1,923	1,630	2,726	177	2,529	2,515	15	1%	2,726
Acting and post related allowance		10,731	5,402	9,243	839	9,103	7,955	1,148	14%	9,243
In kind benefits								–		
Sub Total - Other Municipal Staff		**325,128**	**320,312**	**328,338**	**24,714**	**286,834**	**274,998**	**11,836**	**4%**	**328,338**
% increase	4		**-1.5%**	**1.0%**						**1.0%**
Total Parent Municipality		**341,493**	**340,246**	**346,301**	**26,196**	**301,666**	**289,315**	**12,351**	**4%**	**346,301**
TOTAL SALARY, ALLOWANCES & BENEFITS		**341,493**	**340,246**	**346,301**	**26,196**	**301,666**	**289,315**	**12,351**	**4%**	**346,301**
% increase	4		**-0.4%**	**1.4%**						**1.4%**
TOTAL MANAGERS AND STAFF		**331,671**	**329,242**	**335,743**	**25,426**	**292,733**	**280,313**	**12,419**	**4%**	**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 - M11 May

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	21,658	23,851	(0)	311,146	354,137	370,772
Service charges - Electricity revenue		38,514	37,942	34,592	31,596	37,530	40,613	34,065	30,917	37,930	33,813	37,648	–	395,161	442,040	485,611
Service charges - Water revenue		7,514	7,403	7,767	5,018	6,469	6,746	5,782	6,956	8,724	8,379	8,113	0	78,872	103,622	108,507
Service charges - Waste Water Management		2,406	3,675	3,689	2,332	1,988	1,954	1,603	1,706	1,992	1,918	2,127	–	25,388	70,422	73,661
Service charges - Waste Mangement		2,169	4,078	3,878	2,971	2,603	2,705	2,104	2,350	2,535	2,461	2,578	0	30,431	41,307	49,568
Rental of facilities and equipment		533	454	496	346	559	733	393	422	506	372	487	0	5,300	8,577	8,971
Interest earned - external investments		–	–	–	947	0	–	–	0	–	–	–	–	948	–	–
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	1,541	1,481	(0)	21,404	49,325	51,594
Licences and permits		2,454	2,499	2,914	2,273	2,247	1,653	2,241	1,791	2,162	1,592	1,538	(0)	23,365	1,842	1,927
Agency services		141	123	109	134	119	109	130	118	114	106	109	(0)	1,312	4,038	4,223
Transfers and Subsidies - Operational		75,996	41,766	18,423	(71,033)	4,004	43,616	3,705	5,076	42,793	4,386	2	0	168,734	170,274	144,627
Other revenue		1,983	2,194	3,956	19,731	7,387	4,494	11,341	7,979	1,680	1,659	1,599	(0)	64,004	114,758	124,495
Cash Receipts by Source		135,940	104,220	102,035	110,314	93,549	128,539	89,177	81,855	123,016	77,885	79,533	(0)	1,126,063	1,360,341	1,423,956
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	63,633	59,349
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	234	354	(0)	3,384	–	–
VAT Control (receipts)		262	679	260	364	268	271	2,476	345	745	315	234	–	6,219	4,591	4,802
Decrease (increase) in non-current receivables		262	679	260	364	268	271	2,476	345	745	315	234	–	6,219	4,591	4,802
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	78,750	80,356	(0)	1,198,250	1,434,156	1,493,909

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	34,975	40,009	0	451,335	380,272	388,389
Remuneration of councillors		–	–	–	–	–	4,971	–	–	–	–	–	4,971	9,942	23,852	24,585
Interest		(3,923)	(614)	–	9,075	–	17,066	439	533	–	–	–	–	22,575	29,426	24,425
Bulk purchases - Electricity		33,687	42,138	40,130	23,660	23,178	22,044	23,609	23,845	21,409	22,709	22,864	573	299,844	410,657	415,306
Acquisitions - water & other inventory		1,090	1,271	3,527	1,003	1,673	2,771	3,535	1,696	1,955	1,761	1,521	0	21,800	48,517	54,995
Contracted services		19,904	5,202	13,488	14,926	11,675	19,859	11,563	11,211	12,802	16,087	10,874	451	148,042	170,980	175,092
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	13,805	13,866	371	205,011	104,348	106,065
Cash Payments by Type		**98,006**	**95,504**	**112,721**	**138,161**	**114,994**	**141,202**	**92,487**	**79,049**	**101,591**	**89,335**	**89,134**	**6,366**	**1,158,551**	**1,168,052**	**1,188,857**
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	4,656	2,240	185	53,079	194,448	172,865
Repayment of borrowing		7,224	1,374	–	–	–	22,336	1,160	–	1,450	–	–	0	33,544	50,675	37,876
Other Cash Flows/Payments		1,191	–	–	–	–	–	–	–	(3)	0	–	–	1,188	102,597	111,774
Total Cash Payments by Type		**109,955**	**104,876**	**117,123**	**144,128**	**122,150**	**169,882**	**97,456**	**82,126**	**106,751**	**93,991**	**91,374**	**6,550**	**1,246,361**	**1,515,771**	**1,511,372**
NET INCREASE/(DECREASE) IN CASH HELD		45,499	1,206	(14,175)	(32,775)	(19,162)	(40,799)	(3,167)	8,801	39,271	(15,241)	(11,018)	(6,550)	(48,111)	(81,615)	(17,462)
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)	(30,543)	(41,561)	–	(48,111)	(129,726)
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)	(30,543)	(41,561)	(48,111)	(48,111)	(129,726)	(147,189)

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 - M11 May

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	19,014	25,540	554	4,128	(634)	(4,762)	751.4%	25,540
Roads Infrastructure		–	8,000	870	–	444	(130)	(575)	440.8%	870
Roads		–	8,000	–	–	444	–	444	#DIV/0!	–
Capital Spares		–	–	870	–	–	(130)	130	-100.0%	870
Electrical Infrastructure		–	3,557	3,628	–	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	–	401	101	300	295.8%	1,357
Capital Spares		–	200	200	–	–	(30)	30	-100.0%	200
Water Supply Infrastructure		–	6,228	17,622	395	2,076	(1,331)	(3,408)	256.0%	17,622
Water Treatment Works		–	6,228	15,013	395	1,951	(940)	2,890	-307.6%	15,013
Bulk Mains								–		
Distribution		–	–	435	–	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	159	730	219	(511)	-233.4%	2,920
Pump Station								–		
Reticulation		–	730	2,920	159	730	219	511	233.4%	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	54	54	(283)	(337)	118.9%	1,889
Community Facilities		–	3,500	1,889	54	54	(283)	(337)	118.9%	1,889
Fire/Ambulance Stations		–	3,500	1,889	54	54	(283)	337	-118.9%	1,889
Other assets		–	2,400	2,400	–	1,751	703	(1,048)	-149.2%	2,400
Housing		–	2,400	2,400	–	1,751	703	(1,048)	-149.2%	2,400
Staff Housing								–		
Social Housing		–	2,400	2,400	–	1,751	703	1,048	149.2%	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	3	85	43	(42)	-97.1%	321
Furniture and Office Equipment		–	321	321	3	85	43	42	97.1%	321
Machinery and Equipment		–	1,495	4,692	107	586	(223)	(808)	362.9%	4,692
Machinery and Equipment		–	1,495	4,692	107	586	(223)	808	-362.9%	4,692
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	717	6,770	(718)	(7,487)	1043.3%	37,737

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

WC048 Knysna - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		36,264	41,625	27,279	1,980	19,021	19,349	328	1.7%	27,279
Roads Infrastructure		4,509	7,115	5,313	509	2,019	2,818	800	28.4%	5,313
Roads		4,509	7,115	5,313	509	2,019	2,818	(800)	-28.4%	5,313
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		411	566	814	1	465	678	213	31.5%	814
Drainage Collection		4	27	–	–	–	–	–		–
Storm water Conveyance		407	539	814	1	465	678	(213)	-31.5%	814
Attenuation								–		
Electrical Infrastructure		16,857	20,696	14,650	1,200	11,740	10,724	(1,016)	-9.5%	14,650
Power Plants								–		
HV Substations		2,334	2,333	2,200	256	2,061	1,175	886	75.5%	2,200
HV Switching Station		20	286	250	–	324	186	138	74.4%	250
HV Transmission Conductors		1,356	1,475	1,000	0	825	1,000	(175)	-17.5%	1,000
MV Substations								–		
MV Switching Stations								–		
MV Networks		5,941	9,175	5,300	242	2,946	3,000	(54)	-1.8%	5,300
LV Networks		7,207	7,427	5,900	702	5,584	5,364	220	4.1%	5,900
Capital Spares								–		
Water Supply Infrastructure		8,855	9,451	4,826	66	4,327	4,421	94	2.1%	4,826
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works		7,361	8,062	3,980	21	3,814	3,778	36	1.0%	3,980
Bulk Mains								–		
Distribution								–		
Distribution Points								–		
PRV Stations								–		
Capital Spares		1,493	1,389	846	46	513	643	(130)	-20.2%	846
Sanitation Infrastructure		4,443	3,097	1,220	204	434	736	302	41.0%	1,220
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works		4,443	3,097	1,220	204	434	736	(302)	-41.0%	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	107	3,034	2,589	(445)	-17.2%	3,098
Community Facilities		1,897	1,872	1,450	68	1,332	1,111	(221)	-19.9%	1,450
Halls		322	816	391	47	437	333	104	31.1%	391
Museums		36	–	13	–	13	13	0	0.1%	13
Galleries								–		
Theatres								–		
Libraries		178	–	106	2	19	50	(31)	-61.4%	106
Cemeteries/Crematoria		367	506	416	1	427	281	146	51.9%	416
Police		38	50	24	–	18	18	1	4.8%	24
Purls								–		
Public Open Space		956	500	500	18	418	417	1	0.3%	500
Sport and Recreation Facilities		1,061	1,750	1,648	39	1,702	1,478	(224)	-15.1%	1,648
Indoor Facilities								–		
Outdoor Facilities		1,061	1,750	1,648	39	1,702	1,478	224	15.1%	1,648
Unimproved Property								–		
Other assets		1,091	2,020	753	4	714	688	(25)	-3.7%	753
Operational Buildings		788	2,020	751	4	712	686	(25)	-3.7%	751
Municipal Offices		764	1,939	750	4	711	686	25	3.7%	750
Manufacturing Plant								–		
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	1,317	7,226	5,983	(1,243)	-20.8%	7,785
Transport Assets		7,136	4,307	7,785	1,317	7,226	5,983	1,243	20.8%	7,785
Total Repairs and Maintenance Expenditure	1	47,448	51,574	38,915	3,408	29,995	28,610	(1,385)	-4.8%	38,915

Supporting Table SC13(d): Depreciation

WC048 Knysna - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May

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**	**2,686**	**29,226**	**29,677**	451	**1.5%**	**38,499**
Roads Infrastructure		8,450	8,269	8,269	604	6,529	6,607	78	**1.2%**	8,269
Roads		8,450	8,269	8,269	604	6,529	6,607	(78)	**-1.2%**	8,269
Storm water Infrastructure		1,151	916	916	98	1,057	1,069	13	**1.2%**	916
Drainage Collection		1,151	916	916	98	1,057	1,069	(13)	**-1.2%**	916
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		8,477	10,092	10,092	625	6,962	7,067	105	**1.5%**	10,092
Power Plants		3	6	6	–	–	1	(1)	**-100.0%**	6
HV Substations		8,474	10,086	10,086	625	6,962	7,067	(104)	**-1.5%**	10,086
Water Supply Infrastructure		18,489	18,065	18,065	1,343	14,518	14,691	173	**1.2%**	18,065
Distribution		18,489	18,065	18,065	1,343	14,518	14,691	(173)	**-1.2%**	18,065
Sanitation Infrastructure		184	1,007	1,007	4	41	121	81	**66.5%**	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	41	41	(0)	**-1.2%**	44
Capital Spares								–		
Solid Waste Infrastructure		1,253	50	50	4	46	46	1	**1.2%**	50
Landfill Sites		1,253	50	50	4	46	46	(1)	**-1.2%**	50
Capital Spares								–		
Information and Communication Infrastructure		91	99	99	7	73	74	1	**1.5%**	99
Data Centres								–		
Core Layers								–		
Distribution Layers		91	99	99	7	73	74	(1)	**-1.5%**	99
Capital Spares								–		
Community Assets		**2,330**	**1,693**	**1,693**	**157**	**1,700**	**1,770**	70	**4.0%**	**1,693**
Community Facilities		1,698	1,630	1,630	103	1,115	1,181	66	**5.6%**	1,630
Halls		618	68	68	48	521	528	(6)	-1.2%	68
Centres		7	528	528	1	11	54	(43)	-79.4%	528
Crèches								–		
Clinics/Care Centres								–		
Fire/Ambulance Stations		52	42	42	2	22	24	(2)	-7.4%	42
Testing Stations		0	0	0	0	0	0	–		0
Museums		6	6	6	0	5	5	(0)	-1.2%	6
Galleries								–		
Theatres		–	1	1	–	–	0	(0)	-100.0%	1
Libraries		558	332	332	20	214	216	(3)	-1.2%	332
Cemeteries/Crematoria		9	26	26	3	31	31	(0)	-1.2%	26
Police		2	55	55	–	–	5	(5)	-100.0%	55
Purls		116	181	181	10	113	115	(1)	-1.2%	181
Public Open Space								–		
Nature Reserves								–		
Public Ablution Facilities		–	8	8	1	7	7	(0)	-1.2%	8
Markets								–		
Stalls		2	71	71	2	21	25	(3)	-13.7%	71
Abattoirs								–		
Airports								–		
Taxi Ranks/Bus Terminals		327	313	313	16	169	171	(2)	-1.2%	313
Capital Spares								–		
Sport and Recreation Facilities		632	62	62	54	585	590	4	**0.7%**	62
Indoor Facilities		–	9	9	49	533	539	(6)	-1.2%	9
Outdoor Facilities		632	54	54	5	53	51	2	3.9%	54
Investment properties		**136**	**145**	**145**	**12**	**125**	**126**	1	1.2%	**145**
Revenue Generating		136	145	145	12	125	126	1	**1.2%**	145
Improved Property		136	145	145	12	125	126	(1)	-1.2%	145
Unimproved Property								–		
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Other assets		**1,920**	**2,536**	**2,536**	**59**	**638**	**771**	**133**	**17.2%**	**2,536**
Operational Buildings		1,919	631	631	59	638	612	(26)	**-4.2%**	631
Municipal Offices		1,919	631	631	59	638	612	26	4.2%	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	14	18	4	20.5%	74
Servitudes								–		
Licences and Rights		15	74	74	1	14	18	4	20.5%	74
Computer Software and Applications		15	74	74	1	14	18	(4)	-20.5%	74
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		(828)	4,002	4,002	232	2,570	2,694	124	4.6%	4,002
Computer Equipment		(828)	4,002	4,002	232	2,570	2,694	(124)	-4.6%	4,002
Furniture and Office Equipment		7,637	7,040	7,040	560	6,083	6,181	98	1.6%	7,040
Furniture and Office Equipment		7,637	7,040	7,040	560	6,083	6,181	(98)	-1.6%	7,040
Machinery and Equipment		753	1,252	1,252	88	951	995	44	4.4%	1,252
Machinery and Equipment		753	1,252	1,252	88	951	995	(44)	-4.4%	1,252
Transport Assets		3,109	3,143	3,143	201	2,214	2,257	42	1.9%	3,143
Transport Assets		3,109	3,143	3,143	201	2,214	2,257	(42)	-1.9%	3,143
Total Depreciation	1	53,167	58,383	58,383	3,997	43,522	44,489	968	2.2%	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 - M11 May

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 upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**–**	**30,122**	**28,738**	**317**	**13,988**	**7,059**	(6,928)	**-98.1%**	**28,738**
Roads Infrastructure		–	6,829	5,096	–	4,609	4,338	(271)	**-6.2%**	5,096
Roads		–	6,829	5,096	–	4,609	4,338	271	**6.2%**	5,096
Storm water Infrastructure		–	1,000	500	22	410	212	(197)	**-92.8%**	500
Drainage Collection		–	1,000	500	22	410	212	197	**92.8%**	500
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		–	12,348	12,348	40	392	(1,785)	(2,177)	**121.9%**	12,348
MV Substations		–	12,348	12,348	40	392	(1,785)	2,177	**-121.9%**	12,348
Water Supply Infrastructure		–	9,196	8,326	246	6,583	2,404	(4,179)	**-173.9%**	8,326
Water Treatment Works		–	500	500	–	–	(75)	75	**-100.0%**	500
Bulk Mains								–		
Distribution		–	8,696	7,826	246	6,583	2,479	4,104	**165.6%**	7,826
Sanitation Infrastructure		–	750	2,467	9	1,995	1,891	(104)	**-5.5%**	2,467
Pump Station		–	500	2,000	9	1,975	1,961	14	**0.7%**	2,000
Reticulation		–	–	217	–	20	(33)	52	**-160.1%**	217
Waste Water Treatment Works		–	250	250	–	–	(38)	38	**-100.0%**	250
Community Assets		**–**	**6,576**	**7,127**	**–**	**5,538**	**4,686**	**(852)**	**-18.2%**	**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	–	5,140	4,311	(829)	**-19.2%**	6,576
Indoor Facilities								–		
Outdoor Facilities		–	6,576	6,576	–	5,140	4,311	829	19.2%	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**	**317**	**19,525**	**11,745**	**(7,780)**	**-66.2%**	**35,865**

APPENDIX A - Capex Report as at 31 May 2025

Include: Yes

2024/25 mSCOA CAPITAL FINANCIAL PERFORMANCE REPORT AS AT 30 APRIL 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	-	(1,500)	(1,500)	-	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	-	(1,500)	(1,500)	-	10,000
Vote 2 - Corporate Services						2,800,000	1,835,000	166,286	(164,573)	(330,859)	37,560	1,631,154
DIRECTOR: CORPORATE	28-33-85-20-4056	Establishment of the Municipal Court	9/101-85-85	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Other Assets -	Internal Generated Funds	1,000,000						
INFORMATION TECHNOLOGY	28-66-85-26-1007	UPS System	9/106-20-20	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Computer Equipm	Internal Generated Funds	350,000	350,000	-	(52,500)	(52,500)	37,560	312,440
	28-66-85-26-1152	Program Computer Equipment	9/106-6-8	Replacement Laptops	Internal Generated Funds	100,000	135,000	95,836	32,926	(62,910)		39,164
			9/106-6-9	Replacement Desktops		50,000	50,000	70,450	50,001	(20,449)	-	(20,450)
	28-66-85-25-8002	New Server	9/106-212277-360890	PPE:Cost Model:Computer Equipment:In-use:Cost:Acquisitions	Internal Generated Funds	1,300,000	1,300,000		(195,000)	(195,000)		1,300,000
Vote 3 - Financial Services						11,130	11,130	8,392	(1,670)	(10,062)	3,250	(512)
DIRECTOR: FINANCE	28-62-85-25-9151	Program Office Equipment	9/101-57-57	Assets: Non-current Assets - Property: Plant and Equipment - Cost Model - Furniture and (	Internal Generated Funds	11,130	11,130	8,392	(1,670)	(10,062)	3,250	(512)
Vote 5 - Planning & Development						10,900,000	4,965,015	4,047,883	809,747	(1,565,918)	1,482,925	(565,793)
ENVIRONMENTAL MANAGEMENT	28-83-84-28-7504	Flood Intervention (MDRG)	9/183-213087-60975	PPE:Cost Model:Coastal Infrastructure:Cost:Acquisition	National Grant	-	2,065,015	1,439,716	(292,502)		637,773	(12,474)
HOUSING ADMINISTRATION	28-48-84-22-4072	Knysna Vision (1393) UISP	9/105-16-30	Civil Contractor Fees	Provincial Grant	2,400,000	2,400,000	1,751,007	702,667	(1,048,340)	574,888	74,104
	28-48-84-22-4011	Sedgefield Infill - Informal Settlements Upgrading Partnership Grant	9/105-28-28	Electrical Contractor	Provincial Grant	8,000,000		444,480		(444,480)	270,263	(714,743)
	28-48-85-22-4066	Subsoil drains - Bongani Khayalethu Valley	9/105-55-55	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Storm water Infras	Internal Generated Funds	500,000	500,000	412,680	399,582	(13,098)		87,320
Vote 4 - Community Services						12,831,435	15,003,369	6,141,240	3,963,709	(1,810,254)	1,603,986	7,258,143
CEMETERY	28-39-80-20-7007	Cemetery Fencing	9/124-14-14	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Community Assets	Borrowing	-	550,769	397,637	374,667	(22,970)	153,132	-
CLEANSING REFUSE REMOVAL SERV.	28-72-85-26-9003	Replacing bin lifting Equipment	9/113-30-30	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Machinery and	Internal Generated Funds		3,000,000		(450,000)	(450,000)		3,000,000
DIRECTOR: COMMUNITY	28-52-85-23-0154	Program Tools Equipment	9/101-46-46	Program Tools Equipment	Internal Generated Funds	215,000	215,000	2,350	(32,250)	(34,600)	120,750	91,900
HALLS / FACILITIES	28-41-85-21-4008	Furniture Equipment	9/103-32-32	Furniture Equipment	Internal Generated Funds	300,000	300,000	79,344	46,246	(33,098)	194,000	26,656
PARKS RECREATION	28-53-85-21-5061	New Tipper Truck	9/115-21-21	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Transport Assets:O	Internal Generated Funds	600,000	600,000		(90,000)	(90,000)		600,000
	28-53-85-23-5005	Small Plant Equipment	9/115-30-30	Small Plant Equipment	Internal Generated Funds	180,000	180,000	97,275	139,823	42,548	24,866	57,860
	28-53-85-21-5002	New LDV Sports Facilities	9/115-212677-360074	PPE:Cost Model:Transport Assets:Owned and In-use:Cost:Acquisitions	Internal Generated Funds	460,000	460,000		(69,000)			460,000
SAFETY FIRE BRIGADE SERVICES	28-56-80-24-2007	Establishment of fire stations - Khayalethu	9/120-22-22	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Community As	Borrowing	-	300,000		(45,000)	(45,000)		300,000
	28-56-85-24-2012	Construction Phase - Khayalethu SFS	9/120-72177-361026	PPE:Cost Model:Community Assets:Cost:Acquisitions	Internal Generated Funds	2,000,000	89,320	53,670	(13,398)	(67,068)	35,650	-
	28-56-85-24-2013	Construction Phase - Rheenendal SFS	9/120-52177-361026	PPE:Cost Model:Community Assets:Cost:Acquisitions	Internal Generated Funds	1,500,000	1,500,000		(225,000)	(225,000)	-	1,500,000
	28-56-85-24-2015	Risk Assesment	9/120-212477-360788	PPE:Cost Model:Machinery and Equipment:In-use:Cost:Acquisitions	Internal Generated Funds	300,000	300,000		(45,000)	(45,000)	-	300,000
	28-56-85-24-2011	Fire Hoses and Nozzles	9/120-212477-360805	PPE:Cost Model:Machinery and Equipment:Future Use:Cost	Internal Generated Funds	250,000	250,000	175,015	163,767	(11,248)		74,985
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 Equ	Internal Generated Funds	250,000	250,000	196,000	(37,500)		-	54,000
	28-57-84-24-2006	CCTV camera Project - Safety Initiative	9/157-7-7	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Machinery and	District Grant		231,845		(34,777)			231,845
SPORT FIELDS	28-60-85-25-5003	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		(30,000)		100,000	100,000
	28-60-84-25-5011	MIG: 285770 Upgrade Sportsfield PH2 (Bongani)	9/116-40-40	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Community As	National Grant	6,576,435	6,576,435	5,139,949	4,311,131	(828,818)	975,588	460,898

Vote 7 - Electrical Services						17,704,348	20,036,832	896,196	(2,185,097)	(2,832,597)	1,338,671	15,841,965
ELECTRICITY DISTRIBUTION	28-76-84-27-9060	Bulk upgrade main intake substation	9/104-306-306	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Electrical Infra	National Grant	12,347,826	12,347,826	391,730	(1,785,186)	(2,176,916)	2,600	11,953,496
	28-76-85-27-8001	Electrification of informal areas	9/104-97-122	Electrification of informal areas - Ward 1	Internal Generated Funds	1,000,000	1,000,000	63,394	190,175	126,781	754,513	182,093
			9/104-98-123	Electrification of informal areas - Ward 3	Internal Generated Funds	1,000,000	1,000,000	-	(41,543)	(41,543)	833,681	166,319
	28-76-80-20-8003	Electrification of Formal Housing	9/104-112-138	Electrification of Formal Housing	Borrowing	-	71,615	-	(10,742)	(10,742)	-	71,615
	28-76-84-27-9078	Electrification of formal Houses (INEP) - Hlalani Damsebos	9/104-305-305	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Electrical Infra	National Grant	1,356,522	1,356,522	401,072	101,330	(299,742)	778,512	176,938
	28-76-85-20-2003	Relay replacement to reduce overloading	9/104-210177-360261	PPE:Cost Model:Electrical Infrastructure:In-use:Capital Spares:Cost:Acquisitions	Internal Generated Funds	1,000,000	1,000,000	-	(150,000)	(150,000)	969,365	30,635
	28-76-85-20-2004	Replacement of 2 RMUs Eastford and White location	9/104-213377-360193	PPE:Cost Model:Electrical Infrastructure:In-use:MV Swi	Internal Generated Funds	1,000,000	1,000,000	-	(150,000)	(150,000)	-	1,000,000
	28-76-85-27-8155	Refurbishment of Ring Main Units	9/104-210177-60261	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Electrical Infrastruc	Internal Generated Funds	-	1,391,304	-	(208,696)		-	1,391,304
	28-76-85-27-8156	Smart Meters Installation	9/104-211377-60414	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Electrical Infrastru	Internal Generated Funds	-	869,565	-	(130,435)	(130,435)	-	869,565
Vote 8 - Technical Services						44,561,670	57,244,655	34,790,814	23,923,652	(10,867,162)	6,421,968	16,031,873
DIRECTOR: TECHNICAL SERVICES	28-80-85-28-5154	Program Tools Equipment	9/101-33-33	Program Tools Equipment	Internal Generated Funds	300,000	265,000	114,998	73,162	(41,836)	138,601	11,401
RDS,S/WTR,DRAINAGE:STORMWATER	28-87-85-29-0026	Upgrade Stormwater Infrastructure	9/117-19-19	Storm water minor improvements (All wards)	Internal Generated Funds	1,000,000	500,000	409,648	212,452	(197,196)	-	90,352
RDS,S/WTR,DRAINAGE:STREETS	28-88-80-20-9033	Resealing of streets	9/110-107-107	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Roads Infrastru	Borrowing	-	464,369	352,464	335,679	(16,785)	59,035	52,870
	28-88-80-20-9035	Upgrade Gravel Roads Ward 4	9/110-100-100	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Roads Infrastru	Borrowing	-	44,850	5,087	3,613	(1,474)	39,000	763
	28-88-80-20-9037	Upgrade Gravel Roads Ward 7	9/110-102-102	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Roads Infrastru	Borrowing	-	126,346	15,681	(2,472)	(18,153)	108,515	2,150
	28-88-84-20-9040	Public Transport Facilities	9/110-115-115	Public Transport Facilities	National Grant	9,110,435	9,110,435	11,773,066	9,110,437	(2,662,629)	549,472	(3,212,102)
	28-88-84-20-9063	MIG : Upgrade of Gravel Roads - Ph2 (Northern Areas)	9/110-131-131	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Roads Infrastru	National Grant	2,828,936	1,587,023	1,089,805	1,587,023	497,218	-	497,218
	28-88-84-20-9075	MIG: Rehabilitation of Streets	9/110-132-132	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Roads Infrastru	National Grant	7,977,972	9,219,885	6,424,054	7,178,976	754,922	988,405	1,807,427
	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 Infrastructu	Internal Generated Funds	1,000,000	-	-	-	-	-	-
	28-88-85-20-9062	Resealing of streets	9/110-210777-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	Internal Generated Funds	3,000,000	3,000,000	2,549,492	2,411,384	(138,108)	442,108	8,400
	28-88-85-20-9013	Resurface Gravel Roads	9/110-8077-60992	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Roads Infrastructu	Internal Generated Funds	-	-	611,754	-	(611,754)	205,707	(817,461)
	28-88-85-20-9064	Sinkholes	9/110-100777-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	Fund:Capital:Transfer from Operat	-	-	-	-	-	525,257	(525,257)
SEWERAGE PURIFICATION SERVICES	28-89-85-31-0040	Knysna Windheuwel WWTW	9/112-133-133	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Sanitation Infrastru	Internal Generated Funds	250,000	250,000	-	(37,500)	(37,500)	217,391	32,609
	28-89-85-31-0013	Refurbishment of biodisk in Belvedere	9/111-50477-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Internal Generated Funds	790,800	790,800	-	(118,620)	(118,620)	-	790,800
	28-89-85-31-0012	Refurbishment of biodisk in Karatara	9/111-20477-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Internal Generated Funds	400,000	400,000	-	(60,000)	(60,000)	-	400,000
SEWERAGE RETICULATION SERVICES	28-90-80-31-3020	Replacement of Pump, Valves and rails	9/112-60-60	Pump Replacement	Borrowing	-	1,877,412	1,390,630	1,030,668	(359,962)	140,148	346,634
	28-90-80-31-3023	Brenton on Lake to Belvedere Sewer Link	9/112-65-65	Brenton on Lake to Belvedere Sewer Link	Borrowing	-	217,391	19,600	(32,609)	(52,209)	169,436	28,355
	28-90-85-31-3085	Bulk Sewer Services Damsebos next to Uniondale Road	9/112-80-80	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Sanitation Infra	Internal Generated Funds	730,000	1,030,000	730,000	502,535	(227,465)	-	300,000
	28-90-85-31-3015	Upgrade main Sewer Pump Station and sewers in the CBD	9/112-81-81	Assets:Non-current:PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Internal Generated Funds	500,000	2,000,000	1,975,224	1,960,870	(14,354)	-	24,776
	28-90-85-31-3038	Rehabilitation of the khayalethu sewer project	9/112-70477-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Internal Generated Funds	1,250,000	400,000	60,530	9,610	(50,920)	113,383	226,087
	28-90-85-31-4004	New Inlets at Sewer Pumpstations	9/112-213277-60737	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Sanitation Infrastru	Internal Generated Funds	-	1,890,359	-	(283,554)	(283,554)	-	1,890,359
WATER PURIFICATION WORKS	28-92-85-21-3011	Fencing at Water Waste Water Infrastructure facilities	9/118-22-22	AssetsGTNon-current AssetsGTProperty, Plant and EquipmentGTCost ModelGTWater Sup	Internal Generated Funds	500,000	500,000	-	(75,000)	(75,000)	-	500,000
	28-92-84-32-0108	Municipal Water Resilience Grant - W C P A	9/118-211877-60703	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Water Supply Infra	Provincial Grant	-	6,908,128	-	(1,036,219)	(1,036,219)	-	6,908,128

WATER RETICULATION	28-93-84-32-3032	Water services infrastructure Grant	9/119-78-78	Water services infrastructure Grant	National Grant	8,695,652	7,826,087	6,582,913	2,478,702	(4,104,211)	839,649	403,525
	28-93-85-31-3001	Bulk Water Supply - Karatara	9/119-101-101	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Water Supply Infra	Internal Generated Funds	-	434,782	125,987	(65,217)	(191,204)	280,440	28,355
	28-93-84-32-3282	MIG: 196403 - New Lower River Dam	9/119-133-133	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Water Supply I	National Grant	6,227,875	6,227,875	559,882	(934,181)	(1,494,063)	483,597	5,184,397
	28-93-85-32-3098	Smart Meters Installation	9/119-211677-60720	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Water Supply Infra	Internal Generated Funds	-	2,173,913	-	(326,087)	(326,087)	1,121,825	1,052,088
Grand Total						88,818,583	99,106,001	46,010,811	28,344,288	(17,358,352)	12,888,360	40,206,830

YTD Actual spend % expenditure	52%	66%		175%			

Directorate	ORIGINAL BUDGET	ROLL-OVER BUDGET	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	COMMITMENTS	AVAILABLE
Vote 1 - Executive and Council	10,000	10,000	-	(1,500)	(1,500)	-	10,000
% Expenditure Vote 1	0%	0%					
Vote 2 - Corporate Services	2,800,000	1,835,000	166,286	(164,573)	(330,859)	37,560	1,631,154
% Expenditure Vote 2	6%	9%					
Vote 3 - Financial Services	11,130	11,130	8,392	(1,670)	(10,062)	3,250	(512)
% Expenditure Vote 3	0%	75%					
Vote 5 - Planning & Development	10,900,000	4,965,015	4,047,883	809,747	(1,505,918)	1,482,925	(565,793)
% Expenditure Vote 5	37%	82%					
Vote 6 - Community Services	12,831,435	15,003,369	6,141,240	3,963,709	(1,810,254)	1,603,986	7,258,143
% Expenditure Vote 6	48%	41%					
Vote 7 - Electrical Services	17,704,348	20,036,832	856,196	(2,185,097)	(2,832,597)	3,338,671	15,841,965
% Expenditure Vote 7	5%	4%					
Vote 8 -Technical Services	44,561,670	57,244,655	34,790,814	23,923,652	(10,867,162)	6,421,968	16,031,873
% Expenditure Vote 8	78%	61%					
Grand Total	88,818,583	99,106,001	46,010,811	28,344,288	(17,358,352)	12,888,360	40,206,830