ANNEXURE A

KNYSNA
Municipality Munisipaliteit uMasipala

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Monthly and Quarterly Budget Statement

(Sections 71 and 52 of the MFMA)

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

June 2025

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PART 1: IN-YEAR REPORT

1. LEGAL CONTEXT

1.1 Monthly Budget Statement

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

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

(a) Actual revenue, per revenue source;

(b) Actual borrowings;

(c) Actual expenditure, per vote;

(d) Actual capital expenditure, per vote

(e) The amount of any allocations received;

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

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

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

(g) When necessary, an explanation of –

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

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

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

(2) The statement must include –

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

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

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

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

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

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

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

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

1.2 Quarterly Budget Statement

Section 52 of the MFMA determines that:

"The mayor of a municipality –

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

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

1.3 Responsibility of the Executive Mayor

Section 54 of the MFMA determines that:

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

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

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

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

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

2. EXECUTIVE MAYOR'S REPORT

2.1 In-Year Report: Monthly Budget Statement

2.1.1 This report represents the Section 71 MFMA Monthly Budget Statement and Section 52 Quarterly Budget Statement for the month ending 30 June 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 June 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 Important to note is this report does not present the final results for the 2024/2025 financial year. Year-end transactions are currently being processed and wil be included in the Draft Annual Financial Statements to be submitted to the Auditor General of South Africa by 31 August 2025.

2.2.2 As at 30 June 2025, Cash and Cash Equivalents balance amounts to R 106.1 million which is a significant improvement compared to the prior year audited balance of R 23.6 million.

2.2.3 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.

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

2.2.5 Of critical concern is that only 70% of the capital expenditure budget has been spent.

2.3 Recommendations

(a) That Council notes the Section 71 Monthly Budget Statement and Section 52 Quarterly Budget Statement as at 30 June 2025.

(b) That Council notes that the Section 71 Monthly Budget Statement and Section 52 Quarterly Budget Statement as at 30 June 2025 will be published on the municipal website.

CLLR THANDO MATIKA
EXECUTIVE MAYOR
DATE: 14 July 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 June 2025.

3.1.2 Section 52(d) of the MFMA requires from the Executive Mayor to submit a quarterly report to Council on the implementation of the approved budget. The report relates to the quarter ending 30 June 2025.

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

3.1.4 The Municipality is currently in the process of preparing the Annual Financial Statements (AFS) for the year ended 30 June 2025, which is due for submission to the Auditor-General of South Africa by 31 August 2025. Financial information contained in this report is therefore provisional and subject to significant changes once all year-end processes have been finalised.

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

3.2 Financial Performance Overview

3.2.1 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 97.1%, which resulted in a negative variance of –R 36.5 million (-2.9%). It should be noted that due to GRAP Standards and the GRAP accrual principles to be applied, the figures contained in the table below are subject to multiple year-end adjustments. Variances of a material value in nature in the operating revenue budget are presented with appropriate comments in the table below.

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

Row Number	Description	Original Budget	Current Budget	Year-to-Date Actual	Year-to Date Budget	Variance between YTD Actual and Year-to Date Budget	YTD Variance %	YTD Actual % of YTD Budget	Reasons for Material Variance (D - E)
Column Reference	A	B	C	D	E	F	G	H	I
1	Service charges - Electricity	412,331,987	406,172,031	408,847,529	406,172,031	2,675,498	0.7%	100.7%	Performance slightly above expectancy.
2	Service charges - Water	94,868,006	84,136,418	98,825,606	84,136,418	14,689,188	17.5%	117.5%	Performance above expectancy however the month to month consumption are normal with a slight decrease of 2% and also compared to the Prior year Audited Actual amounting to R94,438,162 with an increase of 4%.
3	Service charges - Waste Water Management	34,280,675	30,695,627	31,707,876	30,695,627	1,012,249	3.3%	103.3%	Performance slightly above expectancy.
4	Service charges - Waste management	35,003,989	38,843,365	37,859,724	38,843,365	-983,641	-2.5%	97.5%	Performance slightly below expectancy.
5	Sale of Goods and Rendering of Services	28,290,880	30,333,698	28,589,639	30,333,698	-1,744,059	-5.7%	94.3%	Performance slightly below expectancy.
6	Agency services	4,387,360	3,860,166	3,663,096	3,860,166	-197,070	-5.1%	94.9%	Performance slightly below expectancy.
7	Interest earned from Receivables	21,043,958	30,072,442	29,520,072	30,072,442	-552,370	-1.8%	98.2%	Performance slightly below expectancy.
8	Interest from Current and Non Current Assets	1,915,779	3,076,949	4,638,641	3,076,949	1,561,692	50.8%	150.8%	The municipality made new investments during the year.
9	Rental from Fixed Assets	7,745,922	8,119,444	7,560,759	8,119,444	-558,685	-6.9%	93.1%	Performance slightly below expectancy.
10	Licence and permits	100,295	368,369	319,537	368,369	-48,832	-13.3%	86.7%	Performance below expectancy. The issuing of Business Licences were less than anticipated.
11	Operational Revenue	1,092,103	2,895,572	5,124,783	2,895,572	2,229,211	77.0%	177.0%	The augmentation fees were more than expected.
12	Property rates	336,224,732	344,356,295	347,193,703	344,356,295	2,837,408	0.8%	100.8%	Performance slightly above expectancy.
13	Fines, penalties and forfeits	98,644,390	98,668,700	68,998,922	98,668,700	-29,669,778	-30.1%	69.9%	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	1,478,153	1,392,592	85,561	6.1%	106.1%	Performance slightly above expectancy.
15	Transfers and subsidies - Operational	164,365,348	168,270,075	156,297,664	168,270,075	-11,972,411	-7.1%	92.9%	Performance below expectance. However it is to be noted year-end journals are still in progress.
16	Interest (Property Rates)	10,822,859	11,522,844	11,092,659	11,522,844	-430,185	-3.7%	96.3%	Performance slightly below expectancy.
17	Gains on Disposal of PPE	1,000,000	16,050,000	0	16,050,000	-16,050,000	-100.0%	0.0%	Year-end Journals to be processed.
18	Other Gains	0	916,010	1,501,427	916,010	585,417	63.9%	163.9%	Year-end Journals to be processed.
19	**Total Revenue (Capital Grants Excluded)**	**1,253,643,989**	**1,279,750,597**	**1,243,219,790**	**1,279,750,597**	**-36,530,807**	**-2.9%**	**97.1%**	

3.2.2 The overall performance of the Year-to-date actual operating expenditure (Row 33 in the table below) of R 1.1 billion against the total budgeted operating expenditure of R 1.2 billion equates to 86.4% which resulted in a positive variance of R 166.2 million (13.6%). It should be noted that due to GRAP Standards and the GRAP accrual principles to be applied, the figures contained in the table below are subject to multiple year-end adjustments. Variances of a material value in nature in the operating expenditure budget are presented with appropriate comments in the table below.

Variances between Year-to-Date Actual and Year-to-Date Budget									
Row Number	Description	Original Budget	Current Budget	Year-to-Date Actual	Year-to Date Budget	Variance between YTD Actual and Year-to Date Budget	YTD Variance %	YTD Actual % of YTD Budget	Reasons for Material Variance (D - E)
Column Reference	A	B	C	D	E	F	G	H	I
20	Employee related costs	325,141,735	329,006,304	313,368,361	329,006,304	15,637,943	4.8%	95.2%	The Actuarial transactions as per GRAP still need to be processed.
21	Remuneration of councillors	11,003,414	10,584,729	9,684,120	10,584,729	900,609	8.5%	91.5%	Performance below expectancy.
22	Bulk purchases - electricity	318,560,364	320,590,831	290,167,833	320,590,831	30,422,998	9.5%	90.5%	Performance below expectancy as a result of the June 2025 bulk account still to be processed.
23	Other materials	59,983,466	44,310,554	36,590,690	44,310,554	7,719,864	17.4%	82.6%	Performance significantly below expectancy. The main contributor to the variance is the waste water treatment section
24	Debt impairment	165,600,503	163,330,912	95,165,199	163,330,912	68,165,713	41.7%	58.3%	Year-end Journals to be processed.
25	Depreciation and amortisation	58,383,147	58,383,147	47,213,463	58,383,147	11,169,684	19.1%	80.9%	Year-end Journals to be processed.
26	Interest	34,930,633	38,529,291	37,748,319	38,529,291	780,972	2.0%	98.0%	Performance slightly below expectancy
27	Contracted services	170,937,633	156,141,536	143,634,023	156,141,536	12,507,513	8.0%	92.0%	Performance below expectancy
28	Transfers and subsidies	1,122,870	12,243,805	1,384,265	12,243,805	10,859,540	88.7%	11.3%	Performance significantly below expectancy. The main contributor to the variance is the SETA Grant R9.7 million variance.
29	Irrecoverable debts written off	1,298,772	853,964	0	853,964	853,964	100.0%	0.0%	Year-end Journals to be processed.
30	Operational costs	81,766,271	84,309,752	75,060,011	84,309,752	9,249,741	11.0%	89.0%	Performance below expectancy
31	Losses on Disposal of Assets	0	0	0	0	0	0.0%	0.0%	
32	Other Losses	0	7,694,368	9,748,401	7,694,368	-2,054,033	-26.7%	126.7%	Variance due to year-end shortages as identified during stock count
33	**Total Operating Expenditure**	**1,228,728,808**	**1,225,979,193**	**1,059,764,685**	**1,225,979,193**	**166,214,508**	**13.6%**	**86.4%**	

3.2.3 The year-to-date actual operating surplus of R 183.5 million against the total budgeted operating surplus of R 53.7 million (capital grants excluded) results in an operating surplus of R 129.7 million or to 241.2% (Row 34 in the table below).

Variances between Year-to-Date Actual and Year-to-Date Budget									
Row Number	Description	Original Budget	Current Budget	Year-to-Date Actual	Year-to Date Budget	Variance between YTD Actual and Year-to Date Budget	YTD Variance %	YTD Actual % of YTD Budget	Reasons for Material Variance (D - E)
Column Reference	A	B	C	D	E	F	G	H	I
19	**Total Revenue (Capital Grants Excluded)**	**1,253,643,989**	**1,279,750,597**	**1,243,219,790**	**1,279,750,597**	**-36,530,807**	**-2.9%**	**97.1%**	
33	**Total Operating Expenditure**	**1,228,728,808**	**1,225,979,193**	**1,059,764,685**	**1,225,979,193**	**166,214,508**	**13.6%**	**86.4%**	
34	**Operating Surplus/(Deficit)**	**24,915,181**	**53,771,404**	**183,455,105**	**53,771,404**	**129,683,701**	**241.2%**	**341.2%**	
35	Capital Grants	65,521,652	71,840,695	41,143,682	71,840,695	-30,697,013	-42.7%	57.3%	Performance below expectancy
36	Public Contributions	0	0	0	0	0	0.0%	0.0%	
37	**Surplus/(Deficit) for the Year**	**90,436,833**	**125,612,099**	**224,598,787**	**125,612,099**	**98,986,688**	**79%**	**178.8%**	

3.2.4 The year-to-date actual surplus for the year (Row 37 in the table above) of R 224.6 million against the total budgeted surplus for the year at R 125.6 million (capital grants included) results in a surplus of R 99.0 million.

3.2.5 Overtime

The Table below depicts the Overtime expenditure per Directorate as at 30 June 2025.

Overtime									
Row Number	Directorate	Expenditure 2022/2023	Expenditure 2023/2024	Original Budget 2024/2025	Current Budget	Actual June 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	175,200	18,429	175,200	129,186	46,014
3	Financial Services	96,974	83,462	0	157,400	18,883	157,400	54,301	103,099
4	Planning and Development	35,863	0	0	41,540	0	41,540	41,535	5
5	Integrated Human Settlements	40,834	74,305	0	700	0	700	605	95
6	Community Services	8,664,292	9,203,926	6,721,607	8,694,830	849,494	8,694,830	9,306,936	-612,106
7	Electrical Services	1,978,723	2,077,945	2,124,089	2,098,317	165,757	2,098,317	1,876,925	221,392
8	Technical Services	7,335,761	9,135,628	4,976,725	8,364,614	816,378	8,364,614	8,479,856	-115,242
9	Grand Total	18,343,324	20,754,647	13,991,265	19,532,601	1,868,942	19,532,601	19,889,343	-356,742

The YTD Actual Overtime expenditure exceeds the YTD Budget by R 356 thousand.

3.2.6 Standby

The Table below depicts the Standby expenditure per Directorate as at 30 June 2025.

Standby Allowance									
Row Number	Directorate	Expenditure 2022/2023	Expenditure 2023/2024	Original Budget 2024/2025	Current Budget	Actual June 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	33,723	0	33,723	33,722	1
2	Corporate Services	182,157	199,443	228,000	220,437	20,366	220,437	213,417	7,020
3	Financial Services	152,718	42,535	55,000	41,191	0	41,191	6,814	34,377
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	2,006,958	155,262	2,006,958	1,911,422	95,536
7	Electrical Services	1,130,285	1,656,775	1,288,965	1,716,633	149,377	1,716,633	1,713,582	3,051
8	Technical Services	2,826,944	3,380,477	1,928,464	3,751,034	367,797	3,751,034	3,673,771	77,263
9	Grand Total	6,026,055	7,103,996	4,100,386	7,769,976	692,804	7,769,976	7,552,727	217,249

3.2.7 Contracted Services

The table below depicts the Contracted services per Directorate as at 30 June 2025.

Contracted Services per Directorate							
Row Number	Directorate	Original Budget 2024/2025	Current Budget (Including Virements)	Actual June 2025	YTD Budget 2024/2025	YTD Actual 2024/2025	Variance (E-F)
Column Reference	A	B	C	D	E	F	G
1	Executive and Council	4,767,992	2,640,123	125,525	2,640,123	2,031,896	608,227
2	Corporate Services	9,732,435	5,393,160	1,145,171	5,393,160	5,088,515	304,645
3	Financial Services	3,627,000	4,079,148	112,113	4,079,148	3,199,333	879,815
4	Planning and Development	6,875,490	3,662,896	1,285,313	3,662,896	3,457,693	205,203
5	Integrated Human Settlements	29,731,164	32,651,061	2,644,258	32,651,061	30,672,007	1,979,054
6	Community Services	46,076,351	50,010,597	4,535,650	50,010,597	47,617,844	2,392,753
7	Electrical Services	27,964,418	27,356,754	2,551,230	27,356,754	23,421,955	3,934,799
8	Technical Services	42,162,783	30,347,797	3,514,825	30,347,797	28,142,039	2,205,758
9	**Grand Total**	**170,937,633**	**156,141,536**	**15,914,085**	**156,141,536**	**143,631,283**	**12,510,253**

3.2.8 Consultants

The table below depicts the Consulants expenditure per Directorate as at 30 June 2025.

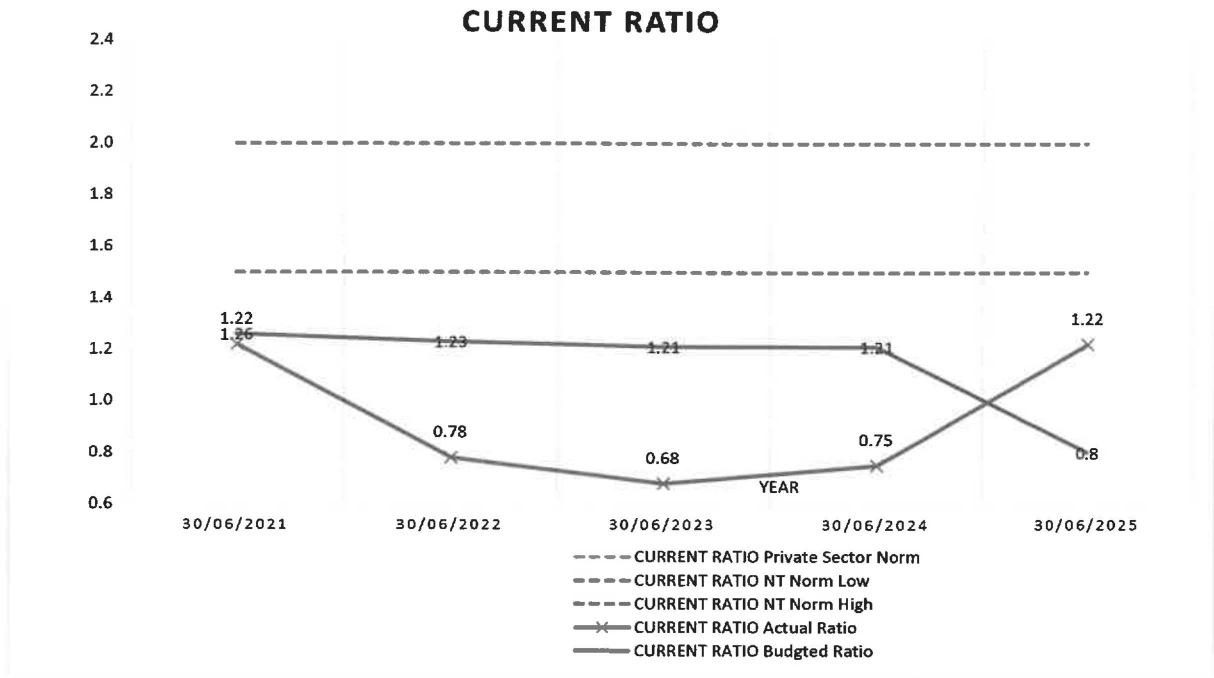
Use of Consultants per Directorate										
Row Number	Directorate	Expenditure 2021/2022	Expenditure 2022/2023	Expenditure 2023/2024	Original Budget 2024/2025	Current Budget (Including Virements)	Actual June 2025	YTD Budget 2024/2025	YTD Actual 2024/2025	Variance (H-I)
Column Reference	A	B	C	D	E	F	G	H	I	J
1	Executive and Council	150,000	0	0	1,500,000	10,000	0	10,000	0	10,000
2	Corporate Services	4,540,688	6,684,895	7,718,067	8,105,000	5,156,136	1,094,487	5,156,136	4,900,931	255,205
3	Financial Services	3,791,019	3,868,450	1,509,139	2,600,000	2,833,148	108,063	2,833,148	2,173,802	659,346
4	Planning and Development	1,401,449	1,294,495	1,533,129	2,589,541	1,925,041	897,379	1,925,041	1,758,085	166,956
5	Integrated Human Settlements	1,129,751	2,467,243	1,802,353	1,450,000	259,961	49,770	259,961	106,857	153,104
6	Community Services	299,625	397,981	100,944	103,343	44,753	0	44,753	42,400	2,353
7	Electrical Services	224,427	0	0	787,781	479,400	0	479,400	0	479,400
8	Technical Services	2,897,026	2,922,785	949,374	8,907,698	252,297	1,000	252,297	4,228,637	-3,976,340
9	**Grand Total**	**14,433,986**	**17,635,848**	**13,613,006**	**26,043,363**	**10,960,736**	**2,150,699**	**10,960,736**	**13,210,713**	**-2,249,977**

3.3 Financial Position Overview

3.3.1 Current Ratio (1.22 : 1)

The Current Ratio as at 30 June 2025 equates to 1.22 : 1 compared to the National Treasury norm of 1.5 – 2 : 1, and a budgeted Current Ratio of 0.80 : 1. This reflects a vast improvement in comparison to the current ratio of 0.75:1 as at 30 June 2024 however, it should be noted that the high debtors balance is a main contributor to the improved current ratio.

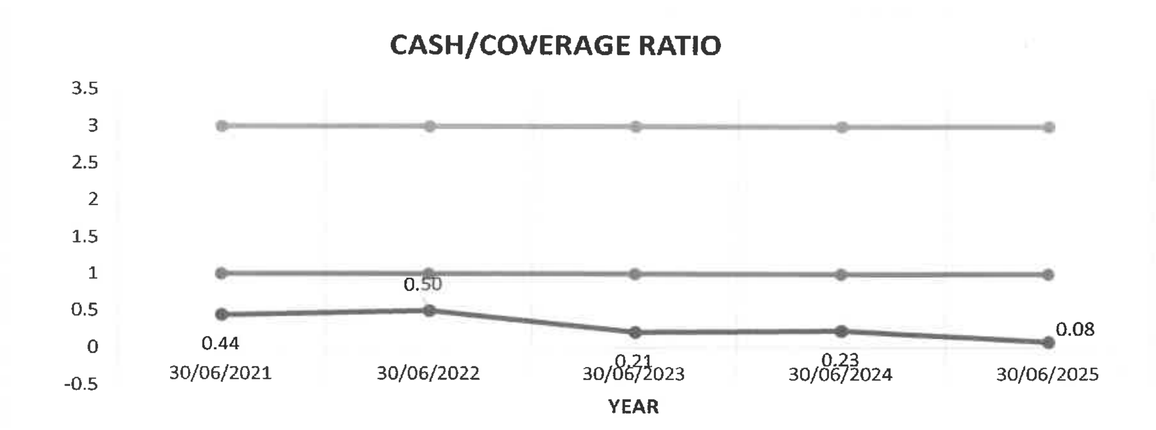
Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		1.22
				Current Assets	400,211,126
				Current Liabilities	328,503,737



3.3.2 Cash/Cost Coverage Ratio (0.08 months)

The Cash/Cost Coverage Ratio as at 30 June 2025 equates to 0.08 months compared to the National Treasury norm of 1 – 3 months. The Cash/Cost Coverage Ratio remains a concern as it has significantly reduced form 0.23 months as at 30 June 2024.

Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR	1 - 3 Months		0.08
				Cash and cash equivalents	65,553,166
				Unspent Conditional Grants	33,681,216
				Overdraft	
				Short Term Investments	40,542,173
				Operational Expenditure	915,319,516



3.3.3 Cash and Cash Equivalents (R 106.1 million)

Cash and Cash Equivalents (Row 3 in the Table below) equates to R 106.1 million as at 30 June 2025.

3.3.4 Current Investments (R 40.5 million)

Investments (Row 2 in the Table below) equates to R 40.5 million as at 30 June 2025. The total investment portfolio equates to R 43.9 million, which includes non-current investments of R 3.4 million.

Cash and Cash Equivalents versus Commitments					
Row Number	Description	April 2025	May 2025	June 2025	Movement (C to D)
Column Reference	A	B	C	D	E
1	Cash at Bank	24,717,910	53,382,117	65,553,166	12,171,050
2	Investments - Current	74,006,997	74,279,544	40,542,173	-33,737,372
3	**Total Cash and Cash Equivalents**	**98,724,907**	**127,661,661**	**106,095,339**	**-21,566,322**
4	Unspent Conditional Transfers and Grants	42,065,601	39,459,523	33,681,216	-5,778,307
5	Unspent Conditional Public Contributions	0	0	0	0
6	VAT Payable to SARS	0	0	0	0
7	Payables from Exchange Transactions	21,083,270	23,756,580	34,146,798	10,390,218
8	Consumer Deposits	15,796,546	15,841,821	15,872,227	30,406
9	**Total Commitments**	**78,945,417**	**79,057,924**	**83,700,241**	**4,642,317**
10	**Surplus / (Shortfall)**	**19,779,490**	**48,603,737**	**22,395,098**	**-26,208,639**

There is a variance of R763,265.67 between the Cash and Cash Equivalents as per the Bank Reconciliation and C6 Statement of Financial Position which are currently being investigated.

3.3.5 Cash Commitments (R 83.7 million)

Total commitments (Row 9 in the Table above) increased by R 4.6 million during the month under review from R 79.1 million at the end of May 2025 to R 83.7 million at the end of June 2025. Cash and Cash Equivalents exceeded the Commitments by R 22.4 million at the end of June 2025 (Row 10 in the Table above).

3.3.6 Unpaid Conditional Grants (R 13.0 million)

Unpaid Conditional Grants (Row 3 in the Table below) reflects a total balance of R 13.0 million at the end of June 2025.

Unpaid Conditional Grants					
Row Number	Description	Opening Balance: 01/07/2024	Receipts: 01/07/2024 to 30/06/2025	Expenditure: 01/07/2024 to 30/06/2025	Closing Balance: 30/06/2025
Column Reference	A	B	C	D	E
1	Integrated Human Settlements Grant	7,824,261	-30,136,262	35,255,735	12,943,734
2	Maintenance of Proclaimed Roads	77,458	0	0	77,458
3	**Total**	**7,901,719**	**-30,136,262**	**35,255,735**	**13,021,192**

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 (R33.7 million)

Unspent Conditional Grants (Row 16 in the Table below) reflects a total balance of R 33.7 million as at 30 June 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 30/06/2025	Expenditure: 01/07/2024 to 30/06/2025	Repayment of Unspent Grants	Closing Balance: 30/06/2025
Column Reference	A	B	C	D	E	F	G
1	Municipal Infrastructure Grant	Technical Services	2,457	28,487,000	-19,039,281	0	9,450,177
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	-8,064,493	0	1,047,381
7	Disaster Response Grant	Planning and Development	2,600,000	114,000	-2,382,269	0	331,731
9	Finance Management Grant	Financial Services	0	1,800,000	-1,369,026	0	430,974
9	Groen Sebenza	Planning and Development	89,852	0	-71,737	0	18,115
10	Community Development Workers	Technical Services	0	57,000	-57,000	0	0
11	Chemical Industries Education and Training Authority	Corporate Services	0	881,625	-402,754	0	478,871
12	Neighbourhood Development Partnership Grant	Technical Services	0	20,477,000	-14,608,773	0	5,868,227
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	SETA	Planning and Development	0	126,000	0	0	126,000
16	**Total**		**3,635,170**	**81,346,033**	**-51,299,987**	**0**	**33,681,216**

3.3.8 Payables from Exchange Transactions (R 34.2 million)

Payables from Exchange Transactions (Row 3 in the Table below) increased by R 10.4 million during the month under review from R 23.8 million at the end of May 2025 to R 34.2 million at the end of June 2025.

Payables from Exchange Transactions					
Row Number	Description	April 2025	May 2025	June 2025	Movement (C to D)
Column Reference	A	B	C	D	E
1	Trade Payables	3,447,446	5,868,520	17,416,573	11,548,053
2	Retentions	17,635,824	17,888,060	16,730,224	-1,157,836
3	**Total**	**21,083,270**	**23,756,580**	**34,146,798**	**10,390,218**

3.3.9 External Borrowings (R 292.3 million)

External Borrowings as at 30 June 2025 equates to R 292.3 million (Row 6 in the Table below), and are taken up to fund capital expenditure only.

External Borrowings					
Row Number	Description	April 2025	May 2025	June 2025	Movement (C to D)
Column Reference	A	B	C	D	E
1	Opening Balance	315,419,818	315,419,818	315,419,818	0
2	New Loans Acquired	0	0	0	0
3	Interest Capitalised	0	0	15,080,935	15,080,935
4	Repayments	0	0	-38,217,339	-38,217,339
5	Adjustments	0	0	0	0
6	**Closing Balance**	**315,419,818**	**315,419,818**	**292,283,413**	**-23,136,404**
7	**Current Budgeted Operating Revenue (Conditional Operating Grants excluded) =**	1,242,055,522			
8	**Gearing Ratio =**	**23.5%**			

External borrowings as a percentage of budgeted operating revenue (conditional operating grants excluded) equates to a gearing ratio of 23.5%, 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 511.4 million)

Total outstanding debtors of R 511.4 million as at 30 June 2025 is presented by Income Source, Customer Group and Ward.

The total outstanding debtors has decreased by R 22.2 million from R 533.6 million as at 31 May 2025 to R 511.4 million as at 30 June 2025. A significant contributor to the decrease is the debt write-off amounting to R 11.1 million.

The total amount due by Organs of State of R 14.6 million and Businesses of R 182.0 million constitutes 38% of the total outstanding debtors of R 511.4 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	9,849,363	4,735,505	2,483,188	77,765,059	94,833,115
2	Electricity	21,587,083	8,185,452	4,440,748	90,622,201	124,835,484
3	Property Rates	24,314,283	8,228,212	5,044,683	107,060,120	144,647,298
4	Sanitation	2,780,836	1,492,849	1,195,675	70,717,820	76,187,180
5	Refuse	3,209,840	1,523,497	1,181,805	59,846,873	65,762,015
6	Other	641,097	376,075	187,336	3,964,464	5,168,972
7	**Grand Total**	**62,382,502**	**24,541,590**	**14,533,435**	**409,976,537**	**511,434,064**
8	**% of Total Outstanding Debtors =**	**12.2%**	**4.8%**	**2.8%**	**80.2%**	**100.0%**
By Customer Group						
Row Number	**Description**	**0-30 Days**	**31-60 Days**	**61-90 Days**	**Over 90 Days**	**Total Outstanding Debtors**
Column Reference	A	B	C	D	E	F
9	Organs of State	3,682,624	1,737,396	614,670	8,596,516	14,631,206
10	Commercial	21,229,654	8,397,416	5,371,763	146,969,738	181,968,571
11	Households	37,470,224	14,406,778	8,547,002	254,410,283	314,834,287
12	**Grand Total**	**62,382,502**	**24,541,590**	**14,533,435**	**409,976,537**	**511,434,064**
13	**% of Total Outstanding Debtors =**	**12.2%**	**4.8%**	**2.8%**	**80.2%**	**100.0%**
By Ward						
Column Reference	A	B	C	D	E	F
14	Ward 1	5,152,550	2,126,005	1,155,750	29,586,593	38,020,898
15	Ward 2	4,667,341	1,305,361	897,433	24,095,023	30,965,159
16	Ward 3	2,709,029	1,258,866	966,814	38,509,255	43,443,965
17	Ward 4	1,741,499	1,161,331	1,005,303	45,451,483	49,359,616
18	Ward 5	6,671,784	2,388,934	1,417,410	34,100,059	44,578,187
19	Ward 6	1,304,904	652,592	449,687	16,924,474	19,331,657
20	Ward 7	2,304,579	909,399	704,986	42,835,288	46,754,252
21	Ward 8	786,161	497,413	437,315	34,503,588	36,224,477
22	Ward 9	17,704,522	6,091,116	2,669,152	43,044,085	69,508,876
23	Ward 10	18,724,822	7,692,348	4,472,537	82,066,050	112,955,758
24	Ward 11	556,759	398,034	332,568	15,352,233	16,639,594
25	Unkown Ward (Sundries/Hand over accounts)	54,254	59,713	24,501	3,499,987	3,638,454
26	Unknown Ward (Corrections to be made)	4,296	478	-21	8,419	13,172
27	**Grand Total**	**62,382,502**	**24,541,590**	**14,533,435**	**409,976,537**	**511,434,064**
28	**% of Total Outstanding Debtors =**	**12.2%**	**4.8%**	**2.8%**	**80.2%**	**100.0%**

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

3.3.11 Staff Debtors (R 1.7 million)

The total Staff Debtors (Row 7 in Table below) equates to R 1.7 million as at 30 June 2025.

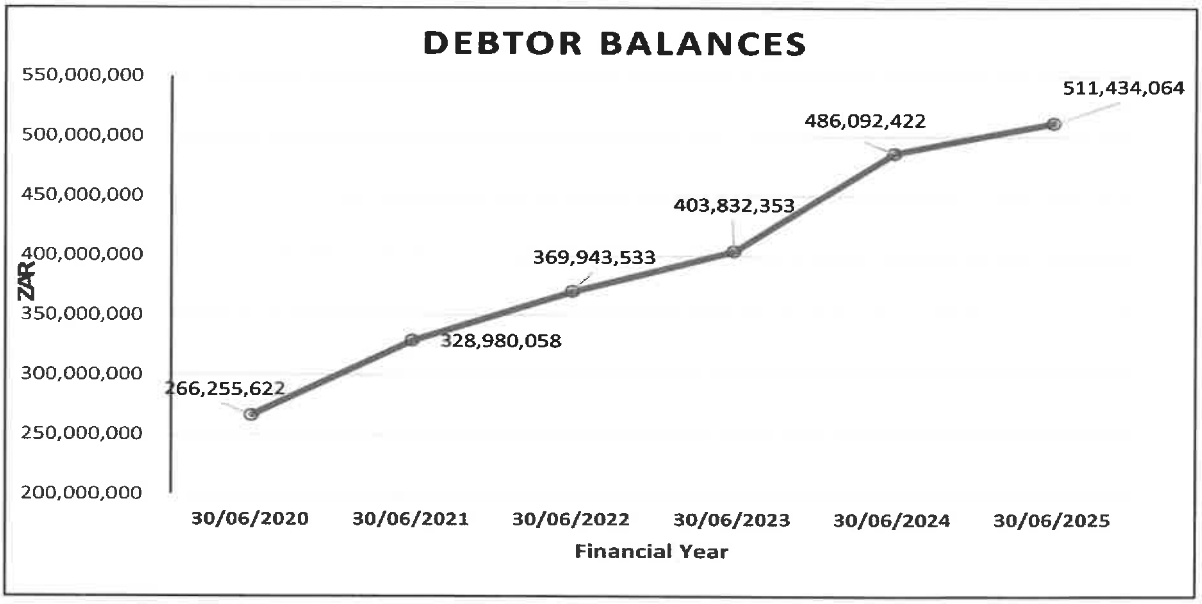
Staff Debtors Age Analysis						
By Income Source						
Row Number	Description	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total Outstanding Staff Debtors
Column Reference	A	B	C	D	E	F
1	Water	63,008	12,094	6,524	447,933	529,559
2	Electricity	8,654	0	0	0	8,654
3	Property Rates	37,699	1,074	282	27,732	66,787
4	Sanitation	44,979	4,824	4,220	402,282	456,305
5	Refuse	37,533	3,550	3,558	239,775	284,415
6	Other	73,622	24,083	16,098	213,979	327,782
7	**Grand Total**	**265,494**	**45,626**	**30,682**	**1,331,700**	**1,673,502**
8	**% of Total Outstanding Debtors =**	**15.9%**	**2.7%**	**1.8%**	**79.6%**	**100.0%**

3.3.12 Councillors Debt (R 13.4 thousand)

The total Councillors Debt (Row 7 in the Table below) equates to R 13 thousand as at 30 June 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	1,183	312	0	162	1,657
2	Electricity	487	381	0	0	868
3	Property Rates	4,038	114	0	0	4,152
4	Sanitation	601	214	214	3,385	4,413
5	Refuse	686	190	72	3,372	4,321
6	Other	0	0	0	-1,999	-1,999
7	**Grand Total**	**6,996**	**1,210**	**286**	**4,920**	**13,412**
8	**% of Total Outstanding Debtors =**	**52.2%**	**9.0%**	**2.1%**	**36.7%**	**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 charges on outstanding debt.



3.3.13 Debtor Collection Rate (94.4%)

The overall Debtor Collection Rate as at 30 June 2025 equates to 94.4%, compared to the National Treasury norm of 95%.

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%		94.39%
				Gross Debtors closing balance 30/06/2025	511,434,064
				Gross Debtors opening balance 01/07/2024	486,092,422
				Bad debts written Off	20,406,399
				Billed Revenue	815,601,478

The below table depicts % Revenue collected on a month to month basis.

Row Number	Month	Annual / Monthly Billing	Payments Received	% Revenue Collected
Column Reference	A	B	C	D
1	July 2024(Annual)	144,426,692	43,080,591	24.5%
2	July 2024 (Monthly)	31,058,473		
3	August 2024	55,920,523	81,861,071	94.1%
4	September 2024	37,861,247	78,764,035	208.0%
5	October 2024	59,157,832	66,107,371	111.7%
6	November 2024	50,574,260	65,445,097	129.4%
7	December 2024	57,245,172	58,844,318	102.8%
8	January 2025	93,856,994	57,630,546	61.4%
9	February 2025	43,433,447	54,802,210	126.2%
10	March 2025	59,359,022	60,467,108	101.9%
11	April 2025	60,965,077	56,406,439	92.5%
12	May 2025	64,410,213	60,954,860	94.6%
13	June 2025	57,332,525	86,669,991	151.2%
14	**Totals**	**815,601,478**	**771,033,638**	**94.5%**

Important to note that the matching principle is not applied when allocating payments received, as several payments could possibly relate to prior year debt.

3.3.14 Capital Expenditure per Directorate (53.8%)

The year-to-date actual capital expenditure of R 55.9 million (Row 9 in the Table below) equates to 53.8% (Row 10 in the Table below) of the total annual capital expenditure budget of R 103.9 million. Commitments of R 16.5 million (15.8%) and the year-to-date actual capital expenditure in total equates to R 72.4 million or 69.7% of the total capital expenditure budget.

Capital Expenditure per Directorate

Row Number	Directorate	Original Budget (OB)	Current Budget (Including Virements)	Year-to-Date Budget	Year-to-Date Actual Expenditure	Commitments	Year-to-Date Actual Expenditure and Commitments	Actual Expenditure and Commitments as a % of AB	Available Funds
Column Reference	A	B	C	D	E	F	G	H	I
1	Executive and Council	10,000	10,000	10,000	0	0	0	0.0%	10,000
2	Corporate Services	2,800,000	1,835,000	1,835,000	374,106	0	374,106	20.4%	1,460,894
3	Financial Services	11,130	14,130	14,130	8,392	0	8,392	59.4%	5,738
4	Planning and Development	0	2,360,000	2,360,000	2,071,539	0	2,071,539	0.0%	288,461
5	Integrated Human Settlements	10,900,000	2,900,000	2,900,000	3,427,330	25,989	3,453,319	119.1%	-553,319
6	Community Services	12,831,435	14,441,787	14,441,787	7,791,363	2,010,756	9,802,119	67.9%	4,639,668
7	Electrical Services	17,704,348	14,991,180	14,991,180	887,551	4,009,207	4,896,759	32.7%	10,094,421
8	Technical Services	44,561,670	67,345,872	67,345,872	41,374,613	10,451,179	51,825,792	77.0%	15,520,080
9	**Grand Total**	**88,818,583**	**103,897,969**	**103,897,969**	**55,934,894**	**16,497,131**	**72,432,025**	**69.7%**	**31,465,944**
10				**% of Adjusted Budget =**	**53.8%**	**15.9%**	**69.7%**		**30.3%**

3.3.15 Capital Expenditure per Funding Source (53.8%)

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

Capital Expenditure per Funding Source									
Row Number	Funding Source	Original Budget (OB)	Current Budget (Including Virements)	Year-to-Date Budget	Year-to-Date Actual Expenditure	Commitments	Year-to-Date Actual Expenditure and Commitments	Actual Expenditure and Commitments as a % of AB	Available Funds
Column Reference	A	B	C	D	E	F	G	H	I
1	National Government Grant	55,121,653	60,134,696	60,134,696	40,181,274	3,722,114	43,903,388	73.0%	16,231,308
2	Provincial Government Grant	10,400,000	10,344,348	10,344,348	3,014,650	4,116,353	7,131,002	68.9%	3,213,346
3	District Municipality Grant	0	170,000	170,000	0	0	0	0.0%	170,000
4	Borrowings	0	3,652,752	3,652,752	2,375,192	686,992	3,062,184	83.8%	590,568
5	Internally Generated Funds	23,296,930	29,596,173	29,596,173	10,363,779	7,971,672	18,335,451	62.0%	11,260,722
6	Grand Total	88,818,583	103,897,969	103,897,969	55,934,894	16,497,131	72,432,025	69.7%	31,465,944
7	% of Adjusted Budget =				53.8%	15.9%	69.7%		30.3%

The year-to-date actual and committed capital expenditure is funded by National and Provincial Government grants of 73.0% and 68.9% respectively; prior year external borrowings of 83.8% and, internally generated funds of 62.0% in comparison to the total capital expenditure budget.

Year-to-date actual capital expenditure of R 55.9 million (53.8%) and capital commitments of R 16.5 million (15.9%) of the capital expenditure budget results in available funds of R 31.5 million (30.3%).

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

3.4 mSCOA Implementation Status

National Treasury has scheduled compulsory mSCOA ICF meetings. The respective Business leads have been informed and updated of the scheduled events for attendance. An item containing the mSCOA implementation and compliance was presented at an EMT Meeting held in June 2025. 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.

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 30 June 2025 is 94.39%. (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 43.9 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 Cost Containment

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

The table below presents the cost containment categories of expenditure to be reported.

Cost Containment									
Row Number	Expenditure Measures	Current Budget	Quarter 1 Expenditure	Quarter 2 Expenditure	Quarter 3 Expenditure	Quarter 4 Expenditure	Year-to-Date Expenditure	% of Approved Budget	Available Budgeted Expenditure
Column Reference	A	B	C	D	E	F	G	H	I
1	Use of Consultants	10,980,736	792,299	6,312,132	2,229,214	3,877,068	13,210,713	120.3%	-2,229,977
2	Vehicles used for political office-bearers	0	0	0	0	0	0	0.0%	0
3	Travel and Subsistence	1,324,502	129,932	199,031	277,579	256,030	862,572	65.1%	461,930
4	Domestic Accommodation	245,341	22,467	70,616	55,462	93,893	242,438	98.8%	2,903
5	Sponsorships, Events and Catering	1,060,205	106,140	46,970	416,577	387,927	957,614	90.3%	102,591
6	Communication	112,021	27,399	27,794	29,292	29,252	113,737	0.0%	-1,716
7	Other related expenditure items		0	0	0	0	0	0	0
8	Totals	13,722,805	1,078,237	6,656,542	3,008,124	4,644,170	15,387,074	112.1%	-1,664,269

3.7 Conclusion

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

LULAMILE MAPHOLOBA
MUNICIPAL MANAGER
DATE: 14 July 2025

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

QUALITY CERTIFICATE

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

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

for the period ending 30 June 2025 of the 2024/2025 financial year has been prepared in accordance with the Municipal Finance Management Act and Regulations made under that Act.

LULAMILE MAPHOLOBA
MUNICIPAL MANAGER
DATE: 14 ~~June~~ July 2025

PART 2: IN-YEAR BUDGET STATEMENT SCHEDULES

Table C1: Monthly Budget Statement Summary

WC048 Knysna - Table C1 Monthly Budget Statement Summary - M12 June

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	23,397	347,194	344,356	2,837	1%	344,356
Service charges	512,582	576,485	559,847	46,020	577,241	559,847	17,393	3%	559,847
Investment revenue	2,131	1,916	3,077	520	4,639	3,077	1,562	51%	3,077
Transfers and subsidies - Operational	144,436	164,365	168,270	1,106	156,298	168,270	(11,972)	(0)	168,270
Other own revenue	185,313	174,653	204,200	18,432	157,849	204,200	(46,351)	-23%	–
Total Revenue (excluding capital transfers and contributions)	1,156,349	1,253,644	1,279,751	89,475	1,243,220	1,279,751	(36,531)	-3%	1,279,751
Employee costs	323,927	325,142	329,006	27,496	313,368	329,006	(15,638)	-5%	329,006
Remuneration of Councillors	9,821	11,003	10,585	736	9,684	10,585	(901)	-9%	10,585
Depreciation and amortisation	71,713	58,383	58,383	3,692	47,213	58,383	(11,170)	-19%	58,383
Interest	41,587	34,931	38,529	15,088	37,748	38,529	(781)	-2%	38,529
Inventory consumed and bulk purchases	337,910	378,544	364,901	27,962	326,759	364,901	(38,143)	-10%	364,901
Transfers and subsidies	1,118	1,123	12,244	211	1,384	12,244	(10,860)	-89%	12,244
Other expenditure	396,190	419,603	412,331	59,341	323,608	412,331	(88,723)	-22%	412,331
Total Expenditure	1,182,268	1,228,729	1,225,979	134,526	1,059,765	1,225,979	(166,215)	-14%	1,225,979
Surplus/(Deficit)	(25,919)	24,915	53,771	(45,051)	183,455	53,771	129,684	241%	53,771
Transfers and subsidies - capital (monetary	64,894	65,522	71,841	6,662	41,144	71,841	(30,697)	-43%	71,841
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	38,975	90,437	125,612	(38,389)	224,599	125,612	98,987	79%	125,612
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	38,975	90,437	125,612	(38,389)	224,599	125,612	98,987	79%	125,612
Capital expenditure & funds sources									
Capital expenditure	–	–	–	–	–	–	–		–
Capital transfers recognised		65,522	70,649	7,198	43,196	70,649	(27,453)	-39%	70,649
Borrowing	–	–	3,653	194	2,375	3,653	(1,278)	-35%	3,653
Internally generated funds	–	23,297	29,596	2,535	10,364	29,596	(19,232)	-65%	29,596
Total sources of capital funds	–	88,819	103,898	9,927	55,935	103,898	(47,963)	-46%	103,898
Financial position									
Total current assets	246,741	185,692	312,950		398,454				312,950
Total non current assets	1,558,274	1,576,528	1,602,967		1,567,112				1,602,967
Total current liabilities	329,230	233,038	322,413		328,504				322,413
Total non current liabilities	451,105	435,344	427,834		372,534				427,834
Community wealth/Equity	995,471	1,089,527	1,160,059		1,034,447				1,160,059
Cash flows									
Net cash from (used) operating	208,005	132,362	159,079	(28,871)	5,263	159,079	153,815	97%	159,079
Net cash from (used) investing	(79,233)	(86,555)	(95,861)	(5,297)	(45,752)	(95,861)	(50,109)	52%	(95,861)
Net cash from (used) financing	(40,897)	(50,503)	(52,410)	(23,136)	(56,680)	(52,410)	4,271	-8%	(52,410)
Cash/cash equivalents at the month/year end	87,875	(4,696)	10,809	(57,304)	(97,169)	10,809	107,978	999%	10,809
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	62,383	24,542	14,533	12,781	11,627	10,231	132,488	242,850	511,434
Creditors Age Analysis									
Total Creditors	14,069	1,890	674	353	145	17	11	258	17,417

Table C2: Financial Performance (Standard Classification)

WC048 Knysna - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

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**	**414,726**	**25,508**	**394,641**	**414,726**	(20,085)	-5%	**414,726**
Executive and council		5,738	5,835	17,435	–	4,835	17,435	(12,600)	-72%	17,435
Finance and administration		349,870	375,928	397,291	25,508	389,806	397,291	(7,485)	-2%	397,291
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**132,616**	**145,077**	**139,916**	**14,806**	**108,311**	**139,916**	(31,605)	-23%	**139,916**
Community and social services		11,092	12,465	13,692	271	12,138	13,692	(1,553)	-11%	13,692
Sport and recreation		1,465	1,545	1,505	143	1,587	1,505	82	5%	1,505
Public safety		95,518	98,755	99,150	11,810	69,344	99,150	(29,805)	-30%	99,150
Housing		24,541	32,312	25,570	2,582	25,242	25,570	(328)	-1%	25,570
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**26,110**	**27,833**	**40,762**	**3,286**	**33,856**	**40,762**	(6,907)	-17%	**40,762**
Planning and development		12,288	7,743	8,709	1,093	9,935	8,709	1,225	14%	8,709
Road transport		13,812	20,089	29,339	1,467	21,539	29,339	(7,800)	-27%	29,339
Environmental protection		10	–	2,714	727	2,382	2,714	(332)	-12%	2,714
Trading services		**706,908**	**764,493**	**756,187**	**52,537**	**747,556**	**756,187**	**(8,631)**	-1%	**756,187**
Energy sources		432,806	469,748	459,454	34,452	453,647	459,454	(5,807)	-1%	459,454
Water management		141,920	145,145	146,609	9,147	151,365	146,609	4,756	3%	146,609
Waste water management		78,396	92,515	83,468	6,042	80,565	83,468	(2,903)	-3%	83,468
Waste management		53,787	57,085	66,656	2,896	61,979	66,656	(4,677)	-7%	66,656
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**1,221,243**	**1,319,166**	**1,351,591**	**96,137**	**1,284,363**	**1,351,591**	**(67,228)**	**-5%**	**1,351,591**
Expenditure - Functional										
Governance and administration		**193,866**	**232,625**	**241,218**	**32,575**	**207,544**	**241,218**	(33,675)	-14%	**241,218**
Executive and council		33,153	30,623	30,002	1,247	13,687	30,002	(16,315)	-54%	30,002
Finance and administration		155,999	194,307	205,369	30,927	188,668	205,369	(16,700)	-8%	205,369
Internal audit		4,714	7,695	5,848	402	5,189	5,848	(659)	-11%	5,848
Community and public safety		**248,030**	**232,722**	**247,344**	**15,892**	**170,733**	**247,344**	(76,611)	-31%	**247,344**
Community and social services		24,339	23,983	22,704	2,368	21,168	22,704	(1,536)	-7%	22,704
Sport and recreation		23,002	23,615	23,895	1,532	23,649	23,895	(246)	-1%	23,895
Public safety		157,774	144,536	157,623	8,562	86,727	157,623	(70,896)	-45%	157,623
Housing		42,914	40,588	43,122	3,430	39,189	43,122	(3,933)	-9%	43,122
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**86,451**	**91,861**	**88,430**	**10,468**	**82,167**	**88,430**	(6,263)	-7%	**88,430**
Planning and development		36,109	37,452	39,324	4,207	39,007	39,324	(318)	-1%	39,324
Road transport		45,763	47,036	44,375	5,722	39,137	44,375	(5,238)	-12%	44,375
Environmental protection		4,580	7,373	4,730	539	4,023	4,730	(707)	-15%	4,730
Trading services		**635,374**	**671,521**	**648,987**	**75,590**	**599,321**	**648,987**	**(49,666)**	-8%	**648,987**
Energy sources		350,264	397,299	395,018	38,818	351,982	395,018	(43,036)	-11%	395,018
Water management		120,242	98,249	99,031	14,637	98,801	99,031	(229)	0%	99,031
Waste water management		99,909	110,687	87,846	12,142	82,947	87,846	(4,899)	-6%	87,846
Waste management		64,959	65,285	67,093	9,994	65,591	67,093	(1,502)	-2%	67,093
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**1,163,721**	**1,228,729**	**1,225,979**	**134,526**	**1,059,765**	**1,225,979**	**(166,215)**	**-14%**	**1,225,979**
Surplus/ (Deficit) for the year		**57,522**	**90,437**	**125,612**	**(38,389)**	**224,599**	**125,612**	**98,987**	**0.788035**	**125,612**

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) - M12 June

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		–	–	–	–	–	–	–		–
Vote 2 - CORPORATE SERVICES (32: IE)		–	–	11,363	79	403	11,363	(10,961)	-96.5%	11,363
Vote 3 - COMMUNITY SERVICES (33: IE)		5,290	–	10	215	225	10	215	2146.2%	10
Vote 4 - FINANCIAL SERVICES (34: IE)		–	–	–	49	49	–	49	#DIV/0!	–
Vote 5 - OPERATING SERVICES (35: IE)		89	–	15,505	727	2,439	15,505	(13,065)	-84.3%	15,505
Vote 6 - 1. Executive AND Council (110: IE)		5,738	5,835	17,435	–	4,835	17,435	(12,600)	-72.3%	17,435
Vote 7 - 2. Corporate (120: IE)		6,297	7,557	6,443	(27)	6,145	6,443	(298)	-4.6%	6,443
Vote 8 - 3. Finance (130: IE)		329,454	352,579	363,693	25,319	367,330	363,693	3,637	1.0%	363,693
Vote 9 - (140: IE)		–	–	–	–	–	–	–		–
Vote 10 - 5. Planning (150: IE)		7,006	6,342	7,245	454	7,957	7,245	711	9.8%	7,245
Vote 11 - 6. Community (160: IE)		176,866	192,119	198,747	15,453	166,517	198,747	(32,230)	-16.2%	198,747
Vote 12 - 7. Electricity (170: IE)		432,806	469,148	458,854	34,452	453,622	458,854	(5,233)	-1.1%	458,854
Vote 13 - 6. Community (180: IE)		232,325	244,537	246,136	16,834	245,593	246,136	(543)	-0.2%	246,136
Vote 14 - 8. Technical (180: IE)		–	–	–	–	–	–	–		–
Vote 15 - 9. Housing Services (190: IE)		24,471	32,312	25,560	2,582	25,232	25,560	(328)	-1.3%	25,560
Total Revenue by Vote	2	**1,220,343**	**1,310,430**	**1,350,991**	**96,137**	**1,280,346**	**1,350,991**	**(70,645)**	**-5.2%**	**1,350,991**
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		181	–	43	10	43	43	(0)	-0.2%	43
Vote 2 - CORPORATE SERVICES (32: IE)		190	–	11,624	51	642	11,624	(10,982)	-94.5%	11,624
Vote 3 - COMMUNITY SERVICES (33: IE)		24,640	68,166	68,522	56	296	68,522	(68,226)	-99.6%	68,522
Vote 4 - FINANCIAL SERVICES (34: IE)		290	42,783	45,866	18,473	45,314	45,866	(553)	-1.2%	45,866
Vote 5 - OPERATING SERVICES (35: IE)		4,953	55,951	53,354	15,052	52,341	53,354	(1,014)	-1.9%	53,354
Vote 6 - 1. Executive AND Council (110: IE)		41,014	43,079	40,423	2,049	23,505	40,423	(16,917)	-41.9%	40,423
Vote 7 - 2. Corporate (120: IE)		69,428	74,429	64,433	4,910	60,083	64,433	(4,349)	-6.8%	64,433
Vote 8 - 3. Finance (130: IE)		65,983	55,160	64,327	6,010	63,750	64,327	(577)	-0.9%	64,327
Vote 9 - (140: IE)		1,324	8,898	4,976	1,429	4,314	4,976	(662)	-13.3%	4,976
Vote 10 - 5. Planning (150: IE)		520,008	537,129	529,165	53,235	472,378	529,165	(56,787)	-10.7%	529,165
Vote 11 - 6. Community (160: IE)		285,394	199,438	208,049	22,089	203,449	208,049	(4,600)	-2.2%	208,049
Vote 12 - 7. Electricity (170: IE)		41,465	33,362	33,726	3,067	29,401	33,726	(4,325)	-12.8%	33,726
Vote 13 - 6. Community (180: IE)		99,371	74,210	75,864	6,487	75,251	75,864	(613)	-0.8%	75,864
Vote 14 - 8. Technical (180: IE)		–	–	–	–	–	–	–		–
Vote 15 - 9. Housing Services (190: IE)		8,746	27,986	25,607	1,609	25,003	25,607	(604)	-2.4%	25,607
Total Expenditure by Vote	2	**1,162,987**	**1,220,593**	**1,225,978**	**134,526**	**1,055,770**	**1,225,978**	**(170,207)**	**-13.9%**	**1,225,978**
Surplus/ (Deficit) for the year	2	**57,356**	**89,837**	**125,014**	**(38,389)**	**224,575**	**125,014**	**99,562**	**79.6%**	**125,014**

Table C4: Financial Performance (Revenue and Expenditure)

WC048 Knysna - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		353,187	412,332	406,172	33,582	408,848	406,172	2,675	1%	406,172
Service charges - Water		97,876	94,868	84,136	7,924	98,826	84,136	14,689	17%	84,136
Service charges - Waste Water Management		30,709	34,281	30,696	2,029	31,708	30,696	1,012	3%	30,696
Service charges - Waste management		30,810	35,004	38,843	2,485	37,860	38,843	(984)	-3%	38,843
Sale of Goods and Rendering of Services		33,008	28,291	30,334	1,777	28,590	30,334	(1,744)	-6%	30,334
Agency services		3,988	4,387	3,860	277	3,663	3,860	(197)	-5%	3,860
Interest								–		
Interest earned from Receivables		26,965	21,044	30,072	2,438	29,520	30,072	(552)	-2%	30,072
Interest from Current and Non Current Assets		2,131	1,916	3,077	520	4,639	3,077	1,562	51%	3,077
Dividends								–		
Rent on Land								–		
Rental from Fixed Assets		7,390	7,746	8,119	321	7,561	8,119	(559)	-7%	8,119
Licence and permits		134	100	368	9	320	368	(49)	-13%	368
Operational Revenue		4,319	1,092	2,896	642	5,125	2,896	2,229	77%	2,896
Non-Exchange Revenue								–		
Property rates		311,886	336,225	344,356	23,397	347,194	344,356	2,837	1%	344,356
Surcharges and Taxes								–		
Fines, penalties and forfeits		96,379	98,644	98,669	11,674	68,999	98,669	(29,670)	-30%	98,669
Licence and permits		1,400	1,526	1,393	120	1,478	1,393	86	6%	1,393
Transfers and subsidies - Operational		144,436	164,365	168,270	1,106	156,298	168,270	(11,972)	-7%	168,270
Interest		10,687	10,823	11,523	864	11,093	11,523	(430)	-4%	11,523
Fuel Levy								–		
Operational Revenue								–		
Gains on disposal of Assets		53	1,000	16,050	–	–	16,050	(16,050)	-100%	16,050
Other Gains		989	–	916	310	1,501	916	585	64%	916
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		**1,156,349**	**1,253,644**	**1,279,751**	**89,475**	**1,243,220**	**1,279,751**	**(36,531)**	**-3%**	**1,279,751**
Expenditure By Type										
Employee related costs		323,927	325,142	329,006	27,496	313,368	329,006	(15,638)	-5%	329,006
Remuneration of councillors		9,821	11,003	10,585	736	9,684	10,585	(901)	-9%	10,585
Bulk purchases - electricity		284,633	318,560	320,591	23,881	290,168	320,591	(30,423)	-9%	320,591
Inventory consumed		53,278	59,983	44,311	4,081	36,591	44,311	(7,720)	-17%	44,311
Debt impairment		153,702	165,601	163,331	33,326	95,165	163,331	(68,166)	-42%	163,331
Depreciation and amortisation		71,713	58,383	58,383	3,692	47,213	58,383	(11,170)	-19%	58,383
Interest		41,587	34,931	38,529	15,088	37,748	38,529	(781)	-2%	38,529
Contracted services		155,307	170,938	156,142	15,914	143,631	156,142	(12,510)	-8%	156,142
Transfers and subsidies		1,118	1,123	12,244	211	1,384	12,244	(10,860)	-89%	12,244
Irrecoverable debts written off		–	1,299	854	–	–	854	(854)	-100%	854
Operational costs		84,365	81,766	84,310	8,047	75,063	84,310	(9,247)	-11%	84,310
Losses on Disposal of Assets		422	–	–	–	–	–	–		–
Other Losses		2,394	–	7,694	2,054	9,748	7,694	2,054	27%	7,694
Total Expenditure		**1,182,268**	**1,228,729**	**1,225,979**	**134,526**	**1,059,765**	**1,225,979**	**(166,215)**	**-14%**	**1,225,979**
Surplus/(Deficit)		**(25,919)**	**24,915**	**53,771**	**(45,051)**	**183,455**	**53,771**	**129,684**	**0**	**53,771**
Transfers and subsidies - capital (monetary allocations)		64,894	65,522	71,841	6,662	41,144	71,841	(30,697)	(0)	71,841
Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions		**38,975**	**90,437**	**125,612**	**(38,389)**	**224,599**	**125,612**	**98,987**	**0**	**125,612**
Income Tax								–		
Surplus/(Deficit) after income tax		**38,975**	**90,437**	**125,612**	**(38,389)**	**224,599**	**125,612**	**98,987**	**0**	**125,612**
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		**38,975**	**90,437**	**125,612**	**(38,389)**	**224,599**	**125,612**	98,987	0	**125,612**
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions								–		
Surplus/ (Deficit) for the year		**38,975**	**90,437**	**125,612**	**(38,389)**	**224,599**	**125,612**	**98,987**	**0**	**125,612**

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) - M12 June

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 16 - CAPITAL SUSPENSE (28: CAPEX)		–	–	–	–	–	–	–		–
Vote 17 - 1. Executive AND Council (110: CAPEX)		–	–	–	–	–	–	–		–
Vote 18 - 2. Corporate (120: CAPEX)		–	–	–	–	–	–	–		–
Vote 19 - 3. Finance (130: CAPEX)		–	–	–	–	–	–	–		–
Vote 20 - 5. Planning (150: CAPEX)		–	–	–	–	–	–	–		–
Vote 21 - 6. Community (160: CAPEX)		–	–	–	–	–	–	–		–
Vote 22 - 7. Electricity (170: CAPEX)		–	–	–	–	–	–	–		–
Vote 23 - 8. Technical (180: CAPEX)		–	–	–	–	–	–	–		–
Vote 24 - 9. Housing Services (190: CAPEX)		–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 16 - CAPITAL SUSPENSE (28: CAPEX)		–	–	22,934	3,334	5,783	22,934	(17,151)	-75%	22,934
Vote 17 - 1. Executive AND Council (110: CAPEX)		–	10	10	–	–	10	(10)	-100%	10
Vote 18 - 2. Corporate (120: CAPEX)		–	2,800	1,835	208	374	1,835	(1,461)	-80%	1,835
Vote 19 - 3. Finance (130: CAPEX)		–	11	14	3	8	14	(6)	-41%	14
Vote 20 - 5. Planning (150: CAPEX)		–	11,807	10,341	1,155	8,795	10,341	(1,546)	-15%	10,341
Vote 21 - 6. Community (160: CAPEX)		–	12,831	13,421	1,650	7,394	13,421	(6,027)	-45%	13,421
Vote 22 - 7. Electricity (170: CAPEX)		–	17,704	12,830	31	888	12,830	(11,943)	-93%	12,830
Vote 23 - 8. Technical (180: CAPEX)		–	32,755	39,612	2,727	29,266	39,612	(10,346)	-26%	39,612
Vote 24 - 9. Housing Services (190: CAPEX)		–	10,900	2,900	819	3,427	2,900	527	18%	2,900
Total Capital single-year expenditure	4	–	88,819	103,898	9,927	55,935	103,898	(47,963)	-46%	103,898
Total Capital Expenditure		–	**88,819**	**103,898**	**9,927**	**55,935**	**103,898**	**(47,963)**	**-46%**	**103,898**
Capital Expenditure - Functional Classification										
Governance and administration		–	**3,036**	**2,156**	**331**	**506**	**2,156**	(1,650)	-77%	**2,156**
Executive and council		–	10	10	–	–	10	(10)	-100%	10
Finance and administration		–	3,026	2,146	331	506	2,146	(1,640)	-76%	2,146
Internal audit								–		
Community and public safety		–	**23,516**	**14,127**	**2,349**	**11,096**	**14,127**	(3,031)	-21%	**14,127**
Community and social services		–	300	751	194	671	751	(80)	-11%	751
Sport and recreation		–	8,016	8,817	1,335	6,573	8,817	(2,244)	-25%	8,817
Public safety		–	4,300	1,659	–	425	1,659	(1,235)	-74%	1,659
Housing		–	10,900	2,900	819	3,427	2,900	527	18%	2,900
Health								–		
Economic and environmental services		–	**24,217**	**39,651**	**5,223**	**29,600**	**39,651**	(10,051)	-25%	**39,651**
Planning and development		–	300	252	82	197	252	(55)	-22%	252
Road transport		–	23,917	37,039	4,510	27,331	37,039	(9,707)	-26%	37,039
Environmental protection		–	–	2,360	632	2,072	2,360	(288)	-12%	2,360
Trading services		–	**38,049**	**47,965**	**2,024**	**14,734**	**47,965**	(33,231)	-69%	**47,965**
Energy sources		–	17,704	14,920	31	888	14,920	(14,032)	-94%	14,920
Water management		–	15,424	24,457	1,581	10,240	24,457	(14,217)	-58%	24,457
Waste water management		–	4,921	5,588	411	3,606	5,588	(1,982)	-35%	5,588
Waste management		–	–	3,000	–	–	3,000	(3,000)	-100%	3,000
Other								–		
Total Capital Expenditure - Functional Classification	3	–	**88,819**	**103,898**	**9,927**	**55,935**	**103,898**	**(47,963)**	**-46%**	**103,898**
Funded by:										
National Government		–	55,122	60,135	6,379	40,181	60,135	(19,953)	-33%	60,135
Provincial Government		–	10,400	10,344	819	3,015	10,344	(7,330)	-71%	10,344
District Municipality		–	–	170	–	–	170	(170)	-100%	170
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**	**70,649**	**7,198**	**43,196**	**70,649**	**(27,453)**	**-39%**	**70,649**
Borrowing	6	–	–	3,653	194	2,375	3,653	(1,278)	-35%	3,653
Internally generated funds		–	23,297	29,596	2,535	10,364	29,596	(19,232)	-65%	29,596
Total Capital Funding		–	**88,819**	**103,898**	**9,927**	**55,935**	**103,898**	**(47,963)**	**-46%**	**103,898**

Table C6: Financial Position

WC048 Knysna - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	Ref	2023/24	Budget Year 2024/25			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		23,609	(11,286)	51,537	105,332	51,537
Trade and other receivables from exchange transactions		77,249	78,796	106,340	71,357	106,340
Receivables from non-exchange transactions		92,286	86,397	103,809	109,113	103,809
Current portion of non-current receivables		4	4	4	4	4
Inventory		11,223	12,693	12,045	3,865	12,045
VAT		41,957	19,137	38,802	108,911	38,802
Other current assets		413	(49)	413	(127)	413
Total current assets		**246,741**	**185,692**	**312,950**	**398,454**	**312,950**
Non current assets						
Investments		3,176	2,929	3,176	3,423	3,176
Investment property		67,525	67,516	67,380	67,386	67,380
Property, plant and equipment		1,469,247	1,488,269	1,514,159	1,478,002	1,514,159
Biological assets						
Living and non-living resources						
Heritage assets		14,613	14,613	14,613	14,613	14,613
Intangible assets		49	(9)	(25)	24	(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**	**1,602,967**	**1,567,112**	**1,602,967**
TOTAL ASSETS		**1,805,015**	**1,762,220**	**1,915,916**	**1,965,566**	**1,915,916**
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	15,872	15,538
Trade and other payables from exchange transactions		209,913	206,235	209,850	112,334	209,850
Trade and other payables from non-exchange transactions		(11,075)	(22,172)	(11,155)	14,021	(11,155)
Provision		40,535	31,877	38,502	40,913	38,502
VAT		21,138	(773)	17,001	92,686	17,001
Other current liabilities		5,704	5,077	5,704	5,704	5,704
Total current liabilities		**329,230**	**233,038**	**322,413**	**328,504**	**322,413**
Non current liabilities						
Financial liabilities		305,325	319,523	305,829	249,148	305,829
Provision		46,995	31,786	28,886	30,139	28,886
Long term portion of trade payables						
Other non-current liabilities		98,785	84,035	93,119	93,247	93,119
Total non current liabilities		**451,105**	**435,344**	**427,834**	**372,534**	**427,834**
TOTAL LIABILITIES		**780,335**	**668,382**	**750,247**	**701,038**	**750,247**
NET ASSETS	2	**1,024,680**	**1,093,838**	**1,165,669**	**1,264,529**	**1,165,669**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		995,471	1,089,527	1,160,059	1,034,447	1,160,059
Reserves and funds						
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	**995,471**	**1,089,527**	**1,160,059**	**1,034,447**	**1,160,059**

Table C7: Cash Flow

WC048 Knysna - Table C7 Monthly Budget Statement - Cash Flow - M12 June

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	316,588	24,017	335,163	316,588	18,576	6%	316,588
Service charges		422,919	549,822	508,100	46,924	576,775	508,100	68,675	14%	508,100
Other revenue		49,687	154,120	238,252	9,618	125,003	238,252	(113,249)	-48%	238,252
Transfers and Subsidies - Operational		226,396	169,383	172,151	649	169,383	172,151	(2,767)	-2%	172,151
Transfers and Subsidies - Capital		72,599	65,522	71,671	–	56,364	71,671	(15,307)	-21%	71,671
Interest		–	1,916	3,077	–	948	3,077	(2,129)	-69%	3,077
Dividends								–		
Payments										
Suppliers and employees		(787,092)	(1,134,231)	(1,112,230)	(110,424)	(1,236,142)	(1,112,230)	(123,912)	11%	(1,112,230)
Interest		34,763	(34,931)	(38,529)	344	(22,231)	(38,529)	16,298	-42%	(38,529)
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		**208,005**	**132,362**	**159,079**	**(28,871)**	**5,263**	**159,079**	**153,815**	**97%**	**159,079**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		39	1,000	16,050	–	–	16,050	(16,050)	-100%	16,050
Decrease (increase) in non-current receivables		3,933	632	3,786	823	7,043	3,786	3,257	86%	3,786
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		(87,138)	(88,819)	(119,483)	(6,944)	(59,838)	(119,483)	59,645	-50%	(119,483)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(79,233)**	**(86,555)**	**(95,861)**	**(5,297)**	**(45,752)**	**(95,861)**	**(50,109)**	**52%**	**(95,861)**
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)	(52,410)	(23,136)	(56,680)	(52,410)	(4,271)	8%	(52,410)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(40,897)**	**(50,503)**	**(52,410)**	**(23,136)**	**(56,680)**	**(52,410)**	**4,271**	**-8%**	**(52,410)**
NET INCREASE/ (DECREASE) IN CASH HELD		**87,875**	**(4,696)**	**10,809**	**(57,304)**	**(97,169)**	**10,809**			**10,809**
Cash/cash equivalents at beginning:							–			–
Cash/cash equivalents at month/year end:		87,875	(4,696)	10,809	(57,304)	(97,169)	10,809			10,809

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 - M12 June

Description R thousands	NT Code	Budget Year 2024/25 0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	9,849	4,736	2,483	2,301	2,628	1,847	26,668	44,321	94,833	77,765	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	21,587	8,185	4,441	4,039	3,388	3,124	25,427	54,645	124,835	90,622	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	24,314	8,228	5,045	4,074	3,464	3,197	43,683	52,642	144,647	107,060	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	2,781	1,493	1,196	1,084	1,040	985	19,491	48,118	76,187	70,718	–	–
Receivables from Exchange Transactions - Waste Management	1600	3,210	1,523	1,182	1,049	969	849	16,213	40,767	65,762	59,847	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	465	148	68	161	65	37	370	7,645	8,959	8,278	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	176	228	119	72	75	192	635	(5,288)	(3,790)	(4,314)	–	–
Total By Income Source	**2000**	**62,383**	**24,542**	**14,533**	**12,781**	**11,627**	**10,231**	**132,488**	**242,850**	**511,434**	**409,977**	**–**	**–**
2023/24 - totals only		58,682	22,257	15,000	12,160	11,911	10,604	119,488	206,819	456,920	360,981		
Debtors Age Analysis By Customer Group													
Organs of State	2200	3,683	1,737	615	588	433	503	4,470	2,602	14,631	8,597	–	–
Commercial	2300	21,230	8,397	5,372	4,834	4,892	4,095	45,417	87,731	181,969	146,970	–	–
Households	2400	37,470	14,407	8,547	7,359	6,302	5,632	82,601	152,516	314,834	254,410	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**62,383**	**24,542**	**14,533**	**12,781**	**11,627**	**10,231**	**132,488**	**242,850**	**511,434**	**409,977**	**–**	**–**

Supporting Table SC4: Creditors Age Analysis

WC048 Knysna - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

Description R thousands	NT Code	Budget Year 2024/25 0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Prior year totals for chart (same
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	731
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	14,069	1,890	674	353	145	17	11	258	17,417	20,539
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Medical Aid deductions										–	
Total By Customer Type	**1000**	**14,069**	**1,890**	**674**	**353**	**145**	**17**	**11**	**258**	**17,417**	**21,269**

Supporting Table SC5: Investment Portfolio

WC048 Knysna - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Investec - (Ceded to DBSA)	021941-500	Call	Call Deposit	Call Deposit	Variable	7.25%	–	–	Call Deposit	3,403	20	–	–	3,422
Investec - (Own Funds)	021941-503	Call	Call Deposit	Call Deposit	Variable	7.25%	–	–	Call Deposit	22	0	–	–	23
Standard Bank - (Own Funds)	88567420031	Fixed	Fixed	Fixed	Fixed	8.35%	–	–	Fixed	34,000	669	(34,669)	–	–
Standard Bank - (Own Funds)	88567420-03	Call	Call Deposit	Call Deposit	Variable	8.16%	–	–	48 hrs Depos	25,342	170	–		25,512
Standard Bank		Call	Call Deposit	Call Deposit	Variable	8.60%	–	–	48hrs Deposit	14,915	93	–	–	15,008
Municipality sub-total										**77,682**	**951**	**(34,669)**	**–**	**43,965**
TOTAL INVESTMENTS AND INTEREST	2									**77,682**	**951**	**(34,669)**	**–**	**43,965**

Supporting Table SC6: Transfers and Grant Receipts

WC048 Knysna - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June

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	144,103	947	139,995	144,103	(4,108)	-2.9%	144,103
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	1,279	–		1,279
Integrated National Electrification Programme Grant		5,217	2,056	1,291	–	119	1,291	(1,172)	-90.8%	1,291
Local Government Financial Management Grant		1,771	1,800	1,800	118	1,369	1,800	(431)	-23.9%	1,800
Municipal Disaster Response Grant		–	–	354	–	–	354	(354)	-100.0%	354
Municipal Infrastructure Grant		4,382	4,971	4,958	638	3,710	4,958	(1,249)	-25.2%	4,958
Neighbourhood Development Partnership Grant		1,092	1,367	2,671	140	1,905	2,671	(765)	-28.7%	2,671
Water Services Infrastructure Grant		376	1,304	1,175	51	1,038	1,175	(137)	-11.6%	1,175
Provincial Government:		7,965	20,186	12,803	80	15,898	12,803	3,094	24.2%	12,803
Specify (Add grant description)		7,965	20,186	12,803	80	15,898	12,803	3,094	24.2%	12,803
District Municipality:		–	828	–	–	2	–	2	#DIV/0!	–
Specify (Add grant description)		–	828	–	–	2	–	2	#DIV/0!	–
Other grant providers:		10	–	11,363	79	403	11,363	(10,961)	-96.5%	11,363
Chemical Industry Seta		–	–	840	79	403	840	(437)	-52.1%	840
Construction, Education and Training SETA		–	–	10,523	–	–	10,523	(10,523)	-100.0%	10,523
South Africa National Biodiversity Institute (SANBI)		10	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	144,436	164,365	168,270	1,106	156,298	168,270	(11,972)	-7.1%	168,270
Capital Transfers and Grants										
National Government:		64,859	55,122	60,135	5,398	38,129	60,135	(22,006)	-36.6%	60,135
Integrated National Electrification Programme Grant		34,783	13,704	8,609	–	793	8,609	(7,816)	-90.8%	8,609
Municipal Disaster Response Grant		–	–	2,360	727	2,382	2,360	22	0.9%	2,360
Municipal Infrastructure Grant		19,817	23,611	23,529	3,403	15,330	23,529	(8,199)	-34.8%	23,529
Neighbourhood Development Partnership Grant		7,305	9,110	17,806	930	12,703	17,806	(5,103)	-28.7%	17,806
Water Services Infrastructure Grant		2,954	8,696	7,831	338	6,921	7,831	(910)	-11.6%	7,831
Provincial Government:		35	10,400	11,706	1,264	3,015	11,706	(8,691)	-74.2%	11,706
Specify (Add grant description)		35	10,400	11,706	1,264	3,015	11,706	(8,691)	-74.2%	11,706
Total Capital Transfers and Grants	5	64,894	65,522	71,841	6,662	41,144	71,841	(30,697)	-42.7%	71,841
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	209,330	229,887	240,111	7,768	197,441	240,111	(42,669)	-17.8%	240,111

Supporting Table SC7: Transfers and Grant Expenditure

WC048 Knysna - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

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	80,402	4,728	69,265	80,402	(11,136)	-13.9%	80,402
Chemical Industry Seta		–	–	1,680	40	403	1,680	(1,277)	-76.0%	1,680
Construction, Education and Training SETA		–	–	9,683	–	–	9,683	(9,683)	-100.0%	9,683
Equitable Share		31,980	38,425	27,580	1,589	23,263	27,580	(4,317)	-15.7%	27,580
Expanded Public Works Programme Integrated Grant		1,264	1,279	1,279	56	1,272	1,279	(7)	-0.5%	1,279
Local Government Financial Management Grant		1,604	1,800	1,800	118	1,369	1,800	(431)	-23.9%	1,800
Municipal Infrastructure Grant		1,868	1,429	1,429	131	1,640	1,429	211	14.7%	1,429
South Africa National Biodiversity Institute (SANBI)		10	–	–	–	–	–	–		–
Specify (Add grant description)		38,289	43,010	36,951	2,794	41,319	36,951	4,368	11.8%	36,951
Provincial Government:		38,246	43,010	36,951	2,794	41,319	36,951	4,368	11.8%	36,951
Specify (Add grant description)		38,246	43,010	36,951	2,794	41,319	36,951	4,368	11.8%	36,951
Other grant providers:		10	–	11,363	40	403	11,363	(10,961)	-96.5%	11,363
Chemical Industry Seta		–	–	1,680	40	403	1,680	(1,277)	-76.0%	1,680
Construction, Education and Training SETA		–	–	9,683	–	–	9,683	(9,683)	-100.0%	9,683
South Africa National Biodiversity Institute (SANBI)		10	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		113,271	128,953	128,716	7,561	110,987	128,716	(17,729)	-13.8%	128,716
Capital expenditure of Transfers and Grants										
National Government:		–	65,522	70,649	7,198	43,196	70,649	(27,453)	-38.9%	70,649
Integrated National Electrification Programme Grant		–	13,704	8,609	31	824	8,609	(7,785)	-90.4%	8,609
Municipal Disaster Response Grant		–	–	2,360	632	2,072	2,360	(288)	-12.2%	2,360
Municipal Infrastructure Grant		–	23,611	23,529	4,448	17,661	23,529	(5,867)	-24.9%	23,529
Neighbourhood Development Partnership Grant		–	9,110	17,806	930	12,703	17,806	(5,103)	-28.7%	17,806
Specify (Add grant description)		–	10,400	10,514	819	3,015	10,514	(7,500)	-71.3%	10,514
Water Services Infrastructure Grant		–	8,696	7,831	338	6,921	7,831	(910)	-11.6%	7,831
Provincial Government:		–	10,400	10,344	819	3,015	10,344	(7,330)	-70.9%	10,344
Specify (Add grant description)		–	10,400	10,344	819	3,015	10,344	(7,330)	-70.9%	10,344
District Municipality:		–	–	170	–	–	170	(170)	-100.0%	170
Specify (Add grant description)		–	–	170	–	–	170	(170)	-100.0%	170
Total capital expenditure of Transfers and Grants		–	75,922	81,163	8,017	46,211	81,163	(34,953)	-43.1%	81,163
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		113,271	204,875	209,879	15,579	157,198	209,879	(52,682)	-25.1%	209,879

Supporting Table SC8: Councillor and Staff Benefits

WC048 Knysna - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		8,024	9,284	8,546	603	7,868	8,546	(678)	-8%	8,546
Pension and UIF Contributions		705	714	758	48	679	758	(79)	-10%	758
Medical Aid Contributions		146	153	178	8	155	178	(23)	-13%	178
Motor Vehicle Allowance		358	278	443	26	393	443	(50)	-11%	443
Cellphone Allowance		589	574	633	45	569	633	(64)	-10%	633
Housing Allowances								–		
Other benefits and allowances		–	–	–	6	6	–	6	#DIV/0!	–
Sub Total - Councillors		**9,821**	**11,003**	**10,558**	**736**	**9,670**	**10,558**	**(888)**	**-8%**	**10,558**
% increase	4		**12.0%**	**7.5%**						**7.5%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5,496	7,089	5,961	560	5,574	5,961	(387)	-6%	5,961
Pension and UIF Contributions		477	581	482	86	478	482	(4)	-1%	482
Medical Aid Contributions		63	66	71	12	60	71	(12)	-17%	71
Overtime								–		
Performance Bonus		(290)	489	259	–	60	259	(199)	-77%	259
Motor Vehicle Allowance		581	692	390	54	365	390	(25)	-6%	390
Cellphone Allowance		21	12	–	–	–	–	–		–
Housing Allowances		58	–	92	–	58	92	(34)	-37%	92
Other benefits and allowances		128	–	–	–	–	–	–		–
Acting and post related allowance		8	–	26	–	15	26	(10)	-40%	26
In kind benefits								–		
Sub Total - Senior Managers of Municipality		**6,543**	**8,930**	**7,282**	**712**	**6,610**	**7,282**	**(671)**	**-9%**	**7,282**
% increase	4		**36.5%**	**11.3%**						**11.3%**
Other Municipal Staff										
Basic Salaries and Wages		179,763	189,030	186,782	15,321	186,382	186,782	(400)	0%	186,782
Pension and UIF Contributions		38,035	41,217	38,438	3,221	38,514	38,438	76	0%	38,438
Medical Aid Contributions		13,715	17,011	14,660	1,248	14,414	14,660	(246)	-2%	14,660
Overtime		27,691	19,051	24,436	2,421	25,461	24,436	1,024	4%	24,436
Performance Bonus		13,802	14,689	14,082	233	14,263	14,082	181	1%	14,082
Motor Vehicle Allowance		8,329	8,356	8,008	689	8,018	8,008	10	0%	8,008
Cellphone Allowance		–	210	–	–	–	–	–		–
Housing Allowances		2,597	2,798	2,665	214	2,572	2,665	(94)	-4%	2,665
Other benefits and allowances		9,175	4,346	9,170	822	8,942	9,170	(228)	-2%	9,170
Payments in lieu of leave		3,087	1,531	3,087	2,216	3,087	3,087	–		3,087
Long service awards		1,486	2,302	2,302	–	(65)	2,302	(2,367)	-103%	2,302
Post-retirement benefit obligations	2	14,794	12,740	12,740	–	–	12,740	(12,740)	-100%	12.740
Entertainment								–		
Scarcity		1,923	1,630	2,726	169	2,698	2,726	(28)	-1%	2,726
Acting and post related allowance		10,731	5,402	10,397	923	10,025	10,397	(372)	-4%	10,397
In kind benefits								–		
Sub Total - Other Municipal Staff		**325,128**	**320,312**	**329,494**	**27,477**	**314,311**	**329,494**	**(15,184)**	**-5%**	**329,494**
% increase	4		**-1.5%**	**1.3%**						**1.3%**
Total Parent Municipality		**341,493**	**340,246**	**347,334**	**28,925**	**330,591**	**347,334**	**(16,744)**	**-5%**	**347,334**
TOTAL SALARY, ALLOWANCES & BENEFITS		**341,493**	**340,246**	**347,334**	**28,925**	**330,591**	**347,334**	**(16,744)**	**-5%**	**347,334**
% increase	4		**-0.4%**	**1.7%**						**1.7%**
TOTAL MANAGERS AND STAFF		**331,671**	**329,242**	**336,776**	**28,188**	**320,921**	**336,776**	**(15,855)**	**-5%**	**336,776**

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 - M12 June

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	24,017	335,163	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	35,326	430,486	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	7,659	86,531	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	1,764	27,152	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	2,481	2,578	2,176	32,606	41,307	49,568
Rental of facilities and equipment		533	454	496	346	559	733	393	422	506	372	487	776	6,076	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	2,174	23,578	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	1,652	25,016	1,842	1,927
Agency services		141	123	109	134	119	109	130	118	114	106	109	111	1,424	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	649	169,383	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	4,905	68,910	114,764	124,500
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	81,209	1,207,273	1,360,347	1,423,962
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	63	3,447	–	–
VAT Control (receipts)		262	679	260	364	268	271	2,476	345	745	315	234	823	7,043	4,591	4,802
Decrease (increase) in non-current receivables		262	679	260	364	268	271	2,476	345	745	315	234	823	7,043	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	82,920	1,281,169	1,434,162	1,493,915

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	40,240	491,575	380,339	389,737
Remuneration of councillors	–	–	–	–	–	4,971	–	–	–	–	–	13,579	18,550	23,852	24,585
Interest	(3,923)	(614)	–	9,075	–	17,066	439	533	–	–	–	(344)	22,231	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	24,084	323,355	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	1,631	23,432	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	11,316	158,908	172,130	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	29,307	233,947	101,473	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**	**119,814**	**1,271,999**	**1,166,393**	**1,190,204**
Other Cash Flows/Payments by Type															
Capital assets	3,533	7,998	4,402	5,987	7,155	6,345	3,809	3,077	3,714	4,656	2,240	6,944	59,838	198,473	176,142
Repayment of borrowing	7,224	1,374	–	–	–	22,336	1,160	–	1,450	–	–	23,136	56,680	50,675	57,876
Other Cash Flows/Payments	1,191	–	–	–	–	–	–	–	(3)	0	–	–	1,188	102,602	111,779
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**	**149,894**	**1,389,705**	**1,518,143**	**1,536,002**
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)**	**(66,974)**	**(108,535)**	**(83,981)**	**(42,087)**
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)	–	(108,535)	(192,517)
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)	(108,535)	(108,535)	(192,517)	(234,604)

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 - M12 June

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	22,370	1,354	5,482	22,370	16,888	75.5%	22,370
Roads Infrastructure		–	8,000	1,270	270	715	1,270	555	43.7%	1,270
Roads		–	8,000	–	270	715	–	715	#DIV/0!	–
Capital Spares		–	–	1,270	–	–	1,270	(1,270)	-100.0%	1,270
Storm water Infrastructure		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	3,557	4,528	131	596	4,528	3,932	86.8%	4,528
MV Networks		–	2,000	2,572	–	63	2,572	(2,508)	-97.5%	2,572
LV Networks		–	1,357	1,857	31	432	1,857	(1,424)	-76.7%	1,857
Capital Spares		–	200	100	100	100	100	–		100
Water Supply Infrastructure		–	6,228	15,042	952	3,029	15,042	12,013	79.9%	15,042
Water Treatment Works		–	6,228	12,433	952	2,903	12,433	(9,531)	-76.7%	12,433
Bulk Mains								–		
Distribution		–	–	435	–	126	435	(309)	-71.0%	435
Capital Spares		–	–	2,174	–	–	2,174	(2,174)	-100.0%	2,174
Sanitation Infrastructure		–	730	1,030	–	730	1,030	300	29.1%	1,030
Pump Station								–		
Reticulation		–	730	1,030	–	730	1,030	(300)	-29.1%	1,030
Rail Infrastructure		–	500	500	–	413	500	87	17.5%	500
Drainage Collection		–	500	500	–	413	500	(87)	-17.5%	500
Community Assets		–	3,500	689	–	54	689	636	92.2%	689
Community Facilities		–	3,500	689	–	54	689	636	92.2%	689
Fire/Ambulance Stations		–	3,500	689	–	54	689	(636)	-92.2%	689
Other assets		–	2,400	2,400	549	2,300	2,400	100	4.2%	2,400
Housing		–	2,400	2,400	549	2,300	2,400	100	4.2%	2,400
Staff Housing								–		
Social Housing		–	2,400	2,400	549	2,300	2,400	(100)	-4.2%	2,400
Computer Equipment		–	1,800	1,835	208	374	1,835	1,461	79.6%	1,835
Computer Equipment		–	1,800	1,835	208	374	1,835	(1,461)	-79.6%	1,835
Furniture and Office Equipment		–	321	234	197	282	234	(48)	-20.3%	234
Furniture and Office Equipment		–	321	234	197	282	234	48	20.3%	234
Machinery and Equipment		–	1,495	4,617	227	813	4,617	3,804	82.4%	4,617
Machinery and Equipment		–	1,495	4,617	227	813	4,617	(3,804)	-82.4%	4,617
Transport Assets		–	1,060	1,060	–	–	1,060	1,060	100.0%	1,060
Transport Assets		–	1,060	1,060	–	–	1,060	(1,060)	-100.0%	1,060
Total Capital Expenditure on new assets	1	–	29,591	33,205	2,535	9,305	33,205	23,901	72.0%	33,205

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

WC048 Knysna - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12 June

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 renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	21,529	32,741	2,717	22,430	32,741	10,311	31.5%	32,741
Roads Infrastructure		–	17,088	26,749	2,085	20,298	26,749	6,451	24.1%	26,749
Roads		–	17,088	26,749	2,085	20,298	26,749	(6,451)	-24.1%	26,749
Sanitation Infrastructure		–	2,441	1,591	–	61	1,591	1,530	96.2%	1,591
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works		–	2,441	1,591	–	61	1,591	(1,530)	-96.2%	1,591
Solid Waste Infrastructure		–	2,000	2,041	–	–	2,041	2,041	100.0%	2,041
Capital Spares		–	2,000	2,041	–	–	2,041	(2,041)	-100.0%	2,041
Coastal Infrastructure		–	–	2,360	632	2,072	2,360	288	12.2%	2,360
Promenades		–	–	2,360	632	2,072	2,360	(288)	-12.2%	2,360
Total Capital Expenditure on renewal of existing assets	1	–	21,529	32,741	2,717	22,430	32,741	10,311	31.5%	32,741

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

WC048 Knysna - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		36,264	41,625	29,729	2,004	21,026	29,729	8,703	29.3%	29,729
Roads Infrastructure		4,509	7,115	5,344	842	2,861	5,344	2,483	46.5%	5,344
Roads		4,509	7,115	5,344	842	2,861	5,344	(2,483)	-46.5%	5,344
Storm water Infrastructure		411	566	877	315	779	877	97	11.1%	877
Drainage Collection		4	27	–	–	–	–	–		–
Storm water Conveyance		407	539	877	315	779	877	(97)	-11.1%	877
Attenuation								–		
Electrical Infrastructure		16,857	20,696	16,680	199	11,938	16,680	4,742	28.4%	16,680
Power Plants								–		
HV Substations		2,334	2,333	2,200	2	2,063	2,200	(137)	-6.2%	2,200
HV Switching Station		20	286	330	–	324	330	(6)	-1.8%	330
HV Transmission Conductors		1,356	1,475	1,000	2	826	1,000	(174)	-17.4%	1,000
MV Networks		5,941	9,175	5,200	191	3,136	5,200	(2,064)	-39.7%	5,200
LV Networks		7,207	7,427	7,950	5	5,589	7,950	(2,361)	-29.7%	7,950
Capital Spares								–		
Water Supply Infrastructure		8,855	9,451	5,456	3	4,330	5,456	1,126	20.6%	5,456
Water Treatment Works		7,361	8,062	3,989	–	3,814	3,989	(176)	-4.4%	3,989
Capital Spares		1,493	1,389	1,467	3	516	1,467	(951)	-64.8%	1,467
Sanitation Infrastructure		4,443	3,097	760	91	525	760	235	30.9%	760
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works		4,443	3,097	760	91	525	760	(235)	-30.9%	760
Solid Waste Infrastructure		1,189	700	612	554	592	612	20	3.3%	612
Landfill Sites								–		
Waste Transfer Stations		1,189	700	612	554	592	612	(20)	-3.3%	612
Waste Processing Facilities								–		
Community Assets		2,958	3,622	3,434	236	3,270	3,434	164	4.8%	3,434
Community Facilities		1,897	1,872	1,690	224	1,556	1,690	133	7.9%	1,690
Halls		322	816	587	108	545	587	(43)	-7.2%	587
Museums		36	–	13	–	13	13	(0)	-0.3%	13
Galleries								–		
Theatres								–		
Libraries		178	–	106	42	61	106	(45)	-42.1%	106
Cemeteries/Crematoria		367	506	457	17	444	457	(14)	-3.0%	457
Police		38	50	26	–	18	26	(8)	-29.2%	26
Purls								–		
Public Open Space		956	500	500	57	475	500	(25)	-5.0%	500
Nature Reserves								–		
Sport and Recreation Facilities		1,061	1,750	1,745	12	1,714	1,745	31	1.8%	1,745
Indoor Facilities								–		
Outdoor Facilities		1,061	1,750	1,745	12	1,714	1,745	(31)	-1.8%	1,745
Other assets		1,091	2,020	803	10	724	803	79	9.8%	803
Operational Buildings		788	2,020	801	10	722	801	79	9.8%	801
Municipal Offices		764	1,939	800	10	721	800	(79)	-9.8%	800
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	8,529	1,144	8,369	8,529	159	1.9%	8,529
Transport Assets		7,136	4,307	8,529	1,144	8,369	8,529	(159)	-1.9%	8,529
Land		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	47,448	51,574	42,495	3,394	33,389	42,495	9,105	21.4%	42,495

Supporting Table SC13(d): Depreciation

WC048 Knysna - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June

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**	**2,687**	**31,913**	**38,499**	6,586	**17.1%**	**38,499**
Roads Infrastructure		8,450	8,269	8,269	604	7,133	8,269	1,136	**13.7%**	8,269
Roads		8,450	8,269	8,269	604	7,133	8,269	(1,136)	**-13.7%**	8,269
Storm water Infrastructure		1,151	916	916	–	1,057	916	(141)	**-15.4%**	916
Drainage Collection		1,151	916	916	–	1,057	916	141	**15.4%**	916
Electrical Infrastructure		8,477	10,092	10,092	678	7,641	10,092	2,452	**24.3%**	10,092
Power Plants		3	6	6	2	2	6	(5)	**-75.9%**	6
HV Substations		8,474	10,086	10,086	677	7,639	10,086	(2,447)	**-24.3%**	10,086
Water Supply Infrastructure		18,489	18,065	18,065	1,379	15,897	18,065	2,168	**12.0%**	18,065
Distribution		18,489	18,065	18,065	1,379	15,897	18,065	(2,168)	**-12.0%**	18,065
Sanitation Infrastructure		184	1,007	1,007	14	54	1,007	952	**94.6%**	1,007
Pump Station		–	28	28	6	6	28	(22)	**-78.9%**	28
Reticulation		139	–	–	–	–	–	–		–
Waste Water Treatment Works		–	934	934	4	4	934	(930)	**-99.6%**	934
Outfall Sewers								–		
Toilet Facilities		44	44	44	4	44	44	–		44
Capital Spares								–		
Solid Waste Infrastructure		1,253	50	50	4	50	50	0	**0.6%**	50
Landfill Sites		1,253	50	50	4	50	50	(0)	**-0.6%**	50
Information and Communication Infrastructure		91	99	99	7	81	99	18	**18.3%**	99
Distribution Layers		91	99	99	7	81	99	(18)	**-18.3%**	99
Capital Spares								–		
Community Assets		**2,330**	**1,693**	**1,693**	**134**	**1,835**	**1,693**	**(142)**	**-8.4%**	**1,693**
Community Facilities		1,698	1,630	1,630	132	1,247	1,630	383	**23.5%**	1,630
Halls		618	68	68	15	537	68	469	687.4%	68
Centres		7	528	528	46	58	528	(471)	-89.1%	528
Fire/Ambulance Stations		52	42	42	2	24	42	(18)	-42.6%	42
Testing Stations		0	0	0	0	0	0	0	1.7%	0
Museums		6	6	6	0	6	6	(0)	-7.7%	6
Theatres		–	1	1	–	–	1	(1)	-100.0%	1
Libraries		558	332	332	20	234	332	(98)	-29.5%	332
Cemeteries/Crematoria		9	26	26	0	31	26	5	18.5%	26
Police		2	55	55	–	–	55	(55)	-100.0%	55
Purls		116	181	181	10	124	181	(57)	-31.5%	181
Public Ablution Facilities		–	8	8	0	7	8	(0)	-2.3%	8
Markets								–		
Stalls		2	71	71	21	42	71	(28)	-39.8%	71
Taxi Ranks/Bus Terminals		327	313	313	16	185	313	(128)	-41.0%	313
Capital Spares								–		
Sport and Recreation Facilities		632	62	62	2	588	62	(525)	**-842.3%**	62
Indoor Facilities		–	9	9	–	533	9	524	6036.3%	9
Outdoor Facilities		632	54	54	2	55	54	1	2.1%	54
Capital Spares								–		
Investment properties		**136**	**145**	**145**	**14**	**139**	**145**	6	4.4%	**145**
Revenue Generating		136	145	145	14	139	145	6	**4.4%**	145
Improved Property		136	145	145	14	139	145	(6)	-4.4%	145
Other assets		**1,920**	**2,536**	**2,536**	**40**	**678**	**2,536**	**1,858**	**73.3%**	**2,536**
Operational Buildings		1,919	631	631	34	671	631	(41)	**-6.4%**	631
Municipal Offices		1,919	631	631	34	671	631	41	6.4%	631
Housing		1	1,905	1,905	6	6	1,905	1,899	**99.7%**	1,905
Staff Housing								–		
Social Housing		1	1,905	1,905	6	6	1,905	(1,899)	-99.7%	1,905
Capital Spares								–		
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets								–		
Intangible Assets		**15**	**74**	**74**	**10**	**24**	**74**	**49**	66.9%	**74**
Servitudes								–		
Licences and Rights		15	74	74	10	24	74	49	**66.9%**	74
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications		15	74	74	10	24	74	(49)	-66.9%	74
Load Settlement Software Applications								–		
Unspecified								–		

Computer Equipment		(828)	4,002	4,002	130	2,701	4,002	1,302	32.5%	4,002
Computer Equipment		(828)	4,002	4,002	130	2,701	4,002	(1,302)	-32.5%	4,002
Furniture and Office Equipment		7,637	7,040	7,040	541	6,624	7,040	415	5.9%	7,040
Furniture and Office Equipment		7,637	7,040	7,040	541	6,624	7,040	(415)	-5.9%	7,040
Machinery and Equipment		753	1,252	1,252	30	981	1,252	271	21.6%	1,252
Machinery and Equipment		753	1,252	1,252	30	981	1,252	(271)	-21.6%	1,252
Transport Assets		3,109	3,143	3,143	105	2,319	3,143	824	26.2%	3,143
Transport Assets		3,109	3,143	3,143	105	2,319	3,143	(824)	-26.2%	3,143

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 - M12 June

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		–	30,122	29,924	3,464	17,452	29,924	12,472	41.7%	29,924
Roads Infrastructure		–	6,829	10,289	2,425	7,033	10,289	3,256	31.6%	10,289
Roads		–	6,829	10,289	2,425	7,033	10,289	(3,256)	-31.6%	10,289
Storm water Infrastructure		–	1,000	500	–	410	500	90	18.1%	500
Drainage Collection		–	1,000	500	–	410	500	(90)	-18.1%	500
Electrical Infrastructure		–	12,348	7,252	–	392	7,252	6,860	94.6%	7,252
MV Substations		–	12,348	7,252	–	392	7,252	(6,860)	-94.6%	7,252
Water Supply Infrastructure		–	9,196	9,415	628	7,211	9,415	2,204	23.4%	9,415
Water Treatment Works		–	500	–	–	–	–	–		–
Bulk Mains								–		
Distribution		–	8,696	9,415	628	7,211	9,415	(2,204)	-23.4%	9,415
Sanitation Infrastructure		–	750	2,467	411	2,406	2,467	61	2.5%	2,467
Pump Station		–	500	2,000	–	1,975	2,000	(25)	-1.2%	2,000
Reticulation		–	–	217	194	214	217	(4)	-1.7%	217
Waste Water Treatment Works		–	250	250	217	217	250	(33)	-13.0%	250
Community Assets		–	6,576	8,027	1,211	6,748	8,027	1,279	15.9%	8,027
Community Facilities		–	–	551	–	398	551	153	27.8%	551
Cemeteries/Crematoria		–	–	551	–	398	551	(153)	-27.8%	551
Sport and Recreation Facilities		–	6,576	7,477	1,211	6,350	7,477	1,126	15.1%	7,477
Indoor Facilities								–		
Outdoor Facilities		–	6,576	7,477	1,211	6,350	7,477	(1,126)	-15.1%	7,477
Other assets		–	1,000	–	–	–	–	–		–
Operational Buildings		–	1,000	–	–	–	–	–		–
Municipal Offices		–	1,000	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing assets	1	–	37,699	37,951	4,675	24,200	37,951	13,751	36.2%	37,951

APPENDIX A - Capex Report as at 30 June 2025

Include Yes

2024/25 mSCOA CAPITAL FINANCIAL PERFORMANCE REPORT AS AT 30 JUNE 2025

Row Labels	LEDGER ACCOUNT	VOTE DESCRIPTION	MSCOA CODE	MSCOA EXPENDITURE DESCRIPTION	FUNDING SOURCES	ORIGINAL BUDGET	MAY ADJUSTMENTS BUDGET	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	COMMITMENTS	AVAILABLE
Vote 1 - Executive & Council						10,000	10,000	-	10,000	10,000	-	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	-	10,000	10,000	-	10,000
Vote 2 - Corporate Services						2,800,000	1,835,000	374,106	1,835,000	1,460,894	-	1,460,894
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 - Othe	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:Comput	Internal Generated Funds	350,000	350,000	207,820	350,000	142,180	-	142,180
	28-66-85-26-1152	Program Computer Equipment	9/106-6-8	Replacement Laptops	Internal Generated Funds	100,000	135,000	95,836	135,000	39,164	-	39,164
			9/106-6-9	Replacement Desktops		50,000	50,000	70,450	50,000	(20,450)	-	(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	-	1,300,000	1,300,000	-	1,300,000
Vote 3 - Financial Services						11,130	14,130	8,392	14,130	5,738	-	5,738
DIRECTOR: FINANCE	28-62-85-25-9151	Program Office Equipment	9/101-57-57	Assets: Non-current Assets - Property: Plant and Equipment - Cost Model - Furni	Internal Generated Funds	11,130	14,130	8,392	14,130	5,738	-	5,738
Vote 5 - Planning & Development						10,900,000	5,260,000	5,498,868	5,260,000	(527,330)	25,989	(264,857)
ENVIRONMENTAL MANAGEMENT	28-83-84-28-7504	Flood intervention (MDRG)	9/183-213087-60975	PPE:Cost Model:Coastal Infrastructure:Cost:Acquisition	National Grant	-	2,260,870	2,071,539	2,260,870		0	189,331
			9/183-33087-360975	MDRG - Knoetzie	National Grant	-	99,130	-	99,130		-	99,130
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	2,299,907	2,400,000	100,093	25,989	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	-	714,743	-	(714,743)	-	(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 w	Internal Generated Funds	500,000	500,000	412,680	500,000	87,320	-	87,320
Vote 6 - Community Services						12,831,435	14,441,787	7,791,363	14,441,787	6,426,424	2,010,756	4,639,668
CEMETERY	28-39-80-20-7007	Cemetery Fencing	9/124-14-14	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Commun	Borrowing	-	550,769	397,637	550,769	153,132	153,132	-
CLEANSING REFUSE REMOVAL SERV.	28-72-85-26-9003	New Compactor Trucks	9/113-30-30	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Mach	Internal Generated Funds	-	3,000,000	-	3,000,000	3,000,000	-	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	123,100	215,000	91,900	-	91,900
HALLS / FACILITIES	28-41-85-21-4008	Furniture Equipment	9/103-52-52	Furniture Equipment	Internal Generated Funds	300,000	200,000	273,344	200,000	(73,344)	-	(73,344)
PARKS RECREATION	28-53-85-21-5061	New Tipper Truck	9/115-21-21	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Transpor	Internal Generated Funds	600,000	600,000	-	600,000	600,000	598,250	1,750
	28-53-85-23-5005	Small Plant Equipment	9/115-30-30	Small Plant Equipment	Internal Generated Funds	180,000	180,000	122,140	180,000	57,860	-	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	-	460,000	460,000	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 - Comr	Borrowing	-	300,000	-	300,000	300,000	129,078	170,923
	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	89,320	35,650	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	300,000	-	300,000	300,000	-	300,000
	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	-	300,000	300,000	-	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	250,000	74,985	-	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:Machine	Internal Generated Funds	250,000	250,000	196,000	250,000		-	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 - Mach	District Grant	-	170,000	-	170,000		-	170,000
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:Commun	Internal Generated Funds	200,000	100,000	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 - Com	National Grant	6,576,435	7,476,698	6,350,456	7,476,698	1,126,242	634,646	491,596

Vote 7 - Electrical Services						17,704,348	14,991,180	887,551	14,991,180	13,212,325	4,009,207	10,094,421
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 - Electr	National Grant	12,347,826	7,252,174	391,730	7,252,174	6,860,444	2,600	6,857,844
	28-76-85-27-8001	Electrification of informal areas	9/104-100-125	Electrification of informal areas - Ward 7	Internal Generated Funds	-	500,000	-	500,000	500,000	-	500,000
			9/104-97-122	Electrification of informal areas - Ward 1	Internal Generated Funds	1,000,000	1,000,000	63,394	1,000,000	936,606	669,278	267,328
			9/104-98-123	Electrification of informal areas - Ward 3	Internal Generated Funds	1,000,000	1,000,000	-	1,000,000	1,000,000	833,681	166,319
	28-76-80-20-8003	Electrification of Formal Housing	9/104-112-138	Electrification of Formal Housing	Borrowing	-	71,615	-	71,615	71,615	-	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 - Elect	National Grant	1,356,522	1,356,522	432,427	1,356,522	924,095	782,544	141,550
	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	-	1,000,000	1,000,000	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	650,000	-	650,000	650,000	-	650,000
	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	Internal Generated Funds	-	391,304	-	391,304		-	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	Internal Generated Funds	-	869,565	-	869,565	869,565	751,739	117,826
	28-76-85-20-2005	Rheenendal Spotlights	9/104-51377-360414	Rheenendal Spotlights	Internal Generated Funds	-	400,000	-	400,000	400,000	-	400,000
	28-76-85-20-2006	Electrification of informal areas - Hornlee	9/104-111477-360227	Electrification of informal areas - Hornlee	Internal Generated Funds	-	500,000	-	500,000		-	500,000
Vote 8 - Technical Services						44,563,670	67,345,872	41,374,613	67,345,872	25,971,259	10,451,179	15,520,080
DIRECTOR: TECHNICAL SERVICES	28-80-85-28-5154	Program Tools Equipment	9/101-33-35	Program Tools Equipment	Internal Generated Funds	300,000	252,000	196,688	252,000	55,312	24,065	31,247
	28-80-85-28-5155	Program Office Furniture	9/101-69-69	Office Furniture Replacement	Internal Generated Funds	-	10,000	-	10,000	10,000	-	10,000
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	500,000	90,352	-	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 - Road	Borrowing	-	464,369	352,464	464,369	111,905	59,035	52,870
	28-88-80-20-9055	Upgrade Gravel Roads Ward 4	9/110-100-100	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Road	Borrowing	-	44,850	5,087	44,850	39,763	39,000	763
	28-88-80-20-9057	Upgrade Gravel Roads Ward 7	9/110-102-102	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Road	Borrowing	-	126,346	15,681	126,346	110,665	108,515	2,150
	28-88-84-20-9040	Public Transport Facilities	9/110-115-115	Public Transport Facilities	National Grant	9,110,435	17,806,087	12,703,281	17,806,087	5,102,806	549,472	4,553,334
	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 - Road	National Grant	2,828,936	1,089,805	1,089,805	1,089,805	0	-	0
	28-88-84-20-9075	MIG: Rehabilitation of Streets	9/110-132-132	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Road	National Grant	7,977,972	8,816,840	7,579,188	8,816,840	1,237,652	572,401	665,251
	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 Inf	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	2,562,278	3,000,000	437,722	429,322	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 Inf	Internal Generated Funds	-	2,740,359	1,296,391	2,740,359	1,443,968	409,054	1,034,915
	28-88-85-20-9064	Sinkholes	9/110-100777-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	Internal Generated Funds	-	1,000,000	887,800	1,000,000	112,200	41,314	70,886
	28-88-84-20-9036	Surface Gravel Roads- Ward 1	9/110-10787-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	National Grant	-	300,000	13,870	300,000	286,130	-	286,130
	28-88-84-20-9034	Surface Gravel Roads- Ward 3	9/110-30787-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	National Grant	-	300,000	192,162	300,000	107,838	68,708	39,130
	28-88-84-20-9033	Surface Gravel Roads- Ward 4	9/110-40787-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	National Grant	-	300,000	295,852	300,000	4,148	-	4,148
	28-88-84-20-9032	Surface Gravel Roads- Ward 5	9/110-50787-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	National Grant	-	750,000	291,519	750,000	458,481	35,437	423,043
	28-88-84-20-9035	Surface Gravel Roads- Ward 7	9/110-70787-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	National Grant	-	300,000	45,956	300,000	254,045	-	254,045
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:Sanitatio	Internal Generated Funds	250,000	250,000	217,391	250,000	32,609	0	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	-	790,800	790,800	-	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	-	400,000	400,000	-	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	1,877,412	486,782	198,232	288,550
	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	213,692	217,391	3,699	-	3,699
	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 - Sanit	Internal Generated Funds	730,000	1,030,000	730,000	1,030,000	300,000	197,409	102,591
	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	2,000,000	24,776	-	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	400,000	339,470	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:Sanitatio	Internal Generated Funds	-	-	-	-	-	-	-
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 ModelGTW	Internal Generated Funds	500,000	-	-	-	-	-	-
	28-92-84-32-0108	Municipal Water Resilience Grant - W C P A	9/118-211877-60705	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Water Su	Provincial Grant	-	7,944,348	-	7,944,348	7,944,348	4,090,364	3,853,984

WATER RETICULATION	28-93-84-52-3032	Water services Infrastructure Grant	9/119-78-78	Water services Infrastructure Grant	National Grant	8,695,652	7,831,304	6,920,915	7,831,304	910,389	675,560	234,829
	28-93-85-51-3001	Bulk Water Supply - Karatara	9/119-101-101	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Water Su	Internal Generated Funds	-	434,782	125,987	434,782	308,795	280,440	28,355
	28-93-84-52-3282	MIG: 196403 - New Lower River Dam	9/119-133-133	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Wate	National Grant	6,227,875	2,611,738	1,512,297	2,611,738	1,099,441	400,746	698,695
	28-93-85-52-3098	Smart Meters Installation	9/119-211677-60720	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Water Su	Internal Generated Funds	-	2,173,913	-	2,173,913	2,173,913	2,158,722	15,191
	28-93-84-51-3062	Upgrade Bulk Water Supply Rheenendal	9/119-55287-360635	PPE:Cost Model:Water Supply Infrastructure:Distributio	National Grant	-	1,583,528	290,277	1,583,528	1,293,251	-	1,293,251
Grand Total						88,818,583	103,897,969	55,934,894	103,897,969	46,559,309	16,497,131	31,465,944

YTD Actual spend % expenditure	63%	54%		54%			

Directorate	ORIGINAL BUDGET	ROLL-OVER BUDGET	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	COMMITMENTS	AVAILABLE
Vote 1 - Executive and Council	10,000	10,000	-	10,000	10,000	-	10,000
% Expenditure Vote 1	0%	0%					
Vote 2 - Corporate Services	2,800,000	1,835,000	374,106	1,835,000	1,460,894	-	1,460,894
% Expenditure Vote 2	13%	20%					
Vote 3 - Financial Services	11,130	14,130	8,392	14,130	5,738	-	5,738
% Expenditure Vote 3	0%	59%					
Vote 5 - Planning & Developmen	10,900,000	5,260,000	5,498,868	5,260,000	(527,330)	25,989	(264,857)
% Expenditure Vote 5	50%	105%					
Vote 6 - Community Services	12,831,435	14,441,787	7,791,365	14,441,787	6,426,424	2,010,756	4,639,668
% Expenditure Vote 6	61%	54%					
Vote 7 - Electrical Services	17,704,348	14,991,180	887,551	14,991,180	13,212,325	4,009,207	10,094,421
% Expenditure Vote 7	5%	6%					
Vote 8 -Technical Services	44,561,670	67,345,872	41,574,615	67,345,872	25,971,259	10,451,179	15,520,080
% Expenditure Vote 8	93%	61%					
Grand Total	88,818,583	103,897,969	55,934,894	103,897,969	46,559,309	16,497,131	31,465,944