

Knysna Municipality



In-Year Report of the Municipality

Prepared in terms of the Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 May 2009.

Monthly Budget Statement November 2015



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Glossary

Adjustments budget - Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Allocations - Money received from Provincial or National Government or other municipalities.

Budget - The financial plan of the Municipality.

Budget related policy - Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.

Capital expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

Cash flow statement - A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

DORA - Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable share - A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure - Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS - Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

GRAP - Generally Recognised Accounting Practice. The new standard for municipal accounting.

IDP - Integrated Development Plan. The main strategic planning document of the Municipality.

IHHS - Informal Housing and Human Settlements, provincial grant.

KEDA - Entity of Knysna Municipality, Knysna Economic Development Agency.

MBRR - Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

MDMG - Municipal Disaster Management Grant.

MFMA - Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management.

Sometimes referred to as the Act.

MIG - Municipal Infrastructure Grant.

MTREF - Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

NDPG - Neighbourhood Development Partnership Grant.

Operating expenditure - Spending on the day to day expenses of the Municipality such as salaries and wages.

Rates - Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

SDBIP - Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic objectives - The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure - Generally, is spending without, or in excess of, an approved budget.

Virement - A transfer of budget.

Virement policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote - One of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality and specifies the total amount that is appropriated for the purposes of the department or functional area concerned.

PART 1 - IN-YEAR REPORT

Section 1 - Mayor's Report

1.1 In-Year Report - Monthly Budget Statement

The monthly budget statement for November 2015 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. This report reflects the audited outcomes for 2014/2015.

1.1.1 Financial problems or risks facing the municipality

Main challenges for the municipality, but not limited to, are old outstanding debtors, ageing infrastructure, unfunded mandates and non-cash-backed provisions. Effective financial management and maintenance programs are required to adequately address these challenges. Roll-overs from 2014/2015 and unbudgeted items in 2015/2016 will be considered in the next Adjustments Budget.

Current challenges experienced with the ongoing mSCOA projects relates mostly to insufficient funding and increasing implementation costs. Approximately 20% of the applied funding has been supplied by Provincial Treasury and the remainder of the costs are currently funded by various other grants and internally generated funds.

1.1.2 Relevant information:

FINANCIAL PERFORMANCE (Operational Revenue & Expenditure):

Refer to table C4-FinPerf RE on page 11.

Total Revenue:-

YTD revenue of R394,598m results in a positive variance of 9% (R31,582m) against the YTD budget of R363,016m.

By the end of November 2015, actual YTD revenue amounted to R394,598m (59%) of the annual budget of R668,222m.

The major variances between the YTD actuals and YTD budget is attributed to the following:

- In the current financial year the municipality had more revenue readily available to invest, and therefore the interest on external investments was more than was budgeted.
- Outstanding debtors' are increasing and has given rise to an increase on interest on outstanding debtors.
- The YTD Fines issued is more than the YTD Budget, and is attributed to the implementation of iGRAP 1 (Interpretation of GRAP 1 accounting

standard regarding how to account for traffic fines revenue - when the fine is issued and not when the cash is received for the fine).

- Agency services revenue is directly linked to the increase in vehicle registration certificates issued to the residents of the Knysna municipal region.
- The variance on Transfers recognised operational is attributed to the recognition of the Equitable share transfer received.

Total Expenditure:-

YTD expenditure of R227,147m results in a negative variance of 3% (R6,160m) against the YTD budget of R220,987m.

By the end of November 2015, actual YTD expenditure amounted to R227,147m (36%) of the annual budget of R635,833m.

The major variances between the YTD actuals and YTD budget is attributed to the following:

- Finance Charges correctly reflects the transactions for actual YTD expenditure, and will be appropriately budgeted for in the February 2016 Adjustments Budget.
- The variance on the Bulk purchases is attributed to an increase in demand on electricity purchases and will be amended with the Adjustment Budget.

CAPITAL EXPENDITURE:

Refer to table C5-Capex on page 12.

YTD expenditure of R36,980m results in a negative variance of 23% (R6,919m) against the YTD budget of R30,061m.

By the end of November 2015, actual YTD capital expenditure amounted to R36,980m (36%) of the annual budget of R102,683m.

- Refer to the Capital Budget Report for detailed information.

CASH FLOW:

Refer to table C7-CFlow & SC9 on pages 14 -15.

CASH POSITION:-

Cash and cash equivalents balance as at 30 November 2015 equates to R112,459m.

Refer to the Reconciliation of available cash and investment resources on page 20.

Section 2 - Resolutions

IN-YEAR REPORTS 2015/2016

This is the resolution that will be presented to Council when the In-Year Report is tabled:

RECOMMENDATION:

- (a) That Council notes the monthly budget statement and supporting documentation for November 2015.

Section 3 - Executive Summary

3.1 Introduction

The in-year report for November 2015 contains the audited results for 2014/2015.

3.2 Consolidated performance

3.2.1 Against annual budget (original and latest adjustment)

Revenue

YTD revenue of R394,598m results in a positive variance of 9% (R31,582m) against the YTD budget of R363,016m.

Operating expenditure

YTD expenditure of R227,147m results in a negative variance of 3% (R6,160m) against the YTD budget of R220,987m.

Capital expenditure

YTD expenditure of R36,980m results in a negative variance of 23% (R6,919m) against the YTD budget of R30,061m.

Cash flow

The financial year commenced with a positive cash & cash equivalents balance of R60,898m which has increased by R51,561m during the year to R112,459m.

3.3 Material variances from SDBIP

No comments for November 2015.

3.4 Remedial or corrective steps

Other matters of concern will be addressed in the next Adjustment Budget.

Section 4 - In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC048 Knysna - Table C1 Monthly Budget Statement Summary - M05 November

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	158,860	174,430	174,430	(175)	172,465	172,820	(355)	-0%	174,076
Service charges	268,691	300,395	300,395	16,601	153,016	151,601	1,415	1%	301,810
Investment revenue	7,757	3,200	3,200	479	1,909	795	1,115	140%	4,315
Transfers recognised - operational	91,024	93,803	93,803	21,759	52,329	30,270	22,059	73%	115,862
Other own revenue	125,764	96,393	96,393	3,655	14,878	7,530	7,348	98%	103,741
Total Revenue (excluding capital transfers and contributions)	652,096	668,222	668,222	42,318	394,598	363,016	31,582	9%	699,804
Employee costs	179,890	196,737	196,737	23,313	91,065	89,703	1,362	2%	198,099
Remuneration of Councillors	6,474	6,817	6,817	562	2,775	2,682	93	3%	6,909
Depreciation & asset impairment	26,543	25,918	25,918	2,160	10,802	10,802	0	0%	25,918
Finance charges	21,070	13,962	13,962	(1,587)	869	237	632	266%	14,593
Materials and bulk purchases	149,157	154,328	154,239	10,874	62,189	57,908	4,281	7%	158,520
Transfers and grants	5,373	5,631	5,631	63	2,226	2,691	(465)		5,166
Other expenditure	215,080	232,441	232,530	10,587	57,222	56,964	257	0%	232,787
Total Expenditure	603,588	635,833	635,833	45,972	227,147	220,987	6,160	3%	641,993
Surplus/(Deficit)	48,508	32,388	32,388	(3,653)	167,451	142,028	25,422	18%	57,810
Transfers recognised - capital	30,964	56,265	56,265	7,354	20,269	10,101	10,168	101%	66,433
Contributions & Contributed assets	787	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	80,259	88,653	88,653	3,700	187,720	152,130	35,590	23%	124,243
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	80,259	88,653	88,653	3,700	187,720	152,130	35,590	23%	124,243
Capital expenditure & funds sources									
Capital expenditure	61,788	102,683	102,683	10,782	36,980	30,061	6,919	23%	109,602
Capital transfers recognised	31,631	52,768	52,768	6,469	16,586	12,943	3,643	28%	56,411
Public contributions & donations	787	-	-	-	-	-	-		-
Borrowing	11,943	14,012	14,012	5	5,079	3,598	1,481	41%	15,493
Internally generated funds	17,427	35,903	35,903	4,308	15,315	13,520	1,796	13%	37,698
Total sources of capital funds	61,788	102,683	102,683	10,782	36,980	30,061	6,919	23%	109,602
Financial position									
Total current assets	170,803	120,796	120,796		310,265				120,796
Total non current assets	991,361	1,096,615	1,096,615		1,011,044				1,096,615
Total current liabilities	110,045	105,627	105,627		73,841				105,627
Total non current liabilities	234,953	226,004	226,004		242,584				226,004
Community wealth/Equity	817,165	885,781	885,781		1,004,885				885,781
Cash flows									
Net cash from (used) operating	81,331	115,053	115,053	34,450	89,242	69,265	19,978	29%	115,053
Net cash from (used) investing	(45,952)	(103,444)	(103,444)	(10,879)	(36,852)	(13,502)	23,350	-173%	(103,444)
Net cash from (used) financing	8,215	(11,902)	(11,902)	28	(830)	180	1,010	560%	(11,902)
Cash/cash equivalents at the month/year end	60,898	14,972	14,972	-	112,459	71,208	(41,251)	-58%	60,605
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	33,280	36,374	4,116	6,176	8,301	8,895	5,718	56,595	159,454
Creditors Age Analysis									
Total Creditors	2,627	-	-	-	-	-	-	-	2,627

4.1.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist with the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

The main functions are Governance and administration; Community and public safety; Economic and environmental services; and Trading services.

It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

WC048 Knysna - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M05 November										
Description	Ref	2014/15		Budget Year 2015/16						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue - Standard										
<i>Governance and administration</i>		205,471	196,867	196,867	4,392	184,918	182,099	2,818	2%	199,685
Executive and council		24,403	8,491	8,491	2,906	6,504	4,466	2,038	46%	10,529
Budget and treasury office		174,434	183,454	183,454	1,152	177,026	175,873	1,153	1%	184,607
Corporate services		6,633	4,921	4,921	334	1,388	1,761	(373)	-21%	4,548
<i>Community and public safety</i>		140,510	144,619	144,619	6,105	26,885	13,408	13,477	101%	158,096
Community and social services		9,116	9,843	9,843	325	1,184	2,769	(1,584)	-57%	8,259
Sport and recreation		962	1,168	1,168	81	403	478	(75)	-16%	1,093
Public safety		86,314	80,133	80,133	2,008	7,655	1,253	6,402	511%	86,535
Housing		44,118	53,474	53,474	3,691	17,643	8,908	8,735	98%	62,210
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9,986	9,233	9,233	1,222	3,929	2,525	1,405	56%	10,638
Planning and development		3,227	3,593	3,593	386	1,638	967	671	69%	4,265
Road transport		6,759	5,640	5,640	836	2,291	1,557	733	47%	6,373
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		327,881	373,768	373,768	37,953	199,135	175,085	24,050	14%	397,818
Electricity		203,723	238,108	238,108	21,775	105,464	102,008	3,456	3%	241,564
Water		76,963	76,963	76,963	4,966	39,803	35,118	4,685	13%	81,648
Waste water management		21,229	28,850	28,850	7,197	27,385	15,928	11,457	72%	40,307
Waste management		25,965	29,847	29,847	4,015	26,483	22,031	4,452	20%	34,299
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	683,847	724,487	724,487	49,672	414,867	373,117	41,750	11%	766,237
Expenditure - Standard										
<i>Governance and administration</i>		141,206	152,916	152,937	12,450	66,436	64,284	2,152	3%	155,090
Executive and council		42,940	38,751	38,751	2,719	23,390	23,139	251	1%	39,001
Budget and treasury office		33,042	38,401	38,401	3,607	16,314	12,657	3,656	29%	42,057
Corporate services		65,225	75,765	75,786	6,124	26,733	28,488	(1,755)	-6%	74,031
<i>Community and public safety</i>		172,554	161,633	161,612	10,117	44,442	35,344	9,097	26%	170,709
Community and social services		14,807	19,310	19,298	1,698	6,617	7,132	(515)	-7%	18,783
Sport and recreation		15,033	13,771	13,764	1,561	6,037	5,618	419	7%	14,183
Public safety		94,677	94,557	94,555	3,340	14,921	10,734	4,187	39%	98,742
Housing		43,711	29,561	29,561	3,012	15,024	9,986	5,038	50%	34,599
Health		4,326	4,434	4,434	506	1,843	1,873	(31)	-2%	4,403
<i>Economic and environmental services</i>		37,795	52,125	52,125	4,765	16,076	19,415	(3,339)	-17%	48,785
Planning and development		10,405	14,404	14,404	1,680	5,736	4,832	904	19%	15,307
Road transport		26,092	35,936	35,936	2,897	9,651	13,837	(4,186)	-30%	31,750
Environmental protection		1,298	1,785	1,785	189	689	746	(57)	-8%	1,728
<i>Trading services</i>		252,033	269,159	269,159	18,639	100,194	101,944	(1,750)	-2%	267,409
Electricity		139,911	152,767	152,767	10,636	58,788	63,369	(4,581)	-7%	148,186
Water		52,663	56,364	56,364	3,896	20,130	15,627	4,502	29%	60,867
Waste water management		30,606	31,242	31,242	2,116	11,105	11,423	(318)	-3%	30,924
Waste management		28,853	28,786	28,786	1,991	10,172	11,525	(1,354)	-12%	27,432
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	603,588	635,833	635,833	45,972	227,147	220,987	6,160	3%	641,993
Surplus/ (Deficit) for the year		80,259	88,653	88,653	3,700	187,720	152,130	35,590	23%	124,243

4.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

The operating expenditure budget is approved by Council on the municipal vote level.

The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Executive & Council; Corporate Services; Financial Services; Strategic Services (which due to restructuring ceased to exist from 1 January 2011); Planning & Development; Community Services; Electrical and Technical Services.

WC048 Knysna - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Executive & Council	1	24,403	8,491	8,491	2,906	6,504	4,466	2,038	46%	10,529
Vote 2 - Corporate Services		5,344	3,644	3,644	225	846	1,316	(470)	-36%	3,174
Vote 3 - Financial Services		174,514	183,534	183,534	1,152	177,031	175,897	1,134	1%	184,669
Vote 4 - Strategic Services		-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		47,345	57,068	57,068	4,077	19,281	9,875	9,407	95%	66,474
Vote 6 - Community Services		127,055	125,282	125,282	6,793	37,659	28,400	9,258	33%	134,541
Vote 7 - Electrical Services		204,072	238,609	238,609	21,780	105,489	102,008	3,481	3%	242,090
Vote 8 - Technical Services		101,113	107,858	107,858	12,738	68,057	51,156	16,902	33%	124,759
Total Revenue by Vote	2	683,847	724,487	724,487	49,672	414,867	373,117	41,750	11%	766,237
Expenditure by Vote										
Vote 1 - Executive & Council	1	42,940	38,751	38,751	2,719	23,390	23,139	251	1%	39,001
Vote 2 - Corporate Services		25,799	29,147	29,147	2,779	11,575	11,366	209	2%	29,356
Vote 3 - Financial Services		46,433	53,413	53,413	4,625	21,765	18,519	3,246	18%	56,658
Vote 4 - Strategic Services		-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		61,142	49,153	49,153	5,155	22,472	16,888	5,584	33%	54,737
Vote 6 - Community Services		161,393	166,885	166,885	10,003	41,906	40,393	1,512	4%	168,398
Vote 7 - Electrical Services		147,555	165,158	165,158	11,119	62,248	65,659	(3,410)	-5%	161,748
Vote 8 - Technical Services		118,327	133,327	133,327	9,571	43,792	45,023	(1,232)	-3%	132,095
Total Expenditure by Vote	2	603,588	635,833	635,833	45,972	227,147	220,987	6,160	3%	641,993
Surplus/ (Deficit) for the year	2	80,259	88,653	88,653	3,700	187,720	152,130	35,590	23%	124,243

4.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

WC048 Knysna - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Description	Ref	Budget Year 2015/16								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		155,654	171,416	171,416	(599)	171,155	171,564	(409)	0%	171,007
Property rates - penalties & collection charges		3,207	3,014	3,014	423	1,310	1,255	54	4%	3,068
Service charges - electricity revenue		187,010	215,015	215,015	16,431	92,653	93,214	(560)	-1%	214,455
Service charges - water revenue		52,341	52,571	52,571	191	29,647	28,367	1,280	5%	53,851
Service charges - sanitation revenue		11,817	12,329	12,329	(76)	12,404	11,874	530	4%	12,859
Service charges - refuse revenue		15,030	16,504	16,504	(137)	16,847	16,468	379	2%	16,882
Service charges - other		2,493	3,976	3,976	192	1,465	1,678	(213)	-13%	3,763
Rental of facilities and equipment		6,450	5,482	5,482	464	1,633	1,811	(178)	-10%	5,304
Interest earned - external investments		7,757	3,200	3,200	479	1,909	795	1,115	140%	4,315
Interest earned - outstanding debtors		4,631	3,542	3,542	574	2,473	1,695	778	46%	4,320
Dividends received										
Fines		85,683	79,471	79,471	2,006	7,595	1,216	6,379	525%	85,850
Licences and permits		1,642	2,179	2,179	145	733	756	(23)	-3%	2,156
Agency services		2,431	1,850	1,850	206	1,036	802	234	29%	2,084
Transfers recognised - operational		91,024	93,803	93,803	21,759	52,329	30,270	22,059	73%	115,862
Other revenue		14,927	3,619	3,619	261	1,408	1,238	170	14%	3,789
Gains on disposal of PPE		10,000	250	250	0	0	13	(12)	-97%	238
Total Revenue (excluding capital transfers and contributions)		652,096	668,222	668,222	42,318	394,598	363,016	31,582	9%	699,804
Expenditure By Type										
Employee related costs		179,890	196,737	196,737	23,313	91,065	89,703	1,362	2%	198,099
Remuneration of councillors		6,474	6,817	6,817	562	2,775	2,682	93	3%	6,909
Debt impairment		72,076	76,339	76,339	1,111	5,556	5,556	-		76,339
Depreciation & asset impairment		26,543	25,918	25,918	2,160	10,802	10,802	0	0%	25,918
Finance charges		21,070	13,962	13,962	(1,587)	869	237	632	266%	14,593
Bulk purchases		128,339	132,465	132,465	10,349	57,017	51,608	5,408	10%	137,873
Other materials		20,819	21,863	21,774	525	5,172	6,299	(1,127)	-18%	20,647
Contracted services		24,536	26,425	26,425	881	9,086	7,983	1,103	14%	27,527
Transfers and grants		5,373	5,631	5,631	63	2,226	2,691	(465)	-17%	5,166
Other expenditure		117,705	129,678	129,767	8,595	42,581	43,426	(845)	-2%	128,922
Loss on disposal of PPE		764								
Total Expenditure		603,588	635,833	635,833	45,972	227,147	220,987	6,160	3%	641,993
Surplus/(Deficit)		48,508	32,388	32,388	(3,653)	167,451	142,028	25,422	0	57,810
Transfers recognised - capital		30,964	56,265	56,265	7,354	20,269	10,101	10,168	101%	66,433
Contributions recognised - capital		787	-	-	-	-	-	-		-
Contributed assets										
Surplus/(Deficit) after capital transfers & contributions		80,259	88,653	88,653	3,700	187,720	152,130	35,590	23%	124,243
Taxation										
Surplus/(Deficit) after taxation		80,259	88,653	88,653	3,700	187,720	152,130	35,590	23%	124,243
Atributable to minorities										
Surplus/(Deficit) attributable to municipality		80,259	88,653	88,653	3,700	187,720	152,130	35,590	23%	124,243
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		80,259	88,653	88,653	3,700	187,720	152,130	35,590	23%	124,243

4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

WC048 Knysna - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M05 November

Vote Description	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive & Council		219	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		240	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		9,771	29,372	29,372	2,579	11,141	8,812	2,329	26%	31,701
Vote 6 - Community Services		-	1,030	1,030	-	-	-	-	-	1,030
Vote 7 - Electrical Services		4,586	11,477	11,477	491	7,327	6,344	983	15%	12,460
Vote 8 - Technical Services		15,486	13,254	13,965	2,050	3,184	1,030	2,154	209%	16,119
Total Capital Multi-year expenditure	4,7	30,302	55,133	55,844	5,119	21,652	16,186	5,466	34%	61,310
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		1,871	4,600	4,600	-	4	881	(877)	-100%	3,723
Vote 2 - Corporate Services		58	10	10	2	3	5	(2)	-35%	8
Vote 3 - Financial Services		2,901	1,975	1,975	716	1,219	444	775	174%	2,750
Vote 5 - Planning & Development		740	260	260	5	7	8	(1)	-10%	259
Vote 6 - Community Services		9,309	9,952	9,952	836	5,004	2,316	2,688	116%	12,640
Vote 7 - Electrical Services		7,352	8,643	8,643	211	2,036	4,461	(2,425)	-54%	6,218
Vote 8 - Technical Services		9,257	22,110	21,399	3,892	7,055	5,760	1,295	22%	22,694
Total Capital single-year expenditure	4	31,486	47,550	46,839	5,663	15,328	13,875	1,453	10%	48,292
Total Capital Expenditure		61,788	102,683	102,683	10,782	36,980	30,061	6,919	23%	109,602
Capital Expenditure - Standard Classification										
<i>Governance and administration</i>		6,282	6,995	6,995	728	1,460	1,530	(70)	-5%	6,925
Executive and council		2,090	4,600	4,600	-	4	881	(877)	-100%	3,723
Budget and treasury office		2,208	1,215	1,215	-	482	442	39	9%	1,254
Corporate services		1,984	1,180	1,180	728	974	207	768	371%	1,948
<i>Community and public safety</i>		17,744	37,304	37,304	3,409	14,193	11,013	3,180	29%	40,484
Community and social services		5,791	5,312	5,312	830	2,693	1,815	878	48%	6,190
Sport and recreation		1,701	2,400	2,400	-	332	386	(55)	-14%	2,345
Public safety		658	-	-	-	28	-	28	#DN/0I	28
Housing		9,594	29,592	29,592	2,579	11,141	8,812	2,329	26%	31,921
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2,499	3,747	3,747	432	636	365	270	74%	4,017
Planning and development		889	-	-	-	-	-	-	-	-
Road transport		1,610	3,747	3,747	432	636	365	270	74%	4,017
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		35,263	54,637	54,637	6,213	20,691	17,152	3,538	21%	58,175
Electricity		11,909	20,120	20,120	702	9,363	10,805	(1,442)	-13%	18,678
Water		18,072	20,677	20,421	2,342	3,568	3,004	564	19%	20,985
Waste water management		4,884	11,360	11,616	3,170	6,001	3,343	2,658	80%	14,274
Waste management		398	2,480	2,480	-	1,758	-	1,758	#DN/0I	4,238
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	61,788	102,683	102,683	10,782	36,980	30,061	6,919	23%	109,602
Funded by:										
National Government		21,902	23,396	23,396	3,838	5,393	4,132	1,261	31%	24,657
Provincial Government		9,729	29,372	29,372	2,632	11,193	8,812	2,382	27%	31,754
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		31,631	52,768	52,768	6,469	16,586	12,943	3,643	28%	56,411
Public contributions & donations	5	787	-	-	-	-	-	-	-	-
Borrowing	6	11,943	14,012	14,012	5	5,079	3,598	1,481	41%	15,493
Internally generated funds		17,427	35,903	35,903	4,308	15,315	13,520	1,796	13%	37,698
Total Capital Funding		61,788	102,683	102,683	10,782	36,980	30,061	6,919	23%	109,602

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC048 Knysna - Table C6 Monthly Budget Statement - Financial Position - M05 November

Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		24,060	12,621	12,621	42,883	12,621
Call investment deposits		36,838	10,000	10,000	69,576	10,000
Consumer debtors		101,140	72,107	72,107	183,874	72,107
Other debtors		2,926	18,102	18,102	3,446	18,102
Current portion of long-term receivables		67	125	125	-	125
Inventory		5,772	7,841	7,841	10,486	7,841
Total current assets		170,803	120,796	120,796	310,265	120,796
Non current assets						
Long-term receivables		125	1,968	1,968	193	1,968
Investments		24,133	23,857	23,857	24,133	23,857
Investment property		103,321	110,321	110,321	103,321	110,321
Investments in Associate		-	-	-	-	-
Property, plant and equipment		842,740	940,712	940,712	862,355	940,712
Agricultural		-	-	-	-	-
Heritage assets		19,057	19,057	19,057	19,057	19,057
Intangible assets		27	700	700	27	700
Other non-current assets		1,958	-	-	1,958	-
Total non current assets		991,361	1,096,615	1,096,615	1,011,044	1,096,615
TOTAL ASSETS		1,162,164	1,217,410	1,217,410	1,321,309	1,217,410
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		11,016	17,500	17,500	11,016	17,500
Consumer deposits		10,413	11,246	11,246	10,551	11,246
Trade and other payables		66,072	54,495	54,495	29,475	54,495
Provisions		22,545	22,386	22,386	22,800	22,386
Total current liabilities		110,045	105,627	105,627	73,841	105,627
Non current liabilities						
Borrowing		118,501	100,354	100,354	116,920	100,354
Provisions		116,452	125,650	125,650	125,664	125,650
Total non current liabilities		234,953	226,004	226,004	242,584	226,004
TOTAL LIABILITIES		344,999	331,631	331,631	316,425	331,631
NET ASSETS	2	817,165	885,780	885,780	1,004,885	885,780
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		732,173	817,630	817,630	919,893	817,630
Reserves		84,992	68,151	68,151	84,992	68,151
TOTAL COMMUNITY WEALTH/EQUITY	2	817,165	885,781	885,781	1,004,885	885,781

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC048 Knysna - Table C7 Monthly Budget Statement - Cash Flow - M05 November

Description	Ref	2014/15 Audited Outcome	Budget Year 2015/16							Full Year Forecast
			Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		519,100	480,411	480,411	61,958	283,275	202,546	80,729	40%	480,411
Government - operating		91,024	93,803	93,803	21,320	59,373	25,569	33,804	132%	93,803
Government - capital		30,964	56,265	56,265	561	14,417	7,969	6,448	81%	56,265
Interest		7,757	6,565	6,565	273	1,702	1,934	(232)	-12%	6,565
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(549,609)	(502,399)	(502,399)	(49,598)	(264,859)	(165,766)	99,094	-60%	(502,399)
Finance charges		(12,531)	(13,962)	(13,962)	-	(2,456)	(339)	2,118	-625%	(13,962)
Transfers and Grants		(5,373)	(5,631)	(5,631)	(63)	(2,209)	(2,649)	(440)	17%	(5,631)
NET CASH FROM/(USED) OPERATING ACTIVITIES		81,331	115,053	115,053	34,450	89,242	69,265	19,978	29%	115,053
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		17,000	250	250	-	-	-	-		250
Decrease (Increase) in non-current debtors		-	-	-	66	590	-	590	#DIV/0!	-
Decrease (Increase) other non-current receivables		-	125	125	-	-	52	(52)	-100%	125
Decrease (Increase) in non-current investments		(2,698)	(1,136)	(1,136)	-	-	(473)	473	-100%	(1,136)
Payments										
Capital assets		(60,254)	(102,683)	(102,683)	(10,946)	(37,442)	(13,081)	24,361	-186%	(102,683)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(45,952)	(103,444)	(103,444)	(10,879)	(36,852)	(13,502)	23,350	-173%	(103,444)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		14,157	7,366	7,366	-	1,212	-	1,212	#DIV/0!	7,366
Increase (decrease) in consumer deposits		401	433	433	33	273	180	93	51%	433
Payments										
Repayment of borrowing		(6,342)	(19,700)	(19,700)	(4)	(2,315)	-	2,315	#DIV/0!	(19,700)
NET CASH FROM/(USED) FINANCING ACTIVITIES		8,215	(11,902)	(11,902)	28	(830)	180	1,010	560%	(11,902)
NET INCREASE/ (DECREASE) IN CASH HELD		43,595	(293)	(293)	23,599	51,561	55,943			(293)
Cash/cash equivalents at beginning:		17,303	15,265	15,265		60,898	15,265			60,898
Cash/cash equivalents at month/year end:		60,898	14,972	14,972		112,459	71,208			60,605

4.1.8 Supporting Table SC9: Monthly Budget Statement – Actual and revised targets for cash receipts and cash flows

This supporting table gives a detailed breakdown of information summarised in Table C7.

WC048 Knysna - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M05 November														2015/16 Medium Term Revenue & Expenditure Framework			
Description	Ref	Budget Year 2015/16												Budget Year	Budget Year	Budget Year	
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	2015/16	+1 2016/17	+2 2017/18	
R thousands																	
Cash Receipts By Source	1																
Property rates		(179)	15,518	37,039	21,487	12,218	13,570	13,570	13,570	13,570	13,570	13,570	13,570	13,570	162,845	179,108	191,646
Property rates - penalties & collection charges		-	-	-	-	-	239	239	239	239	239	239	239	239	2,863	3,164	3,449
Service charges - electricity revenue		16,869	14,018	15,771	15,761	13,515	15,700	15,256	9,106	14,938	14,679	14,033	43,038	204,264	233,091	262,670	
Service charges - water revenue		4,543	3,619	5,544	4,635	3,878	2,489	4,084	3,102	3,076	3,184	2,361	6,577	49,943	63,775	68,238	
Service charges - sanitation revenue		645	921	2,088	1,289	791	56	55	55	56	55	56	885	11,713	12,824	13,723	
Service charges - refuse		994	1,347	3,047	1,733	1,090	4	4	5	2	5	6	1,100	15,679	17,646	19,411	
Service charges - other		594	764	459	494	394	287	275	281	303	286	287	597	3,777	4,116	4,486	
Rental of facilities and equipment		193	193	190	191	231	328	434	367	359	361	365	1,416	5,208	5,678	6,190	
Interest earned - external investments		296	419	326	389	273	304	222	222	222	222	222	1,328	3,200	3,400	3,600	
Interest earned - outstanding debtors		-	-	-	-	-	290	251	258	243	250	148	447	3,365	3,565	3,885	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines		1,543	1,210	1,493	1,495	1,631	43	49	58	93	46	69	15,881	16,471	14,494	17,240	
Licences and permits		135	120	131	137	119	106	190	181	192	173	191	452	2,179	2,331	2,541	
Agency services		1,376	1,244	1,324	1,446	1,360	142	151	147	130	141	154	205	1,850	1,950	1,960	
Transfer receipts - operating		27,502	54	6,440	4,057	21,320	13,902	1,782	17,116	12,393	1,645	1,780	19,617	93,803	104,483	108,783	
Other revenue		9,518	8,484	10,300	11,594	26,730	336	35	165	322	55	79	1,502	3,619	4,089	5,115	
Cash Receipts by Source		64,030	47,912	84,152	64,706	83,551	47,795	36,597	44,873	46,139	34,911	33,561	106,854	580,779	653,717	712,938	
Other Cash Flows by Source																	
Transfer receipts - capital		12,241	401	1,214	-	561	7,719	398	9,278	9,294	2,069	1,003	18,535	56,265	46,586	41,027	
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	250	250	250	250	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		1,212	-	-	-	-	7,366	-	-	-	-	-	-	-	14,732	12,570	10,660
Increase in consumer deposits		56	46	70	69	33	36	36	36	36	36	36	36	433	450	468	
Receipt of non-current debtors		81	163	176	102	66	-	-	-	-	-	-	-	-	-	-	
Receipt of non-current receivables		-	-	-	-	-	10	10	10	10	10	10	10	125	125	125	
Change in non-current investments		-	-	-	-	-	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(1,136)	(1,193)	(1,252)	
Total Cash Receipts by Source		77,620	48,522	85,612	64,877	84,211	62,832	36,946	54,103	55,385	36,932	34,516	125,591	651,448	712,505	764,215	
Cash Payments by Type																	
Employee related costs		12,787	16,024	16,829	15,224	23,857	10,583	10,515	40,675	11,657	10,924	10,917	25,829	188,525	203,156	216,965	
Remuneration of councillors		504	590	560	560	562	525	560	650	572	572	572	741	6,817	7,294	7,804	
Interest paid		727	545	1,185	-	-	1,302	-	8,807	2,590	-	-	925	13,962	15,586	16,520	
Bulk purchases - Electricity		97	19,375	16,876	10,320	10,349	10,913	10,913	10,913	10,913	10,913	10,913	10,913	130,879	152,136	167,346	
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials		234	2,940	3,061	2,180	1,458	1,501	1,744	3,005	919	946	725	7,592	21,601	19,509	20,599	
Contracted services		160	4,080	987	2,978	879	2,360	1,518	1,956	1,386	1,483	1,225	8,947	26,108	24,151	24,673	
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other		1,072	(3)	1,039	39	63	366	366	366	366	366	366	787	5,631	5,665	5,781	
General expenses		9,333	7,809	8,972	9,860	8,772	4,196	5,356	35,848	6,147	8,413	6,397	33,286	128,287	145,697	151,733	
Cash Payments by Type		24,913	51,360	49,509	41,160	45,940	31,745	30,972	102,219	34,550	33,617	31,115	89,020	521,810	573,194	611,421	
Other Cash Flows/Payments by Type																	
Capital assets		5,449	4,610	8,976	7,461	10,946	2,337	7,465	4,448	5,905	6,383	4,864	58,200	102,683	70,240	58,992	
Repayment of borrowing		966	331	1,007	6	4	9,850	-	-	-	-	-	9,850	19,700	20,353	25,077	
Other Cash Flows/Payments		37,387	4,409	5,671	5,454	3,721	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type		68,715	60,710	65,164	54,081	60,612	43,931	38,437	106,667	40,455	40,001	35,980	157,070	644,193	663,787	695,490	
NET INCREASE/(DECREASE) IN CASH HELD		8,904	(12,188)	20,448	10,797	23,599	18,900	(1,490)	(52,564)	14,930	(3,069)	(1,464)	(31,479)	7,255	48,718	68,725	
Cash/cash equivalents at the month/year beginning:		60,898	69,802	57,615	78,063	88,860	112,459	131,359	129,869	77,305	92,235	89,166	87,702	60,898	68,153	116,871	
Cash/cash equivalents at the month/year end:		69,802	57,615	78,063	88,860	112,459	131,359	129,869	77,305	92,235	89,166	87,702	56,223	68,153	116,871	185,595	

PART 2 - SUPPORTING DOCUMENTATION

Section 5 - Debtors' analysis

5.1 Supporting Table SC3

Debtors' age analysis

WC048 Knysna - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

Description	NT Code	Budget Year 2015/16										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		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		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	7,240	5,665	1,283	1,440	2,806	2,095	2,259	14,556	37,344	23,156	15	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	15,822	2,566	911	1,473	569	813	436	2,306	24,896	5,597	39	-
Receivables from Non-exchange Transactions - Property Rates	1400	11,705	20,371	1,018	1,166	1,372	3,958	1,225	19,861	60,677	27,582	5	-
Receivables from Exchange Transactions - Waste Water Management	1500	1,105	3,558	327	831	1,445	813	551	5,470	14,100	9,110	1	-
Receivables from Exchange Transactions - Waste Management	1600	1,538	3,956	363	891	1,410	831	594	5,827	15,410	9,553	13	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	457	116	105	104	261	96	290	4,567	5,996	5,318	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(4,587)	141	110	270	437	289	363	4,009	1,032	5,368	-	-
Total By Income Source	2000	33,280	36,374	4,116	6,176	8,301	8,895	5,718	56,595	159,454	85,684	73	-
2014/15 - totals only		21,081	8,379	34,020	2,788	2,844	1,798	5,255	48,038	124,204	60,724	85	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	880	1,714	107	87	146	35	102	4,092	7,163	4,462	-	-
Commercial	2300	11,322	4,298	797	1,442	611	1,364	1,100	10,651	31,585	15,169	-	-
Households	2400	19,364	27,520	3,023	4,315	6,725	7,445	4,408	39,059	111,859	61,953	61	-
Other	2500	1,715	2,841	190	332	818	50	108	2,793	8,847	4,101	-	-
Total By Customer Group	2600	33,280	36,374	4,116	6,176	8,301	8,895	5,718	56,595	159,454	85,684	61	-

The value reflected in the Financial Position¹ will not reconcile to the Debtors Age Analysis shown on Supporting Table SC3. The financial position includes the total annual billing to date and some debtor classifications which do not form part of the consumer debtors, whereas the age analysis only includes those consumer amounts which have become due and not the 'future' amounts which will only fall due in coming months for consumers who pay for their accounts by 30 November annually or monthly on an instalment bases.

¹ Section 4 - Table C6 Financial Position

Reconciliation of consumer debtors reflected on Table C6 to Debtors Age Analysis on Supporting Table SC3:

Description	Previous Month R'000	Current Month R'000
Table SC3: Debtors Age Analysis	167 672	159 454
Add: Annual/monthly payments not yet due	85 204	74 283
Add: Sundry other debtors	139 584	115 917
Less: Provision for bad debts	(169 778)	(165 780)
Consumer debtors per Table C6	222 682	183 874

Section 6 - Creditors' analysis

6.1 Supporting Table SC4

WC048 Knysna - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description	NT Code	Budget Year 2015/16									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100										-
Bulk Water	0200										-
PAYE deductions	0300										-
VAT (output less input)	0400										831
Pensions / Retirement deductions	0500										-
Loan repayments	0600										-
Trade Creditors	0700	2,627								2,627	1,617
Auditor General	0800										-
Other	0900										-
Total By Customer Type	1000	2,627	-	-	-	-	-	-	-	2,627	2,448

Currently Supporting Table SC4 reflects trade creditors only.

A reconciliation of Trade and other payables reflected on Table C6² to Aged Creditors on Supporting Table SC4 is shown in the following table:

Description	Previous Month R'000	Current Month R'000
Supporting Table SC4: Aged (Trade) Creditors	2 956	2 627
Add:		
Sundry other deposits	163	168
Hoarding fees	4 535	4 596
Payments received in advance	4 896	4 908
Retention money	6 069	6 502
Sundry other creditors	(3 411)	4 020
Unspent conditional grants	35 699	13 423
VAT provisional (not yet due)	(8 496)	(6 769)
TOTAL Trade & other payables per Table C6	42 411	29 475

² Section 4 - Table C6 Financial Position

Section 7 - Investment portfolio analysis

7.1 Supporting Table SC5

WC048 Knysna - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Annual interest rate (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
Call Facility									
Investec (own Funds)	021941-501	Call	Call Deposit	Call Deposit	-	5.50%	0	-	0
Nedbank - Business (Ceded to DBSA)	7881531940/54	Call	Call Deposit	Call Deposit	45	5.50%	9,329	-	9,374
Nedbank - Business (Unspent Loans 2013/14)	7881078170/09	Call	Call Deposit	Call Deposit	33	6.34%	6,873	-	6,906
Old Mutual Bank (Housing)	500169387	Call	Call Deposit	Call Deposit	35	6.10%	6,940	-	6,975
Standard Bank - (Own funds)	288567420-001	Call	Call Deposit	Call Deposit	0	3.25%	26	-	26
Standard Bank - (MIG July 2014 Trf)	288567420-007	Call	Call Deposit	Call Deposit	31	5.35%	6,635	-	6,666
Standard Bank - (Own Funds - Staff Bonus Prov Nov 2014)	288567420-008	Call	Call Deposit	Call Deposit	0	5.35%	19	-	19
Nedbank - MIG July 2015 Transfer	new	Call	Call Deposit	Call Deposit	-	5.80%	-	7,715	7,715
					145	5.40%	29,822	7,715	37,681
Term Deposit 60 Days									
ABSA - (Public Transport: Nekkies Intersection)	2074477257	60 days	Term Deposit	2015-05-30	35	6.15%	7,633	-	7,667
Nedbank - Buffalo Bay Sale of Erf 221	new	60 days	Term Deposit	2016-01-16	-	6.52%	-	5,000	5,000
Integrated Electrification Grant (INEP)	new	60 days	Term Deposit	2016-01-16	-	6.57%	-	5,740	5,740
					35	6.41%	7,633	10,740	18,407
Term Deposit 90 Days									
ABSA - Buffalo Bay Sale of Erf 65	20-7562-9368	90 days	Term Deposit	2016-02-16	27	6.62%	-	8,600	8,627
Standard Bank - SARS Refunds	28856742-013	90 days	Term Deposit	2016-02-16	-	6.73%	-	4,861	4,861
					27	6.68%	-	13,461	13,487
Term Deposit 1 year / Plus									
Investec - (Ceded to DBSA)	021941-420	15 yrs	Term Deposit	2017-04-24	-	12.30%	24,133	-	24,133
					-	12.30%	24,133	-	24,133
Municipality sub-total					206	7.70%	61,587	31,916	93,709
TOTAL INVESTMENTS AND INTEREST					206		61,587	31,916	93,709

7.2 Additional information

Reconciliation of available cash and investment resources:

Item	Previous Month R'000	Current Month R'000
Cash and cash equivalents (includes petty cash and call investment deposits)	88 860 ³	112 459
Long term investments	24 133 ⁴	24 133
	112 993	136 592
<i>Less:</i>	<i>71 891</i>	<i>49 610</i>
<i>Unspent conditional grants</i>	<i>35 699</i>	<i>13 423</i>
<i>Unspent borrowings</i>	<i>8 939</i>	<i>8 934</i>
<i>Secured investments</i>	<i>27 253⁵</i>	<i>27 253</i>
Net cash resources available for internal distribution	41 102	86 982
<i>Less amounts allocated to:</i>	<i>95 230</i>	<i>82 294</i>
<i>Capital replacement reserve</i>	<i>25 000</i>	<i>25 000</i>
<i>Employee benefits reserve</i>	<i>7 544</i>	<i>7 544</i>
<i>Valuation roll reserve</i>	<i>1 236</i>	<i>1 236</i>
<i>Trade & other payables</i>	<i>42 411</i>	<i>29 475</i>
<i>Interest and redemption of long term loans (until June 2016)</i>	<i>19 039</i>	<i>19 039</i>
CURRENT cash resources available / (shortfall)	(54 128)	4 688

³ Section 4 - Table C7 Cash Flow, 'Cash/cash equivalents at month/year end'

⁴ Table C6 Financial Position, 'Non-current assets: Investments'

⁵ R19 025m of this investment is from a Promissory note. The maturity value is R29 964m at maturity date 2017/04/24

Section 8 - Allocation and grant receipts and expenditure

8.1 Supporting Table SC6 – Grant receipts

WC048 Knysna - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		47 138	64 318	64 318	18 667	44 449	44 449	-		64 318
Local Government Equitable Share		44 754	56 163	56 163	18 667	42 069	42 069	-		56 163
DWA Masibambane		-	-	-	-	-	-	-		-
Finance Management		1 450	1 450	1 450	-	1 450	1 450	-		1 450
Municipal Systems Improvement		934	930	930	-	930	930	-		930
Cogta Municipal Infrastructure Grant (MIG)		-	4 036	4 036	-	-	-	-		4 036
Integrated National Electrification Programme		-	737	737	-	-	-	-		737
EPWP Incentive		-	1 002	1 002	-	-	-	-		1 002
NT: Neighbourhood Development Partnership (NDPG)		-	-	-	-	-	-	-		-
Provincial Government:		26 208	29 485	29 485	2 220	14 924	14 624	300	2%	29 485
LG&H: Integrated Housing & Human Settlements		23 301	24 012	24 012	1 920	11 130	11 130	-		24 012
LG&H: Community Development Worker		52	54	54	-	54	54	-		54
LG&H: Housing Consumer Education		-	-	-	-	-	-	-		-
Emergency Housing Program		-	-	-	-	-	-	-		-
PW: Public Transport Infrastructure		-	-	-	-	-	-	-		-
PW: Maintenance of Proclaimed Roads		261	67	67	-	-	-	-		67
CA: Library Conditional Operational		2 094	5 161	5 161	-	3 441	3 441	-		5 161
PT: LG Financial Management Support Grant		-	-	-	-	-	-	-		-
PT: LG Financial Management		500	-	-	300	300	-	300	#DIV/0!	-
Poverty Alleviation (Social Development)		-	-	-	-	-	-	-		-
Upgr B Field Loeerie Park		-	-	-	-	-	-	-		-
PW: Hazardous Locations		-	-	-	-	-	-	-		-
Disaster Management Grant		-	191	191	-	-	-	-		191
District Municipality:		3 566	-	-	-	-	-	-		-
<i>Dist Grant - Municipal Disaster Recovery (MDRG)</i>		3 566	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<i>Other Grant - LG Seta Learnerships</i>		-	-	-	-	-	-	-		-
<i>Other Grant - IDC: Development Agency</i>		-	-	-	-	-	-	-		-
<i>Other Grant - UYF: Youth Advisory Centre</i>		-	-	-	-	-	-	-		-
<i>Other Grant - Danish Football Federation</i>		-	-	-	-	-	-	-		-
<i>Other Grant - NHA</i>		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	76 912	93 803	93 803	20 887	59 373	59 073	300	1%	93 803
Capital Transfers and Grants										
National Government:		26 648	25 532	25 532	301	14 157	12 978	1 179	9%	25 532
CoGTA: Municipal Infrastructure Grant (MIG)		23 648	20 269	20 269	-	7 715	7 715	-		20 269
DME: Integrated National Electrification (INEP)		2 000	5 263	5 263	-	5 740	5 263	477	9%	5 263
NT: Neighbourhood Development Partnership (NDPG)		-	-	-	-	-	-	-		-
Municipal Systems Improvement		-	-	-	-	-	-	-		-
Extended Public Works Program		1 000	-	-	301	702	-	702	#DIV/0!	-
<i>Other capital transfers [insert description]</i>		-	-	-	-	-	-	-		-
Provincial Government:		13 908	30 733	30 733	(1 000)	-	-	-		30 733
LG&H: Integrated Housing & Human Settlements		12 711	29 372	29 372	(1 000)	-	-	-		29 372
CA: Library Conditional Operational		1 197	-	-	-	-	-	-		-
PW: Public Transport Infrastructure		-	-	-	-	-	-	-		-
LG&H: Community Development Workers		-	-	-	-	-	-	-		-
Public Transport Nekkies Pedestrian		-	-	-	-	-	-	-		-
Disaster Management Grant		-	1 361	1 361	-	-	-	-		1 361
PW: Hazardous Locations		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
<i>Dist Grant - Priority Funding</i>		-	-	-	-	-	-	-		-
<i>Dist Grant - MDRG</i>		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<i>Other Grant - French Football Federation</i>		-	-	-	-	-	-	-		-
<i>Other Grant - Danish Football Federation</i>		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	40 556	56 265	56 265	(699)	14 157	12 978	1 179	9%	56 265
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	117 468	150 068	150 068	20 188	73 530	72 051	1 479	2%	150 068

8.2 Supporting Table SC7 – Grant expenditure

WC048 Knysna - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

Description	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		48 944	64 318	64 318	19 084	43 955	43 955	-		64 318
Local Government Equitable Share		44 754	56 163	56 163	18 667	42 069	42 069	-		56 163
DWA Masibambane		(315)	-	-	-	-	-	-		-
Finance Management		1 688	1 450	1 450	48	382	382	-		1 450
Municipal Systems Improvement		934	930	930	24	323	323	-		930
Cogla Municipal Infrastructure Grant (MIG)		855	4 036	4 036	109	489	489	-		4 036
Integrated National Electrification Programme		-	737	737	-	-	-	-		737
EPWP Incentiv e		1 028	1 002	1 002	236	693	693	-		1 002
NT: Neighbourhood Development Partnership (NDPG)		-	-	-	-	-	-	-		-
Provincial Government:		37 369	29 485	29 485	2 037	8 220	8 220	-		29 485
LG&H: Integrated Housing & Human Settlements		32 885	24 012	24 012	1 862	7 456	7 456	-		24 012
LG&H: Community Development Worker		49	54	54	20	20	20	-		54
LG&H: Housing Consumer Education		-	-	-	-	-	-	-		-
Emergency Housing Program		-	-	-	-	-	-	-		-
PW: Public Transport Infrastructure		-	-	-	-	-	-	-		-
PW: Maintenance of Proclaimed Roads		286	67	67	-	-	-	-		67
CA: Library Conditional Operational		3 139	5 161	5 161	156	745	745	-		5 161
PT: LG Financial Management Support Grant		459	-	-	-	-	-	-		-
PT: LG Financial Management		550	-	-	-	-	-	-		-
Poverty Alleviation (Social Development)		-	-	-	-	-	-	-		-
Upgr B Field Loerie Park		-	-	-	-	-	-	-		-
Disaster Management Grant		-	191	191	-	-	-	-		191
PW: Hazardous Locations		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Dist Grant - Municipal Disaster Recovery (MDRG)		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	102	-	102	#DIV/0!	-
Other Grant - LG Seta Learnerships		-	-	-	-	-	-	-		-
Other Grant - IDC: Development Agency		-	-	-	-	-	-	-		-
Other Grant - UYF: Youth Advisory Centre		-	-	-	-	-	-	-		-
Other Grant - Danish Football Federation		-	-	-	-	48	-	48	#DIV/0!	-
Other Grant - NHA		-	-	-	-	55	-	55	#DIV/0!	-
Total operating expenditure of Transfers and Grants:		86 314	93 803	93 803	21 121	52 278	52 176	102		93 803
Capital expenditure of Transfers and Grants										
National Government:		23 536	25 532	25 532	5 250	8 867	8 867	-		25 532
CoGTA: Municipal Infrastructure Grant (MIG)		22 369	20 269	20 269	5 258	8 590	8 590	-		20 269
DME: Integrated National Electrification (INEP)		1 167	5 263	5 263	(8)	277	277	-		5 263
Finance Management		-	-	-	-	-	-	-		-
Municipal Systems Improvement		-	-	-	-	-	-	-		-
Extended Public Works Program		-	-	-	-	-	-	-		-
Provincial Government:		9 739	30 733	30 733	1 962	11 193	11 141	53	0.5%	30 733
LG&H: Integrated Housing & Human Settlements		9 253	29 372	29 372	1 909	11 141	11 141	-		29 372
CA: Library Conditional Operational		238	-	-	-	-	-	-		-
PW: Public Transport Infrastructure		-	-	-	-	-	-	-		-
LG&H: Community Development Workers		-	-	-	-	-	-	-		-
Public Transport Nekkie's Pedestrian		231	-	-	53	53	-	53	#DIV/0!	-
PW: Hazardous Locations		-	-	-	-	-	-	-		-
Disaster Management Grant		-	1 361	1 361	-	-	-	-		1 361
LG&H: Community Development Worker		18	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		33 275	56 265	56 265	7 212	20 060	20 008	53	0.3%	56 265
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		119 589	150 068	150 068	28 333	72 338	72 184	155	0	150 068

The significant unspent grant balances as at current month end are:

Grant	(R '000)	Previous	Current	Grant debtor
Municipal Infrastructure (MIG)		3 194		2 173
Integrated Housing & Human Settlement (IHHS)		10 819		9 208
Other DoRA capacity grants (FMG, MSIG)		1 747	1 675	
Other DoRA infrastructure grants (INEP, EPWP)		5 455	5 463	9
Provincial grant for Library Upgrade		2 852	2 696	
Comprising % of Total Unspent Grants		24 067 67.42%	9 834 73.26%	

Section 9 - Expenditure on councillor and board members allowances and employee benefits

9.1 Supporting Table SC8

WC048 Knysna - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

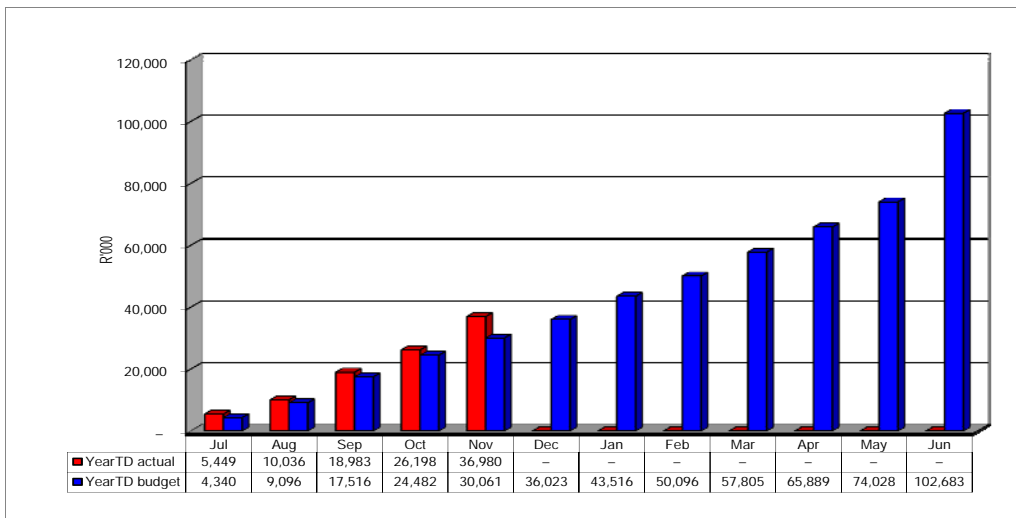
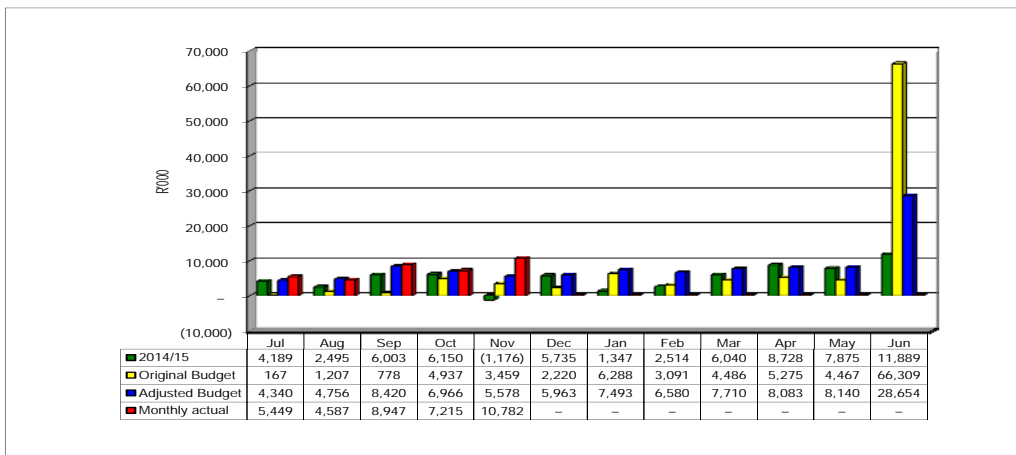
Summary of Employee and Councillor remuneration	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C					D	
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		4,333	4,579	4,579	387	1,881	1,809	72	4%	4,651
Pension and UIF Contributions		248	243	243	19	104	94	10	11%	253
Medical Aid Contributions		25	-	-	2	2	-	2	#DIV/0!	2
Motor Vehicle Allowance		1,475	1,579	1,579	121	625	618	8	1%	1,587
Cellphone Allowance		393	416	416	33	163	162	1	0%	417
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		6,474	6,817	6,817	562	2,775	2,682	93	3%	6,909
% increase	4		5.3%	5.3%						6.7%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5,406	6,689	6,689	557	2,206	2,787	(581)	-21%	6,108
Pension and UIF Contributions		395	510	510	25	125	212	(87)	-41%	423
Medical Aid Contributions		70	113	113	6	28	38	(10)	-26%	103
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		883	870	870	-	-	-	-	-	870
Motor Vehicle Allowance		333	466	466	24	111	194	(84)	-43%	382
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		185	238	238	18	71	90	(19)	-22%	218
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		7,274	8,887	8,887	630	2,540	3,321	(781)	-24%	8,106
% increase	4		22.2%	22.2%						11.4%
Other Municipal Staff										
Basic Salaries and Wages		99,170	110,931	110,945	9,243	45,351	45,135	215	0%	111,160
Pension and UIF Contributions		18,209	20,707	20,707	1,684	8,180	8,495	(315)	-4%	20,392
Medical Aid Contributions		9,600	12,591	12,591	827	4,104	4,958	(854)	-17%	11,737
Overtime		14,328	11,252	11,252	1,334	6,543	3,362	3,181	95%	14,433
Performance Bonus		8,358	9,156	9,156	8,457	8,480	8,839	(359)	-4%	8,797
Motor Vehicle Allowance		4,171	4,394	4,394	313	1,547	1,787	(240)	-13%	4,154
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		1,822	2,031	2,031	182	904	816	88	11%	2,119
Other benefits and allowances		10,330	5,552	5,538	508	2,592	2,165	427	20%	5,965
Payments in lieu of leave		1,772	1,091	1,091	136	679	679	-	-	1,091
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	4,856	10,146	10,146	-	10,146	10,146	-	-	10,146
Sub Total - Other Municipal Staff		172,616	187,851	187,851	22,683	88,525	86,382	2,143	2%	189,994
% increase	4		8.8%	8.8%						10.1%
Total Parent Municipality		186,364	203,554	203,554	23,875	93,840	92,385	1,455	2%	205,009
TOTAL SALARY, ALLOWANCES & BENEFITS		186,364	203,554	203,554	23,875	93,840	92,385	1,455	2%	205,009
% increase	4		9.2%	9.2%						10.0%
TOTAL MANAGERS AND STAFF		179,890	196,737	196,737	23,313	91,065	89,703	1,362	2%	198,099

Section 10 - Capital programme performance

10.1 Supporting Table SC12

WC048 Knysna - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November

Month	2014/15	Budget Year 2015/16								
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget	
R thousands										
Monthly expenditure performance trend										
July	4,189	167	4,340	5,449	5,449	4,340	(1,109)	-25.6%	5%	
August	2,495	1,207	4,756	4,587	10,036	9,096	(940)	-10.3%	10%	
September	6,003	778	8,420	8,947	18,983	17,516	(1,468)	-8.4%	18%	
October	6,150	4,937	6,966	7,215	26,198	24,482	(1,716)	-7.0%	26%	
November	(1,176)	3,459	5,578	10,782	36,980	30,061	(6,919)	-23.0%	36%	
December	5,735	2,220	5,963	-	-	36,023	-	-	-	
January	1,347	6,288	7,493	-	-	43,516	-	-	-	
February	2,514	3,091	6,580	-	-	50,096	-	-	-	
March	6,040	4,486	7,710	-	-	57,805	-	-	-	
April	8,728	5,275	8,083	-	-	65,889	-	-	-	
May	7,875	4,467	8,140	-	-	74,028	-	-	-	
June	11,889	66,309	28,654	-	-	102,683	-	-	-	
Total Capital expenditure	61,788	102,683	102,683	36,980						



10.2 Supporting Tables SC13

10.2.1 Supporting Table SC13a

WC048 Knysna - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November

Description	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure	1	21,236	30,565	31,276	3,589	12,138	10,835	(1,303)	-12%	32,579
Infrastructure - Road transport		2,648	3,238	3,238	1,328	1,494	365	(1,128)	-309%	4,366
<i>Roads, Pavements & Bridges</i>		1,535	877	877	431	469	365	(104)	-28%	981
<i>Storm water</i>		1,113	2,361	2,361	896	1,024	-	(1,024)	#DIV/0!	3,385
Infrastructure - Electricity		4,524	14,640	14,640	697	8,421	8,537	116	1%	14,524
<i>Transmission & Reticulation</i>		4,490	14,640	14,640	697	8,421	8,537	116	1%	14,524
<i>Street Lighting</i>		34	-	-	-	-	-	-	-	-
Infrastructure - Water		11,118	7,591	7,591	1,168	1,530	240	(1,290)	-538%	8,881
<i>Water purification</i>		8,872	219	219	67	67	-	(67)	#DIV/0!	286
<i>Reticulation</i>		2,246	7,372	7,372	1,101	1,462	240	(1,223)	-510%	8,595
Infrastructure - Sanitation		2,548	3,666	4,377	396	694	1,693	999	59%	3,378
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>		2,548	3,666	4,377	396	694	1,693	999	59%	3,378
Infrastructure - Other		398	1,430	1,430	-	-	-	-	-	1,430
<i>Waste Management</i>		398	1,430	1,430	-	-	-	-	-	1,430
<i>Transportation</i>		-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Community		11,789	36,245	36,245	2,583	12,793	11,315	(1,478)	-13%	37,723
Parks & gardens		42	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		251	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		25	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		89	-	-	-	-	-	-	-	-
Social rental housing		9,253	29,372	29,372	2,579	11,141	8,812	(2,329)	-26%	31,701
Other		2,131	6,873	6,873	4	1,652	2,504	851	34%	6,022
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		518	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		518	-	-	-	-	-	-	-	-
Other assets		2,622	5,530	5,530	44	3,119	426	(2,693)	-632%	8,223
General vehicles		1,058	3,010	3,010	-	2,900	220	(2,680)	-1218%	5,690
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		618	-	-	-	-	-	-	-	-
Furniture and other office equipment		129	70	70	43	45	6	(39)	-644%	109
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		217	2,250	2,250	1	1	-	(1)	#DIV/0!	2,251
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		600	200	200	-	173	200	27	13%	173
Agricultural assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	36,166	72,340	73,051	6,216	28,050	22,576	(5,474)	-24%	78,525
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

10.2.2 Supporting Table SC13b

WC048 Knysna - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05

Description	Ref	2014/15	Budget Year 2015/16							
		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		14,136	22,449	21,738	3,051	5,934	6,194	259	4%	21,479
Infrastructure - Road transport		-	600	600	-	-	-	-		600
Roads, Pavements & Bridges		-	600	600	-	-	-	-		600
Storm water		-	-	-	-	-	-	-		-
Infrastructure - Electricity		6,400	3,600	3,600	4	4	1,999	1,994	100%	1,606
Transmission & Reticulation		6,400	3,600	3,600	4	4	1,999	1,994	100%	1,606
Street Lighting		-	-	-	-	-	-	-		-
Infrastructure - Water		6,251	13,086	12,830	1,173	1,818	2,765	946	34%	11,884
Water purification		5,631	6,946	6,946	-	645	734	89	12%	6,857
Reticulation		620	6,140	5,884	1,173	1,173	2,031	857	42%	5,027
Infrastructure - Sanitation		1,485	4,563	4,108	1,873	4,112	1,430	(2,682)	-188%	6,789
Reticulation		1,317	1,066	611	-	-	119	119	100%	492
Sewerage purification		168	3,497	3,497	1,873	4,112	1,311	(2,801)	-214%	6,298
Infrastructure - Other		-	600	600	-	-	-	-		600
Waste Management		-	600	600	-	-	-	-		600
Community		5,549	4,819	4,819	787	1,004	343	(661)	-193%	5,480
Parks & gardens		-	-	-	-	-	-	-		-
Sportsfields & stadia		944	1,580	1,580	-	-	166	166	100%	1,414
Swimming pools		-	-	-	-	-	-	-		-
Community halls		4,503	3,239	3,239	787	1,004	177	(827)	-469%	4,066
Libraries		32	-	-	-	-	-	-		-
Recreational facilities		70	-	-	-	-	-	-		-
Fire, safety & emergency		-	-	-	-	-	-	-		-
Security and policing		-	-	-	-	-	-	-		-
Museums & Art Galleries		-	-	-	-	-	-	-		-
Cemeteries		-	-	-	-	-	-	-		-
Social rental housing		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Buildings		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
Housing development		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Other assets		5,937	3,075	3,075	728	1,991	948	(1,043)	-110%	4,118
General vehicles		900	385	385	-	499	220	(279)	-127%	664
Specialised vehicles		493	-	-	-	28	-	(28)	#DIV/0!	28
Plant & equipment		1,023	410	410	5	168	203	34	17%	376
Computers - hardware/equipment		951	760	760	716	737	2	(735)	-41736%	1,495
Furniture and other office equipment		1,932	270	270	7	95	104	9	9%	261
Civic Land and Buildings		582	-	-	-	-	-	-		-
Other Buildings		56	1,250	1,250	-	464	420	(44)	-10%	1,294
Other Land		-	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Agricultural assets		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
Biological assets		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
Intangibles		-	-	-	-	-	-	-		-
Computers - software & programming		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing assets	1	25,622	30,343	29,632	4,566	8,930	7,485	(1,445)	-19%	31,077
Specialised vehicles		493	-	-	-	28	-	(28)	#DIV/0!	28
Refuse		493	-	-	-	-	-	-		-
Fire		-	-	-	-	28	-	(28)	#DIV/0!	28
Conservancy		-	-	-	-	-	-	-		-
Ambulances		-	-	-	-	-	-	-		-

10.2.3 Supporting Table SC13c

WC048 Knysna - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		19,596	32,178	32,178	1,340	3,540	11,886	8,346	70%	23,832
Infrastructure - Road transport		6,110	15,936	15,936	784	848	6,791	5,943	88%	9,993
<i>Roads, Pavements & Bridges</i>		5,769	13,936	13,936	676	711	4,791	4,081	85%	9,855
<i>Storm water</i>		341	2,000	2,000	108	138	2,000	1,862	93%	138
Infrastructure - Electricity		4,323	6,869	6,869	155	788	2,387	1,600	67%	5,270
<i>Transmission & Reticulation</i>		3,909	6,479	6,479	152	746	2,182	1,436	66%	5,044
<i>Street Lighting</i>		414	390	390	3	42	206	164	80%	226
Infrastructure - Water		5,163	5,551	5,550	313	1,283	1,386	103	7%	5,447
<i>Water purification</i>		3,483	3,726	4,020	258	746	724	(22)	-3%	4,042
<i>Reticulation</i>		1,680	1,825	1,531	55	536	662	126	19%	1,405
Infrastructure - Sanitation		3,299	2,825	2,825	23	469	980	512	52%	2,314
<i>Reticulation</i>		1,054	1,747	1,747	12	257	978	721	74%	1,026
<i>Sewerage purification</i>		2,245	1,078	1,078	11	211	2	(209)	-11037%	1,288
Infrastructure - Other		701	997	997	65	152	341	188	55%	809
<i>Waste Management</i>		701	997	997	65	152	341	188	55%	809
<i>Transportation</i>										
Community		2,899	1,771	1,734	166	1,147	500	(646)	-129%	2,380
Parks & gardens		679	569	569	62	437	225	(212)	-94%	781
Sportsfields & stadia		299	378	342	41	135	128	(8)	-6%	349
Swimming pools		-	5	5	-	-	-	-		5
Community halls		133	100	90	2	20	37	18	47%	72
Libraries		224	159	159	3	38	52	14	27%	145
Recreational facilities										
Fire, safety & emergency		23	11	21	1	8	9	0	5%	20
Security and policing		214	218	218	-	28	8	(20)	-255%	238
Museums & Art Galleries		147	135	135	8	8	22	15	65%	120
Cemeteries		58	20	20	-	2	8	7	80%	13
Social rental housing		1,121	176	176	49	472	11	(460)	-4061%	636
Other										
Heritage assets		-	-	-	-	-	-	-		-
Buildings										
Other										
Investment properties		-	-	-	-	-	-	-		-
Housing development										
Other										
Other assets		5,885	8,019	8,019	338	2,202	1,418	(784)	-55%	8,803
General vehicles		4,483	5,000	5,000	252	1,544	1,042	(502)	-48%	5,502
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		447	1,884	1,884	19	118	107	(11)	-10%	1,895
Computers - hardware/equipment		250	475	475	44	66	48	(18)	-38%	493
Furniture and other office equipment		49	69	69	1	16	17	1	6%	68
Civic Land and Buildings		562	398	446	22	341	144	(196)	-136%	642
Other Buildings		93	193	145	0	118	60	(57)	-95%	202
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		-	-	-	-	-	-	-		-
<i>List sub-class</i>										
Biological assets		-	-	-	-	-	-	-		-
<i>List sub-class</i>										
Intangibles		827	1,000	1,000	1	440	61	(379)	-622%	1,379
Computers - software & programming		827	1,000	1,000	1	440	61	(379)	-622%	1,379
Other										
Total Repairs and Maintenance Expenditure		29,207	42,968	42,932	1,845	7,328	13,865	6,538	47%	36,394

10.2.4 Supporting Table SC13d

WC048 Knysna - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		-	19,813	19,813	1,651	8,255	8,255	-		19,813
Infrastructure - Road transport		-	5,889	5,889	491	2,454	2,454	-		5,889
<i>Roads, Pavements & Bridges</i>			5,889	5,889	491	2,454	2,454	-		5,889
<i>Storm water</i>			-	-	-	-	-	-		-
Infrastructure - Electricity		-	4,342	4,342	362	1,809	1,809	-		4,342
<i>Generation</i>			-	-	-	-	-	-		-
<i>Transmission & Reticulation</i>			4,159	4,159	347	1,733	1,733	-		4,159
<i>Street Lighting</i>			182	182	15	76	76	-		182
Infrastructure - Water		-	5,811	5,811	484	2,421	2,421	-		5,811
<i>Dams & Reservoirs</i>			-	-	-	-	-	-		-
<i>Water purification</i>			4,501	4,501	375	1,875	1,875	-		4,501
<i>Reticulation</i>			1,310	1,310	109	546	546	-		1,310
Infrastructure - Sanitation		-	3,643	3,643	304	1,518	1,518	-		3,643
<i>Reticulation</i>			-	-	-	-	-	-		-
<i>Sewerage purification</i>			3,643	3,643	304	1,518	1,518	-		3,643
Infrastructure - Other		-	127	127	11	53	53	-		127
<i>Waste Management</i>			-	-	-	-	-	-		-
<i>Transportation</i>			-	-	-	-	-	-		-
<i>Gas</i>			-	-	-	-	-	-		-
<i>Other</i>			127	127	11	53	53	-		127
Community		-	407	407	34	170	170	-		407
Parks & gardens			-	-	-	-	-	-		-
Sportsfields & stadia			-	-	-	-	-	-		-
Swimming pools			-	-	-	-	-	-		-
Community halls			407	407	34	170	170	-		407
Libraries			-	-	-	-	-	-		-
Recreational facilities			-	-	-	-	-	-		-
Fire, safety & emergency			-	-	-	-	-	-		-
Security and policing			-	-	-	-	-	-		-
Buses			-	-	-	-	-	-		-
Clinics			-	-	-	-	-	-		-
Museums & Art Galleries			-	-	-	-	-	-		-
Cemeteries			-	-	-	-	-	-		-
Social rental housing			-	-	-	-	-	-		-
Other			-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Buildings			-	-	-	-	-	-		-
Other			-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
Housing development			-	-	-	-	-	-		-
Other			-	-	-	-	-	-		-
Other assets		-	5,648	5,648	471	2,353	2,353	-		5,648
General vehicles			1,866	1,866	156	778	778	-		1,866
Specialised vehicles		-	151	151	13	63	63	-		151
Plant & equipment			1,184	1,184	99	493	493	-		1,184
Computers - hardware/equipment			854	854	71	356	356	-		854
Furniture and other office equipment			872	872	73	363	363	-		872
Abattoirs			-	-	-	-	-	-		-
Markets			-	-	-	-	-	-		-
Civic Land and Buildings			412	412	34	172	172	-		412
Other Buildings			176	176	15	73	73	-		176
Other Land			-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-		-
Other			133	133	11	55	55	-		133
Agricultural assets		-	-	-	-	-	-	-		-
<i>List sub-class</i>			-	-	-	-	-	-		-
Biological assets		-	-	-	-	-	-	-		-
<i>List sub-class</i>			-	-	-	-	-	-		-
Intangibles		-	50	50	4	21	21	-		50
Computers - software & programming			50	50	4	21	21	-		50
Other			-	-	-	-	-	-		-
Total Depreciation		-	25,918	25,918	2,160	10,799	10,799	-		25,918

Section 11 - Material variances to the SDBIP

11.1 Over view

The SDBIP reports are currently only compiled on a quarterly basis.

Section 12 - Parent municipality financial performance

12.1 Supporting Table SC10

The tables contained in this report are for Knysna Municipality as a parent municipality only.

Section 13 - Municipal entity summary

13.1 Supporting Table SC11

Not applicable.

Section 14 - In-year reports of municipal entities attached to the municipality's in-year report

14.1 Listing of in-year reports for municipal entities attached to this report

Not applicable.

Section 15 - Other supporting documentation

15.1 Other information

None.

Section 16 - Municipal manager's quality certification

QUALITY CERTIFICATE

I, Grant Easton, the Municipal manager of Knysna Municipality, hereby certify that -

(mark as appropriate)

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

for the month ending 30 November of 2015/2016 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Grant Easton

Municipal Manager of Knysna Municipality (WC048)

Signature



Date

10/12/15