

# 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.

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# Monthly Budget Statement August 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 August 2015 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The audited outcomes for 2014/2015 reflected in this report are provisional.

##### 1.1.1 Financial problems or risks facing the municipality

Main challenges for the municipality, but not limited to, are an increase in outstanding debtors, ageing infrastructure and non-cash-backed provisions. Sound financial management and maintenance programmes are required to adequately address these challenges.

##### 1.1.2 Relevant information

###### REVENUE:-

Year-to-date revenue results in a positive variance of 3% (R9,5m) against the year-to-date budget.

- A major part of the variance relates to the billing of Property Rates and Services Charges, which is currently being reviewed.
- Increase in Other Revenue is mainly due to an increase in speeding fines.

###### OPERATING EXPENDITURE:-

Year-to-date operating expenditure results in a positive variance of 2% (R1,7m) against the year-to-date budget.

- Annual salary increases will be processed in the September 2015 payroll, which will be back-dated to July 2015. There are currently unfilled posts in the municipality. Focus areas should be on cost of overtime and standby allowances.

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###### CAPITAL EXPENDITURE:-

Year-to-date capital expenditure results in an overspend of R2,6m against the year to date budget.

- Unspent funds on specific projects relating to the 2014/2015 year will be considered for roll-over purposes in the next adjustments budget.
- Additional funding for the acquisition /renewal / maintenance of infrastructure assets requires significant consideration.

- Monitoring of capital projects remain a priority.

**CASH POSITION:-**

Cash and cash equivalents balance as at 31 August 2015 equates to R57,6m.

- More stringent controls need to be implemented to collect outstanding debt.
- Sound financial management is required to ensure that an adequate cash investment portfolio is attained and maintained.

## 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 August 2015.

## Section 3 - Executive Summary

### **3.1 Introduction**

The in-year report for August 2015 contains the unaudited results for 2014/2015.

### **3.2 Consolidated performance**

#### **3.2.1 Against annual budget (original and latest adjustment)**

##### **Revenue**

Year-to-date revenue results in a positive variance of 3% (R9,5m) against the year-to-date budget.

##### **Operating expenditure**

Year-to-date operating expenditure results in a positive variance of 2% (R1,7m) against the year-to-date budget.

##### **Capital expenditure**

Year-to-date capital expenditure results in a negative variance of R2,6m against the year to date budget.

##### **Cash flow**

The financial year commenced with a positive cash & cash equivalents balance of R60,9m which has decreased by R3,3m during the year to R57,6m.

### 3.3 Material variances from SDBIP

No comments for August 2015.

### 3.4 Remedial or corrective steps

Matters of concern will be addressed in the 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 - M02 August

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	158,860	174,430	174,430	(4,362)	173,689	172,130	1,559	1%	175,990
Service charges	267,628	300,395	300,395	22,684	93,697	89,105	4,591	5%	304,987
Investment revenue	7,757	3,200	3,200	419	716	250	466	186%	3,666
Transfers recognised - operational	91,024	93,803	93,803	1,173	26,031	25,191	840	3%	94,643
Other own revenue	125,596	96,393	96,393	2,318	5,268	3,214	2,055	64%	98,448
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>650,865</b>	<b>668,222</b>	<b>668,222</b>	<b>22,232</b>	<b>299,401</b>	<b>289,890</b>	<b>9,511</b>	<b>3%</b>	<b>677,733</b>
Employee costs	174,964	196,737	196,737	13,530	27,097	28,693	(1,597)	-6%	195,141
Remuneration of Councillors	6,474	6,817	6,817	590	1,093	1,073	20	2%	6,837
Depreciation & asset impairment	26,341	25,918	25,918	2,160	4,322	4,322	(0)	-0%	25,918
Finance charges	12,531	13,962	13,962	-	-	-	-	-	13,962
Materials and bulk purchases	149,157	154,328	154,322	21,226	21,444	20,123	1,322	7%	155,643
Transfers and grants	5,373	5,631	5,631	(3)	1,073	1,391	(318)	-	5,313
Other expenditure	220,081	232,441	232,447	11,024	21,635	22,737	(1,102)	-5%	231,346
<b>Total Expenditure</b>	<b>594,921</b>	<b>635,833</b>	<b>635,833</b>	<b>48,526</b>	<b>76,664</b>	<b>78,338</b>	<b>(1,674)</b>	<b>-2%</b>	<b>634,159</b>
<b>Surplus/(Deficit)</b>	<b>55,944</b>	<b>32,388</b>	<b>32,388</b>	<b>(26,294)</b>	<b>222,737</b>	<b>211,551</b>	<b>11,186</b>	<b>5%</b>	<b>43,574</b>
Transfers recognised - capital	30,964	56,265	56,265	2,073	3,465	-	3,465	#DIV/0!	59,730
Contributions & Contributed assets	787	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>87,695</b>	<b>88,653</b>	<b>88,653</b>	<b>(24,221)</b>	<b>226,202</b>	<b>211,551</b>	<b>14,651</b>	<b>7%</b>	<b>103,304</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>87,695</b>	<b>88,653</b>	<b>88,653</b>	<b>(24,221)</b>	<b>226,202</b>	<b>211,551</b>	<b>14,651</b>	<b>7%</b>	<b>103,304</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>61,788</b>	<b>102,683</b>	<b>102,683</b>	<b>4,587</b>	<b>10,036</b>	<b>7,476</b>	<b>2,560</b>	<b>34%</b>	<b>105,242</b>
Capital transfers recognised	31,631	52,768	52,768	1,853	3,284	3,341	(57)	-2%	52,711
Public contributions & donations	787	-	-	-	-	-	-	-	-
Borrowing	11,943	14,012	14,012	1,560	3,971	2,977	995	33%	15,007
Internally generated funds	17,427	35,903	35,903	1,174	2,781	1,159	1,622	140%	37,525
<b>Total sources of capital funds</b>	<b>61,788</b>	<b>102,683</b>	<b>102,683</b>	<b>4,587</b>	<b>10,036</b>	<b>7,476</b>	<b>2,560</b>	<b>34%</b>	<b>105,242</b>
<b>Financial position</b>									
Total current assets	170,457	120,796	120,796	-	368,141	-	-	-	120,796
Total non current assets	990,040	1,096,615	1,096,615	-	995,034	-	-	-	1,096,615
Total current liabilities	109,610	105,627	105,627	-	86,654	-	-	-	105,627
Total non current liabilities	232,624	226,004	226,004	-	232,055	-	-	-	226,004
<b>Community wealth/Equity</b>	<b>793,263</b>	<b>885,781</b>	<b>885,781</b>	<b>-</b>	<b>1,019,465</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>885,781</b>
<b>Cash flows</b>									
Net cash from (used) operating	81,287	115,053	115,053	(7,456)	6,514	66,054	(59,540)	-90%	115,053
Net cash from (used) investing	(63,169)	(103,444)	(103,444)	(4,446)	(9,814)	(2,590)	7,224	-279%	(103,444)
Net cash from (used) financing	25,455	(11,902)	(11,902)	(285)	16	72	56	77%	(11,902)
<b>Cash/cash equivalents at the month/year end</b>	<b>60,876</b>	<b>14,972</b>	<b>14,972</b>	<b>-</b>	<b>57,615</b>	<b>78,800</b>	<b>21,185</b>	<b>27%</b>	<b>60,605</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	118,084	11,337	9,330	10,168	2,608	1,716	4,334	51,954	209,532
<b>Creditors Age Analysis</b>									
Total Creditors	2,700	-	-	-	-	-	-	-	2,700

#### 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) - M02 August										
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										
<b>Revenue - Standard</b>										
<i>Governance and administration</i>		205,303	196,867	196,867	(3,580)	179,384	177,863	1,520	1%	198,387
Executive and council		24,403	8,491	8,491	9	3,514	3,448	66	2%	8,557
Budget and treasury office		174,434	183,454	183,454	(3,824)	175,473	173,540	1,933	1%	185,388
Corporate services		6,465	4,921	4,921	236	396	875	(479)	-55%	4,442
<i>Community and public safety</i>		140,510	144,619	144,619	3,753	7,768	2,481	5,287	213%	149,906
Community and social services		9,116	9,843	9,843	211	430	1,002	(571)	-57%	9,272
Sport and recreation		962	1,168	1,168	81	162	191	(30)	-16%	1,138
Public safety		86,314	80,133	80,133	1,181	2,734	571	2,163	379%	82,296
Housing		44,118	53,474	53,474	2,281	4,442	717	3,725	520%	57,200
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9,986	9,233	9,233	624	1,492	994	498	50%	9,731
Planning and development		3,227	3,593	3,593	264	772	385	387	100%	3,981
Road transport		6,759	5,640	5,640	360	719	609	111	18%	5,751
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		326,817	373,768	373,768	23,508	114,223	108,552	5,671	5%	379,439
Electricity		204,373	238,108	238,108	19,530	49,853	47,135	2,718	6%	240,826
Water		75,250	76,963	76,963	3,306	25,030	24,178	852	4%	77,815
Waste water management		21,229	28,850	28,850	628	17,045	15,576	1,469	9%	30,319
Waste management		25,965	29,847	29,847	44	22,295	21,662	633	3%	30,480
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	<b>682,616</b>	<b>724,487</b>	<b>724,487</b>	<b>24,305</b>	<b>302,866</b>	<b>289,890</b>	<b>12,977</b>	<b>4%</b>	<b>737,463</b>
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		132,670	152,916	152,922	9,776	21,894	22,426	(532)	-2%	152,391
Executive and council		34,605	38,751	38,751	1,497	5,273	6,653	(1,380)	-21%	37,371
Budget and treasury office		33,042	38,401	38,401	3,823	6,709	4,706	2,004	43%	40,404
Corporate services		65,024	75,765	75,771	4,456	9,912	11,067	(1,155)	-10%	74,615
<i>Community and public safety</i>		172,423	161,633	161,627	7,618	14,314	12,153	2,161	18%	163,788
Community and social services		14,807	19,310	19,304	1,103	2,167	2,636	(469)	-18%	18,834
Sport and recreation		14,903	13,771	13,771	984	1,840	1,869	(29)	-2%	13,742
Public safety		94,677	94,557	94,557	2,529	4,662	4,046	616	15%	95,173
Housing		43,709	29,561	29,561	2,690	5,004	2,907	2,097	72%	31,658
Health		4,326	4,434	4,434	313	642	695	(53)	-8%	4,381
<i>Economic and environmental services</i>		37,795	52,125	52,125	2,583	5,531	7,016	(1,484)	-21%	50,640
Planning and development		10,405	14,404	14,404	912	2,122	1,562	560	36%	14,963
Road transport		26,092	35,936	35,936	1,564	3,200	5,258	(2,058)	-39%	33,878
Environmental protection		1,298	1,785	1,785	107	210	195	14	7%	1,799
<i>Trading services</i>		252,033	269,159	269,159	28,550	34,924	36,744	(1,820)	-5%	267,339
Electricity		139,911	152,767	152,767	19,905	20,464	22,491	(2,026)	-9%	150,740
Water		52,663	56,364	56,364	3,952	6,567	5,202	1,365	26%	57,729
Waste water management		30,606	31,242	31,242	2,166	4,270	5,019	(749)	-15%	30,493
Waste management		28,853	28,786	28,786	2,527	3,623	4,032	(409)	-10%	28,377
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	<b>594,921</b>	<b>635,833</b>	<b>635,833</b>	<b>48,526</b>	<b>76,664</b>	<b>78,338</b>	<b>(1,674)</b>	<b>-2%</b>	<b>634,159</b>
<b>Surplus/ (Deficit) for the year</b>		<b>87,695</b>	<b>88,653</b>	<b>88,653</b>	<b>(24,221)</b>	<b>226,202</b>	<b>211,551</b>	<b>14,651</b>	<b>7%</b>	<b>103,304</b>



### 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) - M02 August

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
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Executive & Council	1	24,403	8,491	8,491	9	3,514	3,448	66	2%	8,557
Vote 2 - Corporate Services		5,177	3,644	3,644	142	301	784	(483)	-62%	3,162
Vote 3 - Financial Services		174,514	183,534	183,534	(3,824)	175,474	173,547	1,928	1%	185,462
Vote 4 - Strategic Services		-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		47,345	57,068	57,068	2,545	5,215	1,102	4,113	373%	61,180
Vote 6 - Community Services		127,055	125,282	125,282	1,885	26,364	24,159	2,205	9%	127,487
Vote 7 - Electrical Services		204,722	238,609	238,609	19,535	49,863	47,135	2,728	6%	241,337
Vote 8 - Technical Services		99,400	107,858	107,858	4,013	42,134	39,714	2,421	6%	110,279
<b>Total Revenue by Vote</b>	<b>2</b>	<b>682,616</b>	<b>724,487</b>	<b>724,487</b>	<b>24,305</b>	<b>302,866</b>	<b>289,890</b>	<b>12,977</b>	<b>4%</b>	<b>737,463</b>
<b>Expenditure by Vote</b>										
Vote 1 - Executive & Council	1	34,605	38,751	38,751	1,497	5,273	6,653	(1,380)	-21%	37,371
Vote 2 - Corporate Services		25,598	29,147	29,147	1,999	4,226	4,622	(396)	-9%	28,751
Vote 3 - Financial Services		46,433	53,413	53,413	4,709	9,308	6,904	2,403	35%	55,816
Vote 4 - Strategic Services		-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		61,141	49,153	49,153	3,887	7,700	5,165	2,535	49%	51,688
Vote 6 - Community Services		161,263	166,885	166,885	8,071	14,289	14,591	(303)	-2%	166,582
Vote 7 - Electrical Services		147,555	165,158	165,158	20,181	20,999	23,371	(2,372)	-10%	162,787
Vote 8 - Technical Services		118,327	133,327	133,327	8,183	14,869	17,032	(2,163)	-13%	131,164
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>594,921</b>	<b>635,833</b>	<b>635,833</b>	<b>48,526</b>	<b>76,664</b>	<b>78,338</b>	<b>(1,674)</b>	<b>-2%</b>	<b>634,159</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>87,695</b>	<b>88,653</b>	<b>88,653</b>	<b>(24,221)</b>	<b>226,202</b>	<b>211,551</b>	<b>14,651</b>	<b>7%</b>	<b>103,304</b>

### 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) - M02 August

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
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		155,654	171,416	171,416	(4,559)	173,288	171,628	1,660	1%	173,077
Property rates - penalties & collection charges		3,207	3,014	3,014	197	401	502	(101)	-20%	2,913
Service charges - electricity revenue		187,218	215,015	215,015	19,285	43,192	40,662	2,530	6%	217,545
Service charges - water revenue		50,819	52,571	52,571	3,135	20,390	19,629	761	4%	53,332
Service charges - sanitation revenue		11,886	12,329	12,329	30	12,505	11,682	822	7%	13,151
Service charges - refuse revenue		15,493	16,504	16,504	(51)	17,100	16,452	648	4%	17,152
Service charges - other		2,212	3,976	3,976	285	510	680	(170)	-25%	3,806
Rental of facilities and equipment		6,282	5,482	5,482	286	574	682	(108)	-16%	5,374
Interest earned - external investments		7,757	3,200	3,200	419	716	250	466	186%	3,666
Interest earned - outstanding debtors		4,631	3,542	3,542	455	858	678	180	27%	3,722
Dividends received										
Fines		85,683	79,471	79,471	1,180	2,714	551	2,163	392%	81,634
Licences and permits		1,642	2,179	2,179	134	284	286	(2)	-1%	2,177
Agency services		2,431	1,850	1,850	190	401	322	79	24%	1,929
Transfers recognised - operational		91,024	93,803	93,803	1,173	26,031	25,191	840	3%	94,643
Other revenue		14,927	3,619	3,619	74	437	689	(252)	-37%	3,367
Gains on disposal of PPE		10,000	250	250	0	0	5	(5)	-96%	245
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>650,865</b>	<b>668,222</b>	<b>668,222</b>	<b>22,232</b>	<b>299,401</b>	<b>289,890</b>	<b>9,511</b>	<b>3%</b>	<b>677,733</b>
<b>Expenditure By Type</b>										
Employee related costs		174,964	196,737	196,737	13,530	27,097	28,693	(1,597)	-6%	195,141
Remuneration of councillors		6,474	6,817	6,817	590	1,093	1,073	20	2%	6,837
Debt impairment		72,076	76,339	76,339	123	2,222	2,222	-		76,339
Depreciation & asset impairment		26,341	25,918	25,918	2,160	4,322	4,322	(0)	0%	25,918
Finance charges		12,531	13,962	13,962	-	-	-	-		13,962
Bulk purchases		128,222	132,465	132,465	19,375	19,472	18,413	1,059	6%	133,524
Other materials		20,935	21,863	21,857	1,852	1,973	1,710	263	15%	22,119
Contracted services		24,536	26,425	26,425	4,080	4,240	2,345	1,895	81%	28,319
Transfers and grants		5,373	5,631	5,631	(3)	1,073	1,391	(318)	-23%	5,313
Other expenditure		123,469	129,678	129,684	6,820	15,173	18,170	(2,997)	-16%	126,688
Loss on disposal of PPE										
<b>Total Expenditure</b>		<b>594,921</b>	<b>635,833</b>	<b>635,833</b>	<b>48,526</b>	<b>76,664</b>	<b>78,338</b>	<b>(1,674)</b>	<b>-2%</b>	<b>634,159</b>
<b>Surplus/(Deficit)</b>		<b>55,944</b>	<b>32,388</b>	<b>32,388</b>	<b>(26,294)</b>	<b>222,737</b>	<b>211,551</b>	<b>11,186</b>	<b>0</b>	<b>43,574</b>
Transfers recognised - capital		30,964	56,265	56,265	2,073	3,465	-	3,465	#DIV/0!	59,730
Contributions recognised - capital		787	-	-	-	-	-	-		-
Contributed assets										
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>87,695</b>	<b>88,653</b>	<b>88,653</b>	<b>(24,221)</b>	<b>226,202</b>	<b>211,551</b>	<b>14,651</b>	<b>7%</b>	<b>103,304</b>
Taxation										
<b>Surplus/(Deficit) after taxation</b>		<b>87,695</b>	<b>88,653</b>	<b>88,653</b>	<b>(24,221)</b>	<b>226,202</b>	<b>211,551</b>	<b>14,651</b>	<b>7%</b>	<b>103,304</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>87,695</b>	<b>88,653</b>	<b>88,653</b>	<b>(24,221)</b>	<b>226,202</b>	<b>211,551</b>	<b>14,651</b>	<b>7%</b>	<b>103,304</b>
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>		<b>87,695</b>	<b>88,653</b>	<b>88,653</b>	<b>(24,221)</b>	<b>226,202</b>	<b>211,551</b>	<b>14,651</b>	<b>7%</b>	<b>103,304</b>

### 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) - M02 August

Vote Description	Ref	2014/15	Budget Year 2015/16							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	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	1,459	2,741	2,790	(49)	-2%	29,323
Vote 6 - Community Services		-	1,030	1,030	-	-	-	-	-	1,030
Vote 7 - Electrical Services		4,586	11,477	11,477	181	307	304	3	1%	11,480
Vote 8 - Technical Services		15,486	13,254	13,254	458	2,504	734	1,770	241%	15,024
<b>Total Capital Multi-year expenditure</b>	4,7	<b>30,302</b>	<b>55,133</b>	<b>55,133</b>	<b>2,098</b>	<b>5,552</b>	<b>3,828</b>	<b>1,724</b>	<b>45%</b>	<b>56,857</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive & Council		1,871	4,600	4,600	2	2	-	2	#DNV/OI	4,602
Vote 2 - Corporate Services		58	10	10	-	-	-	-	-	10
Vote 3 - Financial Services		2,901	1,975	1,975	166	168	150	18	12%	1,993
Vote 5 - Planning & Development		740	260	260	4	4	-	4	#DNV/OI	264
Vote 6 - Community Services		9,309	9,952	9,952	642	2,295	1,941	355	18%	10,307
Vote 7 - Electrical Services		7,352	8,643	8,643	816	926	926	636	219%	9,279
Vote 8 - Technical Services		9,257	22,110	22,110	858	1,089	1,267	(179)	-14%	21,931
<b>Total Capital single-year expenditure</b>	4	<b>31,486</b>	<b>47,550</b>	<b>47,550</b>	<b>2,489</b>	<b>4,484</b>	<b>3,648</b>	<b>836</b>	<b>23%</b>	<b>48,385</b>
<b>Total Capital Expenditure</b>		<b>61,788</b>	<b>102,683</b>	<b>102,683</b>	<b>4,587</b>	<b>10,036</b>	<b>7,476</b>	<b>2,560</b>	<b>34%</b>	<b>105,242</b>
<b>Capital Expenditure - Standard Classification</b>										
<i>Governance and administration</i>		6,282	6,995	6,995	247	255	223	33	15%	7,028
Executive and council		2,090	4,600	4,600	2	2	-	2	#DNV/OI	4,602
Budget and treasury office		2,208	1,215	1,215	166	168	150	18	12%	1,233
Corporate services		1,984	1,180	1,180	79	86	73	13	18%	1,193
<i>Community and public safety</i>		17,744	37,304	37,304	1,801	4,730	4,659	71	2%	37,375
Community and social services		5,791	5,312	5,312	10	1,657	1,648	8	1%	5,320
Sport and recreation		1,701	2,400	2,400	332	332	220	112	51%	2,512
Public safety		658	-	-	-	-	-	-	-	-
Housing		9,594	29,592	29,592	1,459	2,741	2,790	(49)	-2%	29,543
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2,499	3,747	3,747	166	204	44	160	363%	3,907
Planning and development		889	-	-	-	-	-	-	-	-
Road transport		1,610	3,747	3,747	166	204	44	160	363%	3,907
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		35,263	54,637	54,637	2,373	4,847	2,551	2,296	90%	56,932
Electricity		11,909	20,120	20,120	997	1,232	594	638	107%	20,758
Water		18,072	20,677	20,677	678	678	968	(290)	-30%	20,387
Waste water management		4,884	11,360	11,360	463	2,702	989	1,713	173%	13,073
Waste management		398	2,480	2,480	235	235	-	235	#DNV/OI	2,715
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	3	<b>61,788</b>	<b>102,683</b>	<b>102,683</b>	<b>4,587</b>	<b>10,036</b>	<b>7,476</b>	<b>2,560</b>	<b>34%</b>	<b>105,242</b>
<b>Funded by:</b>										
National Government		21,902	23,396	23,396	394	542	550	(8)	-2%	23,388
Provincial Government		9,729	29,372	29,372	1,459	2,741	2,790	(49)	-2%	29,323
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>31,631</b>	<b>52,768</b>	<b>52,768</b>	<b>1,853</b>	<b>3,284</b>	<b>3,341</b>	<b>(57)</b>	<b>-2%</b>	<b>52,711</b>
<b>Public contributions &amp; donations</b>	5	<b>787</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Borrowing</b>	6	<b>11,943</b>	<b>14,012</b>	<b>14,012</b>	<b>1,560</b>	<b>3,971</b>	<b>2,977</b>	<b>995</b>	<b>33%</b>	<b>15,007</b>
<b>Internally generated funds</b>		<b>17,427</b>	<b>35,903</b>	<b>35,903</b>	<b>1,174</b>	<b>2,781</b>	<b>1,159</b>	<b>1,622</b>	<b>140%</b>	<b>37,525</b>
<b>Total Capital Funding</b>		<b>61,788</b>	<b>102,683</b>	<b>102,683</b>	<b>4,587</b>	<b>10,036</b>	<b>7,476</b>	<b>2,560</b>	<b>34%</b>	<b>105,242</b>

### 4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC048 Knysna - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		24,060	12,621	12,621	20,485	12,621
Call investment deposits		36,838	10,000	10,000	37,129	10,000
Consumer debtors		99,874	72,107	72,107	300,116	72,107
Other debtors		3,913	18,102	18,102	3,446	18,102
Current portion of long-term receivables			125	125	-	125
Inventory		5,772	7,841	7,841	6,963	7,841
<b>Total current assets</b>		<b>170,457</b>	<b>120,796</b>	<b>120,796</b>	<b>368,141</b>	<b>120,796</b>
<b>Non current assets</b>						
Long-term receivables		192	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		841,520	940,712	940,712	846,513	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		1,790	-	-	1,790	-
<b>Total non current assets</b>		<b>990,040</b>	<b>1,096,615</b>	<b>1,096,615</b>	<b>995,034</b>	<b>1,096,615</b>
<b>TOTAL ASSETS</b>		<b>1,160,497</b>	<b>1,217,410</b>	<b>1,217,410</b>	<b>1,363,175</b>	<b>1,217,410</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft			-	-		-
Borrowing		11,016	17,500	17,500	11,016	17,500
Consumer deposits		10,413	11,246	11,246	10,463	11,246
Trade and other payables		65,637	54,495	54,495	42,399	54,495
Provisions		22,545	22,386	22,386	22,776	22,386
<b>Total current liabilities</b>		<b>109,610</b>	<b>105,627</b>	<b>105,627</b>	<b>86,654</b>	<b>105,627</b>
<b>Non current liabilities</b>						
Borrowing		118,501	100,354	100,354	118,417	100,354
Provisions		114,123	125,650	125,650	113,638	125,650
<b>Total non current liabilities</b>		<b>232,624</b>	<b>226,004</b>	<b>226,004</b>	<b>232,055</b>	<b>226,004</b>
<b>TOTAL LIABILITIES</b>		<b>342,234</b>	<b>331,631</b>	<b>331,631</b>	<b>318,710</b>	<b>331,631</b>
<b>NET ASSETS</b>	2	<b>818,263</b>	<b>885,780</b>	<b>885,780</b>	<b>1,044,465</b>	<b>885,780</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		733,271	817,630	817,630	959,473	817,630
Reserves		84,992	68,151	68,151	84,992	68,151
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>818,263</b>	<b>885,781</b>	<b>885,781</b>	<b>1,044,465</b>	<b>885,781</b>

### 4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC048 Knysna - Table C7 Monthly Budget Statement - Cash Flow - M02 August

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										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		512,849	480,411	480,411	47,439	83,670	106,136	(22,465)	-21%	480,411
Government - operating		81,270	93,803	93,803	54	27,556	20,456	7,101	35%	93,803
Government - capital		40,609	56,265	56,265	401	12,642	6	12,636	216595%	56,265
Interest		4,938	6,565	6,565	419	715	708	7	1%	6,565
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(539,460)	(502,399)	(502,399)	(55,227)	(115,729)	(59,875)	55,853	-93%	(502,399)
Finance charges		(13,572)	(13,962)	(13,962)	(545)	(1,272)	-	1,272	#DIV/0!	(13,962)
Transfers and Grants		(5,347)	(5,631)	(5,631)	3	(1,069)	(1,376)	(307)	22%	(5,631)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>81,287</b>	<b>115,053</b>	<b>115,053</b>	<b>(7,456)</b>	<b>6,514</b>	<b>66,054</b>	<b>(59,540)</b>	<b>-90%</b>	<b>115,053</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		259	250	250	-	-	-	-	-	250
Decrease (Increase) in non-current debtors		1,172	-	-	163	245	-	245	#DIV/0!	-
Decrease (increase) other non-current receivables		-	125	125	-	-	21	(21)	-100%	125
Decrease (increase) in non-current investments		17	(1,136)	(1,136)	-	-	(189)	189	-100%	(1,136)
<b>Payments</b>										
Capital assets		(64,618)	(102,683)	(102,683)	(4,610)	(10,059)	(2,422)	7,637	-315%	(102,683)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(63,169)</b>	<b>(103,444)</b>	<b>(103,444)</b>	<b>(4,446)</b>	<b>(9,814)</b>	<b>(2,590)</b>	<b>7,224</b>	<b>-279%</b>	<b>(103,444)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		25,948	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		14,157	7,366	7,366	-	1,212	-	1,212	#DIV/0!	7,366
Increase (decrease) in consumer deposits		757	433	433	46	102	72	30	41%	433
<b>Payments</b>										
Repayment of borrowing		(15,408)	(19,700)	(19,700)	(331)	(1,297)	-	1,297	#DIV/0!	(19,700)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>25,455</b>	<b>(11,902)</b>	<b>(11,902)</b>	<b>(285)</b>	<b>16</b>	<b>72</b>	<b>56</b>	<b>77%</b>	<b>(11,902)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>										
Cash/cash equivalents at beginning:		17,303	15,265	15,265		60,898	15,265			60,898
Cash/cash equivalents at month/year end:		60,876	14,972	14,972		57,615	78,800			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 - M02 August

Description	Ref	Budget Year 2015/16												2015/16 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Budget	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousands</b>	<b>1</b>															
<b>Cash Receipts By Source</b>																
Property rates		(179)	15,518	13,570	13,570	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	239	239	2,863	3,164	3,449
Service charges - electricity revenue		16,869	14,018	14,681	14,521	14,499	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	2,783	2,241	2,698	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	57	56	57	56	55	55	55	55	56	885	11,713	12,824	13,723
Service charges - refuse		994	1,347	6	4	5	4	4	5	2	5	6	1,100	15,679	17,646	19,411
Service charges - other		594	764	317	271	281	287	275	281	303	286	287	597	3,777	4,116	4,486
Rental of facilities and equipment		193	193	323	329	332	328	434	367	359	361	365	1,416	5,208	5,678	6,190
Interest earned - external investments		296	419	222	58	58	304	222	222	222	222	222	1,328	3,200	3,400	3,600
Interest earned - outstanding debtors		-	-	284	308	294	290	251	258	243	250	148	447	3,365	3,565	3,885
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		1,543	1,210	33	52	42	43	49	58	93	46	69	15,881	16,471	14,494	17,240
Licences and permits		135	120	132	158	140	106	190	181	192	173	191	452	2,179	2,331	2,541
Agency services		1,376	1,244	146	171	149	142	151	147	130	141	154	205	1,850	1,950	1,960
Transfer receipts - operating		27,502	54	1,412	1,138	2,564	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	349	15	136	336	35	165	322	55	79	1,902	3,619	4,089	5,115
<b>Cash Receipts by Source</b>		<b>64,030</b>	<b>47,912</b>	<b>34,555</b>	<b>33,131</b>	<b>35,065</b>	<b>47,795</b>	<b>36,597</b>	<b>44,873</b>	<b>46,139</b>	<b>34,911</b>	<b>33,561</b>	<b>106,854</b>	<b>580,779</b>	<b>653,717</b>	<b>712,938</b>
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital		12,241	401	7,957	3	3	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	36	36	36	36	36	36	36	36	36	36	433	450	468
Receipt of non-current debtors		81	163	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	10	10	10	10	10	10	10	10	10	10	125	125	125
Change in non-current investments		-	-	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(1,136)	(1,193)	(1,252)
<b>Total Cash Receipts by Source</b>		<b>77,620</b>	<b>48,522</b>	<b>42,464</b>	<b>33,085</b>	<b>35,020</b>	<b>62,832</b>	<b>36,946</b>	<b>54,103</b>	<b>55,385</b>	<b>36,932</b>	<b>34,516</b>	<b>125,591</b>	<b>651,448</b>	<b>712,505</b>	<b>764,215</b>
<b>Cash Payments by Type</b>																
Employee related costs		12,787	16,024	18,770	10,280	17,407	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	525	525	525	525	560	650	572	572	572	741	6,817	7,294	7,804
Interest paid		727	545	339	-	-	1,302	-	8,807	2,590	-	-	925	13,962	15,586	16,520
Bulk purchases - Electricity		97	19,375	10,913	10,913	10,913	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	691	779	2,357	1,501	1,744	3,005	919	946	725	7,592	21,601	19,509	20,599
Contracted services		160	4,080	1,846	1,832	1,387	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)	495	412	366	366	366	366	366	366	366	787	5,631	5,665	5,781
General expenses		9,333	7,809	5,708	5,274	5,247	4,196	5,356	35,848	6,147	8,413	6,397	33,286	128,287	145,697	151,733
<b>Cash Payments by Type</b>		<b>24,913</b>	<b>51,360</b>	<b>39,287</b>	<b>30,014</b>	<b>38,201</b>	<b>31,745</b>	<b>30,972</b>	<b>102,219</b>	<b>34,550</b>	<b>33,617</b>	<b>31,115</b>	<b>89,020</b>	<b>521,810</b>	<b>573,194</b>	<b>611,421</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		5,449	4,610	1,024	5,270	4,365	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	-	-	-	9,850	-	-	-	-	-	9,850	19,700	20,353	25,077
Other Cash Flow s/Payments		37,387	4,409	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>		<b>68,715</b>	<b>60,710</b>	<b>40,311</b>	<b>35,285</b>	<b>42,565</b>	<b>43,931</b>	<b>38,437</b>	<b>106,667</b>	<b>40,455</b>	<b>40,001</b>	<b>35,980</b>	<b>157,070</b>	<b>644,193</b>	<b>663,787</b>	<b>695,490</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>8,904</b>	<b>(12,188)</b>	<b>2,153</b>	<b>(2,199)</b>	<b>(7,546)</b>	<b>18,900</b>	<b>(1,490)</b>	<b>(52,564)</b>	<b>14,930</b>	<b>(3,069)</b>	<b>(1,464)</b>	<b>(31,479)</b>	<b>7,255</b>	<b>48,718</b>	<b>68,725</b>
Cash/cash equivalents at the month/year beginning:		60,898	69,802	57,615	59,768	57,568	50,022	68,923	67,432	14,868	29,798	26,729	25,265	60,898	68,153	116,871
Cash/cash equivalents at the month/year end:		69,802	57,615	59,768	57,568	50,022	68,923	67,432	14,868	29,798	26,729	25,265	(6,213)	68,153	116,871	185,595

MONTHLY BUDGET STATEMENT FOR AUGUST 2015

## PART 2 - SUPPORTING DOCUMENTATION

### Section 5 - Debtors' analysis

#### 5.1 Supporting Table SC3

##### Debtors' age analysis

Description		Budget Year 2015/16										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.o Council Policy
NT Code		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				
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
	1200	29,240	3,256	3,071	2,215	1,058	613	1,161	14,336	54,949	19,383	81	-	
	1300	25,202	5,268	1,330	1,251	486	367	497	5,209	39,610	7,811	3	-	
	1400	32	2	-	-	-	-	-	40	73	40	8	-	
	1500	18,542	586	1,423	947	295	171	313	5,402	27,678	7,128	12	-	
	1600	8,603	462	1,341	850	289	155	342	5,545	17,585	7,180	15	-	
	1700	38,367	1,579	617	242	170	162	259	5,285	46,682	6,118	-	-	
	1810	-	-	-	-	-	-	-	-	-	-	-	-	
	1820	-	-	-	-	-	-	-	-	-	-	-	-	
	1900	(1,902)	185	1,549	4,663	310	249	1,763	16,138	22,955	23,122	-	-	
	<b>Total By Income Source</b>	<b>2000</b>	<b>118,084</b>	<b>11,337</b>	<b>9,330</b>	<b>10,168</b>	<b>2,608</b>	<b>1,716</b>	<b>4,334</b>	<b>51,954</b>	<b>209,532</b>	<b>70,781</b>	<b>119</b>	
	<b>2014/15 - totals only</b>		<b>98,053</b>	<b>9,661</b>	<b>3,767</b>	<b>6,520</b>	<b>1,675</b>	<b>7,405</b>	<b>1,504</b>	<b>55,772</b>	<b>184,358</b>	<b>72,876</b>	<b>25</b>	
<b>Debtors Age Analysis By Customer Group</b>														
	2200	8,944	551	148	30	4	2	4	3,787	13,471	3,828	-	-	
	2300	16,816	3,608	1,124	1,799	588	557	1,076	9,603	35,170	13,623	-	-	
	2400	83,173	6,755	7,261	8,272	1,974	1,101	2,977	36,191	147,704	50,515	119	-	
	2500	9,151	424	797	67	41	56	278	2,373	13,187	2,815	-	-	
	<b>Total By Customer Group</b>	<b>2600</b>	<b>118,084</b>	<b>11,337</b>	<b>9,330</b>	<b>10,168</b>	<b>2,608</b>	<b>1,716</b>	<b>4,334</b>	<b>51,954</b>	<b>209,532</b>	<b>70,781</b>	<b>119</b>	

The value reflected in the Financial Position<sup>1</sup> 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 September annually or monthly on an instalment bases.

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

Description	Previous	Current
	Month	Month
	R'000	R'000
Table SC3: Debtors Age Analysis	219 275	209 532
Add: Annual/monthly payments not yet due	114 378	105 537
Add: Sundry other debtors	87 716	98 448
Less: Provision for bad debts	(113 422)	(113 401)
<b>Consumer debtors per Table C6</b>	<b>307 947</b>	<b>300 116</b>

<sup>1</sup> Section 4 - Table C6 Financial Position

## Section 6 - Creditors' analysis

### 6.1 Supporting Table SC4

WC048 Knysna - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

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	
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100										-
Bulk Water	0200										-
PAYE deductions	0300										-
VAT (output less input)	0400										-
Pensions / Retirement deductions	0500										-
Loan repayments	0600										-
Trade Creditors	0700	2,700									2,700
Auditor General	0800										-
Other	0900										-
<b>Total By Customer Type</b>	<b>1000</b>	<b>2,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,700</b>

Currently Supporting Table SC4 reflects trade creditors only.

A reconciliation of Trade and other payables reflected on Table C6<sup>2</sup> 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	1 321	2 700
Add:		
Sundry other deposits	143	140
Hoarding fees	4 122	4 280
Payments received in advance	4 375	2 849
Retention money	6 195	5 818
Sundry other creditors	17 286	23 495
Unspent conditional grants	25 799	12 231
VAT provisional (not yet due)	(10 297)	(9 114)
<b>TOTAL Trade &amp; other payables per Table C6</b>	<b>48 944</b>	<b>42 399</b>

<sup>2</sup> 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 - MO2 August

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
<b>Call Facility</b>									
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%	9,194	-	9,239
Nedbank - Business (Unspent Loans 2013/14)	7881078170/09	Call	Call Deposit	Call Deposit	-	6.34%	6,839	-	6,839
Nedbank - SARS Refund (Own Funds)	03/7881117664/02	Call	Call Deposit	Call Deposit	-	5.55%	-	-	-
Old Mutual Bank (MIG July 2014 Trf)	500050890	Call	Call Deposit	Call Deposit	-	5.74%	-	-	-
Old Mutual Bank (Housing)	500052596	Call	Call Deposit	Call Deposit	-	6.13%	-	-	-
Old Mutual Bank (Housing)	500169387	Call	Call Deposit	Call Deposit	37	6.10%	6,834	-	6,871
Standard Bank - (Own funds)	288567420-001	Call	Call Deposit	Call Deposit	0	3.25%	25	-	25
Standard Bank - (MIG July 2014 Trf)	288567420-007	Call	Call Deposit	Call Deposit	31	5.35%	6,542	-	6,573
Standard Bank - (Own Funds - Staff Bonus Prov Nov 2014)	288567420-008	Call	Call Deposit	Call Deposit	0	5.35%	19	-	19
					113	0	29,453	0	29,567
<b>Term Deposit 30 Days</b>									
ABSA (Equitable Share March 2015)	New	30 days	Term Deposit	2015-04-23	-	6.17%	-	-	-
Standard Bank (Housing)	New	30 days	Term Deposit	2015-04-23	-	6.03%	-	-	-
Nedbank - Retail (Own Funds)	36294875-9998	30 days	Term Deposit	2015-04-20	-	4.55%	-	-	-
					-	0	-	0	-
<b>Term Deposit 60 Days</b>									
ABSA - (Public Transport: Nekkie's Intersection)	20744777257	60 days	Term Deposit	2015-05-30	66	6.15%	7,496	-	7,563
					66	0	7,496	-	7,563
<b>Term Deposit 1 year / Plus</b>									
Investec - (Ceded to DBSA)	012941-420	15 yrs	Tem Deposit	2017-04-24	-	12.30%	24,133	-	24,133
					-	0	24,133	-	24,133
Municipality sub-total					180	0	61,082	-	61,262
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>				<b>180</b>		<b>61,082</b>	<b>-</b>	<b>61,262</b>

## 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)	69 802 <sup>3</sup>	57 615
Long term investments	21 417 <sup>4</sup>	21 417
	<b>91 219</b>	<b>79 032</b>
<i>Less:</i>	<i>55 409</i>	<i>62 940</i>
<i>Unspent conditional grants</i>	<i>25 799</i>	<i>34 890</i>
<i>Unspent borrowings</i>	<i>2 357</i>	<i>797</i>
<i>Secured investments</i>	<i>27 253<sup>5</sup></i>	<i>27 253</i>
<b>Net cash resources available for internal distribution</b>	<b>35 810</b>	<b>16 092</b>
<i>Less amounts allocated to:</i>	<i>37 309</i>	<i>37 309</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>Non-current provisions reserve</i>	<i>3 529</i>	<i>3 529</i>
<i>Valuation roll reserve</i>	<i>1 236</i>	<i>1 236</i>
<b>CURRENT cash resources available / (shortfall)</b>	<b>501</b>	<b>(21 217)</b>

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

<sup>4</sup> Table C6 Financial Position, 'Non-current assets: Investments'

<sup>5</sup> 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 - M02 August

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										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		47,138	64,318	64,318	-	2,380	2,380	-		64,318
Local Government Equitable Share		44,754	56,163	56,163	-	-	-	-		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)		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		26,208	29,485	29,485	54	1,936	1,936	-		29,485
LG&H: Integrated Housing & Human Settlements		23,301	24,012	24,012	-	161	161	-		24,012
LG&H: Community Development Worker		52	54	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	-	1,720	1,720	-		5,161
PT: LG Financial Management Support Grant		-	-	-	-	-	-	-		-
PT: LG Financial Management		500	-	-	-	-	-	-		-
Poverty Alleviation (Social Development)		-	-	-	-	-	-	-		-
Upgr B Field Loerie Park		-	-	-	-	-	-	-		-
PW: Hazardous Locations		-	-	-	-	-	-	-		-
Disaster Management Grant		-	191	191	-	-	-	-		191
<b>District Municipality:</b>		3,566	-	-	-	-	-	-		-
<i>Dist Grant - Municipal Disaster Recovery (MDRG)</i>		3,566	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	76,912	93,803	93,803	54	4,316	4,316	-		93,803
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		26,648	25,532	25,532	401	12,642	12,241	401	3%	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	-	4,526	4,526	-		5,263
NT: Neighbourhood Development Partnership (NDPG)		-	-	-	-	-	-	-		-
Municipal Systems Improvement		-	-	-	-	-	-	-		-
Extended Public Works Program		1,000	-	-	401	401	-	401	#DIV/0!	-
<i>Other capital transfers [insert description]</i>		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		13,908	30,733	30,733	-	1,000	1,000	-		30,733
LG&H: Integrated Housing & Human Settlements		12,711	29,372	29,372	-	1,000	1,000	-		29,372
CA: Library Conditional Operational		1,197	-	-	-	-	-	-		-
PW: Public Transport Infrastructure		-	-	-	-	-	-	-		-
LG&H: Community Development Workers		-	-	-	-	-	-	-		-
Public Transport Nekkes Pedestrian		-	-	-	-	-	-	-		-
Disaster Management Grant		-	1,361	1,361	-	-	-	-		1,361
PW: Hazardous Locations		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<i>Dist Grant - Priority Funding</i>		-	-	-	-	-	-	-		-
<i>Dist Grant - MDRG</i>		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
<i>Other Grant - French Football Federation</i>		-	-	-	-	-	-	-		-
<i>Other Grant - Danish Football Federation</i>		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	40,556	56,265	56,265	401	13,642	13,241	401	3%	56,265
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	117,468	150,068	150,068	455	17,958	17,557	401	2%	150,068

## 8.2 Supporting Table SC7 – Grant expenditure

WC048 Knysna - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

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										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		49,259	64,318	64,318	153	595	595	-		64,318
Local Government Equitable Share		44,754	56,163	56,163	-	-	-	-		56,163
DWA Masibambane		-	-	-	-	-	-	-		-
Finance Management		1,688	1,450	1,450	46	91	91	-		1,450
Municipal Systems Improvement		934	930	930	-	-	-	-		930
Cogla Municipal Infrastructure Grant (MIG)		855	4,036	4,036	94	94	94	-		4,036
Integrated National Electrification Programme		-	737	737	-	-	-	-		737
EPWP Incentiv e		1,028	1,002	1,002	14	410	410	-		1,002
NT: Neighbourhood Development Partnership (NDPG)		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		<b>37,369</b>	<b>29,485</b>	<b>29,485</b>	<b>952</b>	<b>2,214</b>	<b>2,214</b>	<b>-</b>		<b>29,485</b>
LG&H: Integrated Housing & Human Settlements		32,885	24,012	24,012	817	1,939	1,939	-		24,012
LG&H: Community Development Worker		49	54	54	-	-	-	-		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	135	274	274	-		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		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Dist Grant - Municipal Disaster Recovery (MDRG)		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Other Grant - Danish Football Federation		-	-	-	-	-	-	-		-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>86,628</b>	<b>93,803</b>	<b>93,803</b>	<b>1,105</b>	<b>2,808</b>	<b>2,808</b>	<b>-</b>		<b>93,803</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		23,536	25,532	25,532	682	792	792	-		25,532
CoGTA: Municipal Infrastructure Grant (MIG)		22,369	20,269	20,269	596	596	596	-		20,269
DME: Integrated National Electrification (INEP)		1,167	5,263	5,263	86	196	196	-		5,263
Finance Management		-	-	-	-	-	-	-		-
Municipal Systems Improvement		-	-	-	-	-	-	-		-
Extended Public Works Program		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		<b>9,739</b>	<b>30,733</b>	<b>30,733</b>	<b>1,459</b>	<b>2,741</b>	<b>2,741</b>	<b>-</b>		<b>30,733</b>
LG&H: Integrated Housing & Human Settlements		9,253	29,372	29,372	1,459	2,741	2,741	-		29,372
CA: Library Conditional Operational		238	-	-	-	-	-	-		-
PW: Public Transport Infrastructure		-	-	-	-	-	-	-		-
LG&H: Community Development Workers		-	-	-	-	-	-	-		-
Public Transport Nekkies Pedestrian		231	-	-	-	-	-	-		-
PW: Hazardous Locations		-	-	-	-	-	-	-		-
Disaster Management Grant		-	1,361	1,361	-	-	-	-		1,361
LG&H: Community Development Worker		18	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>		<b>33,275</b>	<b>56,265</b>	<b>56,265</b>	<b>2,141</b>	<b>3,534</b>	<b>3,534</b>	<b>-</b>		<b>56,265</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>119,904</b>	<b>150,068</b>	<b>150,068</b>	<b>3,246</b>	<b>6,342</b>	<b>6,342</b>	<b>-</b>		<b>150,068</b>

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

Grant	(R '000)	Previous	Current	Grant debtor
Municipal Infrastructure (MIG)		6 906	6 216	
Integrated Housing & Human Settlement (IHHS)		913	9 177	15 351
Other DoRA capacity grants (FMG, MSIG)		2 334	2 289	
Other DoRA infrastructure grants (INEP, EPWP)		4 416	4 303	
Provincial grant for Library Upgrade		1 581	1 446	
<b>Comprising % of Total Unspent Grants</b>		<b>16 150</b>	<b>23 431</b>	
		<b>62.60%</b>	<b>67.16%</b>	

## 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 - M02 August

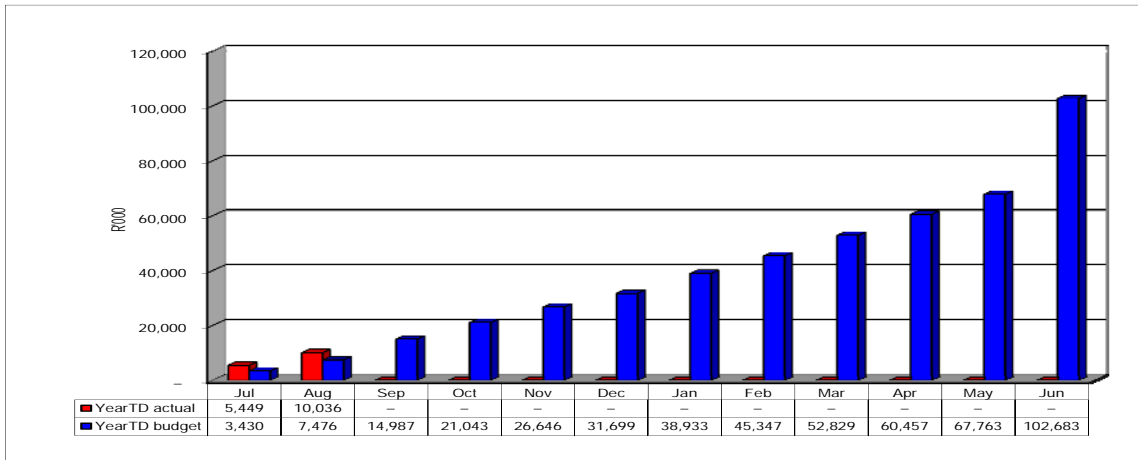
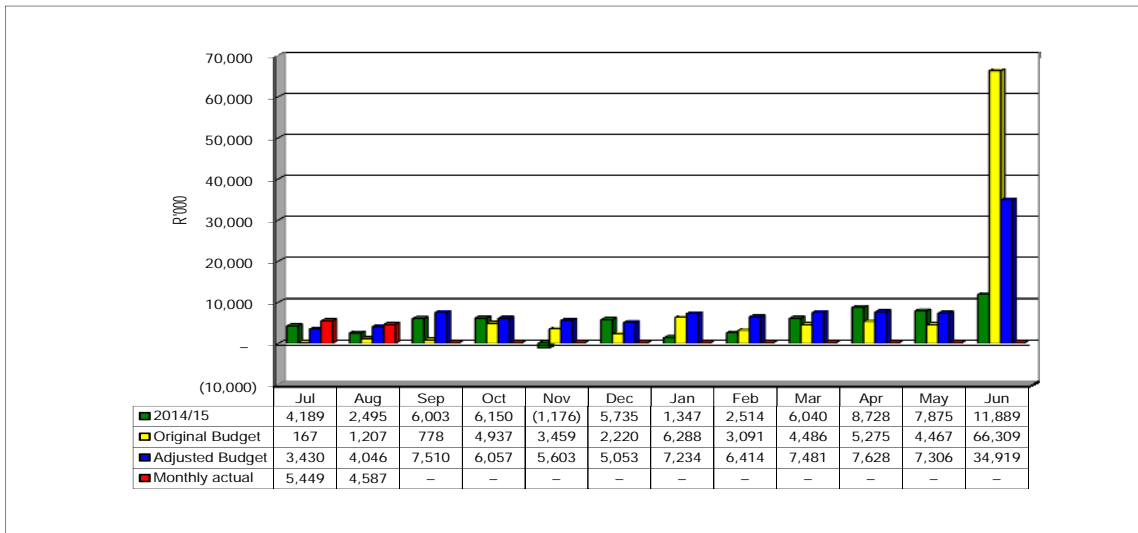
Summary of Employee and Councillor remuneration	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		4,333	4,579	4,579	402	738	724	14	2%	4,594
Pension and UIF Contributions		248	243	243	22	43	38	5	13%	248
Medical Aid Contributions		25	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,475	1,579	1,579	132	249	247	2	1%	1,581
Cellphone Allowance		393	416	416	34	64	65	(1)	-2%	415
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>6,474</b>	<b>6,817</b>	<b>6,817</b>	<b>590</b>	<b>1,093</b>	<b>1,073</b>	<b>20</b>	<b>2%</b>	<b>6,837</b>
% increase	4		5.3%	5.3%						5.6%
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		5,406	6,689	6,689	396	792	1,115	(323)	-29%	6,367
Pension and UIF Contributions		395	510	510	23	46	85	(38)	-45%	472
Medical Aid Contributions		70	113	113	6	11	15	(4)	-27%	109
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		883	870	870	-	-	-	-	-	870
Motor Vehicle Allowance		333	466	466	22	43	78	(34)	-44%	431
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		185	238	238	13	26	36	(10)	-27%	228
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>7,274</b>	<b>8,887</b>	<b>8,887</b>	<b>460</b>	<b>919</b>	<b>1,328</b>	<b>(409)</b>	<b>-31%</b>	<b>8,477</b>
% increase	4		22.2%	22.2%						16.5%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		99,170	110,931	110,931	8,359	16,836	18,356	(1,521)	-8%	109,410
Pension and UIF Contributions		18,209	20,707	20,707	1,516	3,039	3,391	(352)	-10%	20,355
Medical Aid Contributions		9,600	12,591	12,591	819	1,624	2,017	(392)	-19%	12,199
Overtime		14,328	11,252	11,252	1,277	2,486	1,422	1,063	75%	12,315
Performance Bonus		8,358	9,156	9,156	-	5	4	0	8%	9,156
Motor Vehicle Allowance		4,171	4,394	4,394	289	621	721	(100)	-14%	4,294
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		1,822	2,031	2,031	176	335	323	12	4%	2,043
Other benefits and allowances		5,404	5,552	5,552	491	961	859	103	12%	5,655
Payments in lieu of leave		1,772	1,091	1,091	143	271	271	-	-	1,091
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		4,856	10,146	10,146	-	-	-	-	-	10,146
<b>Sub Total - Other Municipal Staff</b>		<b>167,690</b>	<b>187,851</b>	<b>187,851</b>	<b>13,070</b>	<b>26,177</b>	<b>27,365</b>	<b>(1,187)</b>	<b>-4%</b>	<b>186,663</b>
% increase	4		12.0%	12.0%						11.3%
<b>Total Parent Municipality</b>		<b>181,438</b>	<b>203,554</b>	<b>203,554</b>	<b>14,119</b>	<b>28,190</b>	<b>29,766</b>	<b>(1,576)</b>	<b>-5%</b>	<b>201,978</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>181,438</b>	<b>203,554</b>	<b>203,554</b>	<b>14,119</b>	<b>28,190</b>	<b>29,766</b>	<b>(1,576)</b>	<b>-5%</b>	<b>201,978</b>
% increase	4		12.2%	12.2%						11.3%
<b>TOTAL MANAGERS AND STAFF</b>		<b>174,964</b>	<b>196,737</b>	<b>196,737</b>	<b>13,530</b>	<b>27,097</b>	<b>28,693</b>	<b>(1,597)</b>	<b>-6%</b>	<b>195,141</b>

# Section 10 - Capital programme performance

## 10.1 Supporting Table SC12

WC048 Knysna - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

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										
<b>Monthly expenditure performance trend</b>										
July	4,189	167	3,430	5,449	5,449	3,430	(2,019)	-58.9%	5%	
August	2,495	1,207	4,046	4,587	10,036	7,476	(2,560)	-34.2%	10%	
September	6,003	778	7,510	-	-	14,987	-	-	-	
October	6,150	4,937	6,057	-	-	21,043	-	-	-	
November	(1,176)	3,459	5,603	-	-	26,646	-	-	-	
December	5,735	2,220	5,053	-	-	31,699	-	-	-	
January	1,347	6,288	7,234	-	-	38,933	-	-	-	
February	2,514	3,091	6,414	-	-	45,347	-	-	-	
March	6,040	4,486	7,481	-	-	52,829	-	-	-	
April	8,728	5,275	7,628	-	-	60,457	-	-	-	
May	7,875	4,467	7,306	-	-	67,763	-	-	-	
June	11,889	66,309	34,919	-	-	102,683	-	-	-	
<b>Total Capital expenditure</b>	<b>61,788</b>	<b>102,683</b>	<b>102,683</b>	<b>10,036</b>						



## 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 - M02 August

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
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		21,236	34,865	34,865	1,126	3,446	941	(2,505)	-266%	37,370
Infrastructure - Road transport		2,648	3,238	3,238	-	38	44	6	14%	3,232
<i>Roads, Pavements &amp; Bridges</i>		1,535	877	877	-	38	44	6	14%	871
<i>Storm water</i>		1,113	2,361	2,361	-	-	-	-	-	2,361
Infrastructure - Electricity		4,524	14,640	14,640	828	1,063	504	(560)	-111%	15,200
<i>Transmission &amp; Reticulation</i>		4,490	14,640	14,640	828	1,063	504	(560)	-111%	15,200
<i>Street Lighting</i>		34	-	-	-	-	-	-	-	-
Infrastructure - Water		11,118	11,891	11,891	-	-	96	96	100%	11,795
<i>Water purification</i>		8,872	219	219	-	-	-	-	-	219
<i>Reticulation</i>		2,246	11,672	11,672	-	-	96	96	100%	11,576
Infrastructure - Sanitation		2,548	3,666	3,666	298	2,344	297	(2,047)	-689%	5,713
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>		2,548	3,666	3,666	298	2,344	297	(2,047)	-689%	5,713
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>		-	-	-	-	-	-	-	-	-
<b>Community</b>		11,789	36,245	36,245	1,461	4,390	4,429	39	1%	36,206
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	1,459	2,741	2,790	49	2%	29,323
Other		2,131	6,873	6,873	2	1,649	1,639	(10)	-1%	6,883
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		518	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		518	-	-	-	-	-	-	-	-
<b>Other assets</b>		2,622	5,750	5,750	952	952	440	(512)	-116%	6,262
General vehicles		1,058	3,230	3,230	952	952	440	(512)	-116%	3,742
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		618	-	-	-	-	-	-	-	-
Furniture and other office equipment		129	70	70	-	-	-	-	-	70
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		217	2,250	2,250	-	-	-	-	-	2,250
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		600	200	200	-	-	-	-	-	200
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	36,166	76,860	76,860	3,539	8,788	5,809	(2,979)	-51%	79,839

**10.2.2 Supporting Table SC13b**

WC048 Knysna - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02 August

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
<b>R thousands</b>	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		14,136	18,149	18,149	458	650	1,435	785	55%	17,364
Infrastructure - Road transport		-	600	600	-	-	-	-		600
Roads, Pavements & Bridges		-	600	600	-	-	-	-		600
Storm water		-	-	-	-	-	-	-		-
Infrastructure - Electricity		6,400	3,600	3,600	-	-	90	90	100%	3,510
Transmission & Reticulation		6,400	3,600	3,600	-	-	90	90	100%	3,510
Street Lighting		-	-	-	-	-	-	-		-
Infrastructure - Water		6,251	8,786	8,786	458	458	872	415	48%	8,371
Water purification		5,631	6,946	6,946	458	458	734	276	38%	6,670
Reticulation		620	1,840	1,840	-	-	138	138	100%	1,702
Infrastructure - Sanitation		1,485	4,563	4,563	-	192	472	280	59%	4,283
Reticulation		1,317	1,066	1,066	-	-	-	-		1,066
Sewerage purification		168	3,497	3,497	-	192	472	280	59%	3,217
Infrastructure - Other		-	600	600	-	-	-	-		600
Waste Management		-	600	600	-	-	-	-		600
<b>Community</b>		5,549	4,819	4,819	10	10	10	(1)	-7%	4,820
Parks & gardens		-	-	-	-	-	-	-		-
Sportsfields & stadia		944	1,580	1,580	-	-	-	-		1,580
Swimming pools		-	-	-	-	-	-	-		-
Community halls		4,503	3,239	3,239	10	10	10	(1)	-7%	3,240
Libraries		32	-	-	-	-	-	-		-
Recreational facilities		70	-	-	-	-	-	-		-
Fire, safety & emergency		-	-	-	-	-	-	-		-
Security and policing		-	-	-	-	-	-	-		-
Museums & Art Galleries		-	-	-	-	-	-	-		-
Cemeteries		-	-	-	-	-	-	-		-
Social rental housing		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<b>Heritage assets</b>		-	-	-	-	-	-	-		-
Buildings		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<b>Investment properties</b>		-	-	-	-	-	-	-		-
Housing development		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<b>Other assets</b>		5,937	2,855	2,855	580	588	223	(365)	-164%	3,220
General vehicles		900	165	165	332	332	-	(332)	#DIV/0!	497
Specialised vehicles		493	-	-	-	-	-	-		-
Plant & equipment		1,023	410	410	36	37	25	(12)	-47%	422
Computers - hardware/equipment		951	760	760	-	-	-	-		760
Furniture and other office equipment		1,932	270	270	62	69	48	(22)	-46%	292
Civic Land and Buildings		582	-	-	-	-	-	-		-
Other Buildings		56	1,250	1,250	150	150	150	-		1,250
Other Land		-	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<b>Agricultural assets</b>		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
<b>Biological assets</b>		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
<b>Intangibles</b>		-	-	-	-	-	-	-		-
Computers - software & programming		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure on renewal of existing ass</b>	1	25,622	25,823	25,823	1,047	1,248	1,667	419	25%	25,404
<b>Specialised vehicles</b>		493	-	-	-	-	-	-		-
Refuse		493	-	-	-	-	-	-		-
Fire		-	-	-	-	-	-	-		-
Conservancy		-	-	-	-	-	-	-		-
Ambulances		-	-	-	-	-	-	-		-

**10.2.3 Supporting Table SC13c**



WC048 Knysna - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August

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										
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		19,596	32,178	32,178	545	691	5,230	4,538	87%	27,640
Infrastructure - Road transport		6,110	15,936	15,936	9	9	3,568	3,559	100%	12,377
<i>Roads, Pavements &amp; Bridges</i>		5,769	13,936	13,936	8	8	1,917	1,908	100%	12,028
<i>Storm water</i>		341	2,000	2,000	1	1	1,651	1,650	100%	350
Infrastructure - Electricity		4,323	6,869	6,869	140	228	967	739	76%	6,130
<i>Transmission &amp; Reticulation</i>		3,909	6,479	6,479	138	224	846	622	73%	5,858
<i>Street Lighting</i>		414	390	390	2	3	121	117	97%	273
Infrastructure - Water		5,163	5,551	5,551	270	305	370	65	18%	5,485
<i>Water purification</i>		3,483	3,726	3,726	159	160	71	(89)	-126%	3,815
<i>Reticulation</i>		1,680	1,825	1,825	111	145	299	154	52%	1,671
Infrastructure - Sanitation		3,299	2,825	2,825	125	133	260	128	49%	2,698
<i>Reticulation</i>		1,054	1,747	1,747	71	79	260	181	70%	1,566
<i>Sewerage purification</i>		2,245	1,078	1,078	54	54	-	(54)	#DIV/0!	1,132
Infrastructure - Other		701	997	997	1	17	65	48	73%	949
<i>Waste Management</i>		701	997	997	1	17	65	48	73%	949
<i>Transportation</i>		-	-	-	-	-	-	-	-	-
<b>Community</b>		2,899	1,771	1,771	246	277	151	(126)	-84%	1,897
Parks & gardens		679	569	569	75	81	84	3	4%	566
Sportsfields & stadia		299	378	378	24	39	28	(11)	-41%	390
Swimming pools		-	5	5	-	-	-	-	-	5
Community halls		133	100	100	7	8	-	(8)	#DIV/0!	108
Libraries		224	159	159	9	11	5	(6)	-126%	166
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		23	11	11	7	7	11	4	33%	7
Security and policing		214	218	218	11	11	4	(8)	-216%	226
Museums & Art Galleries		147	135	135	-	-	11	11	100%	124
Cemeteries		58	20	20	-	1	3	2	56%	18
Social rental housing		1,121	176	176	113	119	6	(113)	-2001%	289
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		5,885	8,019	8,019	453	640	461	(179)	-39%	8,198
General vehicles		4,483	5,000	5,000	401	437	391	(46)	-12%	5,046
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		447	1,884	1,884	16	16	13	(3)	-26%	1,888
Computers - hardware/equipment		250	475	475	4	4	19	15	77%	460
Furniture and other office equipment		49	69	69	2	4	7	3	47%	65
Civic Land and Buildings		562	398	398	(28)	119	-	(119)	#DIV/0!	517
Other Buildings		93	193	193	59	60	32	(28)	-88%	221
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		827	1,000	1,000	75	214	-	(214)	#DIV/0!	1,214
Computers - software & programming		827	1,000	1,000	75	214	-	(214)	#DIV/0!	1,214
Other		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>		29,207	42,968	42,968	1,319	1,822	5,841	4,019	69%	38,949
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

## **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)

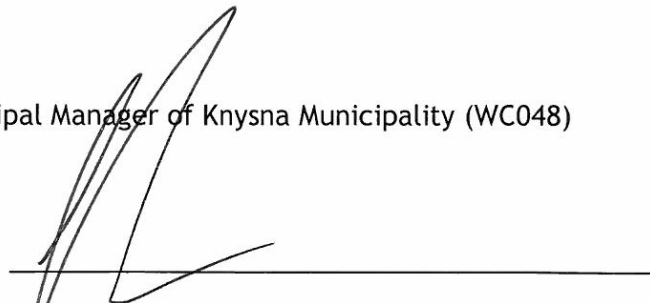
- the monthly budget statement
- the quarterly report on the implementation of the budget and financial state of affairs of the municipality
- The mid-year budget and performance assessment

for the month ending 31 August of 2015/2016 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Grant Easton

Acting Municipal Manager of Knysna Municipality (WC048)

Signature



Date

14/9/15