

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

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

There are no material financial problems affecting the Municipality.

##### 1.1.2 Relevant information

###### REVENUE:-

Year-to-date revenue realised is R12m (4%) above the year-to-date budget for July 2015. The revenue includes the billing for the annual property rates.

###### OPERATING EXPENDITURE:-

Operating expenditure incurred amounts to R3m (13%) above the year-to-date adjusted budget.

- Employee Related Costs reflect a negative variance of R2m. Focus areas should be on the cost of overtime and allowances paid.
- Other Expenditure include debt impairment and general expenses.

###### CAPITAL EXPENDITURE:-

Capital expenditure incurred amounts to R5m above the year-to-date budget.

###### CASH POSITION:-

Cash and cash equivalents balance as at 31 July 2015 equates to R69,8m.

- Sound financial management is required to ensure that an adequate investment portfolio is attained and maintained.

## Section 2 - Resolutions

### *IN-YEAR REPORTS 2015/2015*

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 July 2015.

## Section 3 - Executive Summary

### **3.1 Introduction**

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

### **3.2 Consolidated performance**

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

##### **Revenue by Source**

Year-to-date revenue realised is 4% or R12m above the year-to-date budget.

##### **Operating expenditure by type**

Year-to-date operating expenditure is 13% or R3 million<sup>1</sup>, above the year-to-date budget.

##### **Capital expenditure**

Year-to-date expenditure on capital amounts to R5m above the year to date budget. Unspent funds on specific projects in the 2014/2015 year will be considered for roll-over purposes in the next adjustment budget.

Monitoring of capital projects remain a priority.

##### **Cash flows**

The financial year commenced with a positive cash & cash equivalents balance of R60,9m which has increased by R8,9m during the year to R69,8m.

### **3.3 Material variances from SDBIP**

No Comments for July 2015.

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<sup>1</sup> Table C4 - Total expenditure by type

### 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 - M01 July

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	178,050	178,050	171,900	6,150	4%	180,580
Service charges	267,628	300,395	300,395	71,013	71,013	67,345	3,668	5%	304,063
Investment revenue	7,757	3,200	3,200	297	297	125	172	138%	3,372
Transfers recognised - operational	90,960	93,803	93,803	24,858	24,858	23,921	936	4%	94,739
Other own revenue	59,164	96,393	96,393	2,950	2,950	1,945	1,005	52%	97,398
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>584,369</b>	<b>668,222</b>	<b>668,222</b>	<b>277,168</b>	<b>277,168</b>	<b>265,237</b>	<b>11,931</b>	<b>4%</b>	<b>680,153</b>
Employee costs	182,613	196,737	196,737	13,567	13,567	11,576	1,991	17%	198,728
Remuneration of Councillors	6,475	6,817	6,817	504	504	536	(33)	-6%	6,784
Depreciation & asset impairment	0	25,918	25,918	2,161	2,161	2,161	-	-	25,918
Finance charges	12,531	13,962	13,962	-	-	-	-	-	13,962
Materials and bulk purchases	149,127	154,328	154,328	218	218	711	(493)	-69%	153,835
Transfers and grants	5,373	5,631	5,631	1,076	1,076	451	625	-	6,256
Other expenditure	170,792	232,441	232,441	10,611	10,611	9,379	1,233	13%	233,674
<b>Total Expenditure</b>	<b>526,911</b>	<b>635,833</b>	<b>635,833</b>	<b>28,138</b>	<b>28,138</b>	<b>24,814</b>	<b>3,324</b>	<b>13%</b>	<b>639,157</b>
<b>Surplus/(Deficit)</b>	<b>57,457</b>	<b>32,388</b>	<b>32,388</b>	<b>249,030</b>	<b>249,030</b>	<b>240,423</b>	<b>8,607</b>	<b>4%</b>	<b>40,995</b>
Transfers recognised - capital	30,964	56,265	56,265	1,393	1,393	-	1,393	#DIV/0!	57,658
Contributions & Contributed assets	787	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>89,208</b>	<b>88,653</b>	<b>88,653</b>	<b>250,423</b>	<b>250,423</b>	<b>240,423</b>	<b>9,999</b>	<b>4%</b>	<b>98,653</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>89,208</b>	<b>88,653</b>	<b>88,653</b>	<b>250,423</b>	<b>250,423</b>	<b>240,423</b>	<b>9,999</b>	<b>4%</b>	<b>98,653</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>5,449</b>	<b>5,449</b>	<b>167</b>	<b>5,283</b>	<b>3171%</b>	<b>107,965</b>
Capital transfers recognised	31,631	52,768	52,768	1,431	1,431	50	1,381	2790%	54,149
Public contributions & donations	787	-	-	-	-	-	-	-	-
Borrowing	11,943	14,012	14,012	2,411	2,411	117	2,294	1960%	16,306
Internally generated funds	17,427	35,903	35,903	1,607	1,607	-	1,607	#DIV/0!	37,510
<b>Total sources of capital funds</b>	<b>61,788</b>	<b>102,683</b>	<b>102,683</b>	<b>5,449</b>	<b>5,449</b>	<b>167</b>	<b>5,283</b>	<b>3171%</b>	<b>107,965</b>
<b>Financial position</b>									
Total current assets	156,465	120,796	120,796		387,128				120,796
Total non current assets	1,013,818	1,096,615	1,096,615		1,016,996				1,096,615
Total current liabilities	115,967	105,627	105,627		99,428				105,627
Total non current liabilities	222,111	226,004	226,004		222,067				226,004
<b>Community wealth/Equity</b>	<b>832,206</b>	<b>885,781</b>	<b>885,781</b>		<b>1,082,628</b>				<b>885,781</b>
<b>Cash flows</b>									
Net cash from (used) operating	81,287	115,053	115,053	13,970	13,970	63,155	(49,184)	-78%	115,053
Net cash from (used) investing	(63,169)	(103,444)	(103,444)	(5,368)	(5,368)	(300)	5,067	-1687%	(103,444)
Net cash from (used) financing	25,455	(11,902)	(11,902)	302	302	36	(266)	-737%	(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>69,802</b>	<b>78,155</b>	<b>8,353</b>	<b>11%</b>	<b>60,605</b>
<b>Debtors &amp; creditors analysis</b>									
	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>Debtors Age Analysis</b>									
Total By Income Source	131,829	7,148	11,254	3,134	2,139	2,064	5,934	55,773	219,275
<b>Creditors Age Analysis</b>									
Total Creditors	1,321	-	-	-	-	-	-	-	1,321

#### 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) - M01 July										
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>Revenue - Standard</b>										
<i>Governance and administration</i>		205,232	196,867	196,867	182,963	182,963	176,889	6,073	3%	202,940
Executive and council		24,403	8,491	8,491	3,506	3,506	3,481	25	1%	8,516
Budget and treasury office		174,438	183,454	183,454	179,296	179,296	172,693	6,603	4%	190,057
Corporate services		6,391	4,921	4,921	160	160	715	(555)	-78%	4,367
<i>Community and public safety</i>		74,084	144,619	144,619	4,014	4,014	1,258	2,756	219%	147,375
Community and social services		9,127	9,843	9,843	220	220	512	(293)	-57%	9,550
Sport and recreation		962	1,168	1,168	81	81	96	(15)	-16%	1,153
Public safety		19,877	80,133	80,133	1,552	1,552	292	1,261	432%	81,394
Housing		44,118	53,474	53,474	2,162	2,162	358	1,803	503%	55,278
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9,986	9,233	9,233	868	868	500	368	74%	9,601
Planning and development		3,227	3,593	3,593	508	508	193	315	163%	3,909
Road transport		6,759	5,640	5,640	360	360	307	53	17%	5,693
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		326,818	373,768	373,768	90,715	90,715	86,589	4,126	5%	377,894
Electricity		204,372	238,108	238,108	30,323	30,323	29,233	1,089	4%	239,197
Water		75,250	76,963	76,963	21,724	21,724	20,332	1,392	7%	78,355
Waste water management		21,229	28,850	28,850	16,417	16,417	15,472	946	6%	29,796
Waste management		25,966	29,847	29,847	22,251	22,251	21,551	700	3%	30,547
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	616,120	724,487	724,487	278,560	278,560	265,237	13,323	5%	737,810
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		148,616	152,916	152,916	12,119	12,119	10,335	1,784	17%	154,700
Executive and council		42,526	38,751	38,751	3,776	3,776	3,499	277	8%	39,028
Budget and treasury office		43,591	38,401	38,401	2,886	2,886	1,891	996	53%	39,396
Corporate services		62,499	75,765	75,765	5,456	5,456	4,945	511	10%	76,276
<i>Community and public safety</i>		110,244	161,633	161,633	6,696	6,696	4,375	2,322	53%	163,955
Community and social services		14,481	19,310	19,310	1,064	1,064	875	189	22%	19,499
Sport and recreation		13,335	13,771	13,771	856	856	828	28	3%	13,799
Public safety		35,612	94,557	94,557	2,133	2,133	1,882	251	13%	94,808
Housing		42,498	29,561	29,561	2,314	2,314	456	1,859	408%	31,420
Health		4,317	4,434	4,434	329	329	334	(5)	-1%	4,429
<i>Economic and environmental services</i>		33,234	52,125	52,125	2,949	2,949	2,755	194	7%	52,318
Planning and development		10,334	14,404	14,404	1,209	1,209	782	427	55%	14,831
Road transport		21,606	35,936	35,936	1,636	1,636	1,877	(240)	-13%	35,696
Environmental protection		1,294	1,785	1,785	103	103	96	7	7%	1,791
<i>Trading services</i>		234,817	269,159	269,159	6,374	6,374	7,349	(975)	-13%	268,184
Electricity		135,447	152,767	152,767	559	559	1,811	(1,252)	-69%	151,515
Water		45,401	56,364	56,364	2,614	2,614	2,178	436	20%	56,800
Waste water management		26,956	31,242	31,242	2,104	2,104	1,643	462	28%	31,704
Waste management		27,013	28,786	28,786	1,096	1,096	1,717	(621)	-36%	28,165
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	526,911	635,833	635,833	28,138	28,138	24,814	3,324	13%	639,157
<b>Surplus/ (Deficit) for the year</b>		89,208	88,653	88,653	250,423	250,423	240,423	9,999	4%	98,653



### 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) - M01 July

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	3,506	3,506	3,481	25	1%	8,516
Vote 2 - Corporate Services		5,102	3,644	3,644	159	159	631	(472)	-75%	3,172
Vote 3 - Financial Services		174,518	183,534	183,534	179,298	179,298	172,693	6,604	4%	190,138
Vote 4 - Strategic Services		-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		47,345	57,068	57,068	2,670	2,670	551	2,118	384%	59,186
Vote 6 - Community Services		60,630	125,282	125,282	24,479	24,479	22,821	1,658	7%	126,941
Vote 7 - Electrical Services		204,721	238,609	238,609	30,328	30,328	29,233	1,094	4%	239,703
Vote 8 - Technical Services		99,400	107,858	107,858	38,121	38,121	35,826	2,296	6%	110,153
<b>Total Revenue by Vote</b>	<b>2</b>	<b>616,120</b>	<b>724,487</b>	<b>724,487</b>	<b>278,560</b>	<b>278,560</b>	<b>265,237</b>	<b>13,323</b>	<b>5%</b>	<b>737,810</b>
<b>Expenditure by Vote</b>										
Vote 1 - Executive & Council	1	42,526	38,751	38,751	3,776	3,776	3,499	277	8%	39,028
Vote 2 - Corporate Services		24,938	29,147	29,147	2,228	2,228	2,451	(224)	-9%	28,923
Vote 3 - Financial Services		55,601	53,413	53,413	4,598	4,598	2,941	1,658	56%	55,070
Vote 4 - Strategic Services		-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		59,746	49,153	49,153	3,813	3,813	1,491	2,322	156%	51,475
Vote 6 - Community Services		98,464	166,885	166,885	6,218	6,218	6,091	126	2%	167,012
Vote 7 - Electrical Services		142,937	165,158	165,158	818	818	2,249	(1,431)	-64%	163,727
Vote 8 - Technical Services		102,699	133,327	133,327	6,686	6,686	6,091	595	10%	133,922
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>526,911</b>	<b>635,833</b>	<b>635,833</b>	<b>28,138</b>	<b>28,138</b>	<b>24,814</b>	<b>3,324</b>	<b>13%</b>	<b>639,157</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>89,208</b>	<b>88,653</b>	<b>88,653</b>	<b>250,423</b>	<b>250,423</b>	<b>240,423</b>	<b>9,999</b>	<b>4%</b>	<b>98,653</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) - M01 July

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	177,846	177,846	171,649	6,197	4%	177,613
Property rates - penalties & collection charges		3,207	3,014	3,014	204	204	251	(47)	-19%	2,967
Service charges - electricity revenue		187,218	215,015	215,015	23,908	23,908	22,922	986	4%	216,001
Service charges - water revenue		50,819	52,571	52,571	17,255	17,255	15,996	1,259	8%	53,830
Service charges - sanitation revenue		11,886	12,329	12,329	12,475	12,475	11,618	857	7%	13,186
Service charges - refuse revenue		15,493	16,504	16,504	17,152	17,152	16,446	706	4%	17,209
Service charges - other		2,212	3,976	3,976	224	224	364	(140)	-38%	3,836
Rental of facilities and equipment		6,282	5,482	5,482	289	289	383	(95)	-25%	5,387
Interest earned - external investments		7,757	3,200	3,200	297	297	125	172	138%	3,372
Interest earned - outstanding debtors		4,636	3,542	3,542	403	403	336	66	20%	3,608
Dividends received										
Fines		19,246	79,471	79,471	1,534	1,534	289	1,246	432%	80,717
Licences and permits		1,642	2,179	2,179	150	150	146	4	3%	2,183
Agency services		2,431	1,850	1,850	211	211	161	50	31%	1,900
Transfers recognised - operational		90,960	93,803	93,803	24,858	24,858	23,921	936	4%	94,739
Other revenue		14,927	3,619	3,619	363	363	627	(264)	-42%	3,355
Gains on disposal of PPE		10,000	250	250	0	0	3	(2)	-95%	248
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>584,369</b>	<b>668,222</b>	<b>668,222</b>	<b>277,168</b>	<b>277,168</b>	<b>265,237</b>	<b>11,931</b>	<b>4%</b>	<b>680,153</b>
<b>Expenditure By Type</b>										
Employee related costs		182,613	196,737	196,737	13,567	13,567	11,576	1,991	17%	198,728
Remuneration of councillors		6,475	6,817	6,817	504	504	536	(33)	-6%	6,784
Debt impairment		25,196	76,339	76,339	2,099	2,099	1,111	988	89%	77,326
Depreciation & asset impairment		0	25,918	25,918	2,161	2,161	2,161			25,918
Finance charges		12,531	13,962	13,962	-	-	-			13,962
Bulk purchases		128,222	132,465	132,465	97	97	-	97	#DIV/0!	132,562
Other materials		20,904	21,863	21,863	121	121	711	(590)	-83%	21,273
Contracted services		24,536	26,425	26,425	160	160	895	(736)	-82%	25,689
Transfers and grants		5,373	5,631	5,631	1,076	1,076	451	625	139%	6,256
Other expenditure		121,061	129,678	129,678	8,353	8,353	7,372	981	13%	130,659
Loss on disposal of PPE										
<b>Total Expenditure</b>		<b>526,911</b>	<b>635,833</b>	<b>635,833</b>	<b>28,138</b>	<b>28,138</b>	<b>24,814</b>	<b>3,324</b>	<b>13%</b>	<b>639,157</b>
<b>Surplus/(Deficit)</b>		<b>57,457</b>	<b>32,388</b>	<b>32,388</b>	<b>249,030</b>	<b>249,030</b>	<b>240,423</b>	<b>8,607</b>	<b>0</b>	<b>40,995</b>
Transfers recognised - capital		30,964	56,265	56,265	1,393	1,393	-	1,393	#DIV/0!	57,658
Contributions recognised - capital		787	-	-	-	-	-	-		-
Contributed assets										
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>89,208</b>	<b>88,653</b>	<b>88,653</b>	<b>250,423</b>	<b>250,423</b>	<b>240,423</b>	<b>9,999</b>	<b>0</b>	<b>98,653</b>
Taxation										
<b>Surplus/(Deficit) after taxation</b>		<b>89,208</b>	<b>88,653</b>	<b>88,653</b>	<b>250,423</b>	<b>250,423</b>	<b>240,423</b>	<b>9,999</b>	<b>0</b>	<b>98,653</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>89,208</b>	<b>88,653</b>	<b>88,653</b>	<b>250,423</b>	<b>250,423</b>	<b>240,423</b>	<b>9,999</b>	<b>0</b>	<b>98,653</b>
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>		<b>89,208</b>	<b>88,653</b>	<b>88,653</b>	<b>250,423</b>	<b>250,423</b>	<b>240,423</b>	<b>9,999</b>	<b>0</b>	<b>98,653</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) - M01 July

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>	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	1,283	1,283	28	1,255	4564%	30,627
Vote 6 - Community Services		-	1,030	1,030	-	-	-	-	-	1,030
Vote 7 - Electrical Services		4,586	11,477	11,477	125	125	-	125	#DNV/OI	11,602
Vote 8 - Technical Services		15,486	13,254	13,254	2,047	2,047	-	2,047	#DNV/OI	15,301
<b>Total Capital Multi-year expenditure</b>	4,7	<b>30,302</b>	<b>55,133</b>	<b>55,133</b>	<b>3,454</b>	<b>3,454</b>	<b>28</b>	<b>3,427</b>	<b>12461%</b>	<b>58,560</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive & Council		1,871	4,600	4,600	-	-	-	-	-	4,600
Vote 2 - Corporate Services		58	10	10	-	-	-	-	-	10
Vote 3 - Financial Services		2,901	1,975	1,975	1	1	-	1	#DNV/OI	1,976
Vote 5 - Planning & Development		740	260	260	-	-	-	-	-	260
Vote 6 - Community Services		9,309	9,952	9,952	1,653	1,653	-	1,653	#DNV/OI	11,605
Vote 7 - Electrical Services		7,352	8,643	8,643	110	110	-	110	#DNV/OI	8,753
Vote 8 - Technical Services		9,257	22,110	22,110	230	230	139	91	65%	22,201
<b>Total Capital single-year expenditure</b>	4	<b>31,486</b>	<b>47,550</b>	<b>47,550</b>	<b>1,995</b>	<b>1,995</b>	<b>139</b>	<b>1,856</b>	<b>1334%</b>	<b>49,405</b>
<b>Total Capital Expenditure</b>		<b>61,788</b>	<b>102,683</b>	<b>102,683</b>	<b>5,449</b>	<b>5,449</b>	<b>167</b>	<b>5,283</b>	<b>3171%</b>	<b>107,965</b>
<b>Capital Expenditure - Standard Classification</b>										
<i>Governance and administration</i>		6,282	6,995	6,995	8	8	-	8	#DNV/OI	7,003
Executive and council		2,090	4,600	4,600	-	-	-	-	-	4,600
Budget and treasury office		2,208	1,215	1,215	1	1	-	1	#DNV/OI	1,216
Corporate services		1,984	1,180	1,180	7	7	-	7	#DNV/OI	1,187
<i>Community and public safety</i>		17,744	37,304	37,304	2,929	2,929	28	2,901	10551%	40,205
Community and social services		5,791	5,312	5,312	1,646	1,646	-	1,646	#DNV/OI	6,958
Sport and recreation		1,701	2,400	2,400	-	-	-	-	-	2,400
Public safety		658	-	-	-	-	-	-	-	-
Housing		9,594	29,592	29,592	1,283	1,283	28	1,255	4564%	30,847
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2,499	3,747	3,747	38	38	22	16	73%	3,763
Planning and development		889	-	-	-	-	-	-	-	-
Road transport		1,610	3,747	3,747	38	38	22	16	73%	3,763
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		35,263	54,637	54,637	2,474	2,474	117	2,357	2013%	56,993
Electricity		11,909	20,120	20,120	235	235	-	235	#DNV/OI	20,355
Water		18,072	20,677	20,677	-	-	117	(117)	-100%	20,560
Waste water management		4,884	11,360	11,360	2,239	2,239	-	2,239	#DNV/OI	13,598
Waste management		398	2,480	2,480	-	-	-	-	-	2,480
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	3	<b>61,788</b>	<b>102,683</b>	<b>102,683</b>	<b>5,449</b>	<b>5,449</b>	<b>167</b>	<b>5,283</b>	<b>3171%</b>	<b>107,965</b>
<b>Funded by:</b>										
National Government		21,902	23,396	23,396	148	148	22	126	573%	23,522
Provincial Government		9,729	29,372	29,372	1,283	1,283	28	1,255	4564%	30,627
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>31,631</b>	<b>52,768</b>	<b>52,768</b>	<b>1,431</b>	<b>1,431</b>	<b>50</b>	<b>1,381</b>	<b>2790%</b>	<b>54,149</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>2,411</b>	<b>2,411</b>	<b>117</b>	<b>2,294</b>	<b>1960%</b>	<b>16,306</b>
<b>Internally generated funds</b>		<b>17,427</b>	<b>35,903</b>	<b>35,903</b>	<b>1,607</b>	<b>1,607</b>	<b>-</b>	<b>1,607</b>	<b>#DNV/OI</b>	<b>37,510</b>
<b>Total Capital Funding</b>		<b>61,788</b>	<b>102,683</b>	<b>102,683</b>	<b>5,449</b>	<b>5,449</b>	<b>167</b>	<b>5,283</b>	<b>3171%</b>	<b>107,965</b>

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

WC048 Knysna - Table C6 Monthly Budget Statement - Financial Position - M01 July

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	32,853	12,621
Call investment deposits		36,838	10,000	10,000	36,950	10,000
Consumer debtors		88,315	72,107	72,107	307,947	72,107
Other debtors		1,433	18,102	18,102	3,446	18,102
Current portion of long-term receivables			125	125	-	125
Inventory		5,820	7,841	7,841	5,932	7,841
<b>Total current assets</b>		<b>156,465</b>	<b>120,796</b>	<b>120,796</b>	<b>387,128</b>	<b>120,796</b>
<b>Non current assets</b>						
Long-term receivables		192	1,968	1,968	192	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		865,272	940,712	940,712	868,450	940,712
Agricultural			-	-		-
Heritage assets		19,057			19,057	
Intangible assets		53	700	700	53	700
Other non-current assets		1,790	19,057	19,057	1,790	19,057
<b>Total non current assets</b>		<b>1,013,818</b>	<b>1,096,615</b>	<b>1,096,615</b>	<b>1,016,996</b>	<b>1,096,615</b>
<b>TOTAL ASSETS</b>		<b>1,170,283</b>	<b>1,217,410</b>	<b>1,217,410</b>	<b>1,404,124</b>	<b>1,217,410</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft			-	-		-
Borrowing		18,057	17,500	17,500	18,057	17,500
Consumer deposits		10,413	11,246	11,246	10,443	11,246
Trade and other payables		65,627	54,495	54,495	48,944	54,495
Provisions		21,870	22,386	22,386	21,984	22,386
<b>Total current liabilities</b>		<b>115,967</b>	<b>105,627</b>	<b>105,627</b>	<b>99,428</b>	<b>105,627</b>
<b>Non current liabilities</b>						
Borrowing		111,458	100,354	100,354	111,703	100,354
Provisions		110,653	125,650	125,650	110,364	125,650
<b>Total non current liabilities</b>		<b>222,111</b>	<b>226,004</b>	<b>226,004</b>	<b>222,067</b>	<b>226,004</b>
<b>TOTAL LIABILITIES</b>		<b>338,078</b>	<b>331,631</b>	<b>331,631</b>	<b>321,496</b>	<b>331,631</b>
<b>NET ASSETS</b>	2	<b>832,206</b>	<b>885,780</b>	<b>885,780</b>	<b>1,082,628</b>	<b>885,780</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		773,063	817,630	817,630	1,023,486	817,630
Reserves		59,143	68,151	68,151	59,142	68,151
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>832,206</b>	<b>885,781</b>	<b>885,781</b>	<b>1,082,628</b>	<b>885,781</b>

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

WC048 Knysna - Table C7 Monthly Budget Statement - Cash Flow - M01 July

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	36,232	36,232	73,374	(37,142)	-51%	480,411
Government - operating		81,270	93,803	93,803	27,502	27,502	19,193	8,309	43%	93,803
Government - capital		40,609	56,265	56,265	12,241	12,241	3	12,238	419543%	56,265
Interest		4,938	6,565	6,565	296	296	352	(56)	-16%	6,565
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(539,460)	(502,399)	(502,399)	(60,501)	(60,501)	(29,324)	31,177	-106%	(502,399)
Finance charges		(13,572)	(13,962)	(13,962)	(727)	(727)	-	727	#DIV/0!	(13,962)
Transfers and Grants		(5,347)	(5,631)	(5,631)	(1,072)	(1,072)	(443)	629	-142%	(5,631)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>81,287</b>	<b>115,053</b>	<b>115,053</b>	<b>13,970</b>	<b>13,970</b>	<b>63,155</b>	<b>49,184</b>	<b>78%</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	-	-	81	81	-	81	#DIV/0!	-
Decrease (increase) other non-current receivables		-	125	125	-	-	10	(10)	-100%	125
Decrease (increase) in non-current investments		17	(1,136)	(1,136)	-	-	(95)	95	-100%	(1,136)
<b>Payments</b>										
Capital assets		(64,618)	(102,683)	(102,683)	(5,449)	(5,449)	(216)	5,233	-2422%	(102,683)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(63,169)</b>	<b>(103,444)</b>	<b>(103,444)</b>	<b>(5,368)</b>	<b>(5,368)</b>	<b>(300)</b>	<b>5,067</b>	<b>-1687%</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	-	1,212	#DIV/0!	7,366
Increase (decrease) in consumer deposits		757	433	433	56	56	36	20	55%	433
<b>Payments</b>										
Repayment of borrowing		(15,408)	(19,700)	(19,700)	(966)	(966)	-	966	#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>302</b>	<b>302</b>	<b>36</b>	<b>(266)</b>	<b>-737%</b>	<b>(11,902)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>43,572</b>	<b>(293)</b>	<b>(293)</b>	<b>8,904</b>	<b>8,904</b>	<b>62,890</b>			<b>(293)</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		69,802	78,155			60,605

Table C7 includes the balance of the Cashbook and Current Investment Deposits.

Refer to section 7 for a more comprehensive view of the cash position of the municipality which includes non-current investments and commitments against available cash resources.

### 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 - M01 July

Description	Ref	Budget Year 2015/16												2015/16 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Budget	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>	1																
<b>Cash Receipts By Source</b>																	
Property rates		(179)	13,570	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	239	2,863	3,164	3,449	
Service charges - electricity revenue		16,869	14,753	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	3,211	2,783	2,241	2,698	2,480	4,084	3,102	3,076	3,184	2,361	6,577	49,943	63,775	68,238	
Service charges - sanitation revenue		645	57	57	56	57	56	55	55	56	55	56	885	11,713	12,824	13,723	
Service charges - refuse		994	5	6	4	5	4	4	5	2	5	6	1,100	15,679	17,646	19,411	
Service charges - other		594	275	317	271	281	287	275	281	303	286	287	597	3,777	4,116	4,486	
Rental of facilities and equipment		193	260	323	329	332	328	434	367	359	361	365	1,416	5,208	5,678	6,190	
Interest earned - external investments		296	58	222	58	58	304	222	222	222	222	222	1,328	3,200	3,400	3,600	
Interest earned - outstanding debtors			298	284	308	294	290	251	258	243	250	148	447	3,365	3,565	3,885	
Dividends received																	
Fines		1,543	50	33	52	42	43	49	58	93	46	69	15,881	16,471	14,494	17,240	
Licences and permits		135	129	132	158	140	106	190	181	192	173	191	452	2,179	2,331	2,541	
Agency services		1,376	157	146	171	149	142	151	147	130	141	154	205	1,850	1,950	1,960	
Transfer receipts - operating		27,502	1,262	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	56	349	15	136	336	35	165	322	55	79	1,502	3,619	4,089	5,115	
<b>Cash Receipts by Source</b>		<b>64,030</b>	<b>34,380</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	3	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	
Short term loans																	
Borrowing long term/refinancing		1,212					7,366							14,732	12,570	10,660	
Increase in consumer deposits		56	36	36	36	36	36	36	36	36	36	36	36	433	450	468	
Receipt of non-current debtors		81															
Receipt of non-current receivables			10	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)	(95)	(1,136)	(1,193)	(1,252)	
<b>Total Cash Receipts by Source</b>		<b>77,620</b>	<b>34,335</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	11,046	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	525	525	525	525	525	560	650	572	572	572	741	6,817	7,294	7,804	
Interest paid		727		339			1,302		8,807	2,590			925	13,962	15,586	16,520	
Bulk purchases - Electricity		97	10,913	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	757	691	779	2,357	1,501	1,744	3,005	919	946	725	7,592	21,601	19,509	20,599	
Contracted services		160	1,351	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	933	495	412	366	366	366	366	366	366	366	787	5,631	5,665	5,781	
General expenses		9,333	5,959	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>31,484</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>89,200</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	2,206	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					9,850						9,850	19,700	20,353	25,077	
Other Cash Flows/Payments		37,387															
<b>Total Cash Payments by Type</b>		<b>68,715</b>	<b>33,690</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>645</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	70,447	72,600	70,401	62,855	81,755	80,265	27,700	42,630	39,562	38,098	60,898	68,153	116,871	
Cash/cash equivalents at the month/year end:		69,802	70,447	72,600	70,401	62,855	81,755	80,265	27,700	42,630	39,562	38,098	6,619	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 - M01 July		Budget Year 2015/16											Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Description	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>															
Trade and Other Receivables from Exchange Transactions - Water	1200	34,549	2,075	2,513	1,249	733	709	1,617	15,988	59,432	20,295	1	-		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	24,920	3,093	1,600	591	493	264	486	5,315	36,764	7,150	11	-		
Receivables from Non-exchange Transactions - Property Rates	1400	32	2	-	-	-	-	-	54	88	54	5	-		
Receivables from Exchange Transactions - Waste Water Management	1500	20,285	363	1,022	372	218	203	395	6,450	29,308	7,638	0	-		
Receivables from Exchange Transactions - Waste Management	1600	9,387	278	922	357	202	180	567	6,266	18,159	7,572	1	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700	45,957	980	360	226	207	170	293	5,594	53,786	6,490	6	-		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-		
Other	1900	(3,301)	357	4,837	340	286	539	2,574	16,106	21,738	19,846	-	-		
<b>Total By Income Source</b>	<b>2000</b>	<b>131,829</b>	<b>7,148</b>	<b>11,254</b>	<b>3,134</b>	<b>2,139</b>	<b>2,064</b>	<b>5,934</b>	<b>55,773</b>	<b>219,275</b>	<b>69,045</b>	<b>23</b>	<b>-</b>		
<b>2014/15 - totals only</b>		<b>118,145</b>	<b>7,121</b>	<b>7,333</b>	<b>2,134</b>	<b>7,972</b>	<b>1,695</b>	<b>1,639</b>	<b>56,315</b>	<b>202,354</b>	<b>69,755</b>	<b>24</b>	<b>-</b>		
<b>Debtors Age Analysis By Customer Group</b>															
Organs of State	2200	8,876	133	60	13	7	2	3	3,855	12,949	3,880	-	-		
Commercial	2300	17,469	2,581	2,082	649	652	376	1,254	9,383	34,446	12,314	-	-		
Households	2400	93,034	4,193	9,009	2,412	1,406	1,632	4,301	39,540	155,527	49,291	23	-		
Other	2500	12,450	241	103	60	74	54	376	2,995	16,353	3,559	-	-		
<b>Total By Customer Group</b>	<b>2600</b>	<b>131,829</b>	<b>7,148</b>	<b>11,254</b>	<b>3,134</b>	<b>2,139</b>	<b>2,064</b>	<b>5,934</b>	<b>55,773</b>	<b>219,275</b>	<b>69,045</b>	<b>23</b>	<b>-</b>		

The value reflected in the Financial Position<sup>2</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 Month R'000	Current Month R'000
Table SC3: Debtors Age Analysis	110 392	219 275
Add: Annual/monthly payments not yet due	95	114 378
Add: Sundry other debtors	68 796	87 716
Less: Provision for bad debts	(111 304)	(113 422)
<b>Consumer debtors per Table C6</b>	<b>67 982</b>	<b>307 947</b>

<sup>2</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 - M01 July

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	1,321									1,321
Auditor General	0800										-
Other	0900										-
<b>Total By Customer Type</b>	<b>1000</b>	<b>1,321</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,321</b>

Currently Supporting Table SC4 reflects trade creditors only.

A reconciliation of Trade and other payables reflected on Table C6<sup>3</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	67 982	1 321
Add:		
Sundry other deposits	140	143
Hoarding fees	4 059	4 122
Payments received in advance	3 853	4 375
Retention money	7 189	6 195
Sundry other creditors	(1 250)	17 286
Unspent conditional grants	12 144	25 799
VAT provisional (not yet due)	(455)	(10 297)
<b>TOTAL Trade &amp; other payables per Table C6</b>	<b>61 901</b>	<b>48 944</b>

<sup>3</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 - M01 July

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	44	5.50%	9,150	-	9,194
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	38	6.10%	6,796	-	6,834
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	30	5.35%	6,512	-	6,542
Standard Bank - (Own Funds - Staff Bonus Prov Nov 2014)	288567420-008	Call	Call Deposit	Call Deposit	0	5.35%	19	-	19
					112	0	29,342	-	29,453
<b>Term Deposit 30 Days</b>									
ABSA (Equitable Share March 2015)	New	30 days	Term Deposit	23-04-15	-	6.17%	-	-	-
Standard Bank (Housing)	New	30 days	Term Deposit	23-04-15	-	6.03%	-	-	-
Nedbank - Retail (Own Funds)	36294875-9998	30 days	Term Deposit	20-04-15	-	4.55%	-	-	-
					-	-	-	-	-
					-	0	-	-	-
<b>Term Deposit 60 Days</b>									
ABSA - (Public Transport Nekkie's Intersection)	20744777257	60 days	Term Deposit	30-05-15	-	6.15%	7,496	-	7,496
					-	0	7,496	-	7,496
<b>Term Deposit 1 year / Plus</b>									
Investec - (Ceded to DBSA)	012941-420	15 yrs	Tem Deposit	24-04-17	-	12.30%	24,133	-	24,133
					-	0	24,133	-	24,133
Municipality sub-total					112	0	60,971	-	61,082
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>				<b>112</b>		<b>60,971</b>	<b>-</b>	<b>61,082</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)	60 876 <sup>4</sup>	69 802
Long term investments	21 417 <sup>5</sup>	21 417
	<b>82 293</b>	<b>91 219</b>
<i>Less:</i>	<i>44 165</i>	<i>41 915</i>
<i>Unspent conditional grants</i>	<i>12 144</i>	<i>12 305</i>
<i>Unspent borrowings</i>	<i>4 768</i>	<i>2 357</i>
<i>Secured investments</i>	<i>27 253<sup>6</sup></i>	<i>27 253</i>
<b>Net cash resources available for internal distribution</b>	<b>38 128</b>	<b>49 304</b>
<i>Less amounts allocated to:</i>	<i>12 309</i>	<i>12 309</i>
<i>Capital replacement reserve</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>25 819</b>	<b>36 995</b>

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

<sup>5</sup> Table C6 Financial Position, 'Non-current assets: Investments'

<sup>6</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 - M01 July

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>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		47,138	64,318	64,318	2,380	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	-		1,450
Municipal Systems Improvement		934	930	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>		35,158	29,485	29,485	1,882	1,882	1,882	-		29,485
LG&H: Integrated Housing & Human Settlements		32,251	24,012	24,012	161	161	161	-		24,012
LG&H: Community Development Worker		52	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	1,720	-		5,161
PT: LG Financial Management Support Grant		-	-	-	-	-	-	-		-
PT: LG Financial Management		500	-	-	-	-	-	-		-
Poverty Alleviation (Social Development)		-	-	-	-	-	-	-		-
Upgr B Field Loeerie 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	85,862	93,803	93,803	4,262	4,262	4,262	-		93,803
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		26,648	25,532	25,532	12,241	12,241	12,241	-		25,532
CoGTA: Municipal Infrastructure Grant (MIG)		23,648	20,269	20,269	7,715	7,715	7,715	-		20,269
DME: Integrated National Electrification (INEP)		2,000	5,263	5,263	4,526	4,526	4,526	-		5,263
NT: Neighbourhood Development Partnership (NDPG)		-	-	-	-	-	-	-		-
Municipal Systems Improvement		-	-	-	-	-	-	-		-
Extended Public Works Program		1,000	-	-	-	-	-	-		-
<i>Other capital transfers [insert description]</i>		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		13,908	30,733	30,733	1,000	1,000	1,000	-		30,733
LG&H: Integrated Housing & Human Settlements		12,711	29,372	29,372	1,000	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	13,241	13,241	13,241	-		56,265
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	126,418	150,068	150,068	17,503	17,503	17,503	-		150,068

## 8.2 Supporting Table SC7 – Grant expenditure

WC048 Knysna - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

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>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		49,259	64,318	64,318	442	442	442	-		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	46	46	-		1,450
Municipal Systems Improvement		934	930	930	-	-	-	-		930
Cogla Municipal Infrastructure Grant (MIG)		855	4,036	4,036	-	-	-	-		4,036
Integrated National Electrification Programme		-	737	737	-	-	-	-		737
EPWP Incentive		1,028	1,002	1,002	396	396	396	-		1,002
NT: Neighbourhood Development Partnership (NDPG)		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		<b>37,295</b>	<b>29,485</b>	<b>29,485</b>	<b>1,262</b>	<b>1,262</b>	<b>1,262</b>	<b>-</b>		<b>29,485</b>
LG&H: Integrated Housing & Human Settlements		32,885	24,012	24,012	1,122	1,122	1,122	-		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	140	140	140	-		5,161
PT: LG Financial Management Support Grant		385	-	-	-	-	-	-		-
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>86,554</b>	<b>93,803</b>	<b>93,803</b>	<b>1,704</b>	<b>1,704</b>	<b>1,704</b>	<b>-</b>		<b>93,803</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		23,536	25,532	25,532	110	110	110	-		25,532
CoGTA: Municipal Infrastructure Grant (MIG)		22,369	20,269	20,269	-	-	-	-		20,269
DME: Integrated National Electrification (INEP)		1,167	5,263	5,263	110	110	110	-		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>1,283</b>	<b>1,283</b>	<b>1,283</b>	<b>-</b>		<b>30,733</b>
LG&H: Integrated Housing & Human Settlements		9,253	29,372	29,372	1,283	1,283	1,283	-		29,372
CA: Library Conditional Operational		238	-	-	-	-	-	-		-
PW: Public Transport Infrastructure		-	-	-	-	-	-	-		-
LG&H: Community Development Workers		-	-	-	-	-	-	-		-
Public Transport Nekkie 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>1,393</b>	<b>1,393</b>	<b>1,393</b>	<b>-</b>		<b>56,265</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>119,829</b>	<b>150,068</b>	<b>150,068</b>	<b>3,096</b>	<b>3,096</b>	<b>3,096</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)		0	6 906	
Integrated Housing & Human Settlement (IHHS)		26	913	4 711
Other DoRA capacity grants (FMG, MSIG)		0	2 334	
Other DoRA infrastructure grants (INEP, EPWP)		409	4 416	415
Provincial grant for Library Upgrade		0	1 581	
<b>Comprising % of Total Unspent Grants</b>		<b>435</b>	<b>3.58%</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 - M01 July

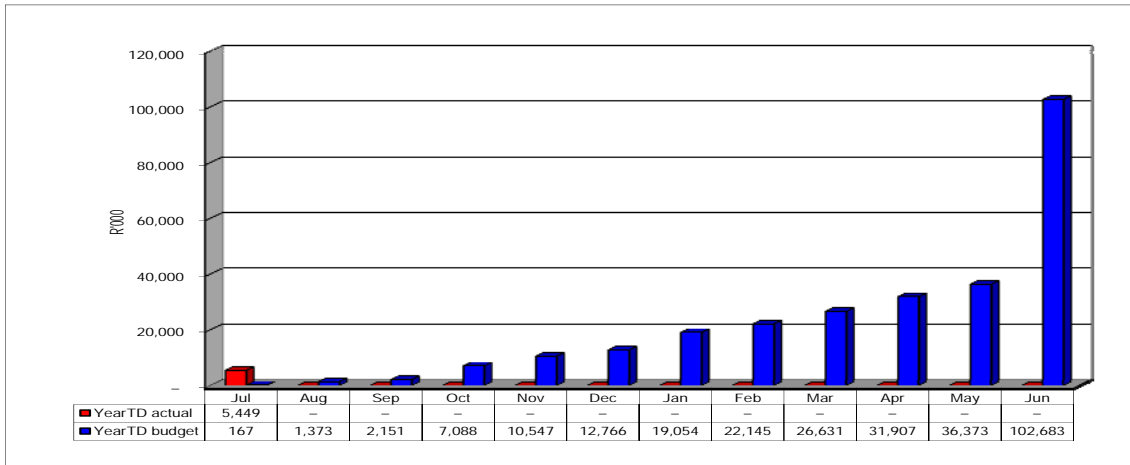
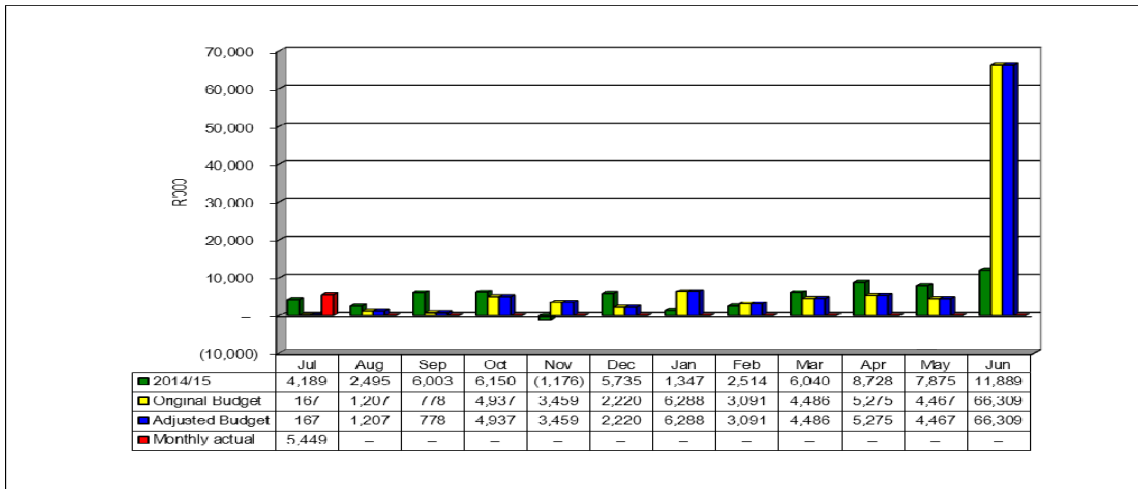
Summary of Employee and Councillor remuneration	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		4,334	4,579	4,579	336	336	362	(26)	-7%	4,553
Pension and UIF Contributions		248	243	243	21	21	19	2	10%	245
Medical Aid Contributions		25	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,475	1,579	1,579	117	117	124	(6)	-5%	1,573
Cellphone Allowance		393	416	416	30	30	32	(3)	-9%	413
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>6,475</b>	<b>6,817</b>	<b>6,817</b>	<b>504</b>	<b>504</b>	<b>536</b>	<b>(33)</b>	<b>-6%</b>	<b>6,784</b>
% increase	4		5.3%	5.3%						4.8%
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		5,406	6,689	6,689	396	396	44	352	795%	7,041
Pension and UIF Contributions		312	510	510	23	23	42	(19)	-45%	491
Medical Aid Contributions		81	113	113	6	6	8	(2)	-27%	111
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		865	870	870	-	-	-	-	-	870
Motor Vehicle Allowance		333	466	466	22	22	39	(17)	-44%	449
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		185	238	238	13	13	18	(5)	-27%	233
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>7,183</b>	<b>8,887</b>	<b>8,887</b>	<b>460</b>	<b>460</b>	<b>151</b>	<b>309</b>	<b>204%</b>	<b>9,195</b>
% increase	4		23.7%	23.7%						28.0%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		99,159	110,931	110,931	8,476	8,476	7,038	1,438	20%	112,369
Pension and UIF Contributions		18,292	20,707	20,707	1,523	1,523	1,552	(29)	-2%	20,679
Medical Aid Contributions		9,588	12,591	12,591	805	805	1,023	(217)	-21%	12,373
Overtime		14,328	11,252	11,252	1,208	1,208	731	478	65%	11,729
Performance Bonus		7,956	9,156	9,156	5	5	2	3	117%	9,158
Motor Vehicle Allowance		4,171	4,394	4,394	332	332	388	(56)	-14%	4,338
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		1,822	2,031	2,031	159	159	162	(3)	-2%	2,028
Other benefits and allowances		5,404	5,552	5,552	471	471	394	76	19%	5,629
Payments in lieu of leave		1,518	1,091	1,091	128	128	136	(8)	-6%	1,083
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		13,191	10,146	10,146	-	-	-	-	-	10,146
<b>Sub Total - Other Municipal Staff</b>		<b>175,430</b>	<b>187,851</b>	<b>187,851</b>	<b>13,107</b>	<b>13,107</b>	<b>11,425</b>	<b>1,683</b>	<b>15%</b>	<b>189,533</b>
% increase	4		7.1%	7.1%						8.0%
<b>Total Parent Municipality</b>		<b>189,088</b>	<b>203,554</b>	<b>203,554</b>	<b>14,071</b>	<b>14,071</b>	<b>12,112</b>	<b>1,958</b>	<b>16%</b>	<b>205,512</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>189,088</b>	<b>203,554</b>	<b>203,554</b>	<b>14,071</b>	<b>14,071</b>	<b>12,112</b>	<b>1,958</b>	<b>16%</b>	<b>205,512</b>
% increase	4		7.7%	7.7%						8.7%
<b>TOTAL MANAGERS AND STAFF</b>		<b>182,613</b>	<b>196,737</b>	<b>196,737</b>	<b>13,567</b>	<b>13,567</b>	<b>11,576</b>	<b>1,991</b>	<b>17%</b>	<b>198,728</b>

# Section 10 - Capital programme performance

## 10.1 Supporting Table SC12

WC048 Knysna - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July

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	167	5,449	5,449	167	(5,283)	-3171.2%	5%
August	2,495	1,207	1,207	-	-	1,373	-	-	-
September	6,003	778	778	-	-	2,151	-	-	-
October	6,150	4,937	4,937	-	-	7,088	-	-	-
November	(1,176)	3,459	3,459	-	-	10,547	-	-	-
December	5,735	2,220	2,220	-	-	12,766	-	-	-
January	1,347	6,288	6,288	-	-	19,054	-	-	-
February	2,514	3,091	3,091	-	-	22,145	-	-	-
March	6,040	4,486	4,486	-	-	26,631	-	-	-
April	8,728	5,275	5,275	-	-	31,907	-	-	-
May	7,875	4,467	4,467	-	-	36,373	-	-	-
June	11,889	66,309	66,309	-	-	102,683	-	-	-
<b>Total Capital expenditure</b>	<b>61,788</b>	<b>102,683</b>	<b>102,683</b>	<b>5,449</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 - M01 July

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>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		21,236	34,865	34,865	2,320	2,320	70	(2,250)	-3218%	37,115
Infrastructure - Road transport		2,648	3,238	3,238	38	38	22	(16)	-73%	3,254
<i>Roads, Pavements &amp; Bridges</i>		1,535	877	877	38	38	22	(16)	-73%	893
<i>Storm water</i>		1,113	2,361	2,361	-	-	-	-	-	2,361
Infrastructure - Electricity		4,524	14,640	14,640	235	235	-	(235)	#DIV/0!	14,875
<i>Transmission &amp; Reticulation</i>		4,490	14,640	14,640	235	235	-	(235)	#DIV/0!	14,875
<i>Street Lighting</i>		34	-	-	-	-	-	-	-	-
Infrastructure - Water		11,118	11,891	11,891	-	-	48	48	100%	11,843
<i>Water purification</i>		8,872	219	219	-	-	-	-	-	219
<i>Reticulation</i>		2,246	11,672	11,672	-	-	48	48	100%	11,624
Infrastructure - Sanitation		2,548	3,666	3,666	2,047	2,047	-	(2,047)	#DIV/0!	5,713
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>		2,548	3,666	3,666	2,047	2,047	-	(2,047)	#DIV/0!	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	2,929	2,929	28	(2,901)	-10551%	39,146
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	1,283	1,283	28	(1,255)	-4564%	30,627
Other		2,131	6,873	6,873	1,646	1,646	-	(1,646)	#DIV/0!	8,519
<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	-	-	-	-	-	5,750
General vehicles		1,058	3,230	3,230	-	-	-	-	-	3,230
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>		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	36,166	76,860	76,860	5,249	5,249	97	(5,151)	-5288%	82,011

**10.2.2 Supporting Table SC13b**

WC048 Knysna - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01 July

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	192	192	69	(123)	-178%	18,272
Infrastructure - Road transport		-	600	600	-	-	-	-	-	600
<i>Roads, Pavements &amp; Bridges</i>		-	600	600	-	-	-	-	-	600
<i>Storm water</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		6,400	3,600	3,600	-	-	-	-	-	3,600
<i>Transmission &amp; Reticulation</i>		6,400	3,600	3,600	-	-	-	-	-	3,600
<i>Street Lighting</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Water		6,251	8,786	8,786	-	-	69	69	100%	8,717
<i>Water purification</i>		5,631	6,946	6,946	-	-	-	-	-	6,946
<i>Reticulation</i>		620	1,840	1,840	-	-	69	69	100%	1,771
Infrastructure - Sanitation		1,485	4,563	4,563	192	192	-	(192)	#DIV/0!	4,755
<i>Reticulation</i>		1,317	1,066	1,066	-	-	-	-	-	1,066
<i>Sewerage purification</i>		168	3,497	3,497	192	192	-	(192)	#DIV/0!	3,689
Infrastructure - Other		-	600	600	-	-	-	-	-	600
<i>Waste Management</i>		-	600	600	-	-	-	-	-	600
<b>Community</b>		5,549	4,819	4,819	-	-	-	-	-	4,819
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		944	1,580	1,580	-	-	-	-	-	1,580
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		4,503	3,239	3,239	-	-	-	-	-	3,239
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	8	8	-	(8)	#DIV/0!	2,863
General vehicles		900	165	165	-	-	-	-	-	165
Specialised vehicles		493	-	-	-	-	-	-	-	-
Plant & equipment		1,023	410	410	1	1	-	(1)	#DIV/0!	411
Computers - hardware/equipment		951	760	760	-	-	-	-	-	760
Furniture and other office equipment		1,932	270	270	7	7	-	(7)	#DIV/0!	277
Civic Land and Buildings		582	-	-	-	-	-	-	-	-
Other Buildings		56	1,250	1,250	-	-	-	-	-	1,250
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>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing ass</b>	1	25,622	25,823	25,823	200	200	69	(131)	-190%	25,954
<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 - M01 July

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										
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		19,968	32,178	32,178	147	147	2,173	2,026	93%	30,152
Infrastructure - Road transport		6,110	15,936	15,936	-	-	1,263	1,263	100%	14,673
<i>Roads, Pavements &amp; Bridges</i>		5,769	13,936	13,936	-	-	958	958	100%	12,978
<i>Storm water</i>		341	2,000	2,000	-	-	305	305	100%	1,695
Infrastructure - Electricity		4,695	6,869	6,869	88	88	511	423	83%	6,446
<i>Transmission &amp; Reticulation</i>		4,281	6,479	6,479	87	87	417	331	79%	6,149
<i>Street Lighting</i>		414	390	390	1	1	93	92	99%	298
Infrastructure - Water		5,163	5,551	5,551	35	35	210	176	84%	5,375
<i>Water purification</i>		3,483	3,726	3,726	1	1	34	34	98%	3,692
<i>Reticulation</i>		1,679	1,825	1,825	34	34	176	142	81%	1,682
Infrastructure - Sanitation		3,299	2,825	2,825	8	8	174	165	95%	2,660
<i>Reticulation</i>		1,054	1,747	1,747	8	8	174	165	95%	1,582
<i>Sewerage purification</i>		2,245	1,078	1,078	-	-	-	-	-	1,078
Infrastructure - Other		701	997	997	16	16	15	(1)	-8%	998
<i>Waste Management</i>		701	997	997	16	16	15	(1)	-8%	998
<i>Transportation</i>		-	-	-	-	-	-	-	-	-
<b>Community</b>		2,899	1,771	1,771	31	31	73	43	58%	1,728
Parks & gardens		679	569	569	6	6	42	37	87%	532
Sportsfields & stadia		299	378	378	15	15	6	(9)	-164%	388
Swimming pools		-	5	5	-	-	-	-	-	5
Community halls		133	100	100	1	1	-	(1)	#DIV/0!	101
Libraries		224	159	159	2	2	2	0	19%	159
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		23	11	11	-	-	10	10	100%	1
Security and policing		214	218	218	-	-	0	0	100%	218
Museums & Art Galleries		147	135	135	-	-	11	11	100%	124
Cemeteries		58	20	20	1	1	2	0	12%	20
Social rental housing		1,121	176	176	5	5	0	(5)	-1451%	181
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		5,880	8,019	8,019	187	187	206	19	9%	8,000
General vehicles		4,483	5,000	5,000	36	36	171	135	79%	4,865
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		447	1,884	1,884	1	1	6	6	91%	1,879
Computers - hardware/equipment		250	475	475	-	-	10	10	100%	466
Furniture and other office equipment		49	69	69	2	2	3	2	53%	67
Civic Land and Buildings		558	398	398	147	147	-	(147)	#DIV/0!	545
Other Buildings		93	193	193	1	1	16	15	91%	178
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	139	139	-	(139)	#DIV/0!	1,139
Computers - software & programming		827	1,000	1,000	139	139	-	(139)	#DIV/0!	1,139
Other		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>		29,573	42,968	42,968	503	503	2,452	1,950	80%	41,018
<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, Dawie Adonis, the acting municipal manager of Knysna Municipality, hereby certify that -

(mark as appropriate)

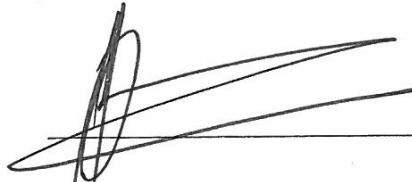
- the monthly budget statement
- the quarterly report on the implementation of the budget and financial state of affairs of the municipality
- The mid-year budget and performance assessment

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

Print Name: Dawie Adonis

Acting Municipal Manager of Knysna Municipality (WC048)

Signature



Date

14/8/2015