

Knysna Municipality



In-Year Report of the Municipality

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

Monthly Budget Statement October 2015



Table of Contents

Table of Contents	1
Glossary	3
PART 1 - IN-YEAR REPORT	5
Section 1 - Mayor's Report	5
Section 2 - Resolutions	7
Section 3 - Executive Summary	7
Section 4 - In-year budget statement tables.....	8
PART 2 - SUPPORTING DOCUMENTATION	16
Section 5 - Debtors' analysis	16
Section 6 - Creditors' analysis	17
Section 7 - Investment portfolio analysis.....	18
Section 8 - Allocation and grant receipts and expenditure.....	20
Section 9 - Expenditure on councillor and board members allowances and employee benefits.....	22
Section 10 - Capital programme performance	22
Section 11 - Material variances to the SDBIP.....	27
Section 12 - Parent municipality financial performance.....	27
Section 13 - Municipal entity summary	27
Section 14 - In-year reports of municipal entities attached to the municipality's in-year report.....	27
Section 15 - Other supporting documentation	27
Section 16 - Municipal manager's quality certification	28

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 October 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 old outstanding debtors, ageing infrastructure, unfunded mandates and non-cash-backed provisions. Effective financial management and maintenance programs are required to adequately address these challenges. Roll-overs from 2014/2015 and unbudgeted items in 2015/2016 will be considered in the next Adjustments Budget.

1.1.2 Relevant information

REVENUE:-

Year-to-date revenue results in a positive variance of 4% (R14,4m) against the year-to-date budget.

- The positive variance of R1 515m for operating grants relates to a Provincial allocation for the Bigai River which was not initially gazetted and budgeted for.
- Increase in Other Revenue is mainly due to an increase in speeding fines. An increase in speeding fines is not encouraged as it is a safety hazard for the public.
- Outstanding debtors are increasing and has given rise to increased interest on outstanding debtors. Debt collection methods will be improved.
- The monthly budget for Interest earned on external investments will be amended with the adjustment budget.
- The variance on Other material is attributable to chemicals purchased for water services and the budget will be amended with the adjustment budget.
- The YTD variance on Contracted services is attributed to Agency payments, but does not exceed the annual approved budget. The monthly budget will be amended with the adjustment budget.

OPERATING EXPENDITURE:-

Year-to-date operating expenditure results in a negative variance of 5% (R7,8m) against the year-to-date budget.

- Spending on Repairs and Maintenance needs to increase. Refer to the Repairs and Maintenance report for detailed information.
- Increased electricity consumption during the winter months of the first quarter have given rise to increased bulk purchases during that period. This spending will subside from the second quarter, where the actual year-to-date expenditure will then realign with the budget.
- Finance Charges correctly reflects the transactions for actual year-to-date expenditure, however, the total annual budget needs to be redistributed correctly over the 12 month period. This budget redistribution will be processed in October 2015.

CAPITAL EXPENDITURE:-

Year-to-date capital expenditure results in an over-spend of R3m 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.
- YTD expenditure includes expenditure on 2014/2015 roll-over projects, which will be budgeted for in the next Adjustment budget.
- Additional funding for the acquisition / replacement / maintenance of infrastructure assets requires significant consideration.
- Monitoring of capital projects remain a priority.
- Refer to the Capital Budget Report for detailed information.

CASH POSITION:-

Cash and cash equivalents balance as at 31 October 2015 equates to R88,9m.

- More stringent controls need to be implemented to collect old outstanding debt. A formal "Revenue Protection Committee" is currently being established to address debt collection challenges.
- Sound financial management is required to ensure that an adequate cash investment portfolio is attained and maintained.
- The municipality needs to identify other possible opportunities to increase own revenue generation.

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 October 2015.

Section 3 - Executive Summary

3.1 Introduction

The in-year report for October 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 4% (R14,4m) against the year-to-date budget.

Operating expenditure

Year-to-date operating expenditure results in a negative variance of 5% (R7,8m) against the year-to-date budget.

Capital expenditure

Year-to-date capital expenditure results in an overspend of R3m against the year to date budget.

Cash flow

The financial year commenced with a positive cash & cash equivalents balance of R60,9m which has increased by R28m during the year to R88,9m.

3.3 Material variances from SDBIP

No comments for October 2015.

3.4 Remedial or corrective steps

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

Section 4 - In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC048 Knysna - Table C1 Monthly Budget Statement Summary - M04 October

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	158,860	174,430	174,430	(387)	172,640	172,590	51	0%	174,481
Service charges	267,628	300,395	300,395	21,022	136,415	130,720	5,695	4%	306,091
Investment revenue	7,757	3,200	3,200	389	1,431	670	761	114%	3,961
Transfers recognised - operational	91,024	93,803	93,803	2,463	30,570	27,757	2,813	10%	96,616
Other own revenue	125,596	96,393	96,393	2,951	11,223	6,134	5,089	83%	101,482
Total Revenue (excluding capital transfers and contributions)	650,865	668,222	668,222	26,437	352,280	337,870	14,409	4%	682,631
Employee costs	174,964	196,737	196,737	14,461	67,752	66,856	897	1%	197,634
Remuneration of Councillors	6,474	6,817	6,817	560	2,213	2,146	67	3%	6,884
Depreciation & asset impairment	26,341	25,918	25,918	2,160	8,642	8,642	0	0%	25,918
Finance charges	12,531	13,962	13,962	-	2,456	237	2,219	935%	16,181
Materials and bulk purchases	149,157	154,328	154,231	11,219	51,315	46,263	5,052	11%	159,283
Transfers and grants	5,373	5,631	5,631	39	2,163	2,319	(156)		5,475
Other expenditure	220,081	232,441	232,538	13,464	46,634	46,879	(245)	-1%	232,293
Total Expenditure	594,921	635,833	635,833	41,903	181,176	173,341	7,834	5%	643,668
Surplus/(Deficit)	55,944	32,388	32,388	(15,466)	171,104	164,529	6,575	4%	38,964
Transfers recognised - capital	30,964	56,265	56,265	8,775	12,915	10,101	2,814	28%	59,079
Contributions & Contributed assets	787	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	87,695	88,653	88,653	(6,690)	184,019	174,630	9,389	5%	98,043
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	87,695	88,653	88,653	(6,690)	184,019	174,630	9,389	5%	98,043
Capital expenditure & funds sources									
Capital expenditure	61,788	102,683	102,683	7,215	26,198	22,897	3,301	14%	105,983
Capital transfers recognised	31,631	52,768	52,768	6,159	10,117	9,089	1,028	11%	53,796
Public contributions & donations	787	-	-	-	-	-	-	-	-
Borrowing	11,943	14,012	14,012	(710)	5,073	3,391	1,683	50%	15,695
Internally generated funds	17,427	35,903	35,903	1,766	11,008	10,418	590	6%	36,493
Total sources of capital funds	61,788	102,683	102,683	7,215	26,198	22,897	3,301	14%	105,983
Financial position									
Total current assets	170,457	120,796	120,796		324,845				120,796
Total non current assets	990,040	1,096,615	1,096,615		1,004,776				1,096,615
Total current liabilities	109,610	105,627	105,627		86,826				105,627
Total non current liabilities	232,624	226,004	226,004		240,512				226,004
Community wealth/Equity	818,263	885,781	885,781		1,002,282				885,781
Cash flows									
Net cash from (used) operating	81,287	115,053	115,053	18,092	54,792	72,397	(17,605)	-24%	115,053
Net cash from (used) investing	(63,169)	(103,444)	(103,444)	(7,359)	(25,972)	(9,053)	16,919	-187%	(103,444)
Net cash from (used) financing	25,455	(11,902)	(11,902)	63	(858)	144	1,002	695%	(11,902)
Cash/cash equivalents at the month/year end	60,876	14,972	14,972	-	88,860	78,754	(10,106)	-13%	60,605
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys- 1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	26,753	46,362	5,324	6,891	8,649	9,420	4,261	60,011	167,672
Creditors Age Analysis									
Total Creditors	2,956	-	-	-	-	-	-	-	2,956

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) - M04 October										
Description	Ref	2014/15		Budget Year 2015/16						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue - Standard										
<i>Governance and administration</i>		205,303	196,867	196,867	596	180,526	180,090	436	0%	197,302
Executive and council		24,403	8,491	8,491	0	3,598	3,378	220	6%	8,711
Budget and treasury office		174,434	183,454	183,454	310	175,874	175,224	650	0%	184,104
Corporate services		6,465	4,921	4,921	286	1,054	1,488	(434)	-29%	4,487
<i>Community and public safety</i>		140,510	144,619	144,619	9,279	20,781	11,838	8,942	76%	153,561
Community and social services		9,116	9,843	9,843	197	859	2,223	(1,363)	-61%	8,480
Sport and recreation		962	1,168	1,168	81	322	383	(60)	-16%	1,108
Public safety		86,314	80,133	80,133	1,445	5,647	1,038	4,609	444%	84,742
Housing		44,118	53,474	53,474	7,555	13,952	8,194	5,757	70%	59,232
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9,986	9,233	9,233	654	2,707	2,025	682	34%	9,915
Planning and development		3,227	3,593	3,593	274	1,252	774	478	62%	4,071
Road transport		6,759	5,640	5,640	380	1,455	1,251	204	16%	5,844
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		326,817	373,768	373,768	24,683	161,182	154,018	7,164	5%	380,931
Electricity		204,373	238,108	238,108	16,711	83,689	84,411	(722)	-1%	237,386
Water		75,250	76,963	76,963	4,739	34,838	31,876	2,961	9%	79,924
Waste water management		21,229	28,850	28,850	3,098	20,188	15,820	4,368	28%	33,218
Waste management		25,965	29,847	29,847	134	22,467	21,911	556	3%	30,403
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	682,616	724,487	724,487	35,212	365,195	347,971	17,223	5%	741,710
Expenditure - Standard										
<i>Governance and administration</i>		132,670	152,916	152,923	10,054	53,986	51,654	2,332	5%	155,255
Executive and council		34,605	38,751	38,751	2,200	20,670	21,120	(450)	-2%	38,301
Budget and treasury office		33,042	38,401	38,401	2,829	12,706	9,257	3,450	37%	41,851
Corporate services		65,024	75,765	75,771	5,026	20,609	21,277	(668)	-3%	75,103
<i>Community and public safety</i>		172,423	161,633	161,626	10,263	34,324	26,531	7,794	29%	169,420
Community and social services		14,807	19,310	19,304	1,304	4,919	5,273	(354)	-7%	18,950
Sport and recreation		14,903	13,771	13,771	1,241	4,476	4,070	406	10%	14,176
Public safety		94,677	94,557	94,557	3,978	11,581	8,001	3,581	45%	98,138
Housing		43,709	29,561	29,561	3,424	12,012	7,862	4,150	53%	33,711
Health		4,326	4,434	4,434	315	1,336	1,325	11	1%	4,445
<i>Economic and environmental services</i>		37,795	52,125	52,125	2,643	11,311	14,527	(3,217)	-22%	48,908
Planning and development		10,405	14,404	14,404	931	4,056	3,550	507	14%	14,910
Road transport		26,092	35,936	35,936	1,553	6,754	10,570	(3,816)	-36%	32,120
Environmental protection		1,298	1,785	1,785	160	501	407	93	23%	1,878
<i>Trading services</i>		252,033	269,159	269,159	18,942	81,555	80,630	925	1%	270,084
Electricity		139,911	152,767	152,767	9,717	48,151	51,878	(3,727)	-7%	149,040
Water		52,663	56,364	56,364	4,596	16,234	10,877	5,356	49%	61,720
Waste water management		30,606	31,242	31,242	2,400	8,990	9,245	(255)	-3%	30,987
Waste management		28,853	28,786	28,786	2,229	8,180	8,630	(450)	-5%	28,336
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	594,921	635,833	635,833	41,903	181,176	173,341	7,834	5%	643,668
Surplus/ (Deficit) for the year		87,695	88,653	88,653	(6,690)	184,019	174,630	9,389	5%	98,043

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) - M04 October

Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Executive & Council	1	24,403	8,491	8,491	0	3,598	3,378	220	6%	8,711
Vote 2 - Corporate Services		5,177	3,644	3,644	141	621	1,131	(509)	-45%	3,135
Vote 3 - Financial Services		174,514	183,534	183,534	312	175,879	175,243	636	0%	184,170
Vote 4 - Strategic Services		-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		47,345	57,068	57,068	7,829	15,204	8,969	6,235	70%	63,303
Vote 6 - Community Services		127,055	125,282	125,282	2,308	30,865	27,055	3,810	14%	129,092
Vote 7 - Electrical Services		204,722	238,609	238,609	16,716	83,709	84,411	(702)	-1%	237,907
Vote 8 - Technical Services		99,400	107,858	107,858	7,906	55,319	47,785	7,534	16%	115,392
Total Revenue by Vote	2	682,616	724,487	724,487	35,212	365,195	347,971	17,223	5%	741,710
Expenditure by Vote										
Vote 1 - Executive & Council	1	34,605	38,751	38,751	2,200	20,670	21,120	(450)	-2%	38,301
Vote 2 - Corporate Services		25,598	29,147	29,147	2,155	8,796	8,523	272	3%	29,419
Vote 3 - Financial Services		46,433	53,413	53,413	3,819	17,139	13,705	3,435	25%	56,847
Vote 4 - Strategic Services		-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		61,141	49,153	49,153	4,699	17,317	12,833	4,485	35%	53,638
Vote 6 - Community Services		161,263	166,885	166,885	8,364	31,903	29,875	2,028	7%	168,913
Vote 7 - Electrical Services		147,555	165,158	165,158	11,581	51,129	53,645	(2,516)	-5%	162,642
Vote 8 - Technical Services		118,327	133,327	133,327	9,086	34,221	33,641	580	2%	133,906
Total Expenditure by Vote	2	594,921	635,833	635,833	41,903	181,176	173,341	7,834	5%	643,668
Surplus/ (Deficit) for the year	2	87,695	88,653	88,653	(6,690)	184,019	174,630	9,389	5%	98,043

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) - M04 October

Description	Ref	2014/15		Budget Year 2015/16						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		155,654	171,416	171,416	(676)	171,754	171,585	169	0%	171,585
Property rates - penalties & collection charges		3,207	3,014	3,014	289	886	1,004	(118)	-12%	2,896
Service charges - electricity revenue		187,218	215,015	215,015	16,398	76,223	75,778	444	1%	215,459
Service charges - water revenue		50,819	52,571	52,571	4,247	29,456	25,314	4,141	16%	56,712
Service charges - sanitation revenue		11,886	12,329	12,329	15	12,480	11,810	671	6%	13,000
Service charges - refuse revenue		15,493	16,504	16,504	(30)	16,984	16,463	521	3%	17,025
Service charges - other		2,212	3,976	3,976	392	1,273	1,355	(82)	-6%	3,894
Rental of facilities and equipment		6,282	5,482	5,482	272	1,170	1,431	(261)	-18%	5,221
Interest earned - external investments		7,757	3,200	3,200	389	1,431	670	761	114%	3,961
Interest earned - outstanding debtors		4,631	3,542	3,542	581	1,899	1,358	541	40%	4,083
Dividends received										
Fines		85,683	79,471	79,471	1,432	5,590	996	4,594	461%	84,065
Licences and permits		1,642	2,179	2,179	160	588	603	(15)	-2%	2,164
Agency services		2,431	1,850	1,850	223	830	648	182	28%	2,032
Transfers recognised - operational		91,024	93,803	93,803	2,463	30,570	27,757	2,813	10%	96,616
Other revenue		14,927	3,619	3,619	283	1,147	1,089	58	5%	3,677
Gains on disposal of PPE		10,000	250	250	0	0	10	(10)	-96%	240
Total Revenue (excluding capital transfers and contributions)		650,865	668,222	668,222	26,437	352,280	337,870	14,409	4%	682,631
Expenditure By Type										
Employee related costs		174,964	196,737	196,737	14,461	67,752	66,856	897	1%	197,634
Remuneration of councillors		6,474	6,817	6,817	560	2,213	2,146	67	3%	6,884
Debt impairment		72,076	76,339	76,339	1,111	4,444	4,444			76,339
Depreciation & asset impairment		26,341	25,918	25,918	2,160	8,642	8,642	0	0%	25,918
Finance charges		12,531	13,962	13,962		2,456	237	2,219	935%	16,181
Bulk purchases		128,222	132,465	132,465	10,320	46,667	42,627	4,040	9%	136,505
Other materials		20,935	21,863	21,766	899	4,647	3,636	1,012	28%	22,778
Contracted services		24,536	26,425	26,425	2,980	8,204	6,525	1,679	26%	28,104
Transfers and grants		5,373	5,631	5,631	39	2,163	2,319	(156)	-7%	5,475
Other expenditure		123,469	129,678	129,775	9,374	33,985	35,910	(1,924)	-5%	127,851
Loss on disposal of PPE										
Total Expenditure		594,921	635,833	635,833	41,903	181,176	173,341	7,834	5%	643,668
Surplus/(Deficit)		55,944	32,388	32,388	(15,466)	171,104	164,529	6,575	0	38,964
Transfers recognised - capital		30,964	56,265	56,265	8,775	12,915	10,101	2,814	0	59,079
Contributions recognised - capital		787								
Contributed assets										
Surplus/(Deficit) after capital transfers & contributions		87,695	88,653	88,653	(6,690)	184,019	174,630	9,389	5%	98,043
Taxation										
Surplus/(Deficit) after taxation		87,695	88,653	88,653	(6,690)	184,019	174,630	9,389	5%	98,043
Atributable to minorities										
Surplus/(Deficit) attributable to municipality		87,695	88,653	88,653	(6,690)	184,019	174,630	9,389	5%	98,043
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		87,695	88,653	88,653	(6,690)	184,019	174,630	9,389	5%	98,043

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) - M04 October

Vote Description	Ref	2014/15		Budget Year 2015/16						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive & Council		219	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		240	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		9,771	29,372	29,372	5,235	8,562	5,874	2,687	46%	32,059
Vote 6 - Community Services		-	1,030	1,030	-	-	-	-	-	1,030
Vote 7 - Electrical Services		4,586	11,477	11,477	512	6,837	6,304	533	8%	12,010
Vote 8 - Technical Services		15,486	13,254	13,254	(1,370)	1,134	734	400	55%	13,654
Total Capital Multi-year expenditure	4,7	30,302	55,133	55,133	4,377	16,532	12,912	3,620	28%	58,753
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		1,871	4,600	4,600	-	4	433	(429)	-99%	4,171
Vote 2 - Corporate Services		58	10	10	1	1	-	1	#DN/0!	11
Vote 3 - Financial Services		2,901	1,975	1,975	53	503	330	173	52%	2,148
Vote 5 - Planning & Development		740	260	260	-	2	-	2	#DN/0!	262
Vote 6 - Community Services		9,309	9,952	9,952	271	4,168	2,179	1,988	91%	11,940
Vote 7 - Electrical Services		7,352	8,643	8,643	806	1,825	3,906	(2,081)	-53%	6,562
Vote 8 - Technical Services		9,257	22,110	22,110	1,706	3,163	3,137	25	1%	22,135
Total Capital single-year expenditure	4	31,486	47,550	47,550	2,838	9,666	9,985	(319)	-3%	47,230
Total Capital Expenditure		61,788	102,683	102,683	7,215	26,198	22,897	3,301	14%	105,983
Capital Expenditure - Standard Classification										
<i>Governance and administration</i>		6,282	6,995	6,995	138	732	863	(131)	-15%	6,864
Executive and council		2,090	4,600	4,600	-	4	433	(429)	-99%	4,171
Budget and treasury office		2,208	1,215	1,215	53	482	330	152	46%	1,367
Corporate services		1,984	1,180	1,180	85	246	100	146	146%	1,326
<i>Community and public safety</i>		17,744	37,304	37,304	5,441	10,784	7,954	2,831	36%	40,135
Community and social services		5,791	5,312	5,312	206	1,863	1,776	87	5%	5,399
Sport and recreation		1,701	2,400	2,400	-	332	303	28	9%	2,428
Public safety		658	-	-	-	28	-	28	#DN/0!	28
Housing		9,594	29,592	29,592	5,235	8,562	5,874	2,687	46%	32,279
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2,499	3,747	3,747	-	204	292	(89)	-30%	3,658
Planning and development		889	-	-	-	-	-	-	-	-
Road transport		1,610	3,747	3,747	-	204	292	(89)	-30%	3,658
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		35,263	54,637	54,637	1,635	14,478	13,789	689	5%	55,326
Electricity		11,909	20,120	20,120	1,318	8,662	10,210	(1,548)	-15%	18,572
Water		18,072	20,677	20,677	187	1,227	1,202	24	2%	20,701
Waste water management		4,884	11,360	11,360	130	2,832	2,377	455	19%	11,814
Waste management		398	2,480	2,480	-	1,758	-	1,758	#DN/0!	4,238
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	61,788	102,683	102,683	7,215	26,198	22,897	3,301	14%	105,983
Funded by:										
National Government		21,902	23,396	23,396	924	1,555	3,214	(1,659)	-52%	21,737
Provincial Government		9,729	29,372	29,372	5,235	8,562	5,874	2,687	46%	32,059
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		31,631	52,768	52,768	6,159	10,117	9,089	1,028	11%	53,796
Public contributions & donations	5	787	-	-	-	-	-	-	-	-
Borrowing	6	11,943	14,012	14,012	(710)	5,073	3,391	1,683	50%	15,695
Internally generated funds		17,427	35,903	35,903	1,766	11,008	10,418	590	6%	36,493
Total Capital Funding		61,788	102,683	102,683	7,215	26,198	22,897	3,301	14%	105,983

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC048 Knysna - Table C6 Monthly Budget Statement - Financial Position - M04 October

Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		24,060	12,621	12,621	51,405	12,621
Call investment deposits		36,838	10,000	10,000	37,454	10,000
Consumer debtors		99,874	72,107	72,107	222,682	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	9,857	7,841
Total current assets		170,457	120,796	120,796	324,845	120,796
Non current assets						
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	856,254	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	-
Total non current assets		990,040	1,096,615	1,096,615	1,004,776	1,096,615
TOTAL ASSETS		1,160,497	1,217,410	1,217,410	1,329,620	1,217,410
LIABILITIES						
Current liabilities						
Bank overdraft			-	-		-
Borrowing		11,016	17,500	17,500	11,016	17,500
Consumer deposits		10,413	11,246	11,246	10,552	11,246
Trade and other payables		65,637	54,495	54,495	42,411	54,495
Provisions		22,545	22,386	22,386	22,848	22,386
Total current liabilities		109,610	105,627	105,627	86,826	105,627
Non current liabilities						
Borrowing		118,501	100,354	100,354	116,920	100,354
Provisions		114,123	125,650	125,650	123,593	125,650
Total non current liabilities		232,624	226,004	226,004	240,512	226,004
TOTAL LIABILITIES		342,234	331,631	331,631	327,338	331,631
NET ASSETS	2	818,263	885,780	885,780	1,002,282	885,780
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		733,271	817,630	817,630	917,290	817,630
Reserves		84,992	68,151	68,151	84,992	68,151
TOTAL COMMUNITY WEALTH/EQUITY	2	818,263	885,781	885,781	1,002,282	885,781

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC048 Knysna - Table C7 Monthly Budget Statement - Cash Flow - M04 October

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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		512,849	480,411	480,411	60,261	221,317	170,398	50,919	30%	480,411
Government - operating		81,270	93,803	93,803	4,057	38,053	23,005	15,048	65%	93,803
Government - capital		40,609	56,265	56,265	-	13,856	7,966	5,890	74%	56,265
Interest		4,938	6,565	6,565	389	1,429	1,582	(153)	-10%	6,565
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(539,460)	(502,399)	(502,399)	(46,576)	(215,261)	(127,931)	87,330	-68%	(502,399)
Finance charges		(13,572)	(13,962)	(13,962)	-	(2,456)	(339)	2,118	-625%	(13,962)
Transfers and Grants		(5,347)	(5,631)	(5,631)	(39)	(2,146)	(2,283)	(137)	6%	(5,631)
NET CASH FROM/(USED) OPERATING ACTIVITIES		81,287	115,053	115,053	18,092	54,792	72,397	(17,605)	-24%	115,053
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		259	250	250	-	-	-	-	-	250
Decrease (Increase) in non-current debtors		1,172	-	-	102	524	-	524	#DIV/0!	-
Decrease (increase) other non-current receivables		-	125	125	-	-	42	(42)	-100%	125
Decrease (increase) in non-current investments		17	(1,136)	(1,136)	-	-	(379)	379	-100%	(1,136)
Payments										
Capital assets		(64,618)	(102,683)	(102,683)	(7,461)	(26,496)	(8,716)	17,780	-204%	(102,683)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(63,169)	(103,444)	(103,444)	(7,359)	(25,972)	(9,053)	16,919	-187%	(103,444)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
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	69	240	144	96	67%	433
Payments										
Repayment of borrowing		(15,408)	(19,700)	(19,700)	(6)	(2,310)	-	2,310	#DIV/0!	(19,700)
NET CASH FROM/(USED) FINANCING ACTIVITIES		25,455	(11,902)	(11,902)	63	(858)	144	1,002	695%	(11,902)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		17,303	15,265	15,265	10,797	27,962	63,489			60,898
Cash/cash equivalents at month/year end:		60,876	14,972	14,972		88,860	78,754			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 - M04 October														2015/16 Medium Term Revenue & Expenditure Framework			
Description	Ref	Budget Year 2015/16												Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget				
Cash Receipts By Source	1																
Property rates		(179)	15,518	37,039	21,487	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	2,863	3,164	3,449
Service charges - electricity revenue		16,869	14,018	15,771	15,761	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	5,544	4,635	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	2,088	1,289	57	56	55	55	56	55	56	885	11,713	12,824	13,723	
Service charges - refuse		994	1,347	3,047	1,733	5	4	4	5	2	5	6	1,100	15,679	17,646	19,411	
Service charges - other		594	764	459	494	281	287	275	281	303	286	287	597	3,777	4,116	4,486	
Rental of facilities and equipment		193	193	190	191	332	328	434	367	359	361	365	1,416	5,208	5,678	6,190	
Interest earned - external investments		296	419	326	389	58	304	222	222	222	222	222	1,328	3,200	3,400	3,600	
Interest earned - outstanding debtors		-	-	-	-	294	290	251	258	243	250	148	447	3,365	3,565	3,885	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines		1,543	1,210	1,493	1,495	42	43	49	58	93	46	69	15,881	16,471	14,494	17,240	
Licences and permits		135	120	131	137	140	106	190	181	192	173	191	452	2,179	2,331	2,541	
Agency services		1,376	1,244	1,324	1,446	149	142	151	147	130	141	154	205	1,850	1,950	1,960	
Transfer receipts - operating		27,502	54	6,440	4,057	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	10,300	11,594	136	336	35	165	322	55	79	1,502	3,619	4,089	5,115	
Cash Receipts by Source		64,030	47,912	84,152	64,706	35,065	47,795	36,597	44,873	46,139	34,911	33,561	106,854	580,779	653,717	712,938	
Other Cash Flows by Source																	
Transfer receipts - capital		12,241	401	1,214	-	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	70	69	36	36	36	36	36	36	36	36	433	450	468	
Receipt of non-current debtors		81	163	176	102	-	-	-	-	-	-	-	-	125	125	125	
Receipt of non-current receivables		-	-	-	-	10	10	10	10	10	10	10	10	123	125	125	
Change in non-current investments		-	-	-	-	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(1,136)	(1,193)	(1,252)	
Total Cash Receipts by Source		77,620	48,522	85,612	64,877	35,020	62,832	36,946	54,103	55,585	36,932	34,516	125,591	651,448	712,505	764,215	
Cash Payments by Type																	
Employee related costs		12,787	16,024	16,829	15,224	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	560	560	525	525	560	650	572	572	572	741	6,817	7,294	7,804	
Interest paid		727	545	1,185	-	-	1,302	-	8,807	2,590	-	-	925	13,962	15,586	16,520	
Bulk purchases - Electricity		97	19,375	16,876	10,320	10,913	10,913	10,913	10,913	10,913	10,913	10,913	130,879	152,136	167,346		
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials		234	2,940	3,061	2,180	2,357	1,501	1,744	3,005	919	946	725	7,592	21,601	19,509	20,599	
Contracted services		160	4,080	987	2,978	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)	1,039	39	366	366	366	366	366	366	366	787	5,631	5,665	5,781	
General expenses		9,333	7,809	8,972	9,860	5,247	4,196	5,356	35,848	6,147	8,413	6,397	33,286	128,287	145,697	151,733	
Cash Payments by Type		24,913	51,360	49,509	41,160	38,201	31,745	30,972	102,219	34,550	33,617	31,115	89,020	521,810	573,194	611,421	
Other Cash Flows/Payments by Type																	
Capital assets		5,449	4,610	8,976	7,461	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	1,007	6	-	9,850	-	-	-	-	-	9,850	19,700	20,353	25,077	
Other Cash Flows/Payments		37,387	4,409	5,671	5,454	42,565	43,931	38,437	106,667	40,455	40,001	35,980	157,070	644,193	663,787	695,490	
Total Cash Payments by Type		68,715	60,710	65,164	54,081	42,565	43,931	38,437	106,667	40,455	40,001	35,980	157,070	644,193	663,787	695,490	
NET INCREASE/(DECREASE) IN CASH HELD		8,904	(12,188)	20,448	10,797	(7,546)	18,900	(1,490)	(52,564)	14,930	(3,069)	(1,464)	(31,479)	7,255	48,718	68,725	
Cash/cash equivalents at the month/year beginning:		60,898	69,802	57,615	78,063	88,860	81,314	100,214	98,724	46,159	61,089	58,021	56,557	60,898	68,153	116,871	
Cash/cash equivalents at the month/year end:		69,802	57,615	78,063	88,860	81,314	100,214	98,724	46,159	61,089	58,021	56,557	25,078	68,153	116,871	185,595	

PART 2 - SUPPORTING DOCUMENTATION

Section 5 - Debtors' analysis

5.1 Supporting Table SC3

Debtors' age analysis

Description	NT Code	Budget Year 2015/16										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	8,164	7,922	1,401	1,374	2,574	1,919	1,457	13,937	38,749	21,262	8	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	11,917	5,163	1,342	1,678	669	857	306	2,194	24,126	5,704	9	-	
Receivables from Non-exchange Transactions - Property Rates	1400	8,748	24,052	1,198	1,109	1,194	3,823	607	16,760	57,492	23,493	14	-	
Receivables from Exchange Transactions - Waste Water Management	1500	629	3,917	286	744	1,304	738	315	4,755	12,688	7,856	3	-	
Receivables from Exchange Transactions - Property Management	1600	925	4,429	324	799	1,268	750	379	5,118	13,991	8,314	26	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	252	106	106	106	265	97	194	4,636	5,762	5,298	-	-	
Interest on Anear Debtor Accounts	1810	874	634	621	828	967	993	890	9,461	15,268	13,139	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(4,756)	138	47	254	407	242	113	3,150	(404)	4,167	-	-	
Total By Income Source	2000	26,753	46,362	5,324	6,891	8,649	9,420	4,261	60,011	167,672	89,232	61	-	
2014/15 - totals only		23,855	44,673	5,058	3,891	2,398	5,489	1,275	57,153	143,792	70,206	802	-	
Debtors Age Analysis By Customer Group														
Organs of State	2200	392	1,940	110	118	147	42	70	4,128	6,948	4,505	-	-	
Commercial	2300	8,476	6,832	1,063	1,666	742	1,471	874	11,328	32,449	16,078	-	-	
Households	2400	16,835	34,378	3,892	4,763	6,933	7,856	3,229	41,684	119,571	64,465	61	-	
Other	2500	1,049	2,212	260	344	827	51	89	2,873	8,704	4,184	-	-	
Total By Customer Group	2600	26,753	46,362	5,324	6,891	8,649	9,420	4,261	60,011	167,672	89,232	61	-	

The value reflected in the Financial Position¹ will not reconcile to the Debtors Age Analysis shown on Supporting Table SC3. The financial position includes the total annual billing to date and some debtor classifications which do not form part of the consumer debtors, whereas the age analysis only includes those consumer amounts which have become due and not the 'future' amounts which will only fall due in coming months for consumers who pay for their accounts by 30 October 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	183 922	167 672
Add: Annual/monthly payments not yet due	95 471	85 204
Add: Sundry other debtors	138 763	139 584
Less: Provision for bad debts	(168 727)	(169 778)
Consumer debtors per Table C6	249 429	222 682

¹ 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 - M04 October

Description	NT Code	Budget Year 2015/16									Total
		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		
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100										-
Bulk Water	0200										-
PAYE deductions	0300										-
VAT (output less input)	0400										-
Pensions / Retirement deductions	0500										-
Loan repayments	0600										-
Trade Creditors	0700	2,956									2,956
Auditor General	0800										-
Other	0900										-
Total By Customer Type	1000	2,956	-	-	-	-	-	-	-	-	2,956

Currently Supporting Table SC4 reflects trade creditors only.

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

Description	Previous Month R'000	Current Month R'000
Supporting Table SC4: Aged (Trade) Creditors	2 825	2 956
Add:		
Sundry other deposits	144	163
Hoarding fees	4 451	4 535
Payments received in advance	4 368	4 896
Retention money	6 325	6 069
Sundry other creditors	9 478	(3 411)
Unspent conditional grants	25 841	35 699
VAT provisional (not yet due)	(6 110)	(8 496)
TOTAL Trade & other payables per Table C6	47 322	42 411

² Section 4 - Table C6 Financial Position

Section 7 - Investment portfolio analysis

7.1 Supporting Table SC5

WC048 Knysna - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October

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
Call Facility									
Investec (own Funds)	021941-501	Call	Call Deposit	Call Deposit	-	5.50%	0	-	0
Nedbank - Business (Ceded to DBSA)	7881531940/54	Call	Call Deposit	Call Deposit	46	5.50%	9,283	-	9,329
Nedbank - Business (Unspent Loans 2013/14)	7881078170/09	Call	Call Deposit	Call Deposit	34	6.34%	6,839	-	6,873
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	36	6.10%	6,904	-	6,940
Standard Bank - (Own funds)	288567420-001	Call	Call Deposit	Call Deposit	0	3.25%	25	-	26
Standard Bank - (MIG July 2014 Trf)	288567420-007	Call	Call Deposit	Call Deposit	31	5.35%	6,603	-	6,635
Standard Bank - (Own Funds - Staff Bonus Prov Nov 2014)	288567420-008	Call	Call Deposit	Call Deposit	0	5.35%	19	-	19
					147	0	29,674	0	29,822
Term Deposit 30 Days									
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	-
Term Deposit 60 Days									
ABSA - (Public Transport: Nekkie's Intersection)	20744777257	60 days	Term Deposit	2015-05-30	35	6.15%	7,598	-	7,633
					35	0	7,598	-	7,633
Term Deposit 1 year / Plus									
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					182	0	61,405	-	61,587
TOTAL INVESTMENTS AND INTEREST	2				182		61,405	-	61,587

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)	78 063 ³	88 860
Long term investments	24 133 ⁴	24 133
	102 196	112 993
<i>Less:</i>	<i>61 323</i>	<i>71 891</i>
<i>Unspent conditional grants</i>	<i>25 841</i>	<i>35 699</i>
<i>Unspent borrowings</i>	<i>8 229</i>	<i>8 939</i>
<i>Secured investments</i>	<i>27 253⁵</i>	<i>27 253</i>
Net cash resources available for internal distribution	40 873	41 102
<i>Less amounts allocated to:</i>	<i>83 731</i>	<i>83 731</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>Revaluation reserve</i>	<i>46 422</i>	<i>46 422</i>
<i>Valuation roll reserve</i>	<i>1 236</i>	<i>1 236</i>
CURRENT cash resources available / (shortfall)	(42 858)	(42 629)

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

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

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

Section 8 - Allocation and grant receipts and expenditure

8.1 Supporting Table SC6 – Grant receipts

WC048 Knysna - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		47,138	64,318	64,318	23,001	25,782	25,782	-		64,318
Local Government Equitable Share		44,754	56,163	56,163	23,402	23,402	23,402	-		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	3	-	737	737	-	-	-	-		737
EPWP Incentive		-	1,002	1,002	(401)	-	-	-		1,002
NT: Neighbourhood Development Partnership (NDPG)		-	-	-	-	-	-	-		-
Provincial Government:		26,208	29,485	29,485	4,490	12,705	12,705	-		29,485
LG&H: Integrated Housing & Human Settlements		23,301	24,012	24,012	2,770	9,210	9,210	-		24,012
LG&H: Community Development Worker		52	54	54	-	54	54	-		54
LG&H: Housing Consumer Education		-	-	-	-	-	-	-		-
Emergency Housing Program		-	-	-	-	-	-	-		-
PW: Public Transport Infrastructure		-	-	-	-	-	-	-		-
PW: Maintenance of Proclaimed Roads		261	67	67	-	-	-	-		67
CA: Library Conditional Operational		2,094	5,161	5,161	1,720	3,441	3,441	-		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
District Municipality:		3,566	-	-	-	-	-	-		-
<i>Dist Grant - Municipal Disaster Recovery (MDRG)</i>		3,566	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<i>Other Grant - LG Seta Learnerships</i>		-	-	-	-	-	-	-		-
<i>Other Grant - IDC: Development Agency</i>		-	-	-	-	-	-	-		-
<i>Other Grant - UYF: Youth Advisory Centre</i>		-	-	-	-	-	-	-		-
<i>Other Grant - Danish Football Federation</i>		-	-	-	-	-	-	-		-
<i>Other Grant - NHA</i>		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	76,912	93,803	93,803	27,491	38,487	38,487	-		93,803
Capital Transfers and Grants										
National Government:		26,648	25,532	25,532	401	13,856	12,978	878	7%	25,532
CoGTA: Municipal Infrastructure Grant (MIG)		23,648	20,269	20,269	-	7,715	7,715	-		20,269
DME: Integrated National Electrification (INEP)		2,000	5,263	5,263	-	5,740	5,263	477	9%	5,263
NT: Neighbourhood Development Partnership (NDPG)		-	-	-	-	-	-	-		-
Municipal Systems Improvement		-	-	-	-	-	-	-		-
Extended Public Works Program		1,000	-	-	401	401	-	401	#DIV/0!	-
<i>Other capital transfers [insert description]</i>		-	-	-	-	-	-	-		-
Provincial Government:		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 Neekies Pedestrian		-	-	-	-	-	-	-		-
Disaster Management Grant		-	1,361	1,361	-	-	-	-		1,361
PW: Hazardous Locations		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
<i>Dist Grant - Priority Funding</i>		-	-	-	-	-	-	-		-
<i>Dist Grant - MDRG</i>		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<i>Other Grant - French Football Federation</i>		-	-	-	-	-	-	-		-
<i>Other Grant - Danish Football Federation</i>		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	40,556	56,265	56,265	401	14,856	13,978	878	6%	56,265
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	117,468	150,068	150,068	27,892	53,343	52,465	878	2%	150,068

8.2 Supporting Table SC7 – Grant expenditure

WC048 Knysna - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

Description	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		49,259	64,318	64,318	23,748	24,872	24,872	-		64,318
Local Government Equitable Share		44,754	56,163	56,163	23,402	23,402	23,402	-		56,163
DWA Masibambane		-	-	-	-	-	-	-		-
Finance Management		1,688	1,450	1,450	128	334	334	-		1,450
Municipal Systems Improvement		934	930	930	83	299	299	-		930
Cogla Municipal Infrastructure Grant (MIG)		855	4,036	4,036	95	380	380	-		4,036
Integrated National Electrification Programme		-	737	737	-	-	-	-		737
EPWP Incentiv e		1,028	1,002	1,002	40	456	456	-		1,002
NT: Neighbourhood Development Partnership (NDPG)		-	-	-	-	-	-	-		-
Provincial Government:		37,369	29,485	29,485	2,583	6,183	6,183	-		29,485
LG&H: Integrated Housing & Human Settlements		32,885	24,012	24,012	2,438	5,594	5,594	-		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	145	589	589	-		5,161
PT: LG Financial Management Support Grant		459	-	-	-	-	-	-		-
PT: LG Financial Management		550	-	-	-	-	-	-		-
Poverty Alleviation (Social Development)		-	-	-	-	-	-	-		-
Upgr B Field Loerie Park		-	-	-	-	-	-	-		-
Disaster Management Grant		-	191	191	-	-	-	-		191
PW: Hazardous Locations		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Dist Grant - Municipal Disaster Recovery (MDRG)		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	48	102	-	102	#DIV/0!	-
Other Grant - LG Seta Learnerships		-	-	-	-	-	-	-		-
Other Grant - IDC: Development Agency		-	-	-	-	-	-	-		-
Other Grant - UYF: Youth Advisory Centre		-	-	-	-	-	-	-		-
Other Grant - Danish Football Federation		-	-	-	48	48	-	48	#DIV/0!	-
Other Grant - NHA		-	-	-	-	55	-	55	#DIV/0!	-
Total operating expenditure of Transfers and Grants:		86,628	93,803	93,803	26,379	31,157	31,055	102		93,803
Capital expenditure of Transfers and Grants										
National Government:		23,536	25,532	25,532	2,735	3,617	3,617	-		25,532
CoGTA: Municipal Infrastructure Grant (MIG)		22,369	20,269	20,269	2,735	3,331	3,331	-		20,269
DME: Integrated National Electrification (INEP)		1,167	5,263	5,263	-	285	285	-		5,263
Finance Management		-	-	-	-	-	-	-		-
Municipal Systems Improvement		-	-	-	-	-	-	-		-
Extended Public Works Program		-	-	-	-	-	-	-		-
Provincial Government:		9,739	30,733	30,733	5,905	9,232	9,232	-		30,733
LG&H: Integrated Housing & Human Settlements		9,253	29,372	29,372	5,905	9,232	9,232	-		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	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		33,275	56,265	56,265	8,640	12,848	12,848	-		56,265
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		119,904	150,068	150,068	35,019	44,005	43,903	102	0	150,068

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

Grant	(R '000)	Previous	Current	Grant debtor
Municipal Infrastructure (MIG)		6 025	3 194	
Integrated Housing & Human Settlement (IHHS)		9 177	10 819	18 148
Other DoRA capacity grants (FMG, MSIG)		1 958	1 747	
Other DoRA infrastructure grants (INEP, EPWP)		5 455	5 455	74
Provincial grant for Library Upgrade		1 277	2 852	
Comprising % of Total Unspent Grants		23 892 92.46%	24 067 67.42%	

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 - M04 October

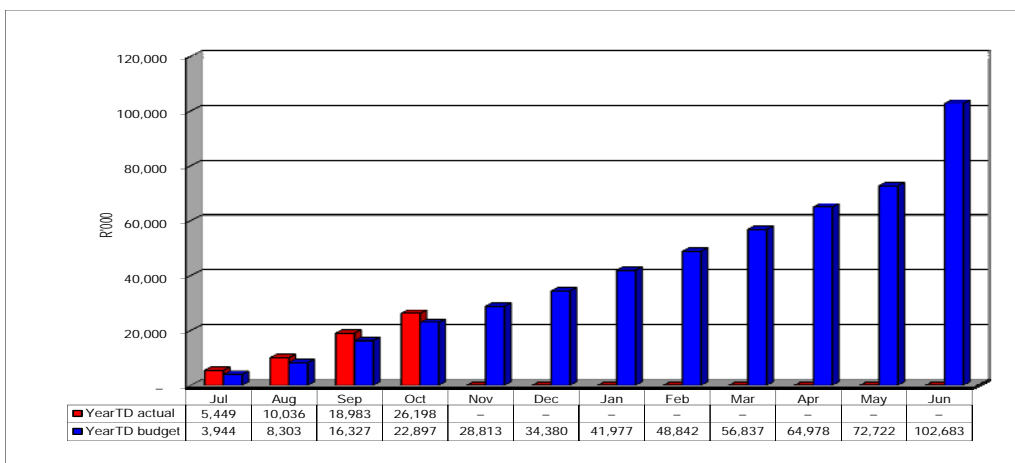
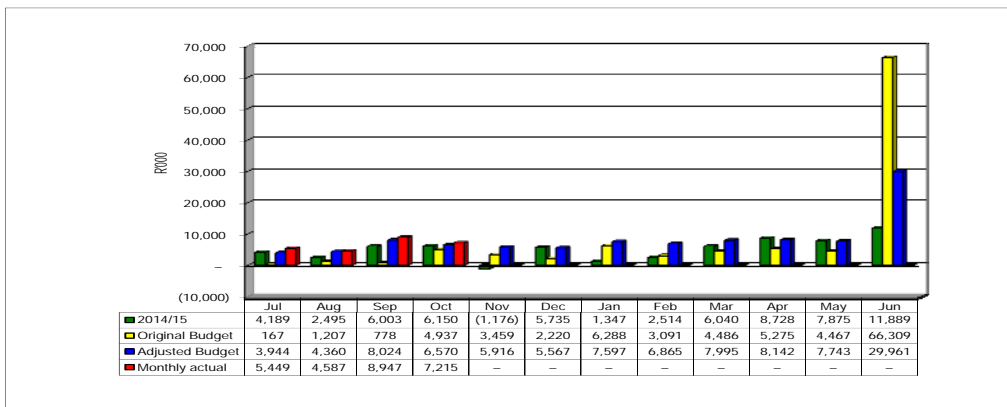
Summary of Employee and Councillor remuneration	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C					D	
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		4,333	4,579	4,579	378	1,493	1,447	46	3%	4,626
Pension and UIF Contributions		248	243	243	21	85	75	10	13%	253
Medical Aid Contributions		25	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,475	1,579	1,579	128	504	494	10	2%	1,589
Cellphone Allowance		393	416	416	33	130	130	0	0%	416
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		6,474	6,817	6,817	560	2,213	2,146	67	3%	6,884
% increase	4		5.3%	5.3%						6.3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5,406	6,689	6,689	412	1,649	2,230	(581)	-26%	6,108
Pension and UIF Contributions		395	510	510	25	100	169	(70)	-41%	441
Medical Aid Contributions		70	113	113	6	22	30	(8)	-26%	105
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		883	870	870	-	-	-	-	-	870
Motor Vehicle Allowance		333	466	466	22	87	155	(68)	-44%	397
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		185	238	238	13	52	72	(20)	-27%	218
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		7,274	8,887	8,887	478	1,910	2,657	(747)	-28%	8,140
% increase	4		22.2%	22.2%						11.9%
Other Municipal Staff										
Basic Salaries and Wages		99,170	110,931	110,945	9,068	36,108	36,026	82	0%	111,026
Pension and UIF Contributions		18,209	20,707	20,707	1,629	6,497	6,760	(264)	-4%	20,443
Medical Aid Contributions		9,600	12,591	12,591	831	3,278	3,985	(707)	-18%	11,883
Overtime		14,328	11,252	11,252	1,291	5,209	2,825	2,384	84%	13,636
Performance Bonus		8,358	9,156	9,156	7	22	109	(86)	-79%	9,069
Motor Vehicle Allowance		4,171	4,394	4,394	316	1,234	1,432	(198)	-14%	4,197
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		1,822	2,031	2,031	190	722	652	69	11%	2,100
Other benefits and allowances		5,404	5,552	5,538	518	2,084	1,720	364	21%	5,902
Payments in lieu of leave		1,772	1,091	1,091	136	543	543	-	-	1,091
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	4,856	10,146	10,146	-	10,146	10,146	-	-	10,146
Sub Total - Other Municipal Staff		167,690	187,851	187,851	13,983	65,842	64,199	1,644	3%	189,494
% increase	4		12.0%	12.0%						13.0%
Total Parent Municipality		181,438	203,554	203,554	15,021	69,965	69,001	964	1%	204,518
TOTAL SALARY, ALLOWANCES & BENEFITS		181,438	203,554	203,554	15,021	69,965	69,001	964	1%	204,518
% increase	4		12.2%	12.2%						12.7%
TOTAL MANAGERS AND STAFF		174,964	196,737	196,737	14,461	67,752	66,856	897	1%	197,634

Section 10 - Capital programme performance

10.1 Supporting Table SC12

WC048 Knysna - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

Month	2014/15		Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget	
R thousands										
Monthly expenditure performance trend										
July	4,189	167	3,944	5,449	5,449	3,944	(1,505)	-38.2%	5%	
August	2,495	1,207	4,360	4,587	10,036	8,303	(1,733)	-20.9%	10%	
September	6,003	778	8,024	8,947	18,983	16,327	(2,656)	-16.3%	18%	
October	6,150	4,937	6,570	7,215	26,198	22,897	(3,301)	-14.4%	26%	
November	(1,176)	3,459	5,916	-	-	28,813	-	-	-	
December	5,735	2,220	5,567	-	-	34,380	-	-	-	
January	1,347	6,288	7,597	-	-	41,977	-	-	-	
February	2,514	3,091	6,865	-	-	48,842	-	-	-	
March	6,040	4,486	7,995	-	-	56,837	-	-	-	
April	8,728	5,275	8,142	-	-	64,978	-	-	-	
May	7,875	4,467	7,743	-	-	72,722	-	-	-	
June	11,889	66,309	29,961	-	-	102,683	-	-	-	
Total Capital expenditure	61,788	102,683	102,683	26,198						



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 - M04 October

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									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		21,236	30,565	30,565	(1,005)	8,549	9,572	1,024	11%	29,541
Infrastructure - Road transport		2,648	3,238	3,238	128	166	292	127	43%	3,111
<i>Roads, Pavements & Bridges</i>		1,535	877	877	-	38	292	254	87%	623
<i>Storm water</i>		1,113	2,361	2,361	128	128	-	(128)	#DIV/0!	2,489
Infrastructure - Electricity		4,524	14,640	14,640	553	7,724	8,058	335	4%	14,305
<i>Transmission & Reticulation</i>		4,490	14,640	14,640	553	7,724	8,058	335	4%	14,305
<i>Street Lighting</i>		34	-	-	-	-	-	-	-	-
Infrastructure - Water		11,118	7,591	7,591	361	361	192	(170)	-89%	7,761
<i>Water purification</i>		8,872	219	219	-	-	-	-	-	219
<i>Reticulation</i>		2,246	7,372	7,372	361	361	192	(170)	-89%	7,542
Infrastructure - Sanitation		2,548	3,666	3,666	(2,047)	298	1,030	733	71%	2,933
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>		2,548	3,666	3,666	(2,047)	298	1,030	733	71%	2,933
Infrastructure - Other		398	1,430	1,430	-	-	-	-	-	1,430
<i>Waste Management</i>		398	1,430	1,430	-	-	-	-	-	1,430
<i>Transportation</i>		-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Community		11,789	36,245	36,245	5,235	10,210	7,946	(2,265)	-29%	38,510
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	5,235	8,562	5,874	(2,687)	-46%	32,059
Other		2,131	6,873	6,873	-	1,649	2,071	422	20%	6,451
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		518	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		518	-	-	-	-	-	-	-	-
Other assets		2,622	5,530	5,530	764	3,076	420	(2,656)	-632%	8,186
General vehicles		1,058	3,010	3,010	591	2,900	220	(2,680)	-1218%	5,690
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		618	-	-	-	-	-	-	-	-
Furniture and other office equipment		129	70	70	-	2	-	(2)	#DIV/0!	72
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	173	173	200	27	13%	173
Agricultural assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	36,166	72,340	72,340	4,994	21,834	17,938	(3,897)	-22%	76,237

10.2.2 Supporting Table SC13b

WC048 Knysna - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04 October

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		14,136	22,449	22,449	1,873	2,884	4,088	1,205	29%	21,244
Infrastructure - Road transport		-	600	600	-	-	-	-		600
Roads, Pavements & Bridges		-	600	600	-	-	-	-		600
Storm water		-	-	-	-	-	-	-		-
Infrastructure - Electricity		6,400	3,600	3,600	-	-	1,951	1,951	100%	1,649
Transmission & Reticulation		6,400	3,600	3,600	-	-	1,951	1,951	100%	1,649
Street Lighting		-	-	-	-	-	-	-		-
Infrastructure - Water		6,251	13,086	13,086	(174)	645	1,011	366	36%	12,720
Water purification		5,631	6,946	6,946	187	645	734	89	12%	6,857
Reticulation		620	6,140	6,140	(361)	-	277	277	100%	5,863
Infrastructure - Sanitation		1,485	4,563	4,563	2,047	2,239	1,127	(1,112)	-99%	5,675
Reticulation		1,317	1,066	1,066	-	-	95	95	100%	971
Sewerage purification		168	3,497	3,497	2,047	2,239	1,032	(1,207)	-117%	4,704
Infrastructure - Other		-	600	600	-	-	-	-		600
Waste Management		-	600	600	-	-	-	-		600
Community		5,549	4,819	4,819	206	217	221	4	2%	4,815
Parks & gardens		-	-	-	-	-	-	-		-
Sportsfields & stadia		944	1,580	1,580	-	-	83	83	100%	1,497
Swimming pools		-	-	-	-	-	-	-		-
Community halls		4,503	3,239	3,239	206	217	138	(79)	-57%	3,318
Libraries		32	-	-	-	-	-	-		-
Recreational facilities		70	-	-	-	-	-	-		-
Fire, safety & emergency		-	-	-	-	-	-	-		-
Security and policing		-	-	-	-	-	-	-		-
Museums & Art Galleries		-	-	-	-	-	-	-		-
Cemeteries		-	-	-	-	-	-	-		-
Social rental housing		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Buildings		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
Housing development		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Other assets		5,937	3,075	3,075	141	1,263	650	(613)	-94%	3,688
General vehicles		900	385	385	2	499	220	(279)	-127%	664
Specialised vehicles		493	-	-	-	28	-	(28)	#DIV/0!	28
Plant & equipment		1,023	410	410	82	164	50	(114)	-227%	524
Computers - hardware/equipment		951	760	760	-	21	-	(21)	#DIV/0!	781
Furniture and other office equipment		1,932	270	270	4	88	50	(38)	-75%	308
Civic Land and Buildings		582	-	-	-	-	-	-		-
Other Buildings		56	1,250	1,250	53	464	330	(134)	-41%	1,384
Other Land		-	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Agricultural assets		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
Biological assets		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
Intangibles		-	-	-	-	-	-	-		-
Computers - software & programming		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing ass	1	25,622	30,343	30,343	2,220	4,364	4,959	596	12%	29,747
Specialised vehicles		493	-	-	-	28	-	(28)	#DIV/0!	28
Refuse		493	-	-	-	-	-	-		-
Fire		-	-	-	-	28	-	(28)	#DIV/0!	28
Conservancy		-	-	-	-	-	-	-		-
Ambulances		-	-	-	-	-	-	-		-

10.2.3 Supporting Table SC13c

WC048 Knysna - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		19,596	32,178	32,178	937	2,200	9,766	7,566	77%	24,612
Infrastructure - Road transport		6,110	15,936	15,936	44	65	5,833	5,768	99%	10,168
<i>Roads, Pavements & Bridges</i>		5,769	13,936	13,936	15	35	3,833	3,799	99%	10,137
<i>Storm water</i>		341	2,000	2,000	29	30	2,000	1,970	98%	30
Infrastructure - Electricity		4,323	6,869	6,869	186	633	1,896	1,263	67%	5,606
<i>Transmission & Reticulation</i>		3,909	6,479	6,479	175	595	1,713	1,118	65%	5,362
<i>Street Lighting</i>		414	390	390	12	38	184	145	79%	245
Infrastructure - Water		5,163	5,551	5,551	512	970	1,131	161	14%	5,389
<i>Water purification</i>		3,483	3,726	3,726	310	488	582	94	16%	3,926
<i>Reticulation</i>		1,680	1,825	1,825	202	482	549	67	12%	1,464
Infrastructure - Sanitation		3,299	2,825	2,825	140	445	673	228	34%	2,597
<i>Reticulation</i>		1,054	1,747	1,747	51	245	673	428	64%	1,319
<i>Sewerage purification</i>		2,245	1,078	1,078	89	200	-	(200)	#DIV/0!	1,278
Infrastructure - Other		701	997	997	55	87	233	146	63%	851
<i>Waste Management</i>		701	997	997	55	87	233	146	63%	851
<i>Transportation</i>		-	-	-	-	-	-	-	-	-
Community		2,899	1,771	1,771	381	981	453	(528)	-116%	2,299
Parks & gardens		679	569	569	134	375	200	(175)	-87%	744
Sportsfields & stadia		299	378	378	13	94	140	46	33%	333
Swimming pools		-	5	5	-	-	-	-	-	5
Community halls		133	100	100	2	18	30	12	40%	78
Libraries		224	159	159	19	34	29	(6)	-20%	165
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		23	11	11	-	7	7	(0)	-5%	21
Security and policing		214	218	218	14	28	7	(20)	-278%	238
Museums & Art Galleries		147	135	135	-	-	22	22	100%	113
Cemeteries		58	20	20	-	2	7	5	76%	15
Social rental housing		1,121	176	176	199	423	11	(411)	-3629%	587
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		5,885	8,019	8,019	561	1,863	1,129	(734)	-65%	8,753
General vehicles		4,483	5,000	5,000	472	1,292	826	(466)	-56%	5,466
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		447	1,884	1,884	34	99	84	(15)	-17%	1,899
Computers - hardware/equipment		250	475	475	13	21	38	17	45%	458
Furniture and other office equipment		49	69	69	-	15	13	(1)	-10%	70
Civic Land and Buildings		562	398	398	10	319	119	(200)	-168%	646
Other Buildings		93	193	193	32	118	48	(69)	-143%	214
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Intangibles		827	1,000	1,000	121	439	61	(378)	-621%	1,378
Computers - software & programming		827	1,000	1,000	121	439	61	(378)	-621%	1,378
Other		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		29,207	42,968	42,968	2,000	5,483	11,409	5,926	52%	37,042

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)

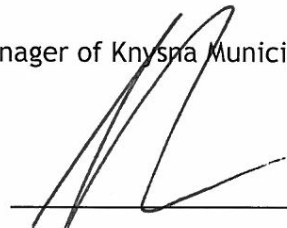
- the monthly budget statement
- the quarterly report on the implementation of the budget and financial state of affairs of the municipality
- The mid-year budget and performance assessment

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

Print Name: Grant Easton

Municipal Manager of Knysna Municipality (WC048)

Signature



Date

12/11/15