

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 September 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	6
Section 3 - Executive Summary	6
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 September 2015 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The audited outcomes for 2014/2015 reflected in this report are provisional.

1.1.1 Financial problems or risks facing the municipality

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

1.1.2 Relevant information

REVENUE:-

Year-to-date revenue results in a positive variance of 4% (R11,3m) against the year-to-date budget.

- The annual billing for rates and fixed service charges takes place in July and become due in September. A majority of the annual consumers then request that they pay their accounts on a monthly basis and a large sum are then taken from current to future.
- Increase in Other Revenue is mainly due to an increase in speeding fines.

OPERATING EXPENDITURE:-

Year-to-date operating expenditure results in a negative variance of 5% (R6,1m) against the year-to-date budget.

- There are currently unfilled posts in the municipality. Focus areas should be on cost of overtime and standby allowances.
- Spending on Repairs and Maintenance needs to increase.

CAPITAL EXPENDITURE:-

Year-to-date capital expenditure results in an overspend of R11,5m 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 actual spending for the 2014/2015 year which will be budgeted for in the next Adjustment Budget.

- Additional funding for the acquisition /renewal / maintenance of infrastructure assets requires significant consideration.
- Monitoring of capital projects remain a priority.

CASH POSITION:-

Cash and cash equivalents balance as at 30 September 2015 equates to R78,1m.

- More stringent controls need to be implemented to collect 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, more specifically relating to cash backed provision on the statement of Financial Position.

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 September 2015.

Section 3 - Executive Summary

3.1 Introduction

The in-year report for September 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% (R11,3m) against the year-to-date budget.

Operating expenditure

Year-to-date operating expenditure results in a negative variance of 5% (R6,1m) against the year-to-date budget.

Capital expenditure

Year-to-date capital expenditure results in a negative variance of R11,5m 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 R17,2m during the year to R78,1m.

3.3 Material variances from SDBIP

No comments for September 2015.

3.4 Remedial or corrective steps

Matters of concern will be addressed in the Adjustment Budget.

Section 4 - In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC048 Knysna - Table C1 Monthly Budget Statement Summary - M03 September

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	(661)	173,028	172,360	668	0%	175,098
Service charges	267,628	300,395	300,395	21,696	115,393	110,344	5,049	5%	305,444
Investment revenue	7,757	3,200	3,200	326	1,042	545	497	91%	3,697
Transfers recognised - operational	91,024	93,803	93,803	2,077	28,107	26,593	1,515	6%	95,318
Other own revenue	125,596	96,393	96,393	3,091	8,359	4,764	3,595	75%	99,902
Total Revenue (excluding capital transfers and contributions)	650,865	668,222	668,222	26,529	325,930	314,605	11,324	4%	679,459
Employee costs	174,964	196,737	196,737	26,195	53,292	52,692	600	1%	197,337
Remuneration of Councillors	6,474	6,817	6,817	560	1,653	1,609	44	3%	6,860
Depreciation & asset impairment	26,341	25,918	25,918	2,160	6,482	6,482	0	0%	25,918
Finance charges	12,531	13,962	13,962	2,456	2,456	237	2,219	935%	16,181
Materials and bulk purchases	149,157	154,328	154,302	18,652	40,096	36,251	3,845	11%	158,147
Transfers and grants	5,373	5,631	5,631	1,051	2,124	1,897	227		5,858
Other expenditure	220,081	232,441	232,467	11,622	33,257	34,043	(786)	-2%	231,681
Total Expenditure	594,921	635,833	635,833	62,696	139,360	133,212	6,148	5%	641,981
Surplus/(Deficit)	55,944	32,388	32,388	(36,168)	186,569	181,393	5,176	3%	37,478
Transfers recognised - capital	30,964	56,265	56,265	675	4,140	10,101	(5,961)	-59%	50,304
Contributions & Contributed assets	787	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	87,695	88,653	88,653	(35,493)	190,709	191,494	(785)	-0%	87,782
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	87,695	88,653	88,653	(35,493)	190,709	191,494	(785)	-0%	87,782
Capital expenditure & funds sources									
Capital expenditure	61,788	102,683	102,683	8,947	18,983	7,476	11,507	154%	114,190
Capital transfers recognised	31,631	52,768	52,768	675	3,958	3,341	617	18%	53,385
Public contributions & donations	787	-	-	-	-	-	-		-
Borrowing	11,943	14,012	14,012	1,812	5,783	2,977	2,806	94%	16,818
Internally generated funds	17,427	35,903	35,903	6,461	9,242	1,159	8,083	698%	43,986
Total sources of capital funds	61,788	102,683	102,683	8,947	18,983	7,476	11,507	154%	114,190
Financial position									
Total current assets	170,457	120,796	120,796		339,534				120,796
Total non current assets	990,040	1,096,615	1,096,615		1,001,768				1,096,615
Total current liabilities	109,610	105,627	105,627		91,576				105,627
Total non current liabilities	232,624	226,004	226,004		240,753				226,004
Community wealth/Equity	818,263	885,781	885,781		1,008,972				885,781
Cash flows									
Net cash from (used) operating	81,287	115,053	115,053	30,186	36,700	69,278	(32,579)	-47%	115,053
Net cash from (used) investing	(63,169)	(103,444)	(103,444)	(8,800)	(18,614)	(3,698)	14,915	-403%	(103,444)
Net cash from (used) financing	25,455	(11,902)	(11,902)	(938)	(921)	108	1,029	952%	(11,902)
Cash/cash equivalents at the month/year end	60,876	14,972	14,972	-	78,063	80,953	2,890	4%	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	77,061	10,355	8,366	8,307	9,083	2,216	2,948	50,762	169,099
Creditors Age Analysis									
Total Creditors	2,825	-	-	-	-	-	-	-	2,825

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) - M03 September										
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										
Revenue - Standard										
<i>Governance and administration</i>		205,303	196,867	196,867	546	179,929	179,228	701	0%	197,568
Executive and council		24,403	8,491	8,491	83	3,598	3,451	147	4%	8,638
Budget and treasury office		174,434	183,454	183,454	91	175,564	174,575	989	1%	184,443
Corporate services		6,465	4,921	4,921	371	767	1,202	(435)	-36%	4,487
<i>Community and public safety</i>		140,510	144,619	144,619	3,734	11,502	10,562	940	9%	145,558
Community and social services		9,116	9,843	9,843	231	662	1,679	(1,017)	-61%	8,826
Sport and recreation		962	1,168	1,168	80	242	287	(45)	-16%	1,123
Public safety		86,314	80,133	80,133	1,468	4,202	760	3,442	453%	83,575
Housing		44,118	53,474	53,474	1,954	6,396	7,836	(1,439)	-18%	52,035
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9,986	9,233	9,233	561	2,053	1,480	573	39%	9,806
Planning and development		3,227	3,593	3,593	206	979	578	401	69%	3,994
Road transport		6,759	5,640	5,640	355	1,075	903	172	19%	5,812
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		326,817	373,768	373,768	22,276	136,499	133,436	3,063	2%	376,831
Electricity		204,373	238,108	238,108	17,125	66,978	66,793	185	0%	238,293
Water		75,250	76,963	76,963	5,068	30,098	29,163	935	3%	77,898
Waste water management		21,229	28,850	28,850	44	17,089	15,705	1,385	9%	30,235
Waste management		25,965	29,847	29,847	38	22,333	21,776	557	3%	30,404
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	682,616	724,487	724,487	27,116	329,983	324,706	5,276	2%	729,763
Expenditure - Standard										
<i>Governance and administration</i>		132,670	152,916	152,922	22,038	43,932	41,905	2,027	5%	154,949
Executive and council		34,605	38,751	38,751	13,198	18,471	19,107	(636)	-3%	38,115
Budget and treasury office		33,042	38,401	38,401	3,168	9,878	6,744	3,134	46%	41,535
Corporate services		65,024	75,765	75,771	5,671	15,583	16,054	(471)	-3%	75,300
<i>Community and public safety</i>		172,423	161,633	161,627	9,747	24,061	18,333	5,728	31%	167,356
Community and social services		14,807	19,310	19,304	1,448	3,615	3,984	(369)	-9%	18,935
Sport and recreation		14,903	13,771	13,771	1,394	3,235	2,812	422	15%	14,193
Public safety		94,677	94,557	94,557	2,942	7,603	6,106	1,498	25%	96,055
Housing		43,709	29,561	29,561	3,584	8,588	4,422	4,166	94%	33,727
Health		4,326	4,434	4,434	379	1,021	1,009	12	1%	4,446
<i>Economic and environmental services</i>		37,795	52,125	52,125	3,136	8,667	10,610	(1,943)	-18%	50,182
Planning and development		10,405	14,404	14,404	1,004	3,125	2,338	788	34%	15,191
Road transport		26,092	35,936	35,936	2,001	5,201	7,973	(2,772)	-35%	33,164
Environmental protection		1,298	1,785	1,785	131	341	299	41	14%	1,826
<i>Trading services</i>		252,033	269,159	269,159	27,689	62,613	62,365	248	0%	269,407
Electricity		139,911	152,767	152,767	17,970	38,434	40,418	(1,984)	-5%	150,783
Water		52,663	56,364	56,364	5,071	11,638	7,972	3,665	46%	60,030
Waste water management		30,606	31,242	31,242	2,320	6,589	7,637	(1,047)	-14%	30,195
Waste management		28,853	28,786	28,786	2,328	5,951	6,337	(386)	-6%	28,400
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	594,921	635,833	635,833	62,609	139,273	133,212	6,061	5%	641,894
Surplus/ (Deficit) for the year		87,695	88,653	88,653	(35,493)	190,710	191,494	(785)	0%	87,869

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) - M03 September

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	83	3,598	3,451	147	4%	8,638
Vote 2 - Corporate Services		5,177	3,644	3,644	179	480	937	(457)	-49%	3,188
Vote 3 - Financial Services		174,514	183,534	183,534	92	175,567	174,592	975	1%	184,509
Vote 4 - Strategic Services		-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		47,345	57,068	57,068	2,160	7,375	8,413	(1,039)	-12%	56,029
Vote 6 - Community Services		127,055	125,282	125,282	2,193	28,557	25,591	2,966	12%	128,248
Vote 7 - Electrical Services		204,722	238,609	238,609	17,130	66,993	66,793	200	0%	238,809
Vote 8 - Technical Services		99,400	107,858	107,858	5,279	47,413	44,929	2,484	6%	110,342
Total Revenue by Vote	2	682,616	724,487	724,487	27,116	329,983	324,706	5,276	2%	729,763
Expenditure by Vote										
Vote 1 - Executive & Council	1	34,605	38,751	38,751	13,198	18,471	19,107	(636)	-3%	38,115
Vote 2 - Corporate Services		25,598	29,147	29,147	2,414	6,641	6,434	207	3%	29,353
Vote 3 - Financial Services		46,433	53,413	53,413	4,013	13,321	10,100	3,221	32%	56,634
Vote 4 - Strategic Services		-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		61,141	49,153	49,153	4,918	12,618	7,814	4,805	61%	53,958
Vote 6 - Community Services		161,263	166,885	166,885	9,250	23,539	22,209	1,329	6%	168,215
Vote 7 - Electrical Services		147,555	165,158	165,158	18,550	39,549	41,725	(2,177)	-5%	162,982
Vote 8 - Technical Services		118,327	133,327	133,327	10,266	25,135	25,823	(688)	-3%	132,638
Total Expenditure by Vote	2	594,921	635,833	635,833	62,609	139,273	133,212	6,061	5%	641,894
Surplus/ (Deficit) for the year	2	87,695	88,653	88,653	(35,493)	190,710	191,494	(785)	0%	87,869

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) - M03 September

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										
Revenue By Source										
Property rates		155,654	171,416	171,416	(858)	172,430	171,607	824	0%	172,240
Property rates - penalties & collection charges		3,207	3,014	3,014	196	597	753	(156)	-21%	2,858
Service charges - electricity revenue		187,218	215,015	215,015	16,632	59,824	58,317	1,508	3%	216,523
Service charges - water revenue		50,819	52,571	52,571	4,819	25,209	22,778	2,430	11%	55,002
Service charges - sanitation revenue		11,886	12,329	12,329	(39)	12,465	11,747	718	6%	13,047
Service charges - refuse revenue		15,493	16,504	16,504	(87)	17,014	16,458	555	3%	17,059
Service charges - other		2,212	3,976	3,976	371	881	1,044	(163)	-16%	3,813
Rental of facilities and equipment		6,282	5,482	5,482	323	898	1,053	(155)	-15%	5,327
Interest earned - external investments		7,757	3,200	3,200	326	1,042	545	497	91%	3,697
Interest earned - outstanding debtors		4,631	3,542	3,542	460	1,318	1,004	314	31%	3,856
Dividends received								-		-
Fines		85,683	79,471	79,471	1,444	4,158	724	3,434	474%	82,905
Licences and permits		1,642	2,179	2,179	143	428	430	(3)	-1%	2,176
Agency services		2,431	1,850	1,850	206	607	472	135	29%	1,985
Transfers recognised - operational		91,024	93,803	93,803	2,077	28,107	26,593	1,515	6%	95,318
Other revenue		14,927	3,619	3,619	428	864	1,073	(208)	-19%	3,411
Gains on disposal of PPE		10,000	250	250	87	87	8	80	1062%	243
Total Revenue (excluding capital transfers and contributions)		650,865	668,222	668,222	26,529	325,930	314,605	11,324	4%	679,459
Expenditure By Type										
Employee related costs		174,964	196,737	196,737	26,195	53,292	52,692	600	1%	197,337
Remuneration of councillors		6,474	6,817	6,817	560	1,653	1,609	44	3%	6,860
Debt impairment		72,076	76,339	76,339	1,111	3,333	3,333	-		76,339
Depreciation & asset impairment		26,341	25,918	25,918	2,160	6,482	6,482	0	0%	25,918
Finance charges		12,531	13,962	13,962	2,456	2,456	237	2,219	935%	16,181
Bulk purchases		128,222	132,465	132,465	16,876	36,348	33,646	2,702	8%	135,167
Other materials		20,935	21,863	21,837	1,775	3,748	2,605	1,143	44%	22,980
Contracted services		24,536	26,425	26,425	985	5,225	4,488	737	16%	27,162
Transfers and grants		5,373	5,631	5,631	1,051	2,124	1,897	227	12%	5,858
Other expenditure		123,469	129,678	129,704	9,526	24,699	26,223	(1,523)	-6%	128,181
Loss on disposal of PPE								-		-
Total Expenditure		594,921	635,833	635,833	62,696	139,360	133,212	6,148	5%	641,981
Surplus/(Deficit)		55,944	32,388	32,388	(36,168)	186,569	181,393	5,176	0	37,478
Transfers recognised - capital		30,964	56,265	56,265	675	4,140	10,101	(5,961)	(0)	50,304
Contributions recognised - capital		787	-	-	-	-	-	-		-
Contributed assets										
Surplus/(Deficit) after capital transfers & contributions		87,695	88,653	88,653	(35,493)	190,709	191,494	(785)	0%	87,782
Taxation										
Surplus/(Deficit) after taxation		87,695	88,653	88,653	(35,493)	190,709	191,494	(785)	0%	87,782
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		87,695	88,653	88,653	(35,493)	190,709	191,494	(785)	0%	87,782
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		87,695	88,653	88,653	(35,493)	190,709	191,494	(785)	0%	87,782

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) - M03 September

Vote Description	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive & Council		219	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		240	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		9,771	29,372	29,372	585	3,327	2,790	536	19%	29,908
Vote 6 - Community Services		-	1,030	1,030	-	-	-	-	-	1,030
Vote 7 - Electrical Services		4,586	11,477	11,477	6,018	6,325	304	6,021	1981%	17,498
Vote 8 - Technical Services		15,486	13,254	13,254	-	2,504	734	1,770	241%	15,024
Total Capital Multi-year expenditure	4,7	30,302	55,133	55,133	6,604	12,156	3,828	8,328	218%	63,461
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		1,871	4,600	4,600	2	4	-	4	#DN/OI	4,604
Vote 2 - Corporate Services		58	10	10	-	-	-	-	-	10
Vote 3 - Financial Services		2,901	1,975	1,975	282	449	150	299	200%	2,274
Vote 5 - Planning & Development		740	260	260	(2)	2	-	2	#DN/OI	262
Vote 6 - Community Services		9,309	9,952	9,952	1,601	3,897	1,941	1,956	101%	11,908
Vote 7 - Electrical Services		7,352	8,643	8,643	93	1,019	290	729	251%	9,372
Vote 8 - Technical Services		9,257	22,110	22,110	368	1,457	1,267	190	15%	22,299
Total Capital single-year expenditure	4	31,486	47,550	47,550	2,344	6,828	3,648	3,180	87%	50,729
Total Capital Expenditure		61,788	102,683	102,683	8,947	18,983	7,476	11,507	154%	114,190
Capital Expenditure - Standard Classification										
<i>Governance and administration</i>		6,282	6,995	6,995	338	594	223	371	167%	7,366
Executive and council		2,090	4,600	4,600	2	4	-	4	#DN/OI	4,604
Budget and treasury office		2,208	1,215	1,215	261	428	150	278	186%	1,493
Corporate services		1,984	1,180	1,180	76	161	73	89	122%	1,269
<i>Community and public safety</i>		17,744	37,304	37,304	613	5,343	4,659	685	15%	37,989
Community and social services		5,791	5,312	5,312	-	1,657	1,648	8	1%	5,320
Sport and recreation		1,701	2,400	2,400	-	332	220	112	51%	2,512
Public safety		658	-	-	28	28	-	28	#DN/OI	28
Housing		9,594	29,592	29,592	585	3,327	2,790	536	19%	30,128
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2,499	3,747	3,747	-	204	44	160	363%	3,907
Planning and development		889	-	-	-	-	-	-	-	-
Road transport		1,610	3,747	3,747	-	204	44	160	363%	3,907
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		35,263	54,637	54,637	7,996	12,843	2,551	10,292	403%	64,928
Electricity		11,909	20,120	20,120	6,111	7,344	594	6,750	1136%	26,870
Water		18,072	20,677	20,677	361	1,039	968	71	7%	20,748
Waste water management		4,884	11,360	11,360	-	2,702	989	1,713	173%	13,073
Waste management		398	2,480	2,480	1,523	1,758	-	1,758	#DN/OI	4,238
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	61,788	102,683	102,683	8,947	18,983	7,476	11,507	154%	114,190
Funded by:										
National Government		21,902	23,396	23,396	89	631	550	81	15%	23,477
Provincial Government		9,729	29,372	29,372	585	3,327	2,790	536	19%	29,908
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		31,631	52,768	52,768	675	3,958	3,341	617	18%	53,385
Public contributions & donations	5	787	-	-	-	-	-	-	-	-
Borrowing	6	11,943	14,012	14,012	1,812	5,783	2,977	2,806	94%	16,818
Internally generated funds		17,427	35,903	35,903	6,461	9,242	1,159	8,083	698%	43,986
Total Capital Funding		61,788	102,683	102,683	8,947	18,983	7,476	11,507	154%	114,190

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC048 Knysna - Table C6 Monthly Budget Statement - Financial Position - M03 September

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	40,791	12,621
Call investment deposits		36,838	10,000	10,000	37,272	10,000
Consumer debtors		99,874	72,107	72,107	249,429	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	8,595	7,841
Total current assets		170,457	120,796	120,796	339,534	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	853,246	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	1,001,768	1,096,615
TOTAL ASSETS		1,160,497	1,217,410	1,217,410	1,341,302	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	10,473	11,246
Trade and other payables		65,637	54,495	54,495	47,322	54,495
Provisions		22,545	22,386	22,386	22,765	22,386
Total current liabilities		109,610	105,627	105,627	91,576	105,627
Non current liabilities						
Borrowing		118,501	100,354	100,354	116,920	100,354
Provisions		114,123	125,650	125,650	123,833	125,650
Total non current liabilities		232,624	226,004	226,004	240,753	226,004
TOTAL LIABILITIES		342,234	331,631	331,631	332,329	331,631
NET ASSETS	2	818,263	885,780	885,780	1,008,972	885,780
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		733,271	817,630	817,630	923,980	817,630
Reserves		84,992	68,151	68,151	84,992	68,151
TOTAL COMMUNITY WEALTH/EQUITY	2	818,263	885,781	885,781	1,008,972	885,781

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC048 Knysna - Table C7 Monthly Budget Statement - Cash Flow - M03 September

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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		512,849	480,411	480,411	77,386	161,056	138,772	22,284	16%	480,411
Government - operating		81,270	93,803	93,803	6,440	33,996	21,867	12,129	55%	93,803
Government - capital		40,609	56,265	56,265	1,214	13,856	7,963	5,893	74%	56,265
Interest		4,938	6,565	6,565	326	1,041	1,215	(174)	-14%	6,565
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(539,460)	(502,399)	(502,399)	(52,957)	(168,685)	(98,328)	70,357	-72%	(502,399)
Finance charges		(13,572)	(13,962)	(13,962)	(1,185)	(2,456)	(339)	2,118	-625%	(13,962)
Transfers and Grants		(5,347)	(5,631)	(5,631)	(1,039)	(2,108)	(1,871)	236	-13%	(5,631)
NET CASH FROM/(USED) OPERATING ACTIVITIES		81,287	115,053	115,053	30,186	36,700	69,278	(32,579)	-47%	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	-	-	176	421	-	421	#DIV/0!	-
Decrease (increase) other non-current receivables		-	125	125	-	-	31	(31)	-100%	125
Decrease (increase) in non-current investments		17	(1,136)	(1,136)	-	-	(284)	284	-100%	(1,136)
Payments										
Capital assets		(64,618)	(102,683)	(102,683)	(8,976)	(19,035)	(3,446)	15,589	-452%	(102,683)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(63,169)	(103,444)	(103,444)	(8,800)	(18,614)	(3,698)	14,915	-403%	(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	70	172	108	64	59%	433
Payments										
Repayment of borrowing		(15,408)	(19,700)	(19,700)	(1,007)	(2,305)	-	2,305	#DIV/0!	(19,700)
NET CASH FROM/(USED) FINANCING ACTIVITIES		25,455	(11,902)	(11,902)	(938)	(921)	108	1,029	952%	(11,902)
NET INCREASE/ (DECREASE) IN CASH HELD		43,572	(293)	(293)	20,448	17,165	65,688			(293)
Cash/cash equivalents at beginning:		17,303	15,265	15,265		60,898	15,265			60,898
Cash/cash equivalents at month/year end:		60,876	14,972	14,972		78,063	80,953			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 - M03 September														2015/16 Medium Term Revenue & Expenditure Framework				
Description	Ref	Budget Year 2015/16											Budget Year	Budget Year	Budget Year			
		July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	2015/16	+1 2016/17	+2 2017/18		
Cash Receipts By Source																		
Property rates		(179)	15,518	37,039	13,570	13,570	13,570	13,570	13,570	13,570	13,570	13,570	13,570	13,570	162,845	179,108	191,646	
Property rates - penalties & collection charges		-	-	-	239	239	239	239	239	239	239	239	239	239	2,863	3,164	3,449	
Service charges - electricity revenue		16,869	14,018	15,771	14,521	14,499	15,700	15,256	9,106	14,938	14,679	14,033	43,038	204,264	233,091	262,670		
Service charges - water revenue		4,543	3,619	5,544	2,241	2,698	2,489	4,084	3,102	3,076	3,184	2,361	6,577	49,943	63,775	68,238		
Service charges - sanitation revenue		645	921	2,088	56	57	56	55	55	56	55	56	885	11,713	12,824	13,723		
Service charges - refuse		994	1,347	3,047	4	5	4	4	5	2	5	6	1,100	15,679	17,646	19,411		
Service charges - other		594	764	459	271	281	287	275	281	303	286	287	597	3,777	4,116	4,486		
Rental of facilities and equipment		193	193	190	329	332	328	434	367	359	361	365	1,416	5,208	5,678	6,190		
Interest earned - external investments		296	419	326	58	58	304	222	222	222	222	222	1,328	3,200	3,400	3,600		
Interest earned - outstanding debtors		-	-	-	308	294	290	251	258	243	250	148	447	3,365	3,565	3,885		
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines		1,543	1,210	1,493	52	42	43	49	58	93	46	69	15,881	16,471	14,494	17,240		
Licences and permits		135	120	131	158	140	106	190	181	192	173	191	452	2,179	2,331	2,541		
Agency services		1,376	1,244	1,324	171	149	142	151	147	130	141	154	205	1,850	1,950	1,960		
Transfer receipts - operating		27,502	54	6,440	1,138	2,564	13,902	1,782	17,116	12,393	1,645	1,780	19,617	93,803	104,483	108,783		
Other revenue		9,518	8,484	10,300	15	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	33,131	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	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	36	36	36	36	36	36	36	36	36	433	450	468		
Receipt of non-current debtors		81	163	176	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receipt of non-current receivables		-	-	-	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)	(1,136)	(1,193)	(1,252)		
Total Cash Receipts by Source		77,620	48,522	85,612	33,085	35,020	62,832	36,946	54,103	55,385	36,932	34,516	125,591	651,448	712,505	764,215		
Cash Payments by Type																		
Employee related costs		12,787	16,024	16,829	10,280	17,407	10,583	10,515	40,675	11,657	10,924	10,917	25,829	188,525	203,156	216,965		
Remuneration of councillors		504	590	560	525	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	10,913	10,913	10,913	10,913	10,913	10,913	10,913	10,913	10,913	130,879	152,136	167,346		
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials		234	2,940	3,061	779	2,357	1,501	1,744	3,005	919	946	725	7,592	21,601	19,509	20,599		
Contracted services		160	4,080	987	1,832	1,387	2,360	1,518	1,956	1,386	1,483	1,225	8,947	26,108	24,151	24,673		
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other		1,072	(3)	1,039	412	366	366	366	366	366	366	366	787	5,631	5,665	5,781		
General expenses		9,333	7,809	8,972	5,274	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	30,014	38,201	31,745	30,972	102,219	34,550	33,617	31,115	89,020	521,801	573,194	611,421		
Other Cash Flows/Payments by Type																		
Capital assets		5,449	4,610	8,976	5,270	4,365	2,337	7,465	4,448	5,905	6,383	4,864	58,200	102,683	70,240	58,992		
Repayment of borrowing		966	331	1,007	-	-	9,850	-	-	-	-	-	9,850	19,700	20,353	25,077		
Other Cash Flows/Payments		37,387	4,409	5,671	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type		68,715	60,710	65,164	35,285	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	(2,199)	(7,546)	18,900	(1,499)	(52,564)	14,930	(3,069)	(1,464)	(31,479)	7,255	48,718	68,725		
Cash/cash equivalents at the monthly ear beginning:		60,898	69,802	57,615	78,063	75,864	68,318	87,218	85,728	33,163	48,093	45,025	43,561	60,898	68,153	116,871		
Cash/cash equivalents at the monthly ear end:		69,802	57,615	78,063	75,864	68,318	87,218	85,728	33,163	48,093	45,025	43,561	12,082	68,153	116,871	185,595		

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2015

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	12,061	2,069	1,667	2,698	1,989	955	1,066	13,038	35,544	19,747	10	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	14,644	4,597	2,883	896	1,016	278	321	2,125	26,759	4,636	8	-	
Receivables from Non-exchange Transactions - Property Rates	1400	43,236	2,843	1,844	1,405	4,153	395	587	18,097	72,561	24,638	2	-	
Receivables from Exchange Transactions - Waste Water Management	1500	5,092	289	786	1,322	758	179	258	4,793	13,480	7,312	1	-	
Receivables from Exchange Transactions - Waste Management	1600	5,940	392	869	1,289	792	258	233	5,167	14,941	7,740	23	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	252	110	107	268	99	97	200	4,539	5,672	5,203	-	-	
Interest on Anear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(4,163)	54	210	429	276	53	282	3,002	142	4,041	-	-	
Total By Income Source	2000	77,061	10,355	8,366	8,307	9,083	2,216	2,948	50,762	169,099	73,316	44	-	
2014/15 - totals only		68,606	10,495	5,137	2,857	5,944	1,460	6,962	54,376	155,836	71,598	24	-	
Debtors Age Analysis By Customer Group														
Organs of State	2200	4,123	386	104	121	10	4	4	3,559	8,311	3,699	-	-	
Commercial	2300	14,792	3,110	2,811	840	1,509	410	737	9,754	33,964	13,252	-	-	
Households	2400	52,152	6,410	5,091	6,575	7,517	1,771	2,145	35,112	116,773	53,120	44	-	
Other	2500	5,995	450	360	770	45	31	62	2,335	10,051	3,247	-	-	
Total By Customer Group	2600	77,061	10,355	8,366	8,307	9,083	2,216	2,948	50,762	169,099	73,316	44	-	

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 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	209 532	169 099
Add: Annual/monthly payments not yet due	105 537	95 471
Add: Sundry other debtors	98 448	153 586
Less: Provision for bad debts	(113 401)	(168 727)
Consumer debtors per Table C6	300 116	249 429

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 - M03 September

Description	NT Code	Budget Year 2015/16									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	2,825									2,825	
Auditor General	0800										-	
Other	0900										-	
Total By Customer Type	1000	2,825	-	-	-	-	-	-	-	-	2,825	-

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	2 700	2 825
Add:		
Sundry other deposits	140	144
Hoarding fees	4 280	4 451
Payments received in advance	2 849	4 368
Retention money	5 818	6 325
Sundry other creditors	23 495	9 478
Unspent conditional grants	12 231	25 841
VAT provisional (not yet due)	(9 114)	(6 110)
TOTAL Trade & other payables per Table C6	42 399	47 322

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 - M03 September

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	44	5.50%	9,239	-	9,283
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	33	6.10%	6,871	-	6,904
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%	6,573	-	6,603
Standard Bank - (Own Funds - Staff Bonus Prov Nov 2014)	288567420-008	Call	Call Deposit	Call Deposit	0	5.35%	19	-	19
					108	0	29,567	0	29,674
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%	7,563	-	7,598
					35	0	7,563	-	7,598
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					143	0	61,262	-	61,405
TOTAL INVESTMENTS AND INTEREST	2				143		61,262	-	61,405

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)	57 615 ³	78 063
Long term investments	21 417 ⁴	24 133
	79 032	102 196
<i>Less:</i>	<i>49 525</i>	<i>61 323</i>
<i>Unspent conditional grants</i>	<i>12 231</i>	<i>25 841</i>
<i>Unspent borrowings</i>	<i>10 041</i>	<i>8 229</i>
<i>Secured investments</i>	<i>27 253⁵</i>	<i>27 253</i>
Net cash resources available for internal distribution	29 507	40 873
<i>Less amounts allocated to:</i>	<i>37 309</i>	<i>37 309</i>
<i>Capital replacement reserve</i>	<i>25 000</i>	<i>25 000</i>
<i>Employee benefits reserve</i>	<i>7 544</i>	<i>7 544</i>
<i>Non-current provisions reserve</i>	<i>3 529</i>	<i>3 529</i>
<i>Valuation roll reserve</i>	<i>1 236</i>	<i>1 236</i>
CURRENT cash resources available / (shortfall)	(7 802)	3 564

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 - M03 September

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	-	2,380	2,380	-		64,318
Local Government Equitable Share		44,754	56,163	56,163	-	-	-	-		56,163
DWA Masibambane		-	-	-	-	-	-	-		-
Finance Management		1,450	1,450	1,450	-	1,450	1,450	-		1,450
Municipal Systems Improvement		934	930	930	-	930	930	-		930
Cogta Municipal Infrastructure Grant (MIG)		-	4,036	4,036	-	-	-	-		4,036
Integrated National Electrification Programme	3	-	737	737	-	-	-	-		737
EPWP Incentive		-	1,002	1,002	-	-	-	-		1,002
NT: Neighbourhood Development Partnership (NDPG)		-	-	-	-	-	-	-		-
Provincial Government:		26,208	29,485	29,485	6,440	8,214	8,214	-		29,485
LG&H: Integrated Housing & Human Settlements		23,301	24,012	24,012	6,440	6,440	6,440	-		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	1,720	-		5,161
PT: LG Financial Management Support Grant		-	-	-	-	-	-	-		-
PT: LG Financial Management		500	-	-	-	-	-	-		-
Poverty Alleviation (Social Development)		-	-	-	-	-	-	-		-
Upgr B Field Loeirie 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:		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	76,912	93,803	93,803	6,440	10,594	10,594	-		93,803
Capital Transfers and Grants										
National Government:		26,648	25,532	25,532	1,214	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	1,214	5,740	5,263	477	9%	5,263
NT: Neighbourhood Development Partnership (NDPG)		-	-	-	-	-	-	-		-
Municipal Systems Improvement		-	-	-	-	-	-	-		-
Extended Public Works Program		1,000	-	-	-	401	-	401	#DIV/0!	-
Other capital transfers <i>(insert description)</i>		-	-	-	-	-	-	-		-
Provincial Government:		13,908	30,733	30,733	-	-	-	-		30,733
LG&H: Integrated Housing & Human Settlements		12,711	29,372	29,372	-	-	-	-		29,372
CA: Library Conditional Operational		1,197	-	-	-	-	-	-		-
PW: Public Transport Infrastructure		-	-	-	-	-	-	-		-
LG&H: Community Development Workers		-	-	-	-	-	-	-		-
Public Transport Nekkie's 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	1,214	13,856	12,978	878	7%	56,265
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	117,468	150,068	150,068	7,654	24,450	23,572	878	4%	150,068

8.2 Supporting Table SC7 – Grant expenditure

WC048 Knysna - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		49,259	64,318	64,318	529	1,124	1,124	-		64,318
Local Government Equitable Share		44,754	56,163	56,163	-	-	-	-		56,163
DWA Masibambane		-	-	-	-	-	-	-		-
Finance Management		1,688	1,450	1,450	116	207	207	-		1,450
Municipal Systems Improvement		934	930	930	215	215	215	-		930
Cogla Municipal Infrastructure Grant (MIG)		855	4,036	4,036	191	285	285	-		4,036
Integrated National Electrification Programme		-	737	737	-	-	-	-		737
EPWP Incentive		1,028	1,002	1,002	7	417	417	-		1,002
NT: Neighbourhood Development Partnership (NDPG)		-	-	-	-	-	-	-		-
Provincial Government:		37,369	29,485	29,485	1,548	3,600	3,600	-		29,485
LG&H: Integrated Housing & Human Settlements		32,885	24,012	24,012	1,378	3,156	3,156	-		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	169	444	444	-		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:		-	-	-	-	-	-	-		-
Other Grant - Danish Football Federation		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		86,628	93,803	93,803	2,077	4,723	4,723	-		93,803
Capital expenditure of Transfers and Grants										
National Government:		23,536	25,532	25,532	89	882	882	-		25,532
CoGTA: Municipal Infrastructure Grant (MIG)		22,369	20,269	20,269	-	596	596	-		20,269
DME: Integrated National Electrification (INEP)		1,167	5,263	5,263	89	285	285	-		5,263
Finance Management		-	-	-	-	-	-	-		-
Municipal Systems Improvement		-	-	-	-	-	-	-		-
Extended Public Works Program		-	-	-	-	-	-	-		-
Provincial Government:		9,739	30,733	30,733	585	3,327	3,327	-		30,733
LG&H: Integrated Housing & Human Settlements		9,253	29,372	29,372	585	3,327	3,327	-		29,372
CA: Library Conditional Operational		238	-	-	-	-	-	-		-
PW: Public Transport Infrastructure		-	-	-	-	-	-	-		-
LG&H: Community Development Workers		-	-	-	-	-	-	-		-
Public Transport Nekkie's 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	675	4,208	4,208	-		56,265
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		119,904	150,068	150,068	2,751	8,932	8,932	-		150,068

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

Grant	(R '000)	Previous	Current	Grant debtor
Municipal Infrastructure (MIG)		6 216	6 025	
Integrated Housing & Human Settlement (IHHS)		9 177	9 177	10 874
Other DoRA capacity grants (FMG, MSIG)		2 289	1 958	
Other DoRA infrastructure grants (INEP, EPWP)		4 303	5 455	34
Provincial grant for Library Upgrade		1 446	1 277	
Comprising % of Total Unspent Grants		23 431	23 892	
		67.16%	92.46%	

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 - M03 September

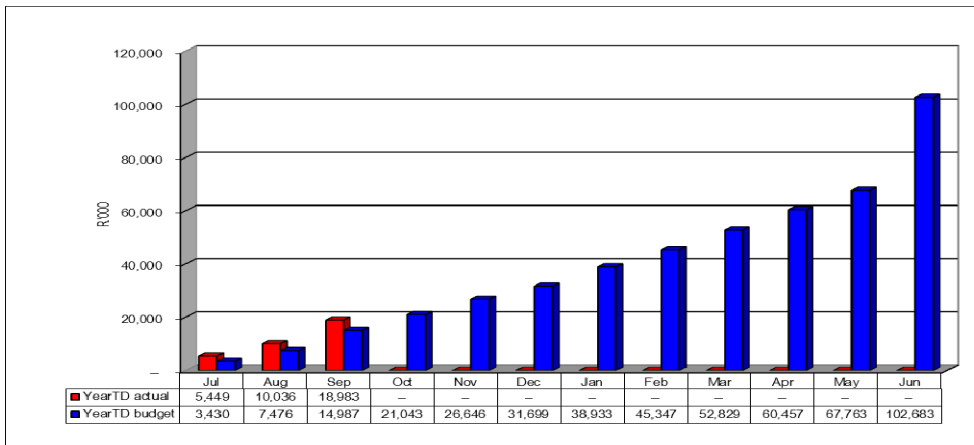
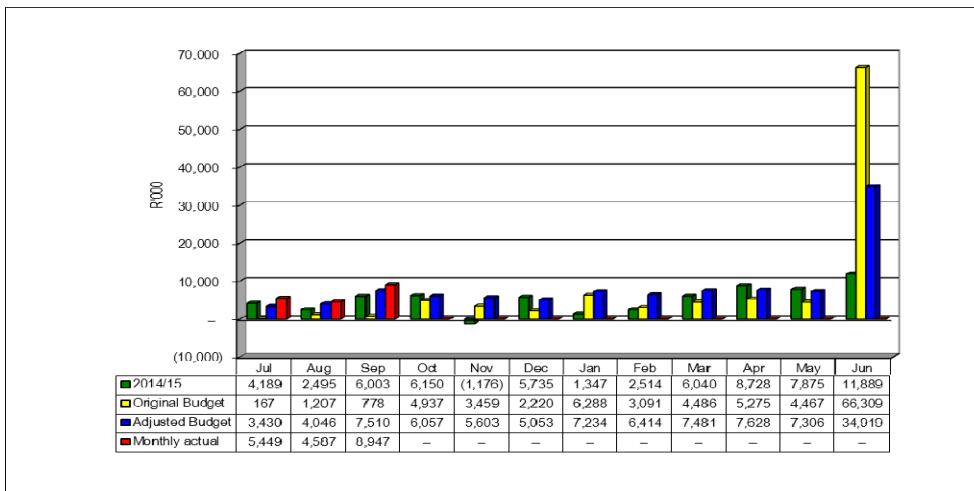
Summary of Employee and Councillor remuneration	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C					D	
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		4,333	4,579	4,579	378	1,116	1,085	30	3%	4,610
Pension and UIF Contributions		248	243	243	21	64	56	8	13%	250
Medical Aid Contributions		25	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,475	1,579	1,579	128	377	371	6	2%	1,585
Cellphone Allowance		393	416	416	33	97	97	(1)	-1%	416
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		6,474	6,817	6,817	560	1,653	1,609	44	3%	6,860
% increase	4		5.3%	5.3%						6.0%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5,406	6,689	6,689	444	1,237	1,672	(436)	-26%	6,254
Pension and UIF Contributions		395	510	510	28	75	127	(52)	-41%	458
Medical Aid Contributions		70	113	113	6	17	23	(6)	-26%	107
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		883	870	870	-	-	-	-	-	870
Motor Vehicle Allowance		333	466	466	22	65	116	(51)	-44%	414
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		185	238	238	13	39	54	(15)	-27%	223
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		7,274	8,887	8,887	513	1,433	1,993	(560)	-28%	8,326
% increase	4		22.2%	22.2%						14.5%
Other Municipal Staff										
Basic Salaries and Wages		99,170	110,931	110,945	10,205	27,041	26,976	64	0%	111,009
Pension and UIF Contributions		18,209	20,707	20,707	1,829	4,868	5,077	(209)	-4%	20,498
Medical Aid Contributions		9,600	12,591	12,591	822	2,447	3,002	(555)	-18%	12,035
Overtime		14,328	11,252	11,252	1,433	3,918	2,231	1,687	76%	12,939
Performance Bonus		8,358	9,156	9,156	10	15	7	9	132%	9,164
Motor Vehicle Allowance		4,171	4,394	4,394	298	919	1,080	(161)	-15%	4,233
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		1,822	2,031	2,031	197	532	492	40	8%	2,071
Other benefits and allowances		5,404	5,552	5,538	605	1,566	1,280	286	22%	5,824
Payments in lieu of leave		1,772	1,091	1,091	136	407	407	-	-	1,091
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		4,856	10,146	10,146	10,146	10,146	10,146	-	-	10,146
Sub Total - Other Municipal Staff		167,690	187,851	187,851	25,682	51,859	50,699	1,160	2%	189,010
% increase	4		12.0%	12.0%						12.7%
Total Parent Municipality		181,438	203,554	203,554	26,755	54,945	54,301	643	1%	204,197
TOTAL SALARY, ALLOWANCES & BENEFITS		181,438	203,554	203,554	26,755	54,945	54,301	643	1%	204,197
% increase	4		12.2%	12.2%						12.5%
TOTAL MANAGERS AND STAFF		174,964	196,737	196,737	26,195	53,292	52,692	600	1%	197,337

Section 10 - Capital programme performance

10.1 Supporting Table SC12

WC048 Knysna - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

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	3,430	5,449	5,449	3,430	(2,019)	-58.9%	5%	
August	2,495	1,207	4,046	4,587	10,036	7,476	(2,560)	-34.2%	10%	
September	6,003	778	7,510	8,947	18,983	14,987	(3,997)	-26.7%	18%	
October	6,150	4,937	6,057	-	-	21,043	-	-	-	
November	(1,176)	3,459	5,603	-	-	26,646	-	-	-	
December	5,735	2,220	5,053	-	-	31,699	-	-	-	
January	1,347	6,288	7,234	-	-	38,933	-	-	-	
February	2,514	3,091	6,414	-	-	45,347	-	-	-	
March	6,040	4,486	7,481	-	-	52,829	-	-	-	
April	8,728	5,275	7,628	-	-	60,457	-	-	-	
May	7,875	4,467	7,306	-	-	67,763	-	-	-	
June	11,889	66,309	34,919	-	-	102,683	-	-	-	
Total Capital expenditure	61,788	102,683	102,683	18,983						



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 - M03 September

Description	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure	1	21,236	34,865	34,865	6,469	9,915	941	(8,974)	-954%	43,839
Infrastructure - Road transport		2,648	3,238	3,238	-	38	44	6	14%	3,232
<i>Roads, Pavements & Bridges</i>		1,535	877	877	-	38	44	6	14%	871
<i>Storm water</i>		1,113	2,361	2,361	-	-	-	-	-	2,361
Infrastructure - Electricity		4,524	14,640	14,640	6,108	7,171	504	(6,667)	-1324%	21,307
<i>Transmission & Reticulation</i>		4,490	14,640	14,640	6,108	7,171	504	(6,667)	-1324%	21,307
<i>Street Lighting</i>		34	-	-	-	-	-	-	-	-
Infrastructure - Water		11,118	11,891	11,891	361	361	96	(266)	-277%	12,157
<i>Water purification</i>		8,872	219	219	-	-	-	-	-	219
<i>Reticulation</i>		2,246	11,672	11,672	361	361	96	(266)	-277%	11,938
Infrastructure - Sanitation		2,548	3,666	3,666	-	2,344	297	(2,047)	-689%	5,713
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>		2,548	3,666	3,666	-	2,344	297	(2,047)	-689%	5,713
Infrastructure - Other		398	1,430	1,430	-	-	-	-	-	1,430
<i>Waste Management</i>		398	1,430	1,430	-	-	-	-	-	1,430
<i>Transportation</i>		-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Community		11,789	36,245	36,245	585	4,976	4,429	(547)	-12%	36,792
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	585	3,327	2,790	(536)	-19%	29,908
Other		2,131	6,873	6,873	-	1,649	1,639	(10)	-1%	6,883
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		518	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		518	-	-	-	-	-	-	-	-
Other assets		2,622	5,750	5,750	1,525	2,477	440	(2,037)	-463%	7,787
General vehicles		1,058	3,230	3,230	1,523	2,476	440	(2,036)	-463%	5,266
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		618	-	-	-	-	-	-	-	-
Furniture and other office equipment		129	70	70	2	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	-	-	-	-	-	200
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	76,860	76,860	8,579	17,367	5,809	(11,558)	-199%	88,418
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

10.2.2 Supporting Table SC13b

WC048 Knysna - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03

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	18,149	18,149	-	650	1,435	785	55%	17,364
Infrastructure - Road transport		-	600	600	-	-	-	-		600
Roads, Pavements & Bridges		-	600	600	-	-	-	-		600
Storm water		-	-	-	-	-	-	-		-
Infrastructure - Electricity		6,400	3,600	3,600	-	-	90	90	100%	3,510
Transmission & Reticulation		6,400	3,600	3,600	-	-	90	90	100%	3,510
Street Lighting		-	-	-	-	-	-	-		-
Infrastructure - Water		6,251	8,786	8,786	-	458	872	415	48%	8,371
Water purification		5,631	6,946	6,946	-	458	734	276	38%	6,670
Reticulation		620	1,840	1,840	-	-	138	138	100%	1,702
Infrastructure - Sanitation		1,485	4,563	4,563	-	192	472	280	59%	4,283
Reticulation		1,317	1,066	1,066	-	-	-	-		1,066
Sewerage purification		168	3,497	3,497	-	192	472	280	59%	3,217
Infrastructure - Other		-	600	600	-	-	-	-		600
Waste Management		-	600	600	-	-	-	-		600
Community		5,549	4,819	4,819	-	10	10	(1)	-7%	4,820
Parks & gardens		-	-	-	-	-	-	-		-
Sportsfields & stadia		944	1,580	1,580	-	-	-	-		1,580
Swimming pools		-	-	-	-	-	-	-		-
Community halls		4,503	3,239	3,239	-	10	10	(1)	-7%	3,240
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	2,855	2,855	368	956	223	(734)	-330%	3,589
General vehicles		900	165	165	-	332	-	(332)	#DIV/0!	497
Specialised vehicles		493	-	-	28	28	-	(28)	#DIV/0!	28
Plant & equipment		1,023	410	410	45	82	25	(57)	-226%	467
Computers - hardware/equipment		951	760	760	21	21	-	(21)	#DIV/0!	781
Furniture and other office equipment		1,932	270	270	14	83	48	(36)	-75%	306
Civic Land and Buildings		582	-	-	-	-	-	-		-
Other Buildings		56	1,250	1,250	261	411	150	(261)	-174%	1,511
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	25,823	25,823	368	1,616	1,667	51	3%	25,772
Specialised vehicles		493	-	-	28	28	-	(28)	#DIV/0!	28
Refuse		493	-	-	-	-	-	-		-
Fire		-	-	-	28	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 - M03 September

Description	Ref	2014/15	Budget Year 2015/16							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
1										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		19,596	32,178	32,178	571	1,263	7,604	6,341	83%	25,837
Infrastructure - Road transport		6,110	15,936	15,936	12	21	4,875	4,854	100%	11,082
<i>Roads, Pavements & Bridges</i>		5,769	13,936	13,936	12	20	2,875	2,855	99%	11,081
<i>Storm water</i>		341	2,000	2,000	-	1	2,000	1,999	100%	1
Infrastructure - Electricity		4,323	6,869	6,869	219	447	1,417	970	68%	5,899
<i>Transmission & Reticulation</i>		3,909	6,479	6,479	196	420	1,271	851	67%	5,629
<i>Street Lighting</i>		414	390	390	24	27	147	120	82%	270
Infrastructure - Water		5,163	5,551	5,551	154	458	626	167	27%	5,383
<i>Water purification</i>		3,483	3,726	3,726	18	178	103	(75)	-73%	3,801
<i>Reticulation</i>		1,680	1,825	1,825	135	280	523	243	46%	1,582
Infrastructure - Sanitation		3,299	2,825	2,825	172	305	552	247	45%	2,578
<i>Reticulation</i>		1,054	1,747	1,747	115	194	552	358	65%	1,389
<i>Sewerage purification</i>		2,245	1,078	1,078	58	111	-	(111)	#DIV/0!	1,190
Infrastructure - Other		701	997	997	14	32	134	103	76%	894
<i>Waste Management</i>		701	997	997	14	32	134	103	76%	894
<i>Transportation</i>		-	-	-	-	-	-	-	-	-
Community		2,899	1,771	1,771	323	600	304	(296)	-97%	2,057
Parks & gardens		679	569	569	160	241	109	(132)	-122%	701
Sportsfields & stadia		299	378	378	43	82	106	24	23%	354
Swimming pools		-	5	5	-	-	-	-	-	5
Community halls		133	100	100	8	16	22	6	29%	84
Libraries		224	159	159	5	16	27	11	41%	148
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		23	11	11	-	7	11	4	33%	7
Security and policing		214	218	218	2	13	7	(6)	-89%	224
Museums & Art Galleries		147	135	135	-	-	11	11	100%	124
Cemeteries		58	20	20	0	2	5	3	67%	16
Social rental housing		1,121	176	176	105	223	7	(217)	-3220%	392
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		5,885	8,019	8,019	662	1,302	790	(512)	-65%	8,531
General vehicles		4,483	5,000	5,000	384	821	607	(214)	-35%	5,214
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		447	1,884	1,884	49	65	45	(20)	-44%	1,904
Computers - hardware/equipment		250	475	475	3	8	29	21	73%	454
Furniture and other office equipment		49	69	69	11	15	10	(5)	-47%	73
Civic Land and Buildings		562	398	398	190	309	64	(245)	-382%	691
Other Buildings		93	193	193	25	85	36	(49)	-136%	194
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	104	318	61	(257)	-422%	1,257
Computers - software & programming		827	1,000	1,000	104	318	61	(257)	-422%	1,257
Other		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		29,207	42,968	42,968	1,660	3,483	8,760	5,277	60%	37,681
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

Section 11 - Material variances to the SDBIP

11.1 Over view

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

Section 12 - Parent municipality financial performance

12.1 Supporting Table SC10

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

Section 13 - Municipal entity summary

13.1 Supporting Table SC11

Not applicable.

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

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

Not applicable.

Section 15 - Other supporting documentation

15.1 Other information

None.

Section 16 - Municipal manager's quality certification

QUALITY CERTIFICATE

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

(mark as appropriate)

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

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

Print Name: Grant Easton

Acting Municipal Manager of Knysna Municipality (WC048)

Signature

Date

_____ 13/10/15