

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 April 2016



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Glossary

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

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

Budget - The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

IHHS - Informal Housing and Human Settlements, provincial grant.

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 of 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 - Municipal Manager's Report

1.1 In-Year Report - Monthly Budget Statement

The monthly budget statement for April 2016 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. This report reflects the audited outcomes for 2014/2015.

1.1.1 Financial problems or risks facing the municipality

As mentioned in previous reports the continuous ongoing challenges for the municipality, but not limited to, are old outstanding debtors, ageing infrastructure, unfunded mandates, non-cash-backed provisions and reserves. Current challenges experienced with the ongoing mSCOA project relates mostly to insufficient funding and increasing implementation costs.

The Minister of Finance announced radical cost cutting measures for all government entities including municipalities during his 2016 Budget speech in February. Specific details around these cost cutting measures, effective 1 April 2016, were included in Treasury's MFMA Circular No. 82 issued on 30 March 2016. Knysna Municipality has commenced with cost containment and rationalization initiatives in an effort to address the impact of the country's economic challenges. A range of cost savings initiatives will be phased in over the next few months.

1.1.2 Relevant information:

REVENUE:-

Refer to table C4-FinPerf RE on page 11.

YTD revenue (excluding capital transfers & contributions) of R563,830m results in a positive variance of 6% (R30,751m) against the YTD budget of R533,079m.

Total YTD revenue resulted in 82% of the total adjusted budget of R741,180m (including Transfers recognised - Capital) being realised.

It should be noted that Knysna Municipality have budgeted and are transacting live on mSCOA, whereas National Treasury's Schedule C does not fully accommodate the mSCOA format.

OPERATING EXPENDITURE:-

Refer to table C4-FinPerf RE on page 11.

YTD expenditure of R467,249m results in a positive variance of 5% (R24,803) against the YTD budget of R492,051m.

YTD expenditure resulted in 69% of the total adjusted budget of R681,666m being spent.

It should be noted that Knysna Municipality have budgeted and are transacting live on mSCOA, whereas National Treasury's Schedule C does not fully accommodate the mSCOA format.

It is envisaged that Knysna Municipality will spend their annual operating budget by year end.

CAPITAL EXPENDITURE:

Refer to table C5-Capex on page 12.

YTD expenditure of R71,475m results in a positive variance of 13% (R11,043) against the YTD budget of R82,518m.

YTD capital expenditure resulted in 66% of the total annual adjusted budget of R107,810m.

It is envisaged that Knysna Municipality will spend their annual capital budget by year end.

CASH FLOW:

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

Cash and cash equivalents balance as at 30 April 2016 equates to R128,127m.

Refer to Cash & cash equivalents analysis on Pg19.

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 April 2016.

Section 3 - In-year budget statement tables

3.1 Monthly budget statements

3.1.1 Table C1: s71 Monthly Budget Statement Summary

WC048 Knysna - Table C1 Monthly Budget Statement Summary - M10 April

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	(69)	172,784	168,161	4,623	3%	179,053
Service charges	268,691	300,395	297,395	20,508	260,614	237,931	22,683	10%	320,078
Investment revenue	7,757	3,200	5,200	761	5,049	4,356	693	16%	5,893
Transfers recognised - operational	91,024	93,803	113,866	12,155	92,107	91,938	169	0%	114,035
Other own revenue	125,764	96,393	101,753	3,963	33,276	30,693	2,584	8%	104,337
Total Revenue (excluding capital transfers and contributions)	652,096	668,222	692,645	37,318	563,830	533,079	30,751	6%	723,396
Employee costs	179,890	196,737	196,521	14,649	165,168	166,820	(1,651)	-1%	194,869
Remuneration of Councillors	6,474	6,817	6,817	590	5,881	5,678	203	4%	7,019
Depreciation & asset impairment	26,543	25,918	25,918	2,159	21,595	21,595	0	0%	25,918
Finance charges	21,070	14,248	13,936	1,725	7,443	10,283	(2,840)	-28%	11,096
Materials and bulk purchases	149,157	154,328	167,441	11,573	124,292	134,605	(10,313)	-8%	157,128
Transfers and grants	5,373	5,631	5,922	86	5,369	4,538	831		6,753
Other expenditure	215,080	232,155	265,113	25,715	137,500	148,533	(11,032)	-7%	254,080
Total Expenditure	603,588	635,833	681,666	56,496	467,249	492,051	(24,803)	-5%	656,864
Surplus/(Deficit)	48,508	32,388	10,979	(19,178)	96,581	41,028	55,553	135%	66,532
Transfers recognised - capital	30,964	56,265	48,535	629	42,693	42,866	(174)	-0%	48,362
Contributions & Contributed assets	787	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	80,259	88,653	59,514	(18,549)	139,274	83,894	55,380	66%	114,894
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	80,259	88,653	59,514	(18,549)	139,274	83,894	55,380	66%	114,894
Capital expenditure & funds sources									
Capital expenditure	61,788	102,683	107,810	5,856	71,475	82,518	(11,043)	-13%	96,767
Capital transfers recognised	31,631	52,768	45,038	3,097	41,871	39,450	2,421	6%	47,460
Public contributions & donations	787	-	-	-	-	-	-		-
Borrowing	11,943	14,232	21,409	1,540	8,179	13,975	(5,796)	-41%	15,613
Internally generated funds	17,427	35,683	41,363	1,219	21,425	29,093	(7,668)	-26%	33,695
Total sources of capital funds	61,788	102,683	107,810	5,856	71,475	82,518	(11,043)	-13%	96,767
Financial position									
Total current assets	170,803	120,796	160,713		272,253				160,713
Total non current assets	991,361	1,096,615	1,074,195		1,041,308				1,074,195
Total current liabilities	110,045	105,627	116,506		121,396				116,506
Total non current liabilities	234,953	226,004	244,935		235,977				244,935
Community wealth/Equity	817,165	885,781	873,467		956,189				873,467
Cash flows									
Net cash from (used) operating	81,331	115,053	82,606	6,043	145,335	148,871	(3,536)	-2%	82,606
Net cash from (used) investing	(45,952)	(103,444)	(110,133)	(6,047)	(72,206)	(81,387)	(9,180)	11%	(110,133)
Net cash from (used) financing	8,215	(4,536)	2,931	66	(5,900)	11,494	17,394	151%	2,931
Cash/cash equivalents at the month/year end	60,898	22,338	36,302	-	128,127	94,243	(33,884)	-36%	36,302
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	39,484	9,669	12,480	5,552	2,009	11,583	12,648	52,991	146,417
Creditors Age Analysis									
Total Creditors	1,626	-	-	-	-	-	-	-	1,626

3.1.2 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) - M10 April										
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>		205,471	196,867	199,527	1,498	194,544	189,092	5,452	3%	204,979
Executive and council		24,403	8,491	8,851	-	8,672	7,865	807	10%	9,658
Budget and treasury office		174,434	183,454	185,754	1,215	182,597	177,426	5,171	3%	190,926
Corporate services		6,633	4,921	4,921	282	3,275	3,801	(526)	-14%	4,395
<i>Community and public safety</i>		140,510	144,619	152,649	13,799	71,998	71,848	149	0%	152,798
Community and social services		9,116	9,843	9,843	(272)	1,910	8,220	(6,310)	-77%	3,533
Sport and recreation		962	1,168	1,168	89	831	927	(96)	-10%	1,072
Public safety		86,314	80,133	85,133	2,178	16,934	17,095	(161)	-1%	84,972
Housing		44,118	53,474	56,505	11,805	52,322	45,606	6,716	15%	63,221
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9,986	9,233	16,331	554	10,853	12,153	(1,299)	-11%	15,032
Planning and development		3,227	3,593	3,593	243	2,762	3,005	(242)	-8%	3,351
Road transport		6,759	5,640	12,738	312	8,091	9,148	(1,057)	-12%	11,681
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		327,881	373,768	372,673	22,096	329,127	302,852	26,275	9%	398,948
Electricity		203,723	238,108	235,108	16,728	196,590	180,752	15,838	9%	250,946
Water		76,963	76,963	77,278	4,017	68,526	64,230	4,296	7%	81,574
Waste water management		21,229	28,850	30,441	1,188	33,847	29,533	4,314	15%	34,755
Waste management		25,965	29,847	29,847	163	30,164	28,338	1,826	6%	31,673
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	683,847	724,487	741,180	37,947	606,523	575,946	30,577	5%	771,757
Expenditure - Standard										
<i>Governance and administration</i>		141,206	152,916	154,009	10,709	119,604	125,357	(5,753)	-5%	148,256
Executive and council		42,940	38,751	40,720	1,876	36,163	35,361	802	2%	41,523
Budget and treasury office		33,042	38,401	35,998	2,665	28,313	28,212	101	0%	36,099
Corporate services		65,225	75,765	77,290	6,168	55,128	61,784	(6,656)	-11%	70,634
<i>Community and public safety</i>		172,554	161,633	187,356	17,823	104,414	95,032	9,382	10%	196,738
Community and social services		14,807	19,310	19,212	1,416	12,907	15,176	(2,268)	-15%	16,944
Sport and recreation		15,033	13,771	14,870	963	11,856	12,263	(407)	-3%	14,464
Public safety		94,677	94,557	97,902	2,554	31,739	28,419	3,320	12%	101,222
Housing		43,711	29,561	50,939	12,551	44,220	35,449	8,771	25%	59,709
Health		4,326	4,434	4,434	340	3,692	3,726	(34)	-1%	4,399
<i>Economic and environmental services</i>		37,795	52,125	58,827	9,321	39,021	45,178	(6,157)	-14%	52,670
Planning and development		10,405	14,404	14,382	920	10,147	11,649	(1,502)	-13%	12,880
Road transport		26,092	35,936	42,662	8,286	27,615	32,043	(4,428)	-14%	38,234
Environmental protection		1,298	1,785	1,783	116	1,259	1,486	(227)	-15%	1,556
<i>Trading services</i>		252,033	269,159	281,474	18,642	204,210	226,484	(22,274)	-10%	259,200
Electricity		139,911	152,767	160,745	10,947	115,146	129,640	(14,494)	-11%	146,251
Water		52,663	56,364	60,623	3,423	43,572	49,180	(5,608)	-11%	55,015
Waste water management		30,606	31,242	30,998	2,077	22,617	24,394	(1,778)	-7%	29,220
Waste management		28,853	28,786	29,108	2,196	22,875	23,270	(395)	-2%	28,714
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	603,588	635,833	681,666	56,496	467,249	492,051	(24,803)	-5%	656,864
Surplus/ (Deficit) for the year		80,259	88,653	59,514	(18,549)	139,274	83,894	55,380	66%	114,894

3.1.3 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) - M10 April

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	8,851	-	8,672	7,865	807	10%	9,658
Vote 2 - Corporate Services		5,344	3,644	3,644	282	2,208	2,761	(552)	-20%	3,092
Vote 3 - Financial Services		174,514	183,534	185,834	1,215	182,607	177,476	5,131	3%	190,965
Vote 4 - Strategic Services		-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		47,345	57,068	60,098	12,047	55,084	48,611	6,474	13%	66,572
Vote 6 - Community Services		127,055	125,282	130,282	2,545	53,961	58,138	(4,177)	-7%	126,105
Vote 7 - Electrical Services		204,072	238,609	235,609	16,733	196,731	181,228	15,503	9%	251,112
Vote 8 - Technical Services		101,113	107,858	116,861	5,124	107,259	99,867	7,392	7%	124,253
Total Revenue by Vote	2	683,847	724,487	741,180	37,947	606,523	575,946	30,577	5%	771,757
Expenditure by Vote										
Vote 1 - Executive & Council	1	42,940	38,751	40,720	1,876	36,163	35,361	802	2%	41,523
Vote 2 - Corporate Services		25,799	29,147	29,846	3,461	23,275	24,239	(964)	-4%	28,883
Vote 3 - Financial Services		46,433	53,413	51,478	3,536	40,350	40,553	(203)	-1%	51,274
Vote 4 - Strategic Services		-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		61,142	49,153	70,572	13,782	57,812	51,293	6,518	13%	77,090
Vote 6 - Community Services		161,393	166,885	172,101	9,863	87,630	88,874	(1,244)	-1%	170,857
Vote 7 - Electrical Services		147,555	165,158	171,681	11,446	122,722	137,486	(14,764)	-11%	156,917
Vote 8 - Technical Services		118,327	133,327	145,268	12,532	99,296	114,245	(14,949)	-13%	130,319
Total Expenditure by Vote	2	603,588	635,833	681,666	56,496	467,249	492,051	(24,803)	-5%	656,864
Surplus/ (Deficit) for the year	2	80,259	88,653	59,514	(18,549)	139,274	83,894	55,380	66%	114,894

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

WC048 Knysna - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

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	(312)	170,036	165,554	4,482	3%	175,898
Property rates - penalties & collection charges		3,207	3,014	3,014	244	2,749	2,608	141	5%	3,155
Service charges - electricity revenue		187,010	215,015	212,015	16,508	178,070	159,740	18,330	11%	230,345
Service charges - water revenue		52,341	52,571	52,571	3,530	50,084	46,423	3,661	8%	56,232
Service charges - sanitation revenue		11,817	12,329	12,329	83	12,812	12,142	670	6%	12,999
Service charges - refuse revenue		15,030	16,504	16,504	12	16,811	16,326	485	3%	16,989
Service charges - other		2,493	3,976	3,976	374	2,837	3,300	(463)	-14%	3,513
Rental of facilities and equipment		6,450	5,482	5,482	397	3,700	4,301	(601)	-14%	4,881
Interest earned - external investments		7,757	3,200	5,200	761	5,049	4,356	693	16%	5,893
Interest earned - outstanding debtors		4,631	3,542	3,542	548	5,452	3,406	2,045	60%	5,587
Dividends received								-		-
Fines		85,683	79,471	84,471	2,172	16,797	16,503	294	2%	84,765
Licences and permits		1,642	2,179	2,179	149	1,474	1,693	(218)	-13%	1,961
Agency services		2,431	1,850	1,850	169	2,079	1,704	374	22%	2,224
Transfers recognised - operational		91,024	93,803	113,866	12,155	92,107	91,938	169	0%	114,035
Other revenue		14,927	3,619	3,979	527	3,774	2,935	840	29%	4,819
Gains on disposal of PPE		10,000	250	250	-	1	150	(149)	-100%	101
Total Revenue (excluding capital transfers and contributions)		652,096	668,222	692,645	37,318	563,830	533,079	30,751	6%	723,396
Expenditure By Type										
Employee related costs		179,890	196,737	196,521	14,649	165,168	166,820	(1,651)	-1%	194,869
Remuneration of councillors		6,474	6,817	6,817	590	5,881	5,678	203	4%	7,019
Debt impairment		72,076	76,339	76,339	1,112	11,114	11,114	-		76,339
Depreciation & asset impairment		26,543	25,918	25,918	2,159	21,595	21,595	0	0%	25,918
Finance charges		21,070	14,248	13,936	1,725	7,443	10,283	(2,840)	-28%	11,096
Bulk purchases		128,339	132,590	145,590	10,517	109,513	118,658	(9,145)	-8%	136,445
Other materials		20,819	21,738	21,851	1,056	14,779	15,947	(1,168)	-7%	20,683
Contracted services		24,536	26,425	24,314	794	16,543	20,220	(3,677)	-18%	20,638
Transfers and grants		5,373	5,631	5,922	86	5,369	4,538	831	18%	6,753
Other expenditure		117,705	129,392	164,460	23,809	109,843	117,198	(7,356)	-6%	157,104
Loss on disposal of PPE		764						-		-
Total Expenditure		603,588	635,833	681,666	56,496	467,249	492,051	(24,803)	-5%	656,864
Surplus/(Deficit)		48,508	32,388	10,979	(19,178)	96,581	41,028	55,553	0	66,532
Transfers recognised - capital		30,964	56,265	48,535	629	42,693	42,866	(174)	0%	48,362
Contributions recognised - capital		787	-	-	-	-	-	-		-
Contributed assets								-		-
Surplus/(Deficit) after capital transfers & contributions		80,259	88,653	59,514	(18,549)	139,274	83,894	55,380	66%	114,894
Taxation								-		-
Surplus/(Deficit) after taxation		80,259	88,653	59,514	(18,549)	139,274	83,894	55,380	66%	114,894
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		80,259	88,653	59,514	(18,549)	139,274	83,894	55,380	66%	114,894
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		80,259	88,653	59,514	(18,549)	139,274	83,894	55,380	66%	114,894

3.1.5 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) - M10 April

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	19,522	1,516	24,146	19,497	4,649	24%	24,171
Vote 6 - Community Services		-	1,030	430	27	27	215	(188)	-88%	242
Vote 7 - Electrical Services		4,586	11,477	11,546	-	8,158	9,830	(1,672)	-17%	9,874
Vote 8 - Technical Services		15,486	13,254	14,755	43	12,162	10,904	1,257	12%	16,013
Total Capital Multi-year expenditure	4,7	30,302	55,133	46,253	1,586	44,493	40,447	4,046	10%	50,300
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		1,871	4,600	6,122	119	667	3,014	(2,347)	-78%	3,775
Vote 2 - Corporate Services		58	10	10	3	8	7	1	16%	11
Vote 3 - Financial Services		2,901	1,975	1,825	29	1,493	1,673	(179)	-11%	1,646
Vote 5 - Planning & Development		740	260	260	588	600	143	457	319%	717
Vote 6 - Community Services		9,309	9,952	12,869	434	6,535	9,248	(2,713)	-29%	10,156
Vote 7 - Electrical Services		7,352	8,643	10,074	309	3,947	7,974	(4,028)	-51%	6,046
Vote 8 - Technical Services		9,257	22,110	30,398	2,788	13,732	20,012	(6,280)	-31%	24,117
Total Capital single-year expenditure	4	31,486	47,550	61,557	4,270	26,982	42,071	(15,089)	-36%	46,468
Total Capital Expenditure		61,788	102,683	107,810	5,856	71,475	82,518	(11,043)	-13%	96,767
Capital Expenditure - Standard Classification										
Governance and administration		6,282	6,995	8,357	256	3,004	5,030	(2,026)	-40%	6,331
Executive and council		2,090	4,600	6,122	119	667	3,014	(2,347)	-78%	3,775
Budget and treasury office		2,208	1,215	647	9	589	502	87	17%	734
Corporate services		1,984	1,180	1,588	128	1,748	1,514	234	15%	1,822
Community and public safety		17,744	37,304	29,355	2,122	28,478	26,023	2,455	9%	31,810
Community and social services		5,791	5,312	6,370	49	3,290	4,880	(1,590)	-33%	4,780
Sport and recreation		1,701	2,400	3,358	278	728	1,626	(898)	-55%	2,460
Public safety		658	-	35	-	34	35	(0)	-1%	35
Housing		9,594	29,592	19,592	1,795	24,425	19,482	4,943	25%	24,535
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		2,499	3,747	6,683	1,243	6,336	3,237	3,099	96%	9,782
Planning and development		889	-	150	309	309	125	184	147%	334
Road transport		1,610	3,747	6,533	934	6,027	3,112	2,915	94%	9,448
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		35,263	54,637	63,416	2,235	33,657	48,229	(14,571)	-30%	48,845
Electricity		11,909	20,120	21,620	309	12,105	17,804	(5,700)	-32%	15,920
Water		18,072	20,677	23,541	543	9,635	15,638	(6,003)	-38%	17,538
Waste water management		4,884	11,360	15,217	1,356	9,744	12,191	(2,446)	-20%	12,770
Waste management		398	2,480	3,038	27	2,174	2,596	(422)	-16%	2,616
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	61,788	102,683	107,810	5,856	71,475	82,518	(11,043)	-13%	96,767
Funded by:										
National Government		21,902	23,396	24,986	1,581	14,082	19,737	(5,655)	-29%	19,331
Provincial Government		9,729	29,372	20,052	1,516	27,789	19,712	8,076	41%	28,128
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		31,631	52,768	45,038	3,097	41,871	39,450	2,421	6%	47,460
Public contributions & donations	5	787	-	-	-	-	-	-	-	-
Borrowing	6	11,943	14,232	21,409	1,540	8,179	13,975	(5,796)	-41%	15,613
Internally generated funds		17,427	35,683	41,363	1,219	21,425	29,093	(7,668)	-26%	33,695
Total Capital Funding		61,788	102,683	107,810	5,856	71,475	82,518	(11,043)	-13%	96,767

3.1.6 Table C6: Monthly Budget Statement - Financial Position

WC048 Knysna - Table C6 Monthly Budget Statement - Financial Position - M10 April

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	26,302	32,793	26,302
Call investment deposits		36,838	10,000	10,000	95,333	10,000
Consumer debtors		101,140	72,107	115,125	121,652	115,125
Other debtors		2,926	18,102	3,102	12,011	3,102
Current portion of long-term receivables		67	125	67	-	67
Inventory		5,772	7,841	6,118	10,464	6,118
Total current assets		170,803	120,796	160,713	272,253	160,713
Non current assets						
Long-term receivables		125	1,968	125	193	125
Investments		24,133	23,857	27,033	24,133	27,033
Investment property		103,321	110,321	103,321	103,321	103,321
Investments in Associate		-	-	-	-	-
Property, plant and equipment		842,740	940,712	924,632	892,619	924,632
Agricultural		-	-	-	-	-
Heritage assets		19,057	19,057	19,057	19,057	19,057
Intangible assets		27	700	27	27	27
Other non-current assets		1,958	-	-	1,958	-
Total non current assets		991,361	1,096,615	1,074,195	1,041,308	1,074,195
TOTAL ASSETS		1,162,164	1,217,410	1,234,908	1,313,561	1,234,908
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		11,016	17,500	17,016	11,016	17,016
Consumer deposits		10,413	11,246	10,413	10,680	10,413
Trade and other payables		66,072	54,495	65,180	77,199	65,180
Provisions		22,545	22,386	23,897	22,502	23,897
Total current liabilities		110,045	105,627	116,506	121,396	116,506
Non current liabilities						
Borrowing		118,501	100,354	123,095	111,613	123,095
Provisions		116,452	125,650	121,841	124,364	121,841
Total non current liabilities		234,953	226,004	244,935	235,977	244,935
TOTAL LIABILITIES		344,999	331,631	361,441	357,373	361,441
NET ASSETS	2	817,165	885,780	873,467	956,189	873,467
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		732,173	817,630	788,475	871,197	788,475
Reserves		84,992	68,151	84,992	84,992	84,992
TOTAL COMMUNITY WEALTH/EQUITY	2	817,165	885,781	873,467	956,189	873,467

3.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC048 Knysna - Table C7 Monthly Budget Statement - Cash Flow - M10 April

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		519,100	480,411	477,561	41,089	492,511	477,947	14,564	3%	477,561
Government - operating		91,024	93,803	113,866	17,720	121,665	94,418	27,247	29%	113,866
Government - capital		30,964	56,265	48,535	3,755	44,652	36,837	7,815	21%	48,535
Interest		7,757	6,565	8,565	806	4,887	6,419	(1,532)	-24%	8,565
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(549,609)	(502,399)	(546,932)	(57,196)	(504,274)	(455,775)	48,499	-11%	(546,932)
Finance charges		(12,531)	(13,962)	(13,650)	(45)	(8,790)	(6,306)	2,484	-39%	(13,650)
Transfers and Grants		(5,373)	(5,631)	(5,340)	(86)	(5,315)	(4,669)	647	-14%	(5,340)
NET CASH FROM/(USED) OPERATING ACTIVITIES		81,331	115,053	82,606	6,043	145,335	148,871	(3,536)	-2%	82,606
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		17,000	250	250	-	-	-	-		250
Decrease (Increase) in non-current debtors		-	-	-	47	854	640	214	33%	-
Decrease (increase) other non-current receivables		-	125	125	-	-	-	-		125
Decrease (increase) in non-current investments		(2,698)	(1,136)	(2,698)	-	-	-	-		(2,698)
Payments										
Capital assets		(60,254)	(102,683)	(107,810)	(6,094)	(73,060)	(82,027)	(8,966)	11%	(107,810)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(45,952)	(103,444)	(110,133)	(6,047)	(72,206)	(81,387)	(9,180)	11%	(110,133)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		14,157	14,732	22,206	-	1,212	1,212	-		22,206
Increase (decrease) in consumer deposits		401	433	425	66	527	313	214	68%	425
Payments										
Repayment of borrowing		(6,342)	(19,700)	(19,700)	-	(7,639)	9,969	17,608	177%	(19,700)
NET CASH FROM/(USED) FINANCING ACTIVITIES		8,215	(4,536)	2,931	66	(5,900)	11,494	17,394	151%	2,931
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		17,303	15,265	60,898		60,898	15,265			60,898
Cash/cash equivalents at monthly/year end:		60,898	22,338	36,302		128,127	94,243			36,302

3.1.8 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 - M10 April

Description	Ref	Budget Year 2015/16										2015/16 Medium Term Revenue & Expenditure Framework					
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May Adjusted Budget	June Adjusted Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome
Cash Receipts By Source																	
Property rates		(179)	15,518	37,039	21,487	12,218	9,291	5,838	13,602	9,116	9,277	11,245	13,570	162,845	179,108	191,646	
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	239	2,863	3,164	3,449	
Service charges - electricity revenue		16,869	14,018	15,771	15,761	13,515	11,841	14,773	15,250	13,960	12,884	18,934	43,038	201,414	233,091	262,670	
Service charges - water revenue		4,543	3,619	5,544	4,635	3,878	3,374	4,197	5,691	4,572	4,432	4,058	6,577	49,943	63,775	68,238	
Service charges - sanitation revenue		645	921	2,088	1,289	791	582	638	725	602	578	900	885	11,713	12,824	13,723	
Service charges - refuse		994	1,347	3,047	1,733	1,090	872	983	1,057	902	895	1,099	1,100	15,679	17,646	19,411	
Service charges - other		594	764	459	494	394	374	412	430	393	503	116	597	3,777	4,116	4,486	
Rental of facilities and equipment		193	193	190	191	231	253	250	153	151	162	660	1,416	5,208	5,678	6,190	
Interest earned - external investments		296	419	326	389	273	425	790	621	542	806	512	1,328	5,200	3,400	3,600	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	561	447	3,365	3,565	3,885	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines		1,543	1,210	1,493	1,495	1,631	1,538	1,416	2,047	2,131	2,176	6,731	15,881	19,294	17,317	20,063	
Licences and permits		135	120	131	137	119	86	146	148	133	135	242	452	2,179	2,331	2,541	
Agency services		1,376	1,244	1,324	1,446	1,360	1,356	1,640	1,531	1,409	1,458	(8,105)	205	1,850	1,950	1,960	
Transfer receipts - operating		27,502	54	6,440	4,057	21,320	11,446	1,720	5,349	26,056	17,720	-	19,617	113,866	104,483	108,783	
Other revenue		9,518	8,484	10,300	11,594	26,730	9,167	8,052	8,911	8,156	8,588	(75,793)	1,502	3,619	4,089	5,115	
Cash Receipts by Source		64,030	47,912	84,152	64,706	83,551	50,604	40,855	55,515	68,123	59,615	(38,840)	106,854	602,815	656,539	715,760	
Other Cash Flows by Source																	
Transfer receipts - capital		12,241	401	1,214	-	561	16,276	-	2,503	7,700	3,755	-	18,535	48,535	46,586	41,027	
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	250	250	250	250	
Short term loans		-	-	-	-	-	1,357	6,196	(7,552)	-	-	(1,357)	-	-	-	-	
Borrowing long term/refinancing		1,212	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase in consumer deposits		56	46	70	69	33	40	42	57	49	66	-	36	22,206	12,570	10,660	
Receipt of non-current debtors		81	163	176	102	66	50	97	25	44	47	(640)	-	425	450	477	
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	10	-	-	-	
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	(95)	(2,698)	(2,698)	(2,698)	
Total Cash Receipts by Source		77,620	48,522	85,612	64,877	84,211	68,326	47,190	50,549	75,916	63,483	(40,837)	125,591	671,534	713,697	765,476	
Cash Payments by Type																	
Employee related costs		12,787	16,024	16,829	15,224	23,857	13,795	15,785	17,054	15,073	13,107	16,305	25,829	196,491	214,147	228,781	
Remuneration of councillors		504	590	560	560	562	562	772	592	590	590	580	741	6,817	7,294	7,804	
Interest paid		727	545	1,185	-	-	3,849	714	597	1,128	45	7,656	925	13,650	15,586	16,520	
Bulk purchases - Electricity		97	19,375	16,876	10,320	10,349	9,996	11,252	10,657	10,072	10,517	13,075	10,913	145,465	154,954	168,900	
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials		234	2,940	3,061	2,180	1,458	2,161	1,385	1,511	1,186	968	1,704	7,592	22,256	19,871	20,790	
Contracted services		160	4,080	987	2,978	879	1,769	3,273	2,510	1,309	799	2,149	8,947	23,547	24,598	24,903	
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other		1,072	(3)	1,039	39	63	556	1,074	353	1,039	86	476	787	5,340	5,665	5,781	
General expenses		9,333	7,809	8,972	9,860	8,772	10,320	11,202	7,762	8,327	13,133	18,426	33,286	155,055	162,761	159,353	
Cash Payments by Type		24,913	51,360	49,509	41,160	45,940	43,008	45,457	41,036	38,723	39,246	60,371	89,020	568,620	604,876	632,833	
Other Cash Flows/Payments by Type																	
Capital assets		5,449	4,610	8,976	7,461	10,946	13,979	1,638	8,496	5,412	6,094	12,147	58,200	107,810	70,240	58,992	
Repayment of borrowing		966	331	1,007	6	4	3,654	263	342	1,064	-	4,000	9,850	19,700	20,353	25,077	
Other Cash Flows/Payments		37,387	4,409	5,671	5,454	3,721	8,961	3,388	3,160	7,794	18,082	(65,603)	-	-	-	-	
Total Cash Payments by Type		68,715	60,710	65,164	54,081	60,612	69,603	50,746	53,033	52,993	63,421	10,915	157,070	696,130	695,469	716,902	
NET INCREASE/(DECREASE) IN CASH HELD		8,904	(12,188)	20,448	10,797	23,599	(1,277)	(3,557)	(2,484)	22,923	62	(51,752)	(31,479)	(24,596)	18,228	48,574	
Cash/cash equivalents at the month/year beginning:		60,898	69,802	57,615	78,063	88,860	112,459	111,182	107,625	105,141	128,064	128,127	76,374	60,898	36,302	54,530	
Cash/cash equivalents at the month/year end:		69,802	57,615	78,063	88,860	112,459	111,182	107,625	105,141	128,064	128,127	76,374	44,896	36,302	54,530	103,104	

MONTHLY BUDGET STATEMENT FOR APRIL 2016

PART 2 - SUPPORTING DOCUMENTATION

Section 4 - Debtors' analysis

4.1 Supporting Table SC3

WC048 Knysna - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	Budget Year 2015/16								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.T.O Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr				
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	9,107	1,590	1,322	1,953	509	2,573	3,682	12,271	33,006	20,987	3,658	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	16,778	1,387	668	342	289	395	1,290	1,621	22,771	3,938	619	-
Receivables from Non-exchange Transactions - Property Rates	1400	12,278	3,884	3,918	550	362	5,198	1,603	17,633	45,426	25,346	348	-
Receivables from Exchange Transactions - Waste Water Management	1500	1,319	499	741	889	125	1,367	1,775	4,542	11,257	8,698	895	-
Receivables from Exchange Transactions - Waste Management	1600	1,709	658	776	885	144	1,552	1,821	4,853	12,398	9,255	2,010	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	760	122	4,004	14	19	193	714	5,839	9,952	719	-	-
Interest on Arrear Debtor Accounts	1810	2,419	998	788	764	534	440	1,895	9,110	16,949	12,743	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(4,886)	530	263	156	28	46	389	2,245	(1,229)	2,865	-	-
Total By Income Source	2000	39,484	9,669	12,480	5,552	2,009	11,583	12,648	52,991	146,417	84,784	8,250	-
2014/15 - totals only		21,327	7,750	4,305	5,309	3,414	4,198	14,763	48,599	109,665	76,282	42	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,105	210	65	60	48	1,548	260	3,934	7,230	5,850	-	-
Commercial	2300	12,375	2,963	5,080	375	334	995	1,306	7,582	31,010	10,592	-	-
Households	2400	24,442	6,032	7,007	4,672	1,472	7,414	10,122	38,996	100,157	62,675	8,250	-
Other	2500	1,563	463	327	445	156	1,626	960	2,479	8,020	5,667	-	-
Total By Customer Group	2600	39,484	9,669	12,480	5,552	2,009	11,583	12,648	52,991	146,417	84,784	8,250	-

Debtors' age analysis

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, including amounts not yet due, "Future amounts", and some debtor classifications which do not form part of the consumer debtors. The Debtors age analysis (SC3) does not include these "Future amounts". Knysna Municipality is considering amending the tariff policy.

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	157 268	146 417
Add: Annual/monthly payments not yet due	30 842	20 399
Add: Sundry other debtors	121 605	122 838
Less: Provision for bad debts	(175 140)	(168 002)
Consumer debtors per Table C6	134 575	121 652

¹ Section 4 - Table C6 Financial Position

Section 5 - Creditors' analysis

5.1 Supporting Table SC4

Currently Supporting Table SC4 reflects trade creditors only.

WC048 Knysna - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

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	1,626									1,626
Auditor General	0800										-
Other	0900										-
Total By Customer Type	1000	1,626	-	-	-	-	-	-	-	-	1,626

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	2 039	1 626
Add:		
Sundry other deposits	189	188
Hoarding fees	4 789	4 839
Payments received in advance	5 062	5 229
Retention money	8 077	9 479
Sundry other creditors	12 259	24 100
Unspent conditional grants	31 610	40 302
VAT provisional (not yet due)	(5 178)	(8 564)
TOTAL Trade & other payables per Table C6	58 847	77 199

² Section 4 - Table C6 Financial Position

Section 6 - Investment portfolio analysis

6.1 Supporting Table SC5

WC048 Knysna - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Annual interest rate (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
Call Facility									
Investec (own Funds)	021941-501	Call	Call Deposit	Call Deposit	-	5.50%	0	-	0
Nedbank - Business (Ceded to DBSA)	7881531940/54	Call	Call Deposit	Call Deposit	54	5.50%	9,574	-	9,627
Nedbank - Business (Unspent Loans 2013/14)	7881078170/09	Call	Call Deposit	Call Deposit	39	6.34%	7,054	-	7,093
Nedbank - MIG July 2015 Transfer	7881123605/01	Call	Call Deposit	Call Deposit	44	5.80%	7,899	-	7,943
Housing - December 2015	7881056231/08	Call	Call Deposit	Call Deposit	78	6.05%	13,987	-	14,065
Old Mutual Bank - MIG December 2015	500169387	Call	Call Deposit	Call Deposit	77	6.29%	13,623	-	13,700
Nedbank - Buffalo Bay Sale of Erf 221	03-7881123613/02	Call	Call Deposit	Call Deposit	29	6.55%	5,123	-	5,152
Standard Bank - SARS Refunds	28856742-013	Call	Call Deposit	Call Deposit	64	6.35%	4,942	-	5,007
Standard Bank-Integrated Electrification Grant (INEP)	28856742-014	Call	Call Deposit	Call Deposit	92	6.35%	5,817	-	5,910
ABSA - March 2016 MIG Allocation	new	Call	Call Deposit	Call Deposit		6.50%	3,231	-	3,231
					478	0	71,251	-	71,729
Term Deposit 30 Days									
Nedbank - Equitable Share: Ptn of March 2016	7881068957/08	30 days	Term Deposit	24/04/2016	45	7.40%	7,000	-	7,045
Standard Bank - Equitable Share: Ptn of March 2016	new	30 days	Term Deposit	24/04/2016	-	7.43%	7,000	(7,000)	-
					45	0	14,000	(7,000)	7,045
Term Deposit 60 Days									
ABSA - (Public Transport: Nekkies Intersection)	20744777257	60 days	Term Deposit	30/05/2015	-	6.15%	7,819	-	7,819
ABSA - Buffalo Bay Sale of Erf 65	20-7562-9368	60 days	Term Deposit	15/04/2016	-	7.00%	8,740	-	8,740
					-	0	16,559	-	16,559
Term Deposit 1 year / Plus									
Investec - (Ceded to DBSA)	021941-420	15 yrs	Term Deposit	24/04/2017	-	12.30%	24,133	-	24,133
					-	0	24,133	-	24,133
Municipality sub-total					523	0	125,943	(7,000)	119,466
TOTAL INVESTMENTS AND INTEREST					523		125,943	(7,000)	119,466

Section 7 - Cash & cash equivalents analysis

7.1 Table of commitments against cash & cash equivalents:

Item	Previous Month R'000	Current Month R'000
Cash and cash equivalents (includes petty cash and call investment deposits)	128 064 ³	128 127
Long term investments	24 133 ⁴	24 133
	152 197	152 260
<i>Less:</i>	<i>66 237</i>	<i>73 971</i>
<i>Unspent conditional grants</i>	<i>31 610</i>	<i>40 302</i>
<i>Unspent borrowings</i>	<i>7 374</i>	<i>6 416</i>
<i>Secured investments</i>	<i>27 253⁵</i>	<i>27 253</i>
Net cash resources available for internal distribution	85 960	78 289
<i>Less amounts allocated to:</i>	<i>116 294</i>	<i>86 270</i>
<i>Capital replacement reserve</i>	<i>25 000</i>	<i>25 000</i>
<i>Employee benefits reserve</i>	<i>7 544</i>	<i>7 544</i>
<i>Valuation roll reserve</i>	<i>1 236</i>	<i>1 236</i>
<i>Trade Creditors</i>	<i>63 475</i>	<i>33 451</i>
<i>Interest and redemption of long term loans (until June 2016)</i>	<i>19 039</i>	<i>19 039</i>
CURRENT cash resources available / (shortfall)	(30 334)	(7 981)

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 - M10 April

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	64,633	-	58,489	58,489	-		64,633
Local Government Equitable Share		44,754	56,163	56,163	-	56,109	56,109	-		56,163
DWA Masibambane		-	-	315	-	-	-	-		315
Finance Management		1,450	1,450	1,450	-	1,450	1,450	-		1,450
Municipal Systems Improvement		934	930	930	-	930	930	-		930
Cogta Municipal Infrastructure Grant (MIG)		-	4,036	4,036	-	-	-	-		4,036
Integrated National Electrification Programme		-	737	737	-	-	-	-		737
EPWP Incentive		-	1,002	1,002	-	-	-	-		1,002
Provincial Government:		26,208	29,485	49,233	19,924	71,970	38,547	33,423	87%	42,135
LG&H: Integrated Housing & Human Settlements		23,301	24,012	34,012	19,924	66,455	34,012	32,443	95%	34,012
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	4,481	-	5,161	4,481	680	15%	4,481
PT: LG Financial Management Support Grant		-	-	300	-	-	-	-		300
PT: LG Financial Management		500	-	-	-	300	-	300	#DIV/0!	-
Disaster Management Grant		-	191	3,221	-	-	-	-		3,221
PW: Hazardous Locations		-	-	7,098	-	-	-	-		-
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>		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	76,912	93,803	113,866	19,924	130,459	97,036	33,423	34%	106,768
Capital Transfers and Grants										
National Government:		26,648	25,532	25,532	-	34,306	25,532	8,774	34%	25,532
CoGTA: Municipal Infrastructure Grant (MIG)		23,648	20,269	20,269	-	27,304	20,269	7,035	35%	20,269
DME: Integrated National Electrification (INEP)		2,000	5,263	5,263	-	6,000	5,263	737	14%	5,263
NT: Neighbourhood Development Partnership (NDPG)		-	-	-	-	-	-	-		-
Municipal Systems Improvement		-	-	-	-	-	-	-		-
Extended Public Works Program		1,000	-	-	-	1,002	-	1,002	#DIV/0!	-
<i>Other capital transfers [insert description]</i>		-	-	-	-	-	-	-		-
Provincial Government:		13,908	30,733	23,003	1,552	1,552	1,552	-		23,003
LG&H: Integrated Housing & Human Settlements		12,711	29,372	19,372	1,552	1,552	1,552	-		19,372
CA: Library Conditional Operational		1,197	-	680	-	-	-	-		680
PW: Public Transport Infrastructure		-	-	-	-	-	-	-		-
LG&H: Community Development Workers		-	-	-	-	-	-	-		-
Public Transport Nekkies Pedestrian		-	-	-	-	-	-	-		-
Disaster Management Grant		-	1,361	2,951	-	-	-	-		2,951
District Municipality:		-	-	-	-	-	-	-		-
<i>Dist Grant - Priority Funding</i>		-	-	-	-	-	-	-		-
<i>Dist Grant - MDRG</i>		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<i>Other Grant - French Football Federation</i>		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	40,556	56,265	48,535	1,552	35,858	27,084	8,774	32%	48,535
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	117,468	150,068	162,401	21,476	166,317	124,120	42,197	34%	155,303

8.2 Supporting Table SC7(1) – Grant expenditure

WC048 Knysna - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

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:		48,944	64,318	64,633	183	60,809	57,997	2,812	4.8%	64,633
Local Government Equitable Share		44,754	56,163	56,163	–	56,109	52,490	3,619	6.9%	56,163
DWA Masibambane		(315)	–	315	–	–	262	(262)	-100.0%	315
Finance Management		1,688	1,450	1,450	59	646	967	(322)	-33.3%	1,450
Municipal Systems Improvement		934	930	930	37	538	700	(162)	-23.2%	930
Cogta Municipal Infrastructure Grant (MIG)		855	4,036	4,036	66	2,607	2,180	427	19.6%	4,036
Integrated National Electrification Programme		–	737	737	–	–	442	(442)	-100.0%	737
EPWP Incentive		1,028	1,002	–	21	910	954	(45)	-4.7%	–
Provincial Government:		37,369	29,485	49,233	11,972	31,196	33,941	6,667	19.6%	49,233
LG&H: Integrated Housing & Human Settlements		32,885	24,012	34,012	11,800	29,443	21,078	8,365	39.7%	34,012
LG&H: Community Development Worker		49	54	54	2	45	48	(3)	-6.7%	54
PW: Maintenance of Proclaimed Roads		286	67	67	–	–	40	(40)	-100.0%	67
CA: Library Conditional Operational		3,139	5,161	4,481	170	1,495	3,105	(1,610)	-51.8%	4,481
PT: LG Financial Management Support Grant		459	–	–	–	–	–	–	–	–
PT: LG Financial Management		550	–	300	–	213	258	(45)	-17.4%	300
Disaster Management Grant		–	191	3,221	–	–	5,154	–	–	3,221
PW: Hazardous Locations		–	–	7,098	–	–	4,259	–	–	7,098
District Municipality:		–	–	–	–	–	–	–	–	–
Dist Grant - Municipal Disaster Recovery (MDRG)		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	102	–	102	#DIV/0!	–
Other Grant - Danish Football Federation		–	–	–	–	48	–	48	#DIV/0!	–
Other Grant - NHA		–	–	–	–	55	–	55	#DIV/0!	–
Total operating expenditure of Transfers and Grants:		86,314	93,803	113,866	12,155	92,107	91,938	9,582		113,866
Capital expenditure of Transfers and Grants										
National Government:		23,536	25,532	25,532	629	14,372	20,526	(6,154)	-30.0%	25,532
CoGTA: Municipal Infrastructure Grant (MIG)		22,369	20,269	20,269	629	13,101	15,263	(2,162)	-14.2%	20,269
DME: Integrated National Electrification (INEP)		1,167	5,263	5,263	–	1,271	5,263	(3,992)	-75.8%	5,263
Finance Management		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement		–	–	–	–	–	–	–	–	–
Extended Public Works Program		–	–	–	–	–	–	–	–	–
Provincial Government:		9,739	30,733	23,003	–	28,321	22,341	5,980	26.8%	23,003
LG&H: Integrated Housing & Human Settlements		9,253	29,372	19,372	–	24,678	18,709	5,969	31.9%	19,372
CA: Library Conditional Operational		238	–	680	–	–	680	(680)	-100.0%	680
PW: Public Transport Infrastructure		–	–	–	–	–	–	–	–	–
LG&H: Community Development Workers		–	–	–	–	–	–	–	–	–
Public Transport Nekkie Pedestrian		231	–	–	–	3,642	–	3,642	#DIV/0!	–
Disaster Management Grant		–	1,361	2,951	–	–	2,951	–	–	2,951
LG&H: Community Development Worker		18	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Dist Grant - Priority Funding		–	–	–	–	–	–	–	–	–
Dist Grant - MDRG		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Other Grant - French Football Federation		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		33,275	56,265	48,535	629	42,693	42,866	(174)	-0.4%	48,535
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		119,589	150,068	162,401	12,784	134,800	134,804	9,408	0	162,401

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

Grant	(R '000)	Previous	Current	Grant debtor
Municipal Infrastructure (MIG)		11 482	10 787	
Integrated Housing & Human Settlement (IHHS)		2 470	12 144	
Other DoRA capacity grants (FMG, MSIG)		1 293	1 196	
Other DoRA infrastructure grants (INEP, EPWP)		4 824	4 803	
Provincial grant for Library Upgrade		3 836	3 666	
Comprising % of Total Unspent Grants		76%	54%	

8.3 Supporting Table SC7(2) – Expenditure against approved rollovers

WC048 Knysna - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April

Description	Ref	Budget Year 2015/16				
		Approved Rollover 2014/15	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		315	-	-	(315)	-100.0%
Local Government Equitable Share		315	-	-	(315)	-100.0%
Provincial Government:		21	-	19	3	12.3%
PT: LG Financial Management		21	-	19	3	12.3%
District Municipality:		3,716	-	-	3,716	100.0%
Dist Grant - Municipal Disaster Recovery (MDRG)		3,566	-	-	3,566	100.0%
Kny sna Survey Project		150	-	-	150	100.0%
Other grant providers:		159	-	102	56	35.6%
Other Grant - Danish Football Federation		44	-	48	(3)	-7.0%
National Housing Award		114	-	55	60	52.2%
Total operating expenditure of Approved Roll-overs		4,211	-	121	3,461	82.2%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	-
Provincial Government:		9,563	-	5,690	3,873	40.5%
LG&H: Integrated Housing & Human Settlements		2,465	-	2,048	417	16.9%
Public Transport Nekkies Pedestrian		7,098	-	3,642	3,456	48.7%
District Municipality:		-	-	-	-	-
Other grant providers:		-	-	-	-	-
Total capital expenditure of Approved Roll-overs		9,563	-	5,690	3,873	40.5%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		13,774	-	5,811	7,334	53.2%

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 - M10 April

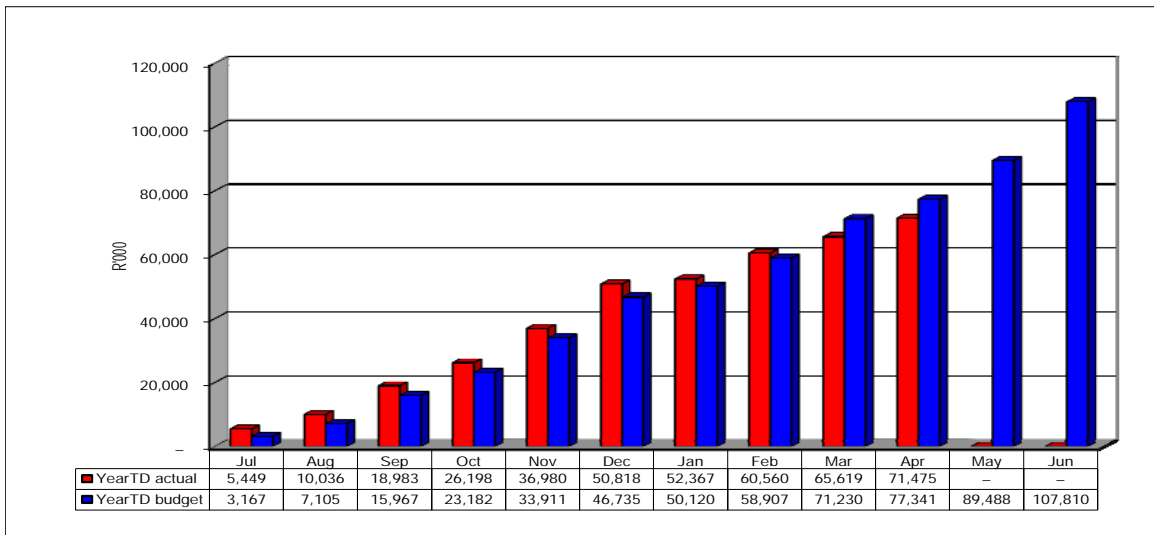
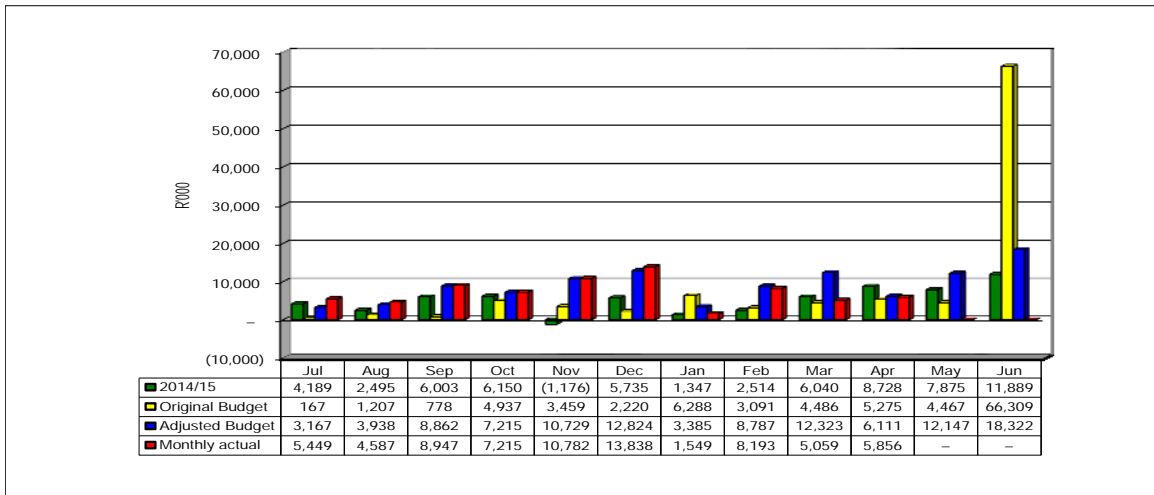
Summary of Employee and Councillor remuneration	Ref	2014/15		Budget Year 2015/16						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		4,333	4,579	4,579	407	4,030	3,814	216	6%	4,795
Pension and UIF Contributions		248	243	243	20	209	202	7	3%	249
Medical Aid Contributions		25	-	-	2	13	-	13	#DIV/0!	13
Motor Vehicle Allowance		1,475	1,579	1,579	128	1,301	1,315	(14)	-1%	1,564
Cellphone Allowance		393	416	416	33	328	347	(19)	-5%	398
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		6,474	6,817	6,817	590	5,881	5,678	203	4%	7,019
% increase	4		5.3%	5.3%						8.4%
Senior Managers of the Municipality										
Basic Salaries and Wages		5,406	6,689	5,508	503	4,722	4,588	134	3%	5,642
Pension and UIF Contributions		395	510	368	25	249	307	(58)	-19%	311
Medical Aid Contributions		70	113	68	6	58	56	1	2%	69
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		883	870	992	-	-	992	(992)	-100%	-
Motor Vehicle Allowance		333	466	336	24	229	280	(51)	-18%	285
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		185	238	223	14	145	185	(41)	-22%	182
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		7,274	8,887	7,494	572	5,402	6,408	(1,006)	-16%	6,488
% increase	4		22.2%	3.0%						-10.8%
Other Municipal Staff										
Basic Salaries and Wages		99,170	110,931	111,596	8,841	91,015	92,900	(1,885)	-2%	109,705
Pension and UIF Contributions		18,209	20,707	20,663	1,581	16,206	17,257	(1,051)	-6%	19,672
Medical Aid Contributions		9,600	12,591	12,591	863	8,433	10,481	(2,048)	-20%	10,542
Overtime		14,328	11,252	12,151	1,563	13,917	9,790	4,128	42%	16,279
Performance Bonus		8,358	9,156	9,163	43	8,560	9,158	(599)	-7%	8,564
Motor Vehicle Allowance		4,171	4,394	3,815	289	3,039	3,177	(139)	-4%	3,676
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		1,822	2,031	2,045	183	1,821	1,697	123	7%	2,168
Other benefits and allowances		10,330	5,552	5,723	593	5,572	4,746	826	17%	6,525
Payments in lieu of leave		1,772	1,091	1,104	121	1,059	1,059	-	-	1,104
Long service awards		-	-	1,872	-	-	-	-	-	1,872
Post-retirement benefit obligations		4,856	10,146	8,274	-	10,146	10,146	-	-	10,146
Sub Total - Other Municipal Staff		172,616	187,851	188,997	14,077	159,766	160,411	(645)	0%	190,253
% increase	4		8.8%	9.5%						10.2%
Total Parent Municipality		186,364	203,554	203,307	15,239	171,049	172,498	(1,449)	-1%	203,761
TOTAL SALARY, ALLOWANCES & BENEFITS		186,364	203,554	203,307	15,239	171,049	172,498	(1,449)	-1%	203,761
% increase	4		9.2%	9.1%						9.3%
TOTAL MANAGERS AND STAFF		179,890	196,737	196,491	14,649	165,168	166,820	(1,651)	-1%	196,741

Section 10 - Capital programme performance

10.1 Supporting Table SC12

WC048 Knysna - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

Month	2014/15		Budget Year 2015/16							% spend of Original Budget
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %		
R thousands										
Monthly expenditure performance trend										
July	4,189	167	3,167	5,449	5,449	3,167	(2,282)	-72.0%	5%	
August	2,495	1,207	3,938	4,587	10,036	7,105	(2,931)	-41.2%	10%	
September	6,003	778	8,862	8,947	18,983	15,967	(3,016)	-18.9%	18%	
October	6,150	4,937	7,215	7,215	26,198	23,182	(3,016)	-13.0%	26%	
November	(1,176)	3,459	10,729	10,782	36,980	33,911	(3,069)	-9.0%	36%	
December	5,735	2,220	12,824	13,838	50,818	46,735	(4,083)	-8.7%	49%	
January	1,347	6,288	3,385	1,549	52,367	50,120	(2,247)	-4.5%	51%	
February	2,514	3,091	8,787	8,193	60,560	58,907	(1,654)	-2.8%	59%	
March	6,040	4,486	12,323	5,059	65,619	71,230	5,610	7.9%	64%	
April	8,728	5,275	6,111	5,856	71,475	77,341	5,866	7.6%	70%	
May	7,875	4,467	12,147	-	89,488	-	-	-	-	
June	11,889	66,309	18,322	-	107,810	-	-	-	-	
Total Capital expenditure	61,788	102,683	107,810	71,475						



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 - M10 April

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 new assets by Asset Class/Sub-class										
Infrastructure		21,236	30,565	33,970	1,837	23,563	29,725	6,162	21%	32,622
Infrastructure - Road transport		2,648	3,238	8,684	311	6,879	3,974	(2,905)	-73%	9,733
<i>Roads, Pavements & Bridges</i>		1,535	877	7,684	-	4,520	1,088	(3,432)	-316%	6,309
<i>Storm water</i>		1,113	2,361	1,000	311	2,359	2,886	528	18%	3,423
Infrastructure - Electricity		4,524	14,640	15,314	208	10,178	13,636	3,458	25%	11,856
<i>Transmission & Reticulation</i>		4,490	14,640	14,437	208	10,178	13,636	3,458	25%	11,856
<i>Street Lighting</i>		34	-	877	-	-	-	-	-	-
Infrastructure - Water		11,118	7,591	9,141	3	3,429	6,334	2,905	46%	6,236
<i>Water purification</i>		8,872	219	2,394	3	3	1,163	1,160	100%	1,159
<i>Reticulation</i>		2,246	7,372	6,747	-	3,426	5,171	1,745	34%	5,077
Infrastructure - Sanitation		2,548	3,666	-	1,288	2,661	5,168	2,507	49%	4,163
<i>Reticulation</i>		-	-	-	-	-	1,147	1,147	100%	1,147
<i>Sewerage purification</i>		2,548	3,666	-	1,288	2,661	4,022	1,360	34%	3,017
Infrastructure - Other		398	1,430	830	27	416	613	197	32%	633
<i>Waste Management</i>		398	1,430	830	27	416	613	197	32%	633
<i>Transportation</i>		-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Community		11,789	35,245	25,343	1,641	26,312	24,142	(2,171)	-9%	29,524
Parks & gardens		42	-	87	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	400	400	100%	400
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	2,154	-	-	-	-	-	-
Libraries		251	-	-	-	-	340	340	100%	340
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		25	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		89	-	-	-	-	49	49	100%	49
Social rental housing		9,253	29,372	19,372	1,525	24,156	21,422	(2,734)	-13%	24,255
Other		2,131	5,873	3,730	116	2,157	1,931	(225)	-12%	4,480
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		518	-	-	-	-	125	125	100%	25
Housing development		-	-	-	-	-	-	-	-	-
Other		518	-	-	-	-	125	125	100%	25
Other assets		2,622	4,710	8,247	926	4,460	5,817	1,358	23%	6,505
General v ehicles		1,058	2,190	5,374	762	3,662	3,913	250	6%	4,675
Specialised v ehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	418	-	-	418	418	100%	-
Computers - hardware/equipment		618	-	-	-	-	-	-	-	-
Furniture and other office equipment		129	70	20	-	52	61	9	14%	61
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		217	2,250	35	164	572	1,239	667	54%	1,583
Other Land		-	-	2,400	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		600	200	-	-	173	187	13	7%	187
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	70,520	67,560	4,404	54,335	59,809	5,474	9%	68,676

10.2.2 Supporting Table SC13b

WC048 Knysna - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April

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 renewal of existing assets by Asset Class/Sub-class										
Infrastructure		14,136	22,449	30,516	487	11,613	15,531	3,918	25%	18,570
Infrastructure - Road transport		-	600	2,600	8	8	300	293	98%	308
<i>Roads, Pavements & Bridges</i>		-	600	2,600	8	8	300	293	98%	308
<i>Storm water</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		6,400	3,600	3,669	101	985	2,345	1,360	58%	2,240
<i>Transmission & Reticulation</i>		6,400	3,600	3,669	101	985	2,345	1,360	58%	2,240
<i>Street Lighting</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Water		6,251	13,086	14,180	540	5,985	9,083	3,098	34%	11,082
<i>Water purification</i>		5,631	6,946	6,946	186	2,549	4,479	1,930	43%	5,016
<i>Reticulation</i>		620	6,140	7,234	353	3,436	4,605	1,168	25%	6,066
Infrastructure - Sanitation		1,485	4,563	10,067	(161)	4,635	3,802	(833)	-22%	4,940
<i>Reticulation</i>		1,317	1,066	6,401	130	174	305	131	43%	479
<i>Sewerage purification</i>		168	3,497	3,666	(291)	4,461	3,497	(964)	-28%	4,461
Infrastructure - Other		-	600	-	-	-	-	-	-	-
<i>Waste Management</i>		-	600	-	-	-	-	-	-	-
Community		5,549	5,819	5,716	36	1,851	4,330	2,480	57%	4,321
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		944	1,580	2,380	(7)	111	862	751	87%	811
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		4,503	3,239	3,239	40	1,590	2,395	805	34%	2,434
Libraries		32	-	-	-	-	-	-	-	-
Recreational facilities		70	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	97	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	1,000	-	3	149	1,073	924	86%	1,076
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		5,937	3,895	4,019	928	3,677	2,848	(828)	-29%	5,201
General vehicles		900	1,205	1,707	748	1,247	1,028	(220)	-21%	2,376
Specialised vehicles		493	-	-	-	34	35	0	1%	35
Plant & equipment		1,023	410	410	78	736	327	(409)	-125%	809
Computers - hardware/equipment		951	760	760	20	904	752	(152)	-20%	912
Furniture and other office equipment		1,932	270	260	30	182	171	(11)	-7%	281
Civic Land and Buildings		582	-	-	-	-	-	-	-	-
Other Buildings		56	1,250	882	52	572	536	(37)	-7%	787
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	25,622	32,163	40,250	1,451	17,140	22,709	5,569	25%	28,092
Specialised vehicles		493	-	-	-	34	35	0	1%	35
Refuse		493	-	-	-	-	-	-	-	-
Fire		-	-	-	-	34	35	0	1%	35
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

10.2.3 Supporting Table SC13c

WC048 Knysna - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April

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	31,668	5,730	17,590	25,659	8,069	31%	25,580
Infrastructure - Road transport		6,110	15,936	15,029	4,930	10,012	10,825	813	8%	14,215
<i>Roads, Pavements & Bridges</i>		5,769	13,936	13,029	4,928	9,733	9,596	(137)	-1%	13,287
<i>Storm water</i>		341	2,000	2,000	2	278	1,229	951	77%	928
Infrastructure - Electricity		4,323	6,869	5,069	315	2,651	4,210	1,559	37%	3,740
<i>Transmission & Reticulation</i>		3,909	6,479	5,069	315	2,587	3,953	1,366	35%	3,543
<i>Street Lighting</i>		414	390	-	-	64	257	193	75%	197
Infrastructure - Water		5,163	5,551	5,872	257	3,017	7,354	4,338	59%	4,626
<i>Water purification</i>		3,483	3,726	2,374	359	1,911	5,737	3,826	67%	3,267
<i>Reticulation</i>		1,680	1,825	3,498	(102)	1,106	1,617	512	32%	1,359
Infrastructure - Sanitation		3,299	2,825	5,582	120	1,253	2,231	978	44%	1,848
<i>Reticulation</i>		1,054	1,747	5,582	43	608	1,454	846	58%	901
<i>Sewerage purification</i>		2,245	1,078	-	78	645	776	132	17%	946
Infrastructure - Other		701	997	116	108	658	1,039	381	37%	1,151
<i>Waste Management</i>		701	997	116	108	658	1,039	381	37%	1,151
<i>Transportation</i>		-	-	-	-	-	-	-	-	-
Community		2,899	1,771	1,384	163	2,123	2,092	(30)	-1%	2,601
Parks & gardens		679	569	784	4	606	694	88	13%	741
Sportsfields & stadia		299	378	369	33	340	316	(25)	-8%	411
Swimming pools		-	5	-	-	-	3	3	100%	2
Community halls		133	100	15	42	111	92	(19)	-21%	129
Libraries		224	159	-	39	102	95	(7)	-7%	127
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		23	11	-	(0)	11	16	5	30%	16
Security and policing		214	218	216	4	34	142	108	76%	110
Museums & Art Galleries		147	135	-	12	47	60	13	22%	82
Cemeteries		58	20	-	2	5	91	87	95%	23
Social rental housing		1,121	176	-	27	867	584	(284)	-49%	959
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		5,885	8,019	9,427	416	4,515	5,055	540	11%	6,257
General vehicles		4,483	5,000	5,000	390	3,536	3,667	130	4%	4,870
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		447	1,884	1,858	18	259	350	91	26%	367
Computers - hardware/equipment		250	475	475	(5)	109	318	210	66%	265
Furniture and other office equipment		49	69	69	0	20	49	30	60%	44
Civic Land and Buildings		562	398	1,833	13	474	537	63	12%	583
Other Buildings		93	193	193	-	118	134	16	12%	129
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	1,258	104	1,279	935	(345)	-37%	1,603
Computers - software & programming		827	1,000	1,258	104	1,279	935	(345)	-37%	1,603
Other		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		29,207	42,968	43,738	6,414	25,507	33,741	8,234	24%	36,041

10.2.4 Supporting Table SC13d

WC048 Knysna - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		17,812	19,813	19,813	1,651	16,510	16,510	-		19,813
Infrastructure - Road transport		4,436	5,889	5,889	491	4,908	4,908	-		5,889
<i>Roads, Pavements & Bridges</i>		4,436	5,889	5,889	491	4,908	4,908	-		5,889
<i>Storm water</i>		-	-	-	-	-	-	-		-
Infrastructure - Electricity		4,257	4,342	4,342	362	3,618	3,618	-		4,342
<i>Generation</i>		-	-	-	-	-	-	-		-
<i>Transmission & Reticulation</i>		4,257	4,159	4,159	347	3,466	3,466	-		4,159
<i>Street Lighting</i>		-	182	182	15	152	152	-		182
Infrastructure - Water		5,134	5,811	5,811	484	4,843	4,843	-		5,811
<i>Dams & Reservoirs</i>		-	-	-	-	-	-	-		-
<i>Water purification</i>		5,134	4,501	4,501	375	3,751	3,751	-		4,501
<i>Reticulation</i>		-	1,310	1,310	109	1,092	1,092	-		1,310
Infrastructure - Sanitation		3,335	3,643	3,643	304	3,036	3,036	-		3,643
<i>Reticulation</i>		-	-	-	-	-	-	-		-
<i>Sewerage purification</i>		3,335	3,643	3,643	304	3,036	3,036	-		3,643
Infrastructure - Other		650	127	127	11	106	106	-		127
<i>Waste Management</i>		3	-	-	-	-	-	-		-
<i>Transportation</i>		-	-	-	-	-	-	-		-
<i>Gas</i>		-	-	-	-	-	-	-		-
<i>Other</i>		648	127	127	11	106	106	-		127
Community		451	407	407	34	339	339	-		407
Parks & gardens		17	-	-	-	-	-	-		-
Sportsfields & stadia		-	-	-	-	-	-	-		-
Swimming pools		-	-	-	-	-	-	-		-
Community halls		-	407	407	34	339	339	-		407
Libraries		-	-	-	-	-	-	-		-
Recreational facilities		201	-	-	-	-	-	-		-
Fire, safety & emergency		-	-	-	-	-	-	-		-
Security and policing		-	-	-	-	-	-	-		-
Buses		-	-	-	-	-	-	-		-
Clinics		-	-	-	-	-	-	-		-
Museums & Art Galleries		-	-	-	-	-	-	-		-
Cemeteries		-	-	-	-	-	-	-		-
Social rental housing		-	-	-	-	-	-	-		-
Other		233	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Buildings		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
Housing development		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Other assets		5,523	5,648	5,698	475	4,748	4,748	-		5,698
General vehicles		1,599	1,866	1,866	156	1,555	1,555	-		1,866
Specialised vehicles		-	151	151	13	126	126	-		151
Plant & equipment		1,048	1,184	1,184	99	986	986	-		1,184
Computers - hardware/equipment		-	854	904	75	754	754	-		904
Furniture and other office equipment		1,473	872	872	73	727	727	-		872
Abattoirs		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Civic Land and Buildings		-	412	412	34	343	343	-		412
Other Buildings		696	176	176	15	147	147	-		176
Other Land		-	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-		-
Other		708	133	133	11	111	111	-		133
Agricultural assets		-	-	-	-	-	-	-		-
<i>List sub-class</i>		-	-	-	-	-	-	-		-
Biological assets		-	-	-	-	-	-	-		-
<i>List sub-class</i>		-	-	-	-	-	-	-		-
Intangibles		-	50	-	-	-	-	-		-
Computers - software & programming		-	50	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Depreciation		23,786	25,918	25,918	2,160	21,598	21,598	-		25,918
Specialised vehicles		-	151	151	13	126	126	-		151
Refuse		-	-	-	-	-	-	-		-
Fire		-	151	151	13	126	126	-		151
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 15 - Municipal manager's quality certification

QUALITY CERTIFICATE

I, Mike Maughan-Brown, the acting Municipal manager of Knysna Municipality, hereby certify that -

(mark as appropriate)

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

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

Print Name: Mike Maughan-Brown

Acting Municipal Manager of Knysna Municipality (WC048)

Signature



Date

12/5/16