Knysna Municipality

KNYSNA
Municipality Munisipaliteit uMasipala

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

February 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 February 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. Strong governance and effective financial management strategies across Directorates with adequate maintenance programs are being explored.

Current challenges experienced with the ongoing mSCOA project relates mostly to insufficient funding and increasing implementation costs.

1.1.2 Relevant information:

REVENUE:-

Refer to table C4-FinPerf RE on page 11.

YTD revenue of R481,398m results in a positive variance of 11% (R48,073m) against the YTD budget of R433,326m.

Total YTD revenue resulted in 70% of the total adjusted budget of R741,180m (including Transfers recognised – Capital) being realised.

The variances between all Revenue by source items' YTD actuals and YTD budget is as a result of the new mSCOA upload of the Adjustments Budget information into the system.

The Budget Office is in process of re-aligning the mSCOA budget vs the old reporting format in order to reflect what was approved by Council.

OPERATING EXPENDITURE:-

Refer to table C4-FinPerf RE on page 11.

YTD expenditure of R367,183m results in a negative variance of 1% (R2,796m) against the YTD budget of R364,387m.

YTD expenditure resulted in 54% of the total adjusted budget of R681,666m being spent.

The variances between all Operating Expenditure items' YTD actuals and YTD budget is as a result of the new mSCOA upload of the Adjustments Budget information into the system.

The Budget Office is in process of re-aligning the mSCOA budget vs the old reporting format in order to reflect what was approved by Council.

CAPITAL EXPENDITURE:

Refer to table C5-Capex on page 12.

- YTD expenditure of R60,560m results in a negative variance of 8% (R4,406) against the YTD budget of R56,154m.
- YTD capital expenditure resulted in 56% of the total annual adjusted budget of R107,810m.

CASH FLOW:

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

Cash and cash equivalents balance as at 29 February 2016 equates to R105,141m.

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 February 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 - M08 February

Description	2014/15	Budget Year 2015/16							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	158,860	174,430	174,430	98	172,619	161,876	10,742	7%	185,173
Service charges	268,691	300,395	297,395	21,365	219,130	177,491	41,640	23%	339,035
Investment revenue	7,757	3,200	5,200	621	3,746	3,512	234	7%	5,434
Transfers recognised - operational	91,024	93,803	113,866	1,990	60,829	67,038	(6,209)	-9%	107,658
Other own revenue	125,764	96,393	101,753	3,693	25,073	23,409	1,665	7%	103,418
Total Revenue (excluding capital transfers and contributions)	652,096	668,222	692,645	27,767	481,398	433,326	48,073	11%	740,717
Employee costs	179,890	196,737	196,491	15,039	136,401	137,476	(1,075)	-1%	195,415
Remuneration of Councillors	6,474	6,817	6,817	592	4,702	4,543	159	3%	6,976
Depreciation & asset impairment	26,543	25,918	25,918	2,160	17,281	17,278	3	0%	25,921
Finance charges	21,070	14,248	13,936	0	5,718	6,283	(565)	-9%	13,370
Materials and bulk purchases	149,157	154,328	167,631	13,095	101,527	104,554	(3,027)	-3%	164,604
Transfers and grants	5,373	5,631	5,922	353	4,244	4,394	(150)		5,772
Other expenditure	215,080	232,155	264,952	11,542	97,310	89,858	7,452	8%	272,404
Total Expenditure	603,588	635,833	681,666	42,780	367,183	364,387	2,796	1%	684,462
Surplus/(Deficit)	48,508	32,388	10,979	(15,013)	114,215	68,939	45,276	66%	56,255
Transfers recognised - capital	30,964	56,265	48,535	7,159	39,283	27,733	11,550	42%	60,085
Contributions & Contributed assets	787	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	80,259	88,653	59,514	(7,854)	153,498	96,672	56,826	59%	116,340
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	80,259	88,653	59,514	(7,854)	153,498	96,672	56,826	59%	116,340
Capital expenditure & funds sources									
Capital expenditure	61,788	102,683	107,810	8,193	60,560	56,154	4,406	8%	112,216
Capital transfers recognised	31,631	52,768	45,038	7,209	35,648	31,714	3,934	12%	48,972
Public contributions & donations	787	–	–	–	–	–	–		–
Borrowing	11,943	14,012	21,189	358	6,057	6,696	(639)	-10%	20,550
Internally generated funds	17,427	35,903	41,583	626	18,855	17,744	1,111	6%	42,694
Total sources of capital funds	61,788	102,683	107,810	8,193	60,560	56,154	4,406	8%	112,216
Financial position									
Total current assets	170,803	120,796	160,713		265,988				160,713
Total non current assets	991,361	1,096,615	1,074,195		1,034,708				1,074,195
Total current liabilities	110,045	105,627	116,506		92,690				116,506
Total non current liabilities	234,953	226,004	244,935		237,593				244,935
Community wealth/Equity	817,165	885,781	873,467		970,413				873,467
Cash flows									
Net cash from (used) operating	81,331	115,053	82,606	13,823	109,986	182,136	(72,151)	-40%	82,606
Net cash from (used) investing	(45,952)	(103,444)	(110,133)	(8,471)	(60,792)	(60,792)	–		(110,133)
Net cash from (used) financing	8,215	(4,536)	2,931	(7,837)	(4,951)	8,198	13,149	160%	2,931
Cash/cash equivalents at the month/year end	60,898	22,338	36,302	–	105,141	144,808	39,667	27%	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	33,997	15,115	7,447	3,059	20,285	2,677	20,488	55,158	158,225
Creditors Age Analysis									
Total Creditors	2,008	–	–	–	–	–	–	–	2,008

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) - M08 February

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									
Revenue - Standard										
Governance and administration		205,471	196,867	199,527	1,449	188,998	178,640	10,357	6%	209,884
Executive and council		24,403	8,491	8,851	–	6,506	6,879	(373)	-5%	8,478
Budget and treasury office		174,434	183,454	185,754	1,051	179,890	169,081	10,809	6%	196,563
Corporate services		6,633	4,921	4,921	398	2,601	2,680	(79)	-3%	4,843
Community and public safety		140,510	144,619	152,649	8,083	50,334	50,504	(170)	0%	152,479
Community and social services		9,116	9,843	9,843	263	1,964	2,496	(532)	-21%	9,312
Sport and recreation		962	1,168	1,168	89	654	686	(32)	-5%	1,136
Public safety		86,314	80,133	85,133	2,008	12,660	12,615	44	0%	85,177
Housing		44,118	53,474	56,505	5,723	35,057	34,707	350	1%	56,854
Health		–	–	–	–	–	–	–		–
Economic and environmental services		9,986	9,233	16,331	1,862	8,454	7,606	848	11%	17,179
Planning and development		3,227	3,593	3,593	229	2,383	2,416	(33)	-1%	3,560
Road transport		6,759	5,640	12,738	1,633	6,071	5,190	881	17%	13,619
Environmental protection		–	–	–	–	–	–	–		–
Trading services		327,881	373,768	372,673	23,533	272,895	224,309	48,587	22%	421,260
Electricity		203,723	238,108	235,108	17,236	158,963	122,132	36,830	30%	271,938
Water		76,963	76,963	77,278	5,172	57,567	51,604	5,963	12%	83,241
Waste water management		21,229	28,850	30,441	1,006	29,495	23,744	5,752	24%	36,192
Waste management		25,965	29,847	29,847	118	26,870	26,829	41	0%	29,888
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Standard	2	683,847	724,487	741,180	34,926	520,681	461,059	59,622	13%	800,802
Expenditure - Standard										
Governance and administration		141,206	152,916	154,809	11,408	99,444	96,922	2,522	3%	157,331
Executive and council		42,940	38,751	40,674	1,729	31,012	30,104	909	3%	41,582
Budget and treasury office		33,042	38,401	35,965	3,104	24,968	20,414	4,554	22%	40,519
Corporate services		65,225	75,765	78,170	6,574	43,463	46,404	(2,941)	-6%	75,229
Community and public safety		172,554	161,633	187,364	8,250	73,580	64,014	9,566	15%	196,930
Community and social services		14,807	19,310	19,122	1,227	10,402	10,944	(542)	-5%	18,580
Sport and recreation		15,033	13,771	14,900	1,047	9,721	9,662	58	1%	14,959
Public safety		94,677	94,557	97,970	4,216	26,402	21,802	4,599	21%	102,569
Housing		43,711	29,561	50,939	1,415	24,024	18,586	5,438	29%	56,377
Health		4,326	4,434	4,434	344	3,032	3,020	12	0%	4,446
Economic and environmental services		37,795	52,125	58,819	2,763	28,437	31,491	(3,053)	-10%	55,766
Planning and development		10,405	14,404	14,382	816	8,355	8,919	(565)	-6%	13,817
Road transport		26,092	35,936	42,654	1,828	19,052	21,435	(2,383)	-11%	40,272
Environmental protection		1,298	1,785	1,783	119	1,031	1,136	(106)	-9%	1,677
Trading services		252,033	269,159	280,674	20,360	165,722	171,960	(6,238)	-4%	274,436
Electricity		139,911	152,767	160,745	10,233	93,737	97,566	(3,829)	-4%	156,916
Water		52,663	56,364	59,823	5,043	35,820	38,874	(3,054)	-8%	56,769
Waste water management		30,606	31,242	30,998	2,458	18,236	18,142	93	1%	31,091
Waste management		28,853	28,786	29,108	2,625	17,930	17,378	552	3%	29,660
Other		–	–	–	–	–	–	–		–
Total Expenditure - Standard	3	603,588	635,833	681,666	42,780	367,183	364,387	2,796	1%	684,462
Surplus/ (Deficit) for the year		80,259	88,653	59,514	(7,854)	153,498	96,672	56,826	59%	116,340

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) - M08 February

Vote Description	Ref	2014/15	Budget Year 2015/16							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Executive & Council		24,403	8,491	8,851	–	6,506	6,879	(373)	-5%	8,478
Vote 2 - Corporate Services		5,344	3,644	3,644	228	1,688	1,876	(188)	-10%	3,456
Vote 3 - Financial Services		174,514	183,534	185,834	1,054	179,899	169,102	10,797	6%	196,632
Vote 4 - Strategic Services		–	.	–	–	–	–	–		–
Vote 5 - Planning & Development		47,345	57,068	60,098	5,952	37,440	37,123	317	1%	60,415
Vote 6 - Community Services		127,055	125,282	130,282	2,904	45,350	45,887	(536)	-1%	129,746
Vote 7 - Electrical Services		204,072	238,609	235,609	17,307	159,079	122,145	36,934	30%	272,543
Vote 8 - Technical Services		101,113	107,858	116,861	7,481	90,718	78,047	12,671	16%	129,532
Total Revenue by Vote	2	683,847	724,487	741,180	34,926	520,681	461,059	59,622	13%	800,802
Expenditure by Vote	1									
Vote 1 - Executive & Council		42,940	38,751	40,674	1,729	31,012	30,104	909	3%	41,582
Vote 2 - Corporate Services		25,799	29,147	29,893	2,176	17,591	18,074	(482)	-3%	29,410
Vote 3 - Financial Services		46,433	53,413	51,478	5,290	35,121	29,579	5,542	19%	57,020
Vote 4 - Strategic Services		–	–	–	–	–	–	–		–
Vote 5 - Planning & Development		61,142	49,153	70,572	2,710	35,199	30,592	4,607	15%	75,179
Vote 6 - Community Services		161,393	166,885	172,101	8,896	70,682	68,582	2,101	3%	174,202
Vote 7 - Electrical Services		147,555	165,158	171,681	12,094	100,170	102,947	(2,778)	-3%	168,903
Vote 8 - Technical Services		118,327	133,327	145,268	9,885	77,407	84,509	(7,102)	-8%	138,165
Total Expenditure by Vote	2	603,588	635,833	681,666	42,780	367,183	364,387	2,796	1%	684,462
Surplus/ (Deficit) for the year	2	80,259	88,653	59,514	(7,854)	153,498	96,672	56,826	59%	116,340

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) - M08 February

Description	Ref	2014/15	Budget Year 2015/16							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		155,654	171,416	171,416	(160)	170,362	159,675	10,687	7%	182,104
Property rates - penalties & collection charges		3,207	3,014	3,014	257	2,256	2,201	55	2%	3,069
Service charges - electricity revenue		187,010	215,015	212,015	16,866	144,840	107,469	37,371	35%	249,386
Service charges - water revenue		52,341	52,571	52,571	4,167	42,686	39,340	3,346	9%	55,917
Service charges - sanitation revenue		11,817	12,329	12,329	73	12,565	11,954	611	5%	12,940
Service charges - refuse revenue		15,030	16,504	16,504	(6)	16,790	16,148	641	4%	17,145
Service charges - other		2,493	3,976	3,976	265	2,250	2,579	(329)	-13%	3,647
Rental of facilities and equipment		6,450	5,482	5,482	369	2,911	3,120	(209)	-7%	5,273
Interest earned - external investments		7,757	3,200	5,200	621	3,746	3,512	234	7%	5,434
Interest earned - outstanding debtors		4,631	3,542	3,542	603	4,271	3,051	1,220	40%	4,762
Dividends received								–		–
Fines		85,683	79,471	84,471	1,990	12,535	12,532	2	0%	84,473
Licences and permits		1,642	2,179	2,179	167	1,172	1,206	(34)	-3%	2,145
Agency services		2,431	1,850	1,850	199	1,685	1,559	126	8%	1,976
Transfers recognised - operational		91,024	93,803	113,866	1,990	60,829	67,038	(6,209)	-9%	107,658
Other revenue		14,927	3,619	3,979	366	2,500	1,890	609	32%	4,588
Gains on disposal of PPE		10,000	250	250	–	1	50	(49)	-99%	201
Total Revenue (excluding capital transfers and contributions)		652,096	668,222	692,645	27,767	481,398	433,326	48,073	11%	740,717
Expenditure By Type										
Employee related costs		179,890	196,737	196,491	15,039	136,401	137,476	(1,075)	-1%	195,415
Remuneration of councillors		6,474	6,817	6,817	592	4,702	4,543	159	3%	6,976
Debt impairment		72,076	76,339	76,339	1,111	8,889	8,890	(1)	0%	76,337
Depreciation & asset impairment		26,543	25,918	25,918	2,160	17,281	17,278	3	0%	25,921
Finance charges		21,070	14,248	13,936	0	5,718	6,283	(565)	-9%	13,370
Bulk purchases		128,339	132,590	145,590	10,660	88,924	91,726	(2,802)	-3%	142,788
Other materials		20,819	21,738	22,041	2,435	12,603	12,828	(225)	-2%	21,816
Contracted services		24,536	26,425	23,547	2,513	16,644	14,917	1,727	12%	25,275
Transfers and grants		5,373	5,631	5,922	353	4,244	4,394	(150)	-3%	5,772
Other expenditure		117,705	129,392	165,066	7,919	71,777	66,051	5,726	9%	170,792
Loss on disposal of PPE		764						–		–
Total Expenditure		603,588	635,833	681,666	42,780	367,183	364,387	2,796	1%	684,462
Surplus/(Deficit)		48,508	32,388	10,979	(15,013)	114,215	68,939	45,276	0	56,255
Transfers recognised - capital		30,964	56,265	48,535	7,159	39,283	27,733	11,550	42%	60,085
Contributions recognised - capital		787	–	–	–	–	–	–		–
Contributed assets								–		–
Surplus/(Deficit) after capital transfers & contributions		80,259	88,653	59,514	(7,854)	153,498	96,672	56,826	59%	116,340
Taxation								–		–
Surplus/(Deficit) after taxation		80,259	88,653	59,514	(7,854)	153,498	96,672	56,826	59%	116,340
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		80,259	88,653	59,514	(7,854)	153,498	96,672	56,826	59%	116,340
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		80,259	88,653	59,514	(7,854)	153,498	96,672	56,826	59%	116,340

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) - M08 February

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	4,260	21,991	19,472	2,518	13%	22,040
Vote 6 - Community Services		–	1,030	430	–	–	–	–		430
Vote 7 - Electrical Services		4,586	11,477	11,546	260	8,032	8,112	(80)	-1%	11,466
Vote 8 - Technical Services		15,486	13,254	14,755	2,638	9,589	7,053	2,536	36%	17,291
Total Capital Multi-year expenditure	4,7	30,302	55,133	46,253	7,158	39,612	34,638	4,974	14%	51,228
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		1,871	4,600	6,122	270	533	448	85	19%	6,207
Vote 2 - Corporate Services		58	10	10	–	3	3	0	0%	10
Vote 3 - Financial Services		2,901	1,975	1,825	–	1,302	1,320	(18)	-1%	1,807
Vote 5 - Planning & Development		740	260	260	2	12	12	(0)	0%	260
Vote 6 - Community Services		9,309	9,952	12,869	255	6,018	6,278	(260)	-4%	12,609
Vote 7 - Electrical Services		7,352	8,643	10,074	148	3,510	2,940	570	19%	10,644
Vote 8 - Technical Services		9,257	22,110	30,398	359	9,571	10,516	(945)	-9%	29,453
Total Capital single-year expenditure	4	31,486	47,550	61,557	1,035	20,948	21,516	(568)	-3%	60,989
Total Capital Expenditure		61,788	102,683	107,810	8,193	60,560	56,154	4,406	8%	112,216
Capital Expenditure - Standard Classification										
Governance and administration		6,282	6,995	8,357	276	2,561	2,054	507	25%	8,864
Executive and council		2,090	4,600	6,122	270	533	448	85	19%	6,207
Budget and treasury office		2,208	1,215	647	–	557	357	200	56%	847
Corporate services		1,984	1,180	1,588	5	1,471	1,250	222	18%	1,810
Community and public safety		17,744	37,304	29,173	4,505	25,639	23,324	2,315	10%	31,488
Community and social services		5,791	5,312	6,370	204	3,242	3,545	(303)	-9%	6,067
Sport and recreation		1,701	2,400	3,176	41	372	372	0	0%	3,176
Public safety		658	–	35	–	34	34	(0)	0%	35
Housing		9,594	29,592	19,592	4,260	21,991	19,372	2,618	14%	22,210
Health								–		–
Economic and environmental services		2,499	3,747	6,683	1,383	3,576	581	2,995	516%	9,678
Planning and development		889	–	150	–	–	100	(100)	-100%	50
Road transport		1,610	3,747	6,533	1,383	3,576	481	3,095	644%	9,628
Environmental protection		–	–	–	–	–	–	–		–
Trading services		35,263	54,637	63,598	2,030	28,785	30,195	(1,411)	-5%	62,187
Electricity		11,909	20,120	21,620	408	11,543	11,052	490	4%	22,110
Water		18,072	20,677	23,541	598	7,623	7,834	(210)	-3%	23,331
Waste water management		4,884	11,360	15,399	1,023	7,472	9,156	(1,684)	-18%	13,715
Waste management		398	2,480	3,038	–	2,147	2,154	(7)	0%	3,031
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Standard Classification	3	61,788	102,683	107,810	8,193	60,560	56,154	4,406	8%	112,216
Funded by:										
National Government		21,902	23,396	24,986	1,673	11,353	12,342	(989)	-8%	23,997
Provincial Government		9,729	29,372	20,052	5,536	24,295	19,372	4,923	25%	24,975
District Municipality		–	–	–	–	–	–	–		–
Other transfers and grants		–	–	–	–	–	–	–		–
Transfers recognised - capital		31,631	52,768	45,038	7,209	35,648	31,714	3,934	12%	48,972
Public contributions & donations	5	787	–	–	–	–	–	–		–
Borrowing	6	11,943	14,012	21,189	358	6,057	6,696	(639)	-10%	20,550
Internally generated funds		17,427	35,903	41,583	626	18,855	17,744	1,111	6%	42,694
Total Capital Funding		61,788	102,683	107,810	8,193	60,560	56,154	4,406	8%	112,216

YTD capital expenditure is R4,406 million or 8% above YTD budget.

YTD Capital Expenditure is at 56% against Annual Adjusted Budget.

3.1.6 Table C6: Monthly Budget Statement - Financial Position

WC048 Knysna - Table C6 Monthly Budget Statement - Financial Position - M08 February

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	20,953	26,302
Call investment deposits		36,838	10,000	10,000	84,188	10,000
Consumer debtors		101,140	72,107	115,125	147,340	115,125
Other debtors		2,926	18,102	3,102	3,446	3,102
Current portion of long-term receivables		67	125	67	–	67
Inventory		5,772	7,841	6,118	10,060	6,118
Total current assets		170,803	120,796	160,713	265,988	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	886,019	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	1,034,708	1,074,195
TOTAL ASSETS		1,162,164	1,217,410	1,234,908	1,300,696	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	10,600	10,413
Trade and other payables		66,072	54,495	65,180	48,097	65,180
Provisions		22,545	22,386	23,897	22,978	23,897
Total current liabilities		110,045	105,627	116,506	92,690	116,506
Non current liabilities						
Borrowing		118,501	100,354	123,095	112,671	123,095
Provisions		116,452	125,650	121,841	124,922	121,841
Total non current liabilities		234,953	226,004	244,935	237,593	244,935
TOTAL LIABILITIES		344,999	331,631	361,441	330,283	361,441
NET ASSETS	2	817,165	885,780	873,467	970,413	873,467
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		732,173	817,630	788,475	885,421	788,475
Reserves		84,992	68,151	84,992	84,992	84,992
TOTAL COMMUNITY WEALTH/EQUITY	2	817,165	885,781	873,467	970,413	873,467

3.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC048 Knysna - Table C7 Monthly Budget Statement - Cash Flow - M08 February

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	49,545	409,897	409,897	–		477,561
Government - operating		91,024	93,803	113,866	5,349	77,889	77,889	–		113,866
Government - capital		30,964	56,265	48,535	2,503	33,197	33,197	–		48,535
Interest		7,757	6,565	8,565	621	3,539	3,539	–		8,565
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(549,609)	(502,399)	(546,932)	(43,246)	(402,728)	(330,577)	72,151	-22%	(546,932)
Finance charges		(12,531)	(13,962)	(13,650)	(597)	(7,616)	(7,616)	–		(13,650)
Transfers and Grants		(5,373)	(5,631)	(5,340)	(353)	(4,191)	(4,191)	–		(5,340)
NET CASH FROM/(USED) OPERATING ACTIVITIES		81,331	115,053	82,606	13,823	109,986	182,136	(72,151)	-40%	82,606
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		17,000	250	250	–	–	–	–		250
Decrease (Increase) in non-current debtors		–	–	–	25	762	762	–		–
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)	(8,496)	(61,555)	(61,555)	–		(107,810)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(45,952)	(103,444)	(110,133)	(8,471)	(60,792)	(60,792)	–		(110,133)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–		–	(7,552)	–	–	–		–
Borrowing long term/refinancing		14,157	14,732	22,206	–	1,212	1,212	–		22,206
Increase (decrease) in consumer deposits		401	433	425	57	412	412	–		425
Payments										
Repayment of borrowing		(6,342)	(19,700)	(19,700)	(342)	(6,575)	6,575	13,149	200%	(19,700)
NET CASH FROM/(USED) FINANCING ACTIVITIES		8,215	(4,536)	2,931	(7,837)	(4,951)	8,198	13,149	160%	2,931
NET INCREASE/ (DECREASE) IN CASH HELD		43,595	7,073	(24,596)	(2,484)	44,243	129,543			(24,596)
Cash/cash equivalents at beginning:		17,303	15,265	60,898		60,898	15,265			60,898
Cash/cash equivalents at month/year end:		60,898	22,338	36,302		105,141	144,808			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 - M08 February

Description	Ref	Budget Year 2015/16												2015/16 Medium Term Revenue & Expenditure Framework		
R thousands	1	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Adjusted Budget	April Adjusted Budget	May Adjusted Budget	June Adjusted Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash Receipts By Source																
Property rates		(179)	15,518	37,039	21,487	12,218	9,291	5,838	13,602	11,245	11,245	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	18,934	18,934	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	4,058	4,058	4,058	6,577	49,943	63,775	68,238
Service charges - sanitation revenue		645	921	2,088	1,289	791	582	638	725	900	900	900	885	11,713	12,824	13,723
Service charges - refuse		994	1,347	3,047	1,733	1,090	872	983	1,057	1,099	1,099	1,099	1,100	15,679	17,646	19,411
Service charges - other		594	764	459	494	394	374	412	430	116	116	116	597	3,777	4,116	4,486
Rental of facilities and equipment		193	193	190	191	231	253	250	153	660	660	660	1,416	5,208	5,678	6,190
Interest earned - external investments		296	419	326	389	273	425	790	621	512	512	512	1,328	5,200	3,400	3,600
Interest earned - outstanding debtors			–	–	–	–	–	–	–	561	561	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	1,731	1,731	6,731	15,881	19,294	17,317	20,063
Licences and permits		135	120	131	137	119	86	146	148	242	242	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			(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	23,599			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			(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	63,656	40,058	(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	6,144			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	–	–	–	–	–	–	–				–	22,206	12,570	10,660
Increase in consumer deposits		56	46	70	69	33	40	42	57				36	425	450	477
Receipt of non-current debtors		81	163	176	102	66	50	97	25			(640)	–			
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	69,800	40,058	(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	16,305	16,305	16,305	25,829	196,491	214,147	228,781
Remuneration of councillors		504	590	560	560	562	562	772	592	580	580	580	741	6,817	7,294	7,804
Interest paid		727	545	1,185	–	–	3,849	714	597			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	13,075	13,075	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	1,704	1,704	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	2,149	2,149	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	476	476	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	18,426	18,426	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	52,715	52,715	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	12,323	6,111	12,147	58,200	107,810	70,240	58,992
Repayment of borrowing		966	331	1,007	6	4	3,654	263	342	1,000	1,000	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			(65,603)	–			
Total Cash Payments by Type		68,715	60,710	65,164	54,081	60,612	69,603	50,746	53,033	66,037	59,826	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)	3,762	(19,768)	(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	108,903	89,136	37,383	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	108,903	89,136	37,383	5,905	36,302	54,530	103,104

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtors' analysis

4.1 Supporting Table SC3

Debtors' age analysis

WC048 Knysna - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description	NT Code	Budget Year 2015/16											
R thousands		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	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	8,011	1,787	2,448	821	3,720	882	5,103	13,442	36,214	23,968	15	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	16,012	1,364	629	470	1,157	281	1,955	2,048	23,916	5,911	14	–
Receivables from Non-exchange Transactions - Property Rates	1400	10,518	4,951	1,068	678	10,467	474	4,834	16,172	49,163	32,625	105	–
Receivables from Exchange Transactions - Waste Water Management	1500	868	842	1,012	149	2,004	199	2,534	4,540	12,150	9,427	1	–
Receivables from Exchange Transactions - Waste Management	1600	1,219	915	1,026	179	2,314	230	2,559	4,846	13,287	10,128	5	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	517	4,018	14	23	12	13	185	1,524	6,306	1,757	7	–
Interest on Arrear Debtor Accounts	1810	1,713	981	981	677	521	547	2,546	9,689	17,655	13,981	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(4,860)	257	268	61	90	50	771	2,896	(466)	3,868	–	
Total By Income Source	2000	33,997	15,115	7,447	3,059	20,285	2,677	20,488	55,158	158,225	101,666	147	–
2014/15 - totals only		21,648	8,384	5,152	5,688	1,870	18,787	4,018	47,408	112,956	77,772	26	
Debtors Age Analysis By Customer Group													
Organs of State	2200	763	113	71	72	1,630	53	263	4,191	7,158	6,210	–	–
Commercial	2300	11,777	5,752	785	544	2,460	268	2,603	8,098	32,287	13,972	–	–
Households	2400	20,099	8,830	5,942	2,248	14,237	2,219	16,605	40,130	110,309	75,439	147	–
Other	2500	1,358	419	649	196	1,958	137	1,016	2,738	8,471	6,044	–	–
Total By Customer Group	2600	33,997	15,115	7,447	3,059	20,285	2,677	20,488	55,158	158,225	101,666	147	–

The value reflected in the Financial Position[1] 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	161 768	158 225
Add: Annual/monthly payments not yet due	52 773	41 817
Add: Sundry other debtors	120 901	121 367
Less: Provision for bad debts	(173 161)	(174 069)
Consumer debtors per Table C6	**162 281**	**147 340**

[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 - M08 February

Description	NT Code	Budget Year 2015/16									Prior year totals for chart (same period)
R thousands		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									–	831
Pensions / Retirement deductions	0500									–	–
Loan repayments	0600									–	–
Trade Creditors	0700	2,008								2,008	1,617
Auditor General	0800									–	–
Other	0900									–	–
Total By Customer Type	1000	2,008	–	–	–	–	–	–	–	2,008	2,448

A reconciliation of Trade and other payables reflected on Table C6[2] to Aged Creditors on Supporting Table SC4 is shown in the following table:

Description	Previous Month R'000	Current Month R'000
Supporting Table SC4: Aged (Trade) Creditors	1 402	2 008
Add:		
Sundry other deposits	173	177
Hoarding fees	4 738	4 759
Payments received in advance	4 923	5 103
Retention money	7 355	8 044
Sundry other creditors	8 131	10 569
Unspent conditional grants	24 502	23 205
VAT provisional (not yet due)	(6 427)	(5 768)
TOTAL Trade & other payables per Table C6	**44 797**	**48 097**

[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 - M08 February

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	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	49	5.50%	9,471	–	9,520
Nedbank - Business (Unspent Loans 2013/14)	7881078170/09	Call	Call Deposit	Call Deposit	36	6.34%	6,978	–	7,014
Nedbank - MIG July 2015 Transfer	new	Call	Call Deposit	Call Deposit	41	5.80%	7,814	–	7,855
Housing - December 2015	new	Call	Call Deposit	Call Deposit	72	6.05%	13,836	–	13,908
Old Mutual Bank - MIG December 2015	new	Call	Call Deposit	Call Deposit	74	6.29%	13,441	–	13,515
Nedbank - Buffalo Bay Sale of Erf 221	03-7881123613/02	Call	Call Deposit	Call Deposit	41	6.55%	–	5,054	5,094
Standard Bank - SARS Refunds	28856742-013	Call	Call Deposit	Call Deposit	81	6.35%	–	4,861	4,942
Standard Bank-Integrated Electrification Grant (INEP)	28856742-014	Call	Call Deposit	Call Deposit	13	6.35%	–	5,804	5,817
					408		51,540	15,718	67,667
Term Deposit 60 Days									
ABSA - (Public Transport: Nekkies Intersection)	20744777257	60 days	Term Deposit	30/05/2015	40	6.15%	7,741	–	7,781
Nedbank - Buffalo Bay Sale of Erf 221	new	60 days	Term Deposit	16/01/2016	–	6.52%	5,054	(5,054)	–
Integrated Electrification Grant (INEP)	new	60 days	Term Deposit	16/01/2016	–	6.57%	5,804	(5,804)	–
ABSA - Buffalo Bay Sale of Erf 65	20-7562-9368	60 days	Term Deposit	15/04/2016	20	0.00%	–	8,720	8,740
					60		18,599	(2,138)	16,521
Term Deposit 90 Days									
ABSA - Buffalo Bay Sale of Erf 65	20-7562-9368	90 days	Term Deposit	16/02/2016	–	6.62%	8,720	(8,720)	–
Standard Bank - SARS Refunds	28856742-013	90 days	Term Deposit	16/02/2016	–	6.73%	4,861	(4,861)	–
					–		13,581	(13,581)	–
Term Deposit 1 year / Plus									
Investec - (Ceded to DBSA)	021941-420	15 yrs	Term Deposit	24/04/2017	–	12.30%	24,133	–	24,133
					–		24,133	–	24,133
Municipality sub-total					468	0.00%	107,852	–	108,320
TOTAL INVESTMENTS AND INTEREST	2				468		107,852	–	108,320

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)	107 625[3]	105 141
Long term investments	24 133[4]	24 133
	131 758	**129 274**
Less:	*60 068*	*58 414*
Unspent conditional grants	*24 501*	*23 205*
Unspent borrowings	*8 314*	*7 956*
Secured investments	*27 253*[5]	*27 253*
Net cash resources available for internal distribution	**71 690**	**70 860**
Less amounts allocated to:	*97 616*	*100 916*
Capital replacement reserve	*25 000*	*25 000*
Employee benefits reserve	*7 544*	*7 544*
Valuation roll reserve	*1 236*	*1 236*
Trade & other payables	*44 797*	*48 097*
Interest and redemption of long term loans (until June 2016)	*19 039*	*19 039*
CURRENT cash resources available / (shortfall)	**(25 926)**	**(30 056)**

[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 - M08 February

Description	Ref	2014/15	Budget Year 2015/16							
		Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
R thousands		Outcome	Budget	Budget	actual	actual	budget	variance	variance %	Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		47,138	64,318	64,633	(18,667)	44,449	44,449	–		64,633
Local Government Equitable Share		44,754	56,163	56,163	(18,667)	42,069	42,069	–		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 Infrastructrure Grant (MIG)		–	4,036	4,036	–	–	–	–		4,036
Integrated National Electrification Programme	3		737	737	–	–	–	–		737
EPWP Incentive		–	1,002	1,002	–	–	–	–		1,002
Provincial Government:		26,208	29,485	49,233	7,552	38,562	37,582	980	3%	42,135
LG&H: Integrated Housing & Human Settlements		23,301	24,012	34,012	7,552	33,047	33,047	–		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: Hazardrous Locations				7,098						
District Municipality:		3,566	–	–	–	–	–	–		–
Dist Grant - Municipal Disaster Recovery (MDRG)		3,566		–	–	–	–	–		
Other grant providers:		–	–	–	–	–	–	–		–
Other Grant - LG Seta Learnerships					–		–	–		
Other Grant - IDC:Development Agency					–		–	–		
Other Grant - UYF: Youth Advisory Centre					–		–	–		
Total Operating Transfers and Grants	5	76,912	93,803	113,866	(11,115)	83,011	82,031	980	1%	106,768
Capital Transfers and Grants										
National Government:		26,648	25,532	25,532	300	28,075	25,532	2,543	10%	25,532
CoGTA: Municipal Infrastructure Grant (MIG)		23,648	20,269	20,269	–	21,073	20,269	804	4%	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	–	–	300	1,002	–	1,002	#DIV/0!	–
			–	–	–		–	–		–
Other capital transfers *[insert description]*			–	–	–		–	–		–
Provincial Government:		13,908	30,733	23,003	–	–	–	–		23,003
LG&H: Integrated Housing & Human Settlements		12,711	29,372	19,372	–	–	–	–		19,372
CA: Library Conditional Operational		1,197	–	680	–	–	–	–		680
PW: Public Transport Infrastructure			–	–	–	–	–	–		–
LG&H: Community Development Workers		–	–	–	–	–	–	–		–
Public Transport Nekkies Pedestrain		–	–	–	–	–	–	–		–
Disaster Management Grant			1,361	2,951						2,951
District Municipality:		–	–	–	–	–	–	–		–
Dist Grant - Priority Funding								–		
Dist Grant - MDRG								–		
Other grant providers:		–	–	–	–	–	–	–		–
Other Grant - French Football Federation								–		
Total Capital Transfers and Grants	5	40,556	56,265	48,535	300	28,075	25,532	2,543	10%	48,535
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	117,468	150,068	162,401	(10,815)	111,086	107,563	3,523	3%	155,303

8.2 Supporting Table SC7(1) – Grant expenditure

WC048 Knysna - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

Description	Ref	2014/15	Budget Year 2015/16							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		48,944	64,318	64,633	387	46,327	45,438	889	2.0%	64,633
Local Government Equitable Share		44,754	56,163	56,163	–	42,069	42,069	–		56,163
DWA Masibambane		(315)	–	315	–	–	–	–		315
Finance Management		1,688	1,450	1,450	38	548	548	–		1,450
Municipal Systems Improvement		934	930	930	105	460	460	–		930
Cogta Municipal Infrastructrure Grant (MIG)		855	4,036	4,036	238	2,361	2,361	–		4,036
Integrated National Electrification Programme		–	737	737	–	–	–	–		737
EPWP Incentive		1,028	1,002	–	6	889	–	889	#DIV/0!	–
Provincial Government:		37,369	29,485	49,233	1,603	14,400	14,187	213	1.5%	42,135
LG&H: Integrated Housing & Human Settlements		32,885	24,012	34,012	1,435	12,958	12,958	–		34,012
LG&H: Community Development Worker		49	54	54	2	41	41	–		54
PW: Maintenance of Proclaimed Roads		286	67	67	–	–	–	–		67
CA: Library Conditional Operational		3,139	5,161	4,481	147	1,188	1,188	–		4,481
PT: LG Financial Management Support Grant		459	–	300	–	–	–	–		300
PT: LG Financial Management		550	–	–	19	213	–	213	#DIV/0!	–
Disaster Management Grant			191	3,221						3,221
PW: Hazardrous Locations				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	1,990	60,829	59,626	1,204		106,768
Capital expenditure of Transfers and Grants										
National Government:		23,536	25,532	25,532	1,279	13,172	13,172	–		25,532
CoGTA: Municipal Infrastructure Grant (MIG)		22,369	20,269	20,269	1,131	12,028	12,028	–		20,269
DME: Integrated National Electrification (INEP)		1,167	5,263	5,263	148	1,144	1,144	–		5,263
Finance Management		–	–	–	–	–	–	–		–
Municipal Systems Improvement		–	–	–	–	–	–	–		–
Extended Public Works Program		–	–	–	–	–	–	–		–
Provincial Government:		9,739	30,733	23,003	5,880	26,111	19,372	6,739	34.8%	23,003
LG&H: Integrated Housing & Human Settlements		9,253	29,372	19,372	4,604	23,806	19,372	4,434	22.9%	19,372
CA: Library Conditional Operational		238	–	680	–	–	–	–		680
PW: Public Transport Infrastructure		–	–	–	–	–	–	–		–
LG&H: Community Development Workers			–	–	–		–	–		–
Public Transport Nekkies Pedestrain		231	–	–	1,276	2,305	–	2,305	#DIV/0!	–
Disaster Management Grant			1,361	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	7,159	39,283	32,544	6,739	20.7%	48,535
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		119,589	150,068	162,401	9,149	100,112	92,169	7,943	0	155,303

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

Grant (R '000)	Previous	Current	Grant debtor
Municipal Infrastructure (MIG)	**7 244**	**5 875**	
Integrated Housing & Human Settlement (IHHS)	**0**	**0**	**5 097**
Other DoRA capacity grants (FMG, MSIG)	**1 515**	**1 372**	
Other DoRA infrastructure grants (INEP, EPWP)	**5 004**	**4 951**	
Provincial grant for Library Upgrade	**4 119**	**3 973**	
Comprising % of Total Unspent Grants	**17 882** **73%**	**16 171** **70%**	

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

WC048 Knysna - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M08 February

Description	Ref	Budget Year 2015/16				
R thousands		Approved Rollover 2014/15	Monthly actual	YearTD actual	YTD variance	YTD variance %
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	19	3	12.3%
PT: LG Financial Management		21	19	19	3	12.3%
					–	
District Municipality:		3,716	–	–	3,716	100.0%
Dist Grant - Municipal Disaster Recovery (MDRG)		3,566	–	–	3,566	100.0%
Knysna 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	19	121	3,461	82.2%
Capital expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
					–	
Provincial Government:		8,011	1,620	4,120	3,891	48.6%
LG&H: Integrated Housing & Human Settlements		913	344	1,816	(902)	-98.8%
Public Transport Nekkies Pedestrain		7,098	1,276	2,305	4,793	67.5%
District Municipality:		–	–	–	–	
					–	
					–	
Other grant providers:		–	–	–	–	
					–	
					–	
Total capital expenditure of Approved Roll-overs		8,011	1,620	4,120	3,891	48.6%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		12,222	1,639	4,241	7,352	60.1%

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 - M08 February

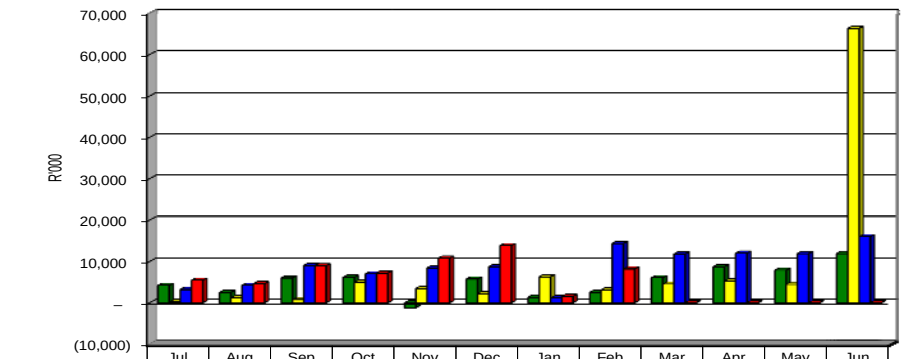
Summary of Employee and Councillor remuneration R thousands	Ref	2014/15 Audited Outcome	Budget Year 2015/16 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		4,333	4,579	4,579	409	3,217	3,052	165	5%	4,744
Pension and UIF Contributions		248	243	243	20	169	162	8	5%	250
Medical Aid Contributions		25	–	–	2	9	–	9	#DIV/0!	9
Motor Vehicle Allowance		1,475	1,579	1,579	128	1,045	1,052	(7)	-1%	1,571
Cellphone Allowance		393	416	416	33	262	277	(15)	-6%	401
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Sub Total - Councillors		6,474	6,817	6,817	592	4,702	4,543	159	3%	6,976
% increase	4		5.3%	5.3%						7.7%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5,406	6,689	5,508	503	3,716	3,670	45	1%	5,553
Pension and UIF Contributions		395	510	368	25	199	245	(46)	-19%	322
Medical Aid Contributions		70	113	68	6	46	45	1	1%	68
Overtime				–				–		–
Performance Bonus		883	870	992	–	–	992	(992)	-100%	–
Motor Vehicle Allowance		333	466	336	24	182	224	(42)	-19%	294
Cellphone Allowance				–				–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		185	238	223	14	116	148	(32)	-22%	190
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards				–				–		–
Post-retirement benefit obligations	2			–				–		–
Sub Total - Senior Managers of Municipality		7,274	8,887	7,494	572	4,258	5,325	(1,067)	-20%	6,427
% increase	4		22.2%	3.0%						-11.6%
Other Municipal Staff										
Basic Salaries and Wages		99,170	110,931	111,596	8,956	73,092	74,223	(1,131)	-2%	110,480
Pension and UIF Contributions		18,209	20,707	20,663	1,604	13,024	13,804	(780)	-6%	19,943
Medical Aid Contributions		9,600	12,591	12,591	890	6,699	8,376	(1,677)	-20%	10,913
Overtime		14,328	11,252	12,151	1,671	11,221	7,976	3,245	41%	15,396
Performance Bonus		8,358	9,156	9,163	13	8,510	9,158	(648)	-7%	8,515
Motor Vehicle Allowance		4,171	4,394	3,815	304	2,448	2,542	(94)	-4%	3,721
Cellphone Allowance				–				–		–
Housing Allowances		1,822	2,031	2,045	186	1,455	1,352	103	8%	2,148
Other benefits and allowances		10,330	5,552	5,723	595	4,238	3,757	481	13%	6,130
Payments in lieu of leave		1,772	1,091	1,104	248	1,310	817	493	60%	1,597
Long service awards				1,872				–		1,872
Post-retirement benefit obligations	2	4,856	10,146	8,274	–	10,146	10,146	–		10,146
Sub Total - Other Municipal Staff		172,616	187,851	188,997	14,466	132,143	132,151	(8)	0%	190,860
% increase	4		8.8%	9.5%						10.6%
Total Parent Municipality		186,364	203,554	203,307	15,631	141,102	142,019	(916)	-1%	204,263
TOTAL SALARY, ALLOWANCES & BENEFITS		186,364	203,554	203,307	15,631	141,102	142,019	(916)	-1%	204,263
% increase	4		9.2%	9.1%						9.6%
TOTAL MANAGERS AND STAFF		179,890	196,737	196,491	15,039	136,401	137,476	(1,075)	-1%	197,287

Section 10 – Capital programme performance

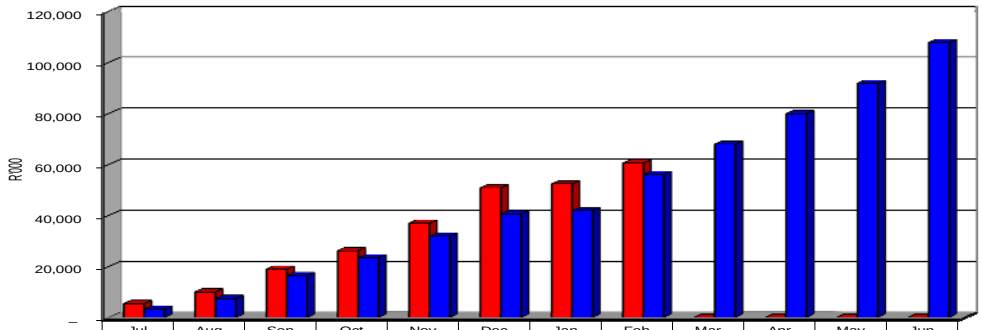
10.1 Supporting Table SC12

WC048 Knysna - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February

Month R thousands	2014/15 Audited Outcome	Budget Year 2015/16 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	4,189	167	3,222	5,449	5,449	3,222	(2,227)	-69.1%	5%
August	2,495	1,207	4,239	4,587	10,036	7,461	(2,575)	-34.5%	10%
September	6,003	778	9,023	8,947	18,983	16,484	(2,499)	-15.2%	18%
October	6,150	4,937	6,976	7,215	26,198	23,460	(2,738)	-11.7%	26%
November	(1,176)	3,459	8,440	10,782	36,980	31,900	(5,080)	-15.9%	36%
December	5,735	2,220	8,710	13,838	50,818	40,610	(10,208)	-25.1%	49%
January	1,347	6,288	1,189	1,549	52,367	41,799	(10,568)	-25.3%	51%
February	2,514	3,091	14,355	8,193	60,560	56,154	(4,406)	-7.8%	59%
March	6,040	4,486	11,786	–		67,940	–		
April	8,728	5,275	11,986	–		79,926	–		
May	7,875	4,467	11,886	–		91,811	–		
June	11,889	66,309	15,999	–		107,810	–		
Total Capital expenditure	61,788	102,683	107,810	60,560					



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2014/15	4,189	2,495	6,003	6,150	(1,176)	5,735	1,347	2,514	6,040	8,728	7,875	11,889
Original Budget	167	1,207	778	4,937	3,459	2,220	6,288	3,091	4,486	5,275	4,467	66,309
Adjusted Budget	3,222	4,239	9,023	6,976	8,440	8,710	1,189	14,355	11,786	11,986	11,886	15,999
Monthly actual	5,449	4,587	8,947	7,215	10,782	13,838	1,549	8,193	–	–	–	–



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
YearTD actual	5,449	10,036	18,983	26,198	36,980	50,818	52,367	60,560	–	–	–	–
YearTD budget	3,222	7,461	16,484	23,460	31,900	40,610	41,799	56,154	67,940	79,926	91,811	107,810

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 - M08 February

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	2,801	19,465	18,618	(848)	-5%	39,631
Infrastructure - Road transport		2,648	3,238	8,684	1,620	4,998	1,909	(3,089)	-162%	9,917
Roads, Pavements & Bridges		1,535	877	7,684	1,276	3,183	88	(3,095)	-3533%	5,972
Storm water		1,113	2,361	1,000	344	1,816	1,821	6	0%	3,945
Infrastructure - Electricity		4,524	14,640	15,314	394	9,716	9,020	(696)	-8%	16,011
Transmission & Reticulation		4,490	14,640	14,437	394	9,716	9,020	(696)	-8%	16,011
Street Lighting		34	–	877	–	–	–	–		–
Infrastructure - Water		11,118	7,591	9,141	346	3,226	3,627	400	11%	8,741
Water purification		8,872	219	2,394	(244)	7	7	(0)	0%	2,319
Reticulation		2,246	7,372	6,747	590	3,220	3,620	400	11%	6,422
Infrastructure - Sanitation		2,548	3,666	–	442	1,135	3,666	2,531	69%	4,139
Reticulation		–	–	–	–	–	–	–		2,293
Sewerage purification		2,548	3,666	–	442	1,135	3,666	2,531	69%	1,846
Infrastructure - Other		398	1,430	830	–	389	396	7	2%	823
Waste Management		398	1,430	830	–	389	396	7	2%	823
Transportation		–	–	–	–	–	–	–		–
Gas				–				–		–
Other				–				–		–
Community		11,789	35,245	25,343	4,383	24,019	21,619	(2,400)	-11%	29,935
Parks & gardens		42	–	87	–	–	–	–		–
Sportsfields & stadia		–	–	–	–	–	–	–		800
Swimming pools		–	–	–	–	–	–	–		–
Community halls		–	–	2,154	–	–	–	–		–
Libraries		251	–	–	–	–	–	–		680
Recreational facilities		–	–	–	–	–	–	–		–
Fire, safety & emergency		25	–	–	–	–	–	–		–
Security and policing		–	–	–	–	–	–	–		–
Museums & Art Galleries		–	–	–	–	–	–	–		–
Cemeteries		89	–	–	–	–	–	–		97
Social rental housing		9,253	29,372	19,372	4,260	21,991	21,322	(669)	-3%	22,190
Other		2,131	5,873	3,730	123	2,028	297	(1,731)	-583%	6,168
Heritage assets		–	–	–	–	–	–	–		–
Buildings								–		–
Other								–		–
Investment properties		518	–	–	–	–	100	100	100%	50
Housing development								–		–
Other		518	–	–	–	–	100	100	100%	50
Other assets		2,622	5,530	8,247	109	3,354	3,572	218	6%	8,465
General vehicles		1,058	3,010	5,374	–	2,900	2,900	(0)	0%	5,745
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment		–	–	418	–	–	218	218	100%	200
Computers - hardware/equipment		618	–	–	–	–	–	–		–
Furniture and other office equipment		129	70	20	3	52	52	0	0%	70
Abattoirs		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Civic Land and Buildings		–	–	–	–	–	–	–		
Other Buildings		217	2,250	35	106	227	227	(0)	0%	2,250
Other Land			–	2,400	–	–	–	–		–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–		–
Other		600	200	–	–	173	173	(0)	0%	200
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Intangibles		–	–	–	–	–	–	–		–
Computers - software & programming		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	36,166	71,340	67,560	7,293	46,838	43,908	(2,929)	-7%	78,081

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 - M08 February

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		14,136	22,449	30,516	504	9,411	8,574	(837)	-10%	23,324
Infrastructure - Road transport		–	600	2,600	–	–	–	–		600
Roads, Pavements & Bridges		–	600	2,600	–	–	–	–		600
Storm water		–	–	–	–	–	–	–		–
Infrastructure - Electricity		6,400	3,600	3,669	14	884	1,090	206	19%	3,394
Transmission & Reticulation		6,400	3,600	3,669	14	884	1,090	206	19%	3,394
Street Lighting		–	–	–	–	–	–	–		–
Infrastructure - Water		6,251	13,086	14,180	252	4,177	3,987	(190)	-5%	14,370
Water purification		5,631	6,946	6,946	190	2,012	2,012	0	0%	6,946
Reticulation		620	6,140	7,234	62	2,165	1,975	(190)	-10%	7,424
Infrastructure - Sanitation		1,485	4,563	10,067	238	4,350	3,497	(853)	-24%	4,960
Reticulation		1,317	1,066	6,401	–	–	–	–		611
Sewerage purification		168	3,497	3,666	238	4,350	3,497	(853)	-24%	4,350
Infrastructure - Other		–	600	–	–	–	–	–		–
Waste Management		–	600	–	–	–	–	–		–
Community		5,549	5,819	5,716	390	1,738	1,738	(0)	0%	6,619
Parks & gardens		–	–	–	–	–	–	–		–
Sportsfields & stadia		944	1,580	2,380	41	41	41	–		1,380
Swimming pools		–	–	–	–	–	–	–		–
Community halls		4,503	3,239	3,239	203	1,551	1,551	(0)	0%	3,239
Libraries		32	–	–	–	–	–	–		–
Recreational facilities		70	–	–	–	–	–	–		–
Fire, safety & emergency		–	–	–	–	–	–	–		–
Security and policing		–	–	–	–	–	–	–		–
Museums & Art Galleries		–	–	–	–	–	–	–		–
Cemeteries		–	–	97	–	–	–	–		–
Social rental housing		–	–	–	–	–	–	–		–
Other		–	1,000	–	146	146	146	–		2,000
Heritage assets		–	–	–	–	–	–	–		–
Buildings								–		–
Other								–		–
Investment properties		–	–	–	–	–	–	–		–
Housing development								–		–
Other								–		–
Other assets		5,937	3,075	4,019	5	2,574	1,934	(640)	-33%	4,192
General vehicles		900	385	1,707	–	499	499	0	0%	1,337
Specialised vehicles		493	–	–	–	34	34	0	0%	35
Plant & equipment		1,023	410	410	3	655	253	(402)	-159%	812
Computers - hardware/equipment		951	760	760	–	745	745	(0)	0%	760
Furniture and other office equipment		1,932	270	260	2	120	82	(38)	-47%	298
Civic Land and Buildings		582	–	–	–	–	–	–		–
Other Buildings		56	1,250	882	–	520	321	(200)	-62%	951
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	31,343	40,250	899	13,723	12,246	(1,477)	-12%	34,135

Specialised vehicles		493	–	–	–	34	34	0	0%	35
Refuse		493	–	–	–	–	–	–		–
Fire			–	–	–	34	34	0	0%	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 - M08 February

Description	Ref	2014/15	Budget Year 2015/16							
		Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	1								%	
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		19,596	32,178	31,668	1,331	10,590	16,921	6,331	37%	27,018
Infrastructure - Road transport		6,110	15,936	15,029	225	4,746	6,622	1,876	28%	13,153
Roads, Pavements & Bridges		5,769	13,936	13,029	221	4,487	6,042	1,556	26%	11,594
Storm water		341	2,000	2,000	4	259	580	320	55%	1,558
Infrastructure - Electricity		4,323	6,869	5,069	423	2,104	2,451	347	14%	4,952
Transmission & Reticulation		3,909	6,479	5,069	416	2,040	2,327	288	12%	4,622
Street Lighting		414	390	–	7	64	124	60	48%	330
Infrastructure - Water		5,163	5,551	5,872	336	2,366	5,420	3,054	56%	5,610
Water purification		3,483	3,726	2,374	217	1,256	4,257	3,002	71%	4,091
Reticulation		1,680	1,825	3,498	120	1,111	1,163	52	4%	1,519
Infrastructure - Sanitation		3,299	2,825	5,582	303	1,031	1,882	851	45%	1,974
Reticulation		1,054	1,747	5,582	104	508	1,408	900	64%	847
Sewerage purification		2,245	1,078	–	199	523	474	(48)	-10%	1,126
Infrastructure - Other		701	997	116	44	343	546	203	37%	1,329
Waste Management		701	997	116	44	343	546	203	37%	1,329
Transportation								–		–
Community		2,899	1,771	1,384	144	1,702	1,480	(222)	-15%	2,670
Parks & gardens		679	569	784	40	567	544	(23)	-4%	832
Sportsfields & stadia		299	378	369	42	251	244	(7)	-3%	393
Swimming pools		–	5	–	–	–	1	1	100%	4
Community halls		133	100	15	43	65	34	(31)	-90%	121
Libraries		224	159	–	18	58	58	(0)	0%	129
Recreational facilities				–				–		–
Fire, safety & emergency		23	11	–	–	8	11	3	23%	18
Security and policing		214	218	216	1	28	66	37	57%	181
Museums & Art Galleries		147	135	–	–	8	25	17	69%	78
Cemeteries		58	20	–	–	2	5	4	69%	16
Social rental housing		1,121	176	–	–	715	492	(223)	-45%	899
Other								–		–
Heritage assets		–	–	–	–	–	–	–		–
Buildings								–		–
Other								–		–
Investment properties		–	–	–	–	–	–	–		–
Housing development								–		–
Other								–		–
Other assets		5,885	8,019	9,427	541	3,573	3,913	340	9%	6,306
General vehicles		4,483	5,000	5,000	433	2,702	2,948	247	8%	4,753
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment		447	1,884	1,858	55	211	242	32	13%	427
Computers - hardware/equipment		250	475	475	21	105	162	57	35%	418
Furniture and other office equipment		49	69	69	4	18	28	10	35%	62
Civic Land and Buildings		562	398	1,833	28	420	409	(11)	-3%	507
Other Buildings		93	193	193	–	118	123	5	4%	140
Other Land								–		–
Surplus Assets - (Investment or Inventory)								–		–
Other								–		–
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		–
								–		–
Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		–
								–		–
Intangibles		827	1,000	1,258	21	751	611	(139)	-23%	1,397
Computers - software & programming		827	1,000	1,258	21	751	611	(139)	-23%	1,397
Other								–		–
Total Repairs and Maintenance Expenditure		29,207	42,968	43,738	2,037	16,616	22,925	6,309	28%	37,392

Specialised vehicles		–	–	–	–	–	–	–		–
Refuse								–		–
Fire								–		–
Conservancy								–		–
Ambulances								–		–

10.2.4 Supporting Table SC13d

WC048 Knysna - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February

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	13,208	13,208	–		19,813
Infrastructure - Road transport		4,436	5,889	5,889	491	3,926	3,926	–		5,889
Roads, Pavements & Bridges		4,436	5,889	5,889	491	3,926	3,926	–		5,889
Storm water			–	–	–	–	–	–		–
Infrastructure - Electricity		4,257	4,342	4,342	362	2,895	2,895	–		4,342
Generation			–	–	–	–	–	–		–
Transmission & Reticulation		4,257	4,159	4,159	347	2,773	2,773	–		4,159
Street Lighting		–	182	182	15	122	122	–		182
Infrastructure - Water		5,134	5,811	5,811	484	3,874	3,874	–		5,811
Dams & Reservoirs		–	–	–	–	–	–	–		–
Water purification		5,134	4,501	4,501	375	3,001	3,001	–		4,501
Reticulation		–	1,310	1,310	109	873	873	–		1,310
Infrastructure - Sanitation		3,335	3,643	3,643	304	2,429	2,429	–		3,643
Reticulation		–	–	–	–	–	–	–		–
Sewerage purification		3,335	3,643	3,643	304	2,429	2,429	–		3,643
Infrastructure - Other		650	127	127	11	85	85	–		127
Waste Management		3	–	–	–	–	–	–		–
Transportation		–	–	–	–	–	–	–		–
Gas		–	–	–	–	–	–	–		–
Other		648	127	127	11	85	85	–		127
Community		451	407	407	34	271	271	–		407
Parks & gardens		17	–	–	–	–	–	–		–
Sportsfields & stadia			–	–	–	–	–	–		–
Swimming pools			–	–	–	–	–	–		–
Community halls			407	407	34	271	271	–		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	3,799	3,799	–		5,698
General vehicles		1,599	1,866	1,866	156	1,244	1,244	–		1,866
Specialised vehicles		–	151	151	13	100	100	–		151
Plant & equipment		1,048	1,184	1,184	99	789	789	–		1,184
Computers - hardware/equipment			854	904	75	603	603	–		904
Furniture and other office equipment		1,473	872	872	73	581	581	–		872
Abattoirs			–	–	–	–	–	–		–
Markets			–	–	–	–	–	–		–
Civic Land and Buildings			412	412	34	275	275	–		412
Other Buildings		696	176	176	15	117	117	–		176
Other Land			–	–	–	–	–	–		–
Surplus Assets - (Investment or Inventory)			–	–	–	–	–	–		–
Other		708	133	133	11	89	89	–		133
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		–
								–		–
Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		–
								–		–
Intangibles		–	50	–	–	–	–	–		–
Computers - software & programming			50	–	–	–	–	–		–
Other								–		–
Total Depreciation		23,786	25,918	25,918	2,160	17,279	17,279	–		25,918

Specialised vehicles		–	151	151	13	100	100	–		151
Refuse			–	–	–	–	–	–		–
Fire			151	151	13	100	100	–		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, Grant Easton, the Municipal manager of Knysna Municipality, hereby certify that -

(mark as appropriate)

- [X] 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 29 February of 2015/2016 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Bevan Ellman

Acting Municipal Manager of Knysna Municipality (WC048)

Signature _____

Date 11 / 03 / 2016