

# Knysna Municipality



## In-Year Report of the Municipality

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

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# Monthly Budget Statement January 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 January 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. Roll-overs from 2014/2015 and items not budgeted in 2015/2016 will be considered in the February 2016 Adjustments Budget.

Current challenges experienced with the ongoing mSCOA project relates mostly to insufficient funding and increasing implementation costs. Approximately 20% of the applied funding has been provided by Provincial Treasury and the remainder of the costs are currently funded by various other grants but mainly internally generated funds.

##### 1.1.2 Relevant information:

###### REVENUE:-

Refer to table C4-FinPerf RE on page 11.

YTD revenue of R453,631m results in a positive variance of 5% (R22,003m) against the YTD budget of R431,628m.

Total YTD revenue resulted in 67% of the total annual budget of R724,487m (including Transfers recognised - Capital) being realised.

The major variances between the YTD actuals and YTD budget is attributed to the following:

- During the summer months and festive / holiday season, the consumption of water increases. Knysna municipal region has an inflow of tourist which also drive the demand for water upwards, and is linked to the increase in billings for Service charges - water revenue.
- In the current financial year the municipality implemented better cash management techniques and therefore the interest on external investments was more than was budgeted.

- Outstanding debtors' are increasing and has given rise to an increase on interest on outstanding debtors. Long outstanding debtors with high interest charges are being investigated with the possibility of being written off.
- The YTD Fines received is more than the YTD Budget. Treatment of iGRAP 1 will only be accounted for at year end.
- The variance on "Transfers recognised operational" is attributed to the recognition of Operational grant revenue (VAT on MIG; EPWP income; and WCPA - housing grant) that was incorrectly budgeted as Capital. The Budget will be corrected in the February Adjustments Budget.

#### OPERATING EXPENDITURE:-

Refer to table C4-FinPerf RE on page 11.

YTD expenditure of R324,402m results in a negative variance of 7% (R22,408m) against the YTD budget of R301,994m.

YTD expenditure resulted in 51% of the total annual budget of R635,833m being spent.

The major variances between the YTD actuals and YTD budget is attributed to the following:

- The variance on employee related costs are mainly attributed to overtime paid as a result of emergencies experienced in Water Department and casual workers who were employed during the festive season period for Solid Waste and Protection Services.
- The Finance charges monthly budget will be re-aligned in the February 2016 Adjustments budget.
- Bulk Purchases was under budgeted and will be amended in the February Adjustments Budget.
- Contracted Services - Agency payments relating to other departments was transacted against the Director Finance's budget. This budget will be allocated to the various departments and monthly budget re-aligned in the Adjustment Budget.
- Other expenditure - Variances are attributed mainly to YTD actuals being over spent against YTD Budget on Audit Fees and Operational Projects. The monthly budget will be re-aligned in the February Adjustments.

**CAPITAL EXPENDITURE:**

Refer to table C5-Capex on page 12.

- YTD expenditure of R52,367m results in a negative variance of 18% (R7,836) against the YTD budget of R44,531m. This includes expenditure for the previous financial year which will be considered in the Adjustments Budget.
- YTD capital expenditure resulted in 51% of the total annual budget of R102,683m.
- The variances are as a result of the Emergency works at the CBD as well as the Housing Projects that progressed faster than anticipated.
- The monthly budgets will be re-aligned in the February 2016 Adjustments Budget.

**CASH FLOW:**

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

Cash and cash equivalents balance as at 31 January 2016 equates to R107,625m.

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 January 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 - M07 January

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	158,860	174,430	174,430	(267)	172,521	173,279	(758)	-0%	173,672
Service charges	268,691	300,395	300,395	24,926	197,765	197,043	723	0%	301,118
Investment revenue	7,757	3,200	3,200	790	3,125	1,470	1,655	113%	4,855
Transfers recognised - operational	91,024	93,803	93,803	3,265	58,839	49,287	9,552	19%	103,355
Other own revenue	125,764	96,393	96,393	3,281	21,381	10,549	10,832	103%	107,225
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>652,096</b>	<b>668,222</b>	<b>668,222</b>	<b>31,995</b>	<b>453,631</b>	<b>431,628</b>	<b>22,003</b>	<b>5%</b>	<b>690,225</b>
Employee costs	179,890	196,737	196,737	15,530	121,362	118,861	2,501	2%	199,238
Remuneration of Councillors	6,474	6,817	6,817	772	4,109	3,792	317	8%	7,134
Depreciation & asset impairment	26,543	25,918	25,918	2,160	15,121	15,121	0	0%	25,918
Finance charges	21,070	14,248	14,248	4,563	5,718	1,498	4,220	282%	18,468
Materials and bulk purchases	149,157	154,328	154,094	14,677	88,432	79,635	8,797	11%	162,891
Transfers and grants	5,373	5,631	5,631	1,110	3,891	3,434	457		6,088
Other expenditure	215,080	232,155	232,389	15,518	85,768	79,653	6,116	8%	238,504
<b>Total Expenditure</b>	<b>603,588</b>	<b>635,833</b>	<b>635,833</b>	<b>54,330</b>	<b>324,402</b>	<b>301,994</b>	<b>22,408</b>	<b>7%</b>	<b>658,242</b>
<b>Surplus/(Deficit)</b>	<b>48,508</b>	<b>32,388</b>	<b>32,388</b>	<b>(22,335)</b>	<b>129,229</b>	<b>129,634</b>	<b>(405)</b>	<b>-0%</b>	<b>31,983</b>
Transfers recognised - capital	30,964	56,265	56,265	298	32,124	19,177	12,947	68%	69,212
Contributions & Contributed assets	787	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>80,259</b>	<b>88,653</b>	<b>88,653</b>	<b>(22,037)</b>	<b>161,352</b>	<b>148,811</b>	<b>12,542</b>	<b>8%</b>	<b>101,195</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>80,259</b>	<b>88,653</b>	<b>88,653</b>	<b>(22,037)</b>	<b>161,352</b>	<b>148,811</b>	<b>12,542</b>	<b>8%</b>	<b>101,195</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>61,788</b>	<b>102,683</b>	<b>102,683</b>	<b>1,549</b>	<b>52,367</b>	<b>44,531</b>	<b>7,836</b>	<b>18%</b>	<b>110,519</b>
Capital transfers recognised	31,631	52,768	52,768	243	28,439	23,075	5,365	23%	58,133
Public contributions & donations	787	-	-	-	-	-	-		-
Borrowing	11,943	14,012	14,012	572	5,699	5,158	541	10%	14,553
Internally generated funds	17,427	35,903	35,903	734	18,229	16,299	1,930	12%	37,833
<b>Total sources of capital funds</b>	<b>61,788</b>	<b>102,683</b>	<b>102,683</b>	<b>1,549</b>	<b>52,367</b>	<b>44,531</b>	<b>7,836</b>	<b>18%</b>	<b>110,519</b>
<b>Financial position</b>									
Total current assets	170,803	120,796	120,796		284,273				120,796
Total non current assets	991,361	1,096,615	1,096,615		1,021,653				1,096,615
Total current liabilities	110,045	105,627	105,627		89,206				105,627
Total non current liabilities	234,953	226,004	226,004		238,203				226,004
<b>Community wealth/Equity</b>	<b>817,165</b>	<b>885,781</b>	<b>885,781</b>		<b>978,518</b>				<b>885,781</b>
<b>Cash flows</b>									
Net cash from (used) operating	81,331	115,053	115,053	(7,990)	96,162	99,057	(2,894)	-3%	115,053
Net cash from (used) investing	(45,952)	(103,444)	(103,444)	(1,540)	(52,322)	(23,472)	28,849	-123%	(103,444)
Net cash from (used) financing	8,215	(11,902)	(11,902)	5,974	2,886	10,102	7,216	71%	(11,902)
<b>Cash/cash equivalents at the month/year end</b>	<b>60,898</b>	<b>14,972</b>	<b>14,972</b>	<b>-</b>	<b>107,625</b>	<b>100,952</b>	<b>(6,674)</b>	<b>-7%</b>	<b>60,605</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	37,265	8,840	3,830	27,725	3,015	5,346	18,082	57,665	161,768
<b>Creditors Age Analysis</b>									
Total Creditors	1,402	-	-	-	-	-	-	-	1,402



### 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) - M07 January										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Standard</b>										
<i>Governance and administration</i>		205,471	196,867	196,867	1,393	187,549	186,134	1,415	1%	198,282
Executive and council		24,403	8,491	8,491	1	6,506	6,024	482	8%	8,973
Budget and treasury office		174,434	183,454	183,454	879	178,840	177,603	1,236	1%	184,691
Corporate services		6,633	4,921	4,921	513	2,203	2,507	(303)	-12%	4,618
<i>Community and public safety</i>		140,510	144,619	144,619	3,656	42,251	24,457	17,795	73%	162,413
Community and social services		9,116	9,843	9,843	234	1,701	4,892	(3,191)	-65%	6,652
Sport and recreation		962	1,168	1,168	81	565	670	(105)	-16%	1,063
Public safety		86,314	80,133	80,133	1,435	10,652	1,800	8,852	492%	88,985
Housing		44,118	53,474	53,474	1,907	29,334	17,094	12,239	72%	65,714
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9,986	9,233	9,233	680	6,592	3,534	3,058	87%	12,291
Planning and development		3,227	3,593	3,593	199	2,154	1,352	802	59%	4,395
Road transport		6,759	5,640	5,640	481	4,438	2,182	2,256	103%	7,896
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		327,881	373,768	373,768	26,564	249,362	236,680	12,682	5%	386,450
Electricity		203,723	238,108	238,108	19,515	141,726	144,274	(2,547)	-2%	235,561
Water		76,963	76,963	76,963	6,128	52,394	47,386	5,008	11%	81,971
Waste water management		21,229	28,850	28,850	796	28,490	19,003	9,487	50%	38,337
Waste management		25,965	29,847	29,847	126	26,752	26,017	735	3%	30,582
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	683,847	724,487	724,487	32,293	485,755	450,805	34,950	8%	759,437
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		141,206	152,916	152,942	10,773	88,036	83,147	4,889	6%	157,831
Executive and council		42,940	38,751	38,751	2,703	29,283	27,038	2,245	8%	40,996
Budget and treasury office		33,042	38,401	38,401	2,998	21,864	16,883	4,980	29%	43,381
Corporate services		65,225	75,765	75,790	5,072	36,889	39,226	(2,337)	-6%	73,454
<i>Community and public safety</i>		172,554	161,633	161,607	11,292	65,330	50,721	14,608	29%	176,216
Community and social services		14,807	19,310	19,293	1,269	9,174	10,250	(1,076)	-10%	18,218
Sport and recreation		15,033	13,771	13,764	1,123	8,673	7,825	848	11%	14,612
Public safety		94,677	94,557	94,555	4,493	22,185	15,637	6,549	42%	101,104
Housing		43,711	29,561	29,561	3,924	22,609	14,283	8,326	58%	37,887
Health		4,326	4,434	4,434	484	2,688	2,726	(39)	-1%	4,395
<i>Economic and environmental services</i>		37,795	52,125	52,125	6,827	25,675	27,172	(1,498)	-6%	50,627
Planning and development		10,405	14,404	14,404	787	7,538	6,701	838	13%	15,241
Road transport		26,092	35,936	35,936	5,932	17,225	19,381	(2,156)	-11%	33,780
Environmental protection		1,298	1,785	1,785	107	911	1,091	(179)	-16%	1,606
<i>Trading services</i>		252,033	269,159	269,159	25,438	145,362	140,953	4,409	3%	273,568
Electricity		139,911	152,767	152,767	13,749	83,504	86,944	(3,441)	-4%	149,326
Water		52,663	56,364	56,194	6,085	30,777	23,001	7,775	34%	63,970
Waste water management		30,606	31,242	31,412	2,541	15,777	14,996	782	5%	32,194
Waste management		28,853	28,786	28,786	3,064	15,305	16,012	(707)	-4%	28,079
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	603,588	635,833	635,833	54,330	324,402	301,994	22,408	7%	658,242
<b>Surplus/ (Deficit) for the year</b>		80,259	88,653	88,653	(22,037)	161,352	148,811	12,542	8%	101,195

### 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) - M07 January

Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Executive & Council		24,403	8,491	8,491	1	6,506	6,024	482	8%	8,973
Vote 2 - Corporate Services		5,344	3,644	3,644	312	1,460	1,809	(349)	-19%	3,296
Vote 3 - Financial Services		174,514	183,534	183,534	879	178,845	177,634	1,211	1%	184,745
Vote 4 - Strategic Services		-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		47,345	57,068	57,068	2,106	31,488	18,447	13,041	71%	70,109
Vote 6 - Community Services		127,055	125,282	125,282	2,388	42,447	35,998	6,449	18%	131,731
Vote 7 - Electrical Services		204,072	238,609	238,609	19,530	141,772	144,274	(2,502)	-2%	236,107
Vote 8 - Technical Services		101,113	107,858	107,858	7,078	83,237	66,620	16,617	25%	124,475
<b>Total Revenue by Vote</b>	2	<b>683,847</b>	<b>724,487</b>	<b>724,487</b>	<b>32,293</b>	<b>485,755</b>	<b>450,805</b>	<b>34,950</b>	<b>8%</b>	<b>759,437</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Executive & Council		42,940	38,751	38,751	2,703	29,283	27,038	2,245	8%	40,996
Vote 2 - Corporate Services		25,799	29,147	29,147	2,087	15,415	15,826	(411)	-3%	28,736
Vote 3 - Financial Services		46,433	53,413	53,413	4,016	29,831	24,980	4,850	19%	58,263
Vote 4 - Strategic Services		-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		61,142	49,153	49,153	5,016	32,489	23,957	8,533	36%	57,686
Vote 6 - Community Services		161,393	166,885	166,885	11,165	61,787	57,567	4,220	7%	171,105
Vote 7 - Electrical Services		147,555	165,158	165,158	14,441	88,076	90,042	(1,966)	-2%	163,192
Vote 8 - Technical Services		118,327	133,327	133,327	14,903	67,522	62,584	4,937	8%	138,264
<b>Total Expenditure by Vote</b>	2	<b>603,588</b>	<b>635,833</b>	<b>635,833</b>	<b>54,330</b>	<b>324,402</b>	<b>301,994</b>	<b>22,408</b>	<b>7%</b>	<b>658,242</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>80,259</b>	<b>88,653</b>	<b>88,653</b>	<b>(22,037)</b>	<b>161,352</b>	<b>148,811</b>	<b>12,542</b>	<b>8%</b>	<b>101,195</b>

Unauthorised expenditure by year end would occur either for the municipality as a whole if the adjusted budget for 'Total Expenditure by Vote' or if any of the individual budgets for any specific votes overspent.

### 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) - M07 January

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
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		155,654	171,416	171,416	(604)	170,522	171,522	(1,000)	-1%	170,417
Property rates - penalties & collection charges		3,207	3,014	3,014	336	1,999	1,757	241	14%	3,255
Service charges - electricity revenue		187,010	215,015	215,015	19,149	127,974	130,439	(2,465)	-2%	212,550
Service charges - water revenue		52,341	52,571	52,571	5,499	38,519	35,805	2,714	8%	55,285
Service charges - sanitation revenue		11,817	12,329	12,329	41	12,491	12,000	491	4%	12,820
Service charges - refuse revenue		15,030	16,504	16,504	(35)	16,796	16,477	319	2%	16,823
Service charges - other		2,493	3,976	3,976	273	1,985	2,322	(336)	-14%	3,640
Rental of facilities and equipment		6,450	5,482	5,482	455	2,542	2,685	(143)	-5%	5,339
Interest earned - external investments		7,757	3,200	3,200	790	3,125	1,470	1,655	113%	4,855
Interest earned - outstanding debtors		4,631	3,542	3,542	597	3,668	2,315	1,353	58%	4,895
Dividends received										
Fines		85,683	79,471	79,471	1,415	10,545	1,704	8,841	519%	88,312
Licences and permits		1,642	2,179	2,179	172	1,005	1,079	(74)	-7%	2,105
Agency services		2,431	1,850	1,850	272	1,486	1,103	384	35%	2,234
Transfers recognised - operational		91,024	93,803	93,803	3,265	58,839	49,287	9,552	19%	103,355
Other revenue		14,927	3,619	3,619	371	2,134	1,646	488	30%	4,107
Gains on disposal of PPE		10,000	250	250	-	1	18	(17)	-97%	233
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>652,096</b>	<b>668,222</b>	<b>668,222</b>	<b>31,995</b>	<b>453,631</b>	<b>431,628</b>	<b>22,003</b>	<b>5%</b>	<b>690,225</b>
<b>Expenditure By Type</b>										
Employee related costs		179,890	196,737	196,737	15,530	121,362	118,861	2,501	2%	199,238
Remuneration of councillors		6,474	6,817	6,817	772	4,109	3,792	317	8%	7,134
Debt impairment		72,076	76,339	76,339	1,111	7,778	7,778	-		76,339
Depreciation & asset impairment		26,543	25,918	25,918	2,160	15,121	15,121	0	0%	25,918
Finance charges		21,070	14,248	14,248	4,563	5,718	1,498	4,220	282%	18,468
Bulk purchases		128,339	132,590	132,590	11,252	78,265	69,570	8,694	12%	141,284
Other materials		20,819	21,738	21,504	3,425	10,167	10,064	103	1%	21,607
Contracted services		24,536	26,425	26,425	3,277	14,132	12,352	1,780	14%	28,205
Transfers and grants		5,373	5,631	5,631	1,110	3,891	3,434	457	13%	6,088
Other expenditure		117,705	129,392	129,626	11,130	63,858	59,523	4,336	7%	133,961
Loss on disposal of PPE		764								
<b>Total Expenditure</b>		<b>603,588</b>	<b>635,833</b>	<b>635,833</b>	<b>54,330</b>	<b>324,402</b>	<b>301,994</b>	<b>22,408</b>	<b>7%</b>	<b>658,242</b>
<b>Surplus/(Deficit)</b>		<b>48,508</b>	<b>32,388</b>	<b>32,388</b>	<b>(22,335)</b>	<b>129,229</b>	<b>129,634</b>	<b>(405)</b>	<b>(0)</b>	<b>31,983</b>
Transfers recognised - capital		30,964	56,265	56,265	298	32,124	19,177	12,947	68%	69,212
Contributions recognised - capital		787	-	-	-	-	-	-		-
Contributed assets										
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>80,259</b>	<b>88,653</b>	<b>88,653</b>	<b>(22,037)</b>	<b>161,352</b>	<b>148,811</b>	<b>12,542</b>	<b>8%</b>	<b>101,195</b>
Taxation										
<b>Surplus/(Deficit) after taxation</b>		<b>80,259</b>	<b>88,653</b>	<b>88,653</b>	<b>(22,037)</b>	<b>161,352</b>	<b>148,811</b>	<b>12,542</b>	<b>8%</b>	<b>101,195</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>80,259</b>	<b>88,653</b>	<b>88,653</b>	<b>(22,037)</b>	<b>161,352</b>	<b>148,811</b>	<b>12,542</b>	<b>8%</b>	<b>101,195</b>
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>		<b>80,259</b>	<b>88,653</b>	<b>88,653</b>	<b>(22,037)</b>	<b>161,352</b>	<b>148,811</b>	<b>12,542</b>	<b>8%</b>	<b>101,195</b>

### 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) - M07 January

Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive & Council		219	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		240	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		9,771	29,372	29,372	(681)	17,731	14,686	3,045	21%	32,417
Vote 6 - Community Services		-	1,030	1,030	-	-	-	-	-	1,030
Vote 7 - Electrical Services		4,586	11,477	11,477	237	7,772	6,586	1,186	18%	12,663
Vote 8 - Technical Services		15,486	13,254	13,965	379	6,951	4,357	2,594	60%	16,559
<b>Total Capital Multi-year expenditure</b>	4,7	<b>30,302</b>	<b>55,133</b>	<b>55,844</b>	<b>(65)</b>	<b>32,454</b>	<b>25,629</b>	<b>6,825</b>	<b>27%</b>	<b>62,669</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive & Council		1,871	4,600	4,600	5	262	1,746	(1,484)	-85%	3,116
Vote 2 - Corporate Services		58	10	10	-	3	5	(2)	-35%	8
Vote 3 - Financial Services		2,901	1,975	1,975	77	1,302	794	508	64%	2,483
Vote 5 - Planning & Development		740	260	260	-	9	23	(14)	-60%	246
Vote 6 - Community Services		9,309	9,952	9,952	657	5,763	2,815	2,948	105%	12,900
Vote 7 - Electrical Services		7,352	8,643	8,643	144	3,362	5,355	(1,993)	-37%	6,650
Vote 8 - Technical Services		9,257	22,110	21,399	732	9,212	8,164	1,048	13%	22,446
<b>Total Capital single-year expenditure</b>	4	<b>31,486</b>	<b>47,550</b>	<b>46,839</b>	<b>1,615</b>	<b>19,913</b>	<b>18,902</b>	<b>1,011</b>	<b>5%</b>	<b>47,850</b>
<b>Total Capital Expenditure</b>		<b>61,788</b>	<b>102,683</b>	<b>102,683</b>	<b>1,549</b>	<b>52,367</b>	<b>44,531</b>	<b>7,836</b>	<b>18%</b>	<b>110,519</b>
<b>Capital Expenditure - Standard Classification</b>										
<i>Governance and administration</i>		<b>6,282</b>	<b>6,995</b>	<b>6,995</b>	<b>559</b>	<b>2,285</b>	<b>2,795</b>	<b>(510)</b>	<b>-18%</b>	<b>6,485</b>
Executive and council		2,090	4,600	4,600	5	262	1,746	(1,484)	-85%	3,116
Budget and treasury office		2,208	1,215	1,215	69	557	602	(45)	-8%	1,170
Corporate services		1,984	1,180	1,180	484	1,466	447	1,019	228%	2,199
<i>Community and public safety</i>		<b>17,744</b>	<b>37,304</b>	<b>37,304</b>	<b>(427)</b>	<b>21,134</b>	<b>17,361</b>	<b>3,773</b>	<b>22%</b>	<b>41,077</b>
Community and social services		5,791	5,312	5,312	248	3,037	2,123	914	43%	6,226
Sport and recreation		1,701	2,400	2,400	-	332	552	(221)	-40%	2,179
Public safety		658	-	-	6	34	-	34	#DNV/OI	34
Housing		9,594	29,592	29,592	(681)	17,731	14,686	3,045	21%	32,637
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		<b>2,499</b>	<b>3,747</b>	<b>3,747</b>	<b>165</b>	<b>2,193</b>	<b>512</b>	<b>1,682</b>	<b>329%</b>	<b>5,429</b>
Planning and development		889	-	-	-	-	-	-	-	-
Road transport		1,610	3,747	3,747	165	2,193	512	1,682	329%	5,429
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		<b>35,263</b>	<b>54,637</b>	<b>54,637</b>	<b>1,253</b>	<b>26,755</b>	<b>23,864</b>	<b>2,891</b>	<b>12%</b>	<b>57,528</b>
Electricity		11,909	20,120	20,120	380	11,134	11,941	(807)	-7%	19,313
Water		18,072	20,677	17,880	149	7,025	5,638	1,387	25%	19,266
Waste water management		4,884	11,360	14,157	335	6,449	6,284	164	3%	14,321
Waste management		398	2,480	2,480	389	2,147	-	2,147	#DNV/OI	4,627
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	3	<b>61,788</b>	<b>102,683</b>	<b>102,683</b>	<b>1,549</b>	<b>52,367</b>	<b>44,531</b>	<b>7,836</b>	<b>18%</b>	<b>110,519</b>
<b>Funded by:</b>										
National Government		21,902	23,396	23,396	880	9,680	8,389	1,291	15%	24,687
Provincial Government		9,729	29,372	29,372	(637)	18,759	14,686	4,073	28%	33,445
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		31,631	52,768	52,768	243	28,439	23,075	5,365	23%	58,133
Public contributions & donations	5	787	-	-	-	-	-	-	-	-
Borrowing	6	11,943	14,012	14,012	572	5,699	5,158	541	10%	14,553
Internally generated funds		17,427	35,903	35,903	734	18,229	16,299	1,930	12%	37,833
<b>Total Capital Funding</b>		<b>61,788</b>	<b>102,683</b>	<b>102,683</b>	<b>1,549</b>	<b>52,367</b>	<b>44,531</b>	<b>7,836</b>	<b>18%</b>	<b>110,519</b>

YTD capital expenditure is R7,836 million or 18% above YTD budget.

This is mainly as a result of R5 million 2014/15 related expenditure incurred in current financial year. This will be rectified during 2015/16 Adjustment budget.

YTD Capital Expenditure is at 51% against Annual Budget.

Current implementation of the capital programs will have to be reviewed and an adjustment budget prepared to take into account the timing of projects in implementation phase.

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

WC048 Knysna - Table C6 Monthly Budget Statement - Financial Position - M07 January

Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		24,060	12,621	12,621	23,906	12,621
Call investment deposits		36,838	10,000	10,000	83,719	10,000
Consumer debtors		101,140	72,107	72,107	162,281	72,107
Other debtors		2,926	18,102	18,102	3,446	18,102
Current portion of long-term receivables		67	125	125	-	125
Inventory		5,772	7,841	7,841	10,920	7,841
<b>Total current assets</b>		<b>170,803</b>	<b>120,796</b>	<b>120,796</b>	<b>284,273</b>	<b>120,796</b>
<b>Non current assets</b>						
Long-term receivables		125	1,968	1,968	193	1,968
Investments		24,133	23,857	23,857	24,133	23,857
Investment property		103,321	110,321	110,321	103,321	110,321
Investments in Associate		-	-	-	-	-
Property, plant and equipment		842,740	940,712	940,712	872,965	940,712
Agricultural		-	-	-	-	-
Heritage assets		19,057	19,057	19,057	19,057	19,057
Intangible assets		27	700	700	27	700
Other non-current assets		1,958	-	-	1,958	-
<b>Total non current assets</b>		<b>991,361</b>	<b>1,096,615</b>	<b>1,096,615</b>	<b>1,021,653</b>	<b>1,096,615</b>
<b>TOTAL ASSETS</b>		<b>1,162,164</b>	<b>1,217,410</b>	<b>1,217,410</b>	<b>1,305,927</b>	<b>1,217,410</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		11,016	17,500	17,500	11,016	17,500
Consumer deposits		10,413	11,246	11,246	10,574	11,246
Trade and other payables		66,072	54,495	54,495	44,797	54,495
Provisions		22,545	22,386	22,386	22,820	22,386
<b>Total current liabilities</b>		<b>110,045</b>	<b>105,627</b>	<b>105,627</b>	<b>89,206</b>	<b>105,627</b>
<b>Non current liabilities</b>						
Borrowing		118,501	100,354	100,354	113,005	100,354
Provisions		116,452	125,650	125,650	125,198	125,650
<b>Total non current liabilities</b>		<b>234,953</b>	<b>226,004</b>	<b>226,004</b>	<b>238,203</b>	<b>226,004</b>
<b>TOTAL LIABILITIES</b>		<b>344,999</b>	<b>331,631</b>	<b>331,631</b>	<b>327,409</b>	<b>331,631</b>
<b>NET ASSETS</b>	2	<b>817,165</b>	<b>885,780</b>	<b>885,780</b>	<b>978,518</b>	<b>885,780</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		732,173	817,630	817,630	893,526	817,630
Reserves		84,992	68,151	68,151	84,992	68,151
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>817,165</b>	<b>885,781</b>	<b>885,781</b>	<b>978,518</b>	<b>885,781</b>

### 3.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC048 Knysna - Table C7 Monthly Budget Statement - Cash Flow - M07 January

Description	Ref	2014/15	Budget Year 2015/16						YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
R thousands											
1											
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Ratepayers and other		519,100	480,411	480,411	38,344	360,352	270,187	90,165	33%	480,411	
Government - operating		91,024	93,803	93,803	1,720	72,540	41,253	31,287	76%	93,803	
Government - capital		30,964	56,265	56,265	-	30,693	16,086	14,608	91%	56,265	
Interest		7,757	6,565	6,565	790	2,917	3,001	(83)	-3%	6,565	
Dividends		-	-	-	-	-	-	-	-	-	
<b>Payments</b>											
Suppliers and employees		(549,609)	(502,399)	(502,399)	(47,058)	(359,482)	(226,449)	133,034	-59%	(502,399)	
Finance charges		(12,531)	(13,962)	(13,962)	(714)	(7,020)	(1,641)	5,379	-328%	(13,962)	
Transfers and Grants		(5,373)	(5,631)	(5,631)	(1,074)	(3,838)	(3,381)	458	-14%	(5,631)	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>81,331</b>	<b>115,053</b>	<b>115,053</b>	<b>(7,990)</b>	<b>96,162</b>	<b>99,057</b>	<b>(2,894)</b>	<b>-3%</b>	<b>115,053</b>	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		17,000	250	250	-	-	-	-	-	250	
Decrease (Increase) in non-current debtors		-	-	-	97	737	-	737	#DIV/0!	-	
Decrease (increase) other non-current receivables		-	125	125	-	-	73	(73)	-100%	125	
Decrease (increase) in non-current investments		(2,698)	(1,136)	(1,136)	-	-	(663)	663	-100%	(1,136)	
<b>Payments</b>											
Capital assets		(60,254)	(102,683)	(102,683)	(1,638)	(53,059)	(22,882)	30,176	-132%	(102,683)	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(45,952)</b>	<b>(103,444)</b>	<b>(103,444)</b>	<b>(1,540)</b>	<b>(52,322)</b>	<b>(23,472)</b>	<b>28,849</b>	<b>-123%</b>	<b>(103,444)</b>	
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	6,196	7,552	-	7,552	#DIV/0!	-	
Borrowing long term/refinancing		14,157	7,366	7,366	-	1,212	-	1,212	#DIV/0!	7,366	
Increase (decrease) in consumer deposits		401	433	433	42	355	252	102	41%	433	
<b>Payments</b>											
Repayment of borrowing		(6,342)	(19,700)	(19,700)	(263)	(6,232)	9,850	16,082	163%	(19,700)	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>8,215</b>	<b>(11,902)</b>	<b>(11,902)</b>	<b>5,974</b>	<b>2,886</b>	<b>10,102</b>	<b>7,216</b>	<b>71%</b>	<b>(11,902)</b>	
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>											
Cash/cash equivalents at beginning:		17,303	15,265	15,265		60,898	15,265			60,898	
Cash/cash equivalents at month/year end:		60,898	14,972	14,972		107,625	100,952			60,605	

### 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 - M07 January														2015/16 Medium Term Revenue & Expenditure Framework			
Description	Ref	Budget Year 2015/16												Budget Year	Budget Year	Budget Year	
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Budget	March Budget	April Budget	May Budget	June Budget	2015/16	+1 2016/17	+2 2017/18	
<b>R thousands</b>																	
<b>Cash Receipts By Source</b>																	
Property rates		(179)	15,518	37,039	21,487	12,218	9,291	5,838	13,570	13,570	13,570	13,570	13,570	162,845	179,108	191,646	
Property rates - penalties & collection charges		-	-	-	-	-	-	-	239	239	239	239	239	2,863	3,164	3,449	
Service charges - electricity revenue		16,869	14,018	15,771	15,761	13,515	11,841	14,773	9,106	14,938	14,679	14,033	43,038	204,264	233,091	262,670	
Service charges - water revenue		4,543	3,619	5,544	4,635	3,878	3,374	4,197	3,102	3,076	3,184	2,361	6,577	49,943	63,775	68,238	
Service charges - sanitation revenue		645	921	2,088	1,289	791	582	638	55	56	55	56	885	11,713	12,824	13,723	
Service charges - refuse		994	1,347	3,047	1,733	1,090	872	983	5	2	5	6	1,100	15,679	17,646	19,411	
Service charges - other		594	764	459	494	394	374	412	281	303	286	287	597	3,777	4,116	4,486	
Rental of facilities and equipment		193	193	190	191	231	253	250	367	359	361	365	1,416	5,208	5,678	6,190	
Interest earned - external investments		296	419	326	389	273	425	790	222	222	222	222	1,328	3,200	3,400	3,600	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	258	243	250	148	447	3,365	3,565	3,885	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines		1,543	1,210	1,493	1,495	1,631	1,538	1,416	58	93	46	69	15,881	16,471	14,494	17,240	
Licences and permits		135	120	131	137	119	86	146	181	192	173	191	452	2,179	2,331	2,541	
Agency services		1,376	1,244	1,324	1,446	1,360	1,356	1,640	147	130	141	154	205	1,850	1,950	1,960	
Transfer receipts - operating		27,502	54	6,440	4,057	21,320	11,446	1,720	17,116	12,393	1,645	1,780	19,617	93,803	104,483	108,783	
Other revenue		9,518	8,484	10,300	11,594	26,730	9,167	8,052	165	322	55	79	1,502	3,619	4,089	5,115	
<b>Cash Receipts by Source</b>		<b>64,030</b>	<b>47,912</b>	<b>84,152</b>	<b>64,706</b>	<b>83,551</b>	<b>50,604</b>	<b>40,855</b>	<b>44,873</b>	<b>46,139</b>	<b>34,911</b>	<b>33,561</b>	<b>106,854</b>	<b>580,779</b>	<b>653,717</b>	<b>712,938</b>	
<b>Other Cash Flows by Source</b>																	
Transfer receipts - capital		12,241	401	1,214	-	561	16,276	-	9,278	9,294	2,069	1,003	18,535	56,265	46,586	41,027	
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	250	250	250	250	
Short term loans		-	-	-	-	-	1,357	6,196	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		1,212	-	-	-	-	-	-	-	-	-	-	-	14,732	12,570	10,660	
Increase in consumer deposits		56	46	70	69	33	40	42	36	36	36	36	36	433	450	468	
Receipt of non-current debtors		81	163	176	102	66	50	97	-	-	-	-	-	-	-	-	
Receipt of non-current receivables		-	-	-	-	-	-	-	10	10	10	10	10	125	125	125	
Change in non-current investments		-	-	-	-	-	-	-	(95)	(95)	(95)	(95)	(95)	(1,136)	(1,193)	(1,252)	
<b>Total Cash Receipts by Source</b>		<b>77,620</b>	<b>48,522</b>	<b>85,612</b>	<b>64,877</b>	<b>84,211</b>	<b>68,326</b>	<b>47,190</b>	<b>54,103</b>	<b>55,385</b>	<b>36,932</b>	<b>34,516</b>	<b>125,591</b>	<b>651,448</b>	<b>712,505</b>	<b>764,215</b>	
<b>Cash Payments by Type</b>																	
Employee related costs		12,787	16,024	16,829	15,224	23,857	13,795	15,785	40,675	11,657	10,924	10,917	25,829	188,525	203,156	216,965	
Remuneration of councillors		504	590	560	560	562	772	650	572	572	572	572	741	6,817	7,294	7,804	
Interest paid		727	545	1,185	-	-	3,849	714	8,807	2,590	-	-	925	13,962	15,586	16,520	
Bulk purchases - Electricity		97	19,375	16,876	10,320	10,349	9,996	11,252	10,913	10,913	10,913	10,913	10,913	130,879	152,136	167,346	
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials		234	2,940	3,061	2,180	1,458	2,161	1,385	3,005	919	946	725	7,592	21,601	19,509	20,599	
Contracted services		160	4,080	987	2,978	879	1,769	3,273	1,956	1,386	1,483	1,225	8,947	26,108	24,151	24,673	
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other		1,072	(3)	1,039	39	63	556	1,074	366	366	366	366	787	5,631	5,665	5,781	
General expenses		9,333	7,809	8,972	9,860	8,772	10,320	11,202	35,848	6,147	8,413	6,397	33,286	128,287	145,697	151,733	
<b>Cash Payments by Type</b>		<b>24,913</b>	<b>51,360</b>	<b>49,509</b>	<b>41,160</b>	<b>45,940</b>	<b>43,008</b>	<b>45,457</b>	<b>102,219</b>	<b>34,550</b>	<b>33,617</b>	<b>31,115</b>	<b>89,020</b>	<b>521,810</b>	<b>573,194</b>	<b>611,421</b>	
<b>Other Cash Flows/Payments by Type</b>																	
Capital assets		5,449	4,610	8,976	7,461	10,946	13,979	1,638	4,448	5,905	6,383	4,864	58,200	102,683	70,240	58,992	
Repayment of borrowing		966	331	1,007	6	4	3,654	263	-	-	-	-	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	-	-	-	-	-	-	-	-	
<b>Total Cash Payments by Type</b>		<b>68,715</b>	<b>60,710</b>	<b>65,164</b>	<b>54,081</b>	<b>60,612</b>	<b>69,603</b>	<b>50,746</b>	<b>106,667</b>	<b>40,455</b>	<b>40,001</b>	<b>35,980</b>	<b>157,070</b>	<b>644,193</b>	<b>663,787</b>	<b>695,490</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>8,904</b>	<b>(12,188)</b>	<b>20,448</b>	<b>10,797</b>	<b>23,599</b>	<b>(1,277)</b>	<b>(3,557)</b>	<b>(52,564)</b>	<b>14,930</b>	<b>(3,069)</b>	<b>(1,464)</b>	<b>(31,479)</b>	<b>7,255</b>	<b>48,718</b>	<b>68,725</b>	
Cash/cash equivalents at the month/year beginning:		60,898	69,802	57,615	78,063	88,860	112,459	111,182	107,625	55,061	69,991	66,922	65,458	60,898	68,153	116,871	
Cash/cash equivalents at the month/year end:		69,802	57,615	78,063	88,860	112,459	111,182	107,625	55,061	69,991	66,922	65,458	33,980	68,153	116,871	185,595	

## PART 2 - SUPPORTING DOCUMENTATION

### Section 4 - Debtors' analysis

#### 4.1 Supporting Table SC3

##### Debtors' age analysis

W048 Knysna - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January		Budget Year 2015/16											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.o Council Policy	
Description	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days				
<b>R thousands</b>															
<b>Debtors Age Analysis By Income Source</b>															
Trade and Other Receivables from Exchange Transactions - Water	1200	8,855	2,708	936	4,424	923	1,053	4,970	12,842	36,711	24,212	75	-		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	17,695	1,129	665	1,593	388	1,080	1,135	2,030	25,715	6,226	128	-		
Receivables from Non-exchange Transactions - Property Rates	1400	10,880	1,465	918	15,249	530	768	4,464	16,449	50,722	37,459	48	-		
Receivables from Exchange Transactions - Waste Water Management	1500	915	1,058	173	2,692	212	652	2,073	4,491	12,266	10,120	25	-		
Receivables from Exchange Transactions - Waste Management	1600	1,313	1,085	211	3,028	242	702	2,097	4,781	13,459	10,850	91	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700	487	110	124	105	104	104	449	4,715	6,197	5,477	6	-		
Interest on Arrear Debtor Accounts	1810	1,791	1,073	747	533	558	772	2,269	9,405	17,149	13,537	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-		
Other	1900	(4,674)	212	57	103	59	216	624	2,952	(451)	3,953	-	-		
<b>Total By Income Source</b>	<b>2000</b>	<b>37,265</b>	<b>8,840</b>	<b>3,830</b>	<b>27,725</b>	<b>3,015</b>	<b>5,346</b>	<b>18,082</b>	<b>57,665</b>	<b>161,768</b>	<b>111,833</b>	<b>373</b>	<b>-</b>		
<b>2014/15 - totals only</b>		<b>34,235</b>	<b>7,302</b>	<b>2,363</b>	<b>22,141</b>	<b>1,934</b>	<b>3,922</b>	<b>4,111</b>	<b>43,293</b>	<b>119,300</b>	<b>75,400</b>	<b>26</b>	<b>-</b>		
<b>Debtors Age Analysis By Customer Group</b>															
Organs of State	2200	724	81	73	1,664	53	83	216	4,157	7,051	6,173	-	-		
Commercial	2300	11,894	1,261	731	3,359	407	1,193	2,108	11,135	32,089	18,203	-	-		
Households	2400	22,919	6,805	2,813	20,331	2,389	3,782	14,973	39,635	113,447	81,110	373	-		
Other	2500	1,727	693	213	2,371	165	288	786	2,738	8,982	6,348	-	-		
<b>Total By Customer Group</b>	<b>2600</b>	<b>37,265</b>	<b>8,840</b>	<b>3,830</b>	<b>27,725</b>	<b>3,015</b>	<b>5,346</b>	<b>18,082</b>	<b>57,665</b>	<b>161,768</b>	<b>111,833</b>	<b>373</b>	<b>-</b>		

The value reflected in the Financial Position<sup>1</sup> 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	160 244	161 768
Add: Annual/monthly payments not yet due	63 673	52 773
Add: Sundry other debtors	120 789	120 901
Less: Provision for bad debts	(172 096)	(173 161)
<b>Consumer debtors per Table C6</b>	<b>172 610</b>	<b>162 281</b>

<sup>1</sup> Section 4 - Table C6 Financial Position



## Section 5 - Creditors' analysis

### 5.1 Supporting Table SC4

WC048 Knysna - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

Description R thousands	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	1,402								1,402
Auditor General	0800									-
Other	0900									-
<b>Total By Customer Type</b>	<b>1000</b>	<b>1,402</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,402</b>

Currently Supporting Table SC4 reflects trade creditors only.

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

Description	Previous Month R'000	Current Month R'000
Supporting Table SC4: Aged (Trade) Creditors	1 022	1 402
Add:		
Sundry other deposits	172	173
Hoarding fees	4 641	4 738
Payments received in advance	4 962	4 923
Retention money	6 853	7 355
Sundry other creditors	(1 110)	8 131
Unspent conditional grants	26 345	24 502
VAT provisional (not yet due)	(6 023)	(6 427)
<b>TOTAL Trade &amp; other payables per Table C6</b>	<b>36 862</b>	<b>44 797</b>

<sup>2</sup> 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 - M07 January

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							
R thousands									
<b>Call Facility</b>									
Investec ( own Funds	021941-501	Call	Call Deposit	Call Deposit	-	5.50%	0	-	0
Nedbank - Business ( Ceded to DBSA)	7881531940/54	Call	Call Deposit	Call Deposit	49	5.50%	9,422	-	9,471
Nedbank - Business (Unspent Loans 2013/14)	7881078170/09	Call	Call Deposit	Call Deposit	36	6.34%	6,942	-	6,978
Nedbank - MIG July 2015 Transfer	new	Call	Call Deposit	Call Deposit	99	5.80%	7,715	-	7,814
Housing - December 2015	new	Call	Call Deposit	Call Deposit	71	6.05%	13,765	-	13,836
Old Mutual Bank - MIG December 2015	new	Call	Call Deposit	Call Deposit	56		13,385	-	13,441
					311		51,229	-	51,540
<b>Term Deposit 60 Days</b>									
ABSA - ( Public Transport: Nekkies Intersection)	20744777257	60 days	Term Deposit	30/05/2015	74	6.15%	7,667	-	7,741
Nedbank - Buffalo Bay Sale of Erf 221	new	60 days	Term Deposit	16/01/2016	54	6.52%	5,000	-	5,054
Integrated Electrification Grant (INEP)	new	60 days	Term Deposit	16/01/2016	64	6.57%	5,740	-	5,804
					191		18,407	-	18,599
<b>Term Deposit 90 Days</b>									
ABSA - Buffalo Bay Sale of Erf 65	20-7562-9368	90 days	Term Deposit	16/02/2016	94	6.62%	8,627	-	8,720
Standard Bank - SARS Refunds	28856742-013	90 days	Term Deposit	16/02/2016	-	6.73%	4,861	-	4,861
					94		13,487	-	13,581
<b>Term Deposit 1 year / Plus</b>									
Investec - ( Ceded to DBSA)	021941-420	15 yrs	Term Deposit	24/04/2017	-	12.30%	24,133	-	24,133
					-		24,133	-	24,133
<b>Municipality sub-total</b>					596	0.00%	107,257	-	107,852
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				596		107,257	-	107,852

## 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)	111 182 <sup>3</sup>	107 625
Long term investments	24 133 <sup>4</sup>	24 133
	135 315	131 758
<i>Less:</i>	<i>62 484</i>	<i>60 068</i>
<i>Unspent conditional grants</i>	<i>26 345</i>	<i>24 501</i>
<i>Unspent borrowings</i>	<i>8 886</i>	<i>8 314</i>
<i>Secured investments</i>	<i>27 253<sup>5</sup></i>	<i>27 253</i>
<b>Net cash resources available for internal distribution</b>	<b>72 831</b>	<b>71 690</b>
<i>Less amounts allocated to:</i>	<i>89 681</i>	<i>89 681</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 &amp; other payables</i>	<i>36 862</i>	<i>44 797</i>
<i>Interest and redemption of long term loans (until June 2016)</i>	<i>19 039</i>	<i>19 039</i>
<b>CURRENT cash resources available / (shortfall)</b>	<b>(16 850)</b>	<b>(17 991)</b>

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

<sup>4</sup> Table C6 Financial Position, 'Non-current assets: Investments'

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

# Section 8 - Allocation and grant receipts and expenditure

## 8.1 Supporting Table SC6 – Grant receipts

WC048 Knysna - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

Description	Ref	2014/15 Audited Outcome	Budget Year 2015/16						YTD variance	YTD variance %	Full Year Forecast
			Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
<b>R thousands</b>											
<b>RECEIPTS:</b>	1,2										
<b>Operating Transfers and Grants</b>											
<b>National Government:</b>		47,138	64,318	64,318	-	63,116	58,543	4,573	8%	64,318	
Local Government Equitable Share		44,754	56,163	56,163	-	60,736	56,163	4,573	8%	56,163	
DWA Masibambane		-	-	-	-	-	-	-	-	-	
Finance Management		1,450	1,450	1,450	-	1,450	1,450	-	-	1,450	
Municipal Systems Improvement		934	930	930	-	930	930	-	-	930	
Cogta Municipal Infrastructure Grant (MIG)		-	4,036	4,036	-	-	-	-	-	4,036	
Integrated National Electrification Programme	3	-	737	737	-	-	-	-	-	737	
EPWP Incentive		-	1,002	1,002	-	-	-	-	-	1,002	
NT: Neighbourhood Development Partnership (NDPG)		-	-	-	-	-	-	-	-	-	
<b>Provincial Government:</b>		26,208	29,485	29,485	1,720	31,009	29,227	1,782	6%	29,485	
LG&H: Integrated Housing & Human Settlements		23,301	24,012	24,012	-	25,494	24,012	1,482	6%	24,012	
LG&H: Community Development Worker		52	54	54	-	54	54	-	-	54	
LG&H: Housing Consumer Education		-	-	-	-	-	-	-	-	-	
Emergency Housing Program		-	-	-	-	-	-	-	-	-	
PW: Public Transport Infrastructure		-	-	-	-	-	-	-	-	-	
PW: Maintenance of Proclaimed Roads		261	67	67	-	-	-	-	-	67	
CA: Library Conditional Operational		2,094	5,161	5,161	1,720	5,161	5,161	-	-	5,161	
PT: LG Financial Management Support Grant		-	-	-	-	-	-	-	-	-	
PT: LG Financial Management		500	-	-	-	300	-	300	#DIV/0!	-	
Poverty Alleviation (Social Development)		-	-	-	-	-	-	-	-	-	
Upgr B Field Loele Park		-	-	-	-	-	-	-	-	-	
PW: Hazardous Locations		-	-	-	-	-	-	-	-	-	
Disaster Management Grant		-	191	191	-	-	-	-	-	191	
<b>District Municipality:</b>		3,566	-	-	-	-	-	-	-	-	
<i>Dist Grant - Municipal Disaster Recovery (MDRG)</i>		3,566	-	-	-	-	-	-	-	-	
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-	
<i>Other Grant - LG Seta Learnerships</i>		-	-	-	-	-	-	-	-	-	
<i>Other Grant - IDC:Development Agency</i>		-	-	-	-	-	-	-	-	-	
<i>Other Grant - UYF: Youth Advisory Centre</i>		-	-	-	-	-	-	-	-	-	
<i>Other Grant - Danish Football Federation</i>		-	-	-	-	-	-	-	-	-	
<i>Other Grant - NHA</i>		-	-	-	-	-	-	-	-	-	
<b>Total Operating Transfers and Grants</b>	5	76,912	93,803	93,803	1,720	94,125	87,770	6,355	7%	93,803	
<b>Capital Transfers and Grants</b>											
<b>National Government:</b>		26,648	25,532	25,532	-	27,775	25,532	2,243	9%	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	-	-	-	702	-	702	#DIV/0!	-	
<i>Other capital transfers [insert description]</i>		-	-	-	-	-	-	-	-	-	
<b>Provincial Government:</b>		13,908	30,733	30,733	-	-	-	-	-	30,733	
LG&H: Integrated Housing & Human Settlements		12,711	29,372	29,372	-	-	-	-	-	29,372	
CA: Library Conditional Operational		1,197	-	-	-	-	-	-	-	-	
PW: Public Transport Infrastructure		-	-	-	-	-	-	-	-	-	
LG&H: Community Development Workers		-	-	-	-	-	-	-	-	-	
Public Transport Nekkies Pedestrian		-	-	-	-	-	-	-	-	-	
Disaster Management Grant		-	1,361	1,361	-	-	-	-	-	1,361	
PW: Hazardous Locations		-	-	-	-	-	-	-	-	-	
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-	
<i>Dist Grant - Priority Funding</i>		-	-	-	-	-	-	-	-	-	
<i>Dist Grant - MDRG</i>		-	-	-	-	-	-	-	-	-	
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-	
<i>Other Grant - French Football Federation</i>		-	-	-	-	-	-	-	-	-	
<i>Other Grant - Danish Football Federation</i>		-	-	-	-	-	-	-	-	-	
<b>Total Capital Transfers and Grants</b>	5	40,556	56,265	56,265	-	27,775	25,532	2,243	9%	56,265	
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	117,468	150,068	150,068	1,720	121,900	113,302	8,598	8%	150,068	

Grants receipts are 8% or R8.6 million more than the YTD budget, mainly Provincial Housing Grant. As published on January Provincial Gazette, Knysna is expected to receive additional allocation from Provincial Department as gazetted and approved for rollover of funds, the additional funds must be appropriated in the 2016 February Adjustment.

## 8.2 Supporting Table SC7 – Grant expenditure

WC048 Knysna - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		48,944	64,318	64,318	323	45,940	45,940	-		64,318
Local Government Equitable Share		44,754	56,163	56,163	-	42,069	42,069	-		56,163
DWA Masibambane		(315)	-	-	-	-	-	-		-
Finance Management		1,688	1,450	1,450	59	510	510	-		1,450
Municipal Systems Improvement		934	930	930	1	355	355	-		930
Cogta Municipal Infrastructure Grant (MIG)		855	4,036	4,036	253	2,123	2,123	-		4,036
Integrated National Electrification Programme		-	737	737	-	-	-	-		737
EPWP Incentive		1,028	1,002	1,002	10	883	883	-		1,002
<b>Provincial Government:</b>		<b>37,369</b>	<b>29,485</b>	<b>29,485</b>	<b>2,942</b>	<b>12,797</b>	<b>12,603</b>	<b>194</b>	<b>1.5%</b>	<b>29,485</b>
LG&H: Integrated Housing & Human Settlements		32,885	24,012	24,012	2,583	11,522	11,522	-		24,012
LG&H: Community Development Worker		49	54	54	8	39	39	-		54
PW: Maintenance of Proclaimed Roads		286	67	67	-	-	-	-		67
CA: Library Conditional Operational		3,139	5,161	5,161	157	1,042	1,042	-		5,161
PT: LG Financial Management Support Grant		459	-	-	-	-	-	-		-
PT: LG Financial Management		550	-	-	194	194	-	194	#DIV/0!	-
Poverty Alleviation (Social Development)		-	-	-	-	-	-	-		-
Upgr B Field Loerie Park		-	-	-	-	-	-	-		-
Disaster Management Grant		-	191	191	-	-	-	-		191
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Dist Grant - Municipal Disaster Recovery (MDRG)		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>102</b>	<b>-</b>	<b>102</b>	<b>#DIV/0!</b>	<b>-</b>
Other Grant - Danish Football Federation		-	-	-	-	48	-	48	#DIV/0!	-
Other Grant - NHA		-	-	-	-	55	-	55	#DIV/0!	-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>86,314</b>	<b>93,803</b>	<b>93,803</b>	<b>3,265</b>	<b>58,839</b>	<b>58,543</b>	<b>296</b>		<b>93,803</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		23,536	25,532	25,532	600	11,893	11,893	-		25,532
CoGTA: Municipal Infrastructure Grant (MIG)		22,369	20,269	20,269	456	10,897	10,897	-		20,269
DME: Integrated National Electrification (INEP)		1,167	5,263	5,263	144	996	996	-		5,263
Finance Management		-	-	-	-	-	-	-		-
Municipal Systems Improvement		-	-	-	-	-	-	-		-
Extended Public Works Program		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		<b>9,739</b>	<b>30,733</b>	<b>30,733</b>	<b>(302)</b>	<b>20,231</b>	<b>19,202</b>	<b>1,029</b>	<b>5.4%</b>	<b>30,733</b>
LG&H: Integrated Housing & Human Settlements		9,253	29,372	29,372	(347)	19,202	19,202	-		29,372
CA: Library Conditional Operational		238	-	-	-	-	-	-		-
PW: Public Transport Infrastructure		-	-	-	-	-	-	-		-
LG&H: Community Development Workers		-	-	-	-	-	-	-		-
Public Transport Nekkie Pedestrian		231	-	-	45	1,029	-	1,029	#DIV/0!	-
Disaster Management Grant		-	1,361	1,361	-	-	-	-		1,361
LG&H: Community Development Worker		18	-	-	-	-	-	-		-
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Dist Grant - Priority Funding		-	-	-	-	-	-	-		-
Dist Grant - MDRG		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Other Grant - French Football Federation		-	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>		<b>33,275</b>	<b>56,265</b>	<b>56,265</b>	<b>298</b>	<b>32,124</b>	<b>31,095</b>	<b>1,029</b>	<b>3.3%</b>	<b>56,265</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>119,589</b>	<b>150,068</b>	<b>150,068</b>	<b>3,563</b>	<b>90,963</b>	<b>89,638</b>	<b>1,325</b>	<b>0</b>	<b>150,068</b>

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

Grant	(R '000)	Previous	Current	Grant debtor
Municipal Infrastructure (MIG)		7 953	7 244	
Integrated Housing & Human Settlement (IHHS)		0	0	6 971
Other DoRA capacity grants (FMG, MSIG)		1 575	1 515	
Other DoRA infrastructure grants (INEP, EPWP)		5 148	5 004	199
Provincial grant for Library Upgrade		2 557	4 119	
<b>Comprising % of Total Unspent Grants</b>		<b>65.41%</b>	<b>73%</b>	

## Section 9 - Expenditure on councillor and board members allowances and employee benefits

### 9.1 Supporting Table SC8

WC048 Knysna - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

Summary of Employee and Councillor remuneration	Ref	2014/15		Budget Year 2015/16						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		4,333	4,579	4,579	540	2,808	2,569	239	9%	4,818
Pension and UIF Contributions		248	243	243	27	149	131	18	14%	261
Medical Aid Contributions		25	-	-	2	7	-	7	#DIV/0!	7
Motor Vehicle Allowance		1,475	1,579	1,579	170	917	865	52	6%	1,631
Cellphone Allowance		393	416	416	33	229	227	2	1%	418
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>6,474</b>	<b>6,817</b>	<b>6,817</b>	<b>772</b>	<b>4,109</b>	<b>3,792</b>	<b>317</b>	<b>8%</b>	<b>7,134</b>
% increase	4		5.3%	5.3%						10.2%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		5,406	6,689	6,689	503	3,212	3,902	(689)	-18%	6,000
Pension and UIF Contributions		395	510	510	25	174	297	(122)	-41%	388
Medical Aid Contributions		70	113	113	6	40	53	(13)	-25%	100
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		883	870	870	-	-	-	-	-	870
Motor Vehicle Allowance		333	466	466	24	158	272	(114)	-42%	352
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		185	238	238	15	101	126	(25)	-20%	213
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>7,274</b>	<b>8,887</b>	<b>8,887</b>	<b>573</b>	<b>3,686</b>	<b>4,649</b>	<b>(963)</b>	<b>-21%</b>	<b>7,923</b>
% increase	4		22.2%	22.2%						8.9%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		99,170	110,931	110,945	9,347	64,136	63,427	709	1%	111,654
Pension and UIF Contributions		18,209	20,707	20,707	1,606	11,420	11,885	(465)	-4%	20,243
Medical Aid Contributions		9,600	12,591	12,591	886	5,809	7,077	(1,268)	-18%	11,322
Overtime		14,328	11,252	11,252	1,834	9,550	5,027	4,522	90%	15,774
Performance Bonus		8,358	9,156	9,156	6	8,498	8,875	(377)	-4%	8,779
Motor Vehicle Allowance		4,171	4,394	4,394	290	2,144	2,491	(347)	-14%	4,047
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		1,822	2,031	2,031	182	1,269	1,143	126	11%	2,157
Other benefits and allowances		10,330	5,552	5,538	557	3,643	3,079	564	18%	6,103
Payments in lieu of leave		1,772	1,091	1,091	248	1,062	1,062	-	-	1,091
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		4,856	10,146	10,146	-	10,146	10,146	-	-	10,146
<b>Sub Total - Other Municipal Staff</b>		<b>172,616</b>	<b>187,851</b>	<b>187,851</b>	<b>14,957</b>	<b>117,676</b>	<b>114,212</b>	<b>3,465</b>	<b>3%</b>	<b>191,315</b>
% increase	4		8.8%	8.8%						10.8%
<b>Total Parent Municipality</b>		<b>186,364</b>	<b>203,554</b>	<b>203,554</b>	<b>16,302</b>	<b>125,472</b>	<b>122,653</b>	<b>2,818</b>	<b>2%</b>	<b>206,372</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>186,364</b>	<b>203,554</b>	<b>203,554</b>	<b>16,302</b>	<b>125,472</b>	<b>122,653</b>	<b>2,818</b>	<b>2%</b>	<b>206,372</b>
% increase	4		9.2%	9.2%						10.7%
<b>TOTAL MANAGERS AND STAFF</b>		<b>179,890</b>	<b>196,737</b>	<b>196,737</b>	<b>15,530</b>	<b>121,362</b>	<b>118,861</b>	<b>2,501</b>	<b>2%</b>	<b>199,238</b>

**Councillors Remuneration**

The Councillors Remuneration YTD actuals is 8% spent above the YTD budget.

**Senior Managers of the Municipality**

The savings that is reflecting on SC8 for Senior Managers are due to the two Senior posts that has been vacant since inception of the financial year, of which one post was filled 1 November 2015 (CFO). The savings will be reallocated in the Adjustments Budget where deemed necessary.

**Other Municipal Staff**

The salary band for other Municipal staff was over spent by R3.4 million against YTD budget.

The variance is mainly attributed to overtime as a result of emergencies experienced in Water Department and casual workers who were employed during the festive season period for Solid Waste and Protection Services.

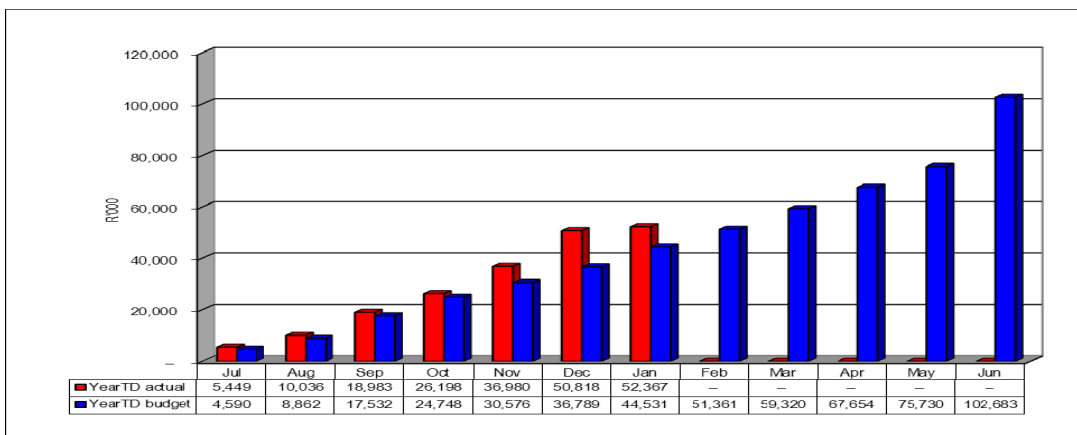
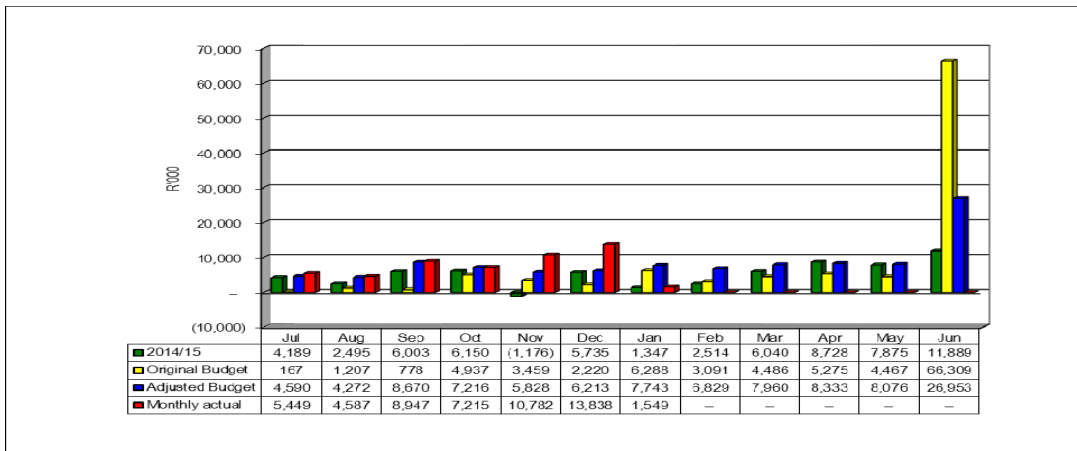
This will be addressed in the Adjustments Budget.

# Section 10 - Capital programme performance

## 10.1 Supporting Table SC12

WC048 Knysna - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January

Month	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<b>Monthly expenditure performance trend</b>									
July	4,189	167	4,590	5,449	5,449	4,590	(859)	-18.7%	5%
August	2,495	1,207	4,272	4,587	10,036	8,862	(1,174)	-13.3%	10%
September	6,003	778	8,670	8,947	18,983	17,532	(1,452)	-8.3%	18%
October	6,150	4,937	7,216	7,215	26,198	24,748	(1,450)	-5.9%	26%
November	(1,176)	3,459	5,828	10,782	36,980	30,576	(6,404)	-20.9%	36%
December	5,735	2,220	6,213	13,838	50,818	36,789	(14,029)	-38.1%	49%
January	1,347	6,288	7,743	1,549	52,367	44,531	(7,836)	-17.6%	51%
February	2,514	3,091	6,829	-	-	51,361	-	-	-
March	6,040	4,486	7,960	-	-	59,320	-	-	-
April	8,728	5,275	8,333	-	-	67,654	-	-	-
May	7,875	4,467	8,076	-	-	75,730	-	-	-
June	11,889	66,309	26,953	-	-	102,683	-	-	-
<b>Total Capital expenditure</b>	<b>61,788</b>	<b>102,683</b>	<b>102,683</b>	<b>52,367</b>					





## 10.2 Supporting Tables SC13

### 10.2.1 Supporting Table SC13a

WC048 Knysna - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M07 January

Description	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		21,236	30,565	31,276	1,253	16,664	12,898	(3,766)	-29%	35,042
Infrastructure - Road transport		2,648	3,238	3,238	379	3,378	512	(2,867)	-560%	6,105
<i>Roads, Pavements &amp; Bridges</i>		1,535	877	877	45	1,906	512	(1,395)	-273%	2,272
<i>Storm water</i>		1,113	2,361	2,361	335	1,472	-	(1,472)	#DIV/0!	3,833
Infrastructure - Electricity		4,524	14,640	14,640	380	9,323	9,506	183	2%	14,457
<i>Transmission &amp; Reticulation</i>		4,490	14,640	14,640	380	9,323	9,506	183	2%	14,457
<i>Street Lighting</i>		34	-	-	-	-	-	-	-	-
Infrastructure - Water		11,118	7,591	7,591	105	2,880	335	(2,545)	-759%	10,136
<i>Water purification</i>		8,872	219	219	105	251	-	(251)	#DIV/0!	470
<i>Reticulation</i>		2,246	7,372	7,372	-	2,630	335	(2,294)	-684%	9,666
Infrastructure - Sanitation		2,548	3,666	4,377	-	694	2,545	1,851	73%	2,526
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>		2,548	3,666	4,377	-	694	2,545	1,851	73%	2,526
Infrastructure - Other		398	1,430	1,430	389	389	-	(389)	#DIV/0!	1,819
<i>Waste Management</i>		398	1,430	1,430	389	389	-	(389)	#DIV/0!	1,819
<i>Transportation</i>		-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Community</b>		11,789	36,245	36,245	(681)	19,636	18,055	(1,581)	-9%	37,826
Parks & gardens		42	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		251	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		25	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		89	-	-	-	-	-	-	-	-
Social rental housing		9,253	29,372	29,372	(681)	17,731	14,686	(3,045)	-21%	32,417
Other		2,131	6,873	6,873	-	1,905	3,369	1,463	43%	5,410
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		518	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		518	-	-	-	-	-	-	-	-
<b>Other assets</b>		2,622	5,530	5,530	125	3,245	426	(2,819)	-662%	8,349
General vehicles		1,058	3,010	3,010	-	2,900	220	(2,680)	-1218%	5,690
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		618	-	-	-	-	-	-	-	-
Furniture and other office equipment		129	70	70	5	50	6	(44)	-731%	114
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		217	2,250	2,250	120	121	-	(121)	#DIV/0!	2,371
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		600	200	200	-	173	200	27	13%	173
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	36,166	72,340	73,051	697	39,544	31,378	(8,166)	-26%	81,217

## 10.2.2 Supporting Table SC13b

WC048 Knysna - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M07 January

Description	Ref	2014/15	Budget Year 2015/16							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		14,136	22,449	21,738	44	8,907	10,989	2,082	19%	19,656
Infrastructure - Road transport		-	600	600	-	-	-	-		600
Roads, Pavements & Bridges		-	600	600	-	-	-	-		600
Storm water		-	-	-	-	-	-	-		-
Infrastructure - Electricity		6,400	3,600	3,600	-	870	2,166	1,296	60%	2,304
Transmission & Reticulation		6,400	3,600	3,600	-	870	2,166	1,296	60%	2,304
Street Lighting		-	-	-	-	-	-	-		-
Infrastructure - Water		6,251	13,086	12,830	44	3,925	5,303	1,378	26%	8,910
Water purification		5,631	6,946	6,946	-	1,821	2,460	638	26%	3,766
Reticulation		620	6,140	5,884	44	2,103	2,843	740	26%	5,144
Infrastructure - Sanitation		1,485	4,563	4,108	-	4,112	3,520	(592)	-17%	7,241
Reticulation		1,317	1,066	611	-	-	166	166	100%	444
Sewerage purification		168	3,497	3,497	-	4,112	3,353	(759)	-23%	6,797
Infrastructure - Other		-	600	600	-	-	-	-		600
Waste Management		-	600	600	-	-	-	-		600
<b>Community</b>		5,549	4,819	4,819	248	1,348	816	(531)	-65%	5,350
Parks & gardens		-	-	-	-	-	-	-		-
Sportsfields & stadia		944	1,580	1,580	-	-	332	332	100%	1,248
Swimming pools		-	-	-	-	-	-	-		-
Community halls		4,503	3,239	3,239	248	1,348	484	(864)	-178%	4,103
Libraries		32	-	-	-	-	-	-		-
Recreational facilities		70	-	-	-	-	-	-		-
Fire, safety & emergency		-	-	-	-	-	-	-		-
Security and policing		-	-	-	-	-	-	-		-
Museums & Art Galleries		-	-	-	-	-	-	-		-
Cemeteries		-	-	-	-	-	-	-		-
Social rental housing		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<b>Heritage assets</b>		-	-	-	-	-	-	-		-
Buildings		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<b>Investment properties</b>		-	-	-	-	-	-	-		-
Housing development		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<b>Other assets</b>		5,937	3,075	3,075	560	2,569	1,348	(1,220)	-91%	4,295
General vehicles		900	385	385	-	499	220	(279)	-127%	664
Specialised vehicles		493	-	-	6	34	-	(34)	#DIV/0!	34
Plant & equipment		1,023	410	410	475	652	238	(414)	-174%	824
Computers - hardware/equipment		951	760	760	8	745	192	(553)	-289%	1,313
Furniture and other office equipment		1,932	270	270	15	117	119	1	1%	269
Civic Land and Buildings		582	-	-	-	-	-	-		-
Other Buildings		56	1,250	1,250	57	520	580	60	10%	1,190
Other Land		-	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<b>Agricultural assets</b>		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
<b>Biological assets</b>		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
<b>Intangibles</b>		-	-	-	-	-	-	-		-
Computers - software & programming		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure on renewal of existing ass</b>	1	25,622	30,343	29,632	852	12,823	13,153	330	3%	29,301
<b>Specialised vehicles</b>		493	-	-	6	34	-	(34)	#DIV/0!	34
Refuse		493	-	-	-	-	-	-		-
Fire		-	-	-	6	34	-	(34)	#DIV/0!	34
Conservancy		-	-	-	-	-	-	-		-
Ambulances		-	-	-	-	-	-	-		-

### 10.2.3 Supporting Table SC13c

WC048 Knysna - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07 January

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		19,596	32,178	32,148	4,228	9,259	16,315	7,056	43%	25,092
Infrastructure - Road transport		6,110	15,936	15,936	3,510	4,521	8,708	4,187	48%	11,749
<i>Roads, Pavements &amp; Bridges</i>		5,769	13,936	13,936	3,510	4,266	6,708	2,442	36%	11,494
<i>Storm water</i>		341	2,000	2,000	-	255	2,000	1,745	87%	255
Infrastructure - Electricity		4,323	6,869	6,869	125	1,681	3,725	2,044	55%	4,826
<i>Transmission &amp; Reticulation</i>		3,909	6,479	6,479	115	1,624	3,484	1,860	53%	4,619
<i>Street Lighting</i>		414	390	390	10	57	240	183	76%	207
Infrastructure - Water		5,163	5,551	5,520	402	2,030	2,204	174	8%	5,346
<i>Water purification</i>		3,483	3,726	3,870	273	1,039	1,152	112	10%	3,757
<i>Reticulation</i>		1,680	1,825	1,651	130	991	1,053	62	6%	1,589
Infrastructure - Sanitation		3,299	2,825	2,825	79	728	1,155	427	37%	2,398
<i>Reticulation</i>		1,054	1,747	1,747	40	404	1,261	856	68%	891
<i>Sewerage purification</i>		2,245	1,078	1,078	39	324	(106)	(429)	407%	1,507
Infrastructure - Other		701	997	997	112	299	523	224	43%	773
<i>Waste Management</i>		701	997	997	112	299	523	224	43%	773
<i>Transportation</i>										
<b>Community</b>		2,899	1,771	1,673	307	1,558	873	(686)	-79%	2,359
Parks & gardens		679	569	619	23	527	390	(137)	-35%	756
Sportsfields & stadia		299	378	246	39	208	148	(60)	-40%	306
Swimming pools		-	5	5	-	-	-	-		5
Community halls		133	100	90	-	22	52	30	58%	60
Libraries		224	159	144	1	41	92	52	56%	93
Recreational facilities										
Fire, safety & emergency		23	11	21	-	8	12	4	32%	17
Security and policing		214	218	218	-	28	37	9	25%	209
Museums & Art Galleries		147	135	135	-	8	113	105	93%	30
Cemeteries		58	20	20	-	2	12	10	86%	10
Social rental housing		1,121	176	176	244	715	16	(699)	-4272%	874
Other										
<b>Heritage assets</b>										
Buildings										
Other										
<b>Investment properties</b>										
Housing development										
Other										
<b>Other assets</b>		5,885	8,019	8,074	451	3,032	1,976	(1,055)	-53%	9,129
General vehicles		4,483	5,000	5,000	450	2,269	1,388	(881)	-64%	5,881
Specialised vehicles										
Plant & equipment		447	1,884	1,899	23	156	190	34	18%	1,865
Computers - hardware/equipment		250	475	475	(55)	83	81	(3)	-3%	478
Furniture and other office equipment		49	69	69	-	15	23	9	37%	60
Civic Land and Buildings		562	398	486	33	392	210	(181)	-86%	667
Other Buildings		93	193	145	-	118	84	(33)	-39%	178
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
<b>Agricultural assets</b>										
<i>List sub-class</i>										
<b>Biological assets</b>										
<i>List sub-class</i>										
<b>Intangibles</b>		827	1,000	1,000	253	729	61	(669)	-1099%	1,669
Computers - software & programming		827	1,000	1,000	253	729	61	(669)	-1099%	1,669
Other										
<b>Total Repairs and Maintenance Expenditure</b>		29,207	42,968	42,896	5,238	14,578	19,225	4,647	24%	38,249

YTD expenditure on Repairs & maintenance of R14,578m results in a negative variance of 24% (R4,647m) against the YTD budget R19,225m.

The major variances are due to under expenditure on Roads, Storm water and Electricity repairs and maintenance budget.

10.2.4 Supporting Table SC13d

WC048 Knysna - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January

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
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		17,812	19,813	19,813	1,651	9,906	9,906	-		19,813
Infrastructure - Road transport		4,436	5,889	5,889	491	2,945	2,945	-		5,889
<i>Roads, Pavements &amp; Bridges</i>		4,436	5,889	5,889	491	2,945	2,945	-		5,889
<i>Storm water</i>		-	-	-	-	-	-	-		-
Infrastructure - Electricity		4,257	4,342	4,342	362	2,171	2,171	-		4,342
<i>Generation</i>		-	-	-	-	-	-	-		-
<i>Transmission &amp; Reticulation</i>		4,257	4,159	4,159	347	2,080	2,080	-		4,159
<i>Street Lighting</i>		-	182	182	15	91	91	-		182
Infrastructure - Water		5,134	5,811	5,811	484	2,906	2,906	-		5,811
<i>Dams &amp; Reservoirs</i>		-	-	-	-	-	-	-		-
<i>Water purification</i>		5,134	4,501	4,501	375	2,251	2,251	-		4,501
<i>Reticulation</i>		-	1,310	1,310	109	655	655	-		1,310
Infrastructure - Sanitation		3,335	3,643	3,643	304	1,822	1,822	-		3,643
<i>Reticulation</i>		-	-	-	-	-	-	-		-
<i>Sewerage purification</i>		3,335	3,643	3,643	304	1,822	1,822	-		3,643
Infrastructure - Other		650	127	127	11	63	63	-		127
<i>Waste Management</i>		3	-	-	-	-	-	-		-
<i>Transportation</i>		-	-	-	-	-	-	-		-
<i>Gas</i>		-	-	-	-	-	-	-		-
<i>Other</i>		648	127	127	11	63	63	-		127
<b>Community</b>		451	407	407	34	204	204	-		407
Parks & gardens		17	-	-	-	-	-	-		-
Sportsfields & stadia		-	-	-	-	-	-	-		-
Swimming pools		-	-	-	-	-	-	-		-
Community halls		-	407	407	34	204	204	-		407
Libraries		-	-	-	-	-	-	-		-
Recreational facilities		201	-	-	-	-	-	-		-
Fire, safety & emergency		-	-	-	-	-	-	-		-
Security and policing		-	-	-	-	-	-	-		-
Buses		-	-	-	-	-	-	-		-
Clinics		-	-	-	-	-	-	-		-
Museums & Art Galleries		-	-	-	-	-	-	-		-
Cemeteries		-	-	-	-	-	-	-		-
Social rental housing		-	-	-	-	-	-	-		-
Other		233	-	-	-	-	-	-		-
<b>Heritage assets</b>		-	-	-	-	-	-	-		-
Buildings		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<b>Investment properties</b>		-	-	-	-	-	-	-		-
Housing development		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<b>Other assets</b>		5,523	5,648	5,648	471	2,824	2,824	-		5,648
General vehicles		1,599	1,866	1,866	156	933	933	-		1,866
Specialised vehicles		-	151	151	13	75	75	-		151
Plant & equipment		1,048	1,184	1,184	99	592	592	-		1,184
Computers - hardware/equipment		-	854	854	71	427	427	-		854
Furniture and other office equipment		1,473	872	872	73	436	436	-		872
Abattoirs		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Civic Land and Buildings		-	412	412	34	206	206	-		412
Other Buildings		696	176	176	15	88	88	-		176
Other Land		-	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-		-
Other		708	133	133	11	66	66	-		133
<b>Agricultural assets</b>		-	-	-	-	-	-	-		-
<i>List sub-class</i>		-	-	-	-	-	-	-		-
<b>Biological assets</b>		-	-	-	-	-	-	-		-
<i>List sub-class</i>		-	-	-	-	-	-	-		-
<b>Intangibles</b>		-	50	50	4	25	25	-		50
Computers - software & programming		-	50	50	4	25	25	-		50
Other		-	-	-	-	-	-	-		-
<b>Total Depreciation</b>		23,786	25,918	25,918	2,160	12,959	12,959	-		25,918
<b>Specialised vehicles</b>		-	151	151	13	75	75	-		151
Refuse		-	-	-	-	-	-	-		-
Fire		-	151	151	13	75	75	-		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)

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


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

Print Name: Grant Easton

Municipal Manager of Knysna Municipality (WC048)

Signature

Date

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