



Til Økonomiudvalget
Borgerrepræsentationen
(Aflæggerbordet)

20-04-2010

Sagsnr.
2010-31300

Dokumentnr.
2010-267827

Sagsbehandler
Hans M.S. Christensen

Oversigt over kommunens likviditet 1. kvartal 2010

Ifølge Indenrigs- og Sundhedsministeriets budget- og regnskabssystem for kommuner skal kommunerne kvartalsvis udarbejde en likviditetsoversigt efter "kassekreditreglen", der skal forelægges kommunalbestyrelsen.

Likviditeten efter kassekreditreglen opgøres som gennemsnittet over de seneste 12 måneder af de daglige saldi på kommunens likvide konti, dvs. nettoindeståender på bankkonti, kontant- og obligationsbeholdninger samt beholdning af indskudsbeviser. Deponerede midler indgår ikke i opgørelsen.

Likviditetsstatus 1. kvartal 2010 i henhold til kassekreditreglen

Tabel 1 viser kommunens likviditet i 1. kvartal 2010 opgjort efter kassekreditreglen.

Center for Økonomi

Rådhuset, 2. sal, 40
1599 København V

Telefon
3366 4179

E-mail
HMSC@okf.kk.dk

EAN nummer
5798009800206

www.kk.dk

Table 1. Liquidity 1. quarter 2010 calculated according to cash credit rules (12 months average).

Ultimo måneden	Likviditet, mio. kr.
Januar	6.346
Februar	6.389
Marts	6.295

The municipality has in the last 1. quarter 2010 a 12 months average cash holding of 6.295 mio. kr.

In comparison, the average cash holding one year earlier, in the last 1. quarter 2009, was 7.473 mio. kr. There is also talk of a fall of ca. 1,2 mia. kr. per year.

The most significant reason for the fall is, that the municipality is charged in block grants from the state as a result of sale of electricity activities in KE to DONG. In 2009 the charge was ca. 1,8 mia. kr. The charge is financed by a reduction of cash holdings by drawing on liquid assets.

The relatively high average cash holding of ca. 6 mia. kr. can be explained by the fact that the cash holdings are used to finance the sale of electricity activities to DONG. A part of the revenue is charged as mentioned in the form of a reduction of block grants from the state. In total the charge is ca. 4 mia. kr. in 2010 compared to 0,8 mia. kr. in 2009. In addition, the cash holdings must cover expenses for, among other things, Nordhavnsvej, Multiarena and other capital expenditures in the form of, e.g. school buildings and modernization of old homes.

The cash holding is calculated excluding deposited funds, which in the last 1. quarter 2010 is 6.567 mio. kr. The funds are deposited as a result of a payment from Københavns Energi (1.185 mio. kr.) and a guarantee for a loan from Københavns Energi (4.775 mio. kr.).

Den reelle kasse

In connection with the preparation of the 2009 annual accounts, the Economic Administration calculated the real cash to 592 mio. kr. The real cash is an expression of the cash holding, which is not yet available when the decision is taken on the already adopted decisions.

The difference between the municipality's cash holding and the real cash is due, among other things, to the fact that a large part of the municipality's cash holding is reserved for the charge of block grants. In addition, there are transfers, Nordhavnsvej, Multiarena and other capital expenditures in the form of, e.g. school buildings and modernization of old homes.

Forventninger til 2010

The municipality's average cash holding (excluding deposits)

forventes i løbet af 2010 at falde moderat fra ca. 6,4 mia. kr. ultimo 2009 til 6,2 mia. kr. ultimo 2010. At faldet på trods af modregning i bloktilskuddet ikke forventes at blive større, skyldes udlodning fra KE til finansiering af Kickstart København og deponeringsfrigivelser. Til gengæld ventes faldet i de følgende år at blive det større i takt med, at kickstart-projekterne, Nordhavnsvej og øvrige anlægsaktiviteter m.m. skal betales.

Kommunens faktiske kasse (bankindestående, obligationsbeholdning og frie midler i investeringsforening) var pr. 31/12 2009 på 4,7 mio. kr. Den faktiske kasse forventes ultimo 2010 at være faldet til ca. 4,4 mia. kr.