



Medium Term Revenue and Expenditure Framework (MTREF)

Adjustments Budget Annexure 1 - Main Tables 2015/2016 – 2017/2018

WC048 Knysna - Table B1 Adjustments Budget Summary - 25 Feb 2016

Description	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	174 430	-	-	-	-	-	-	-	174 430	191 866	205 364
Service charges	300 395	-	-	-	-	-	(3 000)	(3 000)	297 395	348 898	387 924
Investment revenue	3 200	-	-	-	-	-	2 000	2 000	5 200	3 400	3 600
Transfers recognised - operational	93 803	-	-	-	-	300	19 763	20 063	113 866	104 483	108 783
Other own revenue	96 393	-	-	-	-	-	5 360	5 360	101 753	104 973	114 889
Total Revenue (excluding capital transfers and contributions)	668 222	-	-	-	-	300	24 123	24 423	692 645	753 620	820 560
Employee costs	196 737	-	-	-	-	-	(246)	(246)	196 491	214 147	228 781
Remuneration of councillors	6 817	-	-	-	-	-	-	-	6 817	7 294	7 804
Depreciation & asset impairment	25 918	-	-	-	-	-	-	-	25 918	32 544	34 749
Finance charges	13 962	-	-	-	-	-	(312)	(312)	13 650	15 586	16 520
Materials and bulk purchases	154 328	-	-	-	-	-	13 393	13 393	167 720	174 825	189 690
Transfers and grants	5 631	-	-	-	-	-	291	291	5 922	5 665	5 781
Other expenditure	232 441	-	-	-	-	300	32 408	32 708	265 149	195 822	201 865
Total Expenditure	635 833	-	-	-	-	300	45 533	45 833	681 666	645 882	685 191
Surplus/(Deficit)	32 388	-	-	-	-	-	(21 410)	(21 410)	10 979	107 738	135 369
Transfers recognised - capital	56 265	-	-	-	-	-	(7 730)	(7 730)	48 535	46 586	41 027
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	88 653	-	-	-	-	-	(29 139)	(29 139)	59 514	154 324	176 396
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	88 653	-	-	-	-	-	(29 139)	(29 139)	59 514	154 324	176 396
Capital expenditure & funds sources											
Capital expenditure	102 683	-	-	-	-	-	5 128	5 128	107 810	70 240	58 992
Transfers recognised - capital	56 265	-	-	-	-	-	(7 730)	(7 730)	48 535	46 586	41 027
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	14 732	-	-	-	-	-	7 474	7 474	22 206	12 570	10 660
Internally generated funds	31 686	-	-	-	-	-	5 383	5 383	37 069	11 084	7 305
Total sources of capital funds	102 683	-	-	-	-	-	5 128	5 128	107 810	70 240	58 992
Financial position											
Total current assets	120 513	-	-	-	-	-	40 200	40 200	160 713	186 388	242 694
Total non current assets	1 096 615	-	-	-	-	-	(22 420)	(22 420)	1 074 195	1 114 891	1 142 134
Total current liabilities	105 627	-	-	-	-	-	10 879	10 879	116 506	122 389	128 625
Total non current liabilities	226 004	-	-	-	-	-	18 932	18 932	244 935	234 796	225 490
Community wealth/Equity	885 497	-	-	-	-	-	(12 030)	(12 030)	873 467	944 094	1 030 713
Cash flows											
Net cash from (used) operating	115 053	-	-	-	-	12 333	(44 780)	(32 446)	82 606	98 123	123 829
Net cash from (used) investing	(103 444)	-	-	-	-	-	(6 690)	(6 690)	(110 133)	(72 563)	(61 315)
Net cash from (used) financing	(4 536)	-	-	-	-	-	7 466	7 466	2 931	(7 333)	(13 940)
Cash/cash equivalents at the year end	22 338	-	-	-	-	12 333	1 631	13 964	36 302	54 530	103 103
Cash backing/surplus reconciliation											
Cash and investments available	46 195	-	-	-	-	-	17 139	17 139	63 334	84 563	136 136
Application of cash and investments	22 523	-	-	-	-	-	(7 068)	(7 068)	15 455	(91 747)	(101 214)
Balance - surplus (shortfall)	23 672	-	-	-	-	-	24 207	24 207	47 880	176 310	237 350
Asset Management											
Asset register summary (WDV)	1 070 790	-	-	-	-	-	(23 753)	(23 753)	1 047 037	1 084 734	1 108 977
Depreciation & asset impairment	25 918	-	-	-	-	-	-	-	25 918	32 544	34 749
Renewal of Existing Assets	35 139	-	-	-	-	-	5 112	5 112	40 250	17 246	15 336
Repairs and Maintenance	42 968	-	-	-	-	-	770	770	43 738	44 117	46 655
Free services											
Cost of Free Basic Services provided	46 520	-	-	-	-	-	-	-	46 520	50 707	55 271
Revenue cost of free services provided	52 267	-	-	-	-	-	-	-	52 267	56 251	56 251
Households below minimum service level											
Water:	1	-	-	-	-	-	(0)	(0)	1	2	2
Sanitation/sewerage:	4	-	-	-	-	-	(0)	(0)	4	4	5
Energy:	3	-	-	-	-	-	(0)	(0)	3	3	4
Refuse:	-	-	-	-	-	-	2	2	2	-	-

WC048 Knysna - Table B2 Adjustments Budget Financial Performance (standard classification) - 25 Feb 2016

Standard Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Standard												
<i>Governance and administration</i>		196 867	-	-	-	-	300	2 360	2 660	199 527	225 596	241 964
Executive and council		8 491	-	-	-	-	-	360	360	8 851	9 596	10 584
Budget and treasury office		183 454	-	-	-	-	300	2 000	2 300	185 754	210 782	225 645
Corporate services		4 921	-	-	-	-	-	-	-	4 921	5 218	5 735
<i>Community and public safety</i>		144 619	-	-	-	-	-	8 030	8 030	152 649	150 292	151 395
Community and social services		9 843	-	-	-	-	-	-	-	9 843	9 402	11 352
Sport and recreation		1 168	-	-	-	-	-	-	-	1 168	1 273	1 387
Public safety		80 133	-	-	-	-	-	5 000	5 000	85 133	87 785	95 648
Housing		53 474	-	-	-	-	-	3 030	3 030	56 505	51 832	43 008
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9 233	-	-	-	-	-	7 098	7 098	16 331	7 631	8 161
Planning and development		3 593	-	-	-	-	-	-	-	3 593	2 836	3 142
Road transport		5 640	-	-	-	-	-	7 098	7 098	12 738	4 795	5 019
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		373 768	-	-	-	-	-	(1 095)	(1 095)	372 673	416 687	460 067
Electricity		238 108	-	-	-	-	-	(3 000)	(3 000)	235 108	268 266	300 204
Water		76 963	-	-	-	-	-	315	315	77 278	88 341	94 633
Waste water management		28 850	-	-	-	-	-	1 590	1 590	30 441	26 755	28 697
Waste management		29 847	-	-	-	-	-	-	-	29 847	33 325	36 533
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	724 487	-	-	-	-	300	16 393	16 693	741 180	800 206	861 587
Expenditure - Standard												
<i>Governance and administration</i>		151 548	-	-	-	-	300	1 571	1 871	153 419	179 691	188 079
Executive and council		38 751	-	-	-	-	-	1 923	1 923	40 674	46 762	48 788
Budget and treasury office		38 376	-	-	-	-	300	(2 735)	(2 435)	35 941	51 502	54 195
Corporate services		74 420	-	-	-	-	-	2 384	2 384	76 804	81 427	85 096
<i>Community and public safety</i>		155 885	-	-	-	-	-	26 069	26 069	181 953	103 383	107 563
Community and social services		16 851	-	-	-	-	-	(176)	(176)	16 675	18 195	20 841
Sport and recreation		13 654	-	-	-	-	-	1 136	1 136	14 790	14 944	15 925
Public safety		91 475	-	-	-	-	-	3 417	3 417	94 892	24 086	25 141
Housing		29 471	-	-	-	-	-	21 692	21 692	51 163	41 445	40 639
Health		4 434	-	-	-	-	-	-	-	4 434	4 714	5 016
<i>Economic and environmental services</i>		53 863	-	-	-	-	-	6 693	6 693	60 556	52 634	55 803
Planning and development		14 400	-	-	-	-	-	(21)	(21)	14 378	16 710	17 879
Road transport		37 679	-	-	-	-	-	6 716	6 716	44 395	33 771	35 621
Environmental protection		1 785	-	-	-	-	-	(2)	(2)	1 783	2 153	2 302
<i>Trading services</i>		274 538	-	-	-	-	-	11 200	11 200	285 738	310 174	333 747
Electricity		168 672	-	-	-	-	-	7 978	7 978	176 650	197 923	214 644
Water		51 891	-	-	-	-	-	3 144	3 144	55 035	57 315	60 881
Waste water management		25 044	-	-	-	-	-	(244)	(244)	24 800	27 024	28 979
Waste management		28 931	-	-	-	-	-	322	322	29 253	27 912	29 244
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	635 833	-	-	-	-	300	45 533	45 833	681 666	645 882	685 191
Surplus/ (Deficit) for the year		88 653	-	-	-	-	-	(29 139)	(29 139)	59 514	154 324	176 396

WC048 Knysna - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 25 Feb 2016

Vote Description <i>(Insert departmental structure etc)</i>	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Revenue by Vote	1											
Vote 1 - Executive & Council		8 491	-	-	-	-	-	360	360	8 851	9 596	10 584
Vote 2 - Corporate Services		3 644	-	-	-	-	-	-	-	3 644	3 986	4 411
Vote 3 - Financial Services		183 534	-	-	-	-	300	2 000	2 300	185 834	210 872	225 758
Vote 4 - Strategic Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		57 068	-	-	-	-	-	3 030	3 030	60 098	54 668	46 150
Vote 6 - Community Services		125 282	-	-	-	-	-	5 000	5 000	130 282	135 924	149 329
Vote 7 - Electrical Services		238 609	-	-	-	-	-	(3 000)	(3 000)	235 609	269 243	301 188
Vote 8 - Technical Services		107 858	-	-	-	-	-	9 003	9 003	116 861	115 917	124 167
Total Revenue by Vote	2	724 487	-	-	-	-	300	16 393	16 693	741 180	800 206	861 587
Expenditure by Vote	1											
Vote 1 - Executive & Council		38 751	-	-	-	-	-	1 923	1 923	40 674	46 762	48 788
Vote 2 - Corporate Services		29 104	-	-	-	-	-	746	746	29 850	33 213	34 184
Vote 3 - Financial Services		53 382	-	-	-	-	300	(2 235)	(1 935)	51 447	68 205	71 434
Vote 4 - Strategic Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		49 056	-	-	-	-	-	21 733	21 733	70 790	63 369	64 059
Vote 6 - Community Services		166 027	-	-	-	-	-	5 216	5 216	171 243	100 549	107 684
Vote 7 - Electrical Services		178 034	-	-	-	-	-	6 523	6 523	184 557	207 901	225 203
Vote 8 - Technical Services		121 480	-	-	-	-	-	11 626	11 626	133 106	125 883	133 841
Total Expenditure by Vote	2	635 833	-	-	-	-	300	45 533	45 833	681 666	645 882	685 191
Surplus/ (Deficit) for the year	2	88 653	-	-	-	-	-	(29 139)	(29 139)	59 514	154 324	176 396

WC048 Knysna - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 25 Feb 2016

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		3	4	5	6	7	8	9	10			
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	171 416	-	-	-	-	-	-	-	171 416	188 535	201 733
Property rates - penalties & collection charges		3 014								3 014	3 331	3 631
Service charges - electricity revenue	2	215 015	-	-	-	-	-	(3 000)	(3 000)	212 015	245 359	276 495
Service charges - water revenue	2	52 571	-	-	-	-	-	-	-	52 571	67 132	71 829
Service charges - sanitation revenue	2	12 329	-	-	-	-	-	-	-	12 329	13 499	14 445
Service charges - refuse revenue	2	16 504	-	-	-	-	-	-	-	16 504	18 575	20 433
Service charges - other		3 976								3 976	4 333	4 722
Rental of facilities and equipment		5 482								5 482	5 977	6 516
Interest earned - external investments		3 200						2 000	2 000	5 200	3 400	3 600
Interest earned - outstanding debtors		3 542						-	-	3 542	3 753	4 089
Dividends received		-						-	-	-	-	-
Fines		79 471						5 000	5 000	84 471	86 623	94 418
Licences and permits		2 179						-	-	2 179	2 331	2 541
Agency services		1 850						-	-	1 850	1 950	1 960
Transfers recognised - operational		93 803					300	19 763	20 063	113 866	104 483	108 783
Other revenue	2	3 619	-	-	-	-	-	360	360	3 979	4 089	5 115
Gains on disposal of PPE		250						-	-	250	250	250
Total Revenue (excluding capital transfers and contributions)		668 222	-	-	-	-	300	24 123	24 423	692 645	753 620	820 560
Expenditure By Type												
Employee related costs		196 737	-	-	-	-	-	(246)	(246)	196 491	214 147	228 781
Remuneration of councillors		6 817						-	-	6 817	7 294	7 804
Debt impairment		76 339						-	-	76 339	23 000	24 000
Depreciation & asset impairment		25 918						-	-	25 918	32 544	34 749
Finance charges		13 962						(312)	(312)	13 650	15 586	16 520
Bulk purchases		132 465						13 000	13 000	145 465	154 954	168 900
Other materials		21 863						393	393	22 256	19 871	20 790
Contracted services		26 425						(2 877)	(2 877)	23 547	24 598	24 903
Transfers and grants		5 631						291	291	5 922	5 665	5 781
Other expenditure		129 678					300	35 285	35 585	165 263	148 223	152 962
Loss on disposal of PPE								-	-	-		
Total Expenditure		635 833	-	-	-	-	300	45 533	45 833	681 666	645 882	685 191
Surplus/(Deficit)		32 388	-	-	-	-	-	(21 410)	(21 410)	10 979	107 738	135 369
Transfers recognised - capital		56 265						(7 730)	(7 730)	48 535	46 586	41 027
Contributions recognised - capital												
Contributed assets												
Surplus/(Deficit) before taxation		88 653	-	-	-	-	-	(29 139)	(29 139)	59 514	154 324	176 396
Taxation												
Surplus/(Deficit) after taxation		88 653	-	-	-	-	-	(29 139)	(29 139)	59 514	154 324	176 396
Attributable to minorities												
Surplus/(Deficit) attributable to municipality		88 653	-	-	-	-	-	(29 139)	(29 139)	59 514	154 324	176 396
Share of surplus/ (deficit) of associate												
Surplus/ (Deficit) for the year		88 653	-	-	-	-	-	(29 139)	(29 139)	59 514	154 324	176 396

WC048 Knysna - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 25 Feb 2016

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Strategic Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		29 372	-	-	-	-	-	(9 850)	(9 850)	19 522	22 029	16 522
Vote 6 - Community Services		1 030	-	-	-	-	-	(600)	(600)	430	1 000	-
Vote 7 - Electrical Services		15 863	-	-	-	-	-	69	69	15 932	7 209	3 432
Vote 8 - Technical Services		28 617	-	-	-	-	-	1 245	1 245	29 862	18 170	20 195
Capital multi-year expenditure sub-total	3	74 882	-	-	-	-	-	(9 136)	(9 136)	65 746	48 408	40 149
Single-year expenditure to be adjusted	2											
Vote 1 - Executive & Council		4 600	-	-	-	-	-	1 522	1 522	6 122	20	20
Vote 2 - Corporate Services		10	-	-	-	-	-	-	-	10	10	10
Vote 3 - Financial Services		1 975	-	-	-	-	-	(150)	(150)	1 825	1 504	745
Vote 4 - Strategic Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		260	-	-	-	-	-	-	-	260	20	20
Vote 6 - Community Services		9 952	-	-	-	-	-	2 917	2 917	12 869	6 639	7 859
Vote 7 - Electrical Services		4 257	-	-	-	-	-	1 431	1 431	5 688	1 427	1 147
Vote 8 - Technical Services		6 747	-	-	-	-	-	8 544	8 544	15 291	12 212	9 042
Capital single-year expenditure sub-total		27 801	-	-	-	-	-	14 263	14 263	42 064	21 832	18 843
Total Capital Expenditure - Vote		102 683	-	-	-	-	-	5 128	5 128	107 810	70 240	58 992
Capital Expenditure - Standard												
Governance and administration		6 995	-	-	-	-	-	1 362	1 362	8 357	1 744	995
Executive and council		4 600	-	-	-	-	-	1 522	1 522	6 122	20	20
Budget and treasury office		1 215	-	-	-	-	-	(368)	(368)	847	120	-
Corporate services		1 180	-	-	-	-	-	208	208	1 388	1 604	975
Community and public safety		37 304	-	-	-	-	-	(8 131)	(8 131)	29 173	27 688	23 851
Community and social services		5 312	-	-	-	-	-	1 058	1 058	6 370	2 509	2 509
Sport and recreation		2 400	-	-	-	-	-	776	776	3 176	2 220	1 600
Public safety		-	-	-	-	-	-	35	35	35	930	3 220
Housing		29 592	-	-	-	-	-	(10 000)	(10 000)	19 592	22 029	16 522
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		3 747	-	-	-	-	-	2 936	2 936	6 683	2 050	1 870
Planning and development		-	-	-	-	-	-	150	150	150	-	-
Road transport		3 747	-	-	-	-	-	2 786	2 786	6 533	2 050	1 870
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		54 637	-	-	-	-	-	8 961	8 961	63 598	38 758	32 276
Electricity		20 120	-	-	-	-	-	1 500	1 500	21 620	8 636	4 579
Water		20 677	-	-	-	-	-	2 864	2 864	23 541	22 050	22 075
Waste water management		11 360	-	-	-	-	-	4 039	4 039	15 399	6 182	5 182
Waste management		2 480	-	-	-	-	-	558	558	3 038	1 890	440
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	102 683	-	-	-	-	-	5 128	5 128	107 810	70 240	58 992
Funded by:												
National Government		25 532	-	-	-	-	-	-	-	25 532	24 557	24 505
Provincial Government		30 733	-	-	-	-	-	(7 730)	(7 730)	23 003	22 029	16 522
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Total Capital transfers recognised	4	56 265	-	-	-	-	-	(7 730)	(7 730)	48 535	46 586	41 027
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-
Borrowing		14 732	-	-	-	-	-	7 474	7 474	22 206	12 570	10 660
Internally generated funds		31 686	-	-	-	-	-	5 383	5 383	37 069	11 084	7 305
Total Capital Funding		102 683	-	-	-	-	-	5 128	5 128	107 810	70 240	58 992

WC048 Knysna - Table B6 Adjustments Budget Financial Position - 25 Feb 2016

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
ASSETS												
Current assets												
Cash		12 338						13 964	13 964	26 302	44 530	93 103
Call investment deposits	1	10 000	-	-	-	-	-	-	-	10 000	10 000	10 000
Consumer debtors	1	72 107	-	-	-	-	-	43 018	43 018	115 125	122 018	129 164
Other debtors		18 102						(15 000)	(15 000)	3 102	3 288	3 485
Current portion of long-term receivables		125						(58)	(58)	67	67	67
Inventory		7 841						(1 723)	(1 723)	6 118	6 485	6 874
Total current assets		120 513	-	-	-	-	-	40 200	40 200	160 713	186 388	242 694
Non current assets												
Long-term receivables		1 968						(1 843)	(1 843)	125	125	125
Investments		23 857						3 176	3 176	27 033	30 033	33 033
Investment property		110 321						(7 000)	(7 000)	103 321	103 321	103 321
Investment in Associate		-						-	-	-	-	-
Property, plant and equipment	1	940 712	-	-	-	-	-	(16 080)	(16 080)	924 632	962 328	986 571
Agricultural												
Biological												
Intangible		700						(673)	(673)	27	27	27
Other non-current assets		19 057						-	-	19 057	19 057	19 057
Total non current assets		1 096 615	-	-	-	-	-	(22 420)	(22 420)	1 074 195	1 114 891	1 142 134
TOTAL ASSETS		1 217 128	-	-	-	-	-	17 781	17 781	1 234 908	1 301 279	1 384 828
LIABILITIES												
Current liabilities												
Bank overdraft										-		
Borrowing		17 500	-	-	-	-	-	(484)	(484)	17 016	17 016	17 016
Consumer deposits		11 246						(833)	(833)	10 413	11 038	11 700
Trade and other payables		54 495	-	-	-	-	-	10 685	10 685	65 180	69 004	73 058
Provisions		22 386						1 511	1 511	23 897	25 331	26 851
Total current liabilities		105 627	-	-	-	-	-	10 879	10 879	116 506	122 389	128 625
Non current liabilities												
Borrowing	1	100 354	-	-	-	-	-	22 741	22 741	123 095	106 079	89 064
Provisions	1	125 650	-	-	-	-	-	(3 809)	(3 809)	121 841	128 717	136 426
Total non current liabilities		226 004	-	-	-	-	-	18 932	18 932	244 935	234 796	225 490
TOTAL LIABILITIES		331 631	-	-	-	-	-	29 810	29 810	361 441	357 185	354 115
NET ASSETS	2	885 497	-	-	-	-	-	(12 030)	(12 030)	873 467	944 094	1 030 713
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		817 347	-	-	-	-	-	(28 871)	(28 871)	788 475	859 102	945 721
Reserves		68 151	-	-	-	-	-	16 841	16 841	84 992	84 992	84 992
Minorities' interests										-		
TOTAL COMMUNITY WEALTH/EQUITY		885 497	-	-	-	-	-	(12 030)	(12 030)	873 467	944 094	1 030 713

WC048 Knysna - Table B7 Adjustments Budget Cash Flows - 25 Feb 2016

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjus. 8	Total Adjus. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates, penalties & collection charges		165 709						-	-	165 709	182 273	195 096
Service charges		285 376						(2 850)	(2 850)	282 526	331 453	368 528
Other revenue		29 327							-	29 327	28 542	33 047
Government - operating	1	93 803					20 063		20 063	113 866	104 483	108 783
Government - capital	1	56 265					(7 730)		(7 730)	48 535	46 586	41 027
Interest		6 565						2 000	2 000	8 565	6 965	7 485
Dividends		-							-	-		
Payments												
Suppliers and employees		(502 399)						(44 533)	(44 533)	(546 932)	(580 929)	(607 835)
Finance charges		(13 962)						312	312	(13 650)	(15 586)	(16 520)
Transfers and Grants	1	(5 631)						291	291	(5 340)	(5 665)	(5 781)
NET CASH FROM/(USED) OPERATING ACTIVITIES		115 053	-	-	-	-	12 333	(44 780)	(32 446)	82 606	98 123	123 829
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		250						-	-	250	250	250
Decrease (increase) in non-current debtors		-							-	-	-	-
Decrease (increase) other non-current receivables		125							-	125	125	125
Decrease (increase) in non-current investments		(1 136)						(1 562)	(1 562)	(2 698)	(2 698)	(2 698)
Payments												
Capital assets		(102 683)						(5 128)	(5 128)	(107 810)	(70 240)	(58 992)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(103 444)	-	-	-	-	-	(6 690)	(6 690)	(110 133)	(72 563)	(61 315)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans									-	-		
Borrowing long term/refinancing		14 732						7 474	7 474	22 206	12 570	10 660
Increase (decrease) in consumer deposits		433						(8)	(8)	425	450	477
Payments												
Repayment of borrowing		(19 700)							-	(19 700)	(20 353)	(25 077)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(4 536)	-	-	-	-	-	7 466	7 466	2 931	(7 333)	(13 940)
NET INCREASE/ (DECREASE) IN CASH HELD		7 073	-	-	-	-	12 333	(44 003)	(31 669)	(24 596)	18 228	48 574
Cash/cash equivalents at the year begin:	2	15 265						45 633	45 633	60 898	36 302	54 530
Cash/cash equivalents at the year end:	2	22 338						12 333	13 964	36 302	54 530	103 103

WC048 Knysna - Table B8 Cash backed reserves/accumulated surplus reconciliation - 25 Feb 2016

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Cash and investments available												
Cash/cash equivalents at the year end	1	22 338	-	-	-	-	12 333	1 631	13 964	36 302	54 530	103 103
Other current investments > 90 days		0	-	-	-	-	(12 333)	12 333	(0)	(0)	0	(0)
Non current assets - Investments	1	23 857	-	-	-	-	-	3 176	3 176	27 033	30 033	33 033
Cash and investments available:		46 195	-	-	-	-	-	17 139	17 139	63 334	84 563	136 136
Applications of cash and investments												
Unspent conditional transfers		1 754	-	-	-	-	-	(315)	(315)	(1 439)	(1 439)	(1 439)
Unspent borrowing									-	-		
Statutory requirements									-	-		
Other working capital requirements	2	(24 816)	-	-	-	-	-	(10 025)	(10 025)	(34 841)	(37 808)	(40 289)
Other provisions									-	-		
Long term investments committed		23 857	-	-	-	-	-	-	-	(23 857)	(25 050)	(26 302)
Reserves to be backed by cash/investments		21 728	-	-	-	-	-	3 272	3 272	(25 000)	(27 450)	(33 184)
Total Application of cash and investments:		22 523	-	-	-	-	-	(7 068)	(7 068)	(85 137)	(91 747)	(101 214)
Surplus(shortfall)		23 672	-	-	-	-	-	24 207	24 207	(21 803)	(7 185)	34 922

Other working capital requirements

Debtors	77 557	-							98 582	105 373	111 908
Creditors due	52 741	-							63 741	67 565	71 619
Total	24 816	-							34 841	37 808	40 289

Debtors collection assumptions:

Balance outstanding - debtors	92 176	-							118 351	125 431	132 775
Estimate of debtors collection rate	84%	0%							83%	84%	84%

Long term investments committed

<i>DBSA Security</i>	23 857								23 857	25 050	26 302
	23 857	-							23 857	25 050	26 302

Reserves to be backed by cash/investments

Employee Benefits Reserve	15 044									20 044	25 044
Capital Replacement Reserves	4 448								25 000	4 670	4 904
Valuation Roll Reserve	2 236									2 736	3 236
	21 728	-							25 000	27 450	33 184

WC048 Knysna - Table B9 Asset Management - 25 Feb 2016

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	67 544	-	-	-	-	-	16	16	67 560	52 994	43 656
Infrastructure - Road transport		3 238	-	-	-	-	-	2 301	2 301	5 539	2 450	3 450
Infrastructure - Electricity		14 640	-	-	-	-	-	674	674	15 314	4 366	3 489
Infrastructure - Water		6 241	-	-	-	-	-	2 900	2 900	9 141	14 921	16 021
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	2 164	1 164
Infrastructure - Other		1 430	-	-	-	-	-	(600)	(600)	830	1 000	-
Infrastructure		25 549	-	-	-	-	-	5 276	5 276	30 825	24 901	24 124
Community		36 245	-	-	-	-	-	(7 807)	(7 807)	28 438	22 029	16 522
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	5 750	-	-	-	-	-	2 547	2 547	8 297	6 064	3 010
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	35 139	-	-	-	-	-	5 112	5 112	40 250	17 246	15 336
Infrastructure - Road transport		600	-	-	-	-	-	2 000	2 000	2 600	-	-
Infrastructure - Electricity		3 600	-	-	-	-	-	69	69	3 669	2 200	800
Infrastructure - Water		14 436	-	-	-	-	-	(256)	(256)	14 180	7 129	6 054
Infrastructure - Sanitation		8 229	-	-	-	-	-	1 838	1 838	10 067	1 018	1 018
Infrastructure - Other		600	-	-	-	-	-	(600)	(600)	-	-	-
Infrastructure		27 465	-	-	-	-	-	3 051	3 051	30 516	10 347	7 872
Community		4 819	-	-	-	-	-	897	897	5 716	3 259	2 909
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	2 855	-	-	-	-	-	1 164	1 164	4 019	3 640	4 555
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	102 683	-	-	-	-	-	5 128	5 128	107 810	70 240	58 992
Infrastructure - Road transport		3 838	-	-	-	-	-	4 301	4 301	8 139	2 450	3 450
Infrastructure - Electricity		18 240	-	-	-	-	-	743	743	18 983	6 566	4 289
Infrastructure - Water		20 677	-	-	-	-	-	2 644	2 644	23 321	22 050	22 075
Infrastructure - Sanitation		8 229	-	-	-	-	-	1 838	1 838	10 067	3 182	2 182
Infrastructure - Other		2 030	-	-	-	-	-	(1 200)	(1 200)	830	1 000	-
Infrastructure		53 014	-	-	-	-	-	8 327	8 327	61 340	35 248	31 996
Community		41 064	-	-	-	-	-	(6 910)	(6 910)	34 154	25 288	19 431
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	8 605	-	-	-	-	-	3 711	3 711	12 316	9 704	7 565
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	2	102 683	-	-	-	-	-	5 128	5 128	107 810	70 240	58 992
ASSET REGISTER SUMMARY - PPE (WDV)	5											
Infrastructure - Road transport		87 093						20 450	20 450	107 543	102 570	98 093
Infrastructure - Electricity		174 235						1 103	1 103	175 339	176 452	174 918
Infrastructure - Water		222 500						(38 185)	(38 185)	184 315	199 066	213 348
Infrastructure - Sanitation		90 428						30 162	30 162	120 590	119 196	116 491
Infrastructure - Other		4 148						(1 584)	(1 584)	2 564	3 404	3 234
Infrastructure		578 404						11 946	11 946	590 350	600 688	606 084
Community		111 898						165 103	165 103	277 001	301 777	320 662
Heritage assets		19 053						4	4	19 057	19 057	19 057
Investment properties		110 321						(7 000)	(7 000)	103 321	103 321	103 321
Other assets		250 414						(193 132)	(193 132)	57 282	59 863	59 825
Agricultural Assets		-						-	-	-	-	-
Biological assets		-						-	-	-	-	-
Intangibles		700						(673)	(673)	27	27	27
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1 070 790						(23 753)	(23 753)	1 047 037	1 084 734	1 108 977
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		25 918						-	-	25 918	32 544	34 749
Repairs and Maintenance by asset class	3	42 968						770	770	43 738	44 117	46 655
Infrastructure - Road transport		15 936						(908)	(908)	15 029	11 682	12 480
Infrastructure - Electricity		6 639						(1 570)	(1 570)	5 069	9 486	10 146
Infrastructure - Water		5 185						687	687	5 872	5 548	5 937
Infrastructure - Sanitation		3 162						2 420	2 420	5 582	3 384	3 621
Infrastructure - Other		181						(65)	(65)	116	400	400
Infrastructure		31 103						565	565	31 668	30 500	32 583
Community		1 099						285	285	1 384	1 124	1 124
Heritage assets		-						-	-	-	-	-
Investment properties		-						-	-	-	-	-
Other assets	6	10 765						(80)	(80)	10 685	12 493	12 948
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		68 886						770	770	69 656	76 661	81 404
<i>Renewal of Existing Assets as % of total capex</i>		34.2%	0.0%							37.3%	24.6%	26.0%
<i>Renewal of Existing Assets as % of deprecn"</i>		135.6%	0.0%							155.3%	53.0%	44.1%
<i>R&M as a % of PPE</i>		4.0%	0.0%							4.2%	4.1%	4.2%
<i>Renewal and R&M as a % of PPE</i>		7.3%	0.0%							8.0%	5.7%	5.6%

WC048 Knysna - Table B10 Basic service delivery measurement - 25 Feb 2016

Description	Ref	Budget Year 2015/16									Budget Year +1	Budget Year +2	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
Household service targets													
Water:													
Piped water inside dwelling	1	18 103						-1762	(1 762.00)	16	19 732	21 508	
Piped water inside yard (but not in dwelling)		3 209						-310	(310.00)	3	3 498	3 813	
Using public tap (at least min.service level)	2	4 243						-499	(499.00)	4	4 625	5 041	
Other water supply (at least min.service level)													
<i>Minimum Service Level and Above sub-tota</i>		26	-	-	-	-	-	(3)	(2 571.00)	23	28	30	
Using public tap (< min.service level)	3	1 029						-100	(100.00)	1	1 121	1 222	
Other water supply (< min.service level)	3,4	441						-59	(59.00)	0	480	524	
No water supply													
<i>Below Minimum Service Level sub-tota</i>		1	-	-	-	-	-	(0)	(159.00)	1	2	2	
Total number of households	5	27	-	-	-	-	-	(3)	(2 730.00)	24	29	32	
Sanitation/sewerage:													
Flush toilet (connected to sewerage)		20 478							-2024	(2 024.00)	18	22 321	24 330
Flush toilet (with septic tank)													
Chemical toilet													
Pit toilet (ventilated)		2 464							-355	(355.00)	2	2 686	2 928
Other toilet provisions (> min.service level)													
<i>Minimum Service Level and Above sub-tota</i>		22 942	-	-	-	-	-	(2 379)	(2 379.00)	20 563	25 007	27 258	
Bucket toilet		606							-78	(78.00)	1	660	720
Other toilet provisions (< min.service level)													
No toilet provisions		3 476							-272	(272.00)	3	3 789	4 130
<i>Below Minimum Service Level sub-tota</i>		4 082	-	-	-	-	-	(350)	(350.00)	3 732	4 450	4 850	
Total number of households	5	27 025	-	-	-	-	-	(2 729)	(2 729.00)	24 296	29 457	32 108	
Energy:													
Electricity (at least min. service level)		23 930							-2382	(2 382.00)	22	26 083	28 431
Electricity - prepaid (> min.service level)													
<i>Minimum Service Level and Above sub-tota</i>		23 930	-	-	-	-	-	(2 382)	(2 382.00)	21 548	26 083	28 431	
Electricity (< min.service level)													
Electricity - prepaid (< min. service level)		3 095							-348	(348.00)	3	3 374	3 677
Other energy sources													
<i>Below Minimum Service Level sub-tota</i>		3 095	-	-	-	-	-	(348)	(348.00)	2 747	3 374	3 677	
Total number of households	5	27 025	-	-	-	-	-	(2 730)	(2 730.00)	24 295	29 457	32 108	
Refuse:													
Removed at least once a week (min.service)		27 353							-4723	(4 723.00)	23	28 179	28 179
<i>Minimum Service Level and Above sub-tota</i>		27 353	-	-	-	-	-	(4 723)	(4 723.00)	22 630	28 179	28 179	
Removed less frequently than once a week									172	172.00	172		
Using communal refuse dump									351	351.00	351		
Using own refuse dump									622	622.00	622		
Other rubbish disposal									191	191.00	191		
No rubbish disposal									329	329.00	329		
<i>Below Minimum Service Level sub-tota</i>			-	-	-	-	-	1 665	1 665.00	1 665	-	-	
Total number of households	5	27 353	-	-	-	-	-	(3 058)	(3 058.00)	24 295	28 179	28 179	
Households receiving Free Basic Service													
Water (6 kilolitres per household per month)	15	17 299								17	17 818	17 818	
Sanitation (free minimum level service)		12 237								12	12 605	12 605	
Electricity/other energy (50kwh per household per month)		8 573								9	8 830	8 830	
Refuse (removed at least once a week)		10 568								11	10 568	10 568	
Cost of Free Basic Services provided (R'000)													
Water (6 kilolitres per household per month)	16	22 225								22 225	24 225	26 406	
Sanitation (free sanitation service)		10 945								10 945	11 930	13 003	
Electricity/other energy (50kwh per household per month)		3 418								3 418	3 725	4 061	
Refuse (removed once a week)		9 933								9 933	10 826	11 801	
Total cost of FBS provided (minimum social package)		46 520	-	-	-	-	-	-	-	46 520	50 707	55 271	
Highest level of free service provided													
Property rates (R'000 value threshold)		100000								100 000	100000	100000	
Water (kilolitres per household per month)	6									6	6	6	
Sanitation (kilolitres per household per month)													
Sanitation (Rand per household per month)													
Electricity (kw per household per month)		50								50	50	50	
Refuse (average litres per week)		170								170	170	170	
Revenue cost of free services provided (R'000)													
Property rates (R15 000 threshold rebate)	17									-			
Property rates (other exemptions, reductions and rebates)		27 239								27 239	29 893	29 893	
Water		8 084								8 084	8 569	8 569	
Sanitation		1 089								1 089	1 155	1 155	
Electricity/other energy		3 529								3 529	3 634	3 634	
Refuse		8 750								8 750	9 362	9 362	
Municipal Housing - rental rebates													
Housing - top structure subsidies	6	3 577								3 577	3 638	3 638	
Other													
Total revenue cost of free services provided (total social pa		52 267	-	-	-	-	-	-	-	52 267	56 251	56 251	