



KNYSNA  
Municipality Munisipaliteit uMasipala

# **Annexure 1**

## **Main budget tables**

### **2015/2016 – 2017/2018**



## **Medium Term**

## **Revenue and Expenditure**

## **Framework (MTREF)**

WC048 Knysna - Table A1 Budget Summary

Description	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	127 721	142 475	147 030	162 261	162 261	162 261	162 261	178 459	191 866	205 364
Service charges	226 549	241 302	252 538	272 586	267 586	267 586	267 586	305 246	348 898	387 924
Investment revenue	6 667	6 589	5 944	2 346	2 346	2 346	2 346	3 200	3 400	3 600
Transfers recognised - operational	89 231	83 819	89 804	68 844	91 990	91 990	91 990	93 803	104 483	108 783
Other own revenue	57 277	35 518	66 614	30 730	93 780	93 780	93 780	96 393	104 973	114 889
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>507 444</b>	<b>509 703</b>	<b>561 930</b>	<b>536 766</b>	<b>617 962</b>	<b>617 962</b>	<b>617 962</b>	<b>677 101</b>	<b>753 620</b>	<b>820 560</b>
Employee costs	139 676	153 828	170 268	173 706	181 491	181 491	181 491	201 541	217 447	232 214
Remuneration of councillors	5 619	5 908	6 240	6 665	6 665	6 665	6 665	6 817	7 294	7 804
Depreciation & asset impairment	148 738	21 403	22 234	28 199	28 199	28 199	28 199	29 146	32 544	34 749
Finance charges	16 686	14 876	14 488	18 493	14 499	14 499	14 499	16 568	15 586	16 520
Materials and bulk purchases	124 337	140 439	145 522	154 079	146 676	146 676	146 676	165 110	174 825	189 690
Transfers and grants	5 784	5 610	5 001	5 514	5 464	5 464	5 464	5 556	5 665	5 781
Other expenditure	251 692	152 978	203 290	154 093	230 358	230 358	230 358	255 640	276 919	289 255
<b>Total Expenditure</b>	<b>692 532</b>	<b>495 042</b>	<b>567 043</b>	<b>540 748</b>	<b>613 352</b>	<b>613 352</b>	<b>613 352</b>	<b>680 377</b>	<b>730 280</b>	<b>776 013</b>
<b>Surplus/(Deficit)</b>	<b>(185 088)</b>	<b>14 662</b>	<b>(5 113)</b>	<b>(3 981)</b>	<b>4 611</b>	<b>4 611</b>	<b>4 611</b>	<b>(3 276)</b>	<b>23 340</b>	<b>44 547</b>
Transfers recognised - capital	30 679	41 023	39 272	39 484	50 667	50 667	50 667	56 265	46 586	41 027
Contributions recognised - capital & contributed assets	777	695	4 589	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(153 632)</b>	<b>56 379</b>	<b>38 749</b>	<b>35 503</b>	<b>55 278</b>	<b>55 278</b>	<b>55 278</b>	<b>52 989</b>	<b>69 926</b>	<b>85 574</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(153 632)</b>	<b>56 379</b>	<b>38 749</b>	<b>35 503</b>	<b>55 278</b>	<b>55 278</b>	<b>55 278</b>	<b>52 989</b>	<b>69 926</b>	<b>85 574</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>60 268</b>	<b>75 079</b>	<b>77 263</b>	<b>70 174</b>	<b>89 134</b>	<b>89 134</b>	<b>89 134</b>	<b>92 473</b>	<b>70 240</b>	<b>58 992</b>
Transfers recognised - capital	30 679	38 363	40 132	39 484	50 667	50 667	50 667	56 265	46 586	41 027
Public contributions & donations	777	446	4 519	-	-	-	-	-	-	-
Borrowing	13 094	23 105	14 318	16 695	17 105	17 105	17 105	14 732	11 570	9 660
Internally generated funds	15 718	13 165	18 294	13 995	21 363	21 363	21 363	21 476	12 084	8 305
<b>Total sources of capital funds</b>	<b>60 268</b>	<b>75 079</b>	<b>77 263</b>	<b>70 174</b>	<b>89 134</b>	<b>89 134</b>	<b>89 134</b>	<b>92 473</b>	<b>70 240</b>	<b>58 992</b>
<b>Financial position</b>										
Total current assets	129 270	131 528	107 905	124 787	103 850	102 079	102 079	100 996	140 182	201 907
Total non current assets	849 969	900 178	956 742	1 018 637	1 018 839	1 018 839	1 018 839	1 083 177	1 121 941	1 147 312
Total current liabilities	94 692	105 418	112 181	117 274	108 026	102 168	102 168	108 337	112 549	116 113
Total non current liabilities	236 725	223 267	210 901	228 039	217 820	221 906	221 906	226 004	229 815	227 773
Community wealth/Equity	647 822	703 020	741 566	798 110	796 844	796 844	796 844	849 833	919 759	1 005 333
<b>Cash flows</b>										
Net cash from (used) operating	68 828	79 820	77 636	67 849	87 006	84 079	84 079	97 275	118 507	135 803
Net cash from (used) investing	(62 490)	(71 422)	(79 299)	(71 624)	(90 045)	(90 045)	(90 045)	(93 234)	(71 058)	(59 869)
Net cash from (used) financing	(8 144)	(17 740)	(27 194)	759	(290)	3 796	3 796	(4 536)	(7 333)	(13 949)
<b>Cash/cash equivalents at the year end</b>	<b>55 503</b>	<b>46 161</b>	<b>17 303</b>	<b>27 551</b>	<b>13 973</b>	<b>15 132</b>	<b>15 132</b>	<b>14 638</b>	<b>54 753</b>	<b>116 737</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	72 887	65 186	38 738	49 532	36 694	37 852	37 852	39 855	81 164	144 400
Application of cash and investments	22 673	15 159	20 321	36 558	29 903	24 444	24 444	36 789	48 696	59 560
<b>Balance - surplus (shortfall)</b>	<b>50 215</b>	<b>50 027</b>	<b>18 417</b>	<b>12 974</b>	<b>6 791</b>	<b>13 409</b>	<b>13 409</b>	<b>3 066</b>	<b>32 467</b>	<b>84 840</b>
<b>Asset management</b>										
Asset register summary (WDV)	829 519	878 857	933 090	971 184	939 827	994 025	1 057 352	1 057 352	1 095 048	1 119 291
Depreciation & asset impairment	148 738	21 403	22 234	28 199	28 199	28 199	29 146	29 146	32 544	34 749
Renewal of Existing Assets	35 138	37 898	36 974	23 441	22 255	22 255	22 255	29 355	17 246	15 336
Repairs and Maintenance	22 025	22 515	30 689	34 796	35 602	35 602	46 037	46 037	44 117	46 655
<b>Free services</b>										
Cost of Free Basic Services provided	35 922	38 464	38 464	11 807	11 807	11 807	12 161	12 161	12 526	12 526
Revenue cost of free services provided	39 574	49 713	50 534	49 543	49 543	49 543	52 267	52 267	56 251	56 251
<b>Households below minimum service level</b>										
Water:	1	1	1	-	-	-	-	-	-	-
Sanitation/sewerage:	5	4	3	5	5	5	5	5	5	5
Energy:	7	7	7	8	8	8	9	9	9	9
Refuse:	2	2	2	-	-	-	-	-	-	-

WC048 Knysna - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<b>Governance and administration</b>		<b>187 031</b>	<b>168 465</b>	<b>170 056</b>	<b>181 479</b>	<b>183 057</b>	<b>183 057</b>	<b>200 895</b>	<b>225 596</b>	<b>241 964</b>
Executive and council		37 772	10 138	8 845	6 414	6 414	6 414	8 491	9 596	10 584
Budget and treasury office		137 945	153 000	157 100	170 300	171 318	171 318	187 483	210 782	225 645
Corporate services		11 313	5 327	4 111	4 765	5 324	5 324	4 921	5 218	5 735
<b>Community and public safety</b>		<b>71 761</b>	<b>78 960</b>	<b>115 501</b>	<b>57 861</b>	<b>145 565</b>	<b>145 565</b>	<b>144 618</b>	<b>150 292</b>	<b>151 395</b>
Community and social services		1 466	2 168	10 650	8 691	8 777	8 777	9 843	9 402	11 352
Sport and recreation		1 031	831	845	1 071	1 071	1 071	1 168	1 273	1 387
Public safety		7 828	14 224	47 492	17 157	80 157	80 157	80 133	87 785	95 648
Housing		61 435	61 735	56 514	30 941	55 559	55 559	53 474	51 832	43 008
Health		0	1	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>7 748</b>	<b>7 057</b>	<b>14 292</b>	<b>9 459</b>	<b>16 557</b>	<b>16 557</b>	<b>9 234</b>	<b>7 631</b>	<b>8 161</b>
Planning and development		1 893	1 618	3 602	3 374	3 374	3 374	3 594	2 836	3 142
Road transport		5 855	5 439	6 782	6 085	13 183	13 183	5 640	4 795	5 019
Environmental protection		-	-	3 908	-	-	-	-	-	-
<b>Trading services</b>		<b>272 361</b>	<b>296 939</b>	<b>305 943</b>	<b>327 452</b>	<b>323 452</b>	<b>323 452</b>	<b>378 619</b>	<b>416 687</b>	<b>460 067</b>
Electricity		172 645	188 048	200 130	209 120	204 120	204 120	240 824	268 266	300 204
Water		50 357	60 212	65 496	72 858	72 858	72 858	78 428	88 341	94 633
Waste water management		28 846	27 601	17 516	19 315	20 315	20 315	29 138	26 755	28 697
Waste management		20 513	21 079	22 801	26 158	26 158	26 158	30 229	33 325	36 533
<b>Other</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue - Standard</b>	<b>2</b>	<b>538 900</b>	<b>551 421</b>	<b>605 792</b>	<b>576 250</b>	<b>668 630</b>	<b>668 630</b>	<b>733 366</b>	<b>800 206</b>	<b>861 587</b>
<b>Expenditure - Standard</b>										
<b>Governance and administration</b>		<b>336 189</b>	<b>124 400</b>	<b>141 920</b>	<b>156 864</b>	<b>167 689</b>	<b>167 689</b>	<b>166 485</b>	<b>182 420</b>	<b>190 989</b>
Executive and council		256 912	37 829	46 160	38 223	39 723	39 723	41 450	46 762	48 788
Budget and treasury office		30 939	30 784	30 880	42 947	44 133	44 133	47 449	51 562	54 260
Corporate services		48 338	55 787	64 880	75 694	83 833	83 833	77 586	84 096	87 942
<b>Community and public safety</b>		<b>105 716</b>	<b>106 130</b>	<b>145 498</b>	<b>73 203</b>	<b>148 575</b>	<b>148 575</b>	<b>165 121</b>	<b>184 507</b>	<b>194 892</b>
Community and social services		8 774	9 600	10 886	12 986	12 890	12 890	20 332	21 456	24 233
Sport and recreation		11 719	12 957	12 661	12 813	12 860	12 860	13 982	14 944	15 925
Public safety		21 080	26 233	62 752	24 877	88 720	88 720	95 526	101 949	109 079
Housing		60 762	53 526	55 194	18 467	30 046	30 046	30 846	41 445	40 639
Health		3 381	3 815	4 005	4 059	4 059	4 059	4 437	4 714	5 016
<b>Economic and environmental services</b>		<b>30 270</b>	<b>30 933</b>	<b>39 308</b>	<b>39 683</b>	<b>35 243</b>	<b>35 243</b>	<b>55 409</b>	<b>52 635</b>	<b>55 803</b>
Planning and development		6 461	7 401	9 481	9 539	8 600	8 600	16 622	16 710	17 879
Road transport		22 783	22 281	28 491	29 107	25 546	25 546	36 774	33 771	35 622
Environmental protection		1 026	1 251	1 336	1 037	1 097	1 097	2 014	2 153	2 302
<b>Trading services</b>		<b>220 357</b>	<b>233 579</b>	<b>240 317</b>	<b>270 998</b>	<b>261 845</b>	<b>261 845</b>	<b>293 362</b>	<b>310 718</b>	<b>334 329</b>
Electricity		136 857	153 292	157 049	178 516	167 976	167 976	187 147	197 943	214 665
Water		40 109	41 917	40 243	46 432	47 585	47 585	54 479	57 839	61 442
Waste water management		21 495	17 653	19 685	20 262	20 526	20 526	25 422	27 024	28 979
Waste management		21 896	20 716	23 340	25 788	25 758	25 758	26 314	27 912	29 244
<b>Other</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditure - Standard</b>	<b>3</b>	<b>692 532</b>	<b>495 042</b>	<b>567 043</b>	<b>540 748</b>	<b>613 352</b>	<b>613 352</b>	<b>680 377</b>	<b>730 280</b>	<b>776 013</b>
<b>Surplus/(Deficit) for the year</b>		<b>(153 632)</b>	<b>56 379</b>	<b>38 749</b>	<b>35 503</b>	<b>55 278</b>	<b>55 278</b>	<b>52 989</b>	<b>69 926</b>	<b>85 574</b>

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

WC048 Knysna - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue by Vote</b>	1									
Vote 1 - Executive & Council		37 772	10 138	8 845	6 414	6 414	6 414	8 491	9 596	10 584
Vote 2 - Corporate Services		2 668	3 631	3 172	3 345	3 804	3 804	3 644	3 986	4 411
Vote 3 - Financial Services		138 068	153 079	157 171	170 373	171 391	171 391	187 563	210 872	225 758
Vote 4 - Strategic Services		0	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		71 095	63 353	64 022	34 315	58 933	58 933	57 068	54 668	46 150
Vote 6 - Community Services		35 538	43 585	86 275	55 685	118 872	118 872	125 682	135 924	149 329
Vote 7 - Electrical Services		172 687	188 138	200 293	211 020	206 020	206 020	241 325	269 243	301 188
Vote 8 - Technical Services		81 072	89 497	86 013	95 097	103 195	103 195	109 593	115 917	124 167
<b>Total Revenue by Vote</b>	2	<b>538 900</b>	<b>551 421</b>	<b>605 792</b>	<b>576 250</b>	<b>668 630</b>	<b>668 630</b>	<b>733 366</b>	<b>800 206</b>	<b>861 587</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - Executive & Council		256 912	37 829	46 160	38 223	39 723	39 723	41 450	46 762	48 788
Vote 2 - Corporate Services		18 642	24 093	28 163	28 557	29 071	29 071	30 004	33 231	34 202
Vote 3 - Financial Services		36 648	38 138	40 279	55 847	56 659	56 659	62 706	68 414	71 825
Vote 4 - Strategic Services		-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		71 758	64 596	69 989	36 136	50 111	50 111	54 802	65 869	66 559
Vote 6 - Community Services		75 233	81 283	122 618	89 762	153 629	153 629	171 041	181 673	195 013
Vote 7 - Electrical Services		141 933	159 178	163 994	185 964	175 424	175 424	196 588	207 922	225 224
Vote 8 - Technical Services		91 406	89 925	95 840	106 259	108 736	108 736	123 786	126 409	134 403
<b>Total Expenditure by Vote</b>	2	<b>692 532</b>	<b>495 042</b>	<b>567 043</b>	<b>540 748</b>	<b>613 352</b>	<b>613 352</b>	<b>680 377</b>	<b>730 280</b>	<b>776 013</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>(153 632)</b>	<b>56 379</b>	<b>38 749</b>	<b>35 503</b>	<b>55 278</b>	<b>55 278</b>	<b>52 989</b>	<b>69 926</b>	<b>85 574</b>

References

1. Insert 'Vote'; e.g. department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

WC048 Knysna - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue By Source</b>											
Property rates	2	125 364	139 988	143 966	159 457	159 457	159 457	159 457	175 403	188 535	201 733
Property rates - penalties & collection charges		2 356	2 487	3 065	2 804	2 804	2 804	2 804	3 056	3 331	3 631
Service charges - electricity revenue	2	160 116	172 199	181 348	193 213	188 213	188 213	188 213	217 731	245 359	276 495
Service charges - water revenue	2	40 656	43 078	43 530	48 904	48 904	48 904	48 904	54 036	67 132	71 829
Service charges - sanitation revenue	2	9 632	10 232	10 898	11 469	11 469	11 469	11 469	12 618	13 499	14 445
Service charges - refuse revenue	2	13 179	13 459	14 188	15 352	15 352	15 352	15 352	16 886	18 575	20 433
Service charges - other		2 966	2 334	2 574	3 648	3 648	3 648	3 648	3 975	4 333	4 722
Rental of facilities and equipment		3 500	3 563	4 138	5 030	5 030	5 030	5 030	5 482	5 977	6 516
Interest earned - external investments		6 667	6 589	5 944	2 346	2 346	2 346	2 346	3 200	3 400	3 600
Interest earned - outstanding debtors		4 551	3 237	3 617	3 250	3 250	3 250	3 250	3 542	3 753	4 089
Fines		7 677	13 964	46 977	15 111	78 111	78 111	78 111	79 471	86 623	94 418
Licences and permits		1 843	1 674	1 643	1 998	1 998	1 998	1 998	2 179	2 331	2 541
Agency services		1 774	1 809	2 161	1 800	1 800	1 800	1 800	1 850	1 950	1 960
Transfers recognised - operational		89 231	83 819	89 804	68 844	91 990	91 990	91 990	93 803	104 483	108 783
Other revenue	2	37 889	8 455	7 750	3 291	3 341	3 341	3 341	3 619	4 089	5 115
Gains on disposal of assets		43	2 816	327	250	250	250	250	250	250	250
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>507 444</b>	<b>509 703</b>	<b>561 930</b>	<b>536 766</b>	<b>617 962</b>	<b>617 962</b>	<b>617 962</b>	<b>677 101</b>	<b>753 620</b>	<b>820 560</b>
<b>Expenditure By Type</b>											
Employee related costs	2	139 676	153 828	170 268	173 706	181 491	181 491	181 491	201 541	217 447	232 214
Remuneration of councillors		5 619	5 908	6 240	6 665	6 665	6 665	6 665	6 817	7 294	7 804
Debt impairment	3	25 142	20 480	47 163	25 196	88 196	88 196	88 196	94 369	100 975	108 043
Depreciation & asset impairment	2	148 738	21 403	22 234	28 199	28 199	28 199	28 199	29 146	32 544	34 749
Finance charges		16 686	14 876	14 488	18 493	14 499	14 499	14 499	16 568	15 586	16 520
Bulk purchases	2	107 621	122 262	123 733	137 236	129 236	129 236	129 236	146 160	154 954	168 900
Other materials	8	16 716	18 177	21 789	16 843	17 440	17 440	17 440	18 950	19 871	20 790
Contracted services		15 363	17 128	18 694	22 941	22 755	22 755	22 755	23 272	24 598	24 903
Transfers & grants		5 784	5 610	5 001	5 514	5 464	5 464	5 464	5 556	5 665	5 781
Other expenditure	4, 5	210 766	112 119	136 871	105 956	119 408	119 408	119 408	137 999	151 346	156 309
Loss on disposal of PPE		422	3 251	562	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>692 532</b>	<b>495 042</b>	<b>567 043</b>	<b>540 748</b>	<b>613 352</b>	<b>613 352</b>	<b>613 352</b>	<b>680 377</b>	<b>730 280</b>	<b>776 013</b>
<b>Surplus/(Deficit)</b>		<b>(185 088)</b>	<b>14 662</b>	<b>(5 113)</b>	<b>(3 981)</b>	<b>4 611</b>	<b>4 611</b>	<b>4 611</b>	<b>(3 276)</b>	<b>23 340</b>	<b>44 547</b>
Transfers recognised - capital		30 679	41 023	39 272	39 484	50 667	50 667	50 667	56 265	46 586	41 027
Contributions recognised - capital	6	777	695	4 589	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(153 632)</b>	<b>56 379</b>	<b>38 749</b>	<b>35 503</b>	<b>55 278</b>	<b>55 278</b>	<b>55 278</b>	<b>52 989</b>	<b>69 926</b>	<b>85 574</b>
Taxation		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(153 632)</b>	<b>56 379</b>	<b>38 749</b>	<b>35 503</b>	<b>55 278</b>	<b>55 278</b>	<b>55 278</b>	<b>52 989</b>	<b>69 926</b>	<b>85 574</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(153 632)</b>	<b>56 379</b>	<b>38 749</b>	<b>35 503</b>	<b>55 278</b>	<b>55 278</b>	<b>55 278</b>	<b>52 989</b>	<b>69 926</b>	<b>85 574</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>(153 632)</b>	<b>56 379</b>	<b>38 749</b>	<b>35 503</b>	<b>55 278</b>	<b>55 278</b>	<b>55 278</b>	<b>52 989</b>	<b>69 926</b>	<b>85 574</b>

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development: e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

WC048 Knysna - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>	1										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure, to be appropriated</b>	2										
Vote 1 - Executive & Council		535	264	2 369	–	220	220	220	–	–	–
Vote 2 - Corporate Services		–	–	–	–	–	–	–	–	–	–
Vote 3 - Financial Services		1 063	26	1 390	238	238	238	238	1 000	–	–
Vote 4 - Strategic Services		–	–	–	–	–	–	–	–	–	–
Vote 5 - Planning & Development		10 856	13 679	12 515	18 250	26 307	26 307	26 307	29 372	22 029	16 522
Vote 6 - Community Services		–	–	–	830	260	260	260	2 330	1 750	400
Vote 7 - Electrical Services		6 011	2 064	901	4 754	4 754	4 754	4 754	15 863	7 209	3 432
Vote 8 - Technical Services		16 066	26 069	11 181	13 901	18 354	18 354	18 354	22 484	18 170	20 195
<b>Capital multi-year expenditure sub-total</b>	7	<b>34 531</b>	<b>42 102</b>	<b>28 356</b>	<b>37 973</b>	<b>50 133</b>	<b>50 133</b>	<b>50 133</b>	<b>71 049</b>	<b>49 158</b>	<b>40 549</b>
<b>Single-year expenditure, to be appropriated</b>	2										
Vote 1 - Executive & Council		532	1 717	3 312	2 090	2 312	2 312	2 312	1 540	20	20
Vote 2 - Corporate Services		240	133	229	75	75	75	75	10	10	10
Vote 3 - Financial Services		1 739	1 132	1 664	590	1 255	1 255	1 255	975	1 504	745
Vote 4 - Strategic Services		–	–	–	–	–	–	–	–	–	–
Vote 5 - Planning & Development		3 788	2 651	4 649	25	510	510	510	260	20	20
Vote 6 - Community Services		2 599	5 400	14 032	9 362	10 238	10 238	10 238	8 235	5 889	7 459
Vote 7 - Electrical Services		7 099	11 342	18 168	8 637	8 637	8 637	8 637	3 819	1 427	1 147
Vote 8 - Technical Services		9 740	10 603	6 853	11 422	15 975	15 975	15 975	6 585	12 212	9 042
<b>Capital single-year expenditure sub-total</b>		<b>25 737</b>	<b>32 978</b>	<b>48 907</b>	<b>32 201</b>	<b>39 002</b>	<b>39 002</b>	<b>39 002</b>	<b>21 424</b>	<b>21 082</b>	<b>18 443</b>
<b>Total Capital Expenditure - Vote</b>		<b>60 268</b>	<b>75 079</b>	<b>77 263</b>	<b>70 174</b>	<b>89 134</b>	<b>89 134</b>	<b>89 134</b>	<b>92 473</b>	<b>70 240</b>	<b>58 992</b>
<b>Capital Expenditure - Standard</b>											
<b>Governance and administration</b>		<b>12 769</b>	<b>5 272</b>	<b>10 061</b>	<b>3 553</b>	<b>4 852</b>	<b>4 852</b>	<b>4 852</b>	<b>3 935</b>	<b>1 744</b>	<b>995</b>
Executive and council		1 067	1 981	5 681	2 090	2 532	2 532	2 532	1 540	20	20
Budget and treasury office		1 256	82	1 780	438	463	463	463	1 215	120	–
Corporate services		10 446	3 209	2 600	1 025	1 858	1 858	1 858	1 180	1 604	975
<b>Community and public safety</b>		<b>8 005</b>	<b>18 482</b>	<b>26 078</b>	<b>24 119</b>	<b>33 109</b>	<b>33 109</b>	<b>33 109</b>	<b>34 864</b>	<b>27 688</b>	<b>23 851</b>
Community and social services		253	732	10 067	4 629	4 742	4 742	4 742	3 472	2 509	2 509
Sport and recreation		26	1 541	855	1 140	1 710	1 710	1 710	1 800	2 220	1 600
Public safety		934	–	2 342	350	850	850	850	–	930	3 220
Housing		6 792	16 209	12 814	18 000	25 807	25 807	25 807	29 592	22 029	16 522
Health		–	–	–	–	–	–	–	–	–	–
<b>Economic and environmental services</b>		<b>5 370</b>	<b>2 748</b>	<b>7 729</b>	<b>3 474</b>	<b>6 551</b>	<b>6 551</b>	<b>6 551</b>	<b>3 216</b>	<b>2 050</b>	<b>1 870</b>
Planning and development		–	86	–	250	985	985	985	–	–	–
Road transport		5 370	2 662	3 422	3 224	5 566	5 566	5 566	3 216	2 050	1 870
Environmental protection		–	–	4 308	–	–	–	–	–	–	–
<b>Trading services</b>		<b>34 123</b>	<b>48 577</b>	<b>33 395</b>	<b>39 028</b>	<b>44 622</b>	<b>44 622</b>	<b>44 622</b>	<b>50 458</b>	<b>38 758</b>	<b>32 276</b>
Electricity		13 054	13 405	19 025	13 341	13 341	13 341	13 341	19 682	8 636	4 579
Water		5 285	12 377	12 136	18 794	19 583	19 583	19 583	17 380	22 050	22 075
Waste water management		14 820	21 105	2 234	3 720	9 695	9 695	9 695	8 893	6 182	5 182
Waste management		963	1 689	–	3 173	2 003	2 003	2 003	4 503	1 890	440
<b>Other</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total Capital Expenditure - Standard</b>	3	<b>60 268</b>	<b>75 079</b>	<b>77 263</b>	<b>70 174</b>	<b>89 134</b>	<b>89 134</b>	<b>89 134</b>	<b>92 473</b>	<b>70 240</b>	<b>58 992</b>
<b>Funded by:</b>											
National Government		27 112	23 027	25 865	21 317	21 317	21 317	21 317	25 532	24 557	24 505
Provincial Government		3 328	14 472	14 185	18 167	29 300	29 300	29 300	30 733	22 029	16 522
District Municipality		–	–	–	–	–	–	–	–	–	–
Other transfers and grants		239	864	81	–	50	50	50	–	–	–
<b>Transfers recognised - capital</b>	4	<b>30 679</b>	<b>38 363</b>	<b>40 132</b>	<b>39 484</b>	<b>50 667</b>	<b>50 667</b>	<b>50 667</b>	<b>56 265</b>	<b>46 586</b>	<b>41 027</b>
<b>Public contributions &amp; donations</b>	5	<b>777</b>	<b>446</b>	<b>4 519</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Borrowing</b>	6	<b>13 094</b>	<b>23 105</b>	<b>14 318</b>	<b>16 695</b>	<b>17 105</b>	<b>17 105</b>	<b>17 105</b>	<b>14 732</b>	<b>11 570</b>	<b>9 660</b>
<b>Internally generated funds</b>		<b>15 718</b>	<b>13 165</b>	<b>18 294</b>	<b>13 995</b>	<b>21 363</b>	<b>21 363</b>	<b>21 363</b>	<b>21 476</b>	<b>12 084</b>	<b>8 305</b>
<b>Total Capital Funding</b>	7	<b>60 268</b>	<b>75 079</b>	<b>77 263</b>	<b>70 174</b>	<b>89 134</b>	<b>89 134</b>	<b>89 134</b>	<b>92 473</b>	<b>70 240</b>	<b>58 992</b>

WC048 Knysna - Table A6 Budgeted Financial Position

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Current assets</b>											
Cash		25 161	22 885	596	12 551	1 990	5 131	5 131	5 998	46 114	108 097
Call investment deposits	1	30 342	23 276	17 983	15 000	11 983	10 000	10 000	10 000	10 000	10 000
Consumer debtors	1	54 671	67 199	64 542	78 373	64 183	61 253	61 253	58 930	57 609	56 938
Other debtors		10 929	9 514	17 240	11 077	18 102	18 102	18 102	18 102	18 102	18 102
Current portion of long-term receivables		202	115	125	125	125	125	125	125	125	125
Inventory	2	7 965	8 540	7 419	7 661	7 468	7 468	7 468	7 841	8 233	8 645
<b>Total current assets</b>		<b>129 270</b>	<b>131 528</b>	<b>107 905</b>	<b>124 787</b>	<b>103 850</b>	<b>102 079</b>	<b>102 079</b>	<b>100 996</b>	<b>140 182</b>	<b>201 907</b>
<b>Non current assets</b>											
Long-term receivables		3 065	2 295	2 218	2 734	230	2 093	2 093	1 968	1 843	1 718
Investments		17 385	19 025	21 435	21 982	22 721	22 721	22 721	23 857	25 050	26 302
Investment property		110 355	110 321	110 321	130 645	110 321	110 321	110 321	110 321	110 321	110 321
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	695 753	744 803	802 912	839 639	863 897	863 897	863 897	927 275	965 021	989 314
Agricultural		-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		669	992	800	900	750	750	750	700	650	600
Other non-current assets		22 741	22 741	19 057	22 738	20 920	19 057	19 057	19 057	19 057	19 057
<b>Total non current assets</b>		<b>849 969</b>	<b>900 178</b>	<b>956 742</b>	<b>1 018 637</b>	<b>1 018 839</b>	<b>1 018 839</b>	<b>1 018 839</b>	<b>1 083 177</b>	<b>1 121 941</b>	<b>1 147 312</b>
<b>TOTAL ASSETS</b>		<b>979 238</b>	<b>1 031 705</b>	<b>1 064 648</b>	<b>1 143 424</b>	<b>1 122 689</b>	<b>1 120 918</b>	<b>1 120 918</b>	<b>1 184 173</b>	<b>1 262 123</b>	<b>1 349 219</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	1	-	-	1 276	-	-	-	-	-	-	-
Borrowing	4	17 259	18 130	17 786	21 147	19 209	19 209	19 209	17 500	16 000	14 500
Consumer deposits		9 289	9 658	10 012	11 265	10 813	10 813	10 813	11 246	11 696	12 164
Trade and other payables	4	49 338	55 980	61 786	61 481	56 684	50 826	50 826	57 205	61 348	64 769
Provisions		18 806	21 650	21 320	23 382	21 320	21 320	21 320	22 386	23 506	24 681
<b>Total current liabilities</b>		<b>94 692</b>	<b>105 418</b>	<b>112 181</b>	<b>117 274</b>	<b>108 026</b>	<b>102 168</b>	<b>102 168</b>	<b>108 337</b>	<b>112 549</b>	<b>116 113</b>
<b>Non current liabilities</b>											
Borrowing		149 548	129 597	102 042	115 779	99 528	103 613	103 613	100 354	94 071	81 154
Provisions		87 176	93 670	108 859	112 260	118 292	118 292	118 292	125 650	135 744	146 619
<b>Total non current liabilities</b>		<b>236 725</b>	<b>223 267</b>	<b>210 901</b>	<b>228 039</b>	<b>217 820</b>	<b>221 906</b>	<b>221 906</b>	<b>226 004</b>	<b>229 815</b>	<b>227 773</b>
<b>TOTAL LIABILITIES</b>		<b>331 417</b>	<b>328 685</b>	<b>323 082</b>	<b>345 313</b>	<b>325 846</b>	<b>324 074</b>	<b>324 074</b>	<b>334 340</b>	<b>342 364</b>	<b>343 886</b>
<b>NET ASSETS</b>	5	<b>647 822</b>	<b>703 020</b>	<b>741 566</b>	<b>798 110</b>	<b>796 844</b>	<b>796 844</b>	<b>796 844</b>	<b>849 833</b>	<b>919 759</b>	<b>1 005 333</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated Surplus/(Deficit)		585 339	641 670	682 835	712 756	731 905	731 905	731 905	781 682	845 886	925 727
Reserves	4	62 483	61 351	58 731	85 355	64 939	64 939	64 939	68 151	73 873	79 606
Minorities' interests		-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	5	<b>647 822</b>	<b>703 020</b>	<b>741 566</b>	<b>798 110</b>	<b>796 844</b>	<b>796 844</b>	<b>796 844</b>	<b>849 833</b>	<b>919 759</b>	<b>1 005 333</b>

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

WC048 Knysna - Table A7 Budgeted Cash Flows

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates, penalties & collection charges		110 453	135 528	132 672	149 943	134 590	154 148	154 148	169 536	182 273	195 096
Service charges		195 921	229 537	227 876	251 893	221 954	254 207	254 207	289 984	331 453	368 528
Other revenue		45 561	28 028	56 549	25 162	74 884	26 166	26 166	24 917	28 542	33 047
Government - operating	1	88 663	79 236	99 396	68 844	86 278	86 278	86 278	93 803	104 483	108 783
Government - capital	1	29 353	40 327	39 209	39 484	48 168	48 168	48 168	54 904	46 586	41 027
Interest		6 667	6 589	5 944	5 596	5 596	5 434	5 434	6 565	6 965	7 485
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		(391 104)	(424 549)	(470 569)	(449 059)	(464 500)	(470 358)	(470 358)	(520 310)	(560 545)	(595 861)
Finance charges		(16 686)	(14 876)	(13 442)	(18 500)	(14 500)	(14 499)	(14 499)	(16 568)	(15 586)	(16 520)
Transfers and Grants	1	-	-	-	(5 514)	(5 464)	(5 464)	(5 464)	(5 556)	(5 665)	(5 781)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>68 828</b>	<b>79 820</b>	<b>77 636</b>	<b>67 849</b>	<b>87 006</b>	<b>84 079</b>	<b>84 079</b>	<b>97 275</b>	<b>118 507</b>	<b>135 803</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		43	2 881	329	250	250	250	250	250	250	250
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	115	125	125	125	125	125	125
Decrease (increase) in non-current investments		(2 437)	128	(2 410)	(1 815)	(1 286)	(1 286)	(1 286)	(1 136)	(1 193)	(1 252)
<b>Payments</b>											
Capital assets		(60 096)	(74 430)	(77 218)	(70 174)	(89 134)	(89 134)	(89 134)	(92 473)	(70 240)	(58 992)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(62 490)</b>	<b>(71 422)</b>	<b>(79 299)</b>	<b>(71 624)</b>	<b>(90 045)</b>	<b>(90 045)</b>	<b>(90 045)</b>	<b>(93 234)</b>	<b>(71 058)</b>	<b>(59 869)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		8 254	-	-	16 057	17 105	17 105	17 105	14 732	11 570	9 660
Increase (decrease) in consumer deposits		185	369	354	834	801	801	801	433	450	468
<b>Payments</b>											
Repayment of borrowing		(16 583)	(18 110)	(27 549)	(16 132)	(18 196)	(14 110)	(14 110)	(19 700)	(19 353)	(24 077)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(8 144)</b>	<b>(17 740)</b>	<b>(27 194)</b>	<b>759</b>	<b>(290)</b>	<b>3 796</b>	<b>3 796</b>	<b>(4 536)</b>	<b>(7 333)</b>	<b>(13 949)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>											
Cash/cash equivalents at the year begin:	2	57 309	55 503	46 161	30 566	17 303	17 303	17 303	15 132	14 638	54 753
Cash/cash equivalents at the year end:	2	55 503	46 161	17 303	27 551	13 973	15 132	15 132	14 638	54 753	116 737

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less
3. The MTREF is populated directly from SA30.



WC048 Knysna - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	55 503	46 161	17 303	27 551	13 973	15 132	15 132	14 638	54 753	116 737
Other current investments > 90 days		(0)	0	0	(0)	0	(0)	(0)	1 361	1 361	1 361
Non current assets - Investments	1	17 385	19 025	21 435	21 982	22 721	22 721	22 721	23 857	25 050	26 302
<b>Cash and investments available:</b>		<b>72 887</b>	<b>65 186</b>	<b>38 738</b>	<b>49 532</b>	<b>36 694</b>	<b>37 852</b>	<b>37 852</b>	<b>39 855</b>	<b>81 164</b>	<b>144 400</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		2 137	1 262	9 966	-	1 754	1 754	1 754	1 754	1 754	1 754
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(11 525)	(19 853)	(23 387)	(23 110)	(13 088)	(18 547)	(18 547)	(10 550)	(5 558)	(1 680)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	17 385	19 025	21 435	21 982	22 721	22 721	22 721	23 857	25 050	26 302
Reserves to be backed by cash/investments	5	14 676	14 725	12 308	37 687	18 516	18 516	18 516	21 728	27 450	33 184
<b>Total Application of cash and investments:</b>		<b>22 673</b>	<b>15 159</b>	<b>20 321</b>	<b>36 558</b>	<b>29 903</b>	<b>24 444</b>	<b>24 444</b>	<b>36 789</b>	<b>48 696</b>	<b>59 560</b>
<b>Surplus(shortfall)</b>		<b>50 215</b>	<b>50 027</b>	<b>18 417</b>	<b>12 974</b>	<b>6 791</b>	<b>13 409</b>	<b>13 409</b>	<b>3 066</b>	<b>32 467</b>	<b>84 840</b>

Other working capital requirements

Debtors	58 726	74 571	75 208	84 591	68 018	67 620	67 620	66 001	65 152	64 695
Creditors due	47 201	54 718	51 821	61 481	54 930	49 073	49 073	55 451	59 594	63 015
<b>Total</b>	<b>11 525</b>	<b>19 853</b>	<b>23 387</b>	<b>23 110</b>	<b>13 088</b>	<b>18 547</b>	<b>18 547</b>	<b>10 550</b>	<b>5 558</b>	<b>1 680</b>

Debtors collection assumptions

Balance outstanding - debtors	68 666	79 008	84 000	92 184	82 514	81 447	81 447	79 000	77 553	76 758
Estimate of debtors collection rate	85.5%	94.4%	89.5%	91.8%	82.4%	83.0%	83.0%	83.5%	84.0%	84.3%

Long term investments committed

DBSA Security	17 385	19 025	21 435	21 982	22 721	22 721	22 721	23 857	25 050	26 302
<b>Total</b>	<b>17 385</b>	<b>19 025</b>	<b>21 435</b>	<b>21 982</b>	<b>22 721</b>	<b>22 721</b>	<b>22 721</b>	<b>23 857</b>	<b>25 050</b>	<b>26 302</b>

Reserves to be backed by cash/investments

Housing Development Fund	-	-	-	-	-	-	-	-	-	-
Capital replacement	4 692	3 639	-	15 039	-	-	-	-	-	-
Self-insurance	-	-	-	-	-	-	-	-	-	-
Employee Benefits Reserve	6 153	6 669	7 544	16 669	12 544	12 544	12 544	15 044	20 044	25 044
Non-current provisions reserve	3 419	3 593	3 528	4 254	4 236	4 236	4 236	4 448	4 670	4 904
Valuation Roll Reserve	412	824	1 236	1 724	1 736	1 736	1 736	2 236	2 736	3 236
<b>Total</b>	<b>14 676</b>	<b>14 725</b>	<b>12 308</b>	<b>37 687</b>	<b>18 516</b>	<b>18 516</b>	<b>18 516</b>	<b>21 728</b>	<b>27 450</b>	<b>33 184</b>

WC048 Knysna - Table A9 Asset Management

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	25 129	37 182	40 289	46 733	66 880	66 880	64 241	52 994	43 656
Infrastructure - Road transport		5 002	610	3 322	2 754	10 456	10 456	3 607	2 450	3 450
Infrastructure - Electricity		5 387	6 378	9 477	6 521	6 521	6 521	14 202	4 366	3 489
Infrastructure - Water		1 034	10 929	9 680	9 863	12 424	12 424	7 667	14 921	16 021
Infrastructure - Sanitation		-	722	1 219	1 470	2 470	2 470	-	2 164	1 164
Infrastructure - Other		7 968	927	56	1 230	660	660	2 030	1 000	-
Infrastructure		19 397	19 566	23 754	21 838	32 537	32 537	27 506	24 907	24 124
Community		3 345	16 754	13 815	20 450	28 611	28 611	31 172	22 029	16 522
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	2 394	862	2 720	4 445	5 738	5 738	5 563	6 064	3 010
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>	2	35 138	37 898	36 974	23 441	22 255	22 255	28 232	17 246	15 336
Infrastructure - Road transport		-	1 125	4 515	-	-	-	-	-	-
Infrastructure - Electricity		9 568	7 414	9 110	5 100	5 000	5 000	3 600	2 200	800
Infrastructure - Water		4 235	893	2 456	8 141	7 369	7 369	9 713	7 129	6 054
Infrastructure - Sanitation		13 030	20 205	528	1 400	400	400	5 762	1 018	1 018
Infrastructure - Other		52	-	-	600	-	-	900	-	-
Infrastructure		26 885	29 636	16 609	15 241	12 769	12 769	19 975	10 347	7 872
Community		323	1 534	10 720	4 417	5 037	5 037	4 402	3 259	2 909
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	7 931	6 698	9 645	3 783	4 448	4 448	3 855	3 640	4 555
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	30	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	60 268	75 079	77 263	70 174	89 134	89 134	92 473	70 240	58 992
Infrastructure - Road transport		5 002	1 735	7 837	2 754	10 456	10 456	3 607	2 450	3 450
Infrastructure - Electricity		14 955	13 792	18 588	11 621	11 521	11 521	17 802	6 566	4 289
Infrastructure - Water		5 269	11 821	12 136	18 004	19 793	19 793	17 380	22 050	22 075
Infrastructure - Sanitation		13 030	20 927	1 746	2 870	2 870	2 870	5 762	3 182	2 182
Infrastructure - Other		8 020	927	56	1 830	660	660	2 930	1 000	-
Infrastructure		46 275	49 202	40 363	37 079	45 300	45 300	47 481	35 248	31 996
Community		3 668	18 288	24 536	24 867	33 648	33 648	35 574	25 288	19 431
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	10 325	7 560	12 365	8 228	10 186	10 186	9 418	9 704	7 565
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	30	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>	2	60 268	75 079	77 263	70 174	89 134	89 134	92 473	70 240	58 992
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>										
Infrastructure - Road transport	5	84 926	83 748	87 263	95 051	89 144	89 144	86 104	81 132	76 655
Infrastructure - Electricity		117 788	128 432	155 876	148 059	160 337	160 337	173 257	174 369	172 835
Infrastructure - Water		170 045	191 647	198 253	180 501	176 062	207 634	218 479	233 230	247 512
Infrastructure - Sanitation		62 998	81 446	78 487	80 732	65 516	85 843	87 507	86 113	83 409
Infrastructure - Other		1 273	1 200	1 112	2 143	(55)	2 245	5 032	5 873	5 703
Infrastructure		437 029	486 473	520 990	506 486	491 005	545 203	570 379	580 717	586 113
Community		29 680	28 763	36 953	88 546	71 241	71 241	106 357	131 134	150 019
Heritage assets		22 741	22 741	19 057	22 734	19 053	19 053	19 053	19 053	19 053
Investment properties		110 355	110 321	110 321	130 645	110 321	110 321	110 321	110 321	110 321
Other assets		229 044	229 567	244 969	221 872	247 457	247 457	250 542	253 173	253 186
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		669	992	800	900	750	750	700	650	600
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	829 519	878 857	933 090	971 184	939 827	994 025	1 057 352	1 095 048	1 119 291
<b>EXPENDITURE OTHER ITEMS</b>										
<b>Depreciation &amp; asset impairment</b>		148 738	21 403	22 234	28 199	28 199	28 199	29 146	32 544	34 749
<b>Repairs and Maintenance by Asset Class</b>	3	22 025	22 515	30 689	34 796	35 602	35 602	46 037	44 117	46 655
Infrastructure - Road transport		4 798	4 202	9 196	8 554	6 818	6 818	15 936	11 682	12 480
Infrastructure - Electricity		4 651	6 156	6 189	8 780	8 410	8 410	8 469	9 486	10 146
Infrastructure - Water		3 339	2 360	3 301	4 001	4 335	4 335	5 185	5 548	5 937
Infrastructure - Sanitation		2 014	1 666	2 187	1 836	2 616	2 616	3 162	3 384	3 621
Infrastructure - Other		0	-	-	460	460	460	400	400	400
Infrastructure		14 802	14 384	20 873	23 632	22 639	22 639	33 153	30 500	32 583
Community		783	737	936	1 241	1 118	1 118	1 124	1 124	1 124
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6,7	6 440	7 394	8 880	9 923	11 845	11 845	11 761	12 493	12 948
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		170 763	43 917	52 923	62 995	63 801	63 801	75 182	76 661	81 404
<b>Renewal of Existing Assets as % of total capex</b>		58.3%	50.5%	47.9%	33.4%	25.0%	25.0%	30.5%	24.6%	26.0%
<b>Renewal of Existing Assets as % of deprecn"</b>		23.6%	177.1%	166.3%	83.1%	78.9%	78.9%	96.9%	53.0%	44.1%
<b>R&amp;M as a % of PPE</b>		3.2%	3.0%	3.8%	4.1%	4.1%	4.1%	5.0%	4.6%	4.7%
<b>Renewal and R&amp;M as a % of PPE</b>		7.0%	7.0%	7.0%	6.0%	6.0%	6.0%	7.0%	6.0%	6.0%

## References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
7. Including repairs and maintenance to agricultural, biological and intangible assets

WC048 Knysna - Table A10 Basic service delivery measurement

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		14 731	14 977	15 237	19 230	19 230	19 230	20 166	21 104	21 104
Piped water inside yard (but not in dwelling)		2 574	2 636	2 701	1 949	1 949	1 949	1 909	1 890	1 890
Using public tap (at least min.service level)	2	3 362	3 464	3 571	3 571	3 571	3 571	4 490	4 400	4 400
Other water supply (at least min.service level)	4	164	164	164	149	149	149	146	143	143
<i>Minimum Service Level and Above sub-total</i>		20 831	21 241	21 673	24 899	24 899	24 899	26 711	27 537	27 537
Using public tap (< min.service level)	3	816	841	866	-	-	-	-	-	-
Other water supply (< min.service level)	4	354	361	371	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		1 170	1 202	1 237	-	-	-	-	-	-
<b>Total number of households</b>	5	22 001	22 443	22 910	24 899	24 899	24 899	26 711	27 537	27 537
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		14 687	15 977	17 236	18 712	18 712	18 712	19 406	20 101	20 101
Flush toilet (with septic tank)		2 466	2 466	2 074	2 615	2 615	2 615	2 746	2 883	2 883
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		17 153	18 443	19 310	21 328	21 328	21 328	22 152	22 984	22 984
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		670	2 103	510	1 220	1 220	1 220	1 098	988	988
No toilet provisions		4 303	2 200	2 926	3 362	3 362	3 362	3 463	3 567	3 567
<i>Below Minimum Service Level sub-total</i>		4 973	4 303	3 436	4 582	4 582	4 582	4 561	4 555	4 555
<b>Total number of households</b>	5	22 126	22 746	22 746	25 910	25 910	25 910	26 713	27 539	27 539
<b>Energy:</b>										
Electricity (at least min.service level)		4 916	5 343	5 343	4 927	4 927	4 927	4 829	4 732	4 732
Electricity - prepaid (min.service level)		10 775	10 700	20 141	13 299	13 299	13 299	13 951	14 617	14 617
<i>Minimum Service Level and Above sub-total</i>		15 691	16 043	25 484	18 226	18 226	18 226	18 780	19 349	19 349
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		7 095	7 382	7 382	8 323	8 323	8 323	8 573	8 830	8 830
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		7 095	7 382	7 382	8 323	8 323	8 323	8 573	8 830	8 830
<b>Total number of households</b>	5	22 785	23 425	32 866	26 550	26 550	26 550	27 353	28 179	28 179
<b>Refuse:</b>										
Removed at least once a week		19 945	19 948	19 949	26 550	26 550	26 550	27 353	28 179	28 179
<i>Minimum Service Level and Above sub-total</i>		19 945	19 948	19 949	26 550	26 550	26 550	27 353	28 179	28 179
Removed less frequently than once a week		155	157	159	-	-	-	-	-	-
Using communal refuse dump		300	300	300	-	-	-	-	-	-
Using own refuse dump		586	586	586	-	-	-	-	-	-
Other rubbish disposal		180	180	180	-	-	-	-	-	-
No rubbish disposal		290	290	290	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		1 511	1 513	1 515	-	-	-	-	-	-
<b>Total number of households</b>	5	21 456	21 461	21 464	26 550	26 550	26 550	27 353	28 179	28 179
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		15 709	17 742	17 742	16 795	16 795	16 795	17 299	17 818	17 818
Sanitation (free minimum level service)		11 727	13 193	13 193	11 881	11 881	11 881	12 237	12 605	12 605
Electricity/other energy (50kwh per household per month)		7 095	7 382	7 382	8 323	8 323	8 323	8 573	8 830	8 830
Refuse (removed at least once a week)		9 372	9 662	9 662	10 260	10 260	10 260	10 568	10 568	10 568
<b>Cost of Free Basic Services provided (R'000)</b>	8									
Water (6 kilolitres per household per month)		17 162	19 592	19 592	-	-	-	-	-	-
Sanitation (free sanitation service)		8 451	8 092	8 092	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		2 639	2 879	2 879	3 426	3 426	3 426	3 529	3 634	3 634
Refuse (removed once a week)		7 670	7 900	7 900	8 381	8 381	8 381	8 632	8 891	8 891
<b>Total cost of FBS provided (minimum social package)</b>		35 922	38 464	38 464	11 807	11 807	11 807	12 161	12 526	12 526
<b>Highest level of free service provided</b>										
Property rates (R value threshold)		30 000	65 000	100 000	100 000	100 000	100 000	100 000	100 000	100 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		47	50	-	-	-	-	-	-	-
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		170	170	170	170	170	170	170	170	170
<b>Revenue cost of free services provided (R'000)</b>	9									
Property rates (R15 000 threshold rebate)		-	-	-	-	-	-	-	-	-
Property rates (other exemptions, reductions and rebates)		21 272	27 999	26 758	26 233	26 233	26 233	27 239	29 893	29 893
Water		5 583	7 032	7 670	7 520	7 520	7 520	8 084	8 569	8 569
Sanitation		716	1 105	1 029	1 009	1 009	1 009	1 089	1 155	1 155
Electricity/other energy		2 639	2 879	3 494	3 426	3 426	3 426	3 529	3 634	3 634
Refuse		6 345	6 715	8 173	8 013	8 013	8 013	8 750	9 362	9 362
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies	6	3 018	3 983	3 410	3 343	3 343	3 343	3 577	3 638	3 638
Other		-	-	-	-	-	-	-	-	-
<b>Total revenue cost of free services provided (total social package)</b>		39 574	49 713	50 534	49 543	49 543	49 543	52 267	56 251	56 251

**References:**

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service