



2017/18_5TH ADJUSTMENTS BUDGET

OPERATING & CAPITAL



**MOSEL BAY MUNICIPALITY:
2017/18_5th ADJUSTMENTS BUDGET**

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MOSSEL BAY MUNICIPALITY: 2017/18_5th ADJUSTMENTS BUDGET

Legislative Requirements

This report has been prepared in terms of the following enabling legislation.

The Municipal Finance Management Act

Municipal adjustments budgets

- (1) A municipality may revise an approved annual budget through an adjustments budget.
- (2) An adjustments budget—
 - (a) must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
 - (b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget but only to revise or accelerate spending programmes already budgeted for;
 - (c) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
 - (d) may authorise the utilisation of projected savings in one vote towards spending under another vote
 - (e) may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;
 - (f) may correct any errors in the annual budget; and
 - (g) may provide for any other expenditure within a prescribed framework.
- (3) An adjustments budget must be in a prescribed form.
- (4) Only the mayor may table an adjustments budget in the municipal council, but an adjustments budget in terms of subsection (2)(b) to (g) may only be tabled within any prescribed limitations as to timing or frequency
- (5) When an adjustments budget is tabled, it must be accompanied by—
 - (a) an explanation how the adjustments budget affects the annual budget;
 - (b) a motivation of any material changes to the annual budget;
 - (c) an explanation of the impact of any increased spending on the annual budget and the annual budgets for the next two financial years; and
 - (d) any other supporting documentation that may be prescribed.
- (6) Municipal tax and tariffs may not be increased during a financial year except when required in terms of a financial recovery plan.
- (7) Sections 22(b), 23(3) and 24(3) apply in respect of an adjustments budget, and in such application a reference in those sections to an annual budget must be read as a reference to an adjustments budget.

Local Government: Municipal Finance Management Act, 2003: Municipal Budget and Reporting Regulations

An adjustments budget and supporting documentation of a municipality must be in a format specified in Schedule B and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act

Funding of adjustments budgets

- (1) An adjustments budget of a municipality must be appropriately funded.
- (2) The supporting documentation to accompany an adjustments budget in terms of section 28(5) of the Act must contain an explanation of how the adjustments budget is funded.

Submission of tabled adjustments budgets

- (1) The municipal manager must comply with section 28(7) of the Act, read together with section 22(b)(i) of the Act, read together with section 22(b)(i) of the Act, within ten working days after the mayor has tabled an adjustments budget in the municipal council.
- (2) When submitting the tabled adjustments budget to the National Treasury and the relevant provincial treasury in terms of section 28(7) of the Act, the municipal manager must submit in both printed and electronic form—
 - (a) the supporting documentation referred to in section 28(5) of the Act within ten working days of the adjustments budget being tabled in the municipal council; and
 - (b) any other information as may be required by the National Treasury
- (3) The municipal manager must send copies of an adjustments budget and supporting documentation, in both printed form and electronically
 - (a) any other municipality effected by that adjustments budget within ten working days of the adjustments budget being tabled in the municipal council; and
 - (b) any other organ of state on receipt of a request from that organ of state

MOSSEL BAY MUNICIPALITY: 2017/18_5th ADJUSTMENTS BUDGET

PART 1- Adjustments Budget

This report has been prepared in terms of the Local Government: Municipal Finance Management Act, 2003 and the Municipal Budget and Reporting Regulations, Government 32141, 17 April 2009.

Section 1- Mayor's Report

Mayor's report

The mayor's report accompanying an adjustments budget must provide-

- (a) a summary of the reasons for the adjustments budget having regard to the material variances highlighted in the latest monthly budget statement including at least the following where applicable-
 - (i) new allocations of cash backed accumulated funds,
 - (ii) multi-year funds shifting in relation to the capital programme
 - (iii) unforeseen and unavoidable expenditure; and
 - (iv) allocations and grant adjustments;
- (b) a recommendation that the municipal council approves the adjustments budget;
- (c) a recommendation that the municipal council approves the revision to the service delivery targets and performance indicators in the service delivery and implementation plan if applicable; and
- (d) any other information considered relevant by the mayor.

Council has approved the 2017/18 Annual Budget on 31 May 2017. This budget has already been adjusted four times with the 2016/17 roll-over amounts, unforeseen expenditure as well as additional Provincial allocations.

Main reasons for the adjustments budget

The 5th Adjustment Budget has been prepared in terms of Section 28 of the Municipal Finance Management Act (MFMA) read together with section 23(1) of the Municipal Budget and Reporting Regulations to approve Unforeseen and Unavoidable expenditure as a result of Insurance Claims.

Capital Budget:

The Capital Budget for the year has been increased, mainly due to:

1. Shifting of R200 000 Insurance Claims from the Operating Budget and the affected projects are as follows:

- | | |
|---|----------|
| a) Buildings: Insurance | R120,000 |
| b) Furniture & Office Equipment-Insurance | R20,000 |
| c) Machinery & Equipment-Insurance | R60,000 |

Operating Expenditure Budget:

The expenditure budget is increased with an amount of R1 583 000.

Operating Revenue Budget:

The revenue budget is increased with an amount of R1 160 000.

I hereby recommend that Council approves the 5th Adjustments budget as per the recommended Council resolutions in section 2.

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Section 2- Resolutions

Resolutions

Resolutions dealing with at least the following matters must be prepared and presented as part of the adjustments budget documentation-

- (a) approval of the adjustments budget;
- (b) approval of any adjustments permitted in terms of section 28(2) of the Act;
- (c) approval of the transfer of funds to a separate bank account for purposes contemplated in section 12 of the Act;
- (d) approval of revisions to the monthly and quarterly service delivery targets and performance indicators in the service delivery and budget implementation plan, if any, to correspond with the approval of the adjustments budget, and
- (e) approval of any adjustments budget-related policies necessitated by the adjustments budget.

5th ADJUSTMENTS BUDGET

This is the resolution that was presented to Council when the 5th Adjustments Budget was tabled:

RECOMMENDATION:

- 1 That the 5th Adjustments Budget for the 2017/18 financial year as per attached annexures be approved.
- 2 That the Directors put control measures in place to prevent any over-expenditure or under-expenditure on the Adjusted Budget.
- 3 That the Service Delivery and Budget Implementation Plan (S.D.B.I.P) be adjusted accordingly.

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Section 3- Executive Summary

Executive Summary

The executive summary must cover at least the following -

- (a) the effect, including the financial and service delivery implications, of the adjustments budget on service delivery and related financial implications making reference to the adjustments budget tables, charts and explanations
- (b) the effect of the adjustment budget in the provision of basic services
- (c) the effect of the adjustments budget on the service delivery and budget implementation, service delivery agreements and medium term revenue and expenditure framework and long term financial sustainability of the municipality, and
- (d) highlighting the adjustments made to the approved budget and any subsequent approved adjustments budgets

There are no material implications on service delivery for the remainder of this financial year as a result of this adjustments budget.

3.1 Provision of basic services

There is no effect of the adjustments budget on the provision of basic services.

3.2 Effect of the adjustments budget

As stated above there are no material implications on service delivery. The SDBIP (Service delivery budget implementation plan) will however be adjusted with the new budget amounts for specific projects.

3.3 Adjustment highlights

The capital budget is increased with an amount of R200 000 for replacement of assets due to insurance claims.

Capital Budget:

The Capital Budget for the year has been increased , mainly due to:

1. Shifting of R200 000 Insurance Claims from the Operating Budget and the affected projects are as follows:

- | | |
|---|----------|
| a) Buildings: Insurance | R120 000 |
| b) Furniture & Office Equipment-Insurance | R20 000 |
| c) Machinery & Equipment-Insurance | R60 000 |

The operating budget revenue and expenditure is increased to make provision for additional insurance claims.

Operating Expenditure Budget:

The expenditure budget is increased with an amount of R1 583 000.

Operating Revenue Budget:

The revenue budget is increased with an amount of R1 160 000.

For more details on the adjustments to both the Capital and Operational budget, please refer to Tables B1 to B10.

MOSSEL BAY MUNICIPALITY: 2017/18_5th ADJUSTMENTS BUDGET

Section 4- Adjustments budget tables

Adjustment Budget tables

If a municipality does not have any municipal entities, the adjustments budget tables must consist of the tables in First Attachment to this Schedule, namely-

- (a) Table B1 Adjustments Budget Summary
- (b) Table B2 Adjustments Budget Financial Performance (standard classification)
- (c) Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)
- (d) Table B4 Adjustments Budget Financial Performance (revenue and expenditure)
- (e) Table B5 Adjustments Capital Expenditure Budget by vote and funding
- (f) Table B6 Adjustments Budget Financial Position
- (g) Table B7 Adjustments Budget Cash Flows
- (h) Table B8 Cash backed reserves/accumulated surplus reconciliation
- (i) Table B9 Asset Management
- (j) Table B10 Basic service delivery measurement

If a municipality does have one or more municipal entities, the adjustments budget tables must consist of -

- (a) the tables mentioned in item 6;and
- (b) the tables in the Second Attachment to this Schedule, namely-
 - (i) Table B1 Consolidated Adjustments Budget Summary
 - (ii) Table B2 Consolidated Adjustments Budget Financial Performance (standard classification)
 - (iii) Table B3 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)
 - (iv) Table B4 Consolidated Adjustments Budget Financial Performance (revenue and expenditure)
 - (v) Table B5 Consolidated Adjustments Capital Budget by vote and funding
 - (vi) Table B6 Consolidated Adjustments Budget Financial Position
 - (vii) Table B7 Consolidated Adjustments Budget Cash Flows
 - (viii) Table B8 Consolidated cash backed reserves/accumulated surplus reconciliation
 - (ix) Table B9 Consolidated Asset Management
 - (x) Table B10 Consolidated basic service delivery measurement

Supporting information, charts and explanations of trends and anomalies must be presented for each table where such presentation will assist with the information contained in the tables

If a municipality has municipal entities, the information in 6,7 and 8 and any other supporting documentation must be presented for the parent municipality only

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Section 4- Table B1 Adjustments Budget Summary

WC043 Mossel Bay - Table B1 Adjustments Budget Summary - 26 July 2018

Description	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
	Original Budget A	Prior Adjusted 1 A1	Accum. Funds 2 B	Multi-year capital 3 C	Unfore. Unavoid. 4 D	Nat. or Prov. Govt 5 E	Other Adjus. 6 F	Total Adjus. 7 G	Adjusted Budget 8 H	Adjusted Budget	Adjusted Budget
R thousands											
Financial Performance											
Property rates	108,476	108,781	-	-	-	-	-	108,781	114,985	121,884	
Service charges	589,224	593,555	-	-	-	-	-	593,555	630,078	667,929	
Investment revenue	32,700	37,259	-	-	-	-	-	37,259	34,175	35,724	
Transfers recognised - operational	117,583	144,323	-	-	-	-	-	144,323	129,465	131,316	
Other own revenue	69,655	44,891	-	-	1,160	-	1,160	46,051	71,715	73,770	
Total Revenue (excluding capital transfers and contributions)	917,638	928,809			1,160		1,160	929,969	980,417	1,030,624	
Employee costs	280,020	275,133	-	-	-	-	-	275,133	300,761	324,085	
Remuneration of councillors	11,078	10,941	-	-	-	-	-	10,941	11,590	12,176	
Depreciation & asset impairment	72,993	75,076	-	-	-	-	-	75,076	72,993	72,994	
Finance charges	3,396	3,473	-	-	-	-	-	3,473	3,565	3,779	
Materials and bulk purchases	347,828	325,661	-	-	-	-	-	325,661	378,618	397,837	
Transfers and grants	4,330	4,895	-	-	-	-	-	4,895	4,587	4,887	
Other expenditure	205,463	244,356	-	-	1,583	-	1,583	245,939	212,081	223,722	
Total Expenditure	925,107	939,534			1,583			941,117	984,196	1,039,480	
Surplus(Deficit)	(7,469)	(10,725)			(423)		(423)	(11,148)	(3,779)	(8,857)	
Transfers recognised - capital	33,464	50,021	-	-	-	-	-	50,021	32,671	50,891	
Contributions recognised - capital & contributed assets	-	1,433	-	-	-	-	-	1,433	-	-	
Surplus(Deficit) after capital transfers & contributions	25,995	40,729			(423)		(423)	40,306	28,892	42,034	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	25,995	40,729			(423)		(423)	40,306	28,892	42,034	
Capital expenditure & funds sources											
Capital expenditure	126,285	152,795	-	-	200	-	-	152,995	166,503	189,767	
Transfers recognised - capital	29,453	43,976	-	-	-	-	-	43,976	28,659	44,641	
Public contributions & donations	1,680	2,465	-	-	-	-	502	2,967	1,680	1,680	
Borrowing	5,600	5,600	-	-	-	-	-	5,600	40,000	45,000	
Internally generated funds	89,552	100,754	-	-	200	-	(502)	100,451	96,164	98,446	
Total sources of capital funds	126,285	152,795			200		200	152,995	166,503	189,767	
Financial position											
Total current assets	408,675	470,119	-	-	(623)	-	-	469,496	427,027	391,361	
Total non current assets	2,607,945	2,707,043	-	-	200	-	200	2,707,243	2,711,238	2,837,671	
Total current liabilities	161,450	208,252	-	-	-	-	-	208,252	170,133	179,596	
Total non current liabilities	244,029	201,737	-	-	-	-	-	201,737	283,484	322,754	
Community wealth/Equity	2,611,141	2,767,173			(423)		(423)	2,766,750	2,684,648	2,726,682	
Cash flows											
Net cash from (used) operating	104,087	97,691	-	-	(423)	-	-	97,268	107,201	118,178	
Net cash from (used) investing	(137,231)	(158,561)	-	-	(200)	-	-	(158,761)	(177,392)	(200,595)	
Net cash from (used) financing	2,387	(124)	-	-	-	-	-	(124)	34,451	36,306	
Cash/cash equivalents at the year end	295,281	356,348			(623)		(623)	355,725	319,985	273,873	
Cash backing/surplus reconciliation											
Cash and investments available	331,281	392,348	-	-	(623)	-	-	391,725	367,985	333,873	
Application of cash and investments	272,714	313,693	-	-	-	-	(3)	313,690	262,391	233,676	
Balance - surplus (shortfall)	58,568	78,655			(623)		3	(620)	78,035	105,594	
Asset Management											
Asset register summary (WDV)	2,571,777	2,670,299	-	-	200	-	-	2,670,499	2,663,141	2,777,644	
Depreciation & asset impairment	72,993	75,076	-	-	-	-	-	75,076	72,993	72,994	
Renewal of Existing Assets	33,206	33,658	-	-	200	-	(47)	33,811	59,513	55,723	
Repairs and Maintenance	95,160	98,501	-	-	-	-	-	98,501	101,226	107,953	
Free services											
Cost of Free Basic Services provided	2,488	2,488	-	-	-	-	-	2,488	-	-	
Revenue cost of free services provided	69,760	69,760	-	-	-	-	-	69,760	-	-	
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	
Sanitation/sewerage:	0	0	-	-	-	-	-	0	-	-	
Energy:	-	-	-	-	-	-	-	-	-	-	
Refuse:	-	-	-	-	-	-	-	-	-	-	

MOSEL BAY MUNICIPALITY: 2017/18_5th ADJUSTMENTS BUDGET

Section 4- Table B2 Adjustments Budget Financial Performance (standard classification)

WC043 Mossel Bay - Table B2 Adjustments Budget Financial Performance (standard classification) - 26 July 2018

Standard Description	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
	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
R thousands	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Standard											
Governance and administration	165,680	176,806	-	-	1,160	-	0	1,160	177,966	177,063	186,146
Executive and council	15,183	17,892	-	-	-	-	0	0	17,892	15,938	16,841
Finance and administration	150,497	158,914	-	-	1,160	-	-	1,160	160,074	161,124	169,305
Internal audit	-	-	-	-	-	-	-	-	-	-	-
Community and public safety	44,540	87,525	-	-	-	-	-	-	87,525	47,818	42,706
Community and social services	8,608	10,249	-	-	-	-	-	-	10,249	9,138	9,688
Sport and recreation	8,872	8,985	-	-	-	-	-	-	8,985	6,050	5,605
Public safety	1,175	1,008	-	-	-	-	-	-	1,008	391	1,976
Housing	25,885	67,283	-	-	-	-	-	-	67,283	32,239	25,437
Health	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	61,672	30,359	-	-	-	-	-	-	30,359	60,133	63,184
Planning and development	11,098	10,466	-	-	-	-	-	-	10,466	11,340	12,953
Road transport	50,574	19,893	-	-	-	-	-	-	19,893	48,794	50,231
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
Trading services	679,210	685,523	-	-	-	-	-	-	685,523	728,074	789,480
Energy sources	392,498	393,393	-	-	-	-	-	-	393,393	414,852	456,467
Water management	140,050	141,411	-	-	-	-	-	-	141,411	146,477	156,802
Waste water management	88,461	90,321	-	-	-	-	-	-	90,321	98,917	103,923
Waste management	58,201	60,399	-	-	-	-	-	-	60,399	67,829	72,288
Other	-	50	-	-	-	-	-	-	50	-	-
Total Revenue - Standard	951,102	980,263	-	-	1,160	-	0	1,160	981,423	1,013,088	1,081,515
Expenditure - Standard											
Governance and administration	155,698	162,437	-	-	1,583	-	-	1,583	164,020	164,146	175,485
Executive and council	38,992	42,005	-	-	-	-	-	-	42,005	41,313	43,936
Finance and administration	110,556	114,204	-	-	1,583	-	-	1,583	115,787	116,325	124,568
Internal audit	6,150	6,228	-	-	-	-	-	-	6,228	6,509	6,982
Community and public safety	127,875	153,144	-	-	-	-	-	-	153,144	140,433	140,809
Community and social services	21,932	22,783	-	-	-	-	-	-	22,783	23,487	25,205
Sport and recreation	46,011	43,852	-	-	-	-	-	-	43,852	48,541	51,574
Public safety	27,166	28,471	-	-	-	-	-	-	28,471	28,939	30,968
Housing	32,767	58,038	-	-	-	-	-	-	58,038	39,465	33,062
Health	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	128,056	111,249	-	-	-	-	-	-	111,249	133,911	141,268
Planning and development	22,213	21,373	-	-	-	-	-	-	21,373	23,498	25,831
Road transport	101,084	85,001	-	-	-	-	-	-	85,001	105,335	109,999
Environmental protection	4,759	4,875	-	-	-	-	-	-	4,875	5,078	5,438
Trading services	508,179	507,464	-	-	-	-	-	-	507,464	540,090	575,917
Energy sources	317,650	315,754	-	-	-	-	-	-	315,754	341,250	367,055
Water management	82,041	76,066	-	-	-	-	-	-	76,066	85,748	90,088
Waste water management	65,401	72,429	-	-	-	-	-	-	72,429	67,825	71,191
Waste management	43,087	43,215	-	-	-	-	-	-	43,215	45,267	47,583
Other	5,299	5,240	-	-	-	-	-	-	5,240	5,616	6,002
Total Expenditure - Standard	925,107	939,534	-	-	1,583	-	-	1,583	941,117	984,196	1,039,480
Surplus/ (Deficit) for the year	25,995	40,729	-	-	(423)	-	0	(423)	40,306	28,892	42,034

MOSEL BAY MUNICIPALITY: 2017/18_5th ADJUSTMENTS BUDGET

Section 4- Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)

WC043 Mosel Bay - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 26 July 2018

Vote Description <i>(Insert departmental structure etc)</i>	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
	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
R thousands	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue by Vote											
Vote 1 - MUNICIPAL MANAGER	15,887	19,287	-	-	-	-	-	-	19,287	16,687	17,637
Vote 2 - CORPORATE SERVICES	2,605	3,511	-	-	-	-	-	-	3,511	4,465	4,817
Vote 3 - FINANCIAL SERVICES	145,845	151,059	-	-	1,160	-	-	1,160	152,219	154,119	162,853
Vote 4 - TECHNICAL & ELECTRICITY SERVICES	616,441	620,555	-	-	-	-	-	-	620,555	659,677	717,162
Vote 5 - COMMUNITY SERVICES	119,724	90,437	-	-	-	-	-	-	90,437	126,973	133,841
Vote 6 - PLANNING & INTEGRATED SERVICES	50,599	95,413	-	-	-	-	-	-	95,413	51,167	45,204
Total Revenue by Vote	951,102	980,263	-	-	1,160	-	-	1,160	981,423	1,013,088	1,081,515
Expenditure by Vote											
Vote 1 - MUNICIPAL MANAGER	37,682	38,849	-	-	-	-	-	-	38,849	39,825	42,328
Vote 2 - CORPORATE SERVICES	75,058	73,881	-	-	-	-	-	-	73,881	78,452	84,645
Vote 3 - FINANCIAL SERVICES	45,344	47,000	-	-	1,583	-	-	1,583	48,583	48,091	51,452
Vote 4 - TECHNICAL & ELECTRICITY SERVICES	453,541	452,434	-	-	-	-	-	-	452,434	482,755	515,673
Vote 5 - COMMUNITY SERVICES	195,914	175,297	-	-	-	-	-	-	175,297	206,283	217,971
Vote 6 - PLANNING & INTEGRATED SERVICES	117,569	152,073	-	-	-	-	-	-	152,073	128,790	127,412
Total Expenditure by Vote	925,107	939,534	-	-	1,583	-	-	1,583	941,117	984,196	1,039,480
Surplus/ (Deficit) for the year	25,995	40,729	-	-	(423)	-	-	(423)	40,306	28,892	42,034

References

1. Insert 'Vote', e.g. Department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1/2 etc) + G

MOSEL BAY MUNICIPALITY: 2017/18_5th ADJUSTMENTS BUDGET

Section 4- Table B4 Adjustments Budget Financial Performance (revenue and expenditure)

WC043 Mossel Bay - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 26 July 2018

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		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
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	108,476	108,781	-	-	-	-	-	-	108,781	114,985	121,884
Service charges - electricity revenue		377,569	378,550	-	-	-	-	-	-	378,550	400,266	424,327
Service charges - water revenue	2	111,113	110,993	-	-	-	-	-	-	110,993	117,766	124,817
Service charges - sanitation revenue	2	57,815	59,743	-	-	-	-	-	-	59,743	61,218	64,907
Service charges - refuse revenue	2	42,727	44,268	-	-	-	-	-	-	44,268	50,828	53,878
Service charges - other	2	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		5,119	5,208	-	-	-	-	-	-	5,208	5,311	5,518
Interest earned - external investments		32,700	37,259	-	-	-	-	-	-	37,259	34,175	35,724
Interest earned - outstanding debtors		2,258	1,790	-	-	-	-	-	-	1,790	2,299	2,324
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		37,229	4,717	-	-	-	-	-	-	4,717	37,622	38,022
Licences and permits		1,076	1,231	-	-	-	-	-	-	1,231	1,149	1,228
Agency services		5,016	5,751	-	-	-	-	-	-	5,751	5,267	5,530
Transfers and subsidies		117,583	144,323	-	-	-	-	-	-	144,323	129,465	131,316
Other revenue		18,957	25,356	-	-	1,160	-	-	1,160	26,516	20,067	21,148
Gains on disposal of PPE	2	-	838	-	-	-	-	-	-	838	-	-
Total Revenue (excluding capital transfers and contributions)		917,638	928,809	-	-	1,160	-	-	1,160	929,969	980,417	1,030,624
Expenditure By Type												
Employee related costs		280,020	275,133	-	-	-	-	-	-	275,133	300,761	324,085
Remuneration of councillors		11,078	10,941	-	-	-	-	-	-	10,941	11,590	12,176
Debt impairment		31,500	(37,788)	-	-	-	-	-	-	(37,788)	31,815	32,133
Depreciation & asset impairment		72,993	75,076	-	-	-	-	-	-	75,076	72,993	72,994
Finance charges		3,396	3,473	-	-	-	-	-	-	3,473	3,565	3,779
Bulk purchases		269,679	266,296	-	-	-	-	-	-	266,296	290,876	313,738
Civil Services		78,149	59,365	-	-	-	-	-	-	59,365	87,742	84,099
Contracted services		105,842	162,579	-	-	-	-	-	-	162,579	109,155	116,072
Transfers and grants		4,330	4,895	-	-	-	-	-	-	4,895	4,587	4,887
Other expenditure		67,147	118,180	-	-	1,583	-	-	1,583	119,763	70,084	74,432
Loss on disposal of PPE		973	1,385	-	-	-	-	-	-	1,385	1,027	1,084
Total Expenditure		925,107	939,534	-	-	1,583	-	-	1,583	941,117	984,196	1,039,480
Surplus/(Deficit)		(7,469)	(10,725)	-	-	(423)	-	-	(423)	(11,148)	(3,779)	(8,857)
Transfers recognised - capital		33,464	50,021	-	-	-	-	-	-	50,021	32,671	50,891
Contributions		-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	1,433	-	-	-	-	-	-	1,433	-	-
Surplus/(Deficit) before taxation		25,995	40,729	-	-	(423)	-	-	(423)	40,306	28,892	42,034
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		25,995	40,729	-	-	(423)	-	-	(423)	40,306	28,892	42,034
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		25,995	40,729	-	-	(423)	-	-	(423)	40,306	28,892	42,034
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		25,995	40,729	-	-	(423)	-	-	(423)	40,306	28,892	42,034

MOSEL BAY MUNICIPALITY: 2017/18_5th ADJUSTMENTS BUDGET

Section 4- Table B5 Adjustments Capital Expenditure Budget by vote and funding

WC043 Mossel Bay - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 26 July 2018

Description	Ref	Budget Year 2017/18									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	+1 2018/19
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		-	2,179	-	-	-	-	-	-	2,179	-	-
Vote 3 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL & ELECTRICITY SERVICES		37,938	41,327	-	-	-	-	(282)	(282)	41,045	42,310	55,150
Vote 5 - COMMUNITY SERVICES		5,412	5,491	-	-	-	-	-	-	5,491	750	800
Vote 6 - PLANNING & INTEGRATED SERVICES		1,105	1,142	-	-	-	-	-	-	1,142	30,250	30,000
Capital multi-year expenditure sub-total	3	44,455	50,140	-	-	-	-	(282)	(282)	49,858	73,310	85,950
Single-year expenditure to be adjusted	2											
Vote 1 - MUNICIPAL MANAGER		591	607	-	-	-	-	-	-	607	-	-
Vote 2 - CORPORATE SERVICES		4,704	6,555	-	-	-	-	-	-	6,555	6,353	5,450
Vote 3 - FINANCIAL SERVICES		291	1,020	-	-	200	-	-	200	1,220	25	25
Vote 4 - TECHNICAL & ELECTRICITY SERVICES		29,995	30,432	-	-	-	-	282	282	30,714	48,807	56,510
Vote 5 - COMMUNITY SERVICES		8,788	10,401	-	-	-	-	-	-	10,401	8,391	9,345
Vote 6 - PLANNING & INTEGRATED SERVICES		37,460	53,641	-	-	-	-	-	-	53,641	29,616	32,489
Capital single-year expenditure sub-total		81,829	102,655	-	-	200	-	282	482	103,137	93,193	103,817
Total Capital Expenditure - Vote		126,285	152,795	-	-	200	-	-	200	152,995	166,503	189,767
Capital Expenditure - Standard												
Governance and administration		5,586	9,922	-	-	200	-	-	200	10,122	6,378	5,475
Executive and council		1,096	1,111	-	-	-	-	-	-	1,111	4,987	3,385
Budget and treasury office		4,490	8,811	-	-	200	-	-	200	9,011	1,391	2,090
Corporate services		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		11,390	27,205	-	-	-	-	-	-	27,205	8,336	9,545
Community and social services		3,801	3,834	-	-	-	-	-	-	3,834	665	100
Sport and recreation		5,098	5,722	-	-	-	-	-	-	5,722	5,369	2,907
Public safety		2,392	2,504	-	-	-	-	-	-	2,504	2,302	6,538
Housing		100	15,145	-	-	-	-	-	-	15,145	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		25,385	26,990	-	-	-	-	-	-	26,990	50,917	49,889
Planning and development		1,517	1,930	-	-	-	-	-	-	1,930	30,148	30,157
Road transport		23,869	25,059	-	-	-	-	-	-	25,059	20,769	19,732
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		83,903	88,659	-	-	-	-	-	-	88,659	100,851	124,839
Electricity		25,523	26,048	-	-	-	-	(66)	(66)	25,982	24,678	39,497
Water		31,476	30,293	-	-	-	-	223	223	30,516	37,002	36,947
Waste water management		23,995	28,485	-	-	-	-	(157)	(157)	28,328	38,366	47,795
Waste management		2,910	3,832	-	-	-	-	-	-	3,832	805	600
Other		20	20	-	-	-	-	-	-	20	20	20
Total Capital Expenditure - Standard	3	126,285	152,795	-	-	200	-	-	200	152,995	166,503	189,767
Funded by:												
National Government		28,477	28,477	-	-	-	-	-	-	28,477	28,659	44,641
Provincial Government		975	15,499	-	-	-	-	-	-	15,499	-	-
Civil Services		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Total Capital transfers recognised	4	29,453	43,976	-	-	-	-	-	-	43,976	28,659	44,641
Public contributions & donations		1,680	2,465	-	-	-	-	502	502	2,967	1,680	1,680
Borrowing		5,600	5,600	-	-	-	-	-	-	5,600	40,000	45,000
Internally generated funds		89,552	100,754	-	-	200	-	(502)	(302)	100,451	96,164	98,446
Total Capital Funding		126,285	152,795	-	-	200	-	-	200	152,995	166,503	189,767

**MOSEL BAY MUNICIPALITY:
2017/18_5th ADJUSTMENTS BUDGET**

Section 4- Table B6 Adjustments Budget Financial Position

WC043 Mossel Bay - Table B6 Adjustments Budget Financial Position - 26 July 2018

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
ASSETS												
Current assets												
Cash		281	1,348			(623)			(623)	725	9,985	3,873
Call investment deposits	1	295,000	355,000	-	-	-	-	-	-	355,000	310,000	270,000
Consumer debtors	1	66,934	63,825	-	-	-	-	-	-	63,825	51,795	53,184
Other debtors		25,248	22,864							22,864	34,565	44,152
Current portion of long-term receivables		301	307							307	271	241
Inventory		20,911	26,776							26,776	20,411	19,911
Total current assets		408,675	470,119	-	-	(623)	-	-	(623)	469,496	427,027	391,361
Non current assets												
Long-term receivables		167	744							744	97	27
Investments		36,000	36,000							36,000	48,000	60,000
Investment property		602,830	623,702							623,702	602,830	602,830
Investment in Associate		-	-							-	-	-
Property, plant and equipment	1	1,964,139	2,041,904	-	-	200	-	-	200	2,042,104	2,055,540	2,170,083
Agricultural		-	-							-	-	-
Biological		-	-							-	-	-
Intangible		583	467							467	546	506
Other non-current assets		4,226	4,226							4,226	4,226	4,226
Total non current assets		2,607,945	2,707,043	-	-	200	-	-	200	2,707,243	2,711,238	2,837,671
TOTAL ASSETS		3,016,620	3,177,162	-	-	(423)	-	-	(423)	3,176,739	3,138,265	3,229,033
LIABILITIES												
Current liabilities												
Bank overdraft			-	-						-		
Borrowing		5,443	5,597	-	-	-	-	-	-	5,597	9,439	13,933
Consumer deposits		22,841	24,403							24,403	23,983	25,182
Civil Services		103,455	134,362							134,362	104,490	105,535
Provisions		29,711	43,890							43,890	32,221	34,946
Total current liabilities		161,450	208,252	-	-	-	-	-	-	208,252	170,133	179,596
Non current liabilities												
Borrowing	1	28,478	26,467	-	-	-	-	-	-	26,467	57,799	88,420
Provisions	1	215,551	175,270	-	-	-	-	-	-	175,270	225,685	234,334
Total non current liabilities		244,029	201,737	-	-	-	-	-	-	201,737	283,484	322,754
TOTAL LIABILITIES		405,480	409,989	-	-	-	-	-	-	409,989	453,617	502,350
NET ASSETS	2	2,611,141	2,767,173	-	-	(423)	-	-	(423)	2,766,750	2,684,648	2,726,682
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		2,482,052	2,637,826			(423)			(423)	2,637,403	2,574,593	2,637,802
Reserves		129,089	129,347							129,347	110,055	88,880
Minorities' interests												
TOTAL COMMUNITY WEALTH/EQUITY		2,611,141	2,767,173	-	-	(423)	-	-	(423)	2,766,750	2,684,648	2,726,682

**MOSEL BAY MUNICIPALITY:
2017/18_5th ADJUSTMENTS BUDGET**

Section 4- Table B7 Adjustments Budget Cash Flows

WC043 Mosel Bay - Table B7 Adjustments Budget Cash Flows - 26 July 2018

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		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
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates, penalties & collection charges		107,368	107,670						-	107,670	113,810	120,639
Service charges	1	578,102	582,395						-	582,395	618,263	655,406
Other revenue	1	67,397	41,696			1,160			1,160	42,856	69,416	71,446
Government - operating		117,583	144,323						-	144,323	129,465	131,316
Government - capital		33,464	50,021						-	50,021	32,671	50,891
Interest		34,958	35,918						-	35,918	36,474	38,048
Dividends		-	-						-	-	-	-
Payments												
Suppliers and employees		(827,067)	(855,986)			(1,583)			(1,583)	(857,569)	(885,353)	(940,911)
Finance charges		(3,387)	(3,451)						-	(3,451)	(3,557)	(3,771)
Transfers and Grants	1	(4,330)	(4,895)						-	(4,895)	(3,987)	(4,887)
NET CASH FROM/(USED) OPERATING ACTIVITIES		104,087	97,691	-	-	(423)	-	-	(423)	97,268	107,201	118,178
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		954	6,133						-	6,133	1,011	1,072
Decrease (Increase) in non-current debtors		-	-						-	-	-	-
Decrease (increase) other non-current receivables		100	100						-	100	100	100
Decrease (increase) in non-current investments		(12,000)	(12,000)						-	(12,000)	(12,000)	(12,000)
Payments												
Capital assets		(126,285)	(152,795)			(200)			(200)	(152,995)	(166,503)	(189,767)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(137,231)	(158,561)	-	-	(200)	-	-	(200)	(158,761)	(177,392)	(200,595)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-						-	-	-	-
Borrowing long term/refinancing		5,600	5,600						-	5,600	40,000	45,000
Increase (decrease) in consumer deposits		1,088	1,162						-	1,162	1,142	1,199
Payments												
Repayment of borrowing		(4,300)	(6,886)						-	(6,886)	(6,691)	(9,894)
NET CASH FROM/(USED) FINANCING ACTIVITIES		2,387	(124)	-	-	-	-	-	-	(124)	34,451	36,306
NET INCREASE/(DECREASE) IN CASH HELD		(30,757)	(60,995)	-	-	(623)	-	-	(623)	(61,618)	(35,740)	(46,112)
Cash/cash equivalents at the year begin:	2	326,038	417,342						-	417,342	355,725	319,985
Cash/cash equivalents at the year end:	2	295,281	356,348			(623)			(623)	355,725	319,985	273,873

MOSEL BAY MUNICIPALITY: 2017/18_5th ADJUSTMENTS BUDGET

Section 4- Table B8 Cash backed reserves/accumulated surplus reconciliation

WC043 Mossel Bay - Table B8 Cash backed reserves/accumulated surplus reconciliation - 26 July 2018

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		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
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	295,281	356,348	-	-	(623)	-	-	(623)	355,725	319,985	273,873
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	0	0
Non current assets - Investments	1	36,000	36,000	-	-	-	-	-	-	36,000	48,000	60,000
Cash and investments available:		331,281	392,348	-	-	(623)	-	-	(623)	391,725	367,985	333,873
Applications of cash and investments												
Unspent conditional transfers		-	17,961	-	-	-	-	-	-	17,961	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	12,849	30,682	-	-	-	-	(3)	(3)	30,680	19,650	9,985
Other provisions		118,776	123,702	-	-	-	-	-	-	123,702	120,685	122,811
Long term investments committed		12,000	12,000	-	-	-	-	-	-	12,000	12,000	12,000
Reserves to be backed by cash/investments		129,089	129,347	-	-	-	-	-	-	129,347	110,055	88,880
Total Applications of cash and investments:		272,714	313,693	-	-	-	-	(3)	(3)	313,690	262,391	233,676
Surplus(shortfall)		58,568	78,655	-	-	(623)	-	3	(620)	78,035	105,594	100,197

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustments Budget Financial Position
2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1/2 etc) + G

MOSEL BAY MUNICIPALITY: 2017/18_5th ADJUSTMENTS BUDGET

Section 4- Table B10 Basic service delivery measurement

WC043 Mossel Bay - Table B10 Basic service delivery measurement -26 July 2018

Description	Ref	Budget Year 2017/18										Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	+1 2018/19	+2 2019/20
		A	A1	B	C	D	E	F	G	H			
Household service targets (000)	1												
Water:													
Piped water inside dwelling		46	46							46			
Piped water inside yard (but not in dwelling)													
Using public tap (at least min.service level)	2												
Other water supply (at least min.service level)													
Minimum Service Level and Above sub-total		46	46							46			
Using public tap (< min.service level)	3												
Other water supply (< min.service level)	3,4												
No water supply													
Below Minimum Service Level sub-total													
Total number of households	5	46	46							46			
Sanitation/sewerage:													
Flush toilet (connected to sewerage)		27,685	27,685							27,685			
Flush toilet (with septic tank)		5,390	5,390							5,390			
Chemical toilet													
Pit toilet (ventilated)													
Other toilet provisions (> min.service level)		2	2,285							2,285			
Minimum Service Level and Above sub-total		35,360	35,360							35,360			
Bucket toilet		0	0							137			
Other toilet provisions (< min.service level)													
No toilet provisions													
Below Minimum Service Level sub-total		137	137							137			
Total number of households		35,497	35,497							35,497			
Energy:													
Electricity (at least min. service level)		5	5							4,600			
Electricity - prepaid (> min.service level)		28	28							27,693			
Minimum Service Level and Above sub-total		32,293	32,293							32,293			
Electricity (< min.service level)													
Electricity - prepaid (< min. service level)													
Other energy sources													
Below Minimum Service Level sub-total													
Total number of households		32,293	32,293							32,293			
Refuse:													
Removed at least once a week (min.service)		38,486	38,486							38,486			
Using public tap (at least min.service level)		38,486	38,486							38,486			
Removed less frequently than once a week													
Using communal refuse dump													
Using own refuse dump													
Other rubbish disposal													
No rubbish disposal													
Other water supply (< min.service level)													
No water supply		38,486	38,486							38,486			
Households receiving Free Basic Service	15												
Water (6 kilolitres per household per month)		13,176	13,176							13,176			
Sanitation (free minimum level service)		1,157	1,157							1,157			
Electricity/other energy (50kwh per household per month)		12,323	12,323							12,323			
Refuse (removed at least once a week)		13,049	13,049							13,049			
Cost of Free Basic Services provided (R'000)	16												
Water (6 kilolitres per household per month)		668	668							668			
Sanitation (free sanitation service)		654	654							654			
Electricity/other energy (50kwh per household per month)		574	574							574			
Refuse (removed once a week)		592	592							592			
Total cost of FBS provided (minimum social package)		2,488	2,488							2,488			
Highest level of free service provided													
Property rates (R'000 value threshold)		50,000	50,000							50,000			
Water (kilolitres per household per month)		6	6							6			
Sanitation (kilolitres per household per month)													
Sanitation (Rand per household per month)		214	214							214			
Electricity (kw per household per month)		50	50							50			
Refuse (average litres per week)		2	2							2			
Revenue cost of free services provided (R'000)		0	0							0			
Property rates (R15 000 threshold rebate)													
Property rates (other exemptions, reductions and rebates)		5,333	5,333							5,333			
Water		21,041	21,041							21,041			
Sanitation		24,871	24,871							24,871			
Electricity/other energy													
Refuse		18,515	18,515							18,515			
Municipal Housing - rental rebates													
Housing - top structure subsidies													
Other													
Total revenue cost of free services provided (total social package)	6	69,760	69,760							69,760			

**MOSSEL BAY MUNICIPALITY:
2017/18_5th ADJUSTMENTS BUDGET**

PART 2- Supporting Documentation

Section 5- Adjustments Budget assumptions

Provide a description of any adjustments made to the budget assumptions presented in the annual budget

No adjustments are made to the Budget assumptions w.r.t. this budget.

MOSSEL BAY MUNICIPALITY: 2017/18_5th ADJUSTMENTS BUDGET

Section 6- Adjustments to Budget Funding

The disclosure on adjustments to budget funding must, where applicable, include-

- (a) a narrative of the impact of the adjustments budget on-
 - (i) the funding of operating and capital expenditure
 - (ii) financial plans
 - (iii) reserves; and
 - (iv) the financial sustainability of the municipality
- (b) a reconciliation showing that the operating and capital expenditure remain funded in accordance with section 18 of the Act;
- (c) adjustments' to collection levels estimated
- (d) any adjustments to the municipality's monetary investments by-
 - (i) type; and
 - (ii) maturity date
- (e) any adjustments to contributions and donations in cash or in-kind specifically listing donor assistance secured by formal agreement or contract;
- (f) adjustments related to proceeds from the sale of assets
- (g) adjustments related to proceeds from the sale of assets, where the period of the lease is three years or more
- (h) adjustments related to the planned use of previous years cash backed accumulated surplus including-
 - (i) any shortfalls between liabilities or provisions and cash reserves set aside for this purpose
 - (ii) municipal council decisions to set aside funds including time schedules for progressively meeting funding of provisions;
 - (iii) allowances made for working capital; and
 - (iv) non-statutory reserves
- (i) adjustments related to new proceeds loans to be raised in the budget year
- (j) adjustments related to allocations and grants to the municipality, distinguishing between the operating and capital, from national government, provincial government, provincial government, other municipalities and other donors

6.1 Summary of the impact of the adjustments budget

6.1.1 Funding of operating and capital expenditure

The total effect on the Cash budget of the Municipality is R623 000 additional expenditure.

The Municipal Budget remains funded in terms of section 18 of the MFMA.

6.1.2 Financial plans

The current Medium Term Revenue and Expenditure Framework is fully in line with the financial plans and strategies.

6.2 Expenditure funded in accordance with MFMA section 18

Refer to Annexure 1-'Supporting Table SB6 Adjustments Budget-funding measurement'.

6.3 Adjustments related to allocations and grants to the municipality, distinguishing between operating and capital, from national government, provincial government and other municipalities and other donors.

Refer to Annexure 1-'Supporting Table SB7 Adjustments Budget -transfers and grants receipts'.

MOSSEL BAY MUNICIPALITY: 2017/18_5th ADJUSTMENTS BUDGET

Section 7- Adjustments to expenditure on allocations and grant programmes

Provide a summary of any adjustments made to planned expenditure of allocations and grant received

No adjustments to expenditure on allocations and grants received.

Disclosure on expenditure on allocations and grant programmes is done by way of the following tables in Annexure 1:

- (i) Supporting Table SB7 Adjustments Budget-transfers and grant receipts
- (ii) Supporting Table SB8 Adjustments Budget-expenditure on transfers and grant programme
- (iii) Supporting Table SB9 Adjustments Budget-reconciliation of transfers, grant receipts , and unspent funds

Section 8- Adjustments to allocations or grants made by the municipality

Provide a summary of any adjustments to allocations or grants made by the municipality

No adjustments to allocations or grants made by the municipality.

Refer to Annexure 1, 'Supporting Table SB10 Adjustments Budget- transfers and grants made by the municipality.

Section 9- Adjustments to councillors and board members allowances and employee benefits

Provide details of any adjustments to councillor and board members allowances and employee benefits

No adjustments to councillors allowances and employee benefits.

Refer to Annexure 1, 'Supporting Table SB11 Adjustments Budget- councillor and staff benefits

MOSSEL BAY MUNICIPALITY: 2017/18_5th ADJUSTMENTS BUDGET

Section 10- Adjustments to service delivery and budget implementation plan

Provide details of any adjustments to quarterly service delivery targets and performance indicators in the plan

Provide a summary of any adjustments made to the key financial indicators presented in the annual budget

Provide details of any adjustments to monthly targets for revenue, expenditure and cash flow

Provide explanations for the adjustments referred to 15,16 and 17 referring to the relevant monthly budget statement where appropriate.

10.1 Quarterly service delivery targets and performance indicators in the SDBIP

Performance indicators needs to be adjusted in line with the adjusted capital and operational budgets.

10.2 Key financial indicators

Refer to Annexure 1'Supporting Table SB4:Adjustments to budgeted performance indicators and benchmarks'

10.3 Monthly targets for revenue, expenditure and cash flow

Disclosure on monthly targets for revenue, expenditure and cash flow is made in Annexure 1 in the following Supporting Tables:

10.3.1 Monthly operating budget revenue and expenditure projections

Supporting Table SB12 Adjustments Budget -monthly revenue and expenditure (municipal vote)' and 'Supporting Table SB13 Adjustments Budget-monthly revenue and expenditure broken down per month for the budget year, and shown in total for the following two years.

Supporting Table SB14 Adjustments Budget -monthly revenue and expenditure ' reflects consolidated projections of revenue by source and expenditure by type for the budget year broken down per month for the budget year, and shown in total for the following two years.

10.3.2 Monthly capital budget revenue and expenditure projections

Supporting Table SB16 and SB17 Adjustments Budget-monthly capital expenditure (municipal vote) and 'standard classification' show capital expenditure broken down per month for the budget year, and shown in total for the following

10.3.3 Monthly cash flow projections

Supporting Table SB15 Adjustments Budget- monthly cash flow' sets out receipts by source and payments by type for both operating and capital, broken down per month for the budget year

MOSSEL BAY MUNICIPALITY: 2017/18_5th ADJUSTMENTS BUDGET

Section 11- Adjustments to Capital Budget

The disclosure on adjustments to the capital programme must provide at least-

- (a) a summary of adjustments to the capital expenditure by class and sub-class
- (b) a list of adjusted capital programmes and projects of the municipality aligned to the goals of the Integrated Development Plan of the municipality

The disclosure on the adjustments to the capital programme are provided in Annexure 1 in the following supporting tables:

- Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote)
- Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification)
- Supporting Table SB18a Adjustments Budget-capital expenditure on new assets by asset class
- Supporting Table SB 18b Adjustments Budget-capital expenditure on renewal of existing assets by asset class
- Supporting Table SB 18c Adjustments Budget-expenditure on repairs and maintenance by asset class
- Supporting Table SB 18d Adjustments Budget-depreciation by asset class
- Supporting Table SB 18e Adjustments Budget-capital expenditure on upgrading of existing assets by asset class
- Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget

Section 12- Other Supporting Documents

A municipality must add to its adjustments budget documents any supporting documents not covered in this Schedule if such documents are necessary to fully explain the impact of the adjustments budget on service delivery and the state of financial affairs of the municipality including municipal entities.

Various supporting documents are attached to enable the reader a fuller understanding of the MTREF adjustments budget.

Supporting Budget Tables

Supporting Tables SB1 to SB20

**MOSSEL BAY MUNICIPALITY:
2017/18_5th ADJUSTMENTS BUDGET**

Section 13- Municipal Managers Quality Certificate

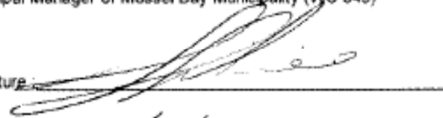
An adjustments budget and supporting documentation must be covered by a quality certificate in the format prescribed below:

Quality Certificate

I, Adv. T. Giliomee the Municipal Manager of Mossel Bay Municipality, hereby certify that the adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act, and that the adjustments budget and supporting documentation are consistent with the Integrated Development Plan of the municipality.

Print Name: THYS GILIOМЕЕ

Municipal Manager of Mossel Bay Municipality (WC 043)

Signature: 

Date: 20/7/18

MOSEL BAY MUNICIPALITY: 2017/18_5th ADJUSTMENTS BUDGET

WC043 Mossel Bay - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 26 July 2018

Description	Ref	Budget Year 2017/18										Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget	
R thousands													
REVENUE ITEMS													
Property rates													
Total Property Rates		113,809	114,413							114,413	120,638	127,876	
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		5,333	5,632							5,632	5,653	5,992	
Net Property Rates		108,476	108,781							108,781	114,985	121,884	
Service charges - electricity revenue													
Total Service charges - electricity revenue		378,143	378,550							378,550	400,887	424,999	
less Cost of Free Basis Services (50 kwh per indigent household per month)		574	-							574	621	672	
Net Service charges - electricity revenue		377,569	378,550							377,976	400,266	424,327	
Service charges - water revenue													
Total Service charges - water revenue		132,822	133,402							133,402	140,777	149,210	
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		21,041	821							821	22,303	23,642	
less Cost of Free Basis Services (6 kilolitres per indigent household per month)		668	21,587							21,587	708	750	
Net Service charges - water revenue		111,113	110,993							110,993	117,766	124,817	
Service charges - sanitation revenue													
Total Service charges - sanitation revenue		83,340	86,771							86,771	88,274	93,587	
less Revenue Foregone (in excess of one removal a week to indigent households)		24,871	1,669							1,669	26,363	27,945	
less Cost of Free Basis Services (removed once a week to indigent households)		654	25,359							25,359	693	735	
Net Service charges - sanitation revenue		57,815	59,743							59,743	61,218	64,907	
Service charges - refuse revenue													
Total refuse removal revenue		61,834	63,361							63,361	71,082	75,346	
less Revenue Foregone (in excess of one removal a week to indigent households)		18,515	724							724	19,626	20,803	
less Cost of Free Basis Services (removed once a week to indigent households)		592	18,369							18,369	628	685	
Net Service charges - refuse revenue		42,727	44,268							44,268	50,828	53,878	
Other Revenue By Source													
Fuel Levy		-	-							-	-	-	
Valuation Services		137	187							187	147	156	
Exchange Revenue - Operational Revenue		2,963	6,822			1,160		1,160	7,982	3,156	3,336		
Exchange Revenue - Sales of Goods and Rendering of Services		15,856	18,346						18,346	16,764	17,656		
Exchange Revenue - Intercompany/Parent-subsidary Transactions		-	0						-	-	-		
Non-exchange Revenue - Surcharges and Taxes		-	0						-	-	-		
Total 'Other' Revenue	1	18,957	25,356			1,160		1,160	26,516	20,067	21,148		
EXPENDITURE ITEMS													
Employee related costs													
Basic Salaries and Wages		187,466	183,842							183,842	201,714	217,456	
Less: Employees costs capitalised to PPE		712	1,005							1,005	783	861	
Total Employee related costs	1	280,020	275,133							277,142	300,761	324,085	
Depreciation & asset impairment													
Depreciation of Property, Plant & Equipment		72,993	75,076							75,076	72,993	72,994	
Lease amortisation		-	-							-	-	-	
Capital asset impairment		-	-							-	-	-	
Depreciation resulting from revaluation of PPE		-	-							-	-	-	
Total Depreciation & asset impairment	1	72,993	75,076							75,076	72,993	72,994	
Bulk purchases													
Electricity Bulk Purchases		269,679	266,296							266,296	290,876	313,738	
Water Bulk Purchases		-	-							-	-	-	
Total bulk purchases	1	269,679	266,296							266,296	290,876	313,738	
Transfers and grants													
Cash transfers and grants		4,150	4,183							4,183	4,387	4,667	
Non-cash transfers and grants		180	180							180	200	220	
Total transfers and grants		4,330	4,363							4,363	4,587	4,887	
Contracted services													
List services provided by contract		-	-							-	-	-	
Outsourced Services		34,998	35,567							35,567	36,627	39,089	
Consultants and Professional Services		12,461	11,340							11,340	11,249	12,082	
Contractors		58,383	115,671							115,671	61,280	64,901	
Total contracted services	1	105,842	162,579							162,579	109,155	116,072	
Other Expenditure By Type													
Collection costs		-	-							-	-	-	
Contributions to "other" provisions		-	-							-	-	-	
Consultant fees		-	-							-	-	-	
Audit fees		4,350	4,585							4,585	4,568	4,887	
General expenses		-	-							-	-	-	
Bad Debts Written Off		10,150	59,078							59,078	10,252	10,354	
Operational Cost - Bank Charges, Facility and Card Fees		1,675	1,815							1,815	1,759	1,882	
Operational Cost - Travel and Subsistence		1,376	1,667							1,667	1,473	1,568	
Operational Cost - Other		44,240	45,908			1,583		1,583	47,491	46,485	49,085		
Discontinued Operations		-	-							-	-	-	
Losses		-	-							-	-	-	
Gains and Losses - Fair Value Adjustment - Losses		-	-							-	-	-	
Gains and Losses - Foreign Exchange - Losses		-	-							-	-	-	
Gains and Losses - Inventory - Write-down to net-realizable Value		150	151							151	158	167	
Gains and Losses - Water Losses		-	-							-	-	-	
Rent on Land		-	-							-	-	-	
Operating Leases		5,206	4,975							4,975	5,389	6,489	
Statutory Payments other than Income Taxes		-	-							-	-	-	
Total Other Expenditure	1	67,147	118,180			1,583		1,583	119,763	70,084	74,432		

MOSEL BAY MUNICIPALITY: 2017/18_5th ADJUSTMENTS BUDGET

WC043 Mossel Bay - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 26 July 2018

Description	Ref	Budget Year 2017/18									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2018/19 Adjusted Budget	+2 2019/20 Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
ASSETS												
Call investment deposits												
Call deposits < 90 days		-	-						-	-	-	-
Other current investments > 90 days		295,000	355,000						-	355,000	310,000	270,000
Total Call investment deposits	1	295,000	355,000	-	-	-	-	-	-	355,000	310,000	270,000
Consumer debtors												
Consumer debtors		72,645	85,364						-	85,364	80,534	89,151
Less: provision for debt impairment		5,711	21,539						-	21,539	28,739	35,966
Total Consumer debtors	1	66,934	63,825	-	-	-	-	-	-	63,825	51,795	53,184
Debt impairment provision												
Balance at the beginning of the year		(1,468)	13,793						-	13,793	21,539	28,739
Contributions to the provision		7,179	7,746						-	7,746	7,200	7,228
Bad debts written off		-	-						-	-	-	-
Balance at end of year		5,711	21,539	-	-	-	-	-	-	21,539	28,739	35,966
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		2,632,020	2,686,802			200			200	2,687,002	2,792,902	2,976,721
Leases recognised as PPE	2	-	-						-	-	-	-
Less: Accumulated depreciation		667,880	644,898						-	644,898	737,362	806,639
Total Property, plant & equipment	1	1,964,139	2,041,904	-	-	200	-	-	200	2,042,104	2,055,540	2,170,083
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)		-	-						-	-	-	-
Current portion of long-term liabilities		5,443	5,597						-	5,597	9,439	13,933
Total Current liabilities - Borrowing		5,443	5,597	-	-	-	-	-	-	5,597	9,439	13,933
Trade and other payables												
Creditors		103,455	116,401						-	116,401	104,490	105,535
Unspent conditional grants and receipts		-	17,961						-	17,961	-	-
VAT		-	-						-	-	-	-
Total Trade and other payables	1	103,455	134,362	-	-	-	-	-	-	134,362	104,490	105,535
Non current liabilities - Borrowing												
Borrowing	3	28,472	26,461						-	26,461	57,799	88,420
Finance leases (including PPP asset element)		6	6						-	6	-	-
Total Non current liabilities - Borrowing		28,478	26,467	-	-	-	-	-	-	26,467	57,799	88,420
Provisions - non current												
Retirement benefits		126,487	95,458						-	95,458	137,221	146,469
List other major items		-	-						-	-	-	-
Refuse landfill site rehabilitation		71,203	58,467						-	58,467	71,203	71,203
Other		17,862	21,345						-	21,345	17,262	16,662
Total Provisions - non current		215,551	175,270	-	-	-	-	-	-	175,270	225,685	234,334
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated Surplus/(Deficit) - opening balance		2,472,890	2,585,242						-	2,585,242	2,637,403	2,574,593
GRAP adjustments		-	-						-	-	32,201	50,973
Restated balance		2,472,890	2,585,242						-	2,585,242	2,526,667	2,574,593
Surplus/(Deficit)		25,995	40,729			(423)			(423)	40,306	28,892	42,034
Appropriations to Reserves		(106,385)	(88,898)						-	(88,898)	(77,131)	(77,271)
Transfers from Reserves		89,552	100,754						-	100,754	96,164	98,446
Depreciation offsets		-	-						-	-	-	-
Other adjustments		-	-						-	-	-	-
Accumulated Surplus/(Deficit)	1	2,482,052	2,637,826	-	-	(423)	-	-	(423)	2,637,403	2,574,593	2,637,802
Reserves												
Housing Development Fund		-	28						-	28	-	-
Capital replacement		129,089	129,319						-	129,319	110,055	88,880
Self-insurance		-	-						-	-	-	-
Other reserves (list)		-	-						-	-	-	-
Revaluation		-	-						-	-	-	-
Total Reserves	2	129,089	129,347	-	-	-	-	-	-	129,347	110,055	88,880
TOTAL COMMUNITY WEALTH/EQUITY	2	2,611,141	2,767,173	-	-	(423)	-	-	(423)	2,766,750	2,684,648	2,726,682
Total capital expenditure includes expenditure on nationally significant priorities:												
Provision of basic services									-	-		
2010 World Cup									-	-		

MOSSEL BAY MUNICIPALITY: 2017/18_5th ADJUSTMENTS BUDGET

WC043 Mossel Bay - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 26 July 2018

Description	Unit of measurement	Budget Year 2017/18										Budget Year +1 2018/19	Budget Year +2 2019/20	
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget		
OFFICE OF THE MUNICIPAL MANAGER														
Effective functioning of council measured in terms of the number of council meetings per annum	No of council meetings per annum	10									0	10	10	10
Effective functioning of the committee system measured by the number of committee meetings per committee per annum	No of sec 80 committee meetings per committee per annum	10									0	10	10	10
The Top Layer SDBIP is approved by the Mayor within 28 days after the Main Budget has been approved	Top Layer SDBIP approved within 28 days after the Main Budget has been approved	1									0	1	1	1
IDP reviewed and approved by the end of June	IDP approved by the end of June annually	1									0	1	1	1
Ensuring performance by the timeous development and signing of the Section 57 performance agreements in adherence to the Performance Framework	No. of signed performance agreements of section 57 managers by 31 July annually	7									0	7	7	7
Evaluate the performance of Section 57 managers in terms of their signed agreements	No. of formal evaluations completed per Section 57 employee	2									0	2	2	2
Risk based audit plan approved for 2018	Risk based audit plan approved by February 2018	1									0	1	1	1
Functional performance audit committee measured by means of meetings where committee dealt with performance reports	Number of meetings	2									0	2	2	2
The % of the Municipality's capital budget spent on capital projects identified in the IDP measured as Total Actual Capital Expenditure/Approved Capital Budget x 100	The percentage of a municipality's capital budget spent on capital projects identified in the IDP for the 2017/18 financial year	90.0%									0.0%	90.0%	90.0%	90.0%
Operational conditional grant spending measured by the % spent	Percentage (%) of the grant spent to budget allocations	95.0%									0.0%	95.0%	95.0%	95.0%
Capital conditional grant spending measured by the % spent	Percentage (%) of the grant spent to budget allocations	95.0%									0.0%	95.0%	95.0%	95.0%
Submit final Annual Report and oversight report of council before legislative deadline	Final Annual Report and oversight report of council completed and submitted	1									0	1	1	1
Review and prioritisation of risk register	Reviewed and prioritised risk register	1									0	1	1	1
Compliance with all the relevant legislation tested annually	Zero (0) findings in the Auditor General's Report on non-compliance with laws and regulations	0									0	0	0	0
CORPORATE SERVICES														
Implementation of the Local Economic Development and Tourism Strategy	Number of LED interventions/ activities / programmes implemented	16									0	16	16	16
The percentage (%) of the municipality's training budget spent, measured as Total Actual Training Expenditure/Approved Training Budget X100	Percentage (%) of budget spent on scheduled training within the financial year	80.00%									0	80%	80%	80%
The percentage (%) of appointments made in the three highest levels of management which comply with the Employment Equity Plan, measured by number of appointments in the three highest levels of management which comply with the Employment Equity targets/Total	The percentage (%) of appointments made in the three highest levels of management approved Employment Equity Plan	50.00%									0	50%	50%	50%
Monitor the implementation of programs and awareness initiatives held for vulnerable groups in terms of social welfare & poverty alleviation, youth development, Disability and Gender, HIV/AIDS, and Elderly and Culture	Number of programmes conducted for designate vulnerable groups	80									0	80	80	80
Number of findings raised on audit of Predetermined Objectives	Zero (0) material findings in the Auditor General's audit report on Predetermined Objectives	0									0	0	0	0
The number of temporary jobs created through the municipality's local economic development EPWP projects, measured by the number of people temporary employed in the EPWP	Number of people temporary employed in the EPWP programs	500									0	500	500	500
FINANCIAL SERVICES														
Financial statements submitted by 31 August	Financial statements submitted to A-G	1									0	1	1	1
The main budget is approved by Council by the legislative deadline	Approval of Main Budget before the end of June	1									0	1	1	1
The Adjustments Budget is approved by Council by the legislative deadline	Approval of Adjustments Budget before the end of February annually	1									0	1	1	1
Maintain a Year to Date YTD debtors payment percentage of 96%	Payment percentage (%) of debtors over 12 months rolling period	96%									0%	96%	96%	96%
Financial Viability measured in terms of Cost Coverage Ratio	Cost Coverage Ratio calculated as follows: (Available cash at particular time + investments)/Monthly Fixed Operating Expenditure X 100	4									0	4	4	4
Financial Viability measured in terms of Debt Coverage Ratio	Debt Coverage Ratio calculated as follows: (Total Revenue Received-Total Grants)/Debt Service Payments due within the year X 100	118									0	118	118	118
Compliance with GRAP to ensure effective capital asset management (PPE, Intangible, Investment Property, Biological and Heritage Assets)	Zero (0) findings in the External Report on non-compliance with GRAP	0									0	0	0	0
Maintaining an acceptable Long Term Debt as a percentage of revenue as set out in the Long Term Financial Plan	Long Term Debt as percentage of revenue: Calculated as Long Term Liabilities/Revenue x 100	20%									0%	20%	20%	20%
Sound financial management by maintaining an acceptable Acid Test Ratio	Acid Test Ratio: Calculated as Current Assets-Inventory/Current Liabilities	3									0	3	3	3
Maintain a financially unqualified audit opinion	Financial statements considered free from material misstatements as per Auditor General Report	1									0	1	1	1

MOSSEL BAY MUNICIPALITY: 2017/18_5th ADJUSTMENTS BUDGET

TECHNICALS SERVICES														
Electricity capital spending measured by the % of budget spent	Percentage (%) spent of approved electricity capital projects	90%									0%	90%	90%	90%
Effective management of electricity provisioning systems evaluated i.to electricity losses	Percentage (%) of electricity losses calculated on a twelve month rolling period as kwh sold/kwh purchased.	10%									0%	10%	10%	10%
Effective management of water provisioning systems to minimise water losses by implementing measures to reduce water losses	Percentage (%) calculated on a twelve month rolling period as KL billed / kl used	15%									0%	15%	15%	15%
Excellent water quality measured by the quality of water as per SANS 241 criteria	Percentage (%) water quality level as per blue drop project as measured annually	95%									0%	95%	95%	95%
Water capital spending measured by the percentage of budget spent.	Percentage (%) of spent approved water capital projects as per approved budget	90%									0%	90%	90%	90%
Waste water capital spending measured by the % of budget spent	Percentage (%) spent of approved budget of sanitation capital projects as per approved budget	90%									0%	90%	90%	90%
Provision of free basic electricity to registered indigent account holders connected to the municipal electrical infrastructure network	No. of indigent account holders receiving free basic electricity which are connected to the municipal electrical infrastructure network	10,300									-	10,300	10,300	10,300
Provision of electricity to formal residential properties connected to the municipal electrical infrastructure network for both credit and prepaid electrical metering	No. of formal residential properties connected to the municipal electrical infrastructure network	31,000									-	31,000	31,000	31,000
Provision of electricity to informal residential properties in the designated informal areas which are connected to the municipal electrical infrastructure network for prepaid electrical metering	Number of residential pre-paid meters registered on the Promun Financia System in the designated informal areas that meet agreed service standards	1,500									-	1,500	1,500	1,500
Provision of free basic sanitation services to registered indigent account holders which are connected to the municipal waste water (sanitation/sewage) network & billed for sewer	Number of indigent account holders receiving free basic sanitation in terms of Equitable Share requirements	10,000									-	10,000	10,000	10,000
Provision of sanitation services to residential properties which are connected to the municipal waste water (sanitation/sewage) network & are billed for sewerage service, irrespective of the Promun financial system	Number of residential properties which are billed for sewerage in accordance to the Promun financial system	27,000									-	27,000	27,000	27,000
Provision of clean piped water to indigent account holders which are connected to the municipal water infrastructure network	Number of indigent account holders receiving free basic water	10,300									-	10,300	10,300	10,300
Provision of clean piped water to registered indigent account holders which are connected to the municipal water infrastructure network	Number of formal residential properties that meet agreed service standards for piped water	33,000									-	33,000	33,000	33,000
Provision of clean piped water to all informal areas by means of water stand pipes in informal areas which have a water meter attached , and are registered on the Promun financial system	Number of water meters , measuring water to informal areas including stand pipes	70									-	70	70	70
COMMUNITY SERVICES														
Sports fields are maintained measured by the percentage (%) of the maintenance budget spent	Percentage (%) of Sport maintenance budget spent	90%									0%	90%	90%	90%
Effective maintenance of refuse removal assets i.to approved budget	Percentage (%) of waste management maintenance budget spent	90%									0%	90%	90%	90%
Annual Review of the Disaster Management Plan by end November	Plan completed and submitted to Council	100%									0%	100%	100%	100%
Development of a Safety plan for Mossel Bay	Draft Safety plan submitted to Council by June 2018	1									-	1	1	1
Procurement of specialised vehicles for the Directorate: Community Services	Number of specialised vehicles procured	2									-	2	2	2
Effective Management of Community Safety Department measured by percentage (%) of Capital Budget spent	Percentage (%) of approved capital budget spent for Community Safety department	1									-	1	1	1
Effective Management of Library department measured by percentage (%) of Capital Budget spent	Percentage (%) of approved capital budget spent for Library department	1									-	1	1	1
Effective Management of Fire Service measured by percentage (%) of Capital Budget spent	Percentage (%) of approved capital budget spent for Fire Services department	1									-	1	1	1
Provision of free basic refuse removal and solid waste disposal to registered indigent account holders in the Mossel Bay area	Number of indigent account holders receiving free basic refuse removal monthly	10,300									-	10,300	10,300	10,300
Provision of refuse removal and solid waste disposal to all residential account holders in the Mossel Bay area	Number of formal residential properties for which refuse is removed at least once a week	33,000									-	33,000	33,000	33,000
PLANNING & INTEGRATED SERVICES														
Revision of the Municipal Spatial Development Framework	Draft reviewed SDF submitted to Council	1									-	1	1	1
Implementation of the Scheme Regulation By-Law	Implementation date of the Scheme Regulation By-law published in the Provincial Gazette	1									-	1	1	1
Municipal roads and stormwater capital spending measured by the percentage (%) of budget spent	Percentage (%) spent of approved roads and stormwater capital projects as approved budget	90%									0%	90%	90%	90%
The maintenance of the municipal Buildings measured by the percentage (%) of budget spent of the approved budget for Municipal Buildings and Land	Percentage (%) spent of maintenance budget as per approved budget as per approved budget for Municipal Buildings and Land	90%									0%	90%	90%	90%
Informing community of Councils updated human settlement plan	Housing Imbizo's held in areas in most need of government subsidy housing	3									-	3	3	3

MOSEL BAY MUNICIPALITY: 2017/18_5th ADJUSTMENTS BUDGET

WC043 Mossel Bay - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 26 July 2018

Description of financial indicator	Basis of calculation	Budget Year 2017/18			Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management						
Credit Rating	Short term/long term rating					
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.8%	1.1%	1.1%	1.0%	1.3%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	5.8%	5.1%	4.5%	32.8%	23.7%
Safety of Capital						
Gearing	Long Term Borrowing/ Funds & Reserves	22.1%	20.5%	20.5%	52.5%	99.5%
Liquidity						
Current Ratio	Current assets/current liabilities	253.1%	225.7%	225.4%	251.0%	217.9%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	253.1%	225.7%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	1.8	1.7	1.7	1.9	1.5
Revenue Management						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	98.3%	98.3%	98.3%	98.3%	98.3%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		98.2%	98.2%	98.2%	98.3%	98.3%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	10.1%	9.4%	9.4%	8.8%	9.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		35.0%	37.7%	37.8%	32.7%	38.5%
Other Indicators						
Electricity Distribution Losses (2)	Total Volume Losses (kW)	25520628	25520628	25520628	26000753	26205345
	Total Cost of Losses (Rand '000)					
	% Volume (units purchased and generated less units sold)/units purchased and generated	8%	8%	8%	8%	8%
Water Distribution Losses (2)	Total Volume Losses (kℓ)	1250000	1250000	1250000	1100000	950000
	Total Cost of Losses (Rand '000)					
	% Volume (units purchased and generated less units sold)/units purchased and generated	16.0%	0	16.0%	14.0%	12.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	30.5%	29.6%	29.6%	30.7%	31.4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)					
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	10.4%	10.6%	10.6%	10.3%	10.5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	8.3%	8.5%	8.4%	7.8%	7.4%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	7800.6%	7648.8%	7660.1%	6223.7%	6577.3%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	7.3%	6.9%	6.9%	5.3%	5.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	4.7	5.6	5.6	4.7	3.8

MOSEL BAY MUNICIPALITY: 2017/18_5th ADJUSTMENTS BUDGET

WC043 Mossel Bay - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - 26 July 2018

Description of economic indicator	Ref.	2001 Census	2007 Survey	2011 Census	2014/15	2015/16	2016/17	Budget Year 2017/18	2017/18 Medium Term Revenue & Expenditure Framework		
Demographics											
Population		71,494	117,842	89,430	92,133	93,515	95,222	98,705	98,705	100,482	102,291
Females aged 5 - 14		6,224	8,848	6,485	6,681	6,781	6,883	7,112	7,112	7,240	7,370
Males aged 5 - 14		6,335	9,239	6,621	6,821	6,923	7,027	7,261	7,261	7,392	7,525
Females aged 15 - 34		11,706	19,143	14,468	14,905	15,129	15,356	15,867	15,867	16,152	16,443
Males aged 15 - 34		12,385	25,388	14,321	14,754	14,975	15,200	15,705	15,705	15,988	16,276
Unemployment		7,261	11,808	7,992	8,233,558	8,357,062	8,482	10,917	10,917	13,843	17,553
Monthly Household income (no. of households)	1, 12										
None				4,870	5,092	5,169	5,246	5,341	5,341	5,437	5,535
R1 - R1 600				5,435	5,683	5,769	5,855	5,960	5,960	6,068	6,177
R1 601 - R3 200				4,483	4,688	4,758	4,829	4,916	4,916	5,005	5,095
R3 201 - R6 400				4,318	4,515	4,583	4,652	4,735	4,735	4,821	4,907
R6 401 - R12 800				3,704	3,873	3,931	3,990	4,062	4,062	4,135	4,210
R12 801 - R25 600				2,951	3,086	3,132	3,179	3,236	3,236	3,295	3,354
R25 601 - R51 200				1,547	1,618	1,642	1,667	1,697	1,697	1,727	1,758
R52 201 - R102 400				466	487	495	502	511	511	520	530
R102 401 - R204 800				152	159	161	164	167	167	170	173
R204 801 - R409 600				99	104	105	107	109	109	111	113
R409 601 - R819 200											
> R819 200											
<i>Poverty profiles (no. of households)</i>											
< R2 060 per household per month	13										
Insert description	2										
Household/demographics (000)											
Number of people in municipal area							122	123	130	130	130
Number of poor people in municipal area							33	38	39	39	39
Number of households in municipal area							13	14	14	14	14
Number of poor households in municipal area							6	6	6	6	6
Definition of poor household (R per month)											
Housing statistics											
Formal							31935	31935	31935	31935	31935
Informal							1288	1288	1288	1288	1288
Total number of households							33,223	33,223	33,223	33,223	33,223
Dwellings provided by municipality											
Dwellings provided by province/s							340	340	340	341	342
Dwellings provided by private sector											
Dwellings provided by private sector											
Total new housing dwellings							340	340	340	341	342
Economic											
Inflation/inflation outlook (CPIX)											
Interest rate - borrowing											
Interest rate - investment											
Remuneration increases											
Consumption growth (electricity)											
Consumption growth (water)											
Collection rates	7										
Property tax/service charges					%	%	%	%	%	%	%
Rental of facilities & equipment					%	%	%	%	%	%	%
Interest - external investments					%	%	%	%	%	%	%
Interest - debbrs					%	%	%	%	%	%	%
Revenue from agency services					%	%	%	%	%	%	%

MOSEL BAY MUNICIPALITY: 2017/18_5th ADJUSTMENTS BUDGET

WC043 Mossel Bay - Supporting Table SB6 Adjustments Budget - funding measurement - 26 July 2018

Description	Ref	MFMA section	2014/15	2015/16	2016/17	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	319,252	351,957		295,281	356,348	355,725	319,985	273,873
Cash + investments at the yr end less applications - R'000	2	18(1)b	90,585	143,865		58,568	78,655	78,035	105,594	100,197
Cash year end/monthly employee/supplier payments	3	18(1)b	0	0		0	0	0	0	0
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	85,577	87,246		25,995	40,729	40,306	28,892	42,034
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)	-1.37%	1.5%		0.0%	0.0%	0.0%	0.1%	0.0%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	98.1%	98.0%	98.0%	98.1%	98.1%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	5.8%	4.4%		4.5%	-5.3%	-5.3%	4.2%	4.0%
Capital payments % of capital expenditure	8	18(1)c;19	100.0%	95.3%		100.0%	100.0%	0.0%	0.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c	0.0%	5.1%		5.8%	5.1%	4.5%	32.8%	23.7%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a	100.0%	100.0%		131.6%	162.8%	169.3%	134.9%	125.3%
Current consumer debtors % change - incr(decr)	11	18(1)a	-9.0%	3.9%		11.0%	11.0%	11.0%	-0.4%	12.6%
Long term receivables % change - incr(decr)	12	18(1)a	-73.5%	34.6%		-29.5%	-29.5%	-29.5%	-86.9%	-71.8%
R&M % of Property Plant & Equipment	13	20(1)(vi)	2.2%	2.8%		3.7%	3.7%	3.7%	3.8%	3.9%
Asset renewal % of capital budget	14	20(1)(vi)	40.0%	50.8%		26.3%	22.0%	22.1%	35.7%	29.4%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in doubtful debt provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

MOSEL BAY MUNICIPALITY: 2017/18_5th ADJUSTMENTS BUDGET

WC043 Mossel Bay - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 26 July 2018

Description	Ref	Budget Year 2017/18							Budget Year	Budget Year
		Original Budget A	Prior Adjusted 7 A1	Multi-year capital 8 B	Nat. or Prov. Govt 9 C	Other Adjusts. 10 D	Total Adjusts. 11 E	Adjusted Budget 12 F	+1 2018/19 Adjusted Budget	+2 2019/20 Adjusted Budget
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		82,313	82,313	-	-	-	-	82,313	87,535	94,493
Local Government Equitable Share		78,472	78,472					78,472	85,985	92,943
Finance Management	3	1,550	1,550					1,550	1,550	1,550
Municipal Systems Improvement		-	-					-	-	-
Electricity Demand Side Management		-	-					-	-	-
EPWP Incentive		2,291	2,291					2,291	-	-
Integrated National Electrification Programme		-	-					-	-	-
Other transfers/grants [insert description]		-	-					-	-	-
Provincial Government:		34,884	39,670	-	-	-	-	39,670	41,741	36,632
Integrated housing		25,500	29,200					29,200	31,820	25,000
Community Development Workers		56	56					56	56	56
Library services		7,813	7,813					7,813	8,270	8,741
Subsidy - Housing Emergency Kits		180	180					180	200	220
Subsidy - Newsletters		35	35					35	35	35
Housing Trust Fund		-	-					-	-	-
Thusong Service Centre Grant		-	-					-	-	100
Mossel bay Sediment Supply Study Grant		-	-					-	-	-
RSEP / VPUU		1,000	1,000					1,000	1,000	2,000
Maintenance & Construction of Transport Infrastructure		60	800					800	-	-
Financial Management Support Grant	4	-	280					280	-	-
Financial Management Capacity Building Grant		240	240					240	360	480
Greenest Municipality Competition	5	-	66					66	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Disaster Recovery Fund		-	-					-	-	-
Other grant providers:		200	200	-	-	-	-	200	-	-
SETA		-	-					-	-	-
Public Contributions		200	200					200	-	-
Total Operating Transfers and Grants	6	117,397	122,183	-	-	-	-	122,183	129,276	131,125
Capital Transfers and Grants										
National Government:		32,464	32,464	-	-	-	-	32,464	32,671	50,891
Municipal Infrastructure Grant (MIG)		24,464	24,464					24,464	25,671	26,944
EPWP Incentive		-	-					-	-	-
Energy Efficiency & Demand Side Management		-	-					-	-	-
National Electrification Programme		8,000	8,000					8,000	7,000	23,947
Department of Mineral & Energy		-	-					-	-	-
Municipal System Improvement Grant		-	-					-	-	-
Municipal Disaster Recovery Grant		-	-					-	-	-
Other capital transfers/grants [insert desc]		-	-					-	-	-
Provincial Government:		1,000	1,500	-	-	-	-	1,500	-	-
Integrated housing		-	-					-	-	-
Community Development Workers		-	-					-	-	-
Library services		-	-					-	-	-
Thusong Service Centre Grant		-	-					-	-	-
Maintenance & Construction of Transport Infrastructure		-	-					-	-	-
Greenest Municipality Competition		-	-					-	-	-
RSEP / VPUU		-	500					500	-	-
Development of Sport and Recreation facilities		200	200					200	-	-
Fire service capacity building grant		800	800					800	-	-
Other		-	-					-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Disaster Recovery Fund		-	-					-	-	-
Other grant providers:		1,680	1,680	-	-	-	-	1,680	1,680	1,680
Public Contributions		1,680	1,680					1,680	1,680	1,680
Total Capital Transfers and Grants	6	35,144	35,644	-	-	-	-	35,644	34,351	52,571
TOTAL RECEIPTS OF TRANSFERS & GRANTS		152,541	157,827	-	-	-	-	157,827	163,627	183,696

MOSEL BAY MUNICIPALITY: 2017/18_5th ADJUSTMENTS BUDGET

WC043 Mossel Bay - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 26 July 2018

Description	Ref	Budget Year 2017/18						Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F	+1 2018/19	+2 2019/20
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		82,313	82,313	-	-	-	-	82,313	87,535	94,493
Local Government Equitable Share		78,472	78,472					78,472	85,985	92,943
Finance Management		1,550	1,550					1,550	1,550	1,550
Municipal Systems Improvement		-	-					-	-	-
Electricity Demand Side Management		-	-					-	-	-
EPWP Incentive		2,291	2,291					2,291	-	-
Integrated National Electrification Programme		-	-					-	-	-
Other transfers/grants [insert description]		-	-					-	-	-
Provincial Government:		34,884	62,385	-	-	-	-	62,385	41,741	36,632
Integrated housing		25,500	51,495					51,495	31,820	25,000
Community Development Workers		56	56					56	56	56
Library services		7,813	7,813					7,813	8,270	8,741
Subsidy - Housing Emergency Kits		180	559					559	200	220
Subsidy - Newsletters		35	35					35	35	35
Housing Trust Fund		-	-					-	-	-
Thusong Service Centre Grant		-	-					-	-	100
Mossel bay Sediment Supply Study Grant		-	-					-	-	-
RSEP / VPUU		1,000	1,000					1,000	1,000	2,000
Maintenance & Construction of Transport Infrastructure		60	800					800	-	-
Financial Management Support Grant		-	280					280	-	-
Financial Management Capacity Building Grant		240	240					240	360	480
Greenest Municipality Competition		-	106					106	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Disaster Recovery Fund		-	-					-	-	-
Other grant providers:		200	352	-	-	-	-	352	-	-
SETA		-	-					-	-	-
Public Contributions		200	352					352	-	-
Total operating expenditure of Transfers and Grants:		117,397	145,050	-	-	-	-	145,050	129,276	131,125
Capital expenditure of Transfers and Grants										
National Government:		32,464	32,464	-	-	-	-	32,464	32,671	50,891
Municipal Infrastructure Grant (MIG)		24,464	24,464					24,464	25,671	26,944
Department of Mineral & Energy		-	-					-	-	-
Municipal System Improvement Grant		-	-					-	-	-
Municipal Disaster Recovery Grant		8,000	8,000					8,000	7,000	23,947
Other capital transfers/grants [insert desc]		-	-					-	-	-
Provincial Government:		1,000	16,557	-	-	-	-	16,557	-	-
Integrated housing		-	15,047					15,047	-	-
Community Development Workers		-	-					-	-	-
Library services		-	10					10	-	-
Thusong Service Centre Grant		-	-					-	-	-
Maintenance & Construction of Transport Infrastructure		-	-					-	-	-
Greenest Municipality Competition		-	-					-	-	-
RSEP / VPUU		-	500					500	-	-
Development of Sport and Recreation facilities		200	200					200	-	-
Fire service capacity building grant		800	800					800	-	-
Other		-	-					-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Disaster Recovery Fund		-	-					-	-	-
Other grant providers:		1,680	1,680	-	-	-	-	1,680	1,680	1,680
Public Contributions		1,680	1,680					1,680	1,680	1,680
Total capital expenditure of Transfers and Grants		35,144	50,701	-	-	-	-	50,701	34,351	52,571
Total capital expenditure of Transfers and Grants		152,541	195,750	-	-	-	-	195,750	163,627	183,696

MOSEL BAY MUNICIPALITY: 2017/18_5th ADJUSTMENTS BUDGET

WC043 Mossel Bay - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 26 July 2018

Description	Ref	Budget Year 2017/18							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2018/19	+2 2019/20
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year		-	-				-	-	-	-
Current year receipts		82,313	82,313				-	82,313	87,535	94,493
Conditions met - transferred to revenue		82,313	82,313	-	-	-	-	82,313	87,535	94,493
Conditions still to be met - transferred to liabilities							-	-		
Provincial Government:										
Balance unspent at beginning of the year		-	22,714				-	22,714	-	-
Current year receipts		34,884	39,670				-	39,670	41,741	36,632
Conditions met - transferred to revenue		34,884	57,726	-	-	-	-	57,726	41,741	36,632
Conditions still to be met - transferred to liabilities			4,659				-	4,659		
District Municipality:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Other grant providers:										
Balance unspent at beginning of the year		-	152				-	152		
Current year receipts		200	200				-	200		
Conditions met - transferred to revenue		200	352	-	-	-	-	352	-	-
Conditions still to be met - transferred to liabilities							-	-		
Total operating transfers and grants revenue		117,397	140,391	-	-	-	-	140,391	129,276	131,125
Total operating transfers and grants - CTBM	2	-	4,659	-	-	-	-	4,659	-	-
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year		-	-				-	-	-	-
Current year receipts		32,464	32,464				-	32,464	32,671	50,891
Conditions met - transferred to revenue		32,464	32,464	-	-	-	-	32,464	32,671	50,891
Conditions still to be met - transferred to liabilities							-	-		
Provincial Government:										
Balance unspent at beginning of the year		-	15,057				-	15,057		
Current year receipts		1,000	1,500				-	1,500		
Conditions met - transferred to revenue		1,000	3,254	-	-	-	-	3,254	-	-
Conditions still to be met - transferred to liabilities			13,302				-	13,302		
District Municipality:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Other grant providers:										
Balance unspent at beginning of the year		-	-				-	-	-	-
Current year receipts		1,680	1,680				-	1,680	1,680	1,680
Conditions met - transferred to revenue		1,680	1,680	-	-	-	-	1,680	1,680	1,680
Conditions still to be met - transferred to liabilities							-	-		
Total capital transfers and grants revenue		35,144	37,398	-	-	-	-	37,398	34,351	52,571
Total capital transfers and grants - CTBM		-	13,302	-	-	-	-	13,302	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		152,541	177,790	-	-	-	-	177,790	163,627	183,696
TOTAL TRANSFERS AND GRANTS - CTBM		-	17,961	-	-	-	-	17,961	-	-

MOSEL BAY MUNICIPALITY: 2017/18_5th ADJUSTMENTS BUDGET

WC043 Mossel Bay - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 26 July 2018

Description	Ref	Budget Year 2017/18								Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2018/19	+2 2019/20
R thousands		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H	Adjusted Budget	Adjusted Budget
Cash transfers to other Organs of State												
Cash Transfers to organs of state	3	2,193	2,193						-	2,193	2,303	2,441
			-						-	-		
			-						-	-		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		2,193	2,193	-	-	-	-	-	-	2,193	2,303	2,441
Cash transfers to other Organisations												
Cash Transfers to Organisations	4	1,200	1,240						-	1,240	1,282	1,374
			-						-	-		
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		1,200	1,240	-	-	-	-	-	-	1,240	1,282	1,374
Cash Transfers to Groups of Individuals												
Cash Transfers to Households		757	902						-	902	803	852
			-						-	-		
Total Cash Transfers To Groups Of Individuals:		757	902	-	-	-	-	-	-	902	803	852
TOTAL CASH TRANSFERS AND GRANTS		4,150	4,335	-	-	-	-	-	-	4,335	4,387	4,667
Groups of Individuals												
Non-cash Groups of Individuals	4	180	559						-	559	200	220
			-						-	-		
			-						-	-		
Total Non-Cash Grants To Groups Of Individuals:		180	559	-	-	-	-	-	-	559	200	220
TOTAL NON-CASH TRANSFERS AND GRANTS	5	180	559	-	-	-	-	-	-	559	200	220
TOTAL TRANSFERS AND GRANTS		4,330	4,895	-	-	-	-	-	-	4,895	4,587	4,887

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State; e.g. Eskom
4. Insert description of each 'other' organisation
5. All descriptions should separate allocations for 'capital purposes' and 'operating purposes'
6. Only complete if a previous adjusted budget has been approved
7. Additional cash-backed accumulated funds/unspent funds (section 31 MFMA)
8. Increases of funds approved under section 31 MFMA
9. Adjustments approved in accordance with section 29 MFMA
10. Adjustments to funding allocations from National or Provincial Government
11. Adjusts = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec 28(2)(d))
12. $G = B + C + D + E + F$
13. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

MOSEL BAY MUNICIPALITY: 2017/18_5th ADJUSTMENTS BUDGET

WC043 Mossel Bay - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 26 July 2018

Summary of remuneration	Ref	Budget Year 2017/18									
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
R thousands		A	A1	B	C	D	E	F	G	H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		7,116	6,785						-	6,785	-4.7%
Pension and UIF Contributions		509	477						-	477	-6.2%
Medical Aid Contributions		202	130						-	130	-35.8%
Motor Vehicle Allowance		-	-						-	-	
Cellphone Allowance		642	1,102						-	1,102	
Housing Allowances		-	-						-	-	
Other benefits and allowances		2,609	2,447						-	2,447	
Sub Total - Councillors		11,078	10,941						-	10,941	-1.2%
% increase			(0)								
Senior Managers of the Municipality											
Basic Salaries and Wages		6,937	6,937						-	6,937	0.0%
Pension and UIF Contributions		1,016	1,016						-	1,016	0.0%
Medical Aid Contributions		155	155						-	155	0.0%
Overtime		-	-						-	-	
Performance Bonus		806	806						-	806	
Motor Vehicle Allowance		720	720						-	720	0.0%
Cellphone Allowance		-	-						-	-	
Housing Allowances		-	-						-	-	
Other benefits and allowances		13	13						-	13	
Payments in lieu of leave		1,517	1,517						-	1,517	
Long service awards		1,383	1,208						-	1,208	-12.7%
Post-retirement benefit obligations		-	-						-	-	
Sub Total - Senior Managers of Municipality		12,547	12,371						-	12,371	-1.4%
% increase			(0)								
Other Municipal Staff											
Basic Salaries and Wages		179,817	175,900						-	175,900	-2.2%
Pension and UIF Contributions		29,679	29,316						-	29,316	-1.2%
Medical Aid Contributions		15,607	13,101						-	13,101	-16.1%
Overtime		7,747	11,065						-	11,065	42.8%
Performance Bonus		8	-						-	-	
Motor Vehicle Allowance		4,791	4,847						-	4,847	1.2%
Cellphone Allowance		517	536						-	536	3.6%
Housing Allowances		1,906	1,818						-	1,818	
Other benefits and allowances		10,648	11,486						-	11,486	
Payments in lieu of leave		1,528	1,520						-	1,520	-0.6%
Long service awards		1,383	1,208						-	1,208	-12.7%
Post-retirement benefit obligations		13,839	11,966						-	11,966	-13.5%
Sub Total - Other Municipal Staff		267,473	262,762						-	262,762	-1.8%
% increase											
Total Parent Municipality		291,098	286,074						-	286,074	-1.7%
TOTAL SALARY, ALLOWANCES & BENEFITS		291,098	286,074						-	286,074	-1.7%
% increase		12.7%									
TOTAL MANAGERS AND STAFF		280,020	275,133						-	275,133	-1.7%

MOSEL BAY MUNICIPALITY: 2017/18_5th ADJUSTMENTS BUDGET

WC043 Mossel Bay - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 26 July 2018

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - MUNICIPAL MANAGER		610	811	1,722	2,264	824	2,125	846	832	833	1,103	1,296	6,020	19,287	16,687	17,637
Vote 2 - CORPORATE SERVICES		81	96	117	140	135	283	96	76	119	158	104	2,106	3,511	4,465	4,817
Vote 3 - FINANCIAL SERVICES		12,110	13,097	12,256	14,323	13,193	9,604	12,545	11,723	14,308	12,056	13,301	13,705	152,219	154,119	162,853
Vote 4 - TECHNICAL & ELECTRICITY SERVICES		60,014	48,208	48,231	53,943	50,147	56,018	48,440	48,595	49,384	47,882	48,000	61,694	620,555	659,677	717,162
Vote 5 - COMMUNITY SERVICES		6,430	7,257	7,404	8,230	5,579	6,812	6,566	7,576	9,183	6,510	7,095	11,798	90,437	126,973	133,841
Vote 6 - PLANNING & INTEGRATED SERVICES		2,980	3,493	9,938	11,630	11,399	8,834	5,374	7,892	7,731	7,516	7,522	11,104	95,413	51,167	45,204
Total Revenue by Vote		82,223	72,963	79,670	90,530	81,277	83,676	73,867	76,693	81,559	75,225	77,317	106,426	981,423	1,013,088	1,081,515
Expenditure by Vote																
Vote 1 - MUNICIPAL MANAGER		3,803	2,327	3,148	4,010	4,686	3,763	2,685	2,548	2,536	2,995	3,000	3,348	38,849	39,825	42,328
Vote 2 - CORPORATE SERVICES		4,294	4,166	5,593	4,007	4,363	5,761	4,415	3,715	3,798	4,791	5,682	23,296	73,881	78,452	84,645
Vote 3 - FINANCIAL SERVICES		4,461	3,426	6,111	3,363	3,679	3,999	3,457	3,282	3,157	3,266	4,051	6,332	48,583	48,091	51,452
Vote 4 - TECHNICAL & ELECTRICITY SERVICES		11,186	47,477	47,054	33,718	34,434	36,993	32,866	35,362	30,312	31,871	33,750	77,411	452,434	482,755	515,673
Vote 5 - COMMUNITY SERVICES		9,394	12,472	13,486	12,701	14,299	17,576	13,966	22,939	12,440	12,583	17,970	15,473	175,297	206,283	217,971
Vote 6 - PLANNING & INTEGRATED SERVICES		5,480	7,135	14,949	16,310	17,542	16,964	10,512	13,465	13,013	10,871	12,683	13,149	152,073	128,790	127,412
Total Expenditure by Vote		38,617	77,002	90,342	74,109	79,003	85,055	67,902	81,310	65,256	66,377	77,136	139,009	941,117	984,196	1,039,480
Surplus/ (Deficit)		43,606	(4,039)	(10,672)	16,421	2,274	(1,379)	5,965	(4,617)	16,303	8,847	181	(32,583)	40,306	28,892	42,034

References

1. Surplus (Deficit) must reconcile with budget table A2 and monthly budget statement table C2

MOSEL BAY MUNICIPALITY: 2017/18_5th ADJUSTMENTS BUDGET

WC043 Mossel Bay - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 26 July 2018

Description - Standard classification	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Standard																
<i>Governance and administration</i>		13,123	14,148	14,204	16,876	14,564	11,941	13,659	12,846	15,468	13,397	14,832	22,908	177,966	177,063	186,146
Executive and council		553	746	1,659	2,205	771	2,070	759	790	798	1,067	1,257	5,217	17,892	15,938	16,841
Finance and administration		12,570	13,402	12,545	14,671	13,793	9,871	12,900	12,055	14,670	12,330	13,575	17,691	160,074	161,124	169,305
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		3,026	4,165	10,269	10,741	8,695	8,239	5,113	7,146	8,518	6,346	6,008	9,257	87,525	47,818	42,706
Community and social services		573	754	777	917	975	242	533	332	2,476	254	197	2,220	10,249	9,138	9,688
Sport and recreation		1,174	1,785	1,269	580	(34)	423	536	345	1,137	822	590	358	8,985	6,050	5,605
Public safety		10	30	147	96	169	39	53	38	127	82	91	124	1,008	391	1,976
Housing		1,269	1,596	8,078	9,148	7,585	7,533	3,990	6,431	4,778	5,188	5,131	6,555	67,283	32,239	25,437
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2,192	1,928	2,167	2,600	3,163	1,654	1,740	3,209	2,769	2,492	3,269	3,176	30,359	60,133	63,184
Planning and development		1,334	1,421	1,050	1,002	880	944	550	744	642	712	960	227	10,466	11,340	12,953
Road transport		858	507	1,117	1,597	2,283	710	1,190	2,465	2,126	1,780	2,310	2,949	19,893	48,794	50,231
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		63,881	52,722	53,028	60,312	54,854	61,841	53,349	53,486	54,800	52,984	53,205	71,060	685,523	728,074	789,480
Energy sources		39,524	33,064	32,522	33,498	33,034	35,626	30,436	30,319	30,813	30,672	31,077	32,808	393,393	414,852	456,467
Water management		15,127	8,872	9,401	11,736	11,197	11,339	11,768	12,096	12,325	10,976	10,636	15,937	141,411	146,477	156,802
Waste water management		5,379	6,389	6,563	9,195	6,847	9,233	6,472	6,359	6,908	6,644	6,763	13,569	90,321	98,917	103,923
Waste management		3,852	4,396	4,542	5,883	3,775	5,644	4,673	4,713	4,754	4,692	4,730	8,745	60,399	67,829	72,288
Other		-	1	1	1	1	1	6	6	4	6	2	24	50	-	-
Total Revenue - Standard		82,223	72,963	79,670	90,530	81,277	83,676	73,867	76,693	81,559	75,225	77,317	106,426	981,423	1,013,088	1,081,515
Expenditure - Standard																
<i>Governance and administration</i>		12,455	9,823	14,915	11,298	12,972	13,395	9,929	9,598	9,749	10,219	12,885	36,782	164,020	164,146	175,485
Executive and council		4,657	2,984	3,186	3,378	4,112	3,532	2,924	3,016	3,023	3,551	3,578	4,064	42,005	41,313	43,936
Finance and administration		7,798	6,621	11,107	6,641	7,520	8,555	6,724	6,407	6,493	6,533	8,930	32,459	115,787	116,325	124,568
Internal audit		-	217	622	1,280	1,340	1,309	281	175	234	135	377	259	6,228	6,509	6,982
<i>Community and public safety</i>		6,023	7,569	15,680	16,598	15,526	18,433	11,700	13,967	11,984	11,725	12,804	11,135	153,144	140,433	140,809
Community and social services		1,553	1,736	1,903	1,774	1,864	2,066	1,643	1,632	1,711	1,686	2,059	3,156	22,783	23,487	25,205
Sport and recreation		2,497	3,013	3,346	3,440	3,719	5,173	4,307	4,184	3,562	3,390	3,566	3,656	43,852	48,541	51,574
Public safety		1,535	2,020	2,567	2,185	2,464	3,835	2,464	1,962	2,218	2,058	2,429	2,734	28,471	28,939	30,968
Housing		438	799	7,864	9,200	7,479	7,360	3,286	6,190	4,493	4,591	4,750	1,589	58,038	39,465	33,062
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		5,911	7,640	8,164	8,123	10,738	10,767	8,460	17,149	9,475	7,914	12,090	4,819	111,249	133,911	141,268
Planning and development		1,452	1,815	1,825	1,682	1,842	1,924	1,645	1,600	1,647	2,133	2,043	1,764	21,373	23,498	25,831
Road transport		4,179	5,458	5,924	6,080	8,508	8,363	6,399	15,180	7,400	5,414	9,569	2,527	85,001	105,335	109,999
Environmental protection		280	366	415	361	389	480	416	369	428	367	478	527	4,875	5,078	5,438
<i>Trading services</i>		13,697	51,554	51,371	37,666	39,542	41,835	36,917	40,352	33,824	35,928	38,936	85,843	507,464	540,090	575,917
Energy sources		3,187	38,249	35,870	24,280	24,040	24,183	23,282	23,414	19,950	22,070	22,090	55,138	315,754	341,250	367,055
Water management		4,396	5,018	6,594	4,918	5,797	6,907	4,957	6,754	5,978	5,323	6,376	13,047	76,066	85,748	90,088
Waste water management		4,223	5,016	5,648	5,538	5,892	7,104	5,713	6,128	5,212	5,318	6,262	10,376	72,429	67,825	71,191
Waste management		1,892	3,271	3,258	2,929	3,813	3,641	2,966	4,056	2,683	3,217	4,207	7,282	43,215	45,267	47,583
Other		531	417	212	424	224	625	895	245	224	591	422	430	5,240	5,616	6,002
Total Expenditure - Standard		38,617	77,002	90,342	74,109	79,003	85,055	67,902	81,310	65,256	66,377	77,136	139,009	941,117	984,196	1,039,480
Surplus/ (Deficit) 1.		43,606	(4,039)	(10,672)	16,421	2,274	(1,379)	5,965	(4,617)	16,303	8,847	181	(32,583)	40,306	28,892	42,034

References

1. Surplus (Deficit) must reconcile with budget table A3 and monthly budget statement table C3

**MOSEL BAY MUNICIPALITY:
2017/18_5th ADJUSTMENTS BUDGET**

WC043 Mossel Bay - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 26 July 2018

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Property rates		9,071	9,071	9,071	9,071	9,071	9,071	9,052	9,052	9,052	9,052	9,052	9,096	108,781	114,985	121,884
Service charges - electricity revenue		39,383	32,512	31,724	31,653	31,142	34,288	29,686	29,740	29,316	29,600	29,871	29,636	378,550	400,266	424,327
Service charges - water revenue		14,639	7,508	7,746	7,794	8,491	7,815	10,200	10,780	9,914	9,035	8,518	8,552	110,993	117,766	124,817
Service charges - sanitation revenue		4,976	4,976	4,976	4,976	4,976	4,976	4,976	4,976	4,976	4,976	4,976	5,007	59,743	61,218	64,907
Service charges - refuse		3,572	3,572	3,695	3,606	3,161	3,159	3,870	3,931	3,944	3,894	3,901	3,962	44,268	50,828	53,878
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		563	422	344	438	662	496	365	393	466	372	313	375	5,208	5,311	5,518
Interest earned - external investments		2,699	3,805	2,762	4,853	3,789	3,338	3,264	2,209	4,951	2,564	3,921	2,106	37,259	34,175	35,724
Interest earned - outstanding debtors		129	139	99	284	106	213	115	(269)	82	232	267	393	1,790	2,299	2,324
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		206	(277)	257	106	107	(11)	129	1,746	120	143	894	1,298	4,717	37,622	38,022
Licences and permits		112	98	103	108	99	74	115	109	110	101	105	96	1,231	1,149	1,228
Agency services		538	474	489	548	501	369	534	435	456	427	491	489	5,751	5,267	5,530
Transfers and subsidies		1,679	5,004	11,970	20,266	10,302	18,927	7,158	9,387	10,265	8,627	8,131	32,607	144,323	129,465	131,316
Other revenue		3,164	3,424	3,189	1,870	633	1,461	1,289	1,516	1,655	1,803	1,998	4,514	26,516	20,067	21,148
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	838	838	-	-
Total Revenue		80,731	70,727	76,423	85,573	73,039	81,175	70,753	74,006	75,308	70,827	72,439	98,968	929,969	980,417	1,030,624
Expenditure By Type																
Employee related costs		18,001	20,980	22,711	21,452	22,070	26,750	20,543	20,134	19,801	19,948	25,920	36,823	275,133	300,761	324,085
Remuneration of councillors		887	886	892	895	895	895	852	852	1,116	995	887	889	10,941	11,590	12,176
Debt impairment		-	-	-	-	-	-	-	1,289	-	-	419	(39,496)	(37,788)	31,815	32,133
Depreciation & asset impairment		5,895	5,895	5,895	5,895	5,895	5,895	5,895	5,895	5,895	5,895	5,895	10,226	75,076	72,993	72,994
Finance charges		(8)	-	25	24	15	1,483	-	-	-	21	-	1,914	3,473	3,565	3,779
Bulk purchases		373	35,098	31,796	19,386	19,972	19,679	20,185	19,040	16,883	18,374	18,028	47,481	266,296	290,876	313,738
Other materials		3,387	4,147	5,440	3,887	5,313	4,947	3,267	5,293	4,440	3,873	4,941	10,430	59,365	87,742	84,099
Contracted services		2,917	6,212	16,625	16,782	18,305	19,505	12,654	14,745	13,468	13,009	12,925	15,432	162,579	109,155	116,072
Grants and subsidies		685	227	113	572	80	666	815	295	326	571	389	155	4,895	4,587	4,887
Other expenditure		6,373	3,450	6,738	5,108	6,351	5,128	3,584	13,659	3,220	3,583	7,624	54,946	119,763	70,084	74,432
Loss on disposal of PPE		107	107	107	107	107	107	107	107	107	107	107	209	1,385	1,027	1,084
Total Expenditure		38,617	77,002	90,342	74,109	79,003	85,055	67,902	81,310	65,256	66,377	77,136	139,009	941,117	984,196	1,039,480
Surplus/(Deficit)																
		42,114	(6,275)	(13,919)	11,464	(5,964)	(3,880)	2,851	(7,304)	10,052	4,450	(4,697)	(40,040)	(11,148)	(3,779)	(8,857)
Transfers and subsidies - capital (monetary allocations)		1,373	2,116	3,128	4,837	8,118	2,381	2,995	2,568	6,131	4,278	4,759	7,337	50,021	32,671	50,891
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		119	119	119	119	119	119	119	119	119	119	119	120	1,433	-	-
Surplus/(Deficit) after capital transfers & contributions		43,606	(4,039)	(10,672)	16,421	2,274	(1,379)	5,965	(4,617)	16,303	8,847	181	(32,583)	40,306	28,892	42,034
References																
1. Surplus (Deficit) must reconcile with budget table A4 and monthly budget statement table C4																

MOSEL BAY MUNICIPALITY: 2017/18_5th ADJUSTMENTS BUDGET

WC043 Mossel Bay - Supporting Table SB15 Adjustments Budget - monthly cash flow - 26 July 2018

Monthly cash flows	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted
Cash Receipts By Source	1															
Properly rates		8,978	8,978	8,978	8,978	8,978	8,978	8,960	8,960	8,960	8,960	8,960	9,003	107,670	113,810	120,639
Service charges - electricity revenue		38,760	31,998	31,222	31,153	30,650	33,746	29,217	29,270	28,853	29,132	29,399	29,168	372,566	393,939	417,620
Service charges - water revenue		14,064	7,213	7,441	7,488	8,157	7,508	9,799	10,356	9,525	8,680	8,183	8,216	106,629	113,136	119,910
Service charges - sanitation revenue		4,925	4,925	4,925	4,925	4,925	4,925	4,925	4,925	4,925	4,925	4,925	4,956	59,131	60,590	64,241
Service charges - refuse		3,556	3,556	3,678	3,590	3,147	3,144	3,853	3,913	3,926	3,877	3,883	3,945	44,068	50,598	53,634
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		563	422	344	438	662	496	365	393	466	372	313	375	5,208	5,311	5,518
Interest earned - external investments		2,472	3,485	2,530	4,445	3,470	3,990	2,990	2,023	4,535	2,349	3,592	1,929	34,128	34,175	35,724
Interest earned - outstanding debtors		129	139	99	284	106	213	115	(269)	82	232	267	393	1,790	2,299	2,324
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		206	(277)	257	106	107	(11)	129	1,746	120	143	894	1,298	4,717	37,622	38,022
Licences and permits		112	98	103	108	99	74	115	109	110	101	105	96	1,231	1,149	1,228
Agency services		538	474	489	548	501	369	534	435	466	427	491	489	5,751	5,267	5,530
Transfer receipts - operational		1,679	5,004	11,970	20,266	10,302	18,927	7,158	9,387	10,265	8,627	8,131	32,607	144,323	129,465	131,316
Other revenue		3,093	3,347	3,118	1,828	619	1,428	1,260	1,482	1,618	1,763	1,953	4,439	25,949	20,067	21,148
Cash Receipts by Source		79,075	69,362	75,153	84,157	71,723	80,107	69,418	72,731	73,841	69,587	71,097	96,912	913,162	967,428	1,016,855
Other Cash Flows by Source																
Transfers receipts - capital		1,373	2,116	3,128	4,837	8,118	2,381	2,995	2,568	6,131	4,278	4,759	7,337	50,021	32,671	50,891
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	1,433	1,433	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	4,700	4,700	1,011	1,072
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	5,600	5,600	40,000	45,000
Increase (decrease) in consumer deposits		97	97	97	97	97	97	97	97	97	97	97	97	1,162	1,142	1,199
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		8	8	8	8	8	8	8	8	8	8	8	8	100	100	100
Decrease (increase) in non-current investments		(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(12,000)	(12,000)	(12,000)
Total Cash Receipts by Source		79,553	70,583	77,386	88,099	78,946	81,593	71,518	74,404	79,077	72,970	74,960	115,088	964,178	1,030,352	1,103,117
Cash Payments by Type																
Employee related costs		16,799	19,579	21,195	20,020	20,596	24,964	19,171	18,789	18,479	18,616	24,189	34,364	256,761	307,176	333,342
Remuneration of councillors		887	886	892	895	895	895	852	852	1,116	995	887	889	10,941	11,590	12,176
Finance charges		(8)	-	25	24	15	1,473	-	-	-	20	-	1,902	3,451	3,557	3,771
Bulk purchases - Electricity		373	35,098	31,796	19,386	19,972	19,679	20,185	19,040	16,883	18,374	18,028	47,481	266,296	290,876	313,738
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		3,187	3,902	5,119	3,657	5,000	4,655	3,074	4,981	4,178	3,645	4,650	9,815	55,865	87,742	84,099
Contracted services		2,917	6,212	16,625	16,782	18,305	19,505	12,654	14,745	13,468	13,009	12,925	15,432	162,579	109,155	116,072
Transfers and grants - other municipalities		685	227	113	572	80	666	815	295	326	571	389	155	4,895	4,587	4,887
Transfers and grants - other		-	-	-	-	-	-	-	-	-	-	-	-	-	(600)	-
Other expenditure		3,217	1,741	3,401	2,579	3,206	2,588	1,809	6,895	1,626	1,808	3,848	28,519	61,238	78,814	81,483
Cash Payments by Type		28,057	67,646	79,165	63,915	68,068	74,426	58,561	65,598	56,075	57,040	64,917	138,557	822,025	892,898	949,568
Other Cash Flows/Payments by Type																
Capital assets		7,329	8,138	8,775	10,062	12,046	10,706	10,632	12,804	17,104	15,315	13,753	26,330	152,995	166,503	189,767
Repayment of borrowing		-	-	-	-	-	2,150	-	-	-	-	-	4,736	6,886	6,691	9,894
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	43,890	43,890	-	-
Total Cash Payments by Type		35,385	75,784	87,941	73,977	80,114	87,282	69,193	78,402	73,179	72,355	78,670	213,514	1,025,796	1,066,092	1,149,229
NET INCREASE/(DECREASE) IN CASH HELD		44,168	(5,201)	(10,555)	14,122	(1,167)	(5,689)	2,326	(3,998)	5,898	615	(3,709)	(98,426)	(61,618)	(35,740)	(46,112)
Cash/cash equivalents at the month/year beginning:		417,342	461,510	456,309	445,754	459,876	458,709	453,020	455,345	451,347	457,245	457,860	454,151	417,342	355,725	319,985
Cash/cash equivalents at the month/year end:		461,510	456,309	445,754	459,876	458,709	453,020	455,345	451,347	457,245	457,860	454,151	355,725	355,725	319,985	273,873

References

1. Note that this section of Table SB15 is deliberately not linked to Table B4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure.

**MOSEL BAY MUNICIPALITY:
2017/18_5th ADJUSTMENTS BUDGET**

WC043 Mossel Bay - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 26 July 2018

Description - Municipal Vote	Ref	Budget Year 2017/18											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation	1															
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	2,179	2,179	-	-
Vote 3 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL & ELECTRICITY SERVICES		6,235	2,710	3,235	5,261	4,275	1,446	430	2,860	3,760	3,107	3,234	4,492	41,045	42,310	55,150
Vote 5 - COMMUNITY SERVICES							3,200		100				2,191	5,491	750	800
Vote 6 - PLANNING & INTEGRATED SERVICES				100	100	100		30	80	205	210	140	177	1,142	30,250	30,000
Capital Multi-year expenditure sub-total	3	6,235	2,710	3,335	5,361	4,375	4,646	460	3,040	3,965	3,317	3,374	9,040	49,858	73,310	85,950
Single-year expenditure appropriation																
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	607	607	-	-
Vote 2 - CORPORATE SERVICES						25	1,732						4,798	6,555	6,353	5,450
Vote 3 - FINANCIAL SERVICES				175									1,045	1,220	25	25
Vote 4 - TECHNICAL & ELECTRICITY SERVICES		150	295	698	778	3,415	375	3,775	3,873	4,225	5,300	4,319	3,510	30,714	48,807	56,510
Vote 5 - COMMUNITY SERVICES			1,046	304	95	681	231	1,471	320	2,265	520	835	2,632	10,401	8,391	9,345
Vote 6 - PLANNING & INTEGRATED SERVICES		944	4,087	4,263	3,828	3,549	3,722	4,926	5,571	6,649	6,178	5,225	4,698	53,641	29,616	32,489
Capital single-year expenditure sub-total	3	1,094	5,428	5,440	4,701	7,671	6,060	10,172	9,764	13,139	11,998	10,379	17,291	103,137	93,193	103,817
Total Capital Expenditure	2	7,329	8,138	8,775	10,062	12,046	10,706	10,632	12,804	17,104	15,315	13,753	26,330	152,995	166,503	189,767

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to budget table A5 and monthly budget statement table C5

**MOSEL BAY MUNICIPALITY:
2017/18_5th ADJUSTMENTS BUDGET**

WC043 Mossel Bay - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 26 July 2018

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Standard																
Governance and administration		10	295	735	100	440	1,746	50	115	15	15	15	6,590	10,122	6,378	5,475
Executive and council													1,111	1,111	4,987	3,385
Finance and administration	10	295	735	100	440	1,746	50	115	15	15	15	5,479	9,011	1,391	2,090	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and public safety		-	2,518	2,812	2,538	3,160	5,829	3,359	420	765	25	835	4,944	27,205	8,336	9,545
Community and social services			10	255		236	3,200		100				33	3,834	665	100
Sport and recreation				30		60	55		270	665	15	820	3,806	5,722	2,907	
Public safety				19		326	26	851	50	100	10	15	1,106	2,504	2,302	
Housing			2,508	2,508	2,538	2,538	2,548	2,508					(2)	15,145	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		934	1,290	1,321	1,280	516	895	1,879	3,645	3,772	3,117	3,144	5,197	26,990	50,917	49,889
Planning and development		21	27	8		2	-	2	5	4	3	-	1,859	1,930	30,148	30,157
Road transport		913	1,263	1,313	1,280	514	895	1,877	3,640	3,769	3,114	3,144	3,338	25,059	20,769	19,732
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading services		6,385	4,036	3,908	6,144	7,930	2,236	5,345	8,625	12,552	12,159	9,760	9,579	88,659	100,851	124,839
Energy sources		100	530	1,023	3,480	3,485	700	2,800	2,808	4,130	2,725	2,129	2,072	25,982	24,678	39,497
Water management		6,065	2,010	2,365	1,677	3,135	856	820	2,160	2,440	4,157	3,849	982	30,516	37,002	36,947
Waste water management		220	460	520	892	1,285	530	1,105	3,657	4,482	4,782	3,782	6,613	28,328	38,366	47,795
Waste management			1,036		95	25	150	620		1,500	495		(88)	3,832	805	600
Other		-	-	-	-	-	-	-	-	-	-	-	20	20	20	20
Total Capital Expenditure - Standard		7,329	8,138	8,775	10,062	12,046	10,706	10,632	12,804	17,104	15,315	13,753	26,330	152,995	166,503	189,767

References

- Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
- Total Capital Expenditure must reconcile to the 'Financial Position' budget and monthly budget statement

MOSEL BAY MUNICIPALITY: 2017/18_5th ADJUSTMENTS BUDGET

WC043 Mossel Bay - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 26 July 2018

Description	Ref	Budget Year 2017/18									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2018/19	+2 2019/20
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		29,449	45,393					248	248	45,642	28,509	56,811
Roads Infrastructure		10,402	15,876							15,876	5,129	6,273
Roads		210	313							313	250	
Road Structures		1,415	6,645							6,645	969	3,523
Road Furniture		8,777	8,919							8,919	3,910	2,750
Capital Spares												
Storm water Infrastructure		850	858							858	2,510	2,000
Drainage Collection												
Storm water Conveyance		850	858							858	2,510	2,000
Attenuation												
Electrical Infrastructure		9,678	10,373					(30)	(30)	10,343	7,740	29,838
Power Plants		9,018	9,518						120	9,638	7,740	29,838
LV Networks		100	100							100		
Capital Spares		560	560					(150)	(150)	410		
Water Supply Infrastructure		2,539	12,376						278	12,654	2,450	2,500
Dams and Weirs												
Boreholes		200	100							100		
Reservoirs											750	500
Pump Stations												1,000
Water Treatment Works		500	5,616					352	352	5,968	500	500
Bulk Mains		1,500	6,216					(74)	(74)	6,142	1,200	500
Distribution		339	445							445		
Distribution Points												
PRV Stations												
Capital Spares												
Sanitation Infrastructure		5,980	5,910							5,910	10,180	16,200
Pump Station		200										
Reticulation		5,600	5,600							5,600	10,000	16,000
Waste Water Treatment Works		180	310							310	180	200
Solid Waste Infrastructure											500	
Landfill Sites												
Waste Transfer Stations											500	
Waste Processing Facilities												
Waste Drop-off Points												
Waste Separation Facilities												
Electricity Generation Facilities												
Capital Spares												
Community Assets		4,419	4,564							4,564	5,327	6,112
Community Facilities		3,729	3,818							3,818	4,987	5,672
Halls		25	22							22		
Centres		504	504							504	4,987	3,385
Crèches												
Clinics/Care Centres												
Fire/Ambulance Stations												2,288
Testing Stations												
Museums												
Galleries												
Theatres												
Libraries												
Cemeteries/Crematoria		3,200	3,292							3,292		
Sport and Recreation Facilities		690	745							745	340	440
Indoor Facilities												
Outdoor Facilities		690	745							745	340	440
Capital Spares												
Other assets		1,470	2,160							2,160	30,040	30,040
Operational Buildings		1,470	2,160							2,160	30,040	30,040
Municipal Offices		870	761							761	30,040	30,040
Pay/Enquiry Points												
Building Plan Offices												
Workshops		500	1,300							1,300		
Yards		100	98							98		
Computer Equipment		998	2,028							2,028	17	1,560
Computer Equipment		998	2,028							2,028	17	1,560
Furniture and Office Equipment		475	592							592	294	115
Furniture and Office Equipment		475	592							592	294	115
Machinery and Equipment		2,698	3,896							3,896	1,317	657
Machinery and Equipment		2,698	3,896							3,896	1,317	657
Transport Assets		4,665	4,955							4,955	460	450
Transport Assets		4,665	4,955							4,955	460	450
Libraries												
Libraries												
Zoo's, Marine and Non-biological Animals												
Zoo's, Marine and Non-biological Animals												
Total Capital Expenditure on new assets to be adjusted	1	44,174	65,767					248	248	66,015	65,964	95,745

MOSEL BAY MUNICIPALITY: 2017/18_5th ADJUSTMENTS BUDGET

WC043 Mossel Bay - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 26 July 2018

Description	Ref	Budget Year 2017/18									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2018/19	+2 2019/20
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		29,156	29,001	-	-	-	-	(47)	(47)	28,954	54,879	52,731
Roads Infrastructure		-	-	-	-	-	-	-	-	-	350	100
Roads		-	-	-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	350	100
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		6,500	7,050	-	-	-	-	-	-	7,050	9,000	9,309
Power Plants		800	800	-	-	-	-	-	-	800	800	800
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		200	200	-	-	-	-	-	-	200	200	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		1,300	1,850	-	-	-	-	-	-	1,850	4,300	3,000
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		1,800	1,800	-	-	-	-	-	-	1,800	1,300	1,300
LV Networks		900	900	-	-	-	-	-	-	900	900	900
Capital Spares		1,500	1,500	-	-	-	-	-	-	1,500	1,500	3,309
Water Supply Infrastructure		19,856	18,849	-	-	-	-	(47)	(47)	18,802	26,652	25,987
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		15,806	14,896	-	-	-	-	(47)	(47)	14,849	23,102	18,157
Pump Stations		450	441	-	-	-	-	-	-	441	100	200
Water Treatment Works		100	113	-	-	-	-	-	-	113	250	1,100
Bulk Mains		1,200	1,100	-	-	-	-	-	-	1,100	1,200	1,800
Distribution		2,300	2,300	-	-	-	-	-	-	2,300	2,000	4,730
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		2,775	3,083	-	-	-	-	-	-	3,083	18,877	17,335
Pump Station		175	175	-	-	-	-	-	-	175	675	600
Reticulation		2,600	2,800	-	-	-	-	-	-	2,800	3,290	2,500
Waste Water Treatment Works		-	108	-	-	-	-	-	-	108	14,912	14,235
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		25	19	-	-	-	-	-	-	19	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		25	19	-	-	-	-	-	-	19	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Community Assets		3,432	3,511	-	-	-	-	-	-	3,511	4,234	2,452
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		3,432	3,511	-	-	-	-	-	-	3,511	3,734	2,452
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		3,432	3,511	-	-	-	-	-	-	3,511	3,734	2,452
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Other assets		140	158	-	-	120	-	-	120	278	50	450
Operational Buildings		140	158	-	-	120	-	-	120	278	50	450
Municipal Offices		-	-	-	-	120	-	-	120	120	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-
Workshops		50	50	-	-	-	-	-	-	50	50	450
Yards		-	-	-	-	-	-	-	-	-	-	-
Stores		90	108	-	-	-	-	-	-	108	-	-
Laboratories		-	-	-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	3	-
Computer Equipment		-	-	-	-	-	-	-	-	-	3	-
Furniture and Office Equipment		43	57	-	-	20	-	-	20	77	25	40
Furniture and Office Equipment		43	57	-	-	20	-	-	20	77	25	40
Machinery and Equipment		435	931	-	-	60	-	-	60	991	323	50
Machinery and Equipment		435	931	-	-	60	-	-	60	991	323	50
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets to be adjusted	1	33,206	33,658	-	-	200	-	(47)	153	33,811	59,513	55,723

MOSEL BAY MUNICIPALITY: 2017/18_5th ADJUSTMENTS BUDGET

WC043 Mosel Bay - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 26 July 2018

Description	Ref	Budget Year 2017/18									Budget Year	Budget Year
		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	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		77,358	78,185	-	-	-	-	-	-	78,185	82,347	87,923
Roads Infrastructure		29,242	31,001	-	-	-	-	-	-	31,001	31,103	33,092
Roads		26,912	29,007	-	-	-	-	-	-	29,007	28,573	30,361
Road Structures		611	330	-	-	-	-	-	-	330	657	706
Road Furniture		1,719	1,664	-	-	-	-	-	-	1,664	1,874	2,024
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		8,976	9,017	-	-	-	-	-	-	9,017	9,577	10,236
Drainage Collection		8,976	9,017	-	-	-	-	-	-	9,017	9,577	10,236
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		18,064	18,066	-	-	-	-	-	-	18,066	19,227	20,605
HV Transmission Conductors		530	576	-	-	-	-	-	-	576	569	613
MV Substations		140	156	-	-	-	-	-	-	156	151	162
MV Switching Stations		1,087	1,231	-	-	-	-	-	-	1,231	1,168	1,258
MV Networks		9,873	9,302	-	-	-	-	-	-	9,302	10,490	11,242
LV Networks		6,433	6,802	-	-	-	-	-	-	6,802	6,850	7,330
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		14,107	13,643	-	-	-	-	-	-	13,643	15,030	16,086
Dams and Weirs		434	276	-	-	-	-	-	-	276	453	474
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		1,546	1,366	-	-	-	-	-	-	1,366	1,658	1,782
Water Treatment Works		380	415	-	-	-	-	-	-	415	407	437
Bulk Mains		2,615	2,840	-	-	-	-	-	-	2,840	2,785	2,983
Distribution		9,131	8,746	-	-	-	-	-	-	8,746	9,727	10,410
Sanitation Infrastructure		6,343	5,710	-	-	-	-	-	-	5,710	6,759	7,228
Pump Station		2,321	1,822	-	-	-	-	-	-	1,822	2,456	2,610
Reticulation		2,560	2,652	-	-	-	-	-	-	2,652	2,749	2,957
Waste Water Treatment Works		1,463	1,235	-	-	-	-	-	-	1,235	1,554	1,662
Solid Waste Infrastructure		93	240	-	-	-	-	-	-	240	102	110
Landfill Sites		52	62	-	-	-	-	-	-	62	57	62
Waste Transfer Stations		42	178	-	-	-	-	-	-	178	45	48
Coastal Infrastructure		532	508	-	-	-	-	-	-	508	548	567
Promenades		532	508	-	-	-	-	-	-	508	548	567
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Community Assets		3,405	3,433	-	-	-	-	-	-	3,433	3,701	4,015
Community Facilities		1,843	1,568	-	-	-	-	-	-	1,568	2,011	2,193
Halls		850	778	-	-	-	-	-	-	778	934	1,025
Centres		55	39	-	-	-	-	-	-	39	60	66
Fire/Ambulance Stations		32	32	-	-	-	-	-	-	32	35	38
Libraries		132	48	-	-	-	-	-	-	48	145	159
Cemeteries/Crematoria		58	58	-	-	-	-	-	-	58	61	64
Parks		203	241	-	-	-	-	-	-	241	216	229
Public Open Space		188	138	-	-	-	-	-	-	138	203	219
Public Ablution Facilities		325	233	-	-	-	-	-	-	233	358	394
Sport and Recreation Facilities		1,561	1,865	-	-	-	-	-	-	1,865	1,690	1,822
Outdoor Facilities		1,561	1,865	-	-	-	-	-	-	1,865	1,690	1,822
Operational Buildings		2,686	3,427	-	-	-	-	-	-	3,427	2,947	3,231
Municipal Offices		2,402	3,086	-	-	-	-	-	-	3,086	2,635	2,887
Workshops		284	336	-	-	-	-	-	-	336	312	343
Computer Equipment		1,038	1,275	-	-	-	-	-	-	1,275	1,118	1,205
Computer Equipment		1,038	1,275	-	-	-	-	-	-	1,275	1,118	1,205
Furniture and Office Equipment		163	169	-	-	-	-	-	-	169	173	186
Furniture and Office Equipment		163	169	-	-	-	-	-	-	169	173	186
Machinery and Equipment		4,684	5,007	-	-	-	-	-	-	5,007	4,880	5,091
Machinery and Equipment		4,684	5,007	-	-	-	-	-	-	5,007	4,880	5,091
Transport Assets		5,827	7,005	-	-	-	-	-	-	7,005	6,060	6,303
Transport Assets		5,827	7,005	-	-	-	-	-	-	7,005	6,060	6,303
Total Repairs and Maintenance Expenditure to be	1	95,160	98,501	-	-	-	-	-	-	98,501	101,226	107,953

MOSEL BAY MUNICIPALITY: 2017/18_5th ADJUSTMENTS BUDGET

WC043 Mossel Bay - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 26 July 2018

Description	Ref	Budget Year 2017/18									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2018/19 Adjusted Budget	+2 2019/20 Adjusted Budget
R thousands		A	7	8	9	10	11	12	13	14		
		A	A1	B	C	D	E	F	G	H		
Depreciation by Asset Class/Sub-class												
Infrastructure		51,631	52,946	-	-	-	-	-	-	52,946	51,631	51,631
Roads Infrastructure		17,425	13,147	-	-	-	-	-	-	13,147	17,425	17,425
Roads		17,425	13,147							13,147	17,425	17,425
Road Structures												
Road Furniture												
Capital Spares												
Storm water Infrastructure		3,810	4,676	-	-	-	-	-	-	4,676	3,810	3,810
Drainage Collection		3,810	4,676							4,676	3,810	3,810
Storm water Conveyance												
Attenuation												
Electrical Infrastructure		6,672	7,378	-	-	-	-	-	-	7,378	6,672	6,672
Power Plants		6,672	7,378							7,378	6,672	6,672
Water Supply Infrastructure		14,101	15,185	-	-	-	-	-	-	15,185	14,101	14,101
Dams and Weirs		14,101	15,185							15,185	14,101	14,101
Sanitation Infrastructure		9,352	10,998	-	-	-	-	-	-	10,998	9,352	9,352
Pump Station		9,352	10,998							10,998	9,352	9,352
Solid Waste Infrastructure		271	764	-	-	-	-	-	-	764	271	271
Landfill Sites												
Waste Transfer Stations		271	764							764	271	271
Waste Processing Facilities												
Waste Drop-off Points												
Waste Separation Facilities												
Electricity Generation Facilities												
Capital Spares												
Community Assets		1,889	7,302	-	-	-	-	-	-	7,302	1,889	1,889
Community Facilities		1,889	7,302	-	-	-	-	-	-	7,302	1,889	1,889
Halls		1,889	7,302							7,302	1,889	1,889
Other assets		1,702	2,805	-	-	-	-	-	-	2,805	1,702	1,702
Operational Buildings		1,702	2,805	-	-	-	-	-	-	2,805	1,702	1,702
Municipal Offices		1,702	2,805							2,805	1,702	1,702
Intangible Assets		6	92	-	-	-	-	-	-	92	7	7
Servitudes												
Licences and Rights		6	92	-	-	-	-	-	-	92	7	7
Computer Software and Applications		6	92							92	7	7
Load Settlement Software Applications												
Unspecified												
Computer Equipment		5,729	2,815	-	-	-	-	-	-	2,815	5,729	5,729
Computer Equipment		5,729	2,815							2,815	5,729	5,729
Furniture and Office Equipment		4,071	1,650	-	-	-	-	-	-	1,650	4,071	4,071
Furniture and Office Equipment		4,071	1,650							1,650	4,071	4,071
Machinery and Equipment		3,925	2,643	-	-	-	-	-	-	2,643	3,925	3,925
Machinery and Equipment		3,925	2,643							2,643	3,925	3,925
Transport Assets		3,922	3,614	-	-	-	-	-	-	3,614	3,922	3,922
Transport Assets		3,922	3,614							3,614	3,922	3,922
Libraries		117	263	-	-	-	-	-	-	263	117	117
Libraries		117	263							263	117	117
Total Depreciation to be adjusted	1	72,993	75,076	-	-	-	-	-	-	75,076	72,993	72,994

**MOSEL BAY MUNICIPALITY:
2017/18_5th ADJUSTMENTS BUDGET**

WC043 Mossel Bay - Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 26 July 2018

Description	Ref	Budget Year 2017/18									Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	Adjusted
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	+1 2018/19	+2 2019/20
R thousands												
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		39,283	42,843	-	-	-	-	(178)	(178)	42,665	34,892	31,799
Roads Infrastructure		13,287	13,981	-	-	-	-	-	-	13,981	14,885	13,249
Roads		1,320	1,308	-	-	-	-	-	-	1,308	1,000	600
Road Structures		-	-	-	-	-	-	-	-	-	400	1,500
Road Furniture		11,967	12,673	-	-	-	-	-	-	12,673	13,485	11,149
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		12,730	12,368	-	-	-	-	-	-	12,368	6,439	10,600
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		12,730	12,368	-	-	-	-	-	-	12,368	6,439	10,600
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		5,105	4,805	-	-	-	-	(36)	(36)	4,769	6,068	150
Power Plants		4,050	4,050	-	-	-	-	(36)	(36)	4,014	1,550	150
LV Networks		1,055	755	-	-	-	-	-	-	755	1,000	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		7,161	7,161	-	-	-	-	-	-	7,161	7,500	7,500
Distribution		7,161	7,161	-	-	-	-	-	-	7,161	7,500	7,500
Sanitation Infrastructure		1,000	4,528	-	-	-	-	(142)	(142)	4,386	-	300
Pump Station		1,000	990	-	-	-	-	-	-	990	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	3,539	-	-	-	-	(142)	(142)	3,397	-	300
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Community Assets		1,645	1,625	-	-	-	-	-	-	1,625	100	-
Community Facilities		920	880	-	-	-	-	-	-	880	100	-
Halls		200	195	-	-	-	-	-	-	195	100	-
Centres		-	-	-	-	-	-	-	-	-	-	-
Crèches		720	685	-	-	-	-	-	-	685	-	-
Sport and Recreation Facilities		725	745	-	-	-	-	-	-	745	-	-
Indoor Facilities		500	500	-	-	-	-	-	-	500	-	-
Outdoor Facilities		225	245	-	-	-	-	-	-	245	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Other assets		600	599	-	-	-	-	-	-	599	100	-
Operational Buildings		600	599	-	-	-	-	-	-	599	100	-
Workshops		100	99	-	-	-	-	-	-	99	100	-
Training Centres		500	500	-	-	-	-	-	-	500	-	-
Computer Equipment		1,328	2,112	-	-	-	-	-	-	2,112	1,161	400
Computer Equipment		1,328	2,112	-	-	-	-	-	-	2,112	1,161	400
Furniture and Office Equipment		564	488	-	-	-	-	(23)	(23)	465	308	200
Furniture and Office Equipment		564	488	-	-	-	-	(23)	(23)	465	308	200
Machinery and Equipment		1,655	1,740	-	-	-	-	-	-	1,740	650	1,600
Machinery and Equipment		1,655	1,740	-	-	-	-	-	-	1,740	650	1,600
Transport Assets		3,830	3,963	-	-	-	-	-	-	3,963	3,815	4,300
Transport Assets		3,830	3,963	-	-	-	-	-	-	3,963	3,815	4,300
Total Capital Expenditure on upgrading of existing assets to be adjusted	1	48,905	53,370	-	-	-	-	(201)	(201)	53,168	41,026	38,299

MOSEL BAY MUNICIPALITY: 2017/18_5th ADJUSTMENTS BUDGET

WC043 Mossel Bay - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 26 July 2018

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal Code	Individually Approved Yes/No	Asset Class	Asset Sub-Class	GPS co-ordinates	Medium Term Revenue and Expenditure Framework						
								Budget Year 2017/18		Budget Year +1 2018/19		Budget Year +2 2019/20		
								Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	
R thousand			3	6	4	4	5							
Parent municipality:														
List all capital programs/projects grouped by Municipal Vote														
Financial Services	Building: Insurance_(R)			No	Other Assets	Municipal Offices			-	120	-	-	-	-
Financial Services	Furniture & Office Equipment-Insurance_(R)			No	Furniture and Office Equipment	Furniture and Office Equipment			-	20	-	-	-	-
Financial Services	Machinery & Equipment-Insurance_(R)			No	Machinery and Equipment	Machinery and Equipment			-	60	-	-	-	-
Technical & Electrical Services	Furniture & Office Equipment			No	Furniture and Office Equipment	Furniture and Office Equipment			50	45	50	50	60	60
Technical & Electrical Services	New Connections			No	Infrastructure - Water	Water Treatment Works			500	952	500	500	500	500
Technical & Electrical Services	Furniture & Office Equipment			No	Furniture and Office Equipment	Furniture and Office Equipment			50	25	50	50	60	60
Technical & Electrical Services	New pipeline between Langeberg pumpstation and Bartelsfontein reservoir			No	Infrastructure - Water	Bulk Mains			1,000	872	1,000	1,000	-	-
Technical & Electrical Services	Upgrading of the Regional WWTW			No	Infrastructure - Sanitation	Waste Water Treatment Works			-	3,123	-	-	-	-
Technical & Electrical Services	Replacement of Fencing at Reservoirs			No	Infrastructure - Water	Reservoirs			250	153	250	360	500	500
Technical & Electrical Services	Electrical Workshop Upgrading			No	Infrastructure - Electricity	Power Plants			150	114	150	150	150	150
Technical & Electrical Services	High mast and flood lights for various wards			No	Infrastructure - Electricity	Power Plants			1,000	205	500	500	500	500
Technical & Electrical Services	New Connections			No	Infrastructure - Electricity	Power Plants			1,000	1,650	1,000	1,000	1,000	1,000
Technical & Electrical Services	Infrastructure Middle Income Housing			No	Infrastructure - Electricity	Capital Spares-Elect			560	374	-	-	-	-
Entities:														
List all capital programs/projects grouped by Municipal Entity														
Entity Name														
Project name														

References

1. List all projects where approved budgets have been adjusted
2. Refer MFMA s30
3. As per Budget Table A6
4. Asset category and sub-category must be selected from Budget Table SA34
5. Correct to seconds. Provide a logical starting point on networked infrastructure.
6. Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13

MOSEL BAY MUNICIPALITY: 2017/18_5th ADJUSTMENTS BUDGET

WC043 Mossel Bay - Supporting Table SB20 Not required - 26 July 2018

Description	Ref	Budget Year 2017/18									Budget Year	Budget Year	
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 8 E	Other Adjusts. 9 F	Total Adjusts. 10 G	Adjusted Budget 11 H	+1 2018/19 Adjusted Budget	+2 2019/20 Adjusted Budget	
Revenue By Municipal Entity													
Entity 1 total revenue										-	-		
Entity 2 total revenue										-	-		
Entity 3 (etc) total revenue										-	-		
										-	-		
										-	-		
										-	-		
										-	-		
										-	-		
										-	-		
Total Operating Revenue	1	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure By Municipal Entity													
Entity 1 total operating expenditure										-	-		
Entity 2 total operating expenditure										-	-		
Entity 3 etc. total operating expenditure										-	-		
										-	-		
										-	-		
										-	-		
										-	-		
										-	-		
Total Operating Expenditure	2	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure By Municipal Entity													
Entity 1 total capital expenditure										-	-		
Entity 2 total capital expenditure										-	-		
Entity 3 etc. total capital expenditure										-	-		
										-	-		
										-	-		
										-	-		
										-	-		
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Must reconcile to the sum of all municipal entity monthly revenue reports
2. Must reconcile to the sum of all municipal entity monthly expenditure reports
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
5. Increases of funds approved under section 87 MFMA
6. Adjustments approved in accordance with section 87 MFMA
7. Adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year
8. Adjustments to funding allocations by National or Provincial Government
9. Adjusts. = 'Other' Adjustments approved by entity Board, including revenue under-collection ; additional revenue appropriation on existing programmes; projected savings; error correction
10. H = B + C + D + E + F + G
11. Adjusted Budget (I) = (A or A1/2 etc) + H