



## 2018/19\_2ND ADJUSTMENTS BUDGET

### OPERATING & CAPITAL



**MOSEL BAY MUNICIPALITY:  
2018/19\_2<sup>nd</sup> ADJUSTMENTS BUDGET**

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## 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: 2018/19\_2<sup>nd</sup> 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.

During August Council approved the 1st Adjustments Budget which focussed on the previous financial year's roll-overs as per section 23(5) of the Municipal Budget and Reporting Regulations.

#### Main reasons for the adjustments budget

The 2nd Adjustments Budget has been prepared due to additional allocations from Provincial Government via Provincial Gazette 7973, 24 August 2018.

The municipality has received an additional R1 million for the Finance Management Support Grant. These funds will be utilised, in accordance with the approved business plan, for the development of new tariff structure (including revisiting and alignment of by-laws and policies).

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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.

### 2<sup>nd</sup> ADJUSTMENTS BUDGET

This is the resolution that was presented to Council when the 2<sup>nd</sup> Adjustments Budget was tabled:

#### RECOMMENDATION:

- 1 That the 2<sup>nd</sup> Adjustments Budget for the 2018/19 financial year in terms of section 28(2)(b) of the MFMA and section 21 and 23(3) of the Municipal Budget and Reporting Regulations be approved as per attached Schedule B.
- 2 That the Directors put control measures in place to prevent any over-expenditure or under-expenditure on the Operational and the Capital 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 and therefore the financial impact on the Service Delivery Budget and Implementation Plan is limited.

### 3.3 Adjustment highlights

The 2nd Adjustments Budget has been prepared due to additional allocations from Provincial Government via Provincial Gazette 7973,24 August 2018.

The municipality has received an additional R1 million for the Finance Management Support Grant. These funds will be utilised, in accordance with the approved business plan, for the development of new tariff structure (including revisiting and alignment of by-laws and policies).

Additional details of the income and expenditure changes are shown in this document.

# MOSSEL BAY MUNICIPALITY: 2018/19\_2<sup>nd</sup> 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 -23 October 2018

Description	Budget Year 2018/19										Budget Year +1 2019/20	Budget Year +2 2020/21
	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 Adjusts. 6 F	Total Adjusts. 7 G	Adjusted Budget 8 H	Adjusted Budget	Adjusted Budget	
<b>R thousands</b>												
<b>Financial Performance</b>												
Property rates	117,329	117,329	-	-	-	-	-	-	117,329	124,369	131,831	
Service charges	642,854	642,854	-	-	-	-	-	-	642,854	688,010	729,139	
Investment revenue	37,500	37,500	-	-	-	-	-	-	37,500	39,150	40,883	
Transfers recognised - operational	119,892	141,406	-	-	-	1,000	-	1,000	142,406	126,694	132,174	
Other own revenue	45,311	45,311	-	-	-	-	-	-	45,311	47,339	49,366	
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>962,885</b>	<b>984,400</b>	-	-	-	<b>1,000</b>	-	<b>1,000</b>	<b>985,400</b>	<b>1,025,561</b>	<b>1,083,392</b>	
Employee costs	291,147	291,224	-	-	-	-	-	-	291,224	309,980	331,850	
Remuneration of councillors	11,928	11,928	-	-	-	-	-	-	11,928	12,483	13,121	
Depreciation & asset impairment	78,304	78,304	-	-	-	-	-	-	78,304	87,881	94,914	
Finance charges	4,992	4,992	-	-	-	-	-	-	4,992	14,480	15,349	
Materials and bulk purchases	367,602	367,602	-	-	-	-	-	-	367,602	385,592	408,390	
Transfers and grants	5,816	6,345	-	-	-	-	-	-	6,345	5,757	6,114	
Other expenditure	223,518	244,426	-	-	-	870	-	870	245,295	236,562	243,095	
<b>Total Expenditure</b>	<b>983,307</b>	<b>1,004,822</b>	-	-	-	<b>870</b>	-	<b>870</b>	<b>1,005,691</b>	<b>1,052,736</b>	<b>1,112,833</b>	
<b>Surplus/(Deficit)</b>	<b>(20,422)</b>	<b>(20,422)</b>	-	-	-	<b>130</b>	-	<b>130</b>	<b>(20,291)</b>	<b>(27,175)</b>	<b>(29,440)</b>	
Transfers recognised - capital	51,938	68,127	-	-	-	-	-	-	68,127	83,777	96,858	
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>31,516</b>	<b>47,705</b>	-	-	-	<b>130</b>	-	<b>130</b>	<b>47,835</b>	<b>56,602</b>	<b>67,418</b>	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/ (Deficit) for the year</b>	<b>31,516</b>	<b>47,705</b>	-	-	-	<b>130</b>	-	<b>130</b>	<b>47,835</b>	<b>56,602</b>	<b>67,418</b>	
<b>Capital expenditure &amp; funds sources</b>												
<b>Capital expenditure</b>	<b>181,755</b>	<b>200,108</b>	-	-	-	-	-	-	<b>200,108</b>	<b>253,642</b>	<b>227,084</b>	
Transfers recognised - capital	46,113	60,190	-	-	-	-	-	-	60,190	72,850	84,224	
Public contributions & donations	2,180	2,180	-	-	-	-	-	-	2,180	2,180	2,250	
Borrowing	40,020	40,020	-	-	-	-	-	-	40,020	82,000	42,750	
Internally generated funds	93,442	97,718	-	-	-	-	-	-	97,718	96,612	97,860	
<b>Total sources of capital funds</b>	<b>181,755</b>	<b>200,108</b>	-	-	-	-	-	-	<b>200,108</b>	<b>253,642</b>	<b>227,084</b>	
<b>Financial position</b>												
Total current assets	493,031	490,867	-	-	-	130	-	130	490,997	505,718	536,264	
Total non current assets	2,817,839	2,836,192	-	-	-	-	-	-	2,836,192	2,990,485	3,117,446	
Total current liabilities	190,608	190,608	-	-	-	-	-	-	190,608	199,510	206,674	
Total non current liabilities	250,325	250,325	-	-	-	-	-	-	250,325	317,601	342,071	
<b>Community wealth/Equity</b>	<b>2,869,936</b>	<b>2,886,125</b>	-	-	-	<b>130</b>	-	<b>130</b>	<b>2,886,255</b>	<b>2,979,093</b>	<b>3,104,966</b>	
<b>Cash flows</b>												
Net cash from (used) operating	154,794	133,280	-	-	-	130	-	130	133,410	191,697	212,600	
Net cash from (used) investing	(186,356)	(204,709)	-	-	-	-	-	-	(204,709)	(258,536)	(219,919)	
Net cash from (used) financing	35,124	35,124	-	-	-	-	-	-	35,124	71,694	29,002	
<b>Cash/cash equivalents at the year end</b>	<b>362,470</b>	<b>360,305</b>	-	-	-	<b>130</b>	-	<b>130</b>	<b>360,436</b>	<b>367,325</b>	<b>389,007</b>	
<b>Cash backing/surplus reconciliation</b>												
Cash and investments available	410,470	408,305	-	-	-	130	-	130	408,436	427,325	449,007	
Application of cash and investments	272,824	272,824	-	-	-	-	-	-	272,824	264,602	261,790	
<b>Balance - surplus (shortfall)</b>	<b>137,646</b>	<b>135,481</b>	-	-	-	<b>130</b>	-	<b>130</b>	<b>135,611</b>	<b>162,723</b>	<b>187,218</b>	
<b>Asset Management</b>												
Asset register summary (WDV)	2,768,450	2,786,803	-	-	-	-	-	-	2,786,803	2,929,196	3,056,258	
Depreciation & asset impairment	78,304	78,304	-	-	-	-	-	-	78,304	87,881	94,914	
Renewal of Existing Assets	65,164	66,180	-	-	-	-	-	-	66,180	99,655	85,172	
Repairs and Maintenance	107,044	107,044	-	-	-	-	-	-	107,044	110,627	116,824	
<b>Free services</b>												
Cost of Free Basic Services provided	81,769	81,769	-	-	-	-	-	-	81,769	86,846	92,242	
Revenue cost of free services provided	19,751	19,751	-	-	-	-	-	-	19,751	20,936	22,192	
<b>Households below minimum service level</b>												
Water:	-	-	-	-	-	-	-	-	-	-	-	
Sanitation/sewerage:	0	0	-	-	-	-	-	-	0	0	0	
Energy:	-	-	-	-	-	-	-	-	-	-	-	
Refuse:	-	-	-	-	-	-	-	-	-	-	-	



# MOSEL BAY MUNICIPALITY: 2018/19\_2<sup>nd</sup> ADJUSTMENTS BUDGET

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

WC043 Mossel Bay - Table B2 Adjustments Budget Financial Performance (standard classification) -23 October 2018

Standard Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
<b>R thousands</b>											
<b>Revenue - Standard</b>											
<i>Governance and administration</i>	180,982	181,225	-	-	-	1,000	-	1,000	182,225	189,463	200,460
Executive and council	10,905	11,148	-	-	-	-	-	-	11,148	11,413	11,916
Budget and treasury office	170,077	170,077	-	-	-	1,000	-	1,000	171,077	178,050	188,544
Corporate services	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	52,595	88,102	-	-	-	-	-	-	88,102	78,928	87,900
Community and social services	11,120	11,120	-	-	-	-	-	-	11,120	10,115	10,184
Sport and recreation	5,064	5,064	-	-	-	-	-	-	5,064	5,884	7,874
Public safety	320	320	-	-	-	-	-	-	320	336	358
Housing	36,090	71,597	-	-	-	-	-	-	71,597	62,593	69,483
Health	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	30,235	31,976	-	-	-	-	-	-	31,976	33,540	45,446
Planning and development	10,993	12,733	-	-	-	-	-	-	12,733	11,291	11,961
Road transport	19,243	19,243	-	-	-	-	-	-	19,243	22,249	33,485
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	751,012	751,223	-	-	-	-	-	-	751,223	807,407	846,445
Electricity	418,645	418,645	-	-	-	-	-	-	418,645	452,598	473,297
Water	153,294	153,506	-	-	-	-	-	-	153,506	159,990	173,056
Waste water management	102,867	102,867	-	-	-	-	-	-	102,867	107,255	107,340
Waste management	76,206	76,206	-	-	-	-	-	-	76,206	87,565	92,752
<i>Other</i>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	<b>1,014,823</b>	<b>1,052,526</b>	-	-	-	<b>1,000</b>	-	<b>1,000</b>	<b>1,053,526</b>	<b>1,109,338</b>	<b>1,180,250</b>
<b>Expenditure - Standard</b>											
<i>Governance and administration</i>	170,472	170,715	-	-	-	870	-	870	171,584	178,839	190,025
Executive and council	46,022	46,265	-	-	-	-	-	-	46,265	48,415	51,324
Budget and treasury office	117,945	117,945	-	-	-	870	-	870	118,814	123,576	131,358
Civil Services	6,505	6,505	-	-	-	-	-	-	6,505	6,847	7,344
<i>Community and public safety</i>	128,957	149,940	-	-	-	-	-	-	149,940	136,573	140,777
Community and social services	25,016	25,016	-	-	-	-	-	-	25,016	26,386	27,802
Sport and recreation	46,212	46,212	-	-	-	-	-	-	46,212	48,027	51,148
Public safety	30,400	30,400	-	-	-	-	-	-	30,400	32,505	34,802
Housing	27,329	48,312	-	-	-	-	-	-	48,312	29,654	27,025
Health	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	119,492	119,569	-	-	-	-	-	-	119,569	126,602	132,865
Planning and development	24,899	24,975	-	-	-	-	-	-	24,975	26,345	27,069
Road transport	88,445	88,445	-	-	-	-	-	-	88,445	93,603	98,675
Environmental protection	6,149	6,149	-	-	-	-	-	-	6,149	6,654	7,121
<i>Trading services</i>	558,861	559,072	-	-	-	-	-	-	559,072	604,900	642,976
Electricity	340,132	340,132	-	-	-	-	-	-	340,132	362,168	384,389
Water	85,151	85,363	-	-	-	-	-	-	85,363	90,762	96,525
Waste water management	77,487	77,487	-	-	-	-	-	-	77,487	84,628	89,951
Waste management	56,091	56,091	-	-	-	-	-	-	56,091	67,343	72,110
<i>Other</i>	5,525	5,525	-	-	-	-	-	-	5,525	5,823	6,189
<b>Total Expenditure - Standard</b>	<b>983,307</b>	<b>1,004,822</b>	-	-	-	<b>870</b>	-	<b>870</b>	<b>1,005,691</b>	<b>1,052,736</b>	<b>1,112,833</b>
<b>Surplus/ (Deficit) for the year</b>	<b>31,516</b>	<b>47,705</b>	-	-	-	<b>130</b>	-	<b>130</b>	<b>47,835</b>	<b>56,602</b>	<b>67,418</b>

## MOSEL BAY MUNICIPALITY: 2018/19\_2<sup>nd</sup> 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) - 23 October 2018

Vote Description  <i>[Insert departmental structure etc]</i>	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>R thousands</b>											
<b>Revenue by Vote</b>											
Vote 1 - MUNICIPAL MANAGER	15,413	15,656	-	-	-	-	-	-	15,656	15,338	17,191
Vote 2 - CORPORATE SERVICES	3,185	4,926	-	-	-	-	-	-	4,926	938	460
Vote 3 - FINANCIAL SERVICES	159,619	159,619	-	-	-	1,000	-	1,000	160,619	168,483	177,568
Vote 4 - TECHNICAL & ELECTRICITY SERVICES	673,841	674,053	-	-	-	-	-	-	674,053	719,813	753,660
Vote 5 - COMMUNITY SERVICES	102,441	102,441	-	-	-	-	-	-	102,441	115,531	123,725
Vote 6 - PLANNING & INTEGRATED SERVICES	60,323	95,831	-	-	-	-	-	-	95,831	89,236	107,646
<b>Total Revenue by Vote</b>	<b>1,014,823</b>	<b>1,052,526</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>1,053,526</b>	<b>1,109,338</b>	<b>1,180,250</b>
<b>Expenditure by Vote</b>											
Vote 1 - MUNICIPAL MANAGER	50,368	50,611	-	-	-	-	-	-	50,611	52,854	56,039
Vote 2 - CORPORATE SERVICES	71,701	71,777	-	-	-	-	-	-	71,777	75,073	79,228
Vote 3 - FINANCIAL SERVICES	47,721	47,721	-	-	-	870	-	870	48,591	49,788	52,591
Vote 4 - TECHNICAL & ELECTRICITY SERVICES	490,043	490,255	-	-	-	-	-	-	490,255	523,840	556,204
Vote 5 - COMMUNITY SERVICES	194,448	194,448	-	-	-	-	-	-	194,448	212,734	226,319
Vote 6 - PLANNING & INTEGRATED SERVICES	129,027	150,009	-	-	-	-	-	-	150,009	138,446	142,452
<b>Total Expenditure by Vote</b>	<b>983,307</b>	<b>1,004,822</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>870</b>	<b>-</b>	<b>870</b>	<b>1,005,691</b>	<b>1,052,736</b>	<b>1,112,833</b>
<b>Surplus/ (Deficit) for the year</b>	<b>31,516</b>	<b>47,705</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>130</b>	<b>-</b>	<b>130</b>	<b>47,835</b>	<b>56,602</b>	<b>67,418</b>

## MOSEL BAY MUNICIPALITY: 2018/19\_2<sup>nd</sup> 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) - 23 October 2018

Description	Ref	Budget Year 2018/19									Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjus.	Budget	Budget	Budget	
R thousands	1	A	A1	B	C	D	E	F	G	H	I	J	
<b>Revenue By Source</b>													
Property rates	2	117,329	117,329	-	-	-	-	-	-	-	117,329	124,369	131,831
Service charges - electricity revenue		404,574	404,574	-	-	-	-	-	-	-	404,574	428,715	454,295
Service charges - water revenue	2	118,463	118,463	-	-	-	-	-	-	-	118,463	125,542	133,044
Service charges - sanitation revenue	2	63,512	63,512	-	-	-	-	-	-	-	63,512	67,224	71,279
Service charges - refuse revenue	2	56,304	56,304	-	-	-	-	-	-	-	56,304	66,528	70,520
Service charges - other	2	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		5,400	5,400	-	-	-	-	-	-	-	5,400	5,616	5,852
Interest earned - external investments		37,500	37,500	-	-	-	-	-	-	-	37,500	39,150	40,883
Interest earned - outstanding debtors		1,879	1,879	-	-	-	-	-	-	-	1,879	1,898	1,903
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		4,939	4,939	-	-	-	-	-	-	-	4,939	4,977	5,014
Licences and permits		1,133	1,133	-	-	-	-	-	-	-	1,133	1,209	1,292
Agency services		6,000	6,000	-	-	-	-	-	-	-	6,000	6,300	6,615
Transfers and subsidies		119,892	141,406	-	-	-	1,000	-	1,000	-	142,406	126,694	132,174
Other revenue		25,081	25,081	-	-	-	-	-	-	-	25,081	26,411	27,710
Gains on disposal of PPE	2	879	879	-	-	-	-	-	-	-	879	928	980
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>962,885</b>	<b>984,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>985,400</b>	<b>1,025,561</b>	<b>1,083,392</b>
<b>Expenditure By Type</b>													
Employee related costs		291,147	291,224	-	-	-	-	-	-	-	291,224	309,980	331,850
Remuneration of councillors		11,928	11,928	-	-	-	-	-	-	-	11,928	12,483	13,121
Debt impairment		18,722	18,722	-	-	-	-	-	-	-	18,722	18,580	18,485
Depreciation & asset impairment		78,304	78,304	-	-	-	-	-	-	-	78,304	87,881	94,914
Finance charges		4,992	4,992	-	-	-	-	-	-	-	4,992	14,480	15,349
Bulk purchases		285,789	285,789	-	-	-	-	-	-	-	285,789	302,936	321,113
Civil Services		81,813	81,813	-	-	-	-	-	-	-	81,813	82,655	87,277
Contracted services		145,910	166,818	-	-	-	870	-	870	-	167,688	148,784	151,680
Transfers and grants		5,816	6,345	-	-	-	-	-	-	-	6,345	5,757	6,114
Other expenditure		57,432	57,432	-	-	-	-	-	-	-	57,432	67,663	71,310
Loss on disposal of PPE		1,454	1,454	-	-	-	-	-	-	-	1,454	1,534	1,620
<b>Total Expenditure</b>		<b>983,307</b>	<b>1,004,822</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>870</b>	<b>-</b>	<b>870</b>	<b>-</b>	<b>1,005,691</b>	<b>1,052,736</b>	<b>1,112,833</b>
<b>Surplus/(Deficit)</b>		<b>(20,422)</b>	<b>(20,422)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>130</b>	<b>-</b>	<b>130</b>	<b>-</b>	<b>(20,291)</b>	<b>(27,175)</b>	<b>(29,440)</b>
Transfers recognised - capital		51,938	68,127	-	-	-	-	-	-	-	68,127	83,777	96,858
Contributions		-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>		<b>31,516</b>	<b>47,705</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>130</b>	<b>-</b>	<b>130</b>	<b>-</b>	<b>47,835</b>	<b>56,602</b>	<b>67,418</b>
Taxation		-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>31,516</b>	<b>47,705</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>130</b>	<b>-</b>	<b>130</b>	<b>-</b>	<b>47,835</b>	<b>56,602</b>	<b>67,418</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>31,516</b>	<b>47,705</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>130</b>	<b>-</b>	<b>130</b>	<b>-</b>	<b>47,835</b>	<b>56,602</b>	<b>67,418</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>31,516</b>	<b>47,705</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>130</b>	<b>-</b>	<b>130</b>	<b>-</b>	<b>47,835</b>	<b>56,602</b>	<b>67,418</b>

## MOSEL BAY MUNICIPALITY: 2018/19\_2<sup>nd</sup> ADJUSTMENTS BUDGET

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

WC043 Mosel Bay - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 23 October 2018

Description	Ref	Budget Year 2018/19									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>	2											
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		3,043	4,490	-	-	-	-	-	-	4,490	2,174	435
Vote 3 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL & ELECTRICITY SERVICES		44,162	45,293	-	-	-	-	-	-	45,293	56,793	24,208
Vote 5 - COMMUNITY SERVICES		8,200	8,200	-	-	-	-	-	-	8,200	-	793
Vote 6 - PLANNING & INTEGRATED SERVICES		13,345	13,345	-	-	-	-	-	-	13,345	80,120	80,100
<b>Capital multi-year expenditure sub-total</b>	3	<b>68,751</b>	<b>71,329</b>	-	-	-	-	-	-	<b>71,329</b>	<b>139,087</b>	<b>105,536</b>
<b>Single-year expenditure to be adjusted</b>	2											
Vote 1 - MUNICIPAL MANAGER		5,816	5,816	-	-	-	-	-	-	5,816	3,659	6,076
Vote 2 - CORPORATE SERVICES		2,006	2,640	-	-	-	-	-	-	2,640	4,183	3,000
Vote 3 - FINANCIAL SERVICES		703	703	-	-	-	-	-	-	703	813	753
Vote 4 - TECHNICAL & ELECTRICITY SERVICES		53,497	53,943	-	-	-	-	-	-	53,943	58,371	47,509
Vote 5 - COMMUNITY SERVICES		15,010	15,180	-	-	-	-	-	-	15,180	12,316	17,214
Vote 6 - PLANNING & INTEGRATED SERVICES		35,972	50,497	-	-	-	-	-	-	50,497	35,213	46,997
<b>Capital single-year expenditure sub-total</b>		<b>113,004</b>	<b>128,780</b>	-	-	-	-	-	-	<b>128,780</b>	<b>114,555</b>	<b>121,549</b>
<b>Total Capital Expenditure - Vote</b>		<b>181,755</b>	<b>200,108</b>	-	-	-	-	-	-	<b>200,108</b>	<b>253,642</b>	<b>227,084</b>
<b>Capital Expenditure - Standard</b>												
<b>Governance and administration</b>		<b>8,938</b>	<b>9,399</b>	-	-	-	-	-	-	<b>9,399</b>	<b>49,756</b>	<b>40,212</b>
Executive and council		843	843	-	-	-	-	-	-	843	291	48
Finance and administration		8,096	8,556	-	-	-	-	-	-	8,556	49,465	40,164
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>25,201</b>	<b>39,900</b>	-	-	-	-	-	-	<b>39,900</b>	<b>48,139</b>	<b>63,822</b>
Community and social services		360	360	-	-	-	-	-	-	360	258	540
Sport and recreation		4,196	4,370	-	-	-	-	-	-	4,370	5,525	11,382
Public safety		5,395	5,395	-	-	-	-	-	-	5,395	2,356	1,900
Housing		15,250	29,775	-	-	-	-	-	-	29,775	40,000	50,000
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>25,653</b>	<b>27,100</b>	-	-	-	-	-	-	<b>27,100</b>	<b>25,407</b>	<b>39,176</b>
Planning and development		3,320	4,767	-	-	-	-	-	-	4,767	2,354	592
Road transport		22,197	22,197	-	-	-	-	-	-	22,197	22,983	38,535
Environmental protection		135	135	-	-	-	-	-	-	135	70	50
<b>Trading services</b>		<b>121,963</b>	<b>123,710</b>	-	-	-	-	-	-	<b>123,710</b>	<b>130,340</b>	<b>83,874</b>
Electricity		27,317	28,340	-	-	-	-	-	-	28,340	34,943	22,098
Water		33,125	33,125	-	-	-	-	-	-	33,125	34,874	12,773
Waste water management		48,041	48,595	-	-	-	-	-	-	48,595	56,373	44,853
Waste management		13,480	13,650	-	-	-	-	-	-	13,650	4,150	4,150
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard</b>	3	<b>181,755</b>	<b>200,108</b>	-	-	-	-	-	-	<b>200,108</b>	<b>253,642</b>	<b>227,084</b>
<b>Funded by:</b>												
National Government		31,113	31,113	-	-	-	-	-	-	31,113	37,632	40,746
Provincial Government		15,000	29,077	-	-	-	-	-	-	29,077	35,217	43,478
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital transfers recognised</b>	4	<b>46,113</b>	<b>60,190</b>	-	-	-	-	-	-	<b>60,190</b>	<b>72,850</b>	<b>84,224</b>
<b>Public contributions &amp; donations</b>		2,180	2,180	-	-	-	-	-	-	2,180	2,180	2,250
<b>Borrowing</b>		40,020	40,020	-	-	-	-	-	-	40,020	82,000	42,750
<b>Internally generated funds</b>		93,442	97,718	-	-	-	-	-	-	97,718	96,612	97,860
<b>Total Capital Funding</b>		<b>181,755</b>	<b>200,108</b>	-	-	-	-	-	-	<b>200,108</b>	<b>253,642</b>	<b>227,084</b>

# MOSEL BAY MUNICIPALITY: 2018/19\_2<sup>nd</sup> ADJUSTMENTS BUDGET

## Section 4- Table B6 Adjustments Budget Financial Position

WC043 Mossel Bay - Table B6 Adjustments Budget Financial Position - 23 October 2018

Description	Ref	Budget Year 2018/19									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 2019/20	+2 2020/21
		A	A1	B	C	D	E	F	G	H		
<b>R thousands</b>												
<b>ASSETS</b>												
<b>Current assets</b>												
Cash		15,324	13,159				130		130	13,290	15,178	16,861
Call investment deposits	1	347,146	347,146							347,146	352,146	372,146
Consumer debtors	1	37,217	37,217							37,217	43,490	50,624
Other debtors		71,797	71,797							71,797	75,172	78,850
Current portion of long-term receivables												
Inventory		21,547	21,547							21,547	19,732	17,782
<b>Total current assets</b>		<b>493,031</b>	<b>490,867</b>				<b>130</b>		<b>130</b>	<b>490,997</b>	<b>505,718</b>	<b>536,264</b>
<b>Non current assets</b>												
Long-term receivables		1,389	1,389							1,389	1,289	1,189
Investments		48,000	48,000							48,000	60,000	60,000
Investment property		622,436	622,436							622,436	620,268	616,344
Investment in Associate												
Property, plant and equipment	1	2,141,410	2,159,763							2,159,763	2,304,412	2,435,475
Agricultural												
Biological												
Intangible		379	379							379	290	213
Other non-current assets		4,226	4,226							4,226	4,226	4,226
<b>Total non current assets</b>		<b>2,817,839</b>	<b>2,836,192</b>							<b>2,836,192</b>	<b>2,990,485</b>	<b>3,117,446</b>
<b>TOTAL ASSETS</b>		<b>3,310,870</b>	<b>3,327,059</b>				<b>130</b>		<b>130</b>	<b>3,327,189</b>	<b>3,496,203</b>	<b>3,653,711</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft												
Borrowing		11,448	11,448							11,448	14,947	16,158
Consumer deposits		28,158	28,158							28,158	29,300	30,499
Civil Services		116,533	116,533							116,533	116,952	117,382
Provisions		34,470	34,470							34,470	38,311	42,634
<b>Total current liabilities</b>		<b>190,608</b>	<b>190,608</b>							<b>190,608</b>	<b>199,510</b>	<b>206,674</b>
<b>Non current liabilities</b>												
Borrowing	1	51,390	51,390							51,390	106,994	118,638
Provisions	1	198,936	198,936							198,936	210,607	223,432
<b>Total non current liabilities</b>		<b>250,325</b>	<b>250,325</b>							<b>250,325</b>	<b>317,601</b>	<b>342,071</b>
<b>TOTAL LIABILITIES</b>		<b>440,934</b>	<b>440,934</b>							<b>440,934</b>	<b>517,110</b>	<b>548,744</b>
<b>NET ASSETS</b>	2	<b>2,869,936</b>	<b>2,886,125</b>				<b>130</b>		<b>130</b>	<b>2,886,255</b>	<b>2,979,093</b>	<b>3,104,966</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		2,762,320	2,778,509				130		130	2,778,639	2,877,149	3,002,839
Reserves		107,616	107,616							107,616	101,944	102,127
Minorities' interests												
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>2,869,936</b>	<b>2,886,125</b>				<b>130</b>		<b>130</b>	<b>2,886,255</b>	<b>2,979,093</b>	<b>3,104,966</b>

References

1. Detail to be provided in Table SA3
2. Net assets must balance with Total Community Wealth/Equity
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: 2018/19\_2<sup>nd</sup> ADJUSTMENTS BUDGET

## Section 4- Table B7 Adjustments Budget Cash Flows

WC043 Mosel Bay - Table B7 Adjustments Budget Cash Flows - 23 October 2018

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		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		
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates, penalties & collection charges		116,244	116,244						-	116,244	123,218	130,609
Service charges	1	649,991	649,991						-	649,991	695,218	736,627
Other revenue	1	14,993	14,993						-	14,993	15,708	16,458
Government - operating		121,892	121,892				1,000		1,000	122,892	127,194	132,174
Government - capital		49,938	49,938						-	49,938	83,277	96,858
Interest		39,758	39,758						-	39,758	41,449	43,207
Dividends		-	-						-	-	-	-
<b>Payments</b>												
Suppliers and employees		(827,679)	(848,422)				(870)		(870)	(849,292)	(874,626)	(922,400)
Finance charges		(4,992)	(4,992)						-	(4,992)	(14,480)	(15,349)
Transfers and Grants	1	(5,350)	(6,121)						-	(6,121)	(5,261)	(5,585)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>154,794</b>	<b>133,280</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>130</b>	<b>-</b>	<b>130</b>	<b>133,410</b>	<b>191,697</b>	<b>212,600</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE		7,299	7,299						-	7,299	7,006	7,065
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)	-
<b>Payments</b>												
Capital assets		(181,755)	(200,108)						-	(200,108)	(253,642)	(227,084)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(186,356)</b>	<b>(204,709)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(204,709)</b>	<b>(258,536)</b>	<b>(219,919)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans		-	-						-	-	-	-
Borrowing long term/refinancing		40,020	40,020						-	40,020	82,000	42,750
Increase (decrease) in consumer deposits		1,088	1,088						-	1,088	1,142	1,199
<b>Civil Services</b>												
Repayment of borrowing		(5,984)	(5,984)						-	(5,984)	(11,448)	(14,947)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>35,124</b>	<b>35,124</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,124</b>	<b>71,694</b>	<b>29,002</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>3,562</b>	<b>(36,306)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>130</b>	<b>-</b>	<b>130</b>	<b>(36,175)</b>	<b>4,855</b>	<b>21,683</b>
Cash/cash equivalents at the year begin:	2	358,908	396,611						-	396,611	362,470	367,325
Cash/cash equivalents at the year end:	2	362,470	360,305				130		130	360,436	367,325	389,007

**References**

- Local/District municipalities to include transfers from/to District/Local Municipalities
- Cash equivalents includes investments with maturities of 3 months or less
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- 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)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- 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))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

# MOSEL BAY MUNICIPALITY: 2018/19\_2<sup>nd</sup> ADJUSTMENTS BUDGET

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

WC043 Mosel Bay - Table B8 Cash backed reserves/accumulated surplus reconciliation - 23 October 2018

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		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	A1	B	C	D	E	F	G	H		
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	362,470	360,305	-	-	-	130	-	130	360,436	367,325	389,007
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-	-
Non current assets - Investments	1	48,000	48,000	-	-	-	-	-	-	48,000	60,000	60,000
<b>Cash and investments available:</b>		<b>410,470</b>	<b>408,305</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>130</b>	<b>-</b>	<b>130</b>	<b>408,436</b>	<b>427,325</b>	<b>449,007</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing												
Statutory requirements												
Other working capital requirements	2	6,237	6,237							6,237	(2,657)	(12,695)
Other provisions		146,971	146,971							146,971	153,315	160,357
Long term investments committed		12,000	12,000							12,000	12,000	12,000
Reserves to be backed by cash/investments		107,616	107,616							107,616	101,944	102,127
<b>Total Applications of cash and investments:</b>		<b>272,824</b>	<b>272,824</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>272,824</b>	<b>264,602</b>	<b>261,790</b>
<b>Surplus(shortfall)</b>		<b>137,646</b>	<b>135,481</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>130</b>	<b>-</b>	<b>130</b>	<b>135,611</b>	<b>162,723</b>	<b>187,218</b>

**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: 2018/19\_2<sup>nd</sup> ADJUSTMENTS BUDGET

**Section 4- Table B9 Asset Management**  
WC043 Mossel Bay - Table B9 Asset Management

Description	Ref	Budget Year 2018/19									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total Adjusts.	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	13	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H	14	15	
<b>CAPITAL EXPENDITURE</b>												
<b>Total New Assets to be adjusted</b>	1	62,156	78,423	-	-	-	-	-	-	78,423	99,664	87,140
Roads Infrastructure		11,602	16,444	-	-	-	-	-	-	16,444	7,472	9,657
Storm water Infrastructure		1,460	1,460	-	-	-	-	-	-	1,460	2,000	-
Electrical Infrastructure		7,517	7,517	-	-	-	-	-	-	7,517	16,693	13,348
Water Supply Infrastructure		3,403	8,244	-	-	-	-	-	-	8,244	853	1,750
Sanitation Infrastructure		13,015	17,857	-	-	-	-	-	-	17,857	10,050	14,150
Solid Waste Infrastructure		1,500	1,500	-	-	-	-	-	-	1,500	1,000	500
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		38,497	53,022	-	-	-	-	-	-	53,022	47,065	39,405
Community Facilities		5,219	5,219	-	-	-	-	-	-	5,219	3,372	6,118
Sport and Recreation Facilities		837	837	-	-	-	-	-	-	837	80	480
Community Assets		6,056	6,056	-	-	-	-	-	-	6,056	3,452	6,598
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		3,143	4,590	-	-	-	-	-	-	4,590	2,244	485
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		3,143	4,590	-	-	-	-	-	-	4,590	2,244	485
Operational Buildings		5,245	5,245	-	-	-	-	-	-	5,245	40,200	30,140
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	5,245	5,245	-	-	-	-	-	-	5,245	40,200	30,140
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		246	541	-	-	-	-	-	-	541	1,585	3,020
Furniture and Office Equipment		519	519	-	-	-	-	-	-	519	198	225
Machinery and Equipment		6,799	6,799	-	-	-	-	-	-	6,799	3,596	5,418
Transport Assets		1,651	1,651	-	-	-	-	-	-	1,651	1,325	1,850
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets to be adjusted</b>	2	65,164	66,180	-	-	-	-	-	-	66,180	99,655	85,172
Roads Infrastructure		4,000	4,000	-	-	-	-	-	-	4,000	17,100	21,870
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		10,900	11,362	-	-	-	-	-	-	11,362	8,600	4,300
Water Supply Infrastructure		23,400	23,400	-	-	-	-	-	-	23,400	33,400	15,030
Sanitation Infrastructure		22,402	22,956	-	-	-	-	-	-	22,956	33,458	33,898
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		60,702	61,718	-	-	-	-	-	-	61,718	92,558	75,098
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		1,540	1,540	-	-	-	-	-	-	1,540	4,730	8,042
Community Assets		1,540	1,540	-	-	-	-	-	-	1,540	4,730	8,042
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		380	380	-	-	-	-	-	-	380	700	270
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	380	380	-	-	-	-	-	-	380	700	270
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		265	265	-	-	-	-	-	-	265	92	114
Furniture and Office Equipment		105	105	-	-	-	-	-	-	105	135	108
Machinery and Equipment		478	478	-	-	-	-	-	-	478	220	253
Transport Assets		1,694	1,694	-	-	-	-	-	-	1,694	1,221	1,288
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>Total Upgrading of Existing Assets to be adjusted</b>	2a	54,435	55,906	-	-	-	-	-	-	55,906	54,323	54,772
Roads Infrastructure		11,319	11,319	-	-	-	-	-	-	11,319	14,851	28,892
Storm water Infrastructure		10,468	10,468	-	-	-	-	-	-	10,468	9,700	7,950
Electrical Infrastructure		8,300	8,861	-	-	-	-	-	-	8,861	9,450	4,250
Water Supply Infrastructure		10,422	10,422	-	-	-	-	-	-	10,422	7,064	5,283
Sanitation Infrastructure		5,600	5,600	-	-	-	-	-	-	5,600	5,500	5,650
Solid Waste Infrastructure		1,020	1,020	-	-	-	-	-	-	1,020	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		47,130	47,691	-	-	-	-	-	-	47,691	46,565	52,025
Community Facilities		550	550	-	-	-	-	-	-	550	-	350
Sport and Recreation Facilities		150	324	-	-	-	-	-	-	324	-	480
Community Assets		700	874	-	-	-	-	-	-	874	-	830
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		300	300	-	-	-	-	-	-	300	40	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	300	300	-	-	-	-	-	-	300	40	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		1,045	1,211	-	-	-	-	-	-	1,211	2,405	10
Furniture and Office Equipment		275	275	-	-	-	-	-	-	275	383	307
Machinery and Equipment		385	555	-	-	-	-	-	-	555	2,230	1,150
Transport Assets		4,600	4,600	-	-	-	-	-	-	4,600	2,700	450
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-





# MOSEL BAY MUNICIPALITY: 2018/19\_2<sup>nd</sup> ADJUSTMENTS BUDGET

## Section 4- Table B10 Basic service delivery measurement

WC043 Mossel Bay - Table B10 Basic service delivery measurement - 23 October 2018

Description	Ref	Budget Year 2018/19										Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total Adjusts.	Adjusted	Adjusted	Adjusted		
		A	A1	7	8	9	10	11	12	13	14	+1 2019/20	+2 2020/21	
<b>Household service targets</b>	1													
<b>Water:</b>														
Piped water inside dwelling		34,686	34,686								34,686	35,136	35,593	
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)			-								-	-	-	
<i>Minimum Service Level and Above sub-total</i>		34,686	34,686								34,686	35,136	35,593	
Using public tap (< min. service level)	3										-	-	-	
Other water supply (< min. service level)	3,4										-	-	-	
No water supply											-	-	-	
<i>Below Minimum Service Level sub-total</i>		-	-								-	-	-	
<b>Total number of households</b>	5	34,686	34,686								34,686	35,136	35,593	
<b>Sanitation/sewerage:</b>														
Flush toilet (connected to sewerage)		28,284	28,284								28,284	28,871	28,934	
Flush toilet (with septic tank)		5,292	5,292								5,292	4,742	4,719	
Chemical toilet		-	-								-	-	-	
Pit toilet (ventilated)		-	-								-	-	-	
Other toilet provisions (> min. service level)		2,262	2,262								2,262	2,240	2,217	
<i>Minimum Service Level and Above sub-total</i>		35,838	35,838								35,838	35,853	35,870	
Bucket toilet		120	120								120	110	98	
Other toilet provisions (< min. service level)		-	-								-	-	-	
No toilet provisions		-	-								-	-	-	
<i>Below Minimum Service Level sub-total</i>		120	120								120	110	98	
<b>Total number of households</b>	5	35,958	35,958								35,958	35,963	35,968	
<b>Energy:</b>														
Electricity (at least min. service level)		4,486	4,486								4,486	4,442	4,399	
Electricity - prepaid (> min. service level)		31,179	31,179								31,179	31,932	32,726	
<i>Minimum Service Level and Above sub-total</i>		35,666	35,666								35,666	36,374	37,125	
Electricity (< min. service level)		-	-								-	-	-	
Electricity - prepaid (< min. service level)		-	-								-	-	-	
Other energy sources		-	-								-	-	-	
<i>Below Minimum Service Level sub-total</i>		-	-								-	-	-	
<b>Total number of households</b>	5	35,666	35,666								35,666	36,374	37,125	
<b>Refuse:</b>														
Removed at least once a week (min. service)		34,642	34,642								34,642	35,187	35,740	
<i>Minimum Service Level and Above sub-total</i>		34,642	34,642								34,642	35,187	35,740	
Removed less frequently than once a week		-	-								-	-	-	
Using communal refuse dump		-	-								-	-	-	
Using own refuse dump		-	-								-	-	-	
Other rubbish disposal		-	-								-	-	-	
No rubbish disposal		-	-								-	-	-	
<i>Below Minimum Service Level sub-total</i>		-	-								-	-	-	
<b>Total number of households</b>	5	34,642	34,642								34,642	35,187	35,740	
<b>Households receiving Free Basic Service</b>	15													
Water (6 kilolitres per household per month)		11,574	11,574								11,574	11,558	11,542	
Sanitation (free minimum level service)		10,345	10,345								10,345	10,042	9,748	
Electricity/other energy (50kwh per household per month)		10,816	10,816								10,816	10,569	10,327	
Refuse (removed at least once a week)		11,231	11,231								11,231	11,160	11,090	
<b>Cost of Free Basic Services provided (R'000)</b>	16													
Water (6 kilolitres per indigent household per month)		27,971,339	27,971,339								27,971,339	29,649,619	31,428,596	
Sanitation (free sanitation service to indigent households)		26,677,250	26,677,250								26,677,250	28,277,885	29,974,558	
Electricity/other energy (50kwh per indigent household per month)		7,795,528	7,795,528								7,795,528	8,434,761	9,126,411	
Refuse (removed once a week for indigent households)		19,324,400	19,324,400								19,324,400	20,483,864	21,712,896	
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>														
<b>Total cost of FBS provided</b>		81,768,517	81,768,517								81,768,517	86,846,129	92,242,461	
<b>Highest level of free service provided</b>														
Property rates (R'000 value threshold)		50,000	50,000								50,000	50,000	50,000	
Water (kilolitres per household per month)		6	6								6	6	6	
Sanitation (kilolitres per household per month)		-	-								-	-	-	
Sanitation (Rand per household per month)		223	223								223	236	251	
Electricity (kw per household per month)		50	50								50	50	50	
Refuse (average litres per week)		2	2								2	2	2	
<b>Revenue cost of free services provided (R'000)</b>	17													
Property rates (brief adjustment) (impermissible values per section 17 of MPRA)		1,710,476	1,710,476								1,710,476	1,813,105	1,921,891	
excess of section 17 of MPRA		6,077,015	6,077,015								6,077,015	6,441,637	6,828,133	
Water (in excess of 6 kilolitres per indigent household per month)		9,438,128	9,438,128								9,438,128	10,004,416	10,604,681	
Sanitation (in excess of free sanitation service to indigent households)		1,763,795	1,763,795								1,763,795	1,869,623	1,981,801	
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-								-	-	-	
Refuse (in excess of one removal a week for indigent households)		761,300	761,300								761,300	806,978	855,397	
Municipal Housing - rental rebates		-	-								-	-	-	
Housing - top structure subsidies		-	-								-	-	-	
Other		-	-								-	-	-	
<b>Total revenue cost of subsidised services provided</b>	6	19,750,714	19,750,714								19,750,714	20,935,759	22,191,903	

**MOSSEL BAY MUNICIPALITY:  
2018/19\_2<sup>nd</sup> 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

There were no adjustments to the budget assumptions.

# MOSSEL BAY MUNICIPALITY: 2018/19\_2<sup>nd</sup> 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 expenditure

The 2nd Adjustments Budget has been prepared due to additional allocations from Provincial Government via Provincial Gaze 7973,24 August 2018.

The municipality has received an additional R1 million for the Finance Management Support Grant.

#### 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: 2018/19\_2<sup>nd</sup> 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

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

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

# MOSSEL BAY MUNICIPALITY: 2018/19\_2<sup>nd</sup> 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 to include the additional funding.

### 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 ash 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: 2018/19\_2<sup>nd</sup> 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:  
2018/19\_2<sup>nd</sup> 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 : ME Nel

Municipal Manager of Mossel Bay Municipality (WC D43)

Signature : 

Date : 17.10.2018



# MOSEL BAY MUNICIPALITY: 2018/19\_2<sup>nd</sup> ADJUSTMENTS BUDGET

WC043 Mossel Bay - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 23 October 2018

Description	Ref	Budget Year 2018/19									Budget Year	Budget Year			
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted			
		A	A1	B	C	D	E	F	G	H	I	J			
<b>R thousands</b>															
<b>REVENUE ITEMS</b>															
<b>Property rates</b>															
Total Property Rates		123,406	123,406								123,406	130,810	138,659		
less Revenue Foregone (in excess of 50 kWh per indigent household per month)		6,077	6,077								6,077	6,442	6,828		
<b>Net Property Rates</b>		<b>117,329</b>	<b>117,329</b>								<b>117,329</b>	<b>124,369</b>	<b>131,831</b>		
<b>Service charges - electricity revenue</b>															
Total Service charges - electricity revenue		412,369	412,369								412,369	437,150	463,421		
less Revenue Foregone (in excess of 50 kWh per indigent household per month)		7,796	7,796								7,796	8,435	9,126		
<b>Net Service charges - electricity revenue</b>		<b>404,574</b>	<b>404,574</b>								<b>404,574</b>	<b>428,715</b>	<b>454,295</b>		
<b>Service charges - water revenue</b>															
Total Service charges - water revenue		155,873	155,873								155,873	165,196	175,077		
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		9,438	9,438								9,438	10,004	10,605		
less Cost of Free Basis Services (6 kilolitres per indigent household per month)		27,971	27,971								27,971	29,650	31,429		
<b>Net Service charges - water revenue</b>		<b>118,463</b>	<b>118,463</b>								<b>118,463</b>	<b>125,542</b>	<b>133,043</b>		
<b>Service charges - sanitation revenue</b>															
Total Service charges - sanitation revenue		91,954	91,954								91,954	97,372	103,236		
less Revenue Foregone (in excess of free sanitation service to indigent households)		1,764	1,764								1,764	1,870	1,982		
less Cost of Free Basis Services (free sanitation service to indigent households)		26,677	26,677								26,677	28,278	29,975		
<b>Net Service charges - sanitation revenue</b>		<b>63,512</b>	<b>63,512</b>								<b>63,512</b>	<b>67,224</b>	<b>71,279</b>		
<b>Service charges - refuse revenue</b>															
Total refuse removal revenue		76,390	76,390								76,390	87,819	93,088		
Total landfill revenue															
less Revenue Foregone (in excess of one removal a week to indigent households)		761	761								761	807	855		
less Cost of Free Basis Services (removed once a week to indigent households)		19,324	19,324								19,324	20,484	21,713		
<b>Net Service charges - refuse revenue</b>		<b>56,304</b>	<b>56,304</b>								<b>56,304</b>	<b>66,528</b>	<b>70,520</b>		
<b>Other Revenue By Source</b>															
Fuel Levy															
Valuation Services		193	193								193	206	219		
Rent on Land															
Gains and Losses - Discontinued Operations and Disposals of Non-current Assets - Gains															
Gains and Losses - Fair Value Adjustment - Gains															
Gains and Losses - Foreign Exchange - Gains															
Gains and Losses - Inventory - Reversal of write down to net-realizable Value															
Discontinued Operations															
Exchange Revenue - Operational Revenue		7,105	7,105								7,105	7,298	7,474		
Exchange Revenue - Sales of Goods and Rendering of Services		17,783	17,783								17,783	18,906	20,017		
Exchange Revenue - Intercompany/Parent-subsidiary Transactions															
Non-exchange Revenue - Surcharges and Taxes															
<b>Total 'Other' Revenue</b>	1	<b>25,081</b>	<b>25,081</b>								<b>25,081</b>	<b>26,411</b>	<b>27,710</b>		
<b>EXPENDITURE ITEMS</b>															
<b>Employee related costs</b>															
Basic Salaries and Wages		198,304	198,381								198,381	211,190	225,956		
Pension and UIF Contributions		32,326	32,326								32,326	34,428	36,837		
Medical Aid Contributions		13,999	13,999								13,999	14,909	15,953		
Overtime		7,922	7,922								7,922	8,437	9,189		
Performance Bonus		1,396	1,396								1,396	1,487	1,591		
Motor Vehicle Allowance		5,532	5,532								5,532	5,864	6,333		
Cellphone Allowance		740	740								740	788	841		
Housing Allowances		1,920	1,920								1,920	2,045	2,188		
Other benefits and allowances		11,382	11,382								11,382	12,090	12,837		
Payments in lieu of leave		3,213	3,213								3,213	3,438	3,713		
Long service awards		2,526	2,526								2,526	2,703	2,919		
Post-retirement benefit obligations		12,944	12,944								12,944	13,766	14,771		
<b>sub-total</b>	4	<b>292,204</b>	<b>292,281</b>								<b>292,281</b>	<b>311,143</b>	<b>333,129</b>		
Less: Employee costs capitalised to PPE		1,057	1,057								1,057	1,163	1,278		
<b>Total Employee related costs</b>	1	<b>291,147</b>	<b>291,224</b>								<b>291,224</b>	<b>309,980</b>	<b>331,850</b>		
<b>Contributions recognised - capital</b>															
List contributions by contract															
<b>Total Contributions recognised - capital</b>															
<b>Depreciation &amp; asset impairment</b>															
Depreciation of Property, Plant & Equipment		78,304	78,304								78,304	87,881	94,914		
Lease amortisation															
Capital asset impairment															
Depreciation resulting from revaluation of PPE															
<b>Total Depreciation &amp; asset impairment</b>	1	<b>78,304</b>	<b>78,304</b>								<b>78,304</b>	<b>87,881</b>	<b>94,914</b>		
<b>Bulk purchases</b>															
Electricity Bulk Purchases		285,789	285,789								285,789	302,936	321,113		
Water Bulk Purchases															
<b>Total bulk purchases</b>	1	<b>285,789</b>	<b>285,789</b>								<b>285,789</b>	<b>302,936</b>	<b>321,113</b>		
<b>Transfers and grants</b>															
Cash transfers and grants		5,818	5,818								5,818	5,550	5,898		
Non-cash transfers and grants		197	197								197	207	217		
<b>Total transfers and grants</b>		<b>5,818</b>	<b>5,818</b>								<b>5,818</b>	<b>5,757</b>	<b>6,114</b>		
<b>Contracted services</b>															
List services provided by contract															
Outsourced Services		45,300	45,300								45,300	46,397	49,297		
<b>sub-total</b>	1	<b>145,910</b>	<b>145,910</b>								<b>145,910</b>	<b>147,794</b>	<b>151,680</b>		
<b>Allocations to organs of state:</b>															
Electricity															
Water															
Sanitation															
Other															
<b>Total contracted services??</b>		<b>145,910</b>	<b>145,910</b>								<b>145,910</b>	<b>147,794</b>	<b>151,680</b>		
<b>Other Expenditure By Type</b>															
Collection costs															
Contributions to 'other' provisions															
Consultant fees															
Audit fees		4,700	4,700								4,700	4,935	5,280		
General expenses															
Operational Cost - Bank Charges, Facility and Card Fees		1,902	1,902								1,902	1,997	2,136		
Operational Cost - Travel and Subsistence		1,719	1,719								1,719	1,796	1,906		
Operational Cost - Other		43,955	43,955								43,955	53,571	56,386		
Discontinued Operations															
Gains and Losses - Discontinued Operations and Disposals of Non-current Assets - Losses															
Gains and Losses - Fair Value Adjustment - Losses															
Gains and Losses - Foreign Exchange - Losses															
Gains and Losses - Inventory - Write-down to net-realizable Value		100	100								100	106	111		
Gains and Losses - Water Losses															
Rent on Land															
Other Expenditure		927	927								927	981	1,045		
<b>Total Repairs and Maintenance Expenditure</b>	15	<b>107,044</b>	<b>107,044</b>								<b>107,044</b>	<b>110,627</b>	<b>116,824</b>		

## MOSEL BAY MUNICIPALITY: 2018/19\_2<sup>nd</sup> ADJUSTMENTS BUDGET

WC043 Mossel Bay - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 23 October 2018

Description	Ref	Budget Year 2018/19									Budget Year	Budget Year
		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	+1 2019/20 Adjusted Budget	+2 2020/21 Adjusted Budget
<b>R thousands</b>												
<b>ASSETS</b>												
<b>Call investment deposits</b>												
Call deposits		-	-									
Other current investments		347,146	347,146							347,146	352,146	372,146
<b>Total Call investment deposits</b>	1	<b>347,146</b>	<b>347,146</b>							<b>347,146</b>	<b>352,146</b>	<b>372,146</b>
<b>Consumer debtors</b>												
Consumer debtors		45,354	45,354							45,354	51,708	58,925
Less: provision for debt impairment		8,137	8,137							8,137	8,218	8,300
<b>Total Consumer debtors</b>	1	<b>37,217</b>	<b>37,217</b>							<b>37,217</b>	<b>43,490</b>	<b>50,624</b>
<b>Debt impairment provision</b>												
Balance at the beginning of the year		-	-							-	8,137	8,218
Contributions to the provision		8,137	8,137							8,137	81	82
Bad debts written off		-	-							-	-	-
<b>Balance at end of year</b>		<b>8,137</b>	<b>8,137</b>							<b>8,137</b>	<b>8,218</b>	<b>8,300</b>
<b>Property, plant &amp; equipment</b>												
PPE at cost/valuation (excl. finance leases)		2,591,586	2,609,940							2,609,940	2,829,576	3,041,571
Leases recognised as PPE	2	253,978	253,978							253,978	253,978	253,978
Less: Accumulated depreciation		704,155	704,155							704,155	779,143	860,074
<b>Total Property, plant &amp; equipment</b>	1	<b>2,141,410</b>	<b>2,159,763</b>							<b>2,159,763</b>	<b>2,304,412</b>	<b>2,435,475</b>
<b>LIABILITIES</b>												
<b>Current liabilities - Borrowing</b>												
Short term loans (other than bank overdraft)		-	-							-	-	-
Current portion of long-term liabilities		11,448	11,448							11,448	14,947	16,158
<b>Total Current liabilities - Borrowing</b>		<b>11,448</b>	<b>11,448</b>							<b>11,448</b>	<b>14,947</b>	<b>16,158</b>
<b>Trade and other payables</b>												
Creditors		113,432	113,432							113,432	113,851	114,281
Unspent conditional grants and receipts		-	-							-	-	-
VAT		3,101	3,101							3,101	3,101	3,101
<b>Total Trade and other payables</b>	1	<b>116,533</b>	<b>116,533</b>							<b>116,533</b>	<b>116,952</b>	<b>117,382</b>
<b>Non current liabilities - Borrowing</b>												
Borrowing	3	51,110	51,110							51,110	106,714	118,358
Finance leases (including PPP asset element)		280	280							280	280	280
<b>Total Non current liabilities - Borrowing</b>		<b>51,390</b>	<b>51,390</b>							<b>51,390</b>	<b>106,994</b>	<b>118,638</b>
<b>Provisions - non current</b>												
Retirement benefits		86,434	86,434							86,434	95,602	105,709
List other major items		-	-							-	-	-
Refuse landfill site rehabilitation		-	-							-	-	-
Other		112,502	112,502							112,502	115,005	117,724
<b>Total Provisions - non current</b>		<b>198,936</b>	<b>198,936</b>							<b>198,936</b>	<b>210,607</b>	<b>223,432</b>
<b>CHANGES IN NET ASSETS</b>												
<b>Accumulated surplus/(Deficit)</b>												
Accumulated surplus/(Deficit) - opening balance		2,606,612	2,606,612							2,606,612	2,618,828	2,624,500
Appropriations to Reserves		95,622	91,346							91,346	98,792	100,110
Transfers from Reserves		(83,405)	(79,129)							(79,129)	(93,120)	(100,293)
Depreciation offsets		-	-							-	-	-
Other adjustments		143,492	159,680				130		130	159,811	252,648	378,522
<b>Accumulated Surplus/(Deficit)</b>	1	<b>2,762,320</b>	<b>2,778,509</b>				<b>130</b>		<b>130</b>	<b>2,778,639</b>	<b>2,877,149</b>	<b>3,002,839</b>
<b>Reserves</b>												
Housing Development Fund		28	28							28	28	28
Capital replacement		107,588	107,588							107,588	101,915	102,099
Self-insurance		-	-							-	-	-
Other reserves (list)		-	-							-	-	-
Revaluation		-	-							-	-	-
<b>Total Reserves</b>	2	<b>107,616</b>	<b>107,616</b>							<b>107,616</b>	<b>101,944</b>	<b>102,127</b>
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>2,869,936</b>	<b>2,886,125</b>				<b>130</b>		<b>130</b>	<b>2,886,255</b>	<b>2,979,093</b>	<b>3,104,966</b>
<b>Total capital expenditure includes expenditure on nationally significant priorities:</b>												
Provision of basic services										-	-	
2010 World Cup										-	-	

# MOSSEL BAY MUNICIPALITY: 2018/19\_2<sup>nd</sup> ADJUSTMENTS BUDGET

WC043 Mossel Bay - Supporting Table SB3 Adjustments to the SDBIP - performance objectives -23 October 2018

Description	Unit of measurement	Budget Year 2018/19								Total Adjusts. G	Adjusted Budget H	Budget Year	Budget Year
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	+1 2019/20 Adjusted Budget			+2 2020/21 Adjusted Budget	
<b>OFFICE OF THE MUNICIPAL MANAGER</b>													
Effective functioning of council measured in terms of the number of ordinary council meetings per annum	Number of ordinary council meetings per annum									0	10	20	20
Effective functioning of the committee system measured by the number of committee meetings per committee per annum	Number of sec 50 committee meetings per committee per annum	10	10							0	10	20	20
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	1							0	1	2	2
IDP reviewed and approved by the end of June	IDP approved by the end of June annually	1	1							0	1	2	2
Ensuring performance by the timely 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	7							0	7	14	14
Evaluate the performance of Section 57 managers in terms of their signed agreements	No. of formal evaluations completed per Section 57 employee	2	2							0	2	4	4
Risk based audit plan approved for 2018	Risk based audit plan approved by February 2019	1	1							0	1	2	2
Functional performance audit committee measured by means of meetings where committee dealt with performance reports	Number of meetings	2	2							0	2	4	4
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 2018/19 financial year	90%	90%							0%	90%	180%	180%
Operational conditional grant spending measured by the % spent	Percentage (%) of the grant spent (to budget allocations)	95%	95%							0%	95%	190%	190%
Capital conditional grant spending measured by the % spent	Percentage (%) of the grant spent (to budget allocations)	95%	95%							0%	95%	190%	190%
Submit final Annual Report and oversight report of council before legislative deadline	Final Annual Report and oversight report of council completed and submitted	1	1							0	1	2	2
Review and prioritisation of risk register	Reviewed and prioritised risk register	1	1							0	1	2	2
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	0
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	The percentage (%) of appointments made in the three highest levels of management approved Employment Equity Plan	50%	50%							0%	50%	100%	100%
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	0
<b>CORPORATE SERVICES</b>													
Implementation of the Local Economic Development and Tourism Strategy	Number of LED interventions/ activities / programmes implemented												
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	16	16							0	16	32	32
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	80							0%	80	160	160
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 programs for the period	Number of people temporary employed in the EPWP programs	700	700							0	700	1400	1400
<b>FINANCIAL SERVICES</b>													
Financial statements submitted by 31 August	Financial statements submitted to A-G	1	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	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	1							0	1	1	1
Maintain a Year to Date (YTD) debtors payment percentage of 96% (excluding traffic services)	Payment percentage (%) of debtors over 12 months rolling period	1	1							0	1	1	1
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	96%	96%							0%	96%	96%	96%
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	4.4	4.4							0.0	4.4	4.4	4.4
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	117.6	117.6							0.0	117.6	117.6	117.6
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	0	0							0	0	0	0
Sound financial management by maintaining an acceptable Acid Test Ratio	Acid Test Ratio: Calculated as Current Assets-Inventory/Current Liabilities	20%	20%							0%	20%	20%	20%
Maintain a financially unqualified audit opinion	Financial statements considered free from material misstatements as per Auditor General Report	2.5	2.5							0.0	2.5	2.5	2.5
		1	1							0	1	1	1

## MOSSEL BAY MUNICIPALITY: 2018/19\_2<sup>nd</sup> ADJUSTMENTS BUDGET

TECHNICAL SERVICES												
<i>Electricity capital spending measured by the % of budget spent</i>	Percentage (%) spent of approved electricity capital projects	90%	90%						0%	90%	90%	90%
<i>Effective management of electricity provisioning systems evaluated i.t.o electricity losses</i>	Percentage (%) of electricity losses calculated on a twelve month rolling period as kwh sold/kwh purchased.	10%	10%						0%	10%	10%	10%
<i>Effective management of water provisioning systems to minimise water losses by implementing measures to reduce water losses</i>	Percentage (%) calculated on a twelve month rolling period as KL billed / kl used	16%	16%						0%	16%	16%	16%
<i>Excellent water quality measured by the quality of water as per SANS 241 criteria</i>	Percentage (%) water quality level as per blue drop project as measured annually	95%	95%						0%	95%	95%	95%
<i>Water capital spending measured by the percentage of budget spent.</i>	Percentage (%) of spent approved water capital projects as per approved budget	90%	90%						0%	90%	90%	90%
<i>Waste water capital spending measured by the % of budget spent</i>	Percentage (%) spent of approved budget of sanitation capital projects as per approved budget	90%	90%						0%	90%	90%	90%
<i>Provision of free basic electricity to registered indigent account holders connected to the municipal electrical infrastructure network</i>	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	10,300
<i>Provision of electricity to formal residential properties connected to the municipal electrical infrastructure network for both credit and prepaid electrical metering</i>	No. of formal residential properties connected to the municipal electrical infrastructure network	31,000	31,000						-	31,000	31,000	31,000
<i>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</i>	Number of residential pre-paid meters registered on the Promun Financial System in the designated informal areas that meet agreed service standards	1,500	1,500						-	1,500	1,500	1,500
<i>Provision of free basic sanitation services to registered indigent account holders which are connected to the municipal waste water (sanitation/sewerage) network &amp; billed for sewer service, irrespective of the number of water closets (toilets)</i>	Number of indigent account holders receiving free basic sanitation in terms of Equitable Share requirements	10,000	10,000						-	10,000	10,000	10,000
<i>Provision of sanitation services to residential properties which are connected to the municipal waste water (sanitation/sewerage) network &amp; are billed for sewerage service, irrespective of the number of water closets (toilets)</i>	Number of residential properties which are billed for sewerage in accordance to the Promun financial system	27,000	27,000						-	27,000	27,000	27,000
<i>Provision of clean piped water to indigent account holders which are connected to the municipal water infrastructure network</i>	Number of indigent account holders receiving free basic water	10,300	10,300						-	10,300	10,300	10,300
<i>Provision of clean piped water to registered indigent account holders which are connected to the municipal water infrastructure network</i>	Number of formal residential properties that meet agreed service standards for piped water	33,000	33,000						-	33,000	33,000	33,000
<i>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</i>	Number of water meters, measuring water to informal areas including stand pipes	70	70						-	70	70	70
COMMUNITY SERVICES												
<i>Sports fields are maintained measured by the percentage (%) of the maintenance budget spent</i>	Percentage (%) of Sport maintenance budget spent	90%	90%						0%	90%	90%	90%
<i>Effective maintenance of refuse removal assets i.t.o approved budget</i>	Percentage (%) of waste management maintenance budget spent	90%	90%						0%	90%	90%	90%
<i>Annual Review of the Disaster Management Plan by end November</i>	Plan completed and submitted to Council	1	1						0	1	1	1
<i>Effective Management of Community Safety Department measured by percentage (%) of Capital Budget spent</i>	Percentage (%) of approved capital budget spent for Community Safety department	1	1						0	1	1	1
<i>Effective Management of Library department measured by percentage (%) of Capital Budget spent</i>	Percentage (%) of approved capital budget spent for Library department	1	1						0	1	1	1
<i>Effective Management of Fire Service measured by percentage (%) of Capital Budget spent</i>	Percentage (%) of approved capital budget spent for Fire Services department	1	1						0	1	1	1
<i>Provision of free basic refuse removal and solid waste disposal to registered indigent account holders in the Mossel Bay area</i>	Number of indigent account holders receiving free basic refuse removal monthly	10,300	10,300						-	10,300	10,300	10,300
<i>Provision of refuse removal and solid waste disposal to all residential account holders in the Mossel Bay area</i>	Number of formal residential properties for which refuse is removed at least once a week	33,000	33,000						-	33,000	33,000	33,000
PLANNING AND DEVELOPMENT												
<i>Revision of the Municipal Spatial Development Framework</i>	Draft reviewed SDF submitted to Council	1	1						0	1	1	1
<i>Municipal roads and stormwater capital spending measured by the percentage (%) of budget spent</i>	Percentage (%) spent of approved roads and stormwater capital projects as approved budget	90%	90%						0%	90%	90%	90%
<i>The maintenance of the municipal Buildings measured by the percentage (%) of budget spent of the approved budget for Municipal Buildings and Land</i>	Percentage (%) spent of maintenance budget as per approved budget as per approved budget for Municipal Buildings and Land	90%	90%						0%	90%	90%	90%
<i>Informing community of Councils updated human settlement plan</i>	Housing Imbizo's held in areas in most need of government subsidy housing	3	3						0	3	3	3
<b>And so on for the rest of the Votes</b>												

**References**

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))

**MOSEL BAY MUNICIPALITY:  
2018/19\_2<sup>nd</sup> ADJUSTMENTS BUDGET**

**WC043 Mossel Bay - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 23 October 2018**

Description of financial indicator	Basis of calculation	Budget Year 2018/19			Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b><u>Borrowing Management</u></b>						
Credit Rating	Short term/long term rating					
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.1%	1.1%	1.1%	2.5%	2.7%
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	29.5%	28.6%	31.4%	48.4%	18.8%
<b><u>Safety of Capital</u></b>						
Gearing	Long Term Borrowing/ Funds & Reserves	47.8%	47.8%	47.8%	105.0%	116.2%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	258.7%	257.5%	257.6%	253.5%	259.5%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	258.7%	257.5%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	1.9	1.9	1.9	1.8	1.9
<b><u>Revenue Management</u></b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	101.6%	101.6%	101.6%	100.8%	100.8%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		100.8%	100.8%	100.8%	100.7%	100.7%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	11.5%	11.2%	11.2%	11.7%	12.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>						
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		32.1%	32.3%	32.3%	31.8%	30.2%
<b><u>Other Indicators</u></b>						
Electricity Distribution Losses (2)	Total Volume Losses (kW)	33,869	33,869	33,869	37,934	42,486
	Total Cost of Losses (Rand '000)	31,499	31,499	31,499	36,037	41,636
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	0	0	0	0
Water Distribution Losses (2)	Total Volume Losses (kℓ)	1,346	1,346	1,346	1,308	1,231
	Total Cost of Losses (Rand '000)					
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	0	0	0	0
Employee costs	Employee costs/(Total Revenue - capital revenue)	30.2%	29.6%	29.6%	30.2%	30.6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)					
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	11.1%	10.9%	10.9%	10.8%	10.8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	8.7%	8.5%	8.5%	10.0%	10.2%
<b><u>IDP regulation financial viability indicators</u></b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	3251.2%	3251.2%	3251.2%	2966.9%	3139.7%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	3.9%	3.8%	3.8%	4.2%	4.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	5.3	5.3	5.3	5.1	5.2

## MOSEL BAY MUNICIPALITY: 2018/19\_2<sup>nd</sup> ADJUSTMENTS BUDGET

WC043 Mossel Bay - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - 23 October 2018

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2015/16	2016/17	2017/18	Budget Year 2018/19
						Outcome	Outcome	Outcome	Original
<b>Demographics</b>									
Population			71,494	117,842	89,430	93,515,017	95,222,000	99,319,000	100,312,000
Females aged 5 - 14			6,224	8,848	6,485	6,781,224	6,882,943	7,198,000	7,270,000
Males aged 5 - 14			6,335	9,239	6,621	6,923,437	7,027,288	7,349,000	7,422,001
Females aged 15 - 34			11,706	19,143	14,468	15,128,875	15,355,808	16,059,000	16,220,000
Males aged 15 - 34			12,385	25,388	14,321	14,975,160	15,199,787	15,896,000	16,055,000
Unemployment			7,261	11,808	7,992	8,357,062	8,482,417	8,871,000	8,959,001
<b>Monthly Household income (no. of households)</b>									
None	1, 12				4,870	5,092	5,169	5,406	5,460
R1 - R1 600					5,435	5,683	5,769	6,033	6,093
R1 601 - R3 200					4,483	4,688	4,758	4,976	5,026
R3 201 - R6 400					4,318	4,515	4,583	4,793	4,841
R6 401 - R12 800					3,704	3,873	3,931	4,111	4,153
R12 801 - R25 600					2,951	3,086	3,132	3,276	3,308
R25 601 - R51 200					1,547	1,618	1,642	1,717	1,734
R52 201 - R102 400					466	487	495	517	522
R102 401 - R204 800					152	159	161	169	170
R204 801 - R409 600					99	104	105	110	111
R409 601 - R819 200									
> R819 200									
<b>Poverty profiles (no. of households)</b>									
< R2 060 per household per month	13								
Insert description	2								
<b>Household/demographics (000)</b>									
Number of people in municipal area						112	122	123	130
Number of poor people in municipal area									
Number of households in municipal area						27	33	38	39
Number of poor households in municipal area						6	13	14	14
Definition of poor household (R per month)						5,000	6,000	6,000	6,000
<b>Housing statistics</b>									
Formal	3					24,932	24,932	31,935	32,382
Informal						4,297	4,297	1,288	1,301
<b>Total number of households</b>						29,229	29,229	33,223	33,683
Dwellings provided by municipality	4								
Dwellings provided by province/s						350	350	340	165
Dwellings provided by private sector	5								
<b>Total new housing dwellings</b>						350	350	340	165
<b>Economic</b>									
Inflation/inflation outlook (CPIX)	6					5.8%	6.6%	6.1%	5.2%
Interest rate - borrowing						8.5%	9.0%	9.0%	10.0%
Interest rate - investment						7.1%	8.3%	8.6%	8.1%
Remuneration increases						6.0%	7.0%	7.5%	7.6%
Consumption growth (electricity)							0.2%	0.5%	0.4%
Consumption growth (water)							0.6%	0.5%	0.0%
<b>Collection rates</b>									
Property tax/service charges	7				%	95.5%	98.0%	98.0%	99.2%
Rental of facilities & equipment					%	100.0%	100.0%	100.0%	100.0%
Interest - external investments					%	100.0%	100.0%	100.0%	100.0%
Interest - debtors					%	N/A	N/A	N/A	N/A
Revenue from agency services					%	N/A	N/A	N/A	N/A

## MOSEL BAY MUNICIPALITY: 2018/19\_2<sup>nd</sup> ADJUSTMENTS BUDGET

WC043 Mossel Bay - Supporting Table SB6 Adjustments Budget - funding measurement - 23 October 2018

Description	Ref	MFMA	2015/16	2016/17	2017/18	Medium Term Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2019/20	Budget Year +2 2020/21
			Audited Outcome	Audited Outcome	Audited Outcome					
<b>R thousands</b>										
<b>Funding measures</b>										
Cash/cash equivalents at the year end - R'000	1	18(1)b	-	-	358,908	362,470	360,305	360,436	367,325	389,007
Cash + investments at the yr end less applications - R'000	2	18(1)b	-	-	226,800	137,646	135,481	135,611	162,723	187,218
Cash year end/monthly employee/supplier payments	3	18(1)b	-	-	0	0	0	0	0	0
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	-	-	40,729	31,516	47,705	47,835	56,602	67,418
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)	-6.00%	-6.0%	-6.0%	0.0%	0.0%	0.0%	0.9%	0.0%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	97.1%	97.1%	97.1%	97.1%	97.2%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	0.0%	0.0%	3.0%	2.4%	2.4%	2.4%	2.3%	2.1%
Capital payments % of capital expenditure	8	18(1)c;19	0.0%	0.0%	0.0%	100.0%	100.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c	0.0%	0.0%	0.0%	29.5%	28.6%	31.4%	48.4%	18.8%
Grants % of Govt legislated/gazetted allocations	10	18(1)a				100.2%	0.0%	0.0%	100.2%	100.2%
Current consumer debtors % change - incr(decr)	11	18(1)a	0.0%	0.0%	0.0%	7.8%	7.8%	7.8%	8.8%	9.1%
Long term receivables % change - incr(decr)	12	18(1)a	0.0%	0.0%	0.0%	-6.7%	-6.7%	-6.7%	-7.2%	-7.8%
R&M % of Property Plant & Equipment	13	20(1)(vi)	0.0%	0.0%	5.6%	3.9%	3.8%	3.8%	3.8%	3.8%
Asset renewal % of capital budget	14	20(1)(vi)	0.0%	0.0%	0.0%	35.9%	33.1%	33.1%	39.3%	37.5%

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: 2018/19\_2<sup>nd</sup> ADJUSTMENTS BUDGET

WC043 Mossel Bay - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 23 October 2018

Description	Ref	Budget Year 2018/19							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2019/20	+2 2020/21
R thousands		A	A1	B	C	D	E	F		
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		88,712	88,712	-	-	-	-	88,712	94,698	103,170
Local Government Equitable Share		85,858	85,858					85,858	93,148	101,620
Finance Management	3	1,550	1,550					1,550	1,550	1,550
Municipal Systems Improvement		-	-					-	-	-
Electricity Demand Side Management		-	-					-	-	-
EPWP Incentive		1,304	1,304					1,304	-	-
Integrated National Electrification Programme		-	-					-	-	-
Other transfers/grants [insert description]		-	-					-	-	-
<b>Provincial Government:</b>		29,799	29,799	-	1,000	-	1,000	30,799	31,634	28,629
Integrated housing		20,450	20,450					20,450	22,180	19,060
Community Development Workers		56	56					56	56	56
Library services		8,360	8,360					8,360	8,811	9,296
Housing emergency Kits		197	197					197	207	217
Subsidy - Newsletters		37	37					37	-	-
Housing Trust Fund		-	-					-	-	-
Thusong Service Centre Grant		-	-					-	100	-
Mossel bay Sediment Supply Study Grant		-	-					-	-	-
RSEP / VPUU		-	-					-	-	-
Maintenance & Construction of Transport Infrastructure		59	59					59	-	-
Financial Management Support Grant		280	280		1,000		1,000	1,280	280	-
Financial Management Capacity Building Grant		360	360					360	-	-
Local Government Graduate Internship Grant		-	-					-	-	-
Greenest Municipality Competition		-	-					-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
Disaster Recovery Fund		-	-					-	-	-
<b>Other grant providers:</b>		347	347	-	-	-	-	347	362	375
SETA		-	-					-	-	-
Public Contributions		347	347					347	362	375
<b>Total Operating Transfers and Grants</b>	6	118,859	118,859	-	1,000	-	1,000	119,859	126,694	132,174
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		34,721	34,721	-	-	-	-	34,721	39,277	34,858
Municipal Infrastructure Grant (MIG)		23,688	23,688					23,688	24,105	25,258
EPWP Incentive		1,033	1,033					1,033	-	-
Energy Efficiency & Demand Side Management		-	-					-	-	-
National Electrification Programme		6,000	6,000					6,000	15,172	9,600
Department of Mineral & Energy		-	-					-	-	-
Municipal System Improvement Grant		-	-					-	-	-
Municipal Disaster Recovery Grant		-	-					-	-	-
Water Services infrastructure Grant		4,000	4,000					4,000	-	-
Other capital transfers/grants [insert desc]		-	-					-	-	-
<b>Provincial Government:</b>		18,250	18,250	-	-	-	-	18,250	44,500	62,000
Integrated housing		15,250	15,250					15,250	40,000	50,000
Community Development Workers		-	-					-	-	-
Library services		-	-					-	-	-
Thusong Service Centre Grant		-	-					-	-	-
Maintenance & Construction of Transport Infrastructure		1,000	1,000					1,000	4,000	12,000
Greenest Municipality Competition		-	-					-	-	-
RSEP / VPUU		2,000	2,000					2,000	500	-
Shared Economic Infrastructure Facility Grant		-	-					-	-	-
Development of Sport and Recreation facilities		-	-					-	-	-
Fire service capacity building grant		-	-					-	-	-
Other		-	-					-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
Disaster Recovery Fund		-	-					-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
Public Contributions		-	-					-	-	-
<b>Total Capital Transfers and Grants</b>	6	52,971	52,971	-	-	-	-	52,971	83,777	96,858
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		171,830	171,830	-	1,000	-	1,000	172,830	210,471	229,032



## MOSEL BAY MUNICIPALITY: 2018/19\_2<sup>nd</sup> ADJUSTMENTS BUDGET

WC043 Mossel Bay - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 23 October 2018

Description	Ref	Budget Year 2018/19							Budget Year	Budget Year
		Original	Prior Adjusted	Multi-year	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	
		Budget	2	capital	Govt	5	6	Budget	Budget	
	A	A1	B	C	D	E	F	+1 2019/20	+2 2020/21	
<b>R thousands</b>										
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>	1									
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		88,712	88,954	-	-	-	-	88,954	94,698	103,170
Local Government Equitable Share		85,858	85,858					85,858	93,148	101,620
Finance Management		1,550	1,550					1,550	1,550	1,550
Municipal Systems Improvement		-	-					-	-	-
Electricity Demand Side Management		-	-					-	-	-
EPWP Incentive		1,304	1,546					1,546	-	-
Integrated National Electrification Programme		-	-					-	-	-
Other transfers/grants [insert description]		-	-					-	-	-
<b>Provincial Government:</b>		29,799	50,829	-	1,000	-	1,000	51,829	31,634	28,629
Integrated housing		20,450	41,146					41,146	22,180	19,060
Community Development Workers		56	56					56	56	56
Library services		8,360	8,360					8,360	8,811	9,296
Housing emergency Kits		197	484					484	207	217
Subsidy - Newsletters		37	37					37	-	-
Housing Trust Fund		-	-					-	-	-
Thusong Service Centre Grant		-	-					-	100	-
Mossel bay Sediment Supply Study Grant		-	-					-	-	-
RSEP / VPUU		-	-					-	-	-
Maintenance & Construction of Transport Infrastructure		59	59					59	-	-
Financial Management Support Grant		280	280		1,000		1,000	1,280	280	-
Financial Management Capacity Building Grant		360	360					360	-	-
Local Government Graduate Internship Grant		-	47					47	-	-
Greenest Municipality Competition		-	-					-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
Disaster Recovery Fund		-	-					-	-	-
<b>Other grant providers:</b>		347	590	-	-	-	-	590	362	375
SETA		-	-					-	-	-
Public Contributions		347	590					590	362	375
<b>Total operating expenditure of Transfers and Grants:</b>		<b>118,859</b>	<b>140,373</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>141,373</b>	<b>126,694</b>	<b>132,174</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		34,721	34,721	-	-	-	-	34,721	39,277	34,858
Municipal Infrastructure Grant (MIG)		23,688	23,688					23,688	24,105	25,258
EPWP Incentive		1,033	1,033					1,033	-	-
Energy Efficiency & Demand Side Management		-	-					-	-	-
National Electrification Programme		6,000	6,000					6,000	15,172	9,600
Department of Mineral & Energy		-	-					-	-	-
Municipal System Improvement Grant		-	-					-	-	-
Municipal Disaster Recovery Grant		-	-					-	-	-
Water Services infrastructure Grant		4,000	4,000					4,000	-	-
Other capital transfers/grants [insert desc]		-	-					-	-	-
<b>Provincial Government:</b>		18,250	34,439	-	-	-	-	34,439	44,500	62,000
Integrated housing		15,250	29,775					29,775	40,000	50,000
Community Development Workers		-	-					-	-	-
Library services		-	-					-	-	-
Thusong Service Centre Grant		-	-					-	-	-
Maintenance & Construction of Transport Infrastructure		1,000	1,000					1,000	4,000	12,000
Greenest Municipality Competition		-	-					-	-	-
RSEP / VPUU		2,000	2,825					2,825	500	-
Shared Economic Infrastructure Facility Grant		-	839					839	-	-
Development of Sport and Recreation facilities		-	-					-	-	-
Fire service capacity building grant		-	-					-	-	-
Other		-	-					-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
Disaster Recovery Fund		-	-					-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
Public Contributions		-	-					-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>52,971</b>	<b>69,159</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>69,159</b>	<b>83,777</b>	<b>96,858</b>
<b>Total capital expenditure of Transfers and Grants</b>		<b>171,830</b>	<b>209,533</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>210,533</b>	<b>210,471</b>	<b>229,032</b>

## MOSEL BAY MUNICIPALITY: 2018/19\_2<sup>nd</sup> ADJUSTMENTS BUDGET

WC043 Mossel Bay - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 23 October 2018

Description	Ref	Budget Year 2018/19						Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F	+1 2019/20
R thousands									
<b>Operating transfers and grants:</b>									
<b>National Government:</b>									
Balance unspent at beginning of the year			-				-	-	
Current year receipts		88,712	88,712				-	88,712	94,698
<b>Conditions met - transferred to revenue</b>		<b>88,712</b>	<b>88,712</b>	-	-	-	-	<b>88,712</b>	<b>94,698</b>
Conditions still to be met - transferred to liabilities							-	-	
<b>Provincial Government:</b>									
Balance unspent at beginning of the year			-				-	-	
Current year receipts		29,799	29,799		1,000		1,000	30,799	31,634
<b>Conditions met - transferred to revenue</b>		<b>29,799</b>	<b>29,799</b>	-	<b>1,000</b>	-	<b>1,000</b>	<b>30,799</b>	<b>31,634</b>
Conditions still to be met - transferred to liabilities							-	-	
<b>District Municipality:</b>									
Balance unspent at beginning of the year							-	-	
Current year receipts							-	-	
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	-	-	-	-	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities							-	-	
<b>Other grant providers:</b>									
Balance unspent at beginning of the year			-				-	-	
Current year receipts		347	347				-	347	362
<b>Conditions met - transferred to revenue</b>		<b>347</b>	<b>347</b>	-	-	-	-	<b>347</b>	<b>362</b>
Conditions still to be met - transferred to liabilities							-	-	
<b>Total operating transfers and grants revenue</b>		<b>118,859</b>	<b>118,859</b>	-	<b>1,000</b>	-	<b>1,000</b>	<b>119,859</b>	<b>126,694</b>
<b>Total operating transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-
<b>Capital transfers and grants:</b>									
<b>National Government:</b>									
Balance unspent at beginning of the year			-				-	-	
Current year receipts		34,721	34,721				-	34,721	39,277
<b>Conditions met - transferred to revenue</b>		<b>34,721</b>	<b>34,721</b>	-	-	-	-	<b>34,721</b>	<b>39,277</b>
Conditions still to be met - transferred to liabilities							-	-	
<b>Provincial Government:</b>									
Balance unspent at beginning of the year			-				-	-	
Current year receipts		18,250	18,250				-	18,250	44,500
<b>Conditions met - transferred to revenue</b>		<b>18,250</b>	<b>18,250</b>	-	-	-	-	<b>18,250</b>	<b>44,500</b>
Conditions still to be met - transferred to liabilities							-	-	
<b>District Municipality:</b>									
Balance unspent at beginning of the year							-	-	
Current year receipts							-	-	
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	-	-	-	-	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities							-	-	
<b>Other grant providers:</b>									
Balance unspent at beginning of the year			-				-	-	
Current year receipts							-	-	
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	-	-	-	-	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities							-	-	
<b>Total capital transfers and grants revenue</b>		<b>52,971</b>	<b>52,971</b>	-	-	-	-	<b>52,971</b>	<b>83,777</b>
<b>Total capital transfers and grants - CTBM</b>		-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>171,830</b>	<b>171,830</b>	-	<b>1,000</b>	-	<b>1,000</b>	<b>172,830</b>	<b>229,032</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		-	-	-	-	-	-	-	-

## MOSEL BAY MUNICIPALITY: 2018/19\_2<sup>nd</sup> ADJUSTMENTS BUDGET

WC043 Mossel Bay - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 23 October 2018

Description	Ref	Budget Year 2018/19									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 2019/20	+2 2020/21
R thousands		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H	Adjusted Budget	Adjusted Budget
<b>Cash transfers to other municipalities</b>												
<i>[insert description]</i>	1								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
<b>TOTAL ALLOCATIONS TO MUNICIPALITIES:</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Cash transfers to Groups of Individuals</b>												
Cash Transfers to Households	2	729	972						-	972	773	821
<i>[insert description]</i>			-						-	-		
<i>[insert description]</i>			-						-	-		
<b>TOTAL ALLOCATIONS TO GROUPS OF INDIVIDUALS</b>		729	972	-	-	-	-	-	-	972	773	821
<b>Cash transfers to other Organs of State</b>												
<i>[insert description]</i>	3								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
<b>TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Cash transfers to other Organisations</b>												
Cash Transfers to Organisations	4	4,890	4,890						-	4,890	4,777	5,075
<i>[insert description]</i>			-						-	-		
<i>[insert description]</i>			-						-	-		
<b>TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:</b>		4,890	4,890	-	-	-	-	-	-	4,890	4,777	5,075
<b>TOTAL CASH TRANSFERS</b>	5	5,618	5,862	-	-	-	-	-	-	5,862	5,550	5,896
<b>Non-cash transfers to other municipalities</b>												
<i>[insert description]</i>	1								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
<b>TOTAL ALLOCATIONS TO MUNICIPALITIES:</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Non-cash transfers to Groups of Individuals</b>												
Non-cash Groups of Individuals	2	197	484						-	484	207	217
<i>[insert description]</i>			-						-	-		
<i>[insert description]</i>			-						-	-		
<b>TOTAL ALLOCATIONS TO GROUPS OF INDIVIDUALS</b>		197	484	-	-	-	-	-	-	484	207	217
<b>Non-cash transfers to other Organs of State</b>												
<i>[insert description]</i>	3								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
<b>TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Non-cash transfers to other Organisations</b>												
<i>[insert description]</i>	4								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
<b>TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:</b>		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL NON-CASH TRANSFERS</b>	5	197	484	-	-	-	-	-	-	484	207	217
<b>TOTAL TRANSFERS</b>		5,816	6,345	-	-	-	-	-	-	6,345	5,757	6,114

## MOSEL BAY MUNICIPALITY: 2018/19\_2<sup>nd</sup> ADJUSTMENTS BUDGET

WC043 Mossel Bay - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 23 October 2018

Summary of remuneration	Ref	Budget Year 2018/19									% change
		Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	
<b>R thousands</b>											
<b>Councillors (Political Office Bearers plus Other)</b>											
Basic Salaries and Wages		7,406	7,406						-	7,406	0.0%
Pension and UIF Contributions		534	534						-	534	0.0%
Medical Aid Contributions		131	131						-	131	0.0%
Motor Vehicle Allowance		-	-						-	-	
Cellphone Allowance		1,185	1,185						-	1,185	0.0%
Housing Allowances		-	-						-	-	
Other benefits and allowances		2,672	2,672						-	2,672	0.0%
<b>Sub Total - Councillors</b>		<b>11,928</b>	<b>11,928</b>						<b>-</b>	<b>11,928</b>	<b>0.0%</b>
% increase			-							-	
<b>Senior Managers of the Municipality</b>											
Basic Salaries and Wages		6,767	6,844						-	6,844	1.1%
Pension and UIF Contributions		838	838						-	838	0.0%
Medical Aid Contributions		185	185						-	185	0.0%
Overtime		-	-						-	-	
Performance Bonus		1,396	1,396						-	1,396	0.0%
Motor Vehicle Allowance		672	672						-	672	0.0%
Cellphone Allowance		214	214						-	214	0.0%
Housing Allowances		-	-						-	-	
Other benefits and allowances		89	89						-	89	0.0%
Payments in lieu of leave		1,596	1,596						-	1,596	0.0%
Long service awards		1,263	1,263						-	1,263	0.0%
Post-retirement benefit obligations		-	-						-	-	
<b>Sub Total - Senior Managers of Municipality</b>		<b>13,020</b>	<b>13,097</b>						<b>-</b>	<b>13,097</b>	<b>0.6%</b>
% increase			0							-	
<b>Other Municipal Staff</b>											
Basic Salaries and Wages		190,480	190,480						-	190,480	0.0%
Pension and UIF Contributions		31,488	31,488						-	31,488	0.0%
Medical Aid Contributions		13,814	13,814						-	13,814	0.0%
Overtime		7,922	7,922						-	7,922	0.0%
Performance Bonus		-	-						-	-	
Motor Vehicle Allowance		4,860	4,860						-	4,860	0.0%
Cellphone Allowance		526	526						-	526	0.0%
Housing Allowances		1,920	1,920						-	1,920	0.0%
Other benefits and allowances		11,292	11,292						-	11,292	0.0%
Payments in lieu of leave		1,617	1,617						-	1,617	0.0%
Long service awards		1,263	1,263						-	1,263	0.0%
Post-retirement benefit obligations		12,944	12,944						-	12,944	0.0%
<b>Sub Total - Other Municipal Staff</b>		<b>278,127</b>	<b>278,127</b>						<b>-</b>	<b>278,127</b>	<b>0.0%</b>
% increase											
<b>Total Parent Municipality</b>		<b>303,075</b>	<b>296,462</b>						<b>-</b>	<b>303,152</b>	<b>0.0%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>303,075</b>	<b>296,462</b>						<b>-</b>	<b>303,152</b>	<b>0.0%</b>
% increase											
<b>TOTAL MANAGERS AND STAFF</b>		<b>291,147</b>	<b>291,224</b>						<b>-</b>	<b>291,224</b>	<b>0.0%</b>

**MOSEL BAY MUNICIPALITY:  
2018/19\_2<sup>nd</sup> ADJUSTMENTS BUDGET**

WC043 Mossel Bay - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 23 October 2018

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Revenue by Vote</b>																
Vote 1 - MUNICIPAL MANAGER		511	609	1,356	1,683	1,007	1,470	686	645	905	938	1,100	4,745	15,656	15,338	17,191
Vote 2 - CORPORATE SERVICES		36	41	56	63	45	143	39	20	(4)	94	38	4,356	4,926	938	460
Vote 3 - FINANCIAL SERVICES		12,779	13,864	13,169	15,269	14,287	10,299	13,148	12,348	14,795	12,681	13,881	14,099	160,619	168,483	177,568
Vote 4 - TECHNICAL SERVICES		65,456	51,883	50,722	57,506	52,628	60,365	53,573	53,787	54,106	52,662	52,675	68,691	674,053	719,813	753,660
Vote 5 - COMMUNITY SERVICES		7,594	8,468	8,452	9,402	5,810	8,284	7,556	8,679	9,900	7,276	7,849	13,171	102,441	115,531	123,725
Vote 6 - PLANNING & INTEGRATED SERVICES		3,167	3,340	5,672	6,409	6,546	5,003	3,561	4,701	5,041	4,955	4,735	42,703	95,831	89,236	107,646
<b>Total Revenue by Vote</b>		<b>89,542</b>	<b>78,205</b>	<b>79,427</b>	<b>90,331</b>	<b>80,324</b>	<b>85,564</b>	<b>78,563</b>	<b>80,180</b>	<b>84,742</b>	<b>78,606</b>	<b>80,277</b>	<b>147,765</b>	<b>1,053,526</b>	<b>1,109,338</b>	<b>1,180,250</b>
<b>Expenditure by Vote</b>																
Vote 1 - MUNICIPAL MANAGER		4,354	3,163	4,129	4,845	5,569	4,771	3,432	3,477	3,355	4,859	4,090	4,567	50,611	52,854	56,039
Vote 2 - CORPORATE SERVICES		4,336	3,875	4,102	3,717	3,976	5,700	4,298	3,370	3,413	5,361	5,478	24,151	71,777	75,073	79,228
Vote 3 - FINANCIAL SERVICES		3,938	3,571	5,369	3,469	3,852	4,133	3,510	3,409	3,289	4,100	4,208	5,741	48,591	49,788	52,591
Vote 4 - TECHNICAL SERVICES		11,237	50,376	51,411	37,052	37,172	39,349	39,036	36,449	33,692	33,699	35,365	85,418	490,255	523,840	556,204
Vote 5 - COMMUNITY SERVICES		10,600	14,332	15,378	14,313	16,422	20,151	15,682	17,453	13,873	14,276	17,971	23,998	194,448	212,734	226,319
Vote 6 - PLANNING & INTEGRATED SERVICES		5,965	7,587	11,281	11,762	14,248	13,849	9,513	10,730	11,388	9,050	11,146	33,491	150,009	138,446	142,452
<b>Total Expenditure by Vote</b>		<b>40,430</b>	<b>82,904</b>	<b>91,670</b>	<b>75,157</b>	<b>81,239</b>	<b>87,954</b>	<b>75,470</b>	<b>74,887</b>	<b>69,010</b>	<b>71,345</b>	<b>78,258</b>	<b>177,366</b>	<b>1,005,691</b>	<b>1,052,736</b>	<b>1,112,833</b>
<b>Surplus/ (Deficit)</b>		<b>49,113</b>	<b>(4,699)</b>	<b>(12,243)</b>	<b>15,174</b>	<b>(915)</b>	<b>(2,390)</b>	<b>3,093</b>	<b>5,293</b>	<b>15,732</b>	<b>7,261</b>	<b>2,020</b>	<b>(29,601)</b>	<b>47,835</b>	<b>56,602</b>	<b>67,418</b>

References

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

## MOSEL BAY MUNICIPALITY: 2018/19\_2<sup>nd</sup> ADJUSTMENTS BUDGET

WC043 Mossel Bay - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 23 October 2018

Description - Standard classification	Ref	Budget Year 2018/19											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Revenue - Functional</b>																
<i>Governance and administration</i>		13,677	14,679	14,710	17,188	15,791	11,841	14,069	13,252	15,956	13,809	15,163	22,089	182,225	189,463	200,460
Executive and council		403	436	1,113	1,315	416	1,186	438	466	456	638	762	3,519	11,148	11,413	11,916
Finance and administration		13,274	14,243	13,596	15,873	15,376	10,655	13,631	12,786	15,499	13,170	14,402	18,571	171,077	178,050	188,544
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		3,116	3,996	5,996	5,583	3,986	4,332	3,296	3,884	5,948	3,586	3,215	41,164	88,102	78,928	87,900
Community and social services		592	779	811	960	1,028	238	554	334	2,629	253	191	2,751	11,120	10,115	10,184
Sport and recreation		1,225	1,778	1,079	167	(855)	297	357	201	617	479	193	(475)	5,064	5,884	7,874
Public safety		12	23	112	37	16	19	20	12	22	12	11	25	320	336	358
Housing		1,286	1,416	3,994	4,419	3,797	3,777	2,366	3,337	2,680	2,842	2,821	38,863	71,597	62,593	69,483
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2,373	2,024	2,186	2,492	2,820	1,714	1,743	3,344	2,674	2,612	3,226	4,769	31,976	33,540	45,446
Planning and development		1,410	1,501	1,104	1,053	923	990	578	784	650	753	1,020	1,968	12,733	11,291	11,961
Road transport		963	523	1,082	1,440	1,897	724	1,165	2,560	2,024	1,859	2,206	2,801	19,243	22,249	33,485
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		70,376	57,505	56,536	65,068	57,726	67,677	59,455	59,700	60,165	58,600	58,673	79,743	751,223	807,407	846,445
Energy sources		43,001	35,061	33,322	34,751	33,834	37,263	33,043	32,866	33,196	33,181	33,588	35,539	418,645	452,598	473,297
Water management		15,810	9,234	9,776	12,643	11,577	12,634	12,982	13,431	13,350	11,934	11,484	18,651	153,506	159,990	173,056
Waste water management		6,648	7,611	7,677	10,212	7,409	10,528	7,597	7,527	7,696	7,631	7,701	14,630	102,867	107,255	107,340
Waste management		4,917	5,598	5,762	7,462	4,906	7,253	5,833	5,876	5,923	5,853	5,900	10,923	76,206	87,565	92,752
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>		<b>89,542</b>	<b>78,205</b>	<b>79,427</b>	<b>90,331</b>	<b>80,324</b>	<b>85,564</b>	<b>78,563</b>	<b>80,180</b>	<b>84,742</b>	<b>78,606</b>	<b>80,277</b>	<b>147,765</b>	<b>1,053,526</b>	<b>1,109,338</b>	<b>1,180,250</b>
<b>Expenditure - Functional</b>																
<i>Governance and administration</i>		12,242	10,446	13,695	11,923	13,685	14,373	10,465	10,375	10,408	12,805	13,986	37,182	171,584	178,839	190,025
Executive and council		4,700	3,148	3,386	3,563	4,318	3,856	3,118	3,375	3,215	4,872	4,024	4,690	46,265	48,415	51,324
Finance and administration		7,542	7,063	9,665	7,036	7,987	9,161	7,058	6,809	6,938	7,790	9,555	32,210	118,814	123,576	131,358
Internal audit		-	235	644	1,324	1,380	1,355	289	191	255	143	407	282	6,505	6,847	7,344
<i>Community and public safety</i>		6,468	7,860	11,842	11,894	11,939	15,300	10,553	11,054	10,078	9,773	11,095	32,085	149,940	136,573	140,777
Community and social services		1,700	1,916	2,108	1,957	2,083	2,357	1,815	1,796	1,891	1,857	2,367	3,168	25,016	26,386	27,802
Sport and recreation		2,654	3,177	3,535	3,626	3,909	5,457	4,520	4,374	3,728	3,595	3,781	3,857	46,212	48,027	51,148
Public safety		1,666	2,140	2,732	2,328	2,616	4,179	2,614	2,091	2,356	2,180	2,627	2,871	30,400	32,505	34,802
Housing		448	623	3,467	3,983	3,331	3,307	1,603	2,793	2,103	2,140	2,320	22,189	48,312	29,654	27,025
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		6,578	8,464	9,054	8,950	11,794	11,889	9,287	10,592	10,364	9,251	10,792	12,555	119,569	126,602	132,865
Planning and development		1,637	2,054	2,069	1,898	2,072	2,224	1,850	1,803	1,852	2,885	2,337	2,295	24,975	26,345	27,069
Road transport		4,608	5,978	6,470	6,597	9,241	9,083	6,940	8,320	7,989	5,900	7,834	9,486	88,445	93,603	98,675
Environmental protection		334	433	515	454	481	582	498	469	522	467	620	773	6,149	6,654	7,121
<i>Trading services</i>		14,403	55,684	56,899	41,940	43,651	45,576	44,145	42,706	37,997	38,783	41,895	95,395	559,072	604,900	642,976
Energy sources		3,519	41,146	38,583	26,114	25,882	26,197	25,045	25,193	21,502	23,752	23,850	59,350	340,132	362,168	384,389
Water management		3,814	4,706	7,896	6,137	6,373	6,764	9,152	5,747	7,504	5,194	5,833	16,241	85,363	90,762	96,525
Waste water management		4,588	5,399	6,082	5,909	6,326	7,668	6,026	6,518	5,586	5,663	6,700	11,022	77,487	84,628	89,951
Waste management		2,482	4,433	4,337	3,779	5,070	4,947	3,922	5,247	3,405	4,175	5,512	8,782	56,091	67,343	72,110
<i>Other</i>		738	450	181	451	170	816	1,020	161	164	734	490	150	5,525	5,823	6,189
<b>Total Expenditure - Functional</b>		<b>40,430</b>	<b>82,904</b>	<b>91,670</b>	<b>75,157</b>	<b>81,239</b>	<b>87,954</b>	<b>75,470</b>	<b>74,887</b>	<b>69,010</b>	<b>71,345</b>	<b>78,258</b>	<b>177,366</b>	<b>1,005,691</b>	<b>1,052,736</b>	<b>1,112,833</b>
<b>Surplus/ (Deficit) 1.</b>		<b>49,113</b>	<b>(4,699)</b>	<b>(12,243)</b>	<b>15,174</b>	<b>(915)</b>	<b>(2,390)</b>	<b>3,093</b>	<b>5,293</b>	<b>15,732</b>	<b>7,261</b>	<b>2,020</b>	<b>(29,601)</b>	<b>47,835</b>	<b>56,602</b>	<b>67,418</b>

## MOSEL BAY MUNICIPALITY: 2018/19\_2<sup>nd</sup> ADJUSTMENTS BUDGET

WC043 Mossel Bay - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 23 October 2018

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Revenue By Source</b>																
Property rates		9,783	9,783	9,783	9,783	9,783	9,783	9,764	9,764	9,764	9,764	9,764	9,811	117,329	124,369	131,831
Service charges - electricity revenue		42,848	34,499	32,573	32,944	32,309	35,800	32,338	32,311	31,931	32,230	32,530	32,263	404,574	428,715	454,295
Service charges - water revenue		15,291	7,640	7,924	7,971	8,982	8,188	11,228	11,919	10,883	9,865	9,244	9,327	118,463	125,542	133,044
Service charges - sanitation revenue		5,291	5,291	5,291	5,291	5,291	5,291	5,291	5,291	5,291	5,291	5,291	5,316	63,512	67,224	71,279
Service charges - refuse		4,594	4,592	4,727	4,634	4,166	4,163	4,854	4,919	4,934	4,881	4,890	4,953	56,304	66,528	70,520
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		586	431	355	452	692	511	381	407	482	387	322	395	5,400	5,616	5,852
Interest earned - external investments		2,674	3,859	2,964	5,108	4,178	329	3,156	2,139	4,784	2,480	3,791	2,039	37,500	39,150	40,883
Interest earned - outstanding debtors		136	145	103	299	111	224	120	(286)	85	244	282	415	1,879	1,898	1,903
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		210	(296)	264	106	111	(14)	129	1,843	124	146	942	1,374	4,939	4,977	5,014
Licences and permits		104	90	94	100	89	69	106	100	102	93	97	89	1,133	1,209	1,292
Agency services		562	495	510	572	523	385	557	454	476	445	512	510	6,000	6,300	6,615
Transfers and subsidies		1,891	5,260	8,281	16,619	6,778	16,368	5,912	6,673	8,337	6,217	6,175	53,895	142,406	126,694	132,174
Other revenue		3,275	3,621	3,089	1,847	524	1,497	1,351	1,556	1,660	1,755	1,887	3,019	25,081	26,411	27,710
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	879	879	928	980
<b>Total Revenue</b>		<b>87,244</b>	<b>75,411</b>	<b>75,959</b>	<b>85,727</b>	<b>73,534</b>	<b>82,594</b>	<b>75,185</b>	<b>77,088</b>	<b>78,851</b>	<b>73,798</b>	<b>75,725</b>	<b>124,284</b>	<b>985,400</b>	<b>1,025,561</b>	<b>1,083,392</b>
<b>Expenditure By Type</b>																
Employee related costs		19,036	22,201	23,977	22,612	23,327	28,733	21,438	21,384	20,895	20,960	27,959	38,702	291,224	309,980	331,850
Remuneration of councillors		967	966	972	975	975	975	930	930	1,212	1,082	967	976	11,928	12,483	13,121
Debt impairment		-	-	-	-	-	-	-	3,639	-	-	1,184	13,898	18,722	18,580	18,485
Depreciation & asset impairment		6,129	6,129	6,129	6,129	6,129	6,129	6,129	6,129	6,129	6,129	6,129	10,888	78,304	87,881	94,914
Finance charges		(10)	-	32	30	19	2,191	-	-	-	26	-	2,705	4,992	14,480	15,349
Bulk purchases		400	37,667	34,123	20,805	21,434	21,120	21,663	20,434	18,119	19,719	19,348	50,956	285,789	302,936	321,113
Other materials		3,644	5,041	8,046	5,984	6,887	5,821	8,448	5,644	7,253	4,872	5,833	14,340	81,813	82,655	87,277
Contracted services		3,373	6,978	12,324	12,597	15,929	16,781	12,050	12,368	12,038	14,129	11,713	37,407	167,688	148,784	151,680
Grants and subsidies		891	337	118	674	65	852	1,166	154	155	758	502	672	6,345	5,757	6,114
Other expenditure		5,888	3,472	5,836	5,238	6,361	5,240	3,535	4,092	3,098	3,558	4,510	6,603	57,432	67,663	71,310
Loss on disposal of PPE		112	112	112	112	112	112	112	112	112	112	112	219	1,454	1,534	1,620
<b>Total Expenditure</b>		<b>40,430</b>	<b>82,904</b>	<b>91,670</b>	<b>75,157</b>	<b>81,239</b>	<b>87,954</b>	<b>75,470</b>	<b>74,887</b>	<b>69,010</b>	<b>71,345</b>	<b>78,258</b>	<b>177,366</b>	<b>1,005,691</b>	<b>1,052,736</b>	<b>1,112,833</b>
<b>Surplus/(Deficit)</b>		<b>46,814</b>	<b>(7,493)</b>	<b>(15,711)</b>	<b>10,570</b>	<b>(7,705)</b>	<b>(5,361)</b>	<b>(286)</b>	<b>2,200</b>	<b>9,841</b>	<b>2,453</b>	<b>(2,533)</b>	<b>(53,082)</b>	<b>(20,291)</b>	<b>(27,175)</b>	<b>(29,440)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		2,299	2,793	3,468	4,604	6,789	2,970	3,378	3,093	5,891	4,808	4,552	23,480	68,127	83,777	96,858
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>49,113</b>	<b>(4,699)</b>	<b>(12,243)</b>	<b>15,174</b>	<b>(915)</b>	<b>(2,390)</b>	<b>3,093</b>	<b>5,293</b>	<b>15,732</b>	<b>7,261</b>	<b>2,020</b>	<b>(29,601)</b>	<b>47,835</b>	<b>56,602</b>	<b>67,418</b>

## MOSEL BAY MUNICIPALITY: 2018/19\_2<sup>nd</sup> ADJUSTMENTS BUDGET

WC043 Mossel Bay - Supporting Table SB15 Adjustments Budget - monthly cash flow - 23 October 2018

Monthly cash flows	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19 Adjusted Budget	Budget Year +1 2019/20 Adjusted Budget	Budget Year +2 2020/21 Adjusted Budget	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget				
<b>R thousands</b>																	
<b>Cash Receipts By Source</b>	1																
Property rates		9,779	9,779	9,779	9,779	9,779	9,779	9,779	9,779	9,779	9,779	9,779	8,671	116,244	123,218	130,609	
Service charges - electricity revenue		86,334	54,463	43,252	41,473	39,254	25,134	23,159	29,532	27,233	27,353	29,693	(23,441)	403,438	427,512	453,020	
Service charges - water revenue		11,043	11,405	11,047	11,035	13,320	13,520	7,436	6,837	7,309	7,010	7,282	5,712	112,956	119,705	126,858	
Service charges - sanitation revenue		4,884	4,884	4,884	4,884	4,884	4,884	4,884	4,884	4,884	4,884	4,884	4,875	58,599	62,023	65,763	
Service charges - refuse		4,451	4,451	4,555	4,451	4,451	4,451	4,451	4,504	4,524	4,451	4,451	4,545	53,733	63,488	67,297	
Service charges - other		3,078	3,676	2,799	1,711	615	1,549	1,391	1,390	1,742	1,695	1,886	(268)	21,265	22,490	23,690	
Rental of facilities and equipment		449	449	449	449	449	449	449	449	449	449	449	449	5,392	5,608	5,843	
Interest earned - external investments		2,674	3,859	2,964	5,108	4,178	329	3,156	2,139	4,784	2,480	3,791	2,039	37,500	39,150	40,883	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	2,258	2,258	2,299	2,324	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		96	64	247	69	76	61	66	210	62	72	64	92	1,179	1,198	1,217	
Licences and permits		104	90	94	100	89	69	106	100	102	93	89	89	1,133	1,209	1,292	
Agency services		562	495	510	572	523	385	557	454	476	445	512	510	6,000	6,300	6,615	
Transfer receipts - operational		1,891	5,260	8,281	16,619	6,778	16,368	5,912	6,673	8,337	6,217	6,175	34,381	122,892	127,194	132,174	
Other revenue		46	19	145	60	37	33	30	26	74	32	31	756	1,289	1,393	1,490	
<b>Cash Receipts by Source</b>		<b>125,391</b>	<b>98,895</b>	<b>89,008</b>	<b>96,310</b>	<b>84,432</b>	<b>77,010</b>	<b>61,376</b>	<b>66,976</b>	<b>69,757</b>	<b>64,961</b>	<b>69,094</b>	<b>40,667</b>	<b>943,877</b>	<b>1,002,786</b>	<b>1,059,076</b>	
<b>Other Cash Flows by Source</b>																	
Transfers receipts - capital		2,299	2,793	3,468	4,604	6,789	2,970	3,378	3,093	5,891	4,808	4,552	5,292	49,938	83,277	96,858	
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE		295	295	295	295	295	295	295	295	295	295	295	4,052	7,299	7,006	7,065	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	40,020	40,020	82,000	42,750	
Increase (decrease) in consumer deposits		91	91	91	91	91	91	91	91	91	91	91	91	1,088	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)	-	
<b>Total Cash Receipts by Source</b>		<b>127,084</b>	<b>101,083</b>	<b>91,870</b>	<b>100,308</b>	<b>90,616</b>	<b>79,375</b>	<b>64,148</b>	<b>69,463</b>	<b>75,042</b>	<b>69,163</b>	<b>73,041</b>	<b>89,130</b>	<b>1,030,322</b>	<b>1,164,312</b>	<b>1,207,048</b>	
<b>Cash Payments by Type</b>																	
Employee related costs		21,117	21,967	23,631	22,762	35,960	22,839	21,635	21,938	21,080	21,145	21,144	22,238	277,454	295,170	315,655	
Remuneration of councillors		967	966	972	975	975	975	930	930	1,212	1,082	967	976	11,928	12,483	13,121	
Finance charges		(10)	-	32	30	19	2,191	-	-	-	26	-	2,705	4,992	14,480	15,349	
Bulk purchases - Electricity		400	37,667	34,123	20,805	21,434	21,120	21,663	20,434	18,119	19,719	19,348	50,956	285,789	302,936	321,113	
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials		2,897	4,142	4,134	3,801	5,251	4,415	3,314	4,489	3,524	3,428	4,570	7,672	51,637	50,109	52,200	
Contracted services		3,366	6,964	12,300	12,571	15,897	16,747	12,026	12,344	12,014	14,100	11,690	37,376	167,396	148,487	151,376	
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants - other		865	334	53	655	47	779	1,119	123	156	725	441	582	5,880	5,261	5,585	
Other expenditure		5,752	3,307	5,653	5,060	6,192	4,978	3,363	3,916	2,936	3,373	4,343	6,457	55,329	65,440	68,935	
<b>Cash Payments by Type</b>		<b>35,354</b>	<b>75,347</b>	<b>80,898</b>	<b>66,659</b>	<b>85,776</b>	<b>74,045</b>	<b>64,049</b>	<b>64,173</b>	<b>59,041</b>	<b>63,598</b>	<b>62,502</b>	<b>128,962</b>	<b>860,405</b>	<b>894,367</b>	<b>943,334</b>	
<b>Other Cash Flows/Payments by Type</b>																	
Capital assets		529	797	2,370	2,548	6,131	3,398	5,105	13,737	23,519	21,133	21,226	99,616	200,108	253,642	227,084	
Repayment of borrowing		499	499	499	499	499	499	499	499	499	499	499	499	5,984	11,448	14,947	
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Cash Payments by Type</b>		<b>36,381</b>	<b>76,643</b>	<b>83,766</b>	<b>69,706</b>	<b>92,405</b>	<b>77,941</b>	<b>69,653</b>	<b>78,409</b>	<b>83,059</b>	<b>85,230</b>	<b>84,227</b>	<b>229,077</b>	<b>1,066,498</b>	<b>1,159,457</b>	<b>1,185,366</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>90,703</b>	<b>24,440</b>	<b>8,103</b>	<b>30,602</b>	<b>(1,789)</b>	<b>1,434</b>	<b>(5,505)</b>	<b>(8,946)</b>	<b>(8,017)</b>	<b>(16,067)</b>	<b>(11,186)</b>	<b>(139,947)</b>	<b>(36,175)</b>	<b>4,855</b>	<b>21,683</b>	
Cash/cash equivalents at the month/year beginning:		396,611	487,314	511,754	519,857	550,459	548,670	550,104	544,599	535,653	527,636	511,569	500,382	396,611	360,436	365,290	
Cash/cash equivalents at the month/year end:		487,314	511,754	519,857	550,459	548,670	550,104	544,599	535,653	527,636	511,569	500,382	360,436	360,436	365,290	386,973	



**MOSEL BAY MUNICIPALITY:  
2018/19\_2<sup>nd</sup> ADJUSTMENTS BUDGET**

WC043 Mossel Bay - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 23 October 2018

Description - Municipal Vote	Ref	Budget Year 2018/19											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Multi-year expenditure appropriation</b>	1															
Vote 1 - MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - CORPORATE SERVICES		–	–	–	–	–	–	–	–	–	–	–	4,490	4,490	2,174	435
Vote 3 - FINANCIAL SERVICES		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - TECHNICAL SERVICES		10	16	916	916	1,516	110	516	4,036	5,836	8,036	9,221	14,164	45,293	56,793	24,208
Vote 5 - COMMUNITY SERVICES		–	–	–	–	–	–	–	–	–	200	–	8,000	8,200	–	793
Vote 6 - PLANNING & INTEGRATED SERVICES		–	–	145	–	–	–	50	125	300	300	225	12,200	13,345	80,120	80,100
<b>Capital Multi-year expenditure sub-total</b>	3	<b>10</b>	<b>16</b>	<b>1,061</b>	<b>916</b>	<b>1,516</b>	<b>110</b>	<b>566</b>	<b>4,161</b>	<b>6,136</b>	<b>8,536</b>	<b>9,446</b>	<b>38,855</b>	<b>71,329</b>	<b>139,087</b>	<b>105,536</b>
<b>Single-year expenditure appropriation</b>																
Vote 1 - MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	–	–	5,816	5,816	3,659	6,076
Vote 2 - CORPORATE SERVICES		–	15	–	–	–	5	–	–	–	–	–	2,620	2,640	4,183	3,000
Vote 3 - FINANCIAL SERVICES		–	–	–	–	–	–	–	–	–	–	–	703	703	813	753
Vote 4 - TECHNICAL SERVICES		419	251	289	732	2,469	1,123	2,688	5,084	7,518	5,826	5,231	22,314	53,943	58,371	47,509
Vote 5 - COMMUNITY SERVICES		–	–	460	310	916	480	580	280	4,435	–	690	7,029	15,180	12,316	17,214
Vote 6 - PLANNING & INTEGRATED SERVICES		100	515	560	590	1,230	1,680	1,271	4,212	5,430	6,771	5,859	22,279	50,497	35,213	46,997
<b>Capital single-year expenditure sub-total</b>	3	<b>519</b>	<b>781</b>	<b>1,309</b>	<b>1,632</b>	<b>4,615</b>	<b>3,288</b>	<b>4,539</b>	<b>9,576</b>	<b>17,383</b>	<b>12,597</b>	<b>11,780</b>	<b>60,761</b>	<b>128,780</b>	<b>114,555</b>	<b>121,549</b>
<b>Total Capital Expenditure</b>	2	<b>529</b>	<b>797</b>	<b>2,370</b>	<b>2,548</b>	<b>6,131</b>	<b>3,398</b>	<b>5,105</b>	<b>13,737</b>	<b>23,519</b>	<b>21,133</b>	<b>21,226</b>	<b>99,616</b>	<b>200,108</b>	<b>253,642</b>	<b>227,084</b>

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:  
2018/19\_2<sup>nd</sup> ADJUSTMENTS BUDGET**

WC043 Mossel Bay - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 23 October 2018

Description	Ref	Budget Year 2018/19											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Capital Expenditure - Functional</b>																
<i>Governance and administration</i>		-	5	165	15	30	15	15	15	15	15	-	9,109	9,399	49,756	40,212
Executive and council		-	-	-	-	-	-	-	-	-	-	-	843	843	291	48
Finance and administration		-	5	165	15	30	15	15	15	15	15	-	8,266	8,556	49,465	40,164
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	460	310	916	285	580	260	1,170	200	690	35,029	39,900	48,139	63,822
Community and social services		-	-	-	-	-	-	-	-	-	-	-	360	360	258	540
Sport and recreation		-	-	410	250	611	125	580	10	1,170	200	690	324	4,370	5,525	11,382
Public safety		-	-	50	60	305	160	-	250	-	-	-	4,570	5,395	2,356	1,900
Housing		-	-	-	-	-	-	-	-	-	-	-	29,775	29,775	40,000	50,000
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		100	525	540	550	1,100	1,600	356	2,812	3,960	4,506	3,640	7,410	27,100	25,407	39,176
Planning and development		-	15	-	-	-	-	-	-	-	-	-	4,752	4,767	2,354	592
Road transport		100	510	540	550	1,100	1,600	356	2,812	3,955	4,506	3,640	2,528	22,197	22,983	38,535
Environmental protection		-	-	-	-	-	-	-	-	5	-	-	130	135	70	50
<i>Trading services</i>		429	267	1,205	1,673	4,085	1,498	4,154	10,650	18,374	16,412	16,896	48,068	123,710	130,340	83,874
Energy sources		100	100	1,144	1,337	1,669	242	239	4,472	6,919	5,122	3,769	3,227	28,340	34,943	22,098
Water management		319	151	45	295	1,380	471	1,404	1,892	3,929	6,234	8,092	8,914	33,125	34,874	12,773
Waste water management		10	16	16	41	1,036	585	2,511	4,266	4,266	5,056	5,035	25,757	48,595	56,373	44,853
Waste management		-	-	-	-	-	200	-	20	3,260	-	-	10,170	13,650	4,150	4,150
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>		<b>529</b>	<b>797</b>	<b>2,370</b>	<b>2,548</b>	<b>6,131</b>	<b>3,398</b>	<b>5,105</b>	<b>13,737</b>	<b>23,519</b>	<b>21,133</b>	<b>21,226</b>	<b>99,616</b>	<b>200,108</b>	<b>253,642</b>	<b>227,084</b>

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 the 'Financial Position' budget and monthly budget statement

# MOSEL BAY MUNICIPALITY: 2018/19\_2<sup>nd</sup> ADJUSTMENTS BUDGET

WC043 Mossel Bay - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 23 October 2018

Description	Ref	Budget Year 2018/19										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 2019/20	+2 2020/21
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>													
<b>Infrastructure</b>		38,497	53,022	-	-	-	-	-	-	53,022	47,065	39,405	
Roads Infrastructure		11,602	16,444	-	-	-	-	-	-	16,444	7,472	9,657	
Roads		425	425	-	-	-	-	-	-	425	-	-	
Road Structures		4,307	9,149	-	-	-	-	-	-	9,149	3,022	5,157	
Road Furniture		6,870	6,870	-	-	-	-	-	-	6,870	4,450	4,500	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		1,460	1,460	-	-	-	-	-	-	1,460	2,000	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-	
Storm water Conveyance		1,460	1,460	-	-	-	-	-	-	1,460	2,000	-	
Attenuation		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		7,517	7,517	-	-	-	-	-	-	7,517	16,693	13,348	
Power Plants		7,217	7,217	-	-	-	-	-	-	7,217	15,193	10,348	
HV Substations		-	-	-	-	-	-	-	-	-	-	-	
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-	
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	-	-	
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-	
MV Networks		300	300	-	-	-	-	-	-	300	1,500	3,000	
LV Networks		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		3,403	8,244	-	-	-	-	-	-	8,244	850	1,750	
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-	
Boreholes		-	-	-	-	-	-	-	-	-	-	-	
Reservoirs		-	-	-	-	-	-	-	-	-	-	750	
Pump Stations		-	-	-	-	-	-	-	-	-	-	-	
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-	
Bulk Mains		2,450	7,292	-	-	-	-	-	-	7,292	200	500	
Distribution		953	953	-	-	-	-	-	-	953	500	500	
Distribution Points		-	-	-	-	-	-	-	-	-	-	-	
PRV Stations		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	150	-	
Sanitation Infrastructure		13,015	17,857	-	-	-	-	-	-	17,857	19,050	14,150	
Pump Station		1,100	1,100	-	-	-	-	-	-	1,100	1,500	-	
Reticulation		11,235	11,235	-	-	-	-	-	-	11,235	16,000	12,300	
Waste Water Treatment Works		180	5,022	-	-	-	-	-	-	5,022	450	750	
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-	
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		500	500	-	-	-	-	-	-	500	1,100	1,100	
Solid Waste Infrastructure		1,500	1,500	-	-	-	-	-	-	1,500	1,000	500	
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-	
Waste Transfer Stations		1,500	1,500	-	-	-	-	-	-	1,500	500	500	
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-	
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-	
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	500	-	
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
<b>Community Assets</b>		6,056	6,056	-	-	-	-	-	-	6,056	3,452	6,598	
Community Facilities		5,219	5,219	-	-	-	-	-	-	5,219	3,372	6,118	
Halls		200	200	-	-	-	-	-	-	200	-	-	
Centres		5,019	5,019	-	-	-	-	-	-	5,019	3,372	6,048	
Crèches		-	-	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-	
Testing Stations		-	-	-	-	-	-	-	-	-	-	-	
Museums		-	-	-	-	-	-	-	-	-	-	-	
Galleries		-	-	-	-	-	-	-	-	-	-	-	
Theatres		-	-	-	-	-	-	-	-	-	-	-	
Libraries		-	-	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-	70	
Police		-	-	-	-	-	-	-	-	-	-	-	
Parks		-	-	-	-	-	-	-	-	-	-	-	
Public Open Space		-	-	-	-	-	-	-	-	-	-	-	
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities		-	-	-	-	-	-	-	-	-	-	-	
Markets		-	-	-	-	-	-	-	-	-	-	-	
Stalls		-	-	-	-	-	-	-	-	-	-	-	
Abattoirs		-	-	-	-	-	-	-	-	-	-	-	
Airports		-	-	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities		837	837	-	-	-	-	-	-	837	80	480	
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-	
Outdoor Facilities		837	837	-	-	-	-	-	-	837	80	480	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
<b>Other assets</b>		5,245	5,245	-	-	-	-	-	-	5,245	40,200	30,140	
Operational Buildings		5,245	5,245	-	-	-	-	-	-	5,245	40,200	30,140	
Municipal Offices		45	45	-	-	-	-	-	-	45	40,130	30,050	
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-	
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-	
Workshops		4,550	4,550	-	-	-	-	-	-	4,550	-	40	
Yards		130	130	-	-	-	-	-	-	130	70	50	
Stores		520	520	-	-	-	-	-	-	520	-	-	
Laboratories		-	-	-	-	-	-	-	-	-	-	-	
Training Centres		-	-	-	-	-	-	-	-	-	-	-	
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-	-	
Depots		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
<b>Computer Equipment</b>		246	541	-	-	-	-	-	-	541	1,585	3,020	
Computer Equipment		246	541	-	-	-	-	-	-	541	1,585	3,020	
<b>Furniture and Office Equipment</b>		519	519	-	-	-	-	-	-	519	198	225	
Furniture and Office Equipment		519	519	-	-	-	-	-	-	519	198	225	
<b>Machinery and Equipment</b>		6,799	6,799	-	-	-	-	-	-	6,799	3,596	5,418	
Machinery and Equipment		6,799	6,799	-	-	-	-	-	-	6,799	3,596	5,418	
<b>Transport Assets</b>		1,651	1,651	-	-	-	-	-	-	1,651	1,325	1,850	
Transport Assets		1,651	1,651	-	-	-	-	-	-	1,651	1,325	1,850	
<b>Land</b>		-	-	-	-	-	-	-	-	-	-	-	
Land		-	-	-	-	-	-	-	-	-	-	-	
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure on new assets to be adjusted</b>	1	62,156	78,423	-	-	-	-	-	-	78,423	99,664	87,140	

## MOSEL BAY MUNICIPALITY: 2018/19\_2<sup>nd</sup> ADJUSTMENTS BUDGET

WC043 Mossel Bay - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 23 October 2018

Description	Ref	Budget Year 2018/19									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 2019/20	+2 2020/21	
R thousands													
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>													
<b>Infrastructure</b>		<b>60,702</b>	<b>61,718</b>								<b>61,718</b>	<b>92,558</b>	<b>75,098</b>
Roads Infrastructure		4,000	4,000								4,000	17,100	21,870
Roads													
Road Structures		4,000	4,000								4,000	16,800	21,000
Road Furniture												300	870
Capital Spares													
Electrical Infrastructure		10,900	11,362								11,362	8,600	4,300
Power Plants		1,500	1,500								1,500	800	800
HV Substations													
HV Switching Station													
HV Transmission Conductors													
MV Substations		4,300	4,762								4,762	3,500	
MV Switching Stations													
MV Networks		1,900	1,900								1,900	1,300	1,300
LV Networks		1,400	1,400								1,400	2,000	1,200
Capital Spares		1,800	1,800								1,800	1,000	1,000
Water Supply Infrastructure		23,400	23,400								23,400	33,400	15,030
Dams and Weirs													
Boreholes													
Reservoirs		16,800	16,800								16,800	21,700	500
Pump Stations		100	100								100		
Water Treatment Works												700	
Bulk Mains		4,000	4,000								4,000	8,500	11,210
Distribution		2,500	2,500								2,500	2,500	3,320
Distribution Points													
PRV Stations													
Capital Spares													
Sanitation Infrastructure		22,402	22,956								22,956	33,458	33,898
Pump Station		55	55								55	2,120	420
Retiulation		8,910	9,464								9,464	17,200	22,000
Waste Water Treatment Works		13,438	13,438								13,438	14,138	11,478
Outfall Sewers													
Toilet Facilities													
Capital Spares													
Solid Waste Infrastructure													
Landfill Sites													
Waste Transfer Stations													
Waste Processing Facilities													
Waste Drop-off Points													
Waste Separation Facilities													
Electricity Generation Facilities													
Capital Spares													
<b>Community Assets</b>		<b>1,540</b>	<b>1,540</b>								<b>1,540</b>	<b>4,730</b>	<b>8,042</b>
Capital Spares													
Sport and Recreation Facilities		1,540	1,540								1,540	4,730	8,042
Indoor Facilities													
Outdoor Facilities		1,540	1,540								1,540	4,730	8,042
Capital Spares													
<b>Other assets</b>		<b>380</b>	<b>380</b>								<b>380</b>	<b>700</b>	<b>270</b>
Operational Buildings		380	380								380	700	270
Municipal Offices		80	80								80		
Pay/Enquiry Points													
Building Plan Offices													
Workshops		300	300								300	700	270
Yards													
Stores													
Laboratories													
Training Centres													
Manufacturing Plant													
Depots													
Capital Spares													
<b>Computer Equipment</b>		<b>265</b>	<b>265</b>								<b>265</b>	<b>92</b>	<b>114</b>
Computer Equipment		265	265								265	92	114
<b>Furniture and Office Equipment</b>		<b>105</b>	<b>105</b>								<b>105</b>	<b>135</b>	<b>108</b>
Furniture and Office Equipment		105	105								105	135	108
<b>Machinery and Equipment</b>		<b>478</b>	<b>478</b>								<b>478</b>	<b>220</b>	<b>253</b>
Machinery and Equipment		478	478								478	220	253
<b>Transport Assets</b>		<b>1,694</b>	<b>1,694</b>								<b>1,694</b>	<b>1,221</b>	<b>1,288</b>
Transport Assets		1,694	1,694								1,694	1,221	1,288
<b>Land</b>													
Land													
<b>Zoo's, Marine and Non-biological Animals</b>													
Zoo's, Marine and Non-biological Animals													
<b>Total Capital Expenditure on renewal of existing assets to be adjusted</b>	1	<b>65,164</b>	<b>66,180</b>								<b>66,180</b>	<b>99,655</b>	<b>85,172</b>

## MOSEL BAY MUNICIPALITY: 2018/19\_2<sup>nd</sup> ADJUSTMENTS BUDGET

WC043 Mosel Bay - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 23 October 2018

Description	Ref	Budget Year 2018/19										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			
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>													
<b>Infrastructure</b>		86,233	86,233	-	-	-	-	-	-	86,233	88,900	94,156	
Roads Infrastructure		33,100	33,100	-	-	-	-	-	-	33,100	34,780	36,651	
Roads		30,410	30,410	-	-	-	-	-	-	30,410	31,943	33,658	
Road Structures		781	781	-	-	-	-	-	-	781	832	889	
Road Furniture		1,909	1,909	-	-	-	-	-	-	1,909	2,005	2,105	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		9,948	9,948	-	-	-	-	-	-	9,948	10,537	11,197	
Drainage Collection		9,948	9,948	-	-	-	-	-	-	9,948	10,537	11,197	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		19,889	19,889	-	-	-	-	-	-	19,889	21,037	22,360	
Power Plants		-	-	-	-	-	-	-	-	-	-	-	
HV Substations		-	-	-	-	-	-	-	-	-	-	-	
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-	
HV Transmission Conductors		634	634	-	-	-	-	-	-	634	674	722	
MV Substations		206	206	-	-	-	-	-	-	206	219	234	
MV Switching Stations		1,285	1,285	-	-	-	-	-	-	1,285	1,367	1,463	
MV Networks		10,645	10,645	-	-	-	-	-	-	10,645	11,251	11,944	
LV Networks		7,119	7,119	-	-	-	-	-	-	7,119	7,526	7,996	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		16,191	16,191	-	-	-	-	-	-	16,191	15,062	16,024	
Dams and Weirs		2,439	2,439	-	-	-	-	-	-	2,439	508	526	
Boreholes		-	-	-	-	-	-	-	-	-	-	-	
Reservoirs		-	-	-	-	-	-	-	-	-	-	-	
Pump Stations		1,165	1,165	-	-	-	-	-	-	1,165	1,234	1,315	
Water Treatment Works		140	140	-	-	-	-	-	-	140	147	155	
Bulk Mains		3,034	3,034	-	-	-	-	-	-	3,034	3,206	3,413	
Distribution		9,414	9,414	-	-	-	-	-	-	9,414	9,966	10,615	
Distribution Points		-	-	-	-	-	-	-	-	-	-	-	
PRV Stations		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		6,238	6,238	-	-	-	-	-	-	6,238	6,589	6,992	
Pump Station		2,193	2,193	-	-	-	-	-	-	2,193	2,305	2,431	
Reticulation		2,721	2,721	-	-	-	-	-	-	2,721	2,889	3,086	
Waste Water Treatment Works		1,325	1,325	-	-	-	-	-	-	1,325	1,395	1,475	
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-	
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		253	253	-	-	-	-	-	-	253	264	275	
Landfill Sites		66	66	-	-	-	-	-	-	66	68	71	
Waste Transfer Stations		187	187	-	-	-	-	-	-	187	195	204	
Coastal Infrastructure		614	614	-	-	-	-	-	-	614	632	656	
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-	
Piers		-	-	-	-	-	-	-	-	-	-	-	
Revetments		-	-	-	-	-	-	-	-	-	-	-	
Promenades		614	614	-	-	-	-	-	-	614	632	656	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
<b>Community Assets</b>		<b>3,624</b>	<b>3,624</b>	-	-	-	-	-	-	<b>3,624</b>	<b>3,811</b>	<b>3,984</b>	
Community Facilities		1,996	1,996	-	-	-	-	-	-	1,996	2,100	2,193	
Halls		857	857	-	-	-	-	-	-	857	892	928	
Centres		40	40	-	-	-	-	-	-	40	57	60	
Crèches		-	-	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations		33	33	-	-	-	-	-	-	33	35	36	
Testing Stations		-	-	-	-	-	-	-	-	-	-	-	
Museums		-	-	-	-	-	-	-	-	-	-	-	
Galleries		-	-	-	-	-	-	-	-	-	-	-	
Theatres		-	-	-	-	-	-	-	-	-	-	-	
Libraries		117	117	-	-	-	-	-	-	117	122	127	
Cemeteries/Crematoria		61	61	-	-	-	-	-	-	61	64	67	
Police		-	-	-	-	-	-	-	-	-	-	-	
Parks		307	307	-	-	-	-	-	-	307	325	342	
Public Open Space		291	291	-	-	-	-	-	-	291	305	321	
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities		290	290	-	-	-	-	-	-	290	301	313	
Sport and Recreation Facilities		1,628	1,628	-	-	-	-	-	-	1,628	1,711	1,791	
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-	
Outdoor Facilities		1,628	1,628	-	-	-	-	-	-	1,628	1,711	1,791	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Operational Buildings		3,340	3,340	-	-	-	-	-	-	3,340	3,479	3,623	
Municipal Offices		3,120	3,120	-	-	-	-	-	-	3,120	3,250	3,385	
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-	
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-	
Workshops		215	215	-	-	-	-	-	-	215	223	232	
<b>Computer Equipment</b>		<b>1,505</b>	<b>1,505</b>	-	-	-	-	-	-	<b>1,505</b>	<b>1,588</b>	<b>1,676</b>	
Computer Equipment		1,505	1,505	-	-	-	-	-	-	1,505	1,588	1,676	
<b>Furniture and Office Equipment</b>		<b>230</b>	<b>230</b>	-	-	-	-	-	-	<b>230</b>	<b>243</b>	<b>261</b>	
Furniture and Office Equipment		230	230	-	-	-	-	-	-	230	243	261	
<b>Machinery and Equipment</b>		<b>4,283</b>	<b>4,283</b>	-	-	-	-	-	-	<b>4,283</b>	<b>4,464</b>	<b>4,655</b>	
Machinery and Equipment		4,283	4,283	-	-	-	-	-	-	4,283	4,464	4,655	
<b>Transport Assets</b>		<b>7,830</b>	<b>7,830</b>	-	-	-	-	-	-	<b>7,830</b>	<b>8,143</b>	<b>8,468</b>	
Transport Assets		7,830	7,830	-	-	-	-	-	-	7,830	8,143	8,468	
<b>Total Repairs and Maintenance Expenditure to be</b>	<b>1</b>	<b>107,044</b>	<b>107,044</b>	-	-	-	-	-	-	<b>107,044</b>	<b>110,627</b>	<b>116,824</b>	

## MOSEL BAY MUNICIPALITY: 2018/19\_2<sup>nd</sup> ADJUSTMENTS BUDGET

WC043 Mosel Bay - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 23 October 2018

Description	Ref	Budget Year 2018/19									Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	Adjusted
		Budget	7	8	9	10	11	12	13	14	2019/20	2020/21
	A	A1	B	C	D	E	F	G	H			
<b>R thousands</b>												
<b>Depreciation by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		55,816	55,816	-	-	-	-	-	-	55,816	62,890	68,178
Roads Infrastructure		14,235	14,235	-	-	-	-	-	-	14,235	15,802	16,808
Roads		14,235	14,235	-	-	-	-	-	-	14,235	15,802	16,808
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		5,363	5,363	-	-	-	-	-	-	5,363	6,221	6,781
Drainage Collection		5,363	5,363	-	-	-	-	-	-	5,363	6,221	6,781
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		8,134	8,134	-	-	-	-	-	-	8,134	9,564	10,579
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		8,134	8,134	-	-	-	-	-	-	8,134	9,564	10,579
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		14,874	14,874	-	-	-	-	-	-	14,874	16,462	17,744
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		14,874	14,874	-	-	-	-	-	-	14,874	16,462	17,744
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		12,343	12,343	-	-	-	-	-	-	12,343	14,056	15,516
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		12,343	12,343	-	-	-	-	-	-	12,343	14,056	15,516
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		137	137	-	-	-	-	-	-	137	263	388
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		137	137	-	-	-	-	-	-	137	263	388
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		7,792	7,792	-	-	-	-	-	-	7,792	8,506	9,059
Community Facilities		7,792	7,792	-	-	-	-	-	-	7,792	8,506	9,059
Halls		7,533	7,533	-	-	-	-	-	-	7,533	8,247	8,800
<b>Other assets</b>		2,964	2,964	-	-	-	-	-	-	2,964	3,147	3,289
Operational Buildings		2,964	2,964	-	-	-	-	-	-	2,964	3,147	3,289
Municipal Offices		2,964	2,964	-	-	-	-	-	-	2,964	3,147	3,289
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		88	88	-	-	-	-	-	-	88	89	77
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		88	88	-	-	-	-	-	-	88	89	77
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		88	88	-	-	-	-	-	-	88	89	77
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		2,690	2,690	-	-	-	-	-	-	2,690	2,399	2,243
Computer Equipment		2,690	2,690	-	-	-	-	-	-	2,690	2,399	2,243
<b>Furniture and Office Equipment</b>		1,447	1,447	-	-	-	-	-	-	1,447	1,541	1,566
Furniture and Office Equipment		1,447	1,447	-	-	-	-	-	-	1,447	1,541	1,566
<b>Machinery and Equipment</b>		2,918	2,918	-	-	-	-	-	-	2,918	4,060	4,749
Machinery and Equipment		2,918	2,918	-	-	-	-	-	-	2,918	4,060	4,749
<b>Transport Assets</b>		3,649	3,649	-	-	-	-	-	-	3,649	4,307	4,812
Transport Assets		3,649	3,649	-	-	-	-	-	-	3,649	4,307	4,812
<b>Land</b>		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation to be adjusted</b>	1	78,304	78,304	-	-	-	-	-	-	78,304	87,881	94,914

## MOSEL BAY MUNICIPALITY: 2018/19\_2<sup>nd</sup> ADJUSTMENTS BUDGET

WC043 Mossel Bay - Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 23 October 2018

Description	Ref	Budget Year 2018/19									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 2019/20
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		<b>47,130</b>	<b>47,691</b>							<b>47,691</b>	<b>46,565</b>	<b>52,025</b>
Roads Infrastructure		11,319	11,319							11,319	14,851	28,892
Roads		250	250							250	600	100
Road Structures												3,000
Road Furniture		11,069	11,069							11,069	14,251	25,792
Capital Spares												
Storm water Infrastructure		10,468	10,468							10,468	9,700	7,950
Drainage Collection												
Storm water Conveyance		10,468	10,468							10,468	9,700	7,950
Attenuation												
Electrical Infrastructure		8,300	8,861							8,861	9,450	4,250
Power Plants		1,350	1,911							1,911	150	150
HV Substations		200	200							200	2,000	2,000
HV Switching Station												
HV Transmission Conductors												
MV Substations		6,450	6,450							6,450	7,000	2,100
MV Switching Stations												
MV Networks												
LV Networks		300	300							300	300	
Capital Spares												
Water Supply Infrastructure		10,422	10,422							10,422	7,064	5,283
Dams and Weirs												
Boreholes												
Reservoirs												
Pump Stations												
Water Treatment Works		80	80							80		
Bulk Mains												
Distribution		10,342	10,342							10,342	7,064	5,283
Distribution Points												
PRV Stations												
Capital Spares												
Sanitation Infrastructure		5,600	5,600							5,600	5,500	5,650
Pump Station												150
Reticulation												1,000
Waste Water Treatment Works		5,600	5,600							5,600	5,500	4,500
Outfall Sewers												
Toilet Facilities												
Capital Spares												
<b>Community Assets</b>		<b>700</b>	<b>874</b>							<b>874</b>		<b>830</b>
Community Facilities		550	550							550		350
Halls												350
Centres		110	110							110		
Crèches												
Clinics/Care Centres												
Fire/Ambulance Stations												
Testing Stations												
Museums												
Galleries												
Theatres												
Libraries												
Cemeteries/Crematoria												
Police												
Parks												
Public Open Space		320	320							320		
Nature Reserves												
Public Ablution Facilities		120	120							120		
Markets												
Stalls												
Abattoirs												
Airports												
Taxi Ranks/Bus Terminals												
Capital Spares												
Sport and Recreation Facilities		150	324							324		480
Indoor Facilities		150	324							324		
Outdoor Facilities												480
Capital Spares												
<b>Other assets</b>		<b>300</b>	<b>300</b>							<b>300</b>	<b>40</b>	
Operational Buildings		300	300							300	40	
Municipal Offices											40	
Pay/Enquiry Points												
Building Plan Offices												
Workshops		100	100							100		
Yards		200	200							200		
Stores												
Laboratories												
Training Centres												
Manufacturing Plant												
Depots												
Capital Spares												
<b>Computer Equipment</b>		<b>1,045</b>	<b>1,211</b>							<b>1,211</b>	<b>2,405</b>	<b>10</b>
Computer Equipment		1,045	1,211							1,211	2,405	10
<b>Furniture and Office Equipment</b>		<b>275</b>	<b>275</b>							<b>275</b>	<b>383</b>	<b>307</b>
Furniture and Office Equipment		275	275							275	383	307
<b>Machinery and Equipment</b>		<b>385</b>	<b>555</b>							<b>555</b>	<b>2,230</b>	<b>1,150</b>
Machinery and Equipment		385	555							555	2,230	1,150
<b>Transport Assets</b>		<b>4,600</b>	<b>4,600</b>							<b>4,600</b>	<b>2,700</b>	<b>450</b>
Transport Assets		4,600	4,600							4,600	2,700	450
<b>Total Capital Expenditure on upgrading of existing assets to be adjusted</b>	1	<b>54,435</b>	<b>55,506</b>							<b>55,506</b>	<b>54,323</b>	<b>54,772</b>

# MOSEL BAY MUNICIPALITY: 2018/19\_2<sup>nd</sup> ADJUSTMENTS BUDGET

WC043 Mossel Bay - Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 24 October 2018

Description	Ref	Budget Year 2018/19									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 2019/20
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		47,130	47,691	-	-	-	-	-	-	47,691	46,565	52,025
Roads Infrastructure		11,319	11,319	-	-	-	-	-	-	11,319	14,851	28,892
Roads		250	250	-	-	-	-	-	-	250	600	100
Road Structures		-	-	-	-	-	-	-	-	-	-	3,000
Road Furniture		11,069	11,069	-	-	-	-	-	-	11,069	14,251	25,792
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Stormwater Infrastructure		10,468	10,468	-	-	-	-	-	-	10,468	9,700	7,950
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		10,468	10,468	-	-	-	-	-	-	10,468	9,700	7,950
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		8,300	8,861	-	-	-	-	-	-	8,861	9,450	4,250
Power Plants		1,350	1,911	-	-	-	-	-	-	1,911	150	150
HV Substations		200	200	-	-	-	-	-	-	200	2,000	2,000
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		6,450	6,450	-	-	-	-	-	-	6,450	7,000	2,100
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-	-
LV Networks		300	300	-	-	-	-	-	-	300	300	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		10,422	10,422	-	-	-	-	-	-	10,422	7,064	5,283
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		80	80	-	-	-	-	-	-	80	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		10,342	10,342	-	-	-	-	-	-	10,342	7,064	5,283
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		5,600	5,600	-	-	-	-	-	-	5,600	5,500	5,650
Pump Station		-	-	-	-	-	-	-	-	-	-	150
Reticulation		-	-	-	-	-	-	-	-	-	-	1,000
Waste Water Treatment Works		5,600	5,600	-	-	-	-	-	-	5,600	5,500	4,500
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		700	874	-	-	-	-	-	-	874	-	830
Community Facilities		550	550	-	-	-	-	-	-	550	-	350
Halls		-	-	-	-	-	-	-	-	-	-	350
Centres		110	110	-	-	-	-	-	-	110	-	-
Crèches		-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-	-	-
Public Open Space		320	320	-	-	-	-	-	-	320	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities		120	120	-	-	-	-	-	-	120	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		150	324	-	-	-	-	-	-	324	-	480
Indoor Facilities		150	324	-	-	-	-	-	-	324	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-	-	480
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>		300	300	-	-	-	-	-	-	300	40	-
Operational Buildings		300	300	-	-	-	-	-	-	300	40	-
Municipal Offices		-	-	-	-	-	-	-	-	-	40	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-
Workshops		100	100	-	-	-	-	-	-	100	-	-
Yards		200	200	-	-	-	-	-	-	200	-	-
Stores		-	-	-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		1,045	1,211	-	-	-	-	-	-	1,211	2,405	10
Computer Equipment		1,045	1,211	-	-	-	-	-	-	1,211	2,405	10
<b>Furniture and Office Equipment</b>		275	275	-	-	-	-	-	-	275	383	307
Furniture and Office Equipment		275	275	-	-	-	-	-	-	275	383	307
<b>Machinery and Equipment</b>		385	555	-	-	-	-	-	-	555	2,230	1,150
Machinery and Equipment		385	555	-	-	-	-	-	-	555	2,230	1,150
<b>Transport Assets</b>		4,600	4,600	-	-	-	-	-	-	4,600	2,700	450
Transport Assets		4,600	4,600	-	-	-	-	-	-	4,600	2,700	450
<b>Total Capital Expenditure on upgrading of existing assets to be adjusted</b>	1	54,435	55,506	-	-	-	-	-	-	55,506	54,323	54,772



# MOSEL BAY MUNICIPALITY: 2018/19\_2<sup>nd</sup> ADJUSTMENTS BUDGET

WC043 Mossel Bay - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 23 October 2018

R thousands	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Medium Term Revenue and Expenditure Framework						
													Budget Year 2018/19		Budget Year +1 2019/20		Budget Year +2 2020/21		
													Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	
	<b>Parent municipality:</b> <i>List all capital projects grouped by Function</i>																		
	<i>N/A</i>																		
	<b>Entities:</b> <i>List all capital projects grouped by Municipal Entity</i>																		
	<b>Entity Name</b> <i>Project name</i>																		

*References*  
 List all projects where approved budgets have been adjusted  
 Refer MFMA 530  
 Asset class as per table B9 and asset sub-class as per table SB18  
 GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.  
 Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13  
 Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002\_00002)

## MOSEL BAY MUNICIPALITY: 2018/19\_2<sup>nd</sup> ADJUSTMENTS BUDGET

WC043 Mossel Bay - Supporting Table SB20 Not required - 23 October 2018

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		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	Adjusted Budget	Adjusted Budget
<b>Revenue By Municipal Entity</b>												
Entity 1 total revenue									-	-		
Entity 2 total revenue									-	-		
Entity 3 (etc) total revenue									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
<b>Total Operating Revenue</b>	1	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure By Municipal Entity</b>												
Entity 1 total operating expenditure									-	-		
Entity 2 total operating expenditure									-	-		
Entity 3 etc. total operating expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
<b>Total Operating Expenditure</b>	2	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure By Municipal Entity</b>												
Entity 1 total capital expenditure									-	-		
Entity 2 total capital expenditure									-	-		
Entity 3 etc. total capital expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
<b>Total Capital Expenditure</b>	2	-	-	-	-	-	-	-	-	-	-	-