

2020/21
JULY 2020

**IN-YEAR MONITORING MONTHLY
BUDGET STATEMENT**

(MFMA SECTION 71 REPORT)



MOSSEL BAY MUNICIPALITY

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PART 1: IN-YEAR REPORT

SECTION 1 – EXECUTIVE SUMMARY

The monthly report, the so called MFMA Section 71 report, is an in-year monitoring tool which presents a summary of the main budget issues arising from the monitoring process. It compares the process of the budget to the projections contained in the Service Delivery and Budget Implementation Plan (SDBIP).

Section 71(1) of the MFMA requires from the Accounting Officer, to submit a report in a prescribed format to the Executive Mayor within 10 working days after the end of each month on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month: -

- a) Actual revenue per revenue source;
- b) Actual expenditure per vote;
- c) Actual capital expenditure per vote;
- d) Any allocations received;
- e) Actual expenditure on allocations received;
- f) Actual borrowings; and
- g) Any other budget information as may be required by National and Provincial Treasury for monitoring purposes.

Section 54(1) of the MFMA determines that the Executive Mayor must consider the Section 71 report submitted by the Accounting Officer to him and ascertain whether the Municipality's approved budget is implemented in accordance with the approved Service Delivery Budget Implementation Plan (SDBIP) and if necessary, issue appropriate instructions to the Accounting Officer.

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JULY 2020

1.1 Performance Indicators

The financial performance indicators as prescribed by National Treasury is provided in Table SC2.

WC043 Mossel Bay - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July

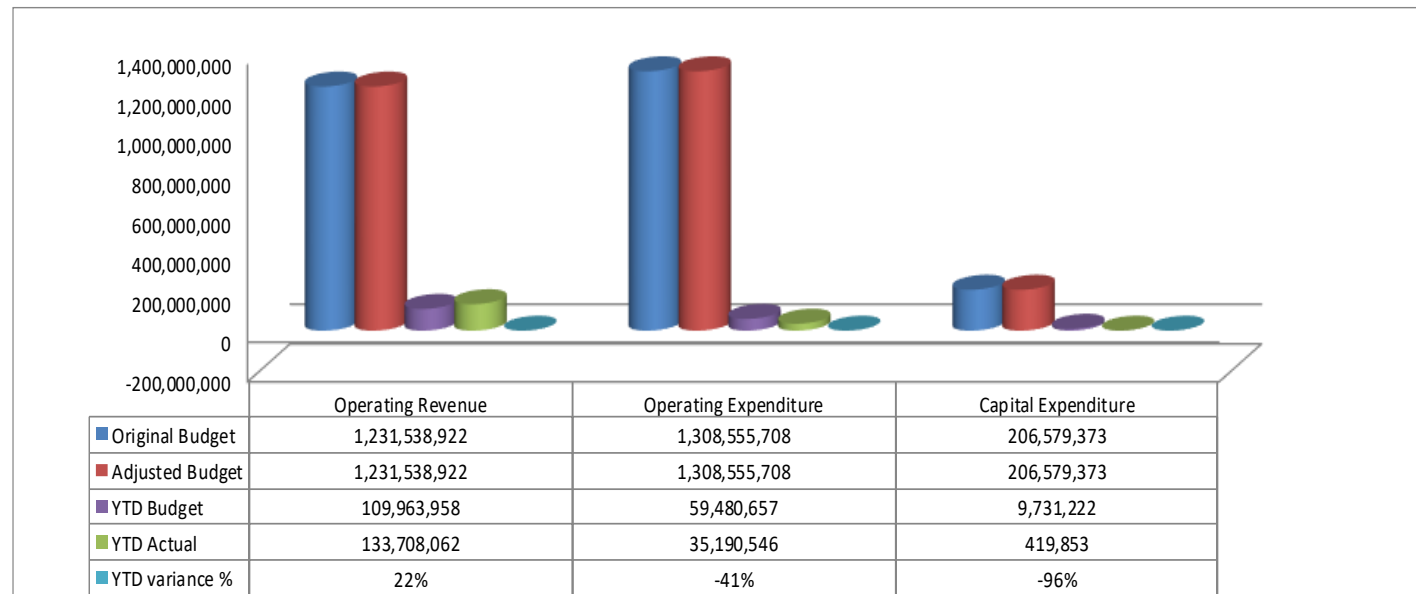
Description of financial indicator	Basis of calculation	Ref	Budget Year 2020/21			
			Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		10.3%	10.3%	0.0%	2.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		16.0%	16.0%	0.0%	16.0%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		10.2%	10.2%	6.9%	10.2%
Gearing	Long Term Borrowing/ Funds & Reserves		58.3%	58.3%	36.2%	58.3%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	1	280.5%	280.5%	397.3%	280.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		165.2%	165.2%	267.2%	165.2%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		20.9%	20.9%	104.2%	20.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	100.0%	100.0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	10.0%	10.0%		10.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	13.0%	13.0%		13.0%
Employee costs	Employee costs/Total Revenue - capital revenue		32.1%	32.1%	18.4%	32.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		11.6%	11.6%	4.9%	11.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		11.7%	11.7%	0.0%	2.3%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		3793.4%	3793.4%	15796.8%	3793.4%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		26.6%	26.6%	293.6%	26.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		4.8%	4.8%	2457.6%	7.0%

MOSSEL BAY MUNICIPALITY

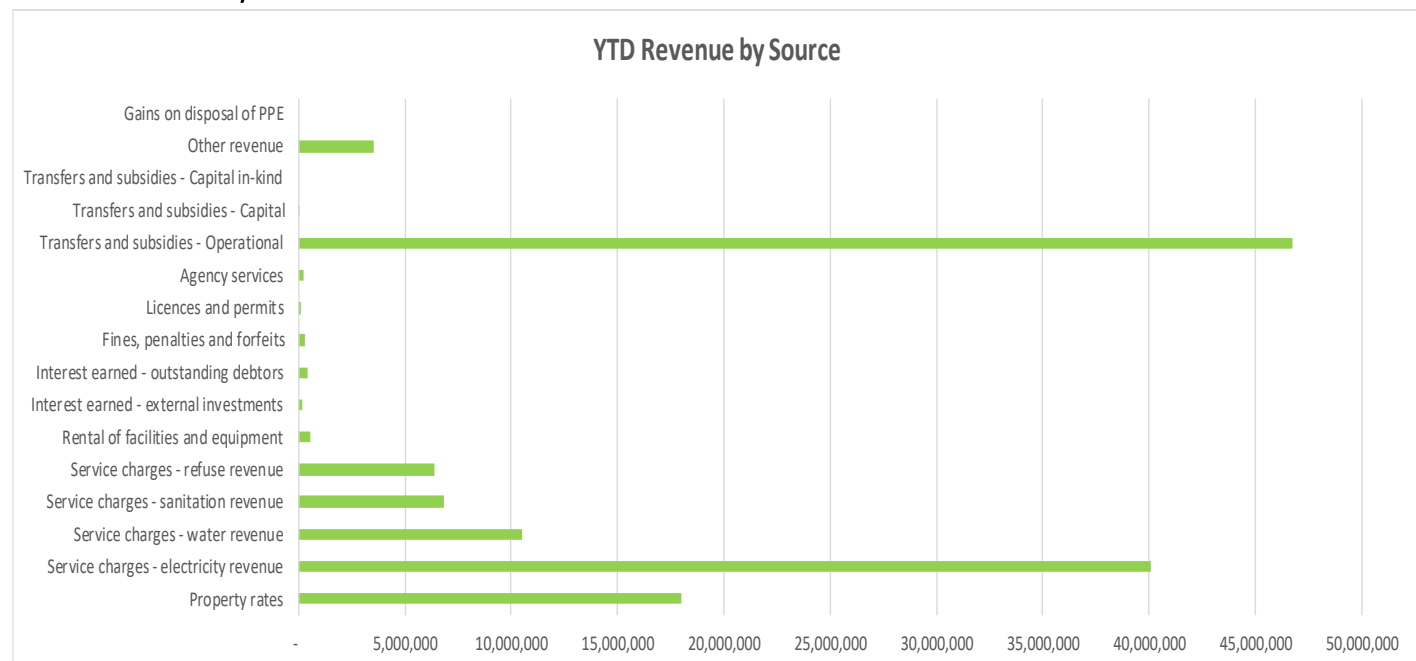
IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JULY 2020

1.2 Performance against the approved annual budget

The following graph shows the performance of the municipality against the budget (operating and capital budget) as at 31 July 2020:



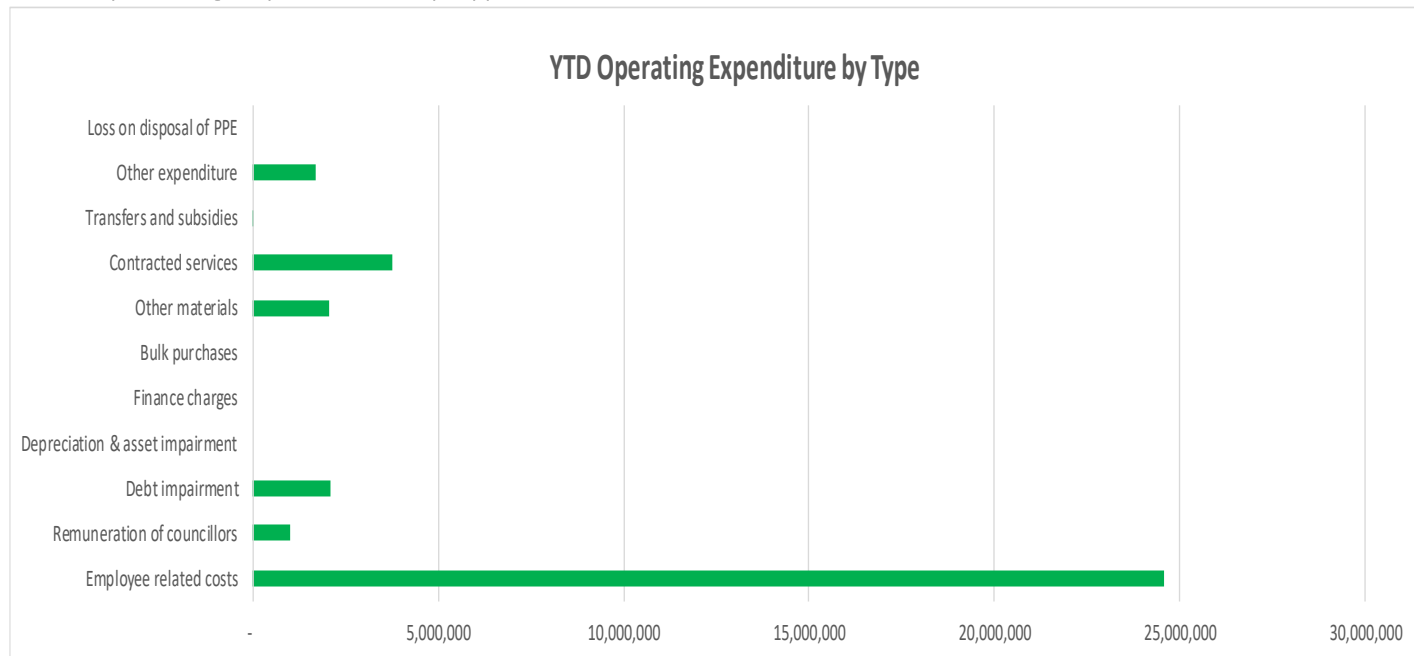
1.2.1 Revenue by Source



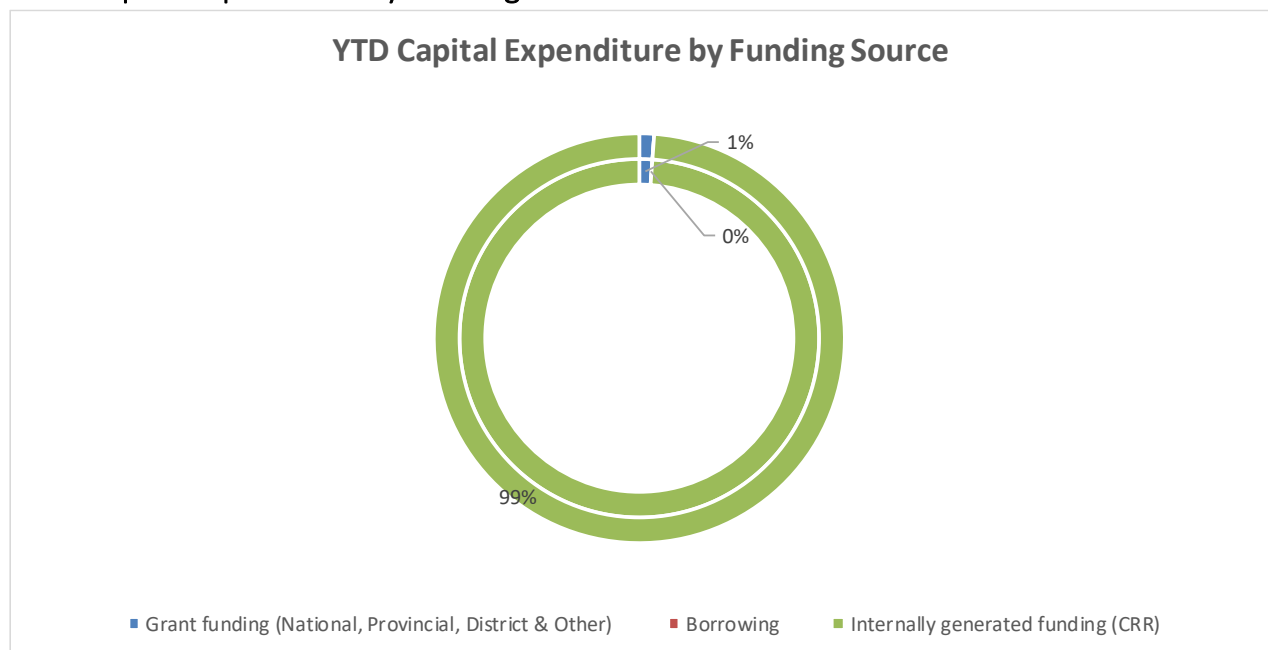
MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JULY 2020

1.2.2 Operating Expenditure by Type



1.2.3 Capital Expenditure by Funding Source



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IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JULY 2020

1.3 Financial Implications on the Cash flow of the Municipality due to the COVID-19 Pandemic

On 15 March 2020, President Cyril Ramaphosa declared the COVID-19 pandemic a National State of Disaster in terms of the Disaster Management Act.

On 23 March 2020, a nationwide lockdown with effect from midnight 26 March 2020 was declared. This lockdown period is currently still in effect.

The cashflow pressure is enormous, the initial estimation was that the total cash flow pressure would have been at R 80,486,404.56 for the next few months, in other words less collection than normal trends. The good news is this position has improved. From an initial cash and cash equivalents and investment position of R 606,780,097 before the lockdown commences, the position deteriorate to R 587,153,528 as at 31 July 2020, a decrease of R 19,626,569. This is way better than initially expected.

The bank balance has been reduced to normal levels but the call deposits has been increased to R 50 million for unsuspected cash flow needs, available within 48 hours. The Municipality returned to the practice to invest the surplus cash on a 9 month cycle with 2 investments materializing within any specific month.

The following investments, excluding interest, materialized during the month of July

- 14/07/2015 – 14/07/2020 – R 60 000 000 (10.65%)
- 20/11/2019 – 15/07/2020 – R 40 000 000 (7.675%)
- 29/01/2020 – 23/07/2020 – R 10 000 000 (7.654%)

The Municipality had to adjust its current year budget in to accommodate for additional expenditure due to the COVID-19 pandemic and had to adjust the revenue collection downwards. Council therefore approved a special adjustment budget on 28 May 2020, which is incorporated in this report.

The performance against budget measurement will however not look good for at least till December 2021 with the potential of a long-term effect depending on the duration of the lock down and the recovery of the local economy.

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IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JULY 2020

1.4 Material variances from SDBIP

WC043 Mossel Bay - Supporting Table SC1 Material variance explanations - M01 July

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	4 919	The rebate not yet processed on system as at reporting date.	None.
	Service charges - electricity revenue	(13 140)	Accrual for electricity services included in June 2021 budget + Consumption budgeted for did not realise.	None.
	Service charges - water revenue	(8 151)	Accrual for water services included in June 2021 budget + Consumption budgeted for did not realise.	None.
	Interest earned - external investments	(2 657)	Actual interest received less than budgeted for.	None.
	Transfers and subsidies	41 611	Budget for equitable share to be received in Second quarter, whilst first allocation received in July 2020.	None.
2	Expenditure By Type			
	Debt impairment	2 099	Budgeted for debt impairment / write-offs to occur in February, May and June, whereas first write-off occurred in the 1st month of the financial year.	None.
	Depreciation & asset impairment	(10 022)	No depreciation run performed yet for the new financial year.	None.
	Other materials	(5 842)	Delay in Housing projects due to National State of Disaster declared, has an influence on the operational spending. Water inventory entries only done at year-end.	None.
	Contracted services	(1 306)	Virement processed for Maintenance on Sport grounds in July month, exp will commence in August.	None.
	Other expenditure	(6 257)	Salga membership fee journal to be processed from Payment made in advance, Computer software and Insurance exp budgeted for July will occur by end of December 2020.	None.
3	Capital Expenditure			
	Sport and recreation	(170)	Work in Progress	A project steering committee has been established to assist with the consultation process.
	Housing	(1 200)	The projects are at the planning stage	The finalisation of the layout is almost finished
	Energy Sources	(1 030)	The new annual tender for the next 3 years is currently being evaluated. The old contract is extended on a month-to-month basis for labour only.	The old contract is extended on a month-to-month basis for labour only, so that connections can still proceed while we wait for the new contract.
	Road Transport	(3 377)	Contractor on site	None

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JULY 2020

SECTION 2 – IN-YEAR BUDGET MONTHLY STATEMENT

2.1 Table C1: Monthly Budget Statement Summary

WC043 Mossel Bay - Table C1 Monthly Budget Statement Summary - M01 July

Description	Budget Year 2020/21							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	156 749	156 749	17 977	17 977	13 057	4 919	38%	156 749
Service charges	747 065	747 065	63 811	63 811	83 555	(19 744)	-24%	747 065
Investment revenue	37 314	37 314	162	162	2 819	(2 657)	-94%	37 314
Transfers and subsidies	161 119	161 119	46 748	46 748	2 083	44 665	2144%	161 119
Other own revenue	52 826	52 826	5 005	5 005	5 390	(386)	-7%	52 826
Total Revenue (excluding capital transfers and contributions)	1 155 072	1 155 072	133 703	133 703	106 905	26 798	25%	1 155 072
Employee costs	369 571	364 421	24 572	24 572	25 701	(1 129)	-4%	364 421
Remuneration of Councillors	13 083	13 083	992	992	1 059	(67)	-6%	13 083
Depreciation & asset impairment	121 027	121 027	–	–	10 022	(10 022)	-100%	121 027
Finance charges	13 741	13 741	–	–	(24)	24	-100%	13 741
Materials and bulk purchases	478 517	483 449	2 056	2 056	8 390	(6 334)	-75%	483 449
Transfers and subsidies	5 940	5 940	20	20	968	(949)	-98%	5 940
Other expenditure	306 677	306 895	7 551	7 551	13 364	(5 813)	-43%	306 895
Total Expenditure	1 308 556	1 308 556	35 191	35 191	59 481	(24 290)	-41%	1 308 556
Surplus/(Deficit)	(153 484)	(153 484)	98 513	98 513	47 425	51 088	108%	(153 484)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	76 467	76 467	5	5	3 059	(3 054)	-100%	76 467
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)	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(77 017)	(77 017)	98 518	98 518	50 483	48 034	95%	(77 017)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(77 017)	(77 017)	98 518	98 518	50 483	48 034	95%	(77 017)
Capital expenditure & funds sources								
Capital expenditure	206 579	206 579	420	420	9 731	(9 311)	-96%	206 579
Capital transfers recognised	70 343	70 343	5	5	4 497	(4 492)	-100%	70 343
Borrowing	33 030	33 030	–	–	1 140	(1 140)	-100%	33 030
Internally generated funds	103 206	103 206	415	415	4 094	(3 679)	-90%	103 206
Total sources of capital funds	206 579	206 579	420	420	9 731	(9 311)	-96%	206 579
Financial position								
Total current assets	675 240	675 240		771 575				675 240
Total non current assets	2 924 455	2 924 455		2 896 866				2 924 455
Total current liabilities	240 731	240 731		194 207				240 731
Total non current liabilities	360 410	360 410		292 744				360 410
Community wealth/Equity	2 998 554	2 998 554		3 181 491				2 998 554
Cash flows								
Net cash from (used) operating	(34 130)	(34 130)	100 599	100 599	60 797	(39 802)	-65%	(34 130)
Net cash from (used) investing	26 088	26 088	(133 176)	(133 176)	(11 681)	121 495	-1040%	25 988
Net cash from (used) financing	20 085	20 085	46	46	119	73	61%	20 085
Cash/cash equivalents at the month/year end	37 567	37 567	–	10 497	74 759	64 262	86%	54 970
Debtors & creditors analysis	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis								
Total By Income Source	9 022	7 489	6 182	4 371	3 799	10 756	17 982	136 749
Creditors Age Analysis								
Total Creditors	1 151	542	(527)	–	–	–	–	4 267

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JULY 2020

2.2 Table C2: Financial Performance (functional classification)

This table reflects the operating budget (Financial Performance) as per the functional classification which are the Government Financed Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structure used by the different institutions.

The main functions are Government and Administration, Community and Public Safety, Economic and Environmental Services, Trading Services and Other Services.

It is for this reason that the Financial Performance is reported in Table C2 as per the functional classification and by municipal vote in Table C3.

WC043 Mossel Bay - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Revenue - Functional									
<i>Governance and administration</i>		221 636	221 636	65 617	65 617	18 148	47 469	262%	221 636
Executive and council		10 942	10 942	46 927	46 927	1 132	45 794	4045%	10 942
Finance and administration		210 694	210 694	18 690	18 690	17 016	1 674	10%	210 694
<i>Community and public safety</i>		93 419	93 419	1 487	1 487	2 305	(818)	-35%	93 419
Community and social services		10 690	10 690	962	962	665	296	45%	10 690
Sport and recreation		14 408	14 408	18	18	73	(54)	-75%	14 408
Public safety		7 580	7 580	312	312	307	5	2%	7 580
Housing		60 741	60 741	195	195	1 260	(1 064)	-84%	60 741
<i>Economic and environmental services</i>		44 840	44 840	2 403	2 403	3 809	(1 406)	-37%	44 840
Planning and development		13 419	13 419	2 029	2 029	1 670	358	21%	13 419
Road transport		31 411	31 411	368	368	2 138	(1 770)	-83%	31 411
Environmental protection		10	10	6	6	0	5	2757%	10
<i>Trading services</i>		871 645	871 645	64 201	64 201	85 702	(21 501)	-25%	871 645
Energy sources		504 946	504 946	40 130	40 130	53 387	(13 257)	-25%	504 946
Water management		162 108	162 108	10 624	10 624	19 247	(8 624)	-45%	162 108
Waste water management		110 756	110 756	6 934	6 934	6 982	(48)	-1%	110 756
Waste management		93 834	93 834	6 513	6 513	6 085	428	7%	93 834
Total Revenue - Functional	2	1 231 539	1 231 539	133 708	133 708	109 964	23 744	22%	1 231 539
Expenditure - Functional									
<i>Governance and administration</i>		213 684	213 741	9 497	9 497	16 181	(6 684)	-41%	213 741
Executive and council		51 167	51 167	2 852	2 852	5 931	(3 079)	-52%	51 167
Finance and administration		155 177	155 235	6 645	6 645	10 248	(3 603)	-35%	155 235
Internal audit		7 340	7 340	-	-	2	(2)	-100%	7 340
<i>Community and public safety</i>		210 289	210 289	8 055	8 055	14 368	(6 312)	-44%	210 289
Community and social services		30 162	29 812	1 791	1 791	1 895	(104)	-5%	29 812
Sport and recreation		53 572	53 922	2 700	2 700	3 647	(947)	-26%	53 922
Public safety		69 425	69 425	2 975	2 975	4 259	(1 284)	-30%	69 425
Housing		57 129	57 129	589	589	4 566	(3 978)	-87%	57 129
<i>Economic and environmental services</i>		119 821	119 764	5 012	5 012	7 499	(2 487)	-33%	119 764
Planning and development		31 921	31 864	1 970	1 970	2 237	(266)	-12%	31 864
Road transport		79 987	79 987	2 729	2 729	4 832	(2 102)	-44%	79 987
Environmental protection		7 912	7 912	312	312	431	(119)	-28%	7 912
<i>Trading services</i>		758 857	758 857	12 493	12 493	20 635	(8 142)	-39%	758 857
Energy sources		444 966	444 966	2 312	2 312	4 689	(2 377)	-51%	444 966
Water management		123 336	123 336	2 700	2 700	5 626	(2 926)	-52%	123 336
Waste water management		104 156	104 156	3 375	3 375	6 415	(3 040)	-47%	104 156
Waste management		86 399	86 399	4 106	4 106	3 906	200	5%	86 399
<i>Other</i>		5 905	5 905	133	133	797	(664)	-83%	5 905
Total Expenditure - Functional	3	1 308 556	1 308 556	35 191	35 191	59 481	(24 290)	-41%	1 308 556
Surplus/ (Deficit) for the year		(77 017)	(77 017)	98 518	98 518	50 483	48 034	95%	(77 017)

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JULY 2020

2.3 Table C3: Financial Performance (revenue and expenditure by municipal vote)

The operating expenditure budget is approved by Council on a municipal vote level.

The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Municipal Manager, Corporate Services, Financial Services, Technical/Infrastructure Services, Community Services, Planning & Economic Development as well as Governance Services.

WC043 Mossel Bay - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01

Vote Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote	1								
Vote 1 - MUNICIPAL MANAGER		10,941	10,941	46,927	46,927	1,132	45,795	4045.3%	10,941
Vote 2 - CORPORATE SERVICES		553	553	0	0	6	(6)	-99.5%	553
Vote 3 - FINANCIAL SERVICES		201,418	201,418	18,251	18,251	16,428	1,823	11.1%	201,418
Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES		801,106	801,106	57,753	57,753	81,001	(23,248)	-28.7%	801,106
Vote 5 - COMMUNITY SERVICES		134,603	134,603	8,108	8,108	7,885	224	2.8%	134,603
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		78,790	78,790	2,582	2,582	3,417	(834)	-24.4%	78,790
Vote 7 - GOVERNANCE SERVICES		4,129	4,129	87	87	96	(10)	-9.9%	4,129
Total Revenue by Vote	2	1,231,539	1,231,539	133,708	133,708	109,964	23,744	21.6%	1,231,539
Expenditure by Vote	1								
Vote 1 - MUNICIPAL MANAGER		35,387	35,387	1,222	1,222	3,986	(2,764)	-69.3%	35,387
Vote 2 - CORPORATE SERVICES		76,762	76,762	3,172	3,172	4,689	(1,517)	-32.4%	76,762
Vote 3 - FINANCIAL SERVICES		77,112	77,112	3,622	3,622	5,828	(2,206)	-37.9%	77,112
Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES		750,526	750,526	11,058	11,058	21,469	(10,411)	-48.5%	750,526
Vote 5 - COMMUNITY SERVICES		257,943	257,943	12,856	12,856	15,002	(2,145)	-14.3%	257,943
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		98,449	98,449	2,660	2,660	7,767	(5,107)	-65.8%	98,449
Vote 7 - GOVERNANCE SERVICES		12,376	12,376	601	601	740	(139)	-18.8%	12,376
Total Expenditure by Vote	2	1,308,556	1,308,556	35,191	35,191	59,481	(24,290)	-40.8%	1,308,556
Surplus/ (Deficit) for the year	2	(77,017)	(77,017)	98,518	98,518	50,483	48,034	95.1%	(77,017)

The actual year-to-date revenue is more than the budgeted year-to-date revenue by 22% as at 31 July 2020.

The actual year-to-date expenditure is less than the budgeted year-to-date expenditure by 41% as at 31 July 2020.

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JULY 2020

2.4 Table C4: Financial Performance (revenue and expenditure)

WC043 Mossel Bay - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	Budget Year 2020/21					
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance
R thousands							
Revenue By Source							
Property rates		156 749	156 749	17 977	17 977	13 057	4 919
Service charges - electricity revenue		484 859	484 859	40 069	40 069	53 209	(13 140)
Service charges - water revenue		124 185	124 185	10 496	10 496	18 647	(8 151)
Service charges - sanitation revenue		73 679	73 679	6 849	6 849	6 137	711
Service charges - refuse revenue		64 342	64 342	6 397	6 397	5 562	835
Rental of facilities and equipment		6 784	6 784	519	519	717	(198)
Interest earned - external investments		37 314	37 314	162	162	2 819	(2 657)
Interest earned - outstanding debtors		3 146	3 146	388	388	225	164
Dividends received		–	–	–	–	–	–
Fines, penalties and forfeits		8 160	8 160	285	285	943	(658)
Licences and permits		1 290	1 290	70	70	116	(47)
Agency services		6 810	6 810	237	237	637	(400)
Transfers and subsidies		161 119	161 119	46 748	46 748	2 083	44 665
Other revenue		26 636	26 636	3 505	3 505	2 752	753
		1 155 072	1 155 072	133 703	133 703	106 905	26 798
Total Revenue (excluding capital transfers and contributions)							
Expenditure By Type							
Employee related costs		369 571	364 421	24 572	24 572	25 701	(1 129)
Remuneration of councillors		13 083	13 083	992	992	1 059	(67)
Debt impairment		84 795	84 795	2 099	2 099	–	2 099
Depreciation & asset impairment		121 027	121 027	–	–	10 022	(10 022)
Finance charges		13 741	13 741	–	–	(24)	24
Bulk purchases		351 541	351 541	–	–	492	(492)
Other materials		126 975	131 908	2 056	2 056	7 898	(5 842)
Contracted services		141 972	142 154	3 752	3 752	5 057	(1 306)
Transfers and subsidies		5 940	5 940	20	20	968	(949)
Other expenditure		75 663	75 699	1 701	1 701	7 957	(6 257)
Losses		4 247	4 247	–	–	350	(350)
		1 308 556	1 308 556	35 191	35 191	59 481	(24 290)
Total Expenditure							
Surplus/(Deficit)							
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(153 484)	(153 484)	98 513	98 513	47 425	51 088
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		76 467	76 467	5	5	3 059	(3 054)
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–
		–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions							
Taxation		(77 017)	(77 017)	98 518	98 518	50 483	–
Surplus/(Deficit) after taxation							
Attributable to minorities		(77 017)	(77 017)	98 518	98 518	50 483	–
Surplus/(Deficit) attributable to municipality							
Share of surplus/ (deficit) of associate		(77 017)	(77 017)	98 518	98 518	50 483	–
Surplus/ (Deficit) for the year							
		(77 017)	(77 017)	98 518	98 518	50 483	–

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JULY 2020

2.5 Table C5: Capital Expenditure (municipal vote, functional classification and funding)

WC043 Mossel Bay - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

Vote Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Multi-Year expenditure appropriation	2								
Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES		35,893	35,893	226	226	3,671	(3,445)	-94%	35,893
Vote 5 - COMMUNITY SERVICES		7,826	7,826	-	-	-	-		7,826
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		18,070	18,070	-	-	1,289	(1,289)	-100%	18,070
Total Capital Multi-year expenditure	4,7	61,788	61,788	226	226	4,960	(4,734)	-95%	61,788
Single Year expenditure appropriation	2								
Vote 1 - MUNICIPAL MANAGER		165	165	-	-	-	-		165
Vote 2 - CORPORATE SERVICES		2,500	2,500	29	29	10	19	189%	2,500
Vote 3 - FINANCIAL SERVICES		2,482	2,482	-	-	-	-		2,482
Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES		110,327	110,327	72	72	3,623	(3,551)	-98%	110,327
Vote 5 - COMMUNITY SERVICES		12,349	12,349	81	81	268	(187)	-70%	12,349
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		7,034	7,034	12	12	100	(88)	-88%	7,034
Vote 7 - GOVERNANCE SERVICES		9,934	9,934	-	-	770	(770)	-100%	9,934
Total Capital single-year expenditure	4	144,791	144,791	194	194	4,771	(4,577)	-96%	144,791
Total Capital Expenditure		206,579	206,579	420	420	9,731	(9,311)	-96%	206,579
Capital Expenditure - Functional Classification									
Governance and administration		21,196	21,196	36	36	880	(844)	-96%	21,196
Executive and council		221	221	-	-	10	(10)	-100%	221
Finance and administration		20,975	20,975	36	36	870	(834)	-96%	20,975
Community and public safety		33,519	33,519	81	81	1,468	(1,387)	-95%	33,519
Community and social services		1,107	1,107	-	-	18	(18)	-100%	1,107
Sport and recreation		13,795	13,795	80	80	250	(170)	-68%	13,795
Public safety		2,817	2,817	1	1	-	1	#DIV/0!	2,817
Housing		15,800	15,800	-	-	1,200	(1,200)	-100%	15,800
Economic and environmental services		44,756	44,756	5	5	3,466	(3,461)	-100%	44,756
Planning and development		2,619	2,619	-	-	89	(89)	-100%	2,619
Road transport		41,247	41,247	-	-	3,377	(3,377)	-100%	41,247
Environmental protection		890	890	5	5	-	5	#DIV/0!	890
Trading services		107,109	107,109	298	298	3,917	(3,619)	-92%	107,109
Energy sources		31,765	31,765	252	252	1,282	(1,030)	-80%	31,765
Water management		38,748	38,748	37	37	1,815	(1,778)	-98%	38,748
Waste water management		34,197	34,197	9	9	820	(811)	-99%	34,197
Waste management		2,400	2,400	-	-	-	-		2,400
Total Capital Expenditure - Functional Classification	3	206,579	206,579	420	420	9,731	(9,311)	-96%	206,579
Funded by:									
National Government		39,102	39,102	-	-	2,252	(2,252)	-100%	39,102
Provincial Government		27,391	27,391	5	5	2,245	(2,241)	-100%	27,391
Other transfers and grants		3,850	3,850	-	-	-	-		3,850
Transfers recognised - capital		70,343	70,343	5	5	4,497	(4,492)	-100%	70,343
Borrowing	6	33,030	33,030	-	-	1,140	(1,140)	-100%	33,030
Internally generated funds		103,206	103,206	415	415	4,094	(3,679)	-90%	103,206
Total Capital Funding		206,579	206,579	420	420	9,731	(9,311)	-96%	206,579

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JULY 2020

2.6 Table C6: Financial Position

WC043 Mossel Bay - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	Budget Year 2020/21			
		Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1				
<u>ASSETS</u>					
Current assets					
Cash		37,567	37,567	10,497	37,567
Call investment deposits		360,000	360,000	508,419	360,000
Consumer debtors		192,315	192,315	120,637	192,315
Other debtors		47,428	47,428	17,568	47,428
Current portion of long-term receivables		407	407	251	407
Inventory		37,523	37,523	114,204	37,523
Total current assets		675,240	675,240	771,575	675,240
Non current assets					
Long-term receivables		346	346	810	346
Investments		12,000	12,000	78,735	12,000
Investment property		595,825	595,825	592,435	595,825
Property, plant and equipment		2,311,815	2,311,815	2,220,310	2,311,815
Intangible		243	243	351	243
Other non-current assets		4,226	4,226	4,226	4,226
Total non current assets		2,924,455	2,924,455	2,896,866	2,924,455
TOTAL ASSETS		3,599,695	3,599,695	3,668,441	3,599,695
<u>LIABILITIES</u>					
Current liabilities					
Borrowing		17,219	17,219	14,536	17,219
Consumer deposits		30,083	30,083	30,047	30,083
Trade and other payables		157,019	157,019	125,034	157,019
Provisions		36,409	36,409	24,589	36,409
Total current liabilities		240,731	240,731	194,207	240,731
Non current liabilities					
Borrowing		133,098	133,098	80,886	133,098
Provisions		227,312	227,312	211,858	227,312
Total non current liabilities		360,410	360,410	292,744	360,410
TOTAL LIABILITIES		601,141	601,141	486,951	601,141
NET ASSETS	2	2,998,554	2,998,554	3,181,491	2,998,554
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)		2,770,270	2,770,270	2,958,167	2,770,270
Reserves		228,284	228,284	223,323	228,284
TOTAL COMMUNITY WEALTH/EQUITY	2	2,998,554	2,998,554	3,181,491	2,998,554

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JULY 2020

2.7 Table C7: Cash Flow

WC043 Mossel Bay - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates		125,399	125,399	17,977	17,977	13,057	4,919	38%	125,399
Service charges		597,652	597,652	63,811	63,811	83,555	(19,744)	-24%	597,652
Other revenue		39,649	39,649	4,599	4,599	4,948	(349)	-7%	39,649
Transfers and Subsidies - Operational		161,119	161,119	46,748	46,748	2,083	44,665	2144%	161,119
Transfers and Subsidies - Capital		76,467	76,467	5	5	3,276	(3,271)	-100%	76,467
Interest		40,459	40,459	550	550	3,044	(2,493)	-82%	40,459
Dividends		-	-	-	-	-	-		-
Payments									
Suppliers and employees		(1,057,193)	(1,057,193)	(33,072)	(33,072)	(48,169)	(15,097)	31%	(1,057,193)
Finance charges		(11,741)	(11,741)	-	-	24	24	100%	(11,741)
Transfers and Grants		(5,940)	(5,940)	(20)	(20)	(1,022)	(1,002)	98%	(5,940)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(34,130)	(34,130)	100,599	100,599	60,797	(39,802)	-65%	(34,130)
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		14,568	14,568	-	-	-	-		14,568
Decrease (Increase) in non-current debtors		100	100	17	17	8			
Decrease (increase) in non-current receivables		-	-	-	-	-	-		-
Decrease (increase) in non-current investments		218,000	218,000	(132,773)	(132,773)	-	(132,773)	#DIV/0!	218,000
Payments									
Capital assets		(206,579)	(206,579)	(420)	(420)	(11,689)	(11,269)	96%	(206,579)
NET CASH FROM/(USED) INVESTING ACTIVITIES		26,088	26,088	(133,176)	(133,176)	(11,681)	121,495	-1040%	25,988
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-	-	2	2	-	2	#DIV/0!	-
Borrowing long term/refinancing		33,030	33,030	-	-	-	-		33,030
Increase (decrease) in consumer deposits		1,433	1,433	45	45	119	(75)	-63%	1,433
Payments									
Repayment of borrowing		(14,377)	(14,377)	-	-	-	-		(14,377)
NET CASH FROM/(USED) FINANCING ACTIVITIES		20,085	20,085	46	46	119	73	61%	20,085
NET INCREASE/ (DECREASE) IN CASH HELD		12,044	12,044	(32,530)	(32,530)	49,236			11,944
Cash/cash equivalents at beginning:		25,524	25,524		43,027	25,524			43,027
Cash/cash equivalents at month/year end:		37,567	37,567		10,497	74,759			54,970

PART 2: SUPPORTING DOCUMENTS
SECTION 3 – DEBTORS' ANALYSIS
3.1 Supporting Table SC3: Aged Debtors

WC043 Mossel Bay - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description	NT Code	Budget Year 2020/21										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	13,571	2,145	1,655	1,374	1,166	1,030	2,678	4,841	28,459	11,088	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	27,537	2,382	1,888	1,183	326	262	1,019	1,731	36,328	4,521	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	17,681	1,053	773	580	339	292	1,176	2,902	24,796	5,289	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	8,313	1,638	1,500	1,393	1,201	1,052	2,107	3,046	20,250	8,799	-	-
Receivables from Exchange Transactions - Waste Management	1600	8,177	1,364	1,232	1,113	951	842	1,532	1,052	16,263	5,490	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	9	3	3	3	3	3	18	146	187	173	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1,861	438	438	536	385	318	2,227	4,264	10,466	7,730	-	-
Total By Income Source	2000	77,148	9,022	7,489	6,182	4,371	3,799	10,756	17,982	136,749	43,090	-	-
2019/20 - totals only		47,430	4,312	2,752	1,930	1,668	1,383	1,281	18,996	79,753	25,258		
Debtors Age Analysis By Customer Group													
Organs of State	2200	3,522	89	81	73	96	49	620	206	4,735	1,044	-	-
Commercial	2300	21,819	2,854	2,504	1,651	277	265	1,175	1,183	31,728	4,551	-	-
Households	2400	49,246	5,714	4,716	4,280	3,815	3,296	8,302	14,836	94,207	34,531	-	-
Other	2500	2,561	366	188	178	182	188	659	1,757	6,078	2,964	-	-
Total By Customer Group	2600	77,148	9,022	7,489	6,182	4,371	3,799	10,756	17,982	136,749	43,090	-	-

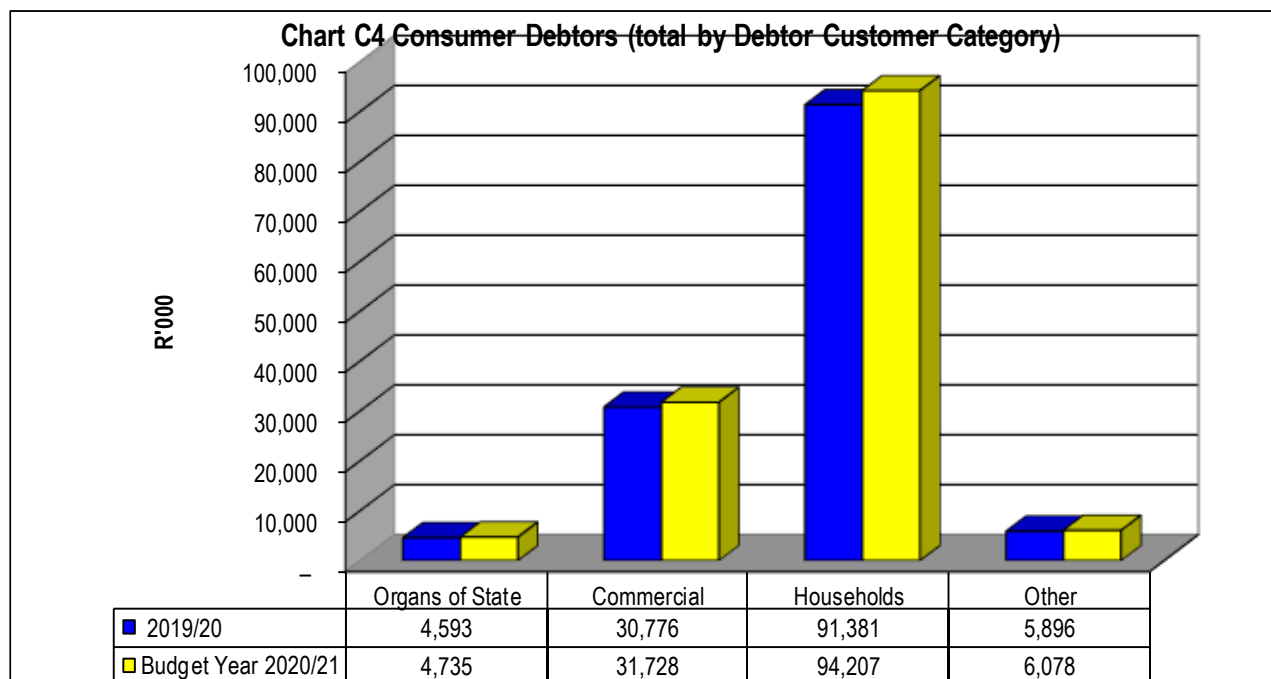
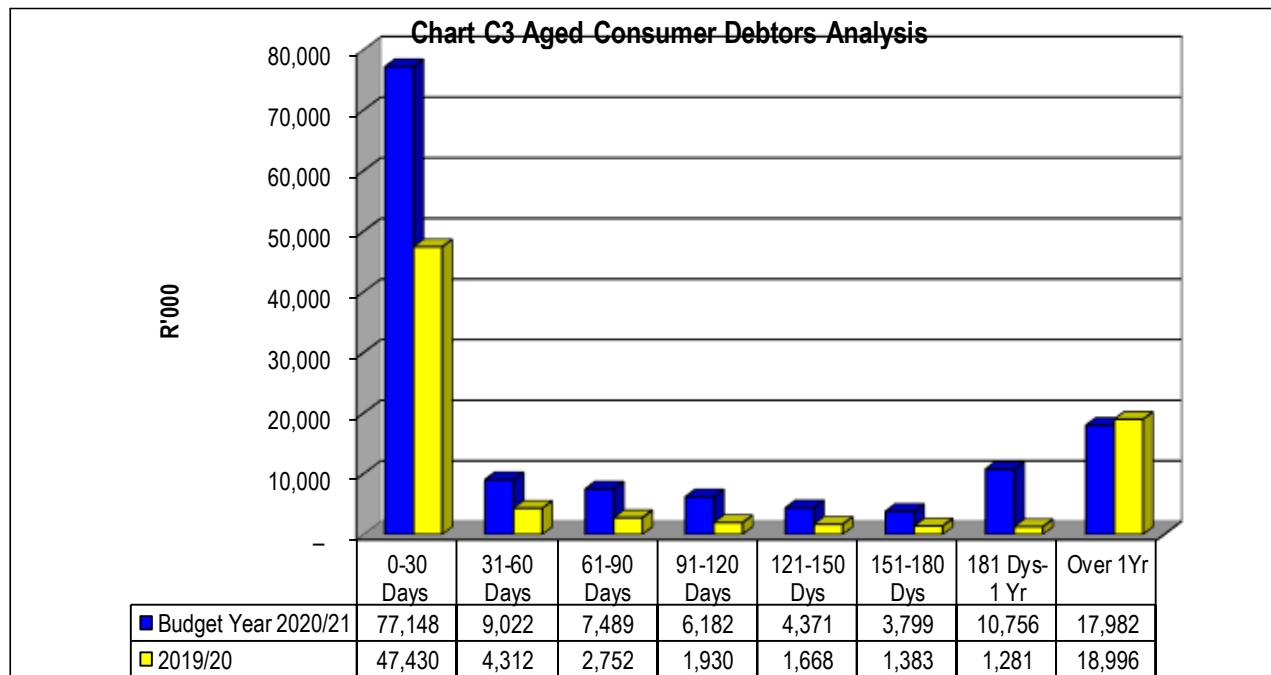
The value reflected on the Financial Position Table C6 will not reconcile to the Debtor's Aged Analysis shown on Supporting Table SC3.

The Financial Position includes the total annual billing to date and some debtor classifications which do not form part of the consumer debtors. The aged analysis on the other hand, only includes those consumer amounts which have become due and excludes the future amounts which will only fall due in coming months for consumers who have chosen to pay their rates and fixed charges by 31 August annually or monthly on an installment basis.

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JULY 2020

The graphs below show Consumer Debtors per customer group, as well as an aged analysis for the current and previous year.



MOSSEL BAY MUNICIPALITY

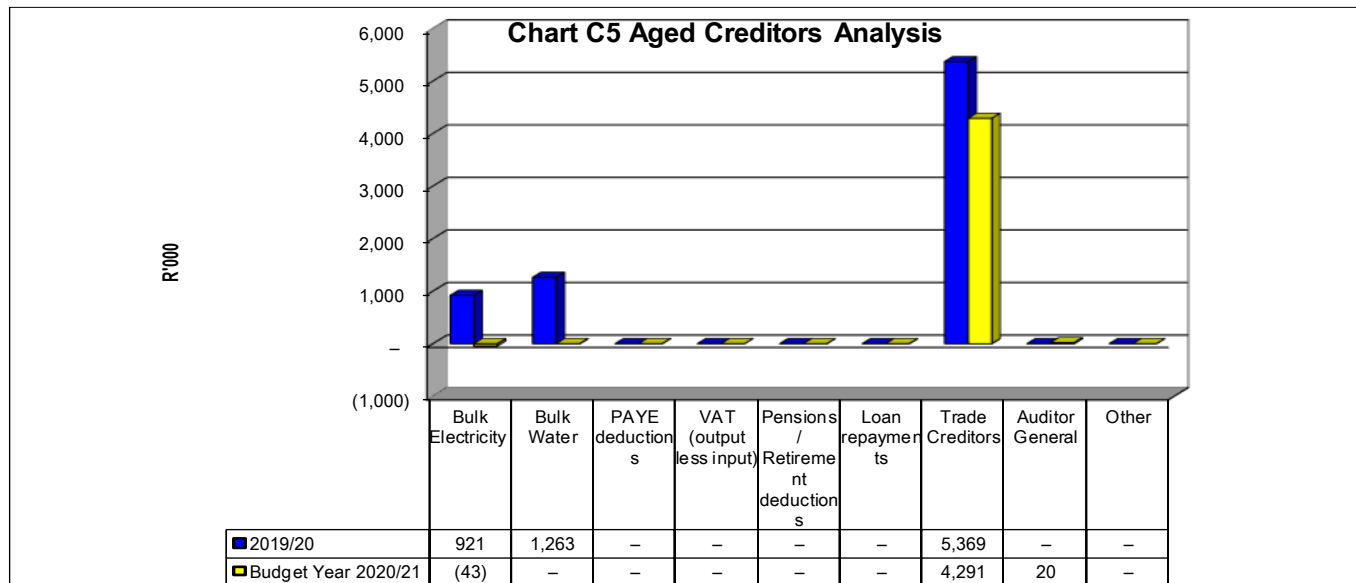
IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JULY 2020

SECTION 4 – CREDITORS' ANALYSIS

4.1 Supporting Table SC4: Aged Creditors

WC043 Mossel Bay - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description R thousands	NT Code	Budget Year 2020/21									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	(43)	-	-	-	-	-	-	-	(43)	921
Bulk Water	0200	-	-	-	-	-	-	-	-	-	1,263
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	3,125	1,151	542	(527)	-	-	-	-	4,291	5,369
Auditor General	0800	20	-	-	-	-	-	-	-	20	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	3,101	1,151	542	(527)	-	-	-	-	4,267	7,552



MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JULY 2020

SECTION 5 – INVESTMENT PORTFOLIO ANALYSIS

The information as per the investment portfolio analysis is consistent with the requirements of the Municipal Investment Regulations, 2005 issued by the National Treasury.

5.1 Supporting Table SC5: Investment Portfolio

WC043 Mossel Bay - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
ABSA	4076628783	5 Years	Deposits - Bank	No	Fixed	10.65%	0	n/a	14 July 2020	60,000	16,235	(76,235)	-	-
ABSA	20-7887-6304	9 Months	Deposits - Bank	No	Fixed	7.71%	0	n/a	14 August 2020	40,000	1,893	-	-	41,893
ABSA	20-7913-5442	9 Months	Deposits - Bank	No	Fixed	7.18%	0	n/a	17 December 2020	50,000	1,023	-	-	51,023
Ned Bank	03/7881005807/000191	10 Months	Deposits - Bank	No	Fixed	8.05%	0	n/a	22 April 2020	-	-	-	-	-
Ned Bank	03/7881005807/000192	9 Months	Deposits - Bank	No	Fixed	8.02%	0	n/a	29 April 2020	-	-	-	-	-
Ned Bank	03/7881005807/000193	9 Months	Deposits - Bank	No	Fixed	8.00%	0	n/a	20 May 2020	-	-	-	-	-
Ned Bank	03/7881005807/000194	9 Months	Deposits - Bank	No	Fixed	7.98%	0	n/a	29 May 2020	-	-	-	-	-
Ned Bank	03/7881005807/000195	8 Months	Deposits - Bank	No	Fixed	7.79%	0	n/a	23 September 2020	25,000	858	-	-	25,858
Ned Bank	03/7881005807/000196	9 Months	Deposits - Bank	No	Fixed	7.93%	0	n/a	21 October 2020	25,000	874	-	-	25,874
Ned Bank	03/7881005807/000197	6 Months	Deposits - Bank	No	Fixed	7.65%	0	n/a	23 July 2020	10,000	369	(10,369)	-	-
Ned Bank	03/7881005807/000201	7 Months	Deposits - Bank	No	Fixed	7.39%	1	n/a	23 September 2020	10,000	225	-	-	10,225
Ned Bank	03/7881005807/000200	7 Months	Deposits - Bank	No	Fixed	7.41%	2	n/a	21 October 2020	10,000	225	-	-	10,225
Ned Bank	03/7881005807/000199	9 Months	Deposits - Bank	No	Fixed	7.44%	3	n/a	24 November 2020	15,000	339	-	-	15,339

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JULY 2020

WC043 Mossel Bay - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate %	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Ned Bank	03/7881005807/000202	9 Months	Deposits - Bank	No	Fixed	5.58%	4	n/a	15 February 2021	30,000	225	-	-	30,225
Ned Bank	03/7881005807/000203	10 Months	Deposits - Bank	No	Fixed	5.60%	5	n/a	24 February 2021	30,000	225	-	-	30,225
Ned Bank	03/7881005807/000204	8 Months	Deposits - Bank	No	Fixed	5.37%	6	n/a	14 January 2021	10,000	62	-	-	10,062
Ned Bank	03/7881005807/000205	8 Months	Deposits - Bank	No	Fixed	5.00%	6	n/a	21 January 2021	30,000	86	-	-	30,086
Ned Bank	03/7881005807/000206	9 Months	Deposits - Bank	No	Fixed	4.85%	7	n/a	15 April 2021	-	-	-	20,000	20,000
Ned Bank	03/7881005807/000207	10 Months	Deposits - Bank	No	Fixed	4.90%	7	n/a	22 April 2021	-	-	-	50,000	50,000
Standard Bank	088728862-083	8 Months	Deposits - Bank	No	Fixed	7.68%	0	n/a	15 July 2020	40,000	1,884	(41,884)	-	-
Standard Bank	088728862-084	6 Months	Deposits - Bank	No	Fixed	7.60%	0	n/a	19 August 2020	20,000	546	-	-	20,546
Standard Bank	088728862-085	7 Months	Deposits - Bank	No	Fixed	7.62%	0	n/a	16 September 2020	10,000	274	-	-	10,274
Standard Bank	088728862-086	8 Months	Deposits - Bank	No	Fixed	7.65%	0	n/a	14 October 2020	10,000	275	-	-	10,275
Standard Bank	088728862-087	9 Months	Deposits - Bank	No	Fixed	7.69%	0	n/a	18 November 2020	10,000	275	-	-	10,275
Ned Bank	03/7881005807/000198	9 Months	Deposits - Bank	No	Fixed	7.65%	0	n/a	18 November 2020	15,000	396	-	-	15,396
Standard Bank	088728862-088	9 Months	Deposits - Bank	No	Fixed	4.95%	0	n/a	11 March 2021	20,000	24	-	-	20,024
Standard Bank	088728862-089	9 Months	Deposits - Bank	No	Fixed	4.95%	0	n/a	24 March 2021	20,000	24	-	-	20,024
Other	X1	61 Months	Deposits - Bank	No	Fixed	0.00%	0	n/a	21 July 2025	-	-	-	2,500	2,500
Standard Bank	088728862-090	61 Months	Deposits - Bank	No	Fixed	7.85%	0	n/a	22 July 2025	-	-	-	76,235	76,235
TOTAL INVESTMENTS AND	2									490,000		(128,488)	148,735	536,584

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JULY 2020

SECTION 6 – ALLOCATION OF GRANT RECEIPTS AND EXPENDITURES

6.1 Supporting Table SC6: Transfers and Grant Receipts

WC043 Mossel Bay - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July

Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:	1,2								
Operating Transfers and Grants									
National Government:		105,281	105,281	45,536	45,536	1,487	44,049	2961.4%	105,281
Local Government Equitable Share		101,192	101,192	45,536	45,536	1,447	44,089	3046.8%	101,192
Finance Management		1,550	1,550	-	-	15	(15)	-100.0%	1,550
EPWP Incentive		2,539	2,539	-	-	26	(26)	-100.0%	2,539
Provincial Government:		55,023	55,023	21	21	593	(572)	-96.4%	55,023
Integrated housing		44,953	44,953	21	21	1	21	2652.5%	44,953
Community Development Workers		56	56	-	-	3	(3)	-100.0%	56
Library services		9,305	9,305	-	-	589	(589)	-100.0%	9,305
Maintenance & Construction of Transport Infrastructure		70	70	-	-	-	-	-	70
Financial Management Capacity Building Grant		401	401	-	-	-	-	-	401
Municipal Accreditation and Capacity Building Grant		238	238	-	-	-	-	-	238
District Municipality:		-	-	-	-	-	-	-	-
Other grant providers:		815	815	-	-	0	(0)	-100.0%	815
Public Contributions		815	815	-	-	0	(0)	-100.0%	815
Total Operating Transfers and Grants	5	161,119	161,119	45,557	45,557	2,081	43,476	2089.3%	161,119
Capital Transfers and Grants									
National Government:		44,967	44,967	3,506	3,506	476	3,030	635.9%	44,967
Municipal Infrastructure Grant (MIG)		32,967	32,967	3,506	3,506	434	3,072	708.4%	32,967
National Electrification Programme		12,000	12,000	-	-	43	(43)	-100.0%	12,000
Provincial Government:		31,500	31,500	-	-	2,582	(2,582)	-100.0%	31,500
Integrated housing		15,000	15,000	-	-	1,250	(1,250)	-100.0%	15,000
Maintenance & Construction of Transport Infrastructure		16,000	16,000	-	-	1,333	(1,333)	-100.0%	16,000
RSEP / VPUU		500	500	-	-	-	-	-	500
District Municipality:		-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	76,467	76,467	3,506	3,506	3,059	447	14.6%	76,467
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	237,586	237,586	49,063	49,063	5,140	43,924	854.6%	237,586

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JULY 2020

6.2 Supporting Table SC7(1): Transfers and Grant Expenditure

WC043 Mossel Bay - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:		105,281	105,281	45,637	45,637	1,487	44,149	2968.2%	105,281
Local Government Equitable Share		101,192	101,192	45,536	45,536	1,447	44,089	3046.8%	101,192
Finance Management		1,550	1,550	34	34	15	20	133.7%	1,550
EPWP Incentive		2,539	2,539	66	66	26	41	158.9%	2,539
Provincial Government:		55,023	55,023	1,107	1,107	593	514	86.6%	55,023
Integrated housing		44,953	44,953	166	166	1	165	21229.1%	44,953
Community Development Workers		56	56	-	-	3	(3)	-100.0%	56
Library services		9,305	9,305	921	921	589	332	56.3%	9,305
Maintenance & Construction of Transport Infrastructure		70	70	-	-	-	-		70
Financial Management Capacity Building Grant		401	401	-	-	-	-		401
Municipal Accreditation and Capacity Building Grant		238	238	20	20	-	20	#DIV/0!	238
Other grant providers:		815	815	4	4	0	4	1190.3%	815
Public Contributions		815	815	4	4	0	4	1190.3%	815
Total operating expenditure of Transfers and Grants:		161,119	161,119	46,748	46,748	2,081	44,667	2146.5%	161,119
Capital expenditure of Transfers and Grants									
National Government:		44,967	44,967	-	-	476	(476)	-100.0%	44,967
Municipal Infrastructure Grant (MIG)		32,967	32,967	-	-	434	(434)	-100.0%	32,967
National Electrification Programme		12,000	12,000	-	-	43	(43)	-100.0%	12,000
Provincial Government:		31,500	31,500	6	6	2,582	(2,577)	-99.8%	31,500
Integrated housing		15,000	15,000	-	-	1,250	(1,250)	-100.0%	15,000
Maintenance & Construction of Transport Infrastructure		16,000	16,000	-	-	1,333	(1,333)	-100.0%	16,000
RSEP / VPUU		500	500	-	-	-	-		500
Greenest Municipality		-	-	6	6	-	6	#DIV/0!	-
Total capital expenditure of Transfers and Grants		76,467	76,467	6	6	3,059	(3,053)	-99.8%	76,467
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		237,586	237,586	46,753	46,753	5,140	41,614	809.7%	237,586

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JULY 2020

6.3 Supporting Table SC7(2): Expenditure against approved rollovers

WC043 Mossel Bay - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M01 July

Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Other transfers and grants [insert description]					-	
Provincial Government:		-	-	-	-	
Other transfers and grants [insert description]					-	
District Municipality:		-	-	-	-	
[insert description]					-	
Other grant providers:		-	-	-	-	
Other grant providers:					-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Other capital transfers [insert description]					-	
Provincial Government:		-	-	-	-	
Other transfers and grants [insert description]					-	
District Municipality:		-	-	-	-	
[insert description]					-	
Other grant providers:		-	-	-	-	
[insert description]					-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JULY 2020

SECTION 7 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

7.1 Supporting Table SC8: Councillor and Staff benefits

WC043 Mossel Bay - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
	1	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		8 229	8 229	611	611	666	(55)	-8%	8 229
Pension and UIF Contributions		605	605	50	50	45	5	12%	605
Medical Aid Contributions		171	171	13	13	14	(1)	-6%	171
Cellphone Allowance		1 170	1 170	92	92	91	1	1%	1 170
Other benefits and allowances		2 907	2 907	225	225	242	(17)	-7%	2 907
Sub Total - Councillors		13 083	13 083	992	992	1 059	(67)	-6%	13 083
% increase	4	#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality	3								
Basic Salaries and Wages		8 016	8 016	675	675	675	0	0%	8 016
Pension and UIF Contributions		1 233	1 233	95	95	99	(5)	-5%	1 233
Medical Aid Contributions		228	228	17	17	19	(2)	-12%	228
Performance Bonus		450	450	–	–	(77)	77	-100%	450
Motor Vehicle Allowance		782	782	56	56	64	(8)	-13%	782
Cellphone Allowance		214	214	18	18	13	5	40%	214
Payments in lieu of leave		1 000	1 000	–	–	–	–		1 000
Long service awards		1 523	1 523	–	–	–	–		1 523
Sub Total - Senior Managers of Municipality		13 445	13 445	860	860	793	67	8%	13 445
% increase	4	#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff									
Basic Salaries and Wages		220 941	220 941	16 295	16 295	18 514	(2 218)	-12%	220 941
Pension and UIF Contributions		45 190	45 190	3 525	3 525	3 774	(249)	-7%	45 190
Medical Aid Contributions		18 328	18 328	1 351	1 351	1 523	(172)	-11%	18 328
Overtime		12 447	12 447	6	6	329	(323)	-98%	12 447
Performance Bonus		18 555	18 555	1 382	1 382	(428)	1 809	-423%	18 555
Motor Vehicle Allowance		6 575	6 575	550	550	540	10	2%	6 575
Cellphone Allowance		914	914	87	87	42	45	107%	914
Housing Allowances		2 331	2 331	141	141	195	(54)	-28%	2 331
Other benefits and allowances		12 757	7 606	376	376	420	(45)	-11%	7 606
Payments in lieu of leave		1 000	1 000	–	–	–	–		1 000
Long service awards		1 523	1 523	–	–	–	–		1 523
Post-retirement benefit obligations	2	15 568	15 568	–	–	–	–		15 568
Sub Total - Other Municipal Staff		356 126	350 976	23 712	23 712	24 908	(1 196)	-5%	350 976
% increase	4	#DIV/0!	#DIV/0!						#DIV/0!
TOTAL SALARY, ALLOWANCES & BENEFITS		382 654	377 504	25 564	25 564	26 760	(1 196)	-4%	377 504
% increase	4	#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		369 571	364 421	24 572	24 572	25 701	(1 129)	-4%	364 421

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JULY 2020

SECTION 8 – ACTUAL AND REVISED TARGETS FOR CASH RECEIPTS

8.1 Supporting Table SC9: Actuals and revised targets for cash receipts

WC043 Mossel Bay - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M01 July

Description	Ref	Budget Year 2020/21												2020/21 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	1	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		17,977	13,057	13,057	13,057	13,057	13,057	13,057	13,057	13,057	13,057	13,057	(23,149)	125,399	162,196	196,845
Service charges - electricity revenue		40,069	41,129	38,891	39,450	38,366	43,042	38,915	37,575	38,518	38,633	39,004	(45,706)	387,887	463,782	520,687
Service charges - water revenue		10,496	8,420	8,689	8,758	10,022	9,306	10,941	11,492	10,559	9,457	8,892	(7,684)	99,348	117,897	131,502
Service charges - sanitation revenue		6,849	6,137	6,137	6,137	6,137	6,137	6,137	6,137	6,137	6,137	6,137	(9,280)	58,943	64,367	79,902
Service charges - refuse		6,397	5,544	5,729	5,608	5,598	5,610	5,058	5,127	5,162	5,064	5,096	(8,520)	51,474	61,240	68,498
Rental of facilities and equipment		519	531	446	588	864	652	469	502	562	516	409	727	6,784	7,110	7,461
Interest earned - external investments		162	3,745	2,331	4,350	2,951	346	3,576	2,391	5,437	2,798	4,295	4,931	37,314	39,552	41,926
Interest earned - outstanding debtors		388	243	172	508	184	376	199	(484)	142	410	474	534	3,146	3,326	3,518
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		285	(467)	162	186	163	(14)	213	2,833	211	253	1,530	(2,660)	2,696	3,300	3,362
Licences and permits		70	103	111	113	109	78	119	113	115	105	109	147	1,290	1,368	1,450
Agency services		237	562	579	649	593	437	632	516	540	505	581	979	6,810	7,219	7,652
Transfers and Subsidies - Operational		46,748	6,177	12,439	22,654	10,378	21,781	7,936	9,860	10,869	8,868	8,783	(5,374)	161,119	212,906	194,587
Other revenue		3,505	2,221	2,047	2,100	1,584	1,527	1,261	1,745	1,506	1,487	1,791	1,293	22,068	23,233	24,513
Cash Receipts by Source		133,703	87,401	90,791	104,159	90,007	102,335	88,514	90,865	92,815	87,291	90,160	(93,763)	964,278	1,167,496	1,281,904
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		5	3,968	5,209	7,299	11,317	4,294	5,044	4,519	8,883	6,616	7,203	12,111	76,467	69,766	57,827
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	146	725	412	475	199	130	151	209	459	662	999	4,568	4,842	5,132
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	10,000	-	-	-	-	-	-	10,000	10,000	10,000
Short term loans		2	-	-	-	-	-	-	-	-	-	-	(2)	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	33,030	33,030	34,800	12,000
Increase (decrease) in consumer deposits		45	119	119	119	119	119	119	119	119	119	119	194	1,433	1,504	1,579
Decrease (increase) in non-current receivables		-	8	8	8	8	8	8	8	8	8	8	17	100	120	130
Decrease (increase) in non-current investments		(132,773)	-	-	-	-	-	-	-	-	-	-	350,773	218,000	123,000	19,000
Total Cash Receipts by Source		982	91,643	96,852	111,998	101,926	116,956	93,816	95,663	102,034	94,493	98,153	303,359	1,307,875	1,411,528	1,387,572

MOSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JULY 2020

WC043 Mossel Bay - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M01 July

Description	Ref	Budget Year 2020/21												2020/21 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	1	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Payments by Type													-			
Employee related costs		24,572	28,667	30,223	29,128	29,688	33,723	28,141	27,892	27,584	27,638	32,927	28,774	348,958	364,298	381,193
Remuneration of councillors		992	1,058	1,064	1,068	1,068	1,068	1,019	1,019	1,315	1,186	1,059	1,168	13,083	13,685	14,314
Interest paid		-	-	74	71	44	5,271	-	-	-	61	-	6,220	11,741	12,470	12,830
Bulk purchases - Electricity		-	46,765	42,366	25,831	26,612	26,221	26,895	25,370	22,496	24,483	24,021	60,482	351,541	380,016	410,797
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		2,056	9,252	11,858	9,926	11,233	9,869	12,059	9,860	11,024	8,786	9,967	20,086	125,975	175,204	151,056
Contracted services		3,752	9,152	10,800	10,975	13,921	16,092	12,414	11,271	12,134	11,979	11,827	17,655	141,972	147,679	151,843
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		20	399	135	772	86	944	1,331	104	76	874	573	626	5,940	5,538	5,537
General expenses		1,701	4,315	7,750	6,320	7,581	6,637	4,419	5,549	3,827	4,653	8,355	14,556	75,663	84,360	89,037
Cash Payments by Type		33,092	99,610	104,270	84,090	90,232	99,825	86,280	81,065	78,455	79,659	88,729	149,568	1,074,875	1,183,249	1,216,607
Other Cash Flows/Payments by Type																
Capital assets		420	14,215	15,809	22,301	18,691	22,739	24,338	24,794	24,303	22,356	23,307	(6,695)	206,579	206,701	175,772
Repayment of borrowing		-	-	-	-	-	7,189	-	-	-	-	-	7,189	14,377	17,219	19,901
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		33,511	113,825	120,079	106,391	108,923	129,753	110,618	105,860	102,759	102,015	112,037	150,061	1,295,831	1,407,169	1,412,279
NET INCREASE/(DECREASE) IN CASH HELD		(32,530)	(22,182)	(23,227)	5,607	(6,997)	(12,797)	(16,802)	(10,196)	(724)	(7,522)	(13,884)	153,298	12,044	4,359	(24,707)
Cash/cash equivalents at the month/year beginning:		43,027	10,497	(11,685)	(34,912)	(29,304)	(36,302)	(49,099)	(65,901)	(76,097)	(76,821)	(84,343)	(98,227)	43,027	55,070	59,430
Cash/cash equivalents at the month/year end:		10,497	(11,685)	(34,912)	(29,304)	(36,302)	(49,099)	(65,901)	(76,097)	(76,821)	(84,343)	(98,227)	55,070	55,070	59,430	34,723

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JULY 2020

SECTION 9 – CAPITAL PROGRAMME PERFORMANCE

9.1 Supporting Table SC12: Capital Expenditure Trend

WC043 Mossel Bay - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		11,689	11,689	420	420	11,689	11,269	96.4%	0%
August		14,215	14,215			25,904	–		
September		15,809	15,809			41,713	–		
October		22,301	22,301			64,014	–		
November		18,691	18,691			82,706	–		
December		22,739	22,739			105,445	–		
January		24,338	24,338			129,783	–		
February		24,794	24,794			154,577	–		
March		24,303	24,303			178,880	–		
April		22,356	22,356			201,236	–		
May		23,307	23,307			224,544	–		
June		(17,964)	(17,964)			206,579	–		
Total Capital expenditure	–	206,579	206,579	420					

Chart C1 2020/21 Capital Expenditure Monthly Trend: actual v target

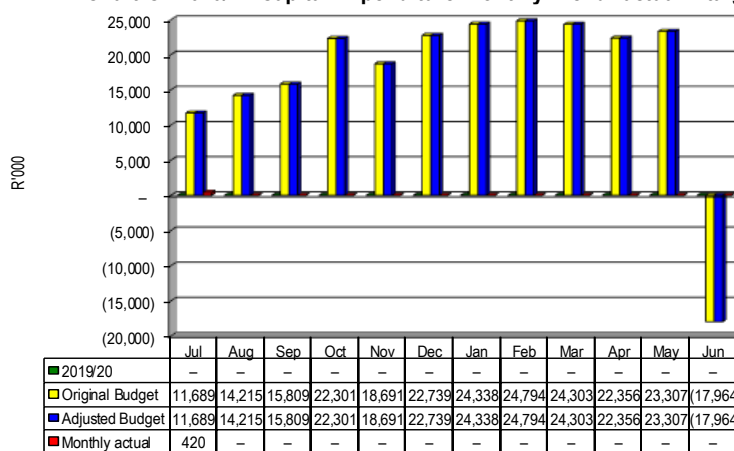
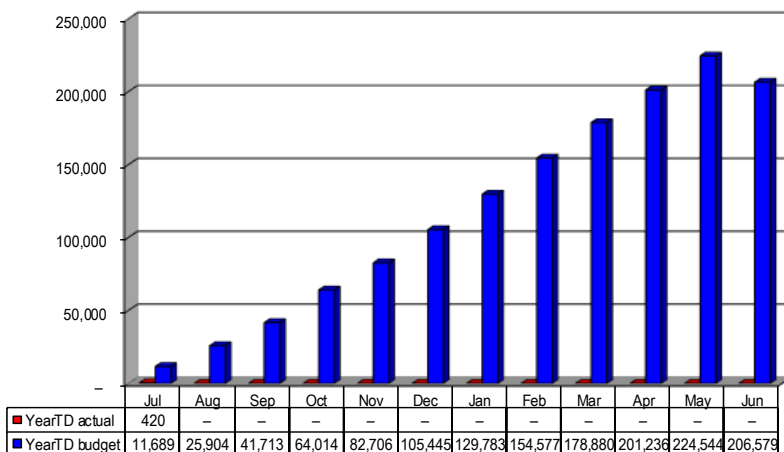


Chart C2 2020/21 Capital Expenditure: YTD actual v YTD target



MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JULY 2020

9.2 Supporting Tables SC13

9.2.1 Supporting Table SC13a: Capital Expenditure on new assets by asset class

WC043 Mossel Bay - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July

Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure		70,552	70,552	62	62	3,029	2,967	98.0%	70,552
Roads Infrastructure		16,532	16,532	–	–	1,420	1,420	100.0%	16,532
Road Structures		4,759	4,759	–	–	400	400	100.0%	4,759
Road Furniture		11,773	11,773	–	–	1,020	1,020	100.0%	11,773
Electrical Infrastructure		18,690	18,690	33	33	870	837	96.3%	18,690
Power Plants		12,875	12,875	33	33	870	837	96.3%	12,875
MV Networks		5,315	5,315	–	–	–	–		5,315
LV Networks		500	500	–	–	–	–		500
Water Supply Infrastructure		13,880	13,880	22	22	640	618	96.6%	13,880
Boreholes		2,200	2,200	–	–	–	–		2,200
Reservoirs		7,680	7,680	–	–	640	640	100.0%	7,680
Pump Stations		1,800	1,800	–	–	–	–		1,800
Distribution		1,950	1,950	22	22	–	(22)	#DIV/0!	1,950
Capital Spares		250	250	–	–	–	–		250
Sanitation Infrastructure		20,000	20,000	7	7	100	93	92.5%	20,000
Reticulation		18,000	18,000	–	–	–	–		18,000
Waste Water Treatment Works		350	350	7	7	100	93	92.5%	350
Capital Spares		1,650	1,650	–	–	–	–		1,650
Solid Waste Infrastructure		650	650	–	–	–	–		650
Waste Transfer Stations		650	650	–	–	–	–		650
Information and Communication Infrastructure		800	800	–	–	–	–		800
Data Centres		800	800	–	–	–	–		800
Community Assets		18,178	18,178	–	–	770	770	100.0%	18,178
Community Facilities		10,322	10,322	–	–	770	770	100.0%	10,322
Centres		9,822	9,822	–	–	770	770	100.0%	9,822
Taxi Ranks/Bus Terminals		500	500	–	–	–	–		500
Sport and Recreation Facilities		7,856	7,856	–	–	–	–		7,856
Outdoor Facilities		7,856	7,856	–	–	–	–		7,856
Investment properties		1,070	1,070	–	–	89	89	100.0%	1,070
Revenue Generating		1,070	1,070	–	–	89	89	100.0%	1,070
Improved Property		1,070	1,070	–	–	89	89	100.0%	1,070
Other assets		6,086	6,086	–	–	–	–		6,086
Operational Buildings		6,086	6,086	–	–	–	–		6,086
Municipal Offices		5,226	5,226	–	–	–	–		5,226
Yards		100	100	–	–	–	–		100
Stores		760	760	–	–	–	–		760
Intangible Assets		31	31	–	–	–	–		31
Licences and Rights		31	31	–	–	–	–		31
Computer Software and Applications		31	31	–	–	–	–		31
Computer Equipment		157	157	–	–	–	–		157
Computer Equipment		157	157	–	–	–	–		157
Furniture and Office Equipment		1,249	1,249	26	26	18	(8)	-42.2%	1,249
Furniture and Office Equipment		1,249	1,249	26	26	18	(8)	-42.2%	1,249
Machinery and Equipment		1,601	1,601	5	5	–	(5)	#DIV/0!	1,601
Machinery and Equipment		1,601	1,601	5	5	–	(5)	#DIV/0!	1,601
Transport Assets		4,100	4,100	–	–	–	–		4,100
Transport Assets		4,100	4,100	–	–	–	–		4,100
Total Capital Expenditure on new assets	1	103,024	103,024	93	93	3,906	3,813	97.6%	103,024

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JULY 2020

9.2.2 Supporting Table SC13b: Capital Expenditure on renewal of existing assets by asset class

WC043 Mossel Bay - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01 July

Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure		43,208	43,208	142	142	2,875	2,733	95.1%	43,208
Roads Infrastructure		5,000	5,000	-	-	400	400	100.0%	5,000
Road Structures		5,000	5,000	-	-	400	400	100.0%	5,000
Electrical Infrastructure		4,300	4,300	142	142	-	(142)	#DIV/0!	4,300
Power Plants		500	500	-	-	-	-	#DIV/0!	500
MV Networks		1,350	1,350	141	141	-	(141)	#DIV/0!	1,350
LV Networks		1,450	1,450	1	1	-	(1)	#DIV/0!	1,450
Capital Spares		1,000	1,000	-	-	-	-	#DIV/0!	1,000
Water Supply Infrastructure		20,321	20,321	-	-	1,375	1,375	100.0%	20,321
Reservoirs		7,000	7,000	-	-	700	700	100.0%	7,000
Pump Stations		1,350	1,350	-	-	-	-	100.0%	1,350
Bulk Mains		5,300	5,300	-	-	400	400	100.0%	5,300
Distribution		6,671	6,671	-	-	275	275	100.0%	6,671
Sanitation Infrastructure		13,587	13,587	-	-	1,100	1,100	100.0%	13,587
Pump Station		310	310	-	-	-	-	100.0%	310
Reticulation		8,514	8,514	-	-	700	700	100.0%	8,514
Waste Water Treatment Works		4,763	4,763	-	-	400	400	100.0%	4,763
Community Assets		4,489	4,489	-	-	250	250	100.0%	4,489
Sport and Recreation Facilities		4,489	4,489	-	-	250	250	100.0%	4,489
Outdoor Facilities		4,489	4,489	-	-	250	250	100.0%	4,489
Other assets		2,300	2,300	-	-	-	-	-	2,300
Operational Buildings		2,300	2,300	-	-	-	-	-	2,300
Municipal Offices		1,950	1,950	-	-	-	-	-	1,950
Workshops		350	350	-	-	-	-	-	350
Computer Equipment		80	80	-	-	-	-	-	80
Computer Equipment		80	80	-	-	-	-	-	80
Furniture and Office Equipment		143	143	-	-	10	10	100.0%	143
Furniture and Office Equipment		143	143	-	-	10	10	100.0%	143
Machinery and Equipment		223	223	8	8	-	(8)	#DIV/0!	223
Machinery and Equipment		223	223	8	8	-	(8)	#DIV/0!	223
Transport Assets		1,953	1,953	-	-	-	-	-	1,953
Transport Assets		1,953	1,953	-	-	-	-	-	1,953
Total Capital Expenditure on renewal of existing assets	1	52,395	52,395	150	150	3,135	2,985	95.2%	52,395

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JULY 2020

9.2.3 Supporting Table SC13c: Expenditure on repairs and maintenance by asset class

WC043 Mossel Bay - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July

Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure		112 132	112 097	6 311	6 311	6 122	(189)	-3,1%	112 097
Roads Infrastructure		38 124	38 124	1 840	1 840	1 540	(299)	-19,4%	38 124
Roads		33 570	33 570	1 606	1 606	1 322	(285)	-21,5%	33 570
Road Structures		134	134	-	-	9	9	100,0%	134
Road Furniture		4 420	4 420	233	233	209	(24)	-11,7%	4 420
Storm water Infrastructure		10 443	10 443	699	699	650	(48)	-7,4%	10 443
Drainage Collection		10 443	10 443	699	699	650	(48)	-7,4%	10 443
Electrical Infrastructure		24 863	24 863	1 624	1 624	1 636	11	0,7%	24 863
HV Transmission Conductors		2 131	2 131	154	154	145	(9)	-6,0%	2 131
MV Substations		578	578	34	34	35	2	5,3%	578
MV Switching Stations		1 066	1 066	75	75	70	(4)	-6,2%	1 066
MV Networks		5 280	5 280	322	322	287	(34)	-12,0%	5 280
LV Networks		15 808	15 808	1 041	1 041	1 098	57	5,2%	15 808
Water Supply Infrastructure		22 446	22 446	1 357	1 357	1 422	65	4,6%	22 446
Dams and Weirs		1 034	1 034	40	40	57	17	29,1%	1 034
Pump Stations		2 198	2 198	119	119	173	54	31,2%	2 198
Water Treatment Works		556	556	(7)	(7)	42	49	116,1%	556
Bulk Mains		2 218	2 218	121	121	151	30	19,7%	2 218
Distribution		16 439	16 439	1 083	1 083	998	(84)	-8,4%	16 439
Sanitation Infrastructure		15 337	15 337	771	771	885	114	12,9%	15 337
Pump Station		5 190	5 190	276	276	320	44	13,8%	5 190
Reticulation		9 589	9 589	495	495	542	47	8,7%	9 589
Waste Water Treatment Works		558	558	-	-	23	23	100,0%	558
Solid Waste Infrastructure		224	189	-	-	(28)	(28)	100,0%	189
Landfill Sites		51	51	-	-	1	1	100,0%	51
Waste Transfer Stations		172	137	-	-	(29)	(29)	100,0%	137
Coastal Infrastructure		695	695	20	20	17	(4)	-23,5%	695
Promenades		695	695	20	20	17	(4)	-23,5%	695

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JULY 2020

WC043 Mossel Bay - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July

Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Repairs and maintenance expenditure by Asset Class/Sub-class									
Community Assets		4 123	5 323	5	5	1 323	1 318	99,6%	5 323
Community Facilities		2 380	2 030	5	5	(264)	(269)	101,9%	2 030
Halls		892	542	1	1	(319)	(320)	100,2%	542
Centres		100	100	-	-	4	4	100,0%	100
Fire/Ambulance Stations		41	41	-	-	1	1	100,0%	41
Libraries		137	137	-	-	4	4	100,0%	137
Cemeteries/Crematoria		67	67	-	-	3	3	100,0%	67
Purls		340	340	4	4	5	1	22,2%	340
Public Open Space		81	81	-	-	3	3	100,0%	81
Public Ablution Facilities		721	721	-	-	35	35	100,0%	721
Sport and Recreation Facilities		1 743	3 293	-	-	1 587	1 587	100,0%	3 293
Outdoor Facilities		1 743	3 293	-	-	1 587	1 587	100,0%	3 293
Investment properties		2	2	-	-	-	-		2
Revenue Generating		2	2	-	-	-	-		2
Unimproved Property		2	2	-	-	-	-		2
Other assets		4 023	4 020	15	15	140	125	89,3%	4 020
Operational Buildings		4 023	4 020	15	15	140	125	89,3%	4 020
Municipal Offices		3 506	3 503	14	14	115	100	87,4%	3 503
Workshops		233	233	1	1	8	7	91,7%	233
Yards		75	75	-	-	-	-		75
Manufacturing Plant		210	210	-	-	17	17	100,0%	210
Computer Equipment		1 527	1 527	35	35	52	17	32,2%	1 527
Computer Equipment		1 527	1 527	35	35	52	17	32,2%	1 527
Furniture and Office Equipment		467	471	0	0	36	36	99,6%	471
Furniture and Office Equipment		467	471	0	0	36	36	99,6%	471
Machinery and Equipment		3 923	3 923	126	126	112	(14)	-12,2%	3 923
Machinery and Equipment		3 923	3 923	126	126	112	(14)	-12,2%	3 923
Transport Assets		7 263	7 263	96	96	424	328	77,3%	7 263
Transport Assets		7 263	7 263	96	96	424	328	77,3%	7 263
Total Repairs and Maintenance Expenditure	1	133 461	134 627	6 588	6 588	8 209	1 621	19,7%	134 627

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JULY 2020

9.2.4 Supporting Table SC13d: Depreciation by asset class

WC043 Mossel Bay - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July

Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Depreciation by Asset Class/Sub-class									
Infrastructure		77,475	77,475	-	-	6,454	6,454	100.0%	77,475
Roads Infrastructure		17,845	17,845	-	-	1,487	1,487	100.0%	17,845
Roads		13,646	13,646	-	-	1,137	1,137	100.0%	13,646
Road Structures		1,860	1,860	-	-	155	155	100.0%	1,860
Road Furniture		2,339	2,339	-	-	195	195	100.0%	2,339
Storm water Infrastructure		13,191	13,191	-	-	1,099	1,099	100.0%	13,191
Drainage Collection		6,563	6,563	-	-	547	547	100.0%	6,563
Storm water Conveyance		6,628	6,628	-	-	552	552	100.0%	6,628
Electrical Infrastructure		12,640	12,640	-	-	1,053	1,053	100.0%	12,640
Power Plants		476	476	-	-	40	40	100.0%	476
HV Substations		104	104	-	-	9	9	100.0%	104
HV Switching Station		27	27	-	-	2	2	100.0%	27
HV Transmission Conductors		226	226	-	-	19	19	100.0%	226
MV Substations		1,084	1,084	-	-	90	90	100.0%	1,084
MV Switching Stations		131	131	-	-	11	11	100.0%	131
MV Networks		2,192	2,192	-	-	183	183	100.0%	2,192
LV Networks		8,400	8,400	-	-	700	700	100.0%	8,400
Water Supply Infrastructure		20,653	20,653	-	-	1,720	1,720	100.0%	20,653
Dams and Weirs		779	779	-	-	65	65	100.0%	779
Boreholes		750	750	-	-	62	62	100.0%	750
Reservoirs		899	899	-	-	75	75	100.0%	899
Pump Stations		1,154	1,154	-	-	96	96	100.0%	1,154
Water Treatment Works		6,624	6,624	-	-	552	552	100.0%	6,624
Bulk Mains		110	110	-	-	9	9	100.0%	110
Distribution		10,337	10,337	-	-	861	861	100.0%	10,337
Sanitation Infrastructure		10,495	10,495	-	-	874	874	100.0%	10,495
Pump Station		2,168	2,168	-	-	181	181	100.0%	2,168
Reticulation		6,439	6,439	-	-	536	536	100.0%	6,439
Waste Water Treatment Works		1,887	1,887	-	-	157	157	100.0%	1,887
Outfall Sewers		0	0	-	-	0	0	100.0%	0
Solid Waste Infrastructure		1,445	1,445	-	-	120	120	100.0%	1,445
Landfill Sites		1,369	1,369	-	-	114	114	100.0%	1,369
Waste Transfer Stations		48	48	-	-	4	4	100.0%	48
Capital Spares		28	28	-	-	2	2	100.0%	28
Coastal Infrastructure		189	189	-	-	16	16	100.0%	189
Revetments		186	186	-	-	16	16	100.0%	186
Promenades		2	2	-	-	0	0	100.0%	2
Information and Communication Infrastructure		1,016	1,016	-	-	85	85	100.0%	1,016
Data Centres		10	10	-	-	1	1	100.0%	10
Core Layers		12	12	-	-	1	1	100.0%	12
Distribution Layers		994	994	-	-	83	83	100.0%	994

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JULY 2020

WC043 Mossel Bay - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July

Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
<u>Depreciation by Asset Class/Sub-class</u>									
<u>Community Assets</u>		18,863	18,863	-	-	1,571	1,571	100.0%	18,863
Community Facilities		7,506	7,506	-	-	625	625	100.0%	7,506
Halls		382	382	-	-	32	32	100.0%	382
Centres		154	154	-	-	13	13	100.0%	154
Crèches		1,116	1,116	-	-	93	93	100.0%	1,116
Clinics/Care Centres		8	8	-	-	1	1	100.0%	8
Fire/Ambulance Stations		282	282	-	-	24	24	100.0%	282
Museums		82	82	-	-	7	7	100.0%	82
Galleries		1,032	1,032	-	-	86	86	100.0%	1,032
Libraries		1,080	1,080	-	-	90	90	100.0%	1,080
Cemeteries/Crematoria		125	125	-	-	10	10	100.0%	125
Purls		140	140	-	-	12	12	100.0%	140
Public Open Space		86	86	-	-	7	7	100.0%	86
Public Ablution Facilities		863	863	-	-	72	72	100.0%	863
Stalls		1,201	1,201	-	-	100	100	100.0%	1,201
Airports		371	371	-	-	31	31	100.0%	371
Taxi Ranks/Bus Terminals		583	583	-	-	49	49	100.0%	583
Sport and Recreation Facilities		11,358	11,358	-	-	946	946	100.0%	11,358
Indoor Facilities		106	106	-	-	9	9	100.0%	106
Outdoor Facilities		11,251	11,251	-	-	937	937	100.0%	11,251
<u>Investment properties</u>		907	907	-	-	76	76	100.0%	907
Revenue Generating		907	907	-	-	76	76	100.0%	907
Improved Property		907	907	-	-	76	76	100.0%	907
<u>Other assets</u>		3,163	3,163	-	-	263	263	100.0%	3,163
Operational Buildings		2,690	2,690	-	-	224	224	100.0%	2,690
Municipal Offices		2,580	2,580	-	-	215	215	100.0%	2,580
Workshops		60	60	-	-	5	5	100.0%	60
Yards		12	12	-	-	1	1	100.0%	12
Stores		10	10	-	-	1	1	100.0%	10
Laboratories		3	3	-	-	0	0	100.0%	3
Training Centres		25	25	-	-	2	2	100.0%	25
Housing		473	473	-	-	39	39	100.0%	473
Social Housing		473	473	-	-	39	39	100.0%	473
<u>Intangible Assets</u>		128	128	-	-	5	5	100.0%	128
Licences and Rights		128	128	-	-	5	5	100.0%	128
Computer Software and Applications		128	128	-	-	5	5	100.0%	128
<u>Computer Equipment</u>		2,219	2,219	-	-	178	178	100.0%	2,219
Computer Equipment		2,219	2,219	-	-	178	178	100.0%	2,219
<u>Furniture and Office Equipment</u>		1,647	1,647	-	-	132	132	100.0%	1,647
Furniture and Office Equipment		1,647	1,647	-	-	132	132	100.0%	1,647
<u>Machinery and Equipment</u>		11,454	11,454	-	-	937	937	100.0%	11,454
Machinery and Equipment		11,454	11,454	-	-	937	937	100.0%	11,454
<u>Transport Assets</u>		5,169	5,169	-	-	405	405	100.0%	5,169
Transport Assets		5,169	5,169	-	-	405	405	100.0%	5,169
<u>Zoo's, Marine and Non-biological Animals</u>		2	2	-	-	0	0	100.0%	2
Zoo's, Marine and Non-biological Animals		2	2	-	-	0	0	100.0%	2
Total Depreciation	1	121,027	121,027	-	-	10,022	10,022	100.0%	121,027

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JULY 2020

9.2.5 Supporting Table SC13e: Capital Expenditure on upgrading of existing assets by asset class

WC043 Mossel Bay - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M01 July

Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure		44,306	44,306	94	94	2,590	2,496	96.4%	44,306
Roads Infrastructure		23,642	23,642	-	-	1,878	1,878	100.0%	23,642
Roads		25	25	-	-	-	-		25
Road Furniture		23,617	23,617	-	-	1,878	1,878	100.0%	23,617
Storm water Infrastructure		5,000	5,000	2	2	100	98	98.4%	5,000
Storm water Conveyance		5,000	5,000	2	2	100	98	98.4%	5,000
Electrical Infrastructure		7,968	7,968	78	78	413	335	81.2%	7,968
Power Plants		40	40	-	-	-	-		40
HV Transmission Conductors		200	200	-	-	-	-		200
MV Substations		7,728	7,728	78	78	413	335	81.2%	7,728
Water Supply Infrastructure		7,346	7,346	15	15	200	185	92.5%	7,346
Distribution		7,346	7,346	15	15	200	185	92.5%	7,346
Sanitation Infrastructure		350	350	-	-	-	-		350
Pump Station		350	350	-	-	-	-		350
Community Assets		1,500	1,500	80	80	-	(80)	#DIV/0!	1,500
Community Facilities		900	900	-	-	-	-		900
Centres		900	900	-	-	-	-		900
Sport and Recreation Facilities		600	600	80	80	-	(80)	#DIV/0!	600
Indoor Facilities		500	500	80	80	-	(80)	#DIV/0!	500
Outdoor Facilities		100	100	-	-	-	-		100
Other assets		620	620	-	-	100	100	100.0%	620
Operational Buildings		620	620	-	-	100	100	100.0%	620
Municipal Offices		200	200	-	-	100	100	100.0%	200
Workshops		120	120	-	-	-	-		120
Stores		300	300	-	-	-	-		300
Computer Equipment		1,618	1,618	3	3	-	(3)	#DIV/0!	1,618
Computer Equipment		1,618	1,618	3	3	-	(3)	#DIV/0!	1,618
Furniture and Office Equipment		267	267	-	-	-	-		267
Furniture and Office Equipment		267	267	-	-	-	-		267
Machinery and Equipment		1,100	1,100	-	-	-	-		1,100
Machinery and Equipment		1,100	1,100	-	-	-	-		1,100
Transport Assets		1,750	1,750	-	-	-	-		1,750
Transport Assets		1,750	1,750	-	-	-	-		1,750
Total Capital Expenditure on upgrading of existing assets	1	51,161	51,161	177	177	2,690	2,513	93.4%	51,161

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JULY 2020

SECTION 10 – QUALITY CERTIFICATE BY ACCOUNTING OFFICER

I, Adv T Giliomee, the Accounting Officer of Mossel Bay Municipality, hereby certify that the in-year monthly budget statement for the month ending 31 July 2020 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Accounting Officer of Mossel Bay (WC043)

Signature: 

Date: 17 - 08 - 2020

Executive Mayor of Mossel Bay Municipality (WC043)

Signature: 

Date: 17 - 08 - 2020