

2020/21 AUGUST 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 AUGUST 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 - M02 August

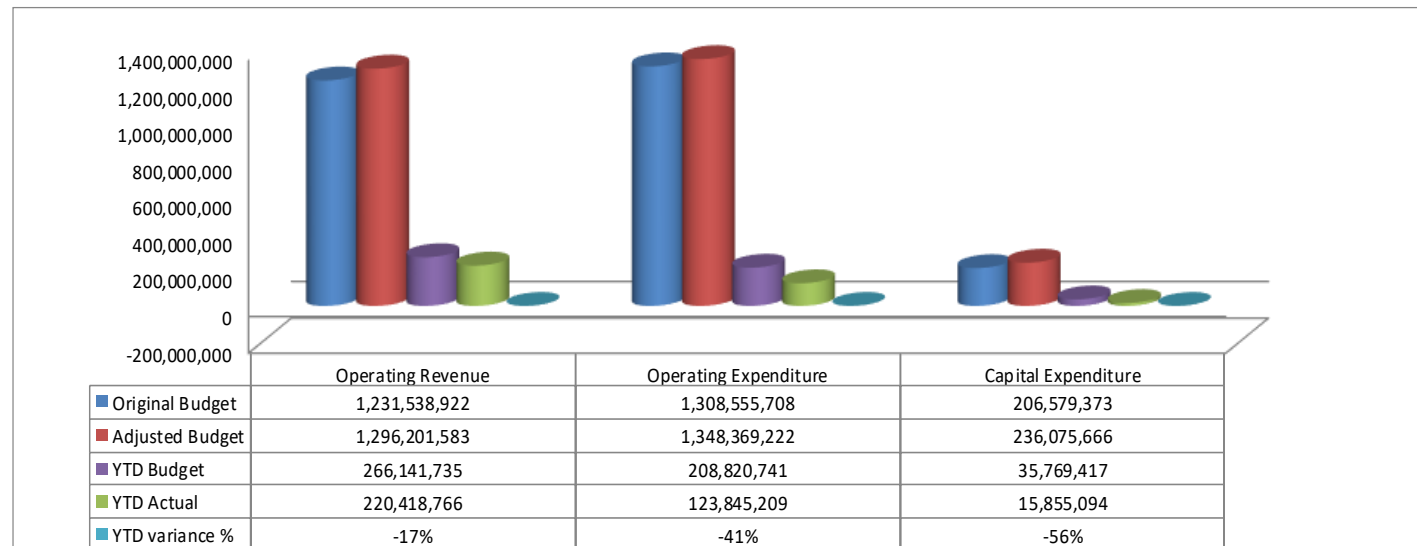
Description of financial indicator	Basis of calculation	Ref	Budget Year		YearTD actual	Full Year Forecast
			Original Budget	Adjusted Budget		
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		10.3%	10.0%	0.0%	2.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		16.0%	16.7%	2.1%	16.7%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		10.2%	10.1%	7.9%	10.1%
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%	284.0%	337.2%	284.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		165.2%	168.7%	228.2%	168.7%
<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		20.8%	19.9%	63.7%	19.9%
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%	17.3%	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		32.0%	30.2%	23.9%	30.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		11.6%	11.2%	7.3%	11.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		11.7%	11.2%	0.0%	2.2%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		3810.9%	3810.9%	1968.5%	3810.9%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		26.6%	26.6%	166.7%	26.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		4.8%	5.7%	712.7%	5.7%

MOSSEL BAY MUNICIPALITY

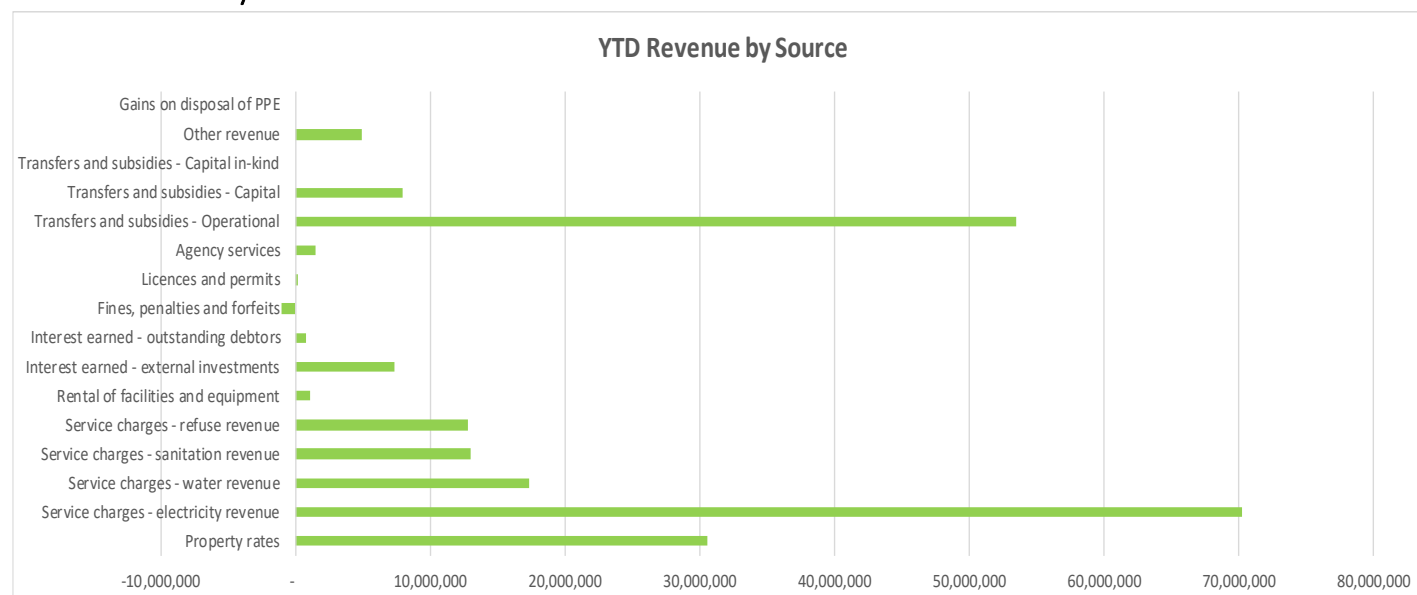
IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 AUGUST 2020

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 August 2020:



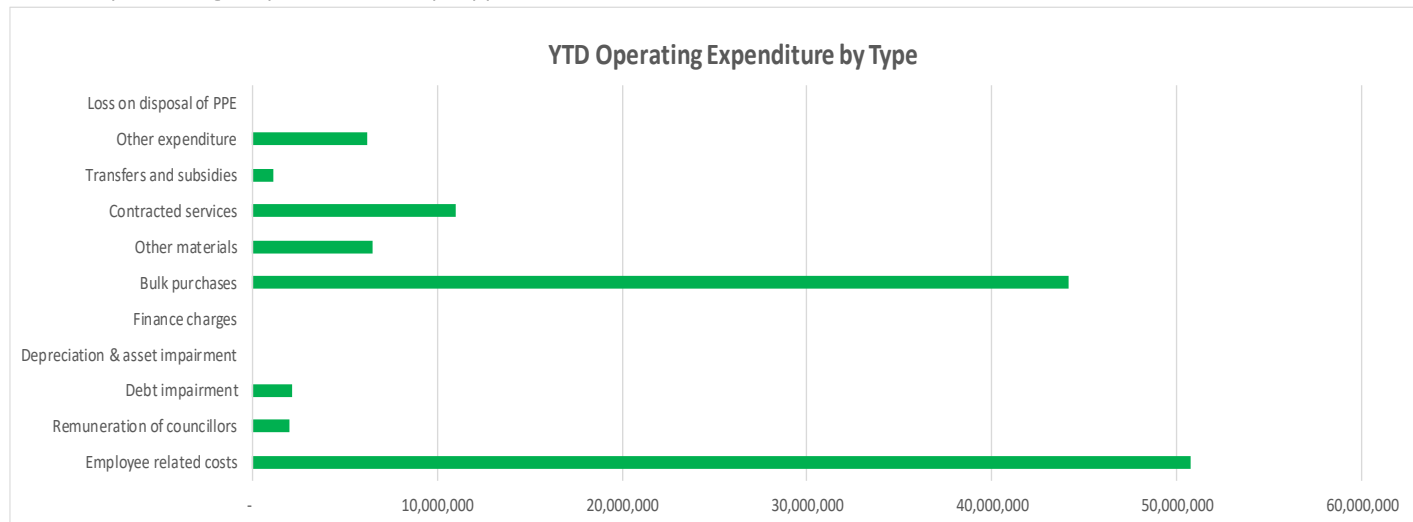
1.2.1 Revenue by Source



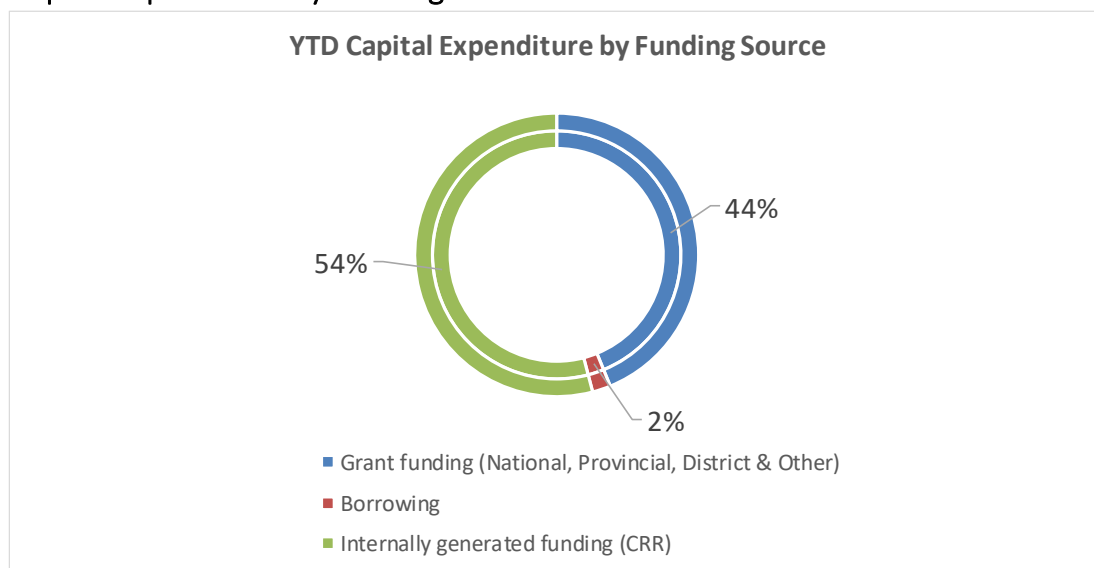
MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 AUGUST 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 AUGUST 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 improved to R 648 612 188 as at 27 August 2020, an increase of R 41 832 091. This is way better than initially expected.

The outstanding consumer debtor balances have increased and together with the Equitable share payout, it causes the cash and investment situation to look better than expected.

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

1.4 Material variances from SDBIP

WC043 Mossel Bay - Supporting Table SC1 Material variance explanations - M02 August

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	4,451	The rebate not yet processed on system as at reporting date.	None.
	Service charges - electricity revenue	(24,012)	Accrual for electricity services included in June 2021 budget + Consumption budgeted for did not realise.	None.
	Service charges - water revenue	(9,743)	Accrual for water services included in June 2021 budget + Consumption budgeted for did not realise.	None.
	Service charges - refuse revenue	1,688	Fewer indigent households caused less revenue foregone	To be adjusted with FEB adj Budget
	Fines, penalties and forfeits	(1,487)	Prior year corrections of Fines still to be rectified in 2021 year, journals reversed but transactions not processed	Process corrections
	Transfers and subsidies	(18,394)	Budget for equitable share to be received in Second quarter, whilst first allocation received in July 2020 + all Roll-over amounts from 2019/20 year added to August Budget	None.
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	(13,339)	Current underspending of MTICG grant + all Roll-over amounts from 2019/20 year added to August Budget	None.
2	Expenditure By Type			
	Debt impairment	2,126	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	(20,044)	No depreciation run performed yet for the new financial year.	None.
	Other materials	(49,250)	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	(3,545)	Savings on Contracted services due to Cost containment policy implementation and MM instruction on Consultant fees	None.
	Other expenditure	(6,558)	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	(306)	Work in Progress	A project steering committee has been established to assist with the consultation process.
	Housing	(14,735)	The projects are at the planning stage	The finalisation of the layout is almost finished
	Energy Sources	(426)	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	3,394	Contractor on site	None

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IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 AUGUST 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 - M02 August

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	12,589	30,565	26,114	4,451	17%	156,749
Service charges	747,065	747,065	49,685	113,497	144,785	(31,288)	-22%	747,065
Investment revenue	37,314	37,314	7,144	7,306	6,564	742	11%	37,314
Transfers and subsidies	161,119	211,638	6,816	53,564	58,779	(5,215)	-9%	211,638
Other own revenue	52,826	52,826	2,490	7,494	8,729	(1,234)	-14%	52,826
Total Revenue (excluding capital transfers and contributions)	1,155,072	1,205,591	78,723	212,426	244,971	(32,544)	-13%	1,205,591
Employee costs	369,571	364,599	26,156	50,728	54,150	(3,421)	-6%	364,599
Remuneration of Councillors	13,083	13,083	974	1,966	2,117	(151)	-7%	13,083
Depreciation & asset impairment	121,027	121,027	–	–	20,044	(20,044)	-100%	121,027
Finance charges	13,741	13,741	–	–	(24)	24	-100%	13,741
Materials and bulk purchases	478,517	521,653	48,597	50,653	102,577	(51,924)	-51%	521,653
Transfers and subsidies	5,940	6,510	1,112	1,132	1,915	(783)	-41%	6,510
Other expenditure	306,677	307,756	11,815	19,366	28,043	(8,676)	-31%	307,756
Total Expenditure	1,308,556	1,348,369	88,655	123,845	208,821	(84,976)	-41%	1,348,369
Surplus/(Deficit)	(153,484)	(142,778)	(9,931)	88,581	36,150	52,431	145%	(142,778)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	76,467	90,611	7,987	7,992	21,171	(13,179)	-62%	90,611
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)	(52,168)	(1,944)	96,574	57,321	39,253	68%	(52,168)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(77,017)	(52,168)	(1,944)	96,574	57,321	39,253	68%	(52,168)
Capital expenditure & funds sources								
Capital expenditure	206,579	236,076	15,435	15,855	35,769	(19,914)	-56%	236,076
Capital transfers recognised	70,343	82,640	6,946	6,950	21,292	(14,342)	-67%	82,640
Borrowing	33,030	39,349	330	330	2,980	(2,650)	-89%	39,349
Internally generated funds	103,206	114,087	8,159	8,574	11,497	(2,923)	-25%	114,087
Total sources of capital funds	206,579	236,076	15,435	15,855	35,769	(19,914)	-56%	236,076
Financial position								
Total current assets	675,240	683,757		790,803				683,757
Total non current assets	2,924,455	2,953,951		2,940,658				2,953,951
Total current liabilities	240,731	240,731		234,509				240,731
Total non current liabilities	360,410	360,410		308,445				360,410
Community wealth/Equity	2,998,554	3,036,567		3,188,507				3,036,567
Cash flows								
Net cash from (used) operating	(34,130)	(9,281)	(1,916)	98,683	77,552	(21,131)	-27%	(9,281)
Net cash from (used) investing	26,088	(3,408)	(10,154)	(143,330)	(39,884)	103,446	-259%	(3,508)
Net cash from (used) financing	20,085	20,085	323	370	239	(131)	-55%	20,085
Cash/cash equivalents at the month/year end	37,567	46,084	–	(5,590)	76,594	82,184	107%	45,984
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	7,964	7,044	6,335	5,367	3,997	13,974	17,015	141,179
Creditors Age Analysis								
Total Creditors	522	821	2	1	–	–	–	7,048

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 AUGUST 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) - M02 August

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	236,455	21,896	87,513	50,915	36,598	72%	236,455
Executive and council		10,942	25,295	786	47,713	15,911	31,802	200%	25,295
Finance and administration		210,694	211,160	21,110	39,800	35,004	4,796	14%	211,160
<i>Community and public safety</i>		93,419	142,674	5,549	7,036	53,899	(46,863)	-87%	142,674
Community and social services		10,690	9,199	1,012	1,973	31	1,942	6198%	9,199
Sport and recreation		14,408	14,408	198	216	454	(238)	-52%	14,408
Public safety		7,580	7,630	(1,684)	(1,372)	(90)	(1,281)	1421%	7,630
Housing		60,741	111,438	6,023	6,219	53,503	(47,285)	-88%	111,438
<i>Economic and environmental services</i>		44,840	45,089	8,294	10,696	8,045	2,652	33%	45,089
Planning and development		13,419	13,519	958	2,987	3,554	(567)	-16%	13,519
Road transport		31,411	31,514	7,336	7,704	4,444	3,260	73%	31,514
Environmental protection		10	56	-	6	47	(41)	-88%	56
<i>Trading services</i>		871,645	871,983	50,972	115,173	153,284	(38,111)	-25%	871,983
Energy sources		504,946	502,946	30,594	70,724	93,248	(22,524)	-24%	502,946
Water management		162,108	164,446	7,623	18,247	31,783	(13,536)	-43%	164,446
Waste water management		110,756	110,756	6,283	13,217	15,111	(1,893)	-13%	110,756
Waste management		93,834	93,834	6,472	12,985	13,142	(157)	-1%	93,834
Total Revenue - Functional	2	1,231,539	1,296,202	86,711	220,419	266,142	(45,723)	-17%	1,296,202
Expenditure - Functional									
<i>Governance and administration</i>		213,684	214,825	11,991	21,488	30,055	(8,567)	-29%	214,825
Executive and council		51,167	51,357	2,789	5,641	9,750	(4,109)	-42%	51,357
Finance and administration		155,177	156,128	9,113	15,758	20,025	(4,268)	-21%	156,128
Internal audit		7,340	7,340	89	89	280	(191)	-68%	7,340
<i>Community and public safety</i>		210,289	248,906	10,329	18,385	68,647	(50,262)	-73%	248,906
Community and social services		30,162	30,756	1,979	3,771	5,274	(1,503)	-29%	30,756
Sport and recreation		53,572	53,922	3,294	5,994	7,314	(1,320)	-18%	53,922
Public safety		69,425	69,425	3,866	6,841	9,189	(2,348)	-26%	69,425
Housing		57,129	94,803	1,191	1,780	46,871	(45,091)	-96%	94,803
<i>Economic and environmental services</i>		119,821	119,856	5,092	10,104	16,715	(6,611)	-40%	119,856
Planning and development		31,921	31,951	1,983	3,954	5,061	(1,107)	-22%	31,951
Road transport		79,987	79,987	2,761	5,490	10,615	(5,125)	-48%	79,987
Environmental protection		7,912	7,918	348	660	1,039	(379)	-36%	7,918
<i>Trading services</i>		758,857	758,877	60,165	72,658	92,128	(19,469)	-21%	758,877
Energy sources		444,966	444,966	48,056	50,369	55,624	(5,255)	-9%	444,966
Water management		123,336	123,363	2,531	5,231	12,033	(6,802)	-57%	123,363
Waste water management		104,156	104,156	3,710	7,085	13,577	(6,493)	-48%	104,156
Waste management		86,399	86,393	5,868	9,974	10,894	(920)	-8%	86,393
<i>Other</i>		5,905	5,905	1,077	1,210	1,276	(66)	-5%	5,905
Total Expenditure - Functional	3	1,308,556	1,348,369	88,655	123,845	208,821	(84,976)	-41%	1,348,369
Surplus/ (Deficit) for the year		(77,017)	(52,168)	(1,944)	96,574	57,321	39,253	68%	(52,168)

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 AUGUST 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) - M02 August

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	25,294	786	47,713	15,910	31,802	199.9%	25,294
Vote 2 - CORPORATE SERVICES		553	933	107	107	403	(296)	-73.5%	933
Vote 3 - FINANCIAL SERVICES		201,418	201,418	20,001	38,252	33,493	4,759	14.2%	201,418
Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES		801,106	801,547	50,491	108,244	143,168	(34,924)	-24.4%	801,547
Vote 5 - COMMUNITY SERVICES		134,603	133,202	7,342	15,451	14,995	456	3.0%	133,202
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		78,790	129,493	7,320	9,902	57,725	(47,823)	-82.8%	129,493
Vote 7 - GOVERNANCE SERVICES		4,129	4,315	664	751	447	303	67.9%	4,315
Total Revenue by Vote	2	1,231,539	1,296,202	86,711	220,419	266,142	(45,723)	-17.2%	1,296,202
Expenditure by Vote	1								
Vote 1 - MUNICIPAL MANAGER		35,387	35,578	1,336	2,558	6,239	(3,681)	-59.0%	35,578
Vote 2 - CORPORATE SERVICES		76,762	77,142	4,592	7,764	9,200	(1,437)	-15.6%	77,142
Vote 3 - FINANCIAL SERVICES		77,112	77,553	4,439	8,061	11,023	(2,962)	-26.9%	77,553
Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES		750,526	750,552	56,929	67,987	91,599	(23,612)	-25.8%	750,552
Vote 5 - COMMUNITY SERVICES		257,943	258,887	16,158	29,014	35,622	(6,608)	-18.6%	258,887
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		98,449	136,122	4,486	7,145	53,272	(46,127)	-86.6%	136,122
Vote 7 - GOVERNANCE SERVICES		12,376	12,535	715	1,316	1,865	(549)	-29.4%	12,535
Total Expenditure by Vote	2	1,308,556	1,348,369	88,655	123,845	208,821	(84,976)	-40.7%	1,348,369
Surplus/ (Deficit) for the year	2	(77,017)	(52,168)	(1,944)	96,574	57,321	39,253	68.5%	(52,168)

The actual year-to-date revenue is less than the budgeted year-to-date revenue by 17% as at 31 August 2020.

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

MOSSEL BAY MUNICIPALITY

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

2.4 Table C4: Financial Performance (revenue and expenditure)

WC043 Mossel Bay - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

2020/2021 Budget Statement - Financial Statements (Revenue and Expenditure) - 2020/2021									
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 Source									
Property rates		156,749	156,749	12,589	30,565	26,114	4,451	17%	156,749
Service charges - electricity revenue		484,859	484,859	30,257	70,326	94,337	(24,012)	-25%	484,859
Service charges - water revenue		124,185	124,185	6,827	17,323	27,067	(9,743)	-36%	124,185
Service charges - sanitation revenue		73,679	73,679	6,205	13,053	12,275	778	6%	73,679
Service charges - refuse revenue		64,342	64,342	6,397	12,794	11,106	1,688	15%	64,342
Rental of facilities and equipment		6,784	6,784	603	1,122	1,248	(126)	-10%	6,784
Interest earned - external investments		37,314	37,314	7,144	7,306	6,564	742	11%	37,314
Interest earned - outstanding debtors		3,146	3,146	376	764	467	297	64%	3,146
Dividends received		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		8,160	8,160	(1,296)	(1,011)	476	(1,487)	-313%	8,160
Licences and permits		1,290	1,290	122	192	219	(27)	-12%	1,290
Agency services		6,810	6,810	1,231	1,468	1,199	269	22%	6,810
Transfers and subsidies		161,119	211,638	6,816	53,564	58,779	(5,215)	-9%	211,638
Other revenue		26,636	26,636	1,454	4,959	5,119	(160)	-3%	26,636
Gains		-	-	-	-	-	-	-	-
		1,155,072	1,205,591	78,723	212,426	244,971	(32,544)	-13%	1,205,591
Total Revenue (excluding capital transfers and contributions)									
Expenditure By Type									
Employee related costs		369,571	364,599	26,156	50,728	54,150	(3,421)	-6%	364,599
Remuneration of councillors		13,083	13,083	974	1,966	2,117	(151)	-7%	13,083
Debt impairment		84,795	84,795	27	2,126	-	2,126	#DIV/0!	84,795
Depreciation & asset impairment		121,027	121,027	-	-	20,044	(20,044)	-100%	121,027
Finance charges		13,741	13,741	-	-	(24)	24	-100%	13,741
Bulk purchases		351,541	351,541	44,151	44,151	46,825	(2,674)	-6%	351,541
Other materials		126,975	170,112	4,446	6,502	55,752	(49,250)	-88%	170,112
Contracted services		141,972	142,511	7,269	11,021	14,566	(3,545)	-24%	142,511
Transfers and subsidies		5,940	6,510	1,112	1,132	1,915	(783)	-41%	6,510
Other expenditure		75,663	76,204	4,518	6,219	12,777	(6,558)	-51%	76,204
Losses		4,247	4,247	-	-	700	(700)	-100%	4,247
Total Expenditure		1,308,556	1,348,369	88,655	123,845	208,821	(84,976)	-41%	1,348,369
Surplus/(Deficit)		(153,484)	(142,778)	(9,931)	88,581	36,150	52,431	0	(142,778)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		76,467	90,611	7,987	7,992	21,171	(13,179)	-62%	90,611
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)	(52,168)	(1,944)	96,574	57,321			(52,168)
Taxation							-		-
Surplus/(Deficit) after taxation		(77,017)	(52,168)	(1,944)	96,574	57,321			(52,168)
Attributable to minorities									-
Surplus/(Deficit) attributable to municipality		(77,017)	(52,168)	(1,944)	96,574	57,321			(52,168)
Share of surplus/ (deficit) of associate									-
Surplus/ (Deficit) for the year		(77,017)	(52,168)	(1,944)	96,574	57,321			(52,168)

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 AUGUST 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) - M02 August

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	37,741	6,232	6,458	8,195	(1,737)	-21%	37,741
Vote 5 - COMMUNITY SERVICES		7,826	9,060	–	–	–	–		9,060
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		18,070	18,900	189	189	2,778	(2,589)	-93%	18,900
Total Capital Multi-year expenditure	4,7	61,788	65,700	6,420	6,646	10,973	(4,327)	-39%	65,700
Single Year expenditure appropriation	2								
Vote 1 - MUNICIPAL MANAGER		165	165	–	–	4	(4)	-100%	165
Vote 2 - CORPORATE SERVICES		2,500	2,500	79	108	30	78	261%	2,500
Vote 3 - FINANCIAL SERVICES		2,482	4,382	28	28	4	24	692%	4,382
Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES		110,327	116,894	7,057	7,129	8,589	(1,460)	-17%	116,894
Vote 5 - COMMUNITY SERVICES		12,349	16,433	135	215	1,386	(1,170)	-84%	16,433
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		7,034	20,064	1,218	1,230	13,240	(12,010)	-91%	20,064
Vote 7 - GOVERNANCE SERVICES		9,934	9,939	498	498	1,544	(1,046)	-68%	9,939
Total Capital single-year expenditure	4	144,791	170,376	9,015	9,209	24,796	(15,587)	-63%	170,376
Total Capital Expenditure		206,579	236,076	15,435	15,855	35,769	(19,914)	-56%	236,076
Capital Expenditure - Functional Classification									
Governance and administration		21,196	23,930	879	915	1,956	(1,041)	-53%	23,930
Executive and council		221	221	5	5	24	(18)	-78%	221
Finance and administration		20,975	23,709	874	910	1,933	(1,023)	-53%	23,709
Community and public safety		33,519	50,182	817	898	16,675	(15,777)	-95%	50,182
Community and social services		1,107	1,635	30	30	808	(777)	-96%	1,635
Sport and recreation		13,795	13,795	14	94	400	(306)	-76%	13,795
Public safety		2,817	5,929	83	84	43	40	93%	5,929
Housing		15,800	28,824	689	689	15,424	(14,735)	-96%	28,824
Economic and environmental services		44,756	47,492	10,552	10,557	6,921	3,636	53%	47,492
Planning and development		2,619	2,619	109	109	178	(69)	-39%	2,619
Road transport		41,247	43,978	10,096	10,096	6,702	3,394	51%	43,978
Environmental protection		890	896	347	352	41	311	764%	896
Trading services		107,109	114,471	3,187	3,485	10,217	(6,732)	-66%	114,471
Energy sources		31,765	30,166	847	1,099	1,525	(426)	-28%	30,166
Water management		38,748	45,919	873	910	6,337	(5,427)	-86%	45,919
Waste water management		34,197	34,307	1,466	1,475	2,220	(745)	-34%	34,307
Waste management		2,400	4,078	–	–	135	(135)	-100%	4,078
Total Capital Expenditure - Functional Classification	3	206,579	236,076	15,435	15,855	35,769	(19,914)	-56%	236,076
Funded by:									
National Government		39,102	37,368	1,688	1,688	2,771	(1,082)	-39%	37,368
Provincial Government		27,391	41,379	5,257	5,262	18,478	(13,216)	-72%	41,379
District Municipality		–	43	–	–	43	(43)	-100%	43
Other transfers and grants		3,850	3,850	–	–	–	–		3,850
Transfers recognised - capital		70,343	82,640	6,946	6,950	21,292	(14,342)	-67%	82,640
Borrowing	6	33,030	39,349	330	330	2,980	(2,650)	-89%	39,349
Internally generated funds		103,206	114,087	8,159	8,574	11,497	(2,923)	-25%	114,087
Total Capital Funding		206,579	236,076	15,435	15,855	35,769	(19,914)	-56%	236,076

MOSSEL BAY MUNICIPALITY

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

2.6 Table C6: Financial Position

WC043 Mossel Bay - Table C6 Monthly Budget Statement - Financial Position - M02 August

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	46,084	–	46,084
Call investment deposits		360,000	360,000	535,207	360,000
Consumer debtors		192,315	192,315	113,070	192,315
Other debtors		47,428	47,428	21,138	47,428
Current portion of long-term receivables		407	407	249	407
Inventory		37,523	37,523	121,139	37,523
Total current assets		675,240	683,757	790,803	683,757
Non current assets					
Long-term receivables		346	346	878	346
Investments		12,000	12,000	81,235	12,000
Investment property		595,825	595,825	641,131	595,825
Investments in Associate		–	–	–	–
Property, plant and equipment		2,311,815	2,341,311	2,212,913	2,341,311
Intangible		243	243	275	243
Other non-current assets		4,226	4,226	4,226	4,226
Total non current assets		2,924,455	2,953,951	2,940,658	2,953,951
TOTAL ASSETS		3,599,695	3,637,708	3,731,461	3,637,708
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft		–	–	5,590	–
Borrowing		17,219	17,219	14,536	17,219
Consumer deposits		30,083	30,083	30,159	30,083
Trade and other payables		157,019	157,019	149,998	157,019
Provisions		36,409	36,409	34,224	36,409
Total current liabilities		240,731	240,731	234,509	240,731
Non current liabilities					
Borrowing		133,098	133,098	80,883	133,098
Provisions		227,312	227,312	227,562	227,312
Total non current liabilities		360,410	360,410	308,445	360,410
TOTAL LIABILITIES		601,141	601,141	542,953	601,141
NET ASSETS	2	2,998,554	3,036,567	3,188,507	3,036,567
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)		2,770,270	2,808,283	2,965,184	2,808,283
Reserves		228,284	228,284	223,323	228,284
TOTAL COMMUNITY WEALTH/EQUITY	2	2,998,554	3,036,567	3,188,507	3,036,567

MOSSEL BAY MUNICIPALITY

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

2.7 Table C7: Cash Flow

WC043 Mossel Bay - Table C7 Monthly Budget Statement - Cash Flow - M02 August

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	12,589	30,565	26,114	4,451	17%	125,399
Service charges		597,652	597,652	49,685	113,497	144,785	(31,288)	-22%	597,652
Other revenue		39,649	39,649	2,114	6,713	8,261	(1,549)	-19%	39,649
Transfers and Subsidies - Operational		161,119	211,638	6,816	53,564	58,779	(5,215)	-9%	211,638
Transfers and Subsidies - Capital		76,467	90,611	7,987	7,992	21,171	(13,179)	-62%	90,611
Interest		40,459	40,459	7,520	8,070	7,031	1,039	15%	40,459
Dividends		-	-	-	-	-	-		-
Payments									
Suppliers and employees		(1,057,193)	(1,096,306)	(87,515)	(120,587)	(186,492)	(65,906)	35%	(1,096,306)
Finance charges		(11,741)	(11,741)	-	-	24	24	100%	(11,741)
Transfers and Grants		(5,940)	(6,641)	(1,112)	(1,132)	(2,121)	(989)	47%	(6,641)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(34,130)	(9,281)	(1,916)	98,683	77,552	(21,131)	-27%	(9,281)
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	(194)	(176)	17			
Decrease (increase) in non-current receivables		-	-	-	-	-	-		-
Decrease (increase) in non-current investments		218,000	218,000	5,475	(127,298)	-	(127,298)	#DIV/0!	218,000
Payments									
Capital assets		(206,579)	(236,076)	(15,435)	(15,855)	(39,901)	(24,045)	60%	(236,076)
NET CASH FROM/(USED) INVESTING ACTIVITIES		26,088	(3,408)	(10,154)	(143,330)	(39,884)	103,446	-259%	(3,508)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-	-	211	213	-	213	#DIV/0!	-
Borrowing long term/refinancing		33,030	33,030	-	-	-	-		33,030
Increase (decrease) in consumer deposits		1,433	1,433	112	157	239	(82)	-34%	1,433
Payments									
Repayment of borrowing		(14,377)	(14,377)	-	-	-	-		(14,377)
NET CASH FROM/(USED) FINANCING ACTIVITIES		20,085	20,085	323	370	239	(131)	-55%	20,085
NET INCREASE/ (DECREASE) IN CASH HELD		12,044	7,396	(11,748)	(44,278)	37,907			7,296
Cash/cash equivalents at beginning:		25,524	38,687		38,687	38,687			38,687
Cash/cash equivalents at month/year end:		37,567	46,084		(5,590)	76,594			45,984

MOSSEL BAY MUNICIPALITY

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

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 - M02 August

Description	NT Code	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	14,203	2,051	1,717	1,504	1,273	1,090	3,580	4,589	30,007	12,037	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	31,131	1,576	1,460	1,339	780	242	902	1,634	39,063	4,896	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	15,393	989	759	566	483	303	1,482	2,749	22,725	5,584	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	8,376	1,564	1,476	1,370	1,306	1,121	3,102	2,841	21,155	9,741	-	-
Receivables from Exchange Transactions - Waste Management	1600	8,260	1,267	1,216	1,128	1,042	897	2,286	939	17,037	6,293	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	10	3	3	3	3	3	20	145	188	174	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	2,111	515	415	424	480	342	2,600	4,118	11,004	7,964	-	-
Total By Income Source	2000	79,483	7,964	7,044	6,335	5,367	3,997	13,974	17,015	141,179	46,688	-	-
2019/20 - totals only		43,150	5,535	2,426	2,239	1,731	1,487	1,255	19,216	77,040	25,929	32	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	3,899	222	84	78	66	90	662	144	5,245	1,040	-	-
Commercial	2300	25,335	1,774	1,911	1,889	1,196	166	1,098	1,230	34,599	5,579	-	-
Households	2400	47,195	5,772	4,698	4,194	3,933	3,562	11,340	13,926	94,621	36,955	-	-
Other	2500	3,055	196	351	173	172	179	874	1,714	6,715	3,113	-	-
Total By Customer Group	2600	79,483	7,964	7,044	6,335	5,367	3,997	13,974	17,015	141,179	46,688	-	-

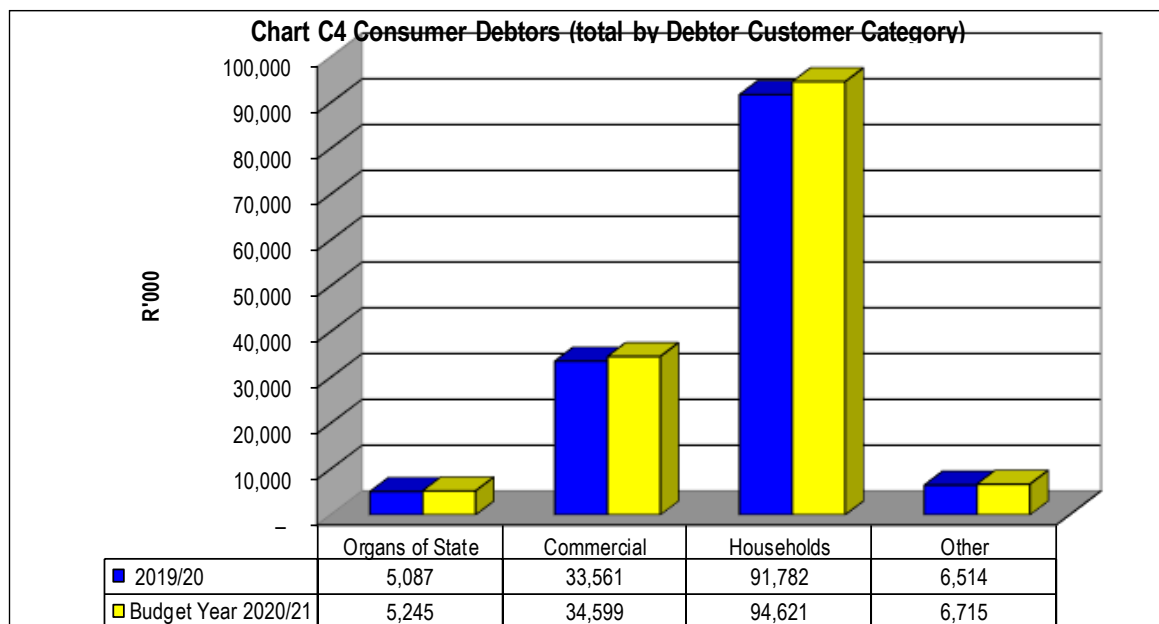
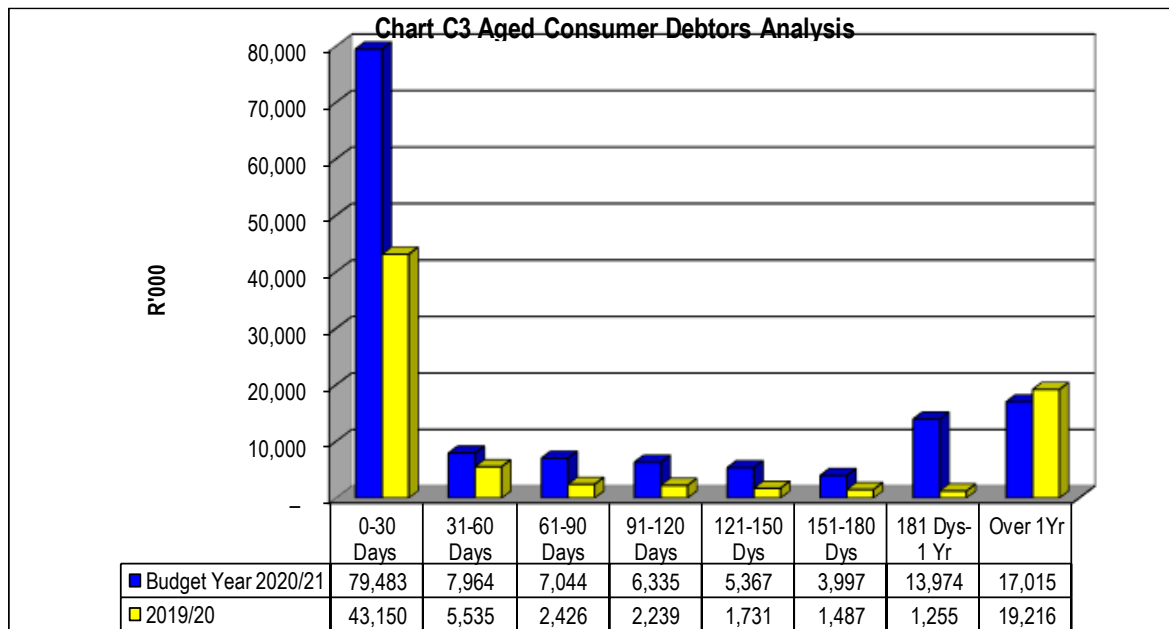
The value reflected on the Financial Position Table C6 will not reconcile to the Debtor's Aged Analysis shown on Supporting Table SC3.

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 AUGUST 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

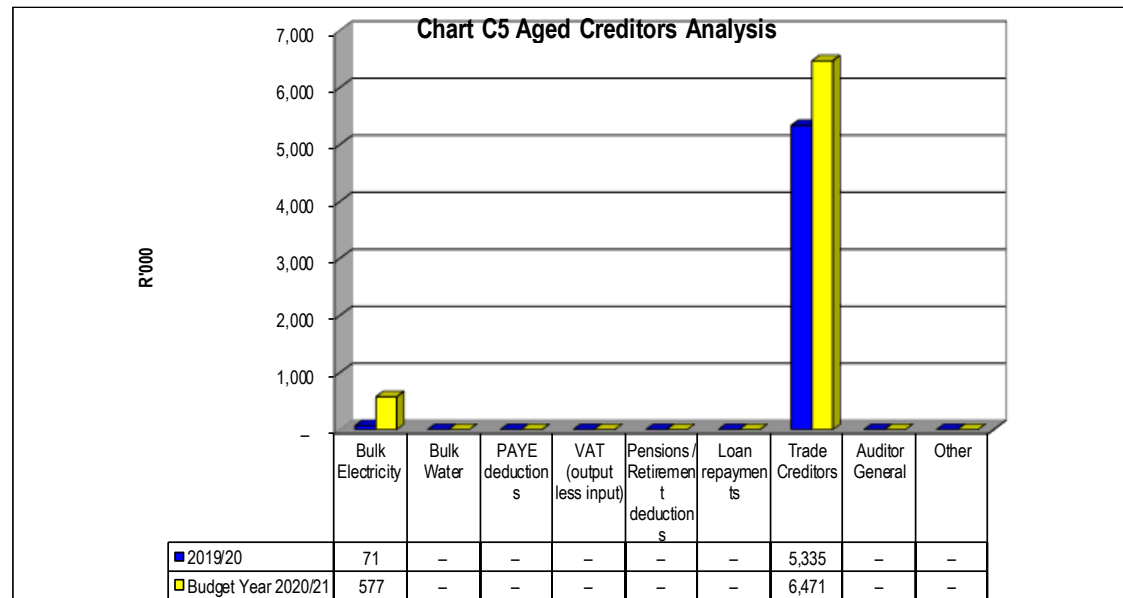
IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 AUGUST 2020

SECTION 4 – CREDITORS' ANALYSIS

4.1 Supporting Table SC4: Aged Creditors

WC043 Mossel Bay - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

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	358	219	-	-	-	-	-	-	577	71
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	5,345	303	821	2	1	-	-	-	6,471	5,335
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	5,703	522	821	2	1	-	-	-	7,048	5,407



MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 AUGUST 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 - M02 August

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	–	16,235	(16,235)	–	–
ABSA	20-7887-6304	9 Months	Deposits - Bank	No	Fixed	7.71%	0	n/a	14 August 2020	40,000	2,264	(42,264)	–	–
ABSA	20-7913-5442	9 Months	Deposits - Bank	No	Fixed	7.18%	0	n/a	17 December 2020	50,000	1,633	–	–	51,633
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	1,189	–	–	26,189
Ned Bank	03/7881005807/000196	9 Months	Deposits - Bank	No	Fixed	7.93%	0	n/a	21 October 2020	25,000	1,211	–	–	26,211
Ned Bank	03/7881005807/000197	6 Months	Deposits - Bank	No	Fixed	7.65%	0	n/a	23 July 2020	–	–	–	–	–
Ned Bank	03/7881005807/000201	7 Months	Deposits - Bank	No	Fixed	7.39%	1	n/a	23 September 2020	10,000	350	–	–	10,350
Ned Bank	03/7881005807/000200	7 Months	Deposits - Bank	No	Fixed	7.41%	2	n/a	21 October 2020	10,000	351	–	–	10,351
Ned Bank	03/7881005807/000199	9 Months	Deposits - Bank	No	Fixed	7.44%	3	n/a	24 November 2020	15,000	529	–	–	15,529
Ned Bank	03/7881005807/000202	9 Months	Deposits - Bank	No	Fixed	5.58%	4	n/a	15 February 2021	30,000	509	–	–	30,509
Ned Bank	03/7881005807/000203	10 Months	Deposits - Bank	No	Fixed	5.60%	5	n/a	24 February 2021	30,000	511	–	–	30,511
Ned Bank	03/7881005807/000204	8 Months	Deposits - Bank	No	Fixed	5.37%	6	n/a	14 January 2021	10,000	153	–	–	10,153
Ned Bank	03/7881005807/000205	8 Months	Deposits - Bank	No	Fixed	5.00%	6	n/a	21 January 2021	30,000	341	–	–	30,341
Ned Bank	03/7881005807/000206	9 Months	Deposits - Bank	No	Fixed	4.85%	7	n/a	15 April 2021	20,000	149	–	–	20,149
Ned Bank	03/7881005807/000207	10 Months	Deposits - Bank	No	Fixed	4.90%	7	n/a	22 April 2021	50,000	349	–	–	50,349
Standard Bank	088728862-083	8 Months	Deposits - Bank	No	Fixed	7.68%	0	n/a	15 July 2020	–	–	–	–	–
Standard Bank	088728862-084	6 Months	Deposits - Bank	No	Fixed	7.60%	0	n/a	19 August 2020	20,000	750	(20,750)	–	–
Standard Bank	088728862-085	7 Months	Deposits - Bank	No	Fixed	7.62%	0	n/a	16 September 2020	10,000	403	–	–	10,403
Standard Bank	088728862-086	8 Months	Deposits - Bank	No	Fixed	7.65%	0	n/a	14 October 2020	10,000	405	–	–	10,405
Standard Bank	088728862-087	9 Months	Deposits - Bank	No	Fixed	7.69%	0	n/a	18 November 2020	10,000	405	–	–	10,405
Ned Bank	03/7881005807/000198	9 Months	Deposits - Bank	No	Fixed	7.65%	0	n/a	18 November 2020	15,000	591	–	–	15,591
Standard Bank	088728862-088	9 Months	Deposits - Bank	No	Fixed	4.95%	0	n/a	11 March 2021	20,000	193	–	–	20,193
Standard Bank	088728862-089	9 Months	Deposits - Bank	No	Fixed	4.95%	0	n/a	24 March 2021	20,000	193	–	–	20,193
Other	X1	61 Months	Deposits - Bank	No	Fixed	0.00%	0	n/a	21 July 2025	2,500	947	–	2,500	5,947
Standard Bank	088728862-090	61 Months	Deposits - Bank	No	Fixed	7.85%	0	n/a	22 July 2025	76,235	656	–	–	76,891
Standard Bank	088728862-093	9 Months	Deposits - Bank	No	Fixed	0.04225	0	n/a	10 June 2021	–	–	–	25,000	25,000
ABSA	20-7936-2057	9 Months	Deposits - Bank	No	Fixed	0.0395	0	n/a	13 May 2021	–	–	–	30,000	30,000
Ned Bank	03/7881005807/000208	9 Months	Deposits - Bank	No	Fixed	0.04013	0	n/a	24 May 2021	–	62	–	40,000	40,062
Standard Bank	088728862-092	10 Months	Deposits - Bank	No	Fixed	0.04425	0	n/a	10 June 2021	–	9	–	15,000	15,009
TOTAL INVESTMENTS AND INTEREST	2									528,735		(79,249)	112,500	592,372

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 AUGUST 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 - M02 August

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	119,444	2,185	47,721	20,772	26,949	129.7%	119,444
Local Government Equitable Share		101,192	115,355		45,536	20,629	24,907	120.7%	115,355
Finance Management		1,550	1,550	1,550	1,550	54	1,496	2793.1%	1,550
EPWP Incentive		2,539	2,539	635	635	89	546	610.5%	2,539
Provincial Government:		55,023	52,902	12,523	12,544	37,857	(25,132)	-66.4%	52,902
Integrated housing		44,953	44,953	8,931	8,952	37,781	(28,829)	-76.3%	44,953
Community Development Workers		56	56		-	107	(107)	-100.0%	56
Library services		9,305	7,184	3,592	3,592	(773)	4,365	-564.6%	7,184
Maintenance & Construction of Transport Infrastructure	4	70	70		-	1	(1)	-100.0%	70
Financial Management Capacity Building Grant		401	401		-	380	(380)	-100.0%	401
Municipal Accreditation and Capacity Building Grant		238	238		-	180	(180)	-100.0%	238
Greenest municipality competition					-	77			-
Thusong service centre grant					-	84			-
Municipal service delivery and capacity building grant					-	20			-
District Municipality:		-	-	-	-	-	-		-
<i>[insert description]</i>					-		-		-
Other grant providers:		815	815	-	-	192	(192)	-100.0%	815
<i>Public Contributions</i>		815	815		-	192	(192)	-100.0%	815
Total Operating Transfers and Grants	5	161,119	173,161	14,708	60,265	58,821	1,624	2.8%	173,161
Capital Transfers and Grants									
National Government:		44,967	42,967	-	3,506	(129)	3,635	-2817.2%	42,967
Municipal Infrastructure Grant (MIG)		32,967	32,967		3,506	1,519	1,987	130.8%	32,967
National Electrification Programme		12,000	10,000		-	(1,648)	1,648	-100.0%	10,000
Provincial Government:		31,500	31,500	90	90	21,203	(21,113)	-99.6%	31,500
Integrated housing		15,000	15,000	90	90	15,523	(15,433)	-99.4%	15,000
Maintenance & Construction of Transport Infrastructure		16,000	16,000		-	2,763	(2,763)	-100.0%	16,000
RSEP / VPUU		500	500		-	-	-		500
Library services						607			-
Provincial contribution towards the acceleration of housing delivery						3			-
Municipal Drought Relief Grant						2,308	(2,308)	-100.0%	-
District Municipality:		-	-	-	-	50	(50)	-100.0%	-
Community Safety					-	50	(50)	-100.0%	-
Other grant providers:		-	-	-	-	-	-		-
<i>[insert description]</i>					-		-		-
Total Capital Transfers and Grants	5	76,467	74,467	90	3,596	21,124	(17,528)	-83.0%	74,467
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	237,586	247,628	14,798	63,861	79,945	(15,904)	-19.9%	247,628

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 AUGUST 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 - M02 August

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	119,444	424	46,061	20,772	25,289	121.7%	119,444
Local Government Equitable Share		101,192	115,355		45,536	20,629	24,907	120.7%	115,355
Finance Management		1,550	1,550	170	205	54	151	282.5%	1,550
EPWP Incentive		2,539	2,539	253	320	89	231	257.9%	2,539
Provincial Government:		55,023	91,189	6,351	7,458	37,857	(30,223)	-79.8%	91,085
Integrated housing		44,953	82,317	5,316	5,481	37,781	(32,300)	-85.5%	82,317
Community Development Workers		56	156		–	107	(107)	-100.0%	156
Library services		9,305	7,184	908	1,830	(773)	2,603	-336.7%	7,184
Maintenance & Construction of Transport Infrastructure		70	70		–	1	(1)	-100.0%	70
Financial Management Capacity Building Grant		401	781	103	103	380	(278)	-73.0%	781
Municipal Accreditation and Capacity Building Grant		238	416	20	40	180	(140)	-78.0%	416
Housing emergency kits		–	130		–	77			130
Thusong service centre grant		–	84	5	5	84			
Greenest municipality competition		–	30		–	20			30
Municipal service delivery and capacity building grant		–	20		–				
District Municipality:		–	–	–	–	–	–		–
<i>[insert description]</i>					–		–		–
Other grant providers:		815	1,005	52	56	192	(136)	-70.9%	1,005
<i>Public Contributions</i>		815	1,005	52	56	192	(136)	-70.9%	1,005
Total operating expenditure of Transfers and Grants:		161,119	211,638	6,827	53,575	58,821	(5,070)	-8.6%	211,534
Capital expenditure of Transfers and Grants									
National Government:		44,967	42,976	1,942	1,942	(129)	2,071	-1604.8%	42,976
Municipal Infrastructure Grant (MIG)		32,967	32,976	1,779	1,779	1,519	260	17.1%	32,976
National Electrification Programme		12,000	10,000	162	162	(1,648)	1,811	-109.8%	10,000
Provincial Government:		31,500	47,585	6,046	6,051	21,203	(15,152)	-71.5%	44,667
Integrated housing		15,000	28,024	689	689	15,523	(14,834)	-95.6%	28,024
Maintenance & Construction of Transport Infrastructure		16,000	16,097	5,357	5,357	2,763	2,594	93.9%	16,097
RSEP / VPUU		500	500		–	–	–		500
Greenest Municipality		–	607		–	–			
Library services		–	2,308			607			
Provincial contribution towards the acceleration of housing delivery		–	3			3			
Municipal Drought Relief Grant		–	47		6	2,308	(2,303)	-99.8%	47
District Municipality:		–	50	–	–	50	(50)	-100.0%	50
Community safety		–	50		–	50	(50)	-100.0%	50
Total capital expenditure of Transfers and Grants		76,467	90,611	7,987	7,993	21,124	(13,131)	-62.2%	87,693
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		237,586	302,248	14,814	61,568	79,945	(18,202)	-22.8%	299,227

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 AUGUST 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 - M02 August

Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
<u>Operating expenditure of Approved Roll-overs</u>						
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		-	-	-	-	
<u>Capital expenditure of Approved Roll-overs</u>						
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 AUGUST 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 - M02 August

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	600	1,212	1,332	(120)	-9%	8,229
Pension and UIF Contributions		605	605	50	101	90	11	12%	605
Medical Aid Contributions		171	171	13	26	28	(2)	-6%	171
Cellphone Allowance		1,170	1,170	90	181	183	(1)	-1%	1,170
Other benefits and allowances		2,907	2,907	221	446	484	(38)	-8%	2,907
Sub Total - Councillors		13,083	13,083	974	1,966	2,117	(151)	-7%	13,083
% increase	4	#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality	3								
Basic Salaries and Wages		8,016	8,016	693	1,368	1,353	15	1%	8,016
Pension and UIF Contributions		1,233	1,233	96	190	199	(9)	-5%	1,233
Medical Aid Contributions		228	228	17	33	38	(5)	-13%	228
Performance Bonus		450	450	-	-	(61)	61	-100%	450
Motor Vehicle Allowance		782	782	46	102	129	(27)	-21%	782
Cellphone Allowance		214	214	18	36	25	10	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	869	1,729	1,684	45	3%	13,445
% increase	4	#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff									
Basic Salaries and Wages		220,941	221,119	16,265	32,560	37,268	(4,708)	-13%	221,119
Pension and UIF Contributions		45,190	45,190	3,518	7,043	7,568	(524)	-7%	45,190
Medical Aid Contributions		18,328	18,328	1,340	2,691	3,051	(360)	-12%	18,328
Overtime		12,447	12,447	995	1,001	1,177	(176)	-15%	12,447
Performance Bonus		18,555	18,555	1,330	2,712	763	1,949	255%	18,555
Motor Vehicle Allowance		6,575	6,575	550	1,099	1,087	13	1%	6,575
Cellphone Allowance		914	914	88	175	120	55	46%	914
Housing Allowances		2,331	2,331	148	289	387	(98)	-25%	2,331
Other benefits and allowances		12,757	7,606	1,053	1,429	1,045	383	37%	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	351,154	25,287	48,999	52,466	(3,467)	-7%	351,154
% increase	4	#DIV/0!	#DIV/0!						#DIV/0!
TOTAL SALARY, ALLOWANCES & BENEFITS		382,654	377,682	27,131	52,694	56,266	(3,572)	-6%	377,682
% increase	4	#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		369,571	364,599	26,156	50,728	54,150	(3,421)	-6%	364,599

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 AUGUST 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 - M02 August

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	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		17,977	12,589	13,057	13,057	13,057	13,057	13,057	13,057	13,057	13,057	13,057	(22,680)	125,399	162,196	196,845
Service charges - electricity revenue		40,069	30,257	38,891	39,450	38,366	43,042	38,915	37,575	38,518	38,633	39,004	(34,834)	387,887	463,782	520,687
Service charges - water revenue		10,496	6,827	8,689	8,758	10,022	9,306	10,941	11,492	10,559	9,457	8,892	(6,092)	99,348	117,897	131,502
Service charges - sanitation revenue		6,849	6,205	6,137	6,137	6,137	6,137	6,137	6,137	6,137	6,137	6,137	(9,347)	58,943	64,367	79,902
Service charges - refuse		6,397	6,397	5,729	5,608	5,598	5,610	5,058	5,127	5,162	5,064	5,096	(9,373)	51,474	61,240	68,498
Rental of facilities and equipment		519	603	446	588	864	652	469	502	562	516	409	655	6,784	7,110	7,461
Interest earned - external investments		162	7,144	2,331	4,350	2,951	346	3,576	2,391	5,437	2,798	4,295	1,532	37,314	39,552	41,926
Interest earned - outstanding debtors		388	376	172	508	184	376	199	(484)	142	410	474	400	3,146	3,326	3,518
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		285	(1,296)	162	186	163	(14)	213	2,833	211	253	1,530	(1,831)	2,696	3,300	3,362
Licences and permits		70	122	111	113	109	78	119	113	115	105	109	127	1,290	1,368	1,450
Agency services		237	1,231	579	649	593	437	632	516	540	505	581	310	6,810	7,219	7,652
Transfers and Subsidies - Operational		46,748	6,816	12,439	22,654	10,378	21,781	7,936	9,860	10,869	8,868	8,783	44,506	211,638	212,906	194,587
Other revenue		3,488	1,454	2,047	2,100	1,584	1,527	1,261	1,745	1,506	1,487	1,791	2,078	22,068	23,233	24,513
Cash Receipts by Source		133,686	78,723	90,791	104,159	90,007	102,335	88,514	90,865	92,815	87,291	90,160	(34,549)	1,014,797	1,167,496	1,281,904
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		5	7,987	5,209	7,299	11,317	4,294	5,044	4,519	8,883	6,616	7,203	22,236	90,611	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)		-	-	725	412	475	199	130	151	209	459	662	1,145	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	211	-	-	-	-	-	-	-	-	-	(213)	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	33,030	33,030	34,800	12,000
Increase (decrease) in consumer deposits		45	112	119	119	119	119	119	119	119	119	119	201	1,433	1,504	1,579
Decrease (increase) in non-current receivables		17	(194)	8	8	8	8	8	8	8	8	8	201	100	120	130
Decrease (increase) in non-current investments		(132,773)	5,475	-	-	-	-	-	-	-	-	-	345,298	218,000	123,000	19,000
Total Cash Receipts by Source		982	92,315	96,852	111,998	101,926	116,956	93,816	95,663	102,034	94,493	98,153	367,350	1,372,537	1,411,528	1,387,572

MOSSEL BAY MUNICIPALITY

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

WC043 Mossel Bay - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M02 August

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	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Payments by Type													-			
Employee related costs		24,572	26,156	30,223	29,128	29,688	33,723	28,141	27,892	27,584	27,638	32,927	31,464	349,137	364,298	381,193
Remuneration of councillors		992	974	1,064	1,068	1,068	1,068	1,019	1,019	1,315	1,186	1,059	1,251	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		-	44,151	42,366	25,831	26,612	26,221	26,895	25,370	22,496	24,483	24,021	63,096	351,541	380,016	410,797
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		2,056	4,446	11,858	9,926	11,233	9,869	12,059	9,860	11,024	8,786	9,967	25,885	126,968	175,204	151,056
Contracted services		3,752	7,269	10,800	10,975	13,921	16,092	12,414	11,271	12,134	11,979	11,827	56,993	179,427	147,679	151,843
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		20	1,112	135	772	86	944	1,331	104	76	874	573	613	6,641	5,538	5,537
General expenses		1,701	4,518	7,750	6,320	7,581	6,637	4,419	5,549	3,827	4,653	8,355	14,841	76,151	84,360	89,037
Cash Payments by Type		33,092	88,627	104,270	84,090	90,232	99,825	86,280	81,065	78,455	79,659	88,729	200,363	1,114,688	1,183,249	1,216,607
Other Cash Flows/Payments by Type																
Capital assets		420	15,435	18,957	26,556	21,371	27,707	24,670	24,862	24,323	22,366	23,317	6,091	236,076	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	104,062	123,227	110,646	111,603	134,721	110,949	105,927	102,779	102,025	112,047	213,643	1,365,141	1,407,169	1,412,279
NET INCREASE/(DECREASE) IN CASH HELD		(32,530)	(11,748)	(26,375)	1,352	(9,677)	(17,765)	(17,133)	(10,264)	(744)	(7,532)	(13,894)	153,706	7,396	4,359	(24,707)
Cash/cash equivalents at the month/year beginning:		38,687	6,158	(5,590)	(31,965)	(30,613)	(40,290)	(58,055)	(75,188)	(85,452)	(86,197)	(93,729)	(107,623)	38,687	46,084	50,443
Cash/cash equivalents at the month/year end:		6,158	(5,590)	(31,965)	(30,613)	(40,290)	(58,055)	(75,188)	(85,452)	(86,197)	(93,729)	(107,623)	46,084	46,084	50,443	25,736

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 AUGUST 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 - M02 August

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	28,213	15,435	15,855	39,902	24,047	60.3%	8%
September		15,809	19,007			58,910	–		
October		22,301	26,655			85,565	–		
November		18,691	21,488			107,053	–		
December		22,739	29,007			136,060	–		
January		24,338	25,970			162,029	–		
February		24,794	27,085			189,115	–		
March		24,303	24,323			213,438	–		
April		22,356	22,366			235,804	–		
May		23,307	23,317			259,121	–		
June		(17,964)	(23,046)			241,157	–		
Total Capital expenditure	–	206,579	236,076	15,855					

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

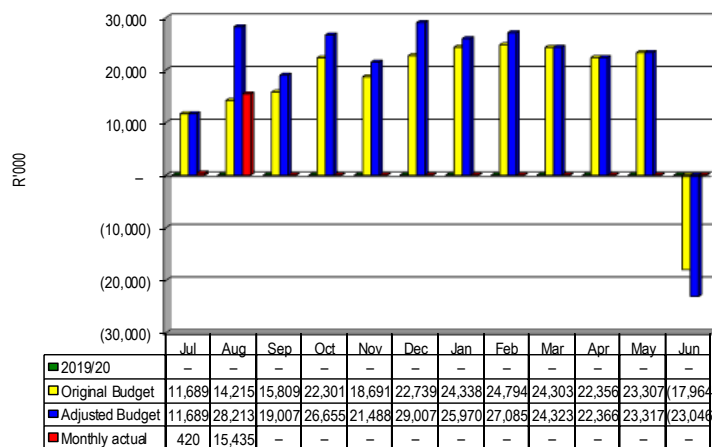
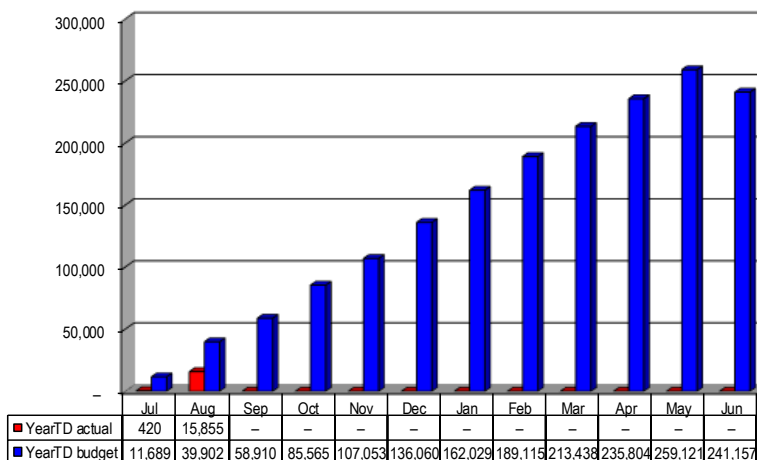


Chart C2 2020/21 Capital Expenditure: YTD actual v YTD target



MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 AUGUST 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 - M02 August

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	85,464	4,980	5,042	20,702	15,660	75.6%	85,464
Roads Infrastructure		16,532	22,274	3,605	3,605	7,132	3,528	49.5%	22,274
Road Structures		4,759	9,102	678	678	5,142	4,464	86.8%	9,102
Road Furniture		11,773	13,172	2,926	2,926	1,990	(936)	-47.0%	13,172
Electrical Infrastructure		18,690	16,951	480	513	300	(213)	-71.0%	16,951
Power Plants		12,875	11,136	216	249	—	(249)	#DIV/0!	11,136
MV Networks		5,315	5,315	264	264	300	36	11.9%	5,315
LV Networks		500	500	—	—	—	—		500
Water Supply Infrastructure		13,880	20,229	380	402	8,029	7,627	95.0%	20,229
Boreholes		2,200	4,207	4	4	2,207	2,203	99.8%	4,207
Reservoirs		7,680	7,680	—	—	1,280	1,280	100.0%	7,680
Pump Stations		1,800	1,800	—	—	200	200	100.0%	1,800
Bulk Mains		—	4,341	230	230	4,341	4,112	94.7%	4,341
Distribution		1,950	1,950	146	168	—	(168)	#DIV/0!	1,950
Capital Spares		250	250	—	—	—	—		250
Sanitation Infrastructure		20,000	24,341	516	523	5,141	4,618	89.8%	24,341
Reticulation		18,000	22,341	497	497	5,041	4,544	90.1%	22,341
Waste Water Treatment Works		350	350	19	26	100	74	74.0%	350
Capital Spares		1,650	1,650	—	—	—	—		1,650
Solid Waste Infrastructure		650	869	—	—	100	100	100.0%	869
Waste Transfer Stations		650	869	—	—	100	100	100.0%	869
Information and Communication Infrastructure		800	800	—	—	—	—		800
Data Centres		800	800	—	—	—	—		800
Community Assets		18,178	18,708	498	498	2,085	1,587	76.1%	18,708
Community Facilities		10,322	10,852	498	498	2,070	1,572	75.9%	10,852
Centres		9,822	9,824	498	498	1,542	1,044	67.7%	9,824
Libraries		—	528	—	—	528	528	100.0%	528
Taxi Ranks/Bus Terminals		500	500	—	—	—	—		500
Sport and Recreation Facilities		7,856	7,856	—	—	15	15	100.0%	7,856
Outdoor Facilities		7,856	7,856	—	—	15	15	100.0%	7,856
Investment properties		1,070	1,070	—	—	178	178	100.0%	1,070
Revenue Generating		1,070	1,070	—	—	178	178	100.0%	1,070
Improved Property		1,070	1,070	—	—	178	178	100.0%	1,070
Other assets		6,086	6,916	288	288	275	(13)	-4.9%	6,916
Operational Buildings		6,086	6,916	288	288	275	(13)	-4.9%	6,916
Municipal Offices		5,226	6,056	189	189	275	86	31.4%	6,056
Yards		100	100	100	100	—	(100)	#DIV/0!	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	192	—	—	535	535	100.0%	192
Computer Equipment		157	192	—	—	535	535	100.0%	192
Furniture and Office Equipment		1,249	1,251	169	195	46	(149)	-327.5%	1,251
Furniture and Office Equipment		1,249	1,251	169	195	46	(149)	-327.5%	1,251
Machinery and Equipment		1,601	2,041	215	220	69	(151)	-218.2%	2,041
Machinery and Equipment		1,601	2,041	215	220	69	(151)	-218.2%	2,041
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	119,772	6,151	6,244	23,889	17,646	73.9%	119,772

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 AUGUST 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 - M02 August

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	48,623	418	560	6,550	5,990	91.5%	48,623
Roads Infrastructure		5,000	5,000	-	-	800	800	100.0%	5,000
<i>Road Structures</i>		5,000	5,000	-	-	800	800	100.0%	5,000
Electrical Infrastructure		4,300	4,441	292	434	500	66	13.3%	4,441
<i>Power Plants</i>		500	500	-	-	-	-		500
<i>MV Networks</i>		1,350	1,491	185	325	450	125	27.7%	1,491
<i>LV Networks</i>		1,450	1,450	107	108	50	(58)	-116.5%	1,450
<i>Capital Spares</i>		1,000	1,000	-	-	-	-		1,000
Water Supply Infrastructure		20,321	25,485	126	126	3,050	2,924	95.9%	25,485
<i>Reservoirs</i>		7,000	11,675	13	13	1,200	1,187	98.9%	11,675
<i>Pump Stations</i>		1,350	1,350	-	-	-	-		1,350
<i>Bulk Mains</i>		5,300	5,300	-	-	800	800	100.0%	5,300
<i>Distribution</i>		6,671	7,160	113	113	1,050	937	89.2%	7,160
Sanitation Infrastructure		13,587	13,697	-	-	2,200	2,200	100.0%	13,697
<i>Pump Station</i>		310	310	-	-	-	-		310
<i>Reticulation</i>		8,514	8,624	-	-	1,400	1,400	100.0%	8,624
<i>Waste Water Treatment Works</i>		4,763	4,763	-	-	800	800	100.0%	4,763
Community Assets		4,489	4,489	240	240	400	160	40.0%	4,489
Sport and Recreation Facilities		4,489	4,489	240	240	400	160	40.0%	4,489
<i>Outdoor Facilities</i>		4,489	4,489	240	240	400	160	40.0%	4,489
Other assets		2,300	4,200	19	19	-	(19)	#DIV/0!	4,200
Operational Buildings		2,300	4,200	19	19	-	(19)	#DIV/0!	4,200
<i>Municipal Offices</i>		1,950	1,950	19	19	-	(19)	#DIV/0!	1,950
<i>Workshops</i>		350	350	-	-	-	-		350
<i>Stores</i>		-	1,900	-	-	-	-		1,900
Computer Equipment		80	80	-	-	-	-		80
Computer Equipment		80	80	-	-	-	-		80
Furniture and Office Equipment		143	143	-	-	20	20	100.0%	143
Furniture and Office Equipment		143	143	-	-	20	20	100.0%	143
Machinery and Equipment		223	223	28	36	-	(36)	#DIV/0!	223
Machinery and Equipment		223	223	28	36	-	(36)	#DIV/0!	223
Transport Assets		1,953	4,821	-	-	250	250	100.0%	4,821
Transport Assets		1,953	4,821	-	-	250	250	100.0%	4,821
Total Capital Expenditure on renewal of existing assets	1	52,395	62,578	705	855	7,220	6,365	88.2%	62,578

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 AUGUST 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 - M02 August

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	112,124	7,178	13,489	14,107	618	4.4%	112,124
Roads Infrastructure		38,124	38,124	1,731	3,571	3,913	342	8.7%	38,124
<i>Roads</i>		33,570	33,570	1,375	2,981	3,393	412	12.1%	33,570
<i>Road Structures</i>		134	134	–	–	20	20	100.0%	134
<i>Road Furniture</i>		4,420	4,420	356	590	500	(90)	-18.0%	4,420
Storm water Infrastructure		10,443	10,443	753	1,451	1,430	(21)	-1.5%	10,443
<i>Drainage Collection</i>		10,443	10,443	753	1,451	1,430	(21)	-1.5%	10,443
Electrical Infrastructure		24,863	24,863	1,926	3,550	3,518	(33)	-0.9%	24,863
<i>HV Transmission Conductors</i>		2,131	2,131	177	331	317	(13)	-4.2%	2,131
<i>MV Substations</i>		578	578	42	75	74	(2)	-2.6%	578
<i>MV Switching Stations</i>		1,066	1,066	87	162	156	(6)	-3.8%	1,066
<i>MV Networks</i>		5,280	5,280	514	835	634	(201)	-31.8%	5,280
<i>LV Networks</i>		15,808	15,808	1,106	2,147	2,337	190	8.1%	15,808
Water Supply Infrastructure		22,446	22,472	1,717	3,073	3,208	135	4.2%	22,472
<i>Dams and Weirs</i>		1,034	1,034	50	90	136	46	33.7%	1,034
<i>Pump Stations</i>		2,198	2,198	153	272	352	80	22.8%	2,198
<i>Water Treatment Works</i>		556	556	(9)	(16)	85	101	118.2%	556
<i>Bulk Mains</i>		2,218	2,218	194	315	330	15	4.4%	2,218
<i>Distribution</i>		16,439	16,465	1,329	2,411	2,304	(107)	-4.6%	16,465
Sanitation Infrastructure		15,337	15,337	1,005	1,776	2,033	256	12.6%	15,337
<i>Pump Station</i>		5,190	5,190	376	651	705	54	7.6%	5,190
<i>Reticulation</i>		9,589	9,589	625	1,120	1,273	153	12.0%	9,589
<i>Waste Water Treatment Works</i>		558	558	5	5	54	49	90.6%	558
Solid Waste Infrastructure		224	189	46	46	(16)	(62)	389.5%	189
<i>Landfill Sites</i>		51	51	10	10	4	(6)	-150.0%	51
<i>Waste Transfer Stations</i>		172	137	37	37	(20)	(57)	285.0%	137
Coastal Infrastructure		695	695	–	20	22	1	6.1%	695
<i>Promenades</i>		695	695	–	20	22	1	6.1%	695
Community Assets		4,123	5,323	387	392	1,543	1,151	74.6%	5,323
Community Facilities		2,380	2,030	123	128	(125)	(253)	202.7%	2,030
<i>Halls</i>		892	542	1	2	(266)	(268)	100.8%	542
<i>Centres</i>		100	100	–	–	10	10	100.0%	100
<i>Fire/Ambulance Stations</i>		41	41	0	0	4	4	95.6%	41
<i>Libraries</i>		137	137	0	0	12	11	96.6%	137
<i>Cemeteries/Crematoria</i>		67	67	3	3	7	4	54.2%	67
<i>Purfs</i>		340	340	6	10	18	7	42.2%	340
<i>Public Open Space</i>		81	81	–	–	8	8	100.0%	81
<i>Public Ablution Facilities</i>		721	721	112	112	83	(29)	-35.6%	721
Sport and Recreation Facilities		1,743	3,293	264	264	1,668	1,404	84.2%	3,293
<i>Outdoor Facilities</i>		1,743	3,293	264	264	1,668	1,404	84.2%	3,293

MOSSEL BAY MUNICIPALITY

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

WC043 Mossel Bay - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August

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									
Investment properties		2	2	-	-	-	-		2
Revenue Generating		2	2	-	-	-	-		2
Unimproved Property		2	2	-	-	-	-		2
Other assets		4,023	4,060	197	212	413	201	48.6%	4,060
Operational Buildings		4,023	4,060	197	212	413	201	48.6%	4,060
Municipal Offices		3,506	3,503	196	211	315	105	33.2%	3,503
Workshops		233	233	1	2	22	21	92.9%	233
Yards		75	75	-	-	-	-		75
Stores		-	41	-	-	41	41	100.0%	41
Manufacturing Plant		210	210	-	-	35	35	100.0%	210
Computer Equipment		1,527	1,527	351	386	151	(235)	-155.7%	1,527
Computer Equipment		1,527	1,527	351	386	151	(235)	-155.7%	1,527
Furniture and Office Equipment		467	473	7	7	92	85	92.6%	473
Furniture and Office Equipment		467	473	7	7	92	85	92.6%	473
Machinery and Equipment		3,923	3,923	247	373	430	57	13.2%	3,923
Machinery and Equipment		3,923	3,923	247	373	430	57	13.2%	3,923
Transport Assets		7,263	7,202	535	631	827	196	23.7%	7,202
Transport Assets		7,263	7,202	535	631	827	196	23.7%	7,202
Total Repairs and Maintenance Expenditure	1	133,461	134,634	8,903	15,491	17,564	2,072	11.8%	134,634

MOSSEL BAY MUNICIPALITY

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

9.2.4 Supporting Table SC13d: Depreciation by asset class

WC043 Mossel Bay - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August

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	-	-	12,907	12,907	100.0%	77,475
Roads Infrastructure		17,845	17,845	-	-	2,973	2,973	100.0%	17,845
Roads		13,646	13,646	-	-	2,273	2,273	100.0%	13,646
Road Structures		1,860	1,860	-	-	310	310	100.0%	1,860
Road Furniture		2,339	2,339	-	-	390	390	100.0%	2,339
Storm water Infrastructure		13,191	13,191	-	-	2,198	2,198	100.0%	13,191
Drainage Collection		6,563	6,563	-	-	1,093	1,093	100.0%	6,563
Storm water Conveyance		6,628	6,628	-	-	1,104	1,104	100.0%	6,628
Electrical Infrastructure		12,640	12,640	-	-	2,106	2,106	100.0%	12,640
Power Plants		476	476	-	-	79	79	100.0%	476
HV Substations		104	104	-	-	17	17	100.0%	104
HV Switching Station		27	27	-	-	4	4	100.0%	27
HV Transmission Conductors		226	226	-	-	38	38	100.0%	226
MV Substations		1,084	1,084	-	-	181	181	100.0%	1,084
MV Switching Stations		131	131	-	-	22	22	100.0%	131
MV Networks		2,192	2,192	-	-	365	365	100.0%	2,192
LV Networks		8,400	8,400	-	-	1,400	1,400	100.0%	8,400
Water Supply Infrastructure		20,653	20,653	-	-	3,441	3,441	100.0%	20,653
Dams and Weirs		779	779	-	-	130	130	100.0%	779
Boreholes		750	750	-	-	125	125	100.0%	750
Reservoirs		899	899	-	-	150	150	100.0%	899
Pump Stations		1,154	1,154	-	-	192	192	100.0%	1,154
Water Treatment Works		6,624	6,624	-	-	1,104	1,104	100.0%	6,624
Bulk Mains		110	110	-	-	18	18	100.0%	110
Distribution		10,337	10,337	-	-	1,722	1,722	100.0%	10,337
Sanitation Infrastructure		10,495	10,495	-	-	1,748	1,748	100.0%	10,495
Pump Station		2,168	2,168	-	-	361	361	100.0%	2,168
Reticulation		6,439	6,439	-	-	1,073	1,073	100.0%	6,439
Waste Water Treatment Works		1,887	1,887	-	-	314	314	100.0%	1,887
Outfall Sewers		0	0	-	-	0	0	100.0%	0
Solid Waste Infrastructure		1,445	1,445	-	-	241	241	100.0%	1,445
Landfill Sites		1,369	1,369	-	-	228	228	100.0%	1,369
Waste Transfer Stations		48	48	-	-	8	8	100.0%	48
Capital Spares		28	28	-	-	5	5	100.0%	28
Coastal Infrastructure		189	189	-	-	31	31	100.0%	189
Revetments		186	186	-	-	31	31	100.0%	186
Promenades		2	2	-	-	0	0	100.0%	2
Information and Communication Infrastructure		1,016	1,016	-	-	169	169	100.0%	1,016
Data Centres		10	10	-	-	2	2	100.0%	10
Core Layers		12	12	-	-	2	2	100.0%	12
Distribution Layers		994	994	-	-	166	166	100.0%	994

MOSSEL BAY MUNICIPALITY

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

WC043 Mossel Bay - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August

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									
Community Assets		18,863	18,863	-	-	3,143	3,143	100.0%	18,863
Community Facilities		7,506	7,506	-	-	1,250	1,250	100.0%	7,506
Halls		382	382	-	-	64	64	100.0%	382
Centres		154	154	-	-	26	26	100.0%	154
Crèches		1,116	1,116	-	-	186	186	100.0%	1,116
Clinics/Care Centres		8	8	-	-	1	1	100.0%	8
Fire/Ambulance Stations		282	282	-	-	47	47	100.0%	282
Museums		82	82	-	-	14	14	100.0%	82
Galleries		1,032	1,032	-	-	172	172	100.0%	1,032
Libraries		1,080	1,080	-	-	180	180	100.0%	1,080
Cemeteries/Crematoria		125	125	-	-	21	21	100.0%	125
Purls		140	140	-	-	23	23	100.0%	140
Public Open Space		86	86	-	-	14	14	100.0%	86
Public Ablution Facilities		863	863	-	-	144	144	100.0%	863
Stalls		1,201	1,201	-	-	200	200	100.0%	1,201
Airports		371	371	-	-	62	62	100.0%	371
Taxi Ranks/Bus Terminals		583	583	-	-	97	97	100.0%	583
Sport and Recreation Facilities		11,358	11,358	-	-	1,892	1,892	100.0%	11,358
Indoor Facilities		106	106	-	-	18	18	100.0%	106
Outdoor Facilities		11,251	11,251	-	-	1,874	1,874	100.0%	11,251
Investment properties		907	907	-	-	151	151	100.0%	907
Revenue Generating		907	907	-	-	151	151	100.0%	907
Improved Property		907	907	-	-	151	151	100.0%	907
Other assets		3,163	3,163	-	-	527	527	100.0%	3,163
Operational Buildings		2,690	2,690	-	-	448	448	100.0%	2,690
Municipal Offices		2,580	2,580	-	-	430	430	100.0%	2,580
Workshops		60	60	-	-	10	10	100.0%	60
Yards		12	12	-	-	2	2	100.0%	12
Stores		10	10	-	-	2	2	100.0%	10
Laboratories		3	3	-	-	0	0	100.0%	3
Training Centres		25	25	-	-	4	4	100.0%	25
Housing		473	473	-	-	79	79	100.0%	473
Social Housing		473	473	-	-	79	79	100.0%	473
Intangible Assets		128	128	-	-	10	10	100.0%	128
Licences and Rights		128	128	-	-	10	10	100.0%	128
Computer Software and Applications		128	128	-	-	10	10	100.0%	128
Computer Equipment		2,219	2,219	-	-	357	357	100.0%	2,219
Computer Equipment		2,219	2,219	-	-	357	357	100.0%	2,219
Furniture and Office Equipment		1,647	1,647	-	-	265	265	100.0%	1,647
Furniture and Office Equipment		1,647	1,647	-	-	265	265	100.0%	1,647
Machinery and Equipment		11,454	11,454	-	-	1,874	1,874	100.0%	11,454
Machinery and Equipment		11,454	11,454	-	-	1,874	1,874	100.0%	11,454
Transport Assets		5,169	5,169	-	-	811	811	100.0%	5,169
Transport Assets		5,169	5,169	-	-	811	811	100.0%	5,169
Zoo's, Marine and Non-biological Animals		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	-	-	20,044	20,044	100.0%	121,027

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 AUGUST 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 - M02 August

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	45,888	8,555	8,649	5,036	(3,613)	-71.7%	45,888
Roads Infrastructure		23,642	24,973	6,703	6,703	3,811	(2,892)	-75.9%	24,973
Roads		25	25	4	4	10	6	63.0%	25
Road Furniture		23,617	24,948	6,699	6,699	3,801	(2,898)	-76.2%	24,948
Storm water Infrastructure		5,000	5,000	1,180	1,182	100	(1,082)	-1082.0%	5,000
Storm water Conveyance		5,000	5,000	1,180	1,182	100	(1,082)	-1082.0%	5,000
Electrical Infrastructure		7,968	7,968	74	152	725	573	79.0%	7,968
Power Plants		40	40	-	-	-	-		40
HV Transmission Conductors		200	200	-	-	-	-		200
MV Substations		7,728	7,728	74	152	725	573	79.0%	7,728
Water Supply Infrastructure		7,346	7,346	597	612	400	(212)	-53.0%	7,346
Distribution		7,346	7,346	597	612	400	(212)	-53.0%	7,346
Sanitation Infrastructure		350	350	-	-	-	-		350
Pump Station		350	350	-	-	-	-		350
Solid Waste Infrastructure		-	251	-	-	-	-		251
Waste Transfer Stations		-	251	-	-	-	-		251
Community Assets		1,500	1,500	-	80	20	(60)	-300.0%	1,500
Community Facilities		900	900	-	-	-	-		900
Centres		900	900	-	-	-	-		900
Sport and Recreation Facilities		600	600	-	80	20	(60)	-300.0%	600
Indoor Facilities		500	500	-	80	-	(80)	#DIV/0!	500
Outdoor Facilities		100	100	-	-	20	20	100.0%	100
Other assets		620	1,327	-	-	100	100	100.0%	1,327
Operational Buildings		620	1,327	-	-	100	100	100.0%	1,327
Municipal Offices		200	200	-	-	100	100	100.0%	200
Workshops		120	827	-	-	-	-		827
Stores		300	300	-	-	-	-		300
Computer Equipment		1,618	1,618	24	27	(500)	(527)	105.4%	1,618
Computer Equipment		1,618	1,618	24	27	(500)	(527)	105.4%	1,618
Furniture and Office Equipment		267	267	-	-	4	4	100.0%	267
Furniture and Office Equipment		267	267	-	-	4	4	100.0%	267
Machinery and Equipment		1,100	1,376	-	-	-	-		1,376
Machinery and Equipment		1,100	1,376	-	-	-	-		1,376
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	53,725	8,579	8,756	4,660	(4,096)	-87.9%	53,725

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 AUGUST 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 August 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: 14 September 2020

Executive Mayor of Mossel Bay Municipality (WC043)

Signature: 

Date: 14 September 2020