

2020/21 SEPTEMBER 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 30 SEPTEMBER 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 - M03 September

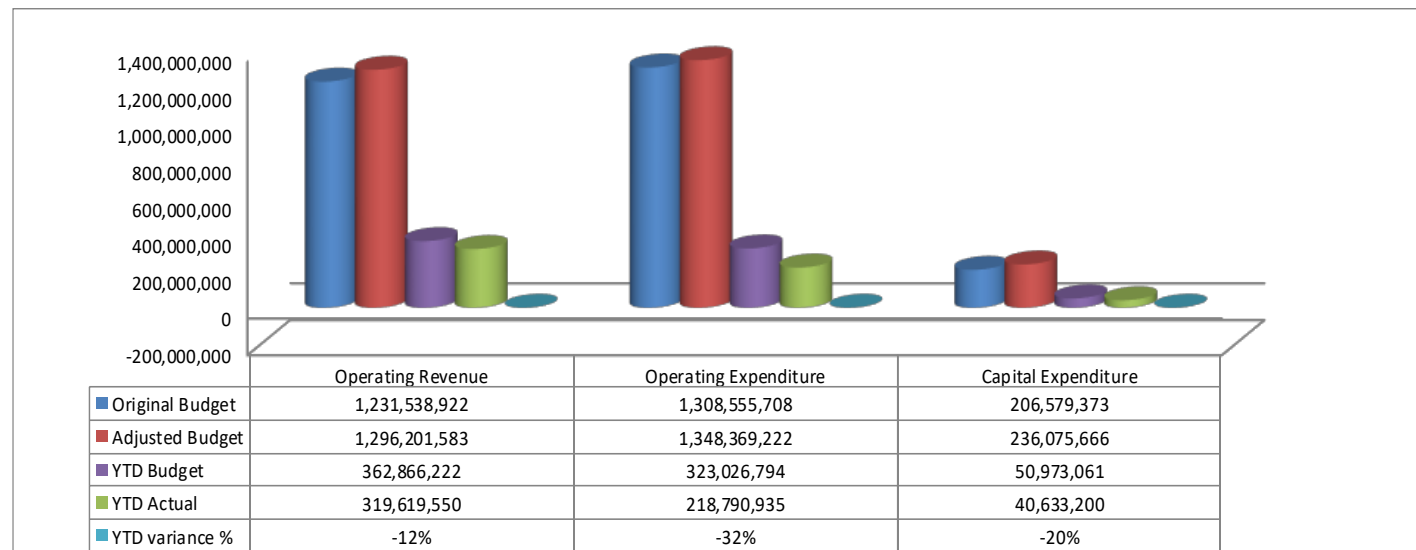
Description of financial indicator	Basis of calculation	Ref	Budget Year			
			Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		10.3%	10.0%	0.0%	2.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		16.0%	16.7%	33.6%	16.7%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		10.2%	10.1%	8.1%	10.1%
Gearing	Long Term Borrowing/ Funds & Reserves		58.3%	58.3%	45.2%	58.3%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	1	280.5%	284.0%	318.8%	284.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		165.2%	168.7%	213.2%	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%	43.4%	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%	15.9%	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%	24.9%	30.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		11.6%	11.2%	10.0%	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%	2147.4%	3810.9%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		26.6%	26.6%	108.9%	26.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		4.8%	5.7%	381.3%	5.7%

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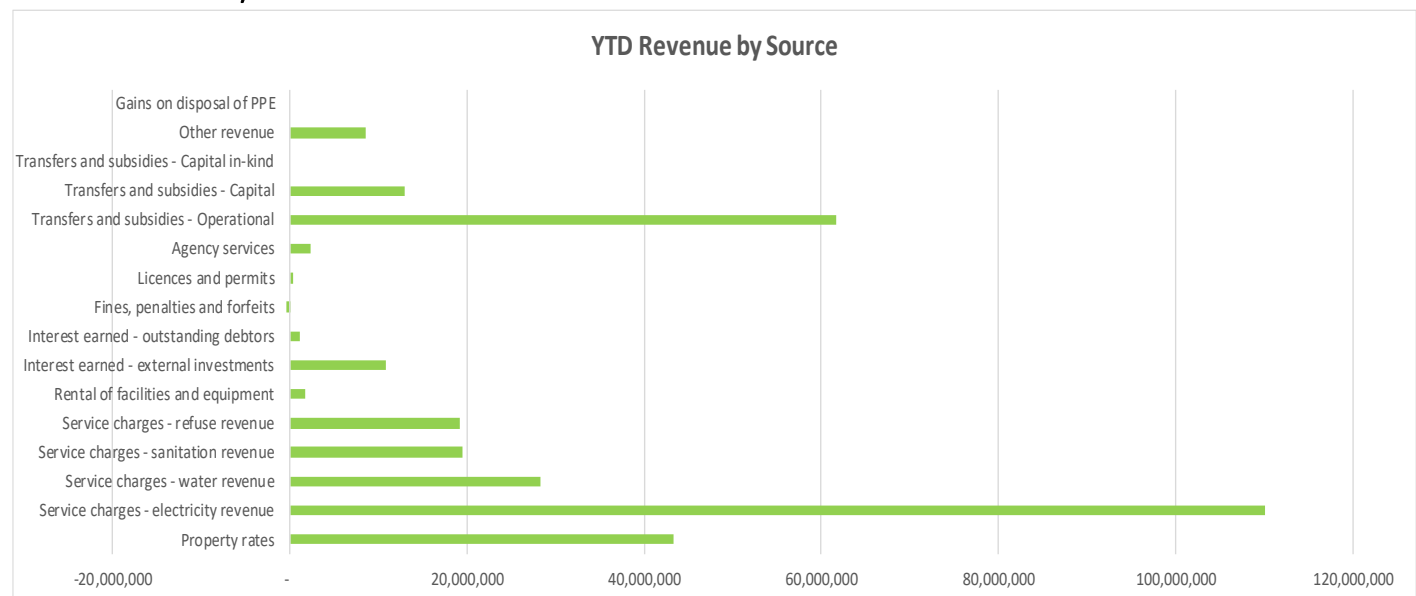
IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 SEPTEMBER 2020

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 30 September 2020:



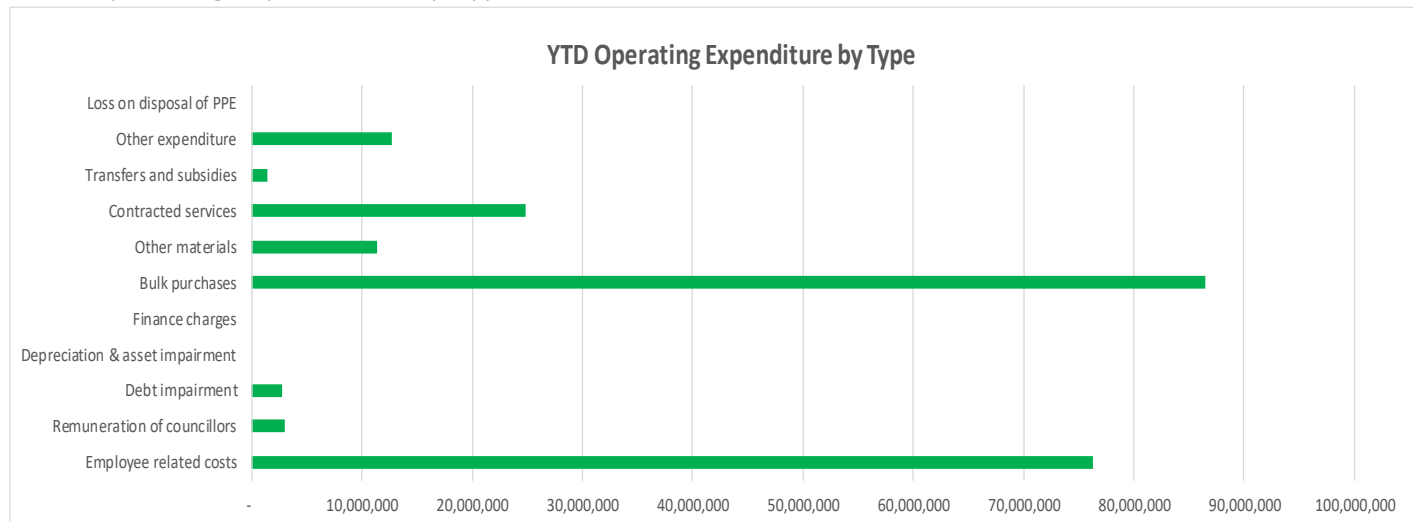
1.2.1 Revenue by Source



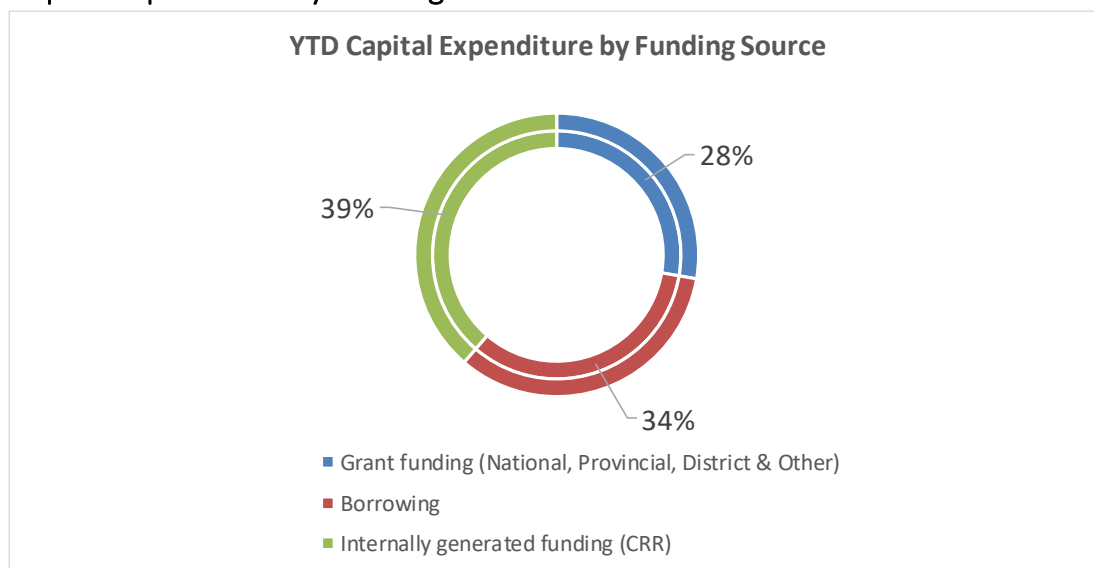
MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 SEPTEMBER 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 30 SEPTEMBER 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 initial estimation was that the total cash flow pressure would have been at R 80,486,404.56 for the 6 months after the lockdown commenced, in other words less collection than normal trends. As at the end of May 2020, the total cash position to date has deteriorated by R84.3 million since the inception of the lockdown. 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 commenced, the position has improved as at 30 September 2020.

The bank balance and call deposit levels has been changed to normal levels for planning purposes, respectively R 10 million and R 25 million for unsuspected cash flow needs. Both is either immediately available or at least within 48 hours.

The Municipality has also returned to the practice to invest the surplus cash on a 9-month cycle with 2 investments materializing within any specific month.

The Municipality had to adjust its current year budget 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. Further to these adjustments, the Municipality received an additional Equitable share allocation of R14m for the 2020/21 financial year to address these additional COVID related expenditure and loss of income. National and Provincial government however reduced two of the Municipality's Grant allocations: 1. Integrated National Electrification programme reduced with R2m and 2. the Library Grant reduced with R2,1m.

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 30 SEPTEMBER 2020

1.4 Material variances from SDBIP

WC043 Mossel Bay - Supporting Table SC1 Material variance explanations - M03 September

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	4,097	The rebate not yet processed on system as at reporting date.	None.
	Service charges - electricity revenue	(23,146)	Accrual for electricity services included in June 2021 budget + Consumption budgeted for did not realise.	None.
	Service charges - water revenue	(7,414)	Accrual for water services included in June 2021 budget + Consumption budgeted for did not realise.	None.
	Service charges - refuse revenue	2,342	Fewer indigent households caused less revenue foregone	To be adjusted with FEB adj Budget
	Fines, penalties and forfeits	(1,009)	Prior year corrections of Fines still to be rectified in 2021 year, journals reversed but transactions not processed	Process corrections
	Transfers and subsidies	(22,947)	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)	(12,742)	Current underspending of MTICG grant + all Roll-over amounts from 2019/20 year added to August Budget	None.
2	Expenditure By Type			
	Debt impairment	2,739	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	(30,065)	No depreciation run performed yet for the new financial year.	None.
	Other materials	(56,802)	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.
	Other expenditure	(7,510)	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			
	Water	(3,653)	Progress slower than anticipated	Tender specification meeting scheduled for October 2020
	Housing	(15,484)	Community stopped project. The price for the additional toilets is high and expansion on project is more than 20%	The Consultants revised the design and need to expand the contract to build the additional toilets.
	Energy sources	(1,416)	This is an Provincial Contract and we are going to pay Province back by means of the DOE Funding on the BNG (breaking new ground) side of the project. Tender was awarded to contractor and work started in 2019.	Expenditure is expected to increase when work on the BNG side of the project are being completed.
	Road Transport	5,749	Work In Progress- Contractor on site	None

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IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 SEPTEMBER 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 - M03 September

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	12,703	43,269	39,171	4,097	10%	156,749
Service charges	747,065	747,065	63,671	177,167	204,231	(27,064)	-13%	747,065
Investment revenue	37,314	37,314	3,517	10,823	8,895	1,928	22%	37,314
Transfers and subsidies	161,119	211,638	8,143	61,706	71,218	(9,512)	-13%	211,638
Other own revenue	52,826	52,826	6,215	13,709	12,971	738	6%	52,826
Total Revenue (excluding capital transfers and contributions)	1,155,072	1,205,591	94,248	306,675	336,487	(29,812)	-9%	1,205,591
Employee costs	369,571	364,599	25,521	76,249	83,940	(7,691)	-9%	364,599
Remuneration of Councillors	13,083	13,083	979	2,945	3,180	(235)	-7%	13,083
Depreciation & asset impairment	121,027	121,027	–	–	30,065	(30,065)	-100%	121,027
Finance charges	13,741	13,741	–	–	51	(51)	-100%	13,741
Materials and bulk purchases	478,517	521,756	47,193	97,846	156,990	(59,144)	-38%	521,756
Transfers and subsidies	5,940	6,510	313	1,445	2,006	(561)	-28%	6,510
Other expenditure	306,677	307,653	20,940	40,306	46,794	(6,488)	-14%	307,653
Total Expenditure	1,308,556	1,348,369	94,946	218,791	323,027	(104,236)	-32%	1,348,369
Surplus/(Deficit)	(153,484)	(142,778)	(697)	87,884	13,460	74,424	553%	(142,778)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	76,467	90,611	4,952	12,945	26,380	(13,435)	-51%	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)	4,255	100,829	39,839	60,989	153%	(52,168)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(77,017)	(52,168)	4,255	100,829	39,839	60,989	153%	(52,168)
Capital expenditure & funds sources								
Capital expenditure	206,579	236,076	24,778	40,633	50,973	(10,340)	-20%	236,076
Capital transfers recognised	70,343	82,640	4,306	11,257	25,789	(14,533)	-56%	82,640
Borrowing	33,030	39,349	13,323	13,653	6,420	7,233	113%	39,349
Internally generated funds	103,206	114,087	7,149	15,723	18,764	(3,041)	-16%	114,087
Total sources of capital funds	206,579	236,076	24,778	40,633	50,973	(10,340)	-20%	236,076
Financial position								
Total current assets	675,240	683,757		763,585				683,757
Total non current assets	2,924,455	2,953,951		2,931,289				2,953,951
Total current liabilities	240,731	240,731		239,506				240,731
Total non current liabilities	360,410	360,410		312,242				360,410
Community wealth/Equity	2,998,554	3,036,567		3,143,126				3,036,567
Cash flows								
Net cash from (used) operating	(34,130)	(9,281)	4,868	2,951	70,006	67,055	96%	(9,281)
Net cash from (used) investing	26,088	(3,408)	(37,724)	(80,455)	(58,832)	21,623	-37%	(3,508)
Net cash from (used) financing	20,085	20,085	28,420	28,789	358	(28,431)	-7939%	20,085
Cash/cash equivalents at the month/year end	37,567	46,084	–	(10,027)	50,220	60,247	120%	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	7,956	6,256	5,875	5,280	4,369	15,755	17,677	135,957
Creditors Age Analysis								
Total Creditors	32	191	234	1	1	–	–	16,054

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 SEPTEMBER 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) - M03 September

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									
Governance and administration		221,636	236,455	19,651	107,164	68,620	38,544	56%	236,455
Executive and council		10,942	25,295	2,340	50,053	17,120	32,933	192%	25,295
Finance and administration		210,694	211,160	17,311	57,111	51,501	5,611	11%	211,160
Community and public safety		93,419	142,674	9,290	16,326	63,045	(46,719)	-74%	142,674
Community and social services		10,690	9,199	968	2,942	933	2,008	215%	9,199
Sport and recreation		14,408	14,408	195	411	1,323	(911)	-69%	14,408
Public safety		7,580	7,630	720	(652)	42	(694)	-1664%	7,630
Housing		60,741	111,438	7,406	13,625	60,746	(47,121)	-78%	111,438
Economic and environmental services		44,840	45,089	6,045	16,742	11,795	4,946	42%	45,089
Planning and development		13,419	13,519	1,062	4,049	4,864	(815)	-17%	13,519
Road transport		31,411	31,514	4,983	12,687	6,877	5,810	84%	31,514
Environmental protection		10	56	-	6	54	(48)	-90%	56
Trading services		871,645	871,983	64,215	179,388	219,406	(40,018)	-18%	871,983
Energy sources		504,946	502,946	39,865	110,588	133,229	(22,640)	-17%	502,946
Water management		162,108	164,446	11,259	29,506	42,479	(12,973)	-31%	164,446
Waste water management		110,756	110,756	6,600	19,817	23,275	(3,457)	-15%	110,756
Waste management		93,834	93,834	6,492	19,477	20,424	(947)	-5%	93,834
Total Revenue - Functional	2	1,231,539	1,296,202	99,201	319,620	362,866	(43,247)	-12%	1,296,202
Expenditure - Functional									
Governance and administration		213,684	214,767	14,324	35,811	46,992	(11,180)	-24%	214,767
Executive and council		51,167	51,357	3,773	9,414	13,569	(4,156)	-31%	51,357
Finance and administration		155,177	156,071	10,376	26,134	32,422	(6,287)	-19%	156,071
Internal audit		7,340	7,340	174	263	1,001	(737)	-74%	7,340
Community and public safety		210,289	248,906	12,219	30,604	85,226	(54,622)	-64%	248,906
Community and social services		30,162	31,106	2,035	5,806	7,867	(2,061)	-26%	31,106
Sport and recreation		53,572	53,572	3,657	9,651	11,440	(1,789)	-16%	53,572
Public safety		69,425	69,425	4,184	11,024	14,362	(3,338)	-23%	69,425
Housing		57,129	94,803	2,343	4,123	51,557	(47,434)	-92%	94,803
Economic and environmental services		119,821	119,908	11,622	21,726	26,120	(4,394)	-17%	119,908
Planning and development		31,921	32,008	2,056	6,009	7,793	(1,784)	-23%	32,008
Road transport		79,987	79,987	9,067	14,557	16,810	(2,253)	-13%	79,987
Environmental protection		7,912	7,912	499	1,159	1,516	(357)	-24%	7,912
Trading services		758,857	758,883	56,662	129,320	163,234	(33,914)	-21%	758,883
Energy sources		444,966	444,966	46,064	96,433	103,070	(6,637)	-6%	444,966
Water management		123,336	123,363	2,422	7,652	21,291	(13,638)	-64%	123,363
Waste water management		104,156	104,156	3,921	11,005	21,482	(10,477)	-49%	104,156
Waste management		86,399	86,399	4,255	14,229	17,391	(3,162)	-18%	86,399
Other		5,905	5,905	119	1,329	1,455	(126)	-9%	5,905
Total Expenditure - Functional	3	1,308,556	1,348,369	94,946	218,791	323,027	(104,236)	-32%	1,348,369
Surplus/ (Deficit) for the year		(77,017)	(52,168)	4,255	100,829	39,839	60,989	153%	(52,168)

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IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 SEPTEMBER 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) - M03 September

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	2,340	50,053	17,120	32,933	192.4%	25,294
Vote 2 - CORPORATE SERVICES		553	933	11	117	417	(300)	-71.9%	933
Vote 3 - FINANCIAL SERVICES		201,418	201,418	16,357	54,608	49,477	5,132	10.4%	201,418
Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES		801,106	801,547	61,755	169,999	203,757	(33,758)	-16.6%	801,547
Vote 5 - COMMUNITY SERVICES		134,603	133,202	9,326	24,777	24,871	(95)	-0.4%	133,202
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		78,790	129,493	8,888	18,790	66,524	(47,734)	-71.8%	129,493
Vote 7 - GOVERNANCE SERVICES		4,129	4,315	524	1,275	700	575	82.1%	4,315
Total Revenue by Vote	2	1,231,539	1,296,202	99,201	319,620	362,866	(43,247)	-11.9%	1,296,202
Expenditure by Vote	1								
Vote 1 - MUNICIPAL MANAGER		35,387	35,578	1,893	4,451	8,949	(4,498)	-50.3%	35,578
Vote 2 - CORPORATE SERVICES		76,762	77,142	3,697	11,460	13,890	(2,430)	-17.5%	77,142
Vote 3 - FINANCIAL SERVICES		77,112	77,553	7,266	15,327	18,694	(3,367)	-18.0%	77,553
Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES		750,526	750,552	61,371	129,359	162,230	(32,871)	-20.3%	750,552
Vote 5 - COMMUNITY SERVICES		257,943	258,887	15,374	44,388	55,400	(11,012)	-19.9%	258,887
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		98,449	136,122	4,612	11,757	60,903	(49,146)	-80.7%	136,122
Vote 7 - GOVERNANCE SERVICES		12,376	12,535	733	2,049	2,961	(912)	-30.8%	12,535
Total Expenditure by Vote	2	1,308,556	1,348,369	94,946	218,791	323,027	(104,236)	-32.3%	1,348,369
Surplus/ (Deficit) for the year	2	(77,017)	(52,168)	4,255	100,829	39,839	60,989	153.1%	(52,168)

The actual year-to-date revenue is less than the budgeted year-to-date revenue by 12% as at 30 September 2020.

The actual year-to-date expenditure is less than the budgeted year-to-date expenditure by 32% as at 30 September 2020.

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 SEPTEMBER 2020

2.4 Table C4: Financial Performance (revenue and expenditure)

WC043 Mossel Bay - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

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	12,703	43,269	39,171	4,097	10%	156,749
Service charges - electricity revenue			484,859	484,859	39,756	110,082	133,228	(23,146)	-17%	484,859
Service charges - water revenue			124,185	124,185	11,018	28,341	35,755	(7,414)	-21%	124,185
Service charges - sanitation revenue			73,679	73,679	6,514	19,567	18,412	1,155	6%	73,679
Service charges - refuse revenue			64,342	64,342	6,382	19,177	16,835	2,342	14%	64,342
Rental of facilities and equipment			6,784	6,784	628	1,750	1,694	56	3%	6,784
Interest earned - external investments			37,314	37,314	3,517	10,823	8,895	1,928	22%	37,314
Interest earned - outstanding debtors			3,146	3,146	371	1,135	639	496	78%	3,146
Dividends received			-	-	-	-	-	-		-
Fines, penalties and forfeits			8,160	8,160	640	(371)	638	(1,009)	-158%	8,160
Licences and permits			1,290	1,290	103	295	330	(35)	-11%	1,290
Agency services			6,810	6,810	847	2,316	1,778	537	30%	6,810
Transfers and subsidies			161,119	211,638	8,143	61,706	71,218	(9,512)	-13%	211,638
Other revenue			26,636	26,636	3,625	8,584	7,892	693	9%	26,636
Gains			-	-	-	-	-	-		-
			1,155,072	1,205,591	94,248	306,675	336,487	(29,812)	-9%	1,205,591
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs			369,571	364,599	25,521	76,249	83,940	(7,691)	-9%	364,599
Remuneration of councillors			13,083	13,083	979	2,945	3,180	(235)	-7%	13,083
Debt impairment			84,795	84,795	613	2,739	-	2,739	#DIV/0!	84,795
Depreciation & asset impairment			121,027	121,027	-	-	30,065	(30,065)	-100%	121,027
Finance charges			13,741	13,741	-	-	51	(51)	-100%	13,741
Bulk purchases			351,541	351,541	42,306	86,457	88,799	(2,342)	-3%	351,541
Other materials			126,975	170,214	4,887	11,388	68,191	(56,802)	-83%	170,214
Contracted services			141,972	142,741	13,861	24,882	25,550	(668)	-3%	142,741
Transfers and subsidies			5,940	6,510	313	1,445	2,006	(561)	-28%	6,510
Other expenditure			75,663	75,871	6,466	12,685	20,195	(7,510)	-37%	75,871
Losses			4,247	4,247	-	-	1,050	(1,050)	-100%	4,247
Total Expenditure			1,308,556	1,348,369	94,946	218,791	323,027	(104,236)	-32%	1,348,369
Surplus/(Deficit)			(153,484)	(142,778)	(697)	87,884	13,460	74,424	0	(142,778)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			76,467	90,611	4,952	12,945	26,380	(13,435)	-51%	90,611
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)			-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind - all)			-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions			(77,017)	(52,168)	4,255	100,829	39,839			(52,168)
Taxation								-		-
Surplus/(Deficit) after taxation			(77,017)	(52,168)	4,255	100,829	39,839			(52,168)
Attributable to minorities										-
Surplus/(Deficit) attributable to municipality			(77,017)	(52,168)	4,255	100,829	39,839			(52,168)
Share of surplus/ (deficit) of associate										-
Surplus/ (Deficit) for the year			(77,017)	(52,168)	4,255	100,829	39,839			(52,168)

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 SEPTEMBER 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) - M03 September

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	4,367	10,825	12,689	(1,864)	-15%	37,741
Vote 5 - COMMUNITY SERVICES		7,826	9,060	1,048	1,048	-	1,048	#DIV/0!	9,060
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		18,070	18,900	696	884	4,812	(3,928)	-82%	18,900
Total Capital Multi-year expenditure	4,7	61,788	65,700	6,111	12,757	17,501	(4,744)	-27%	65,700
Single Year expenditure appropriation	2								
Vote 1 - MUNICIPAL MANAGER		165	165	-	-	11	(11)	-100%	165
Vote 2 - CORPORATE SERVICES		2,500	2,500	121	230	123	106	86%	2,500
Vote 3 - FINANCIAL SERVICES		2,482	4,382	39	66	4	63	1796%	4,382
Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES		110,327	116,894	16,899	24,028	15,587	8,441	54%	116,894
Vote 5 - COMMUNITY SERVICES		12,349	16,433	768	984	1,743	(759)	-44%	16,433
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		7,034	20,064	462	1,692	13,680	(11,988)	-88%	20,064
Vote 7 - GOVERNANCE SERVICES		9,934	9,939	378	876	2,324	(1,448)	-62%	9,939
Total Capital single-year expenditure	4	144,791	170,376	18,667	27,876	33,472	(5,596)	-17%	170,376
Total Capital Expenditure		206,579	236,076	24,778	40,633	50,973	(10,340)	-20%	236,076
Capital Expenditure - Functional Classification									
Governance and administration		21,196	23,930	1,240	2,156	3,688	(1,532)	-42%	23,930
Executive and council		221	221	-	5	35	(30)	-85%	221
Finance and administration		20,975	23,709	1,240	2,151	3,653	(1,503)	-41%	23,709
Community and public safety		33,519	50,182	795	1,692	18,186	(16,494)	-91%	50,182
Community and social services		1,107	1,635	111	141	869	(728)	-84%	1,635
Sport and recreation		13,795	13,795	71	166	650	(484)	-75%	13,795
Public safety		2,817	5,929	162	246	43	202	465%	5,929
Housing		15,800	28,824	451	1,140	16,624	(15,484)	-93%	28,824
Economic and environmental services		44,756	47,492	6,697	17,253	11,674	5,579	48%	47,492
Planning and development		2,619	2,619	5	113	577	(464)	-80%	2,619
Road transport		41,247	43,978	6,689	16,785	11,036	5,749	52%	43,978
Environmental protection		890	896	3	355	61	294	484%	896
Trading services		107,109	114,471	16,047	19,532	17,425	2,107	12%	114,471
Energy sources		31,765	30,166	643	1,742	3,158	(1,416)	-45%	30,166
Water management		38,748	45,919	5,388	6,299	9,952	(3,653)	-37%	45,919
Waste water management		34,197	34,307	8,545	10,021	4,130	5,891	143%	34,307
Waste management		2,400	4,078	1,470	1,470	185	1,285	696%	4,078
Total Capital Expenditure - Functional Classification	3	206,579	236,076	24,778	40,633	50,973	(10,340)	-20%	236,076
Funded by:									
National Government		39,102	37,368	653	2,341	5,022	(2,681)	-53%	37,368
Provincial Government		27,391	41,379	3,617	8,879	20,723	(11,844)	-57%	41,379
District Municipality		-	43	37	37	43	(7)	-16%	43
Other transfers and grants		3,850	3,850	-	-	-	-		3,850
Transfers recognised - capital		70,343	82,640	4,306	11,257	25,789	(14,533)	-56%	82,640
Borrowing	6	33,030	39,349	13,323	13,653	6,420	7,233	113%	39,349
Internally generated funds		103,206	114,087	7,149	15,723	18,764	(3,041)	-16%	114,087
Total Capital Funding		206,579	236,076	24,778	40,633	50,973	(10,340)	-20%	236,076

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 SEPTEMBER 2020

2.6 Table C6: Financial Position

WC043 Mossel Bay - Table C6 Monthly Budget Statement - Financial Position - M03 September

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	510,519	360,000
Consumer debtors		192,315	192,315	107,308	192,315
Other debtors		47,428	47,428	24,637	47,428
Current portion of long-term receivables		407	407	290	407
Inventory		37,523	37,523	120,831	37,523
Total current assets		675,240	683,757	763,585	683,757
Non current assets					
Long-term receivables		346	346	863	346
Investments		12,000	12,000	84,674	12,000
Investment property		595,825	595,825	644,006	595,825
Investments in Associate		–	–	–	–
Property, plant and equipment		2,311,815	2,341,311	2,196,525	2,341,311
Intangible		243	243	995	243
Other non-current assets		4,226	4,226	4,226	4,226
Total non current assets		2,924,455	2,953,951	2,931,289	2,953,951
TOTAL ASSETS		3,599,695	3,637,708	3,694,874	3,637,708
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft		–	–	10,027	–
Borrowing		17,219	17,219	39,448	17,219
Consumer deposits		30,083	30,083	30,221	30,083
Trade and other payables		157,019	157,019	119,046	157,019
Provisions		36,409	36,409	40,763	36,409
Total current liabilities		240,731	240,731	239,506	240,731
Non current liabilities					
Borrowing		133,098	133,098	84,681	133,098
Provisions		227,312	227,312	227,562	227,312
Total non current liabilities		360,410	360,410	312,242	360,410
TOTAL LIABILITIES		601,141	601,141	551,748	601,141
NET ASSETS	2	2,998,554	3,036,567	3,143,126	3,036,567
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)		2,770,270	2,808,283	2,955,807	2,808,283
Reserves		228,284	228,284	187,319	228,284
TOTAL COMMUNITY WEALTH/EQUITY	2	2,998,554	3,036,567	3,143,126	3,036,567

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 SEPTEMBER 2020

2.7 Table C7: Cash Flow

WC043 Mossel Bay - Table C7 Monthly Budget Statement - Cash Flow - M03 September

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	12,703	25,292	39,171	(13,879)	-35%	125,399
Service charges		597,652	597,652	63,671	113,356	204,231	(90,875)	-44%	597,652
Other revenue		39,649	39,649	5,844	7,958	12,332	(4,374)	-35%	39,649
Transfers and Subsidies - Operational		161,119	211,638	8,143	14,958	71,218	(56,260)	-79%	211,638
Transfers and Subsidies - Capital		76,467	90,611	4,952	12,940	26,380	(13,440)	-51%	90,611
Interest		40,459	40,459	3,888	11,408	9,534	1,874	20%	40,459
Dividends		-	-	-	-	-	-		-
Payments									
Suppliers and employees		(1,057,193)	(1,096,306)	(94,020)	(181,535)	(290,553)	(109,018)	38%	(1,096,306)
Finance charges		(11,741)	(11,741)	-	-	(51)	(51)	100%	(11,741)
Transfers and Grants		(5,940)	(6,641)	(313)	(1,425)	(2,257)	(831)	37%	(6,641)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(34,130)	(9,281)	4,868	2,951	70,006	67,055	96%	(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	15	(161)	25			-
Decrease (increase) in non-current receivables		-	-	-	-	-	-		-
Decrease (increase) in non-current investments		218,000	218,000	(12,961)	(39,660)	-	(39,660)	#DIV/0!	218,000
Payments									
Capital assets		(206,579)	(236,076)	(24,778)	(40,633)	(58,857)	(18,224)	31%	(236,076)
NET CASH FROM/(USED) INVESTING ACTIVITIES		26,088	(3,408)	(37,724)	(80,455)	(58,832)	21,623	-37%	(3,508)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-	-	(41)	171	-	171	#DIV/0!	-
Borrowing long term/refinancing		33,030	33,030	28,400	28,400	-	28,400	#DIV/0!	33,030
Increase (decrease) in consumer deposits		1,433	1,433	62	218	358	(140)	-39%	1,433
Payments									
Repayment of borrowing		(14,377)	(14,377)	-	-	-	-		(14,377)
NET CASH FROM/(USED) FINANCING ACTIVITIES		20,085	20,085	28,420	28,789	358	(28,431)	-7939%	20,085
NET INCREASE/ (DECREASE) IN CASH HELD		12,044	7,396	(4,437)	(48,715)	11,532			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		(10,027)	50,220			45,984

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 SEPTEMBER 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 - M03 September

Description	NT Code	2020/21											
		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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	13,309	2,056	1,682	1,550	1,318	1,138	4,131	4,734	29,919	12,871	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	29,177	1,634	959	932	859	379	926	1,675	36,540	4,770	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	12,705	843	659	540	421	328	1,429	2,778	19,701	5,495	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	7,725	1,603	1,384	1,341	1,253	1,157	3,746	2,981	21,191	10,478	-	-
Receivables from Exchange Transactions - Waste Management	1600	7,524	1,323	1,119	1,106	1,040	927	2,878	1,033	16,949	6,984	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	8	3	2	3	3	3	21	146	189	175	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	2,341	493	450	404	386	438	2,625	4,330	11,466	8,182	-	-
Total By Income Source	2000	72,789	7,956	6,256	5,875	5,280	4,369	15,755	17,677	135,957	48,956	-	-
2019/20 - totals only		40,384	4,455	3,430	1,841	1,674	1,529	1,308	19,735	74,356	26,087	76	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	3,419	191	96	66	55	51	655	155	4,688	982	-	-
Commercial	2300	24,972	1,921	1,299	1,517	1,289	563	968	1,415	33,944	5,752	-	-
Households	2400	41,506	5,545	4,651	4,079	3,737	3,561	13,024	14,301	90,404	38,702	-	-
Other	2500	2,892	299	209	213	199	194	1,107	1,807	6,921	3,521	-	-
Total By Customer Group	2600	72,789	7,956	6,256	5,875	5,280	4,369	15,755	17,677	135,957	48,956	-	-

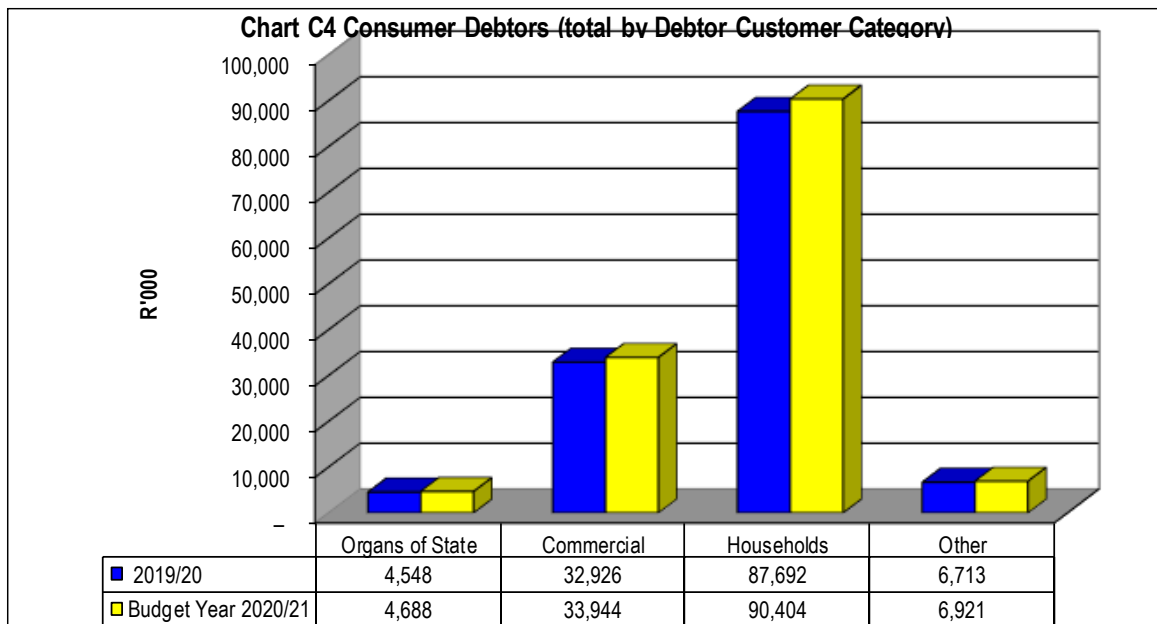
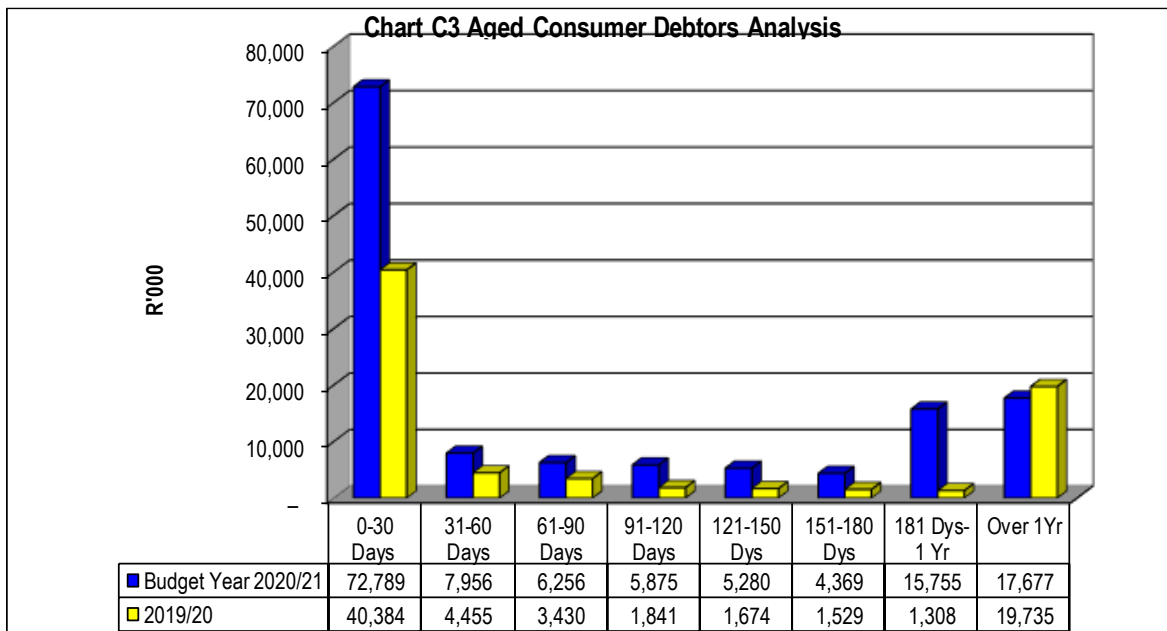
The value reflected on the Financial Position Table C6 will not reconcile to the Debtor's Aged Analysis shown on Supporting Table SC3.

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 30 SEPTEMBER 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

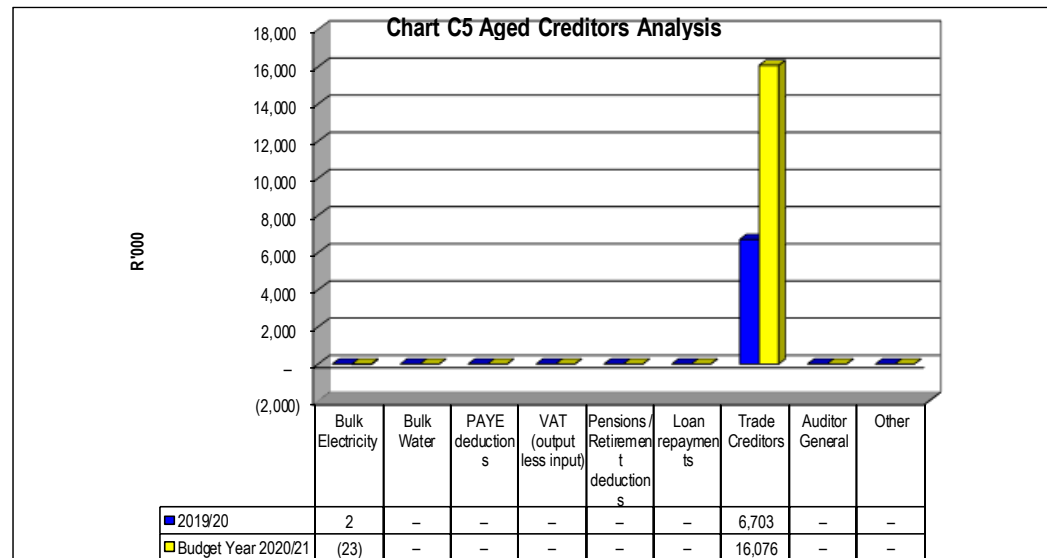
IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 SEPTEMBER 2020

SECTION 4 – CREDITORS' ANALYSIS

4.1 Supporting Table SC4: Aged Creditors

WC043 Mossel Bay - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

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	(23)	–	–	–	–	–	–	–	(23)	2
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	15,618	32	191	234	1	1	–	–	16,076	6,703
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	15,595	32	191	234	1	1	–	–	16,054	6,705



MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 SEPTEMBER 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 - M03 September

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	20-7913-5442	9 Months	Deposits - Bank	No	Fixed	7.18%	0	n/a	17 December 2020	50,000	1,928	-	-	51,928
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	1,306	(26,306)	-	-
Ned Bank	03/7881005807/000196	9 Months	Deposits - Bank	No	Fixed	7.93%	0	n/a	21 October 2020	25,000	1,374	-	-	26,374
Ned Bank	03/7881005807/000201	7 Months	Deposits - Bank	No	Fixed	7.39%	1	n/a	23 September 2020	10,000	395	(10,395)	-	-
Ned Bank	03/7881005807/000200	7 Months	Deposits - Bank	No	Fixed	7.41%	2	n/a	21 October 2020	10,000	412	-	-	10,412
Ned Bank	03/7881005807/000199	9 Months	Deposits - Bank	No	Fixed	7.44%	3	n/a	24 November 2020	15,000	621	-	-	15,621
Ned Bank	03/7881005807/000202	9 Months	Deposits - Bank	No	Fixed	5.58%	4	n/a	15 February 2021	30,000	647	-	-	30,647
Ned Bank	03/7881005807/000203	10 Months	Deposits - Bank	No	Fixed	5.60%	5	n/a	24 February 2021	30,000	649	-	-	30,649
Ned Bank	03/7881005807/000204	8 Months	Deposits - Bank	No	Fixed	5.37%	6	n/a	14 January 2021	10,000	197	-	-	10,197
Ned Bank	03/7881005807/000205	8 Months	Deposits - Bank	No	Fixed	5.00%	6	n/a	21 January 2021	30,000	464	-	-	30,464
Ned Bank	03/7881005807/000206	9 Months	Deposits - Bank	No	Fixed	4.85%	7	n/a	15 April 2021	20,000	229	-	-	20,229
Ned Bank	03/7881005807/000207	10 Months	Deposits - Bank	No	Fixed	4.90%	7	n/a	22 April 2021	50,000	550	-	-	50,550
Standard Bank	088728862-085	7 Months	Deposits - Bank	No	Fixed	7.62%	0	n/a	16 September 2020	10,000	435	(10,435)	-	-
Standard Bank	088728862-086	8 Months	Deposits - Bank	No	Fixed	7.65%	0	n/a	14 October 2020	10,000	467	-	-	10,467
Standard Bank	088728862-087	9 Months	Deposits - Bank	No	Fixed	7.69%	0	n/a	18 November 2020	10,000	467	-	-	10,467
Ned Bank	03/7881005807/000198	9 Months	Deposits - Bank	No	Fixed	7.65%	0	n/a	18 November 2020	15,000	685	-	-	15,685
Standard Bank	088728862-088	9 Months	Deposits - Bank	No	Fixed	4.95%	0	n/a	11 March 2021	20,000	274	-	-	20,274
Standard Bank	088728862-089	9 Months	Deposits - Bank	No	Fixed	4.95%	0	n/a	24 March 2021	20,000	274	-	-	20,274
Other	X1	61 Months	Deposits - Bank	No	Fixed	0.00%	0	n/a	21 July 2025	5,000	1,421	-	2,500	8,921
Standard Bank	088728862-090	61 Months	Deposits - Bank	No	Fixed	7.85%	0	n/a	22 July 2025	76,235	939	(77,174)	-	-
Standard Bank	088728862-093	9 Months	Deposits - Bank	No	Fixed	4.23%	0	n/a	10 June 2021	25,000	78	-	-	25,078
ABSA	20-7936-2057	9 Months	Deposits - Bank	No	Fixed	3.95%	0	n/a	13 May 2021	30,000	143	-	-	30,143
Ned Bank	03/7881005807/000208	9 Months	Deposits - Bank	No	Fixed	4.01%	0	n/a	24 May 2021	40,000	194	-	-	40,194
Standard Bank	088728862-092	10 Months	Deposits - Bank	No	Fixed	4.43%	0	n/a	10 June 2021	15,000	64	-	-	15,064
ABSA	20-7940-1275	61 Months	Deposits - Bank	No	Fixed	7.00%	0	n/a	09 September 2025	-	311	-	77,174	77,485
Standard Bank	088728862-094	9 Months	Deposits - Bank	No	Fixed	0.040607749	0	n/a	23 June 2021	-	29	-	20,000	20,029
TOTAL INVESTMENTS AND INTEREST	2									581,235		(124,310)	99,674	571,151

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 SEPTEMBER 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 - M03 September

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	–	47,721	26,297	21,424	81.5%	119,444
Local Government Equitable Share		101,192	115,355		45,536	25,810	19,726	76.4%	115,355
Finance Management		1,550	1,550		1,550	181	1,369	754.1%	1,550
EPWP Incentive		2,539	2,539		635	305	330	108.2%	2,539
Provincial Government:		55,023	52,902	901	13,445	44,682	(31,056)	-69.5%	52,902
Integrated housing		44,953	44,953	901	9,853	43,735	(33,882)	-77.5%	44,953
Community Development Workers		56	56		–	112	(112)	-100.0%	56
Library services		9,305	7,184		3,592	62	3,530	5654.9%	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		–	211	(211)	-100.0%	238
Greenest municipality competition					–	77			–
Thusong service centre grant					–	84			–
Municipal service delivery and capacity building grant					–	20			–
District Municipality:		–	–	–	–	–	–		–
[insert description]					–		–		–
Other grant providers:		815	815	–	–	277	(277)	-100.0%	815
Public Contributions		815	815		–	277	(277)	-100.0%	815
Total Operating Transfers and Grants	5	161,119	173,161	901	61,166	71,255	(9,908)	-13.9%	173,161
Capital Transfers and Grants									
National Government:		44,967	42,967	–	3,506	2,497	1,009	40.4%	42,967
Municipal Infrastructure Grant (MIG)		32,967	32,967		3,506	3,474	32	0.9%	32,967
National Electrification Programme		12,000	10,000		–	(976)	976	-100.0%	10,000
Provincial Government:		31,500	31,500	59	149	23,786	(23,637)	-99.4%	31,500
Integrated housing		15,000	15,000	59	149	16,772	(16,624)	-99.1%	15,000
Maintenance & Construction of Transport Infrastructure		16,000	16,000		–	4,095	(4,095)	-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:		–	–	–	–	–	–		–
[insert description]					–		–		–
Total Capital Transfers and Grants	5	76,467	74,467	59	3,655	26,333	(22,678)	-86.1%	74,467
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	237,586	247,628	960	64,821	97,588	(32,587)	-33.4%	247,628

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 SEPTEMBER 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 - M03 September

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	245	46,306	26,297	20,009	76.1%	119,444
Local Government Equitable Share		101,192	115,355		45,536	25,810	19,726	76.4%	115,355
Finance Management		1,550	1,550	34	239	181	58	31.9%	1,550
EPWP Incentive		2,539	2,539	211	531	305	226	74.0%	2,539
Provincial Government:		55,023	91,189	7,887	15,345	44,682	(29,163)	-65.3%	91,085
Integrated housing		44,953	82,317	6,928	12,409	43,735	(31,326)	-71.6%	82,317
Community Development Workers		56	156	1	1	112	(111)	-99.1%	156
Library services		9,305	7,184	929	2,759	62	2,696	4319.8%	7,184
Maintenance & Construction of Transport Infrastructure		70	70		-	1	(1)	-100.0%	70
Financial Management Capacity Building Grant		401	781	8	111	380	(270)	-70.9%	781
Municipal Accreditation and Capacity Building Grant		238	416	20	59	211	(151)	-71.8%	416
Housing emergency kits		-	130		-	77			130
Thusong service centre grant		-	84	2	6	84			
Greenest municipality competition		-	30		-	20			30
Municipal service delivery and capacity building grant		-	20		-	-			
District Municipality:		-	-	-	-	-	-		-
[insert description]					-		-		-
Other grant providers:		815	1,005	12	68	277	(208)	-75.4%	1,005
Public Contributions		815	1,005	12	68	277	(208)	-75.4%	1,005
Total operating expenditure of Transfers and Grants:		161,119	211,638	8,144	61,719	71,255	(9,362)	-13.1%	211,534
Capital expenditure of Transfers and Grants									
National Government:		44,967	42,976	751	2,692	2,497	195	7.8%	42,976
Municipal Infrastructure Grant (MIG)		32,967	32,976	729	2,508	3,474	(966)	-27.8%	32,976
National Electrification Programme		12,000	10,000	22	184	(976)	1,161	-118.9%	10,000
Provincial Government:		31,500	47,585	4,159	10,211	23,786	(13,575)	-57.1%	44,667
Integrated housing		15,000	28,024	451	1,140	16,772	(15,632)	-93.2%	28,024
Maintenance & Construction of Transport Infrastructure		16,000	16,097	3,708	9,065	4,095	4,970	121.3%	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	42	42	50	(8)	-15.5%	50
Community safety		-	50		-	50	(50)	-100.0%	50
Garden Route District Municipality				42	42		42	#DIV/0!	-
Other grant providers:		-	-	-	-	-	-		-
					-		-		-
Total capital expenditure of Transfers and Grants		76,467	90,611	4,952	12,945	26,333	(13,388)	-50.8%	87,693
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		237,586	302,248	13,096	74,664	97,588	(22,750)	-23.3%	299,227

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 SEPTEMBER 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 - M03 September

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 30 SEPTEMBER 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 - M03 September

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	604	1,815	2,002	(187)	-9%	8,229
Pension and UIF Contributions		605	605	50	151	136	16	12%	605
Medical Aid Contributions		171	171	13	39	42	(3)	-7%	171
Cellphone Allowance		1,170	1,170	90	272	275	(3)	-1%	1,170
Other benefits and allowances		2,907	2,907	222	669	726	(58)	-8%	2,907
Sub Total - Councillors		13,083	13,083	979	2,945	3,180	(235)	-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	689	2,057	2,081	(24)	-1%	8,016
Pension and UIF Contributions		1,233	1,233	95	285	307	(21)	-7%	1,233
Medical Aid Contributions		228	228	17	50	57	(7)	-13%	228
Performance Bonus		450	450	-	-	(43)	43	-100%	450
Motor Vehicle Allowance		782	782	46	148	194	(46)	-24%	782
Cellphone Allowance		214	214	18	54	38	15	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	865	2,594	2,635	(41)	-2%	13,445
% increase	4	#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff									
Basic Salaries and Wages		220,941	221,119	16,368	48,929	56,767	(7,838)	-14%	221,119
Pension and UIF Contributions		45,190	45,190	3,548	10,591	11,546	(955)	-8%	45,190
Medical Aid Contributions		18,328	18,328	1,354	4,045	4,589	(544)	-12%	18,328
Overtime		12,447	12,447	851	1,853	2,242	(389)	-17%	12,447
Performance Bonus		18,555	18,555	1,342	4,054	2,040	2,014	99%	18,555
Motor Vehicle Allowance		6,575	6,575	601	1,700	1,634	66	4%	6,575
Cellphone Allowance		914	914	88	263	198	65	33%	914
Housing Allowances		2,331	2,331	143	432	603	(171)	-28%	2,331
Other benefits and allowances		12,757	7,606	360	1,788	1,687	102	6%	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	24,656	73,655	81,306	(7,651)	-9%	351,154
% increase	4	#DIV/0!	#DIV/0!						#DIV/0!
TOTAL SALARY, ALLOWANCES & BENEFITS		382,654	377,682	26,500	79,194	87,121	(7,926)	-9%	377,682
% increase	4	#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		369,571	364,599	25,521	76,249	83,940	(7,691)	-9%	364,599

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 SEPTEMBER 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 - M03 September

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	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		17,977	12,589	12,703	13,057	13,057	13,057	13,057	13,057	13,057	13,057	13,057	(22,327)	125,399	162,196	196,845
Service charges - electricity revenue		40,069	30,257	39,756	39,450	38,366	43,042	38,915	37,575	38,518	38,633	39,004	(35,700)	387,887	463,782	520,687
Service charges - water revenue		10,496	6,827	11,018	8,758	10,022	9,306	10,941	11,492	10,559	9,457	8,892	(8,421)	99,348	117,897	131,502
Service charges - sanitation revenue		6,849	6,205	6,514	6,137	6,137	6,137	6,137	6,137	6,137	6,137	6,137	(9,724)	58,943	64,367	79,902
Service charges - refuse		6,397	6,397	6,382	5,608	5,598	5,610	5,058	5,127	5,162	5,064	5,096	(10,027)	51,474	61,240	68,498
Rental of facilities and equipment		519	603	628	588	864	652	469	502	562	516	409	473	6,784	7,110	7,461
Interest earned - external investments		162	7,144	3,517	4,350	2,951	346	3,576	2,391	5,437	2,798	4,295	346	37,314	39,552	41,926
Interest earned - outstanding debtors		388	376	371	508	184	376	199	(484)	142	410	474	201	3,146	3,326	3,518
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		285	(1,296)	640	186	163	(14)	213	2,833	211	253	1,530	(2,309)	2,696	3,300	3,362
Licences and permits		70	122	103	113	109	78	119	113	115	105	109	135	1,290	1,368	1,450
Agency services		237	1,231	847	649	593	437	632	516	540	505	581	42	6,810	7,219	7,652
Transfers and Subsidies - Operational		46,748	6,816	8,143	22,654	10,378	21,781	7,936	9,860	10,869	8,868	8,783	48,803	211,638	212,906	194,587
Other revenue		3,488	1,454	3,625	2,100	1,584	1,527	1,261	1,745	1,506	1,487	1,791	500	22,068	23,233	24,513
Cash Receipts by Source		133,686	78,723	94,248	104,159	90,007	102,335	88,514	90,865	92,815	87,291	90,160	(38,007)	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	4,952	7,299	11,317	4,294	5,044	4,519	8,883	6,616	7,203	22,492	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)		-	-	-	412	475	199	130	151	209	459	662	1,870	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	(41)	-	-	-	-	-	-	-	-	(171)	-	-	-
Borrowing long term/refinancing		-	-	28,400	-	-	-	-	-	-	-	-	4,631	33,030	34,800	12,000
Increase (decrease) in consumer deposits		45	112	62	119	119	119	119	119	119	119	119	259	1,433	1,504	1,579
Decrease (increase) in non-current receivables		17	(194)	15	8	8	8	8	8	8	8	8	195	100	120	130
Decrease (increase) in non-current investments		(132,773)	5,475	(12,961)	-	-	-	-	-	-	-	-	358,260	218,000	123,000	19,000
Total Cash Receipts by Source		982	92,315	114,674	111,998	101,926	116,956	93,816	95,663	102,034	94,493	98,153	349,528	1,372,537	1,411,528	1,387,572

MOSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 SEPTEMBER 2020

WC043 Mossel Bay - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September

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	Budget Year	Budget Year
		Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	2020/21	+1 2021/22	+2 2022/23
R thousands	1															
Cash Payments by Type																
Employee related costs		24,572	26,156	25,521	29,128	29,688	33,723	28,141	27,892	27,584	27,638	32,927	36,167	349,137	364,298	381,193
Remuneration of councillors		992	974	979	1,068	1,068	1,068	1,019	1,019	1,315	1,186	1,059	1,336	13,083	13,685	14,314
Interest paid		-	-	-	71	44	5,271	-	-	-	61	-	6,294	11,741	12,470	12,830
Bulk purchases - Electricity		-	44,151	42,306	25,831	26,612	26,221	26,895	25,370	22,496	24,483	24,021	63,156	351,541	380,016	410,797
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		2,056	4,446	4,887	9,926	11,233	9,869	12,059	9,860	11,024	8,786	9,967	32,856	126,968	175,204	151,056
Contracted services		3,752	7,269	13,861	10,975	13,921	16,092	12,414	11,271	12,134	11,979	11,827	53,931	179,427	147,679	151,843
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		20	1,112	313	772	86	944	1,331	104	76	874	573	435	6,641	5,538	5,537
General expenses		1,701	4,518	6,466	6,320	7,581	6,637	4,419	5,549	3,827	4,653	8,355	16,125	76,151	84,360	89,037
Cash Payments by Type		33,092	88,627	94,333	84,090	90,232	99,825	86,280	81,065	78,455	79,659	88,729	210,300	1,114,688	1,183,249	1,216,607
Other Cash Flows/Payments by Type																
Capital assets		420	15,435	24,778	26,556	21,371	27,707	24,670	24,862	24,323	22,366	23,317	270	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	119,111	110,646	111,603	134,721	110,949	105,927	102,779	102,025	112,047	217,759	1,365,141	1,407,169	1,412,279
NET INCREASE/(DECREASE) IN CASH HELD		(32,530)	(11,748)	(4,437)	1,352	(9,677)	(17,765)	(17,133)	(10,264)	(744)	(7,532)	(13,894)	131,769	7,396	4,359	(24,707)
Cash/cash equivalents at the month/year beginning:		38,687	6,158	(5,590)	(10,027)	(8,675)	(18,352)	(36,117)	(53,251)	(63,515)	(64,259)	(71,791)	(85,685)	38,687	46,084	50,443
Cash/cash equivalents at the month/year end:		6,158	(5,590)	(10,027)	(8,675)	(18,352)	(36,117)	(53,251)	(63,515)	(64,259)	(71,791)	(85,685)	46,084	46,084	50,443	25,736

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 SEPTEMBER 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 - M03 September

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	24,778	40,633	58,910	18,276	31.0%	20%
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	40,633					

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

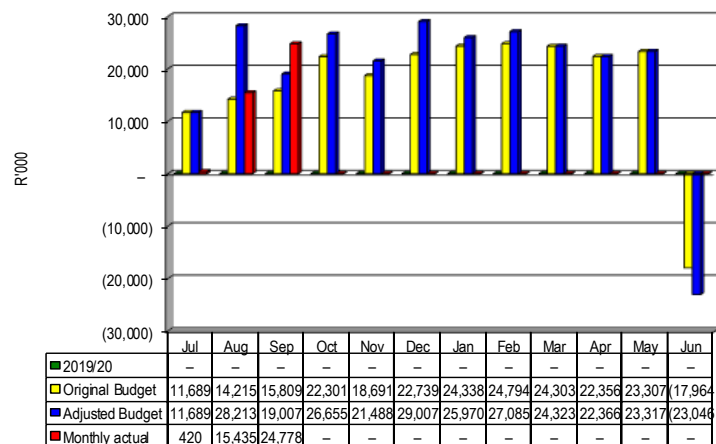
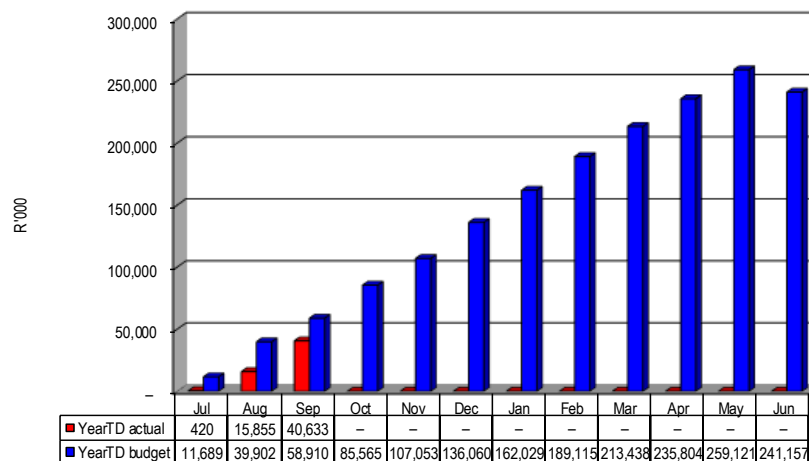


Chart C2 2020/21 Capital Expenditure: YTD actual v YTD target



MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 SEPTEMBER 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 - M03
September

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	11,019	16,061	25,401	9,340	36.8%	85,464
Roads Infrastructure		16,532	22,274	2,903	6,508	8,872	2,364	26.6%	22,274
Road Structures		4,759	9,102	571	1,249	5,562	4,313	77.5%	9,102
Road Furniture		11,773	13,172	2,332	5,259	3,310	(1,949)	-58.9%	13,172
Electrical Infrastructure		18,690	16,951	309	822	1,220	397	32.6%	16,951
Power Plants		12,875	11,136	96	345	920	575	62.5%	11,136
MV Networks		5,315	5,315	213	478	300	(178)	-59.2%	5,315
LV Networks		500	500	-	-	-	-		500
Water Supply Infrastructure		13,880	20,229	247	649	9,069	8,420	92.8%	20,229
Boreholes		2,200	4,207	-	4	2,407	2,403	99.8%	4,207
Reservoirs		7,680	7,680	5	5	1,920	1,915	99.8%	7,680
Pump Stations		1,800	1,800	-	-	200	200	100.0%	1,800
Bulk Mains		-	4,341	98	328	4,341	4,013	92.4%	4,341
Distribution		1,950	1,950	144	312	200	(112)	-56.1%	1,950
Capital Spares		250	250	-	-	-	-		250
Sanitation Infrastructure		20,000	24,341	7,334	7,858	6,141	(1,716)	-27.9%	24,341
Reticulation		18,000	22,341	7,231	7,728	5,841	(1,887)	-32.3%	22,341
Waste Water Treatment Works		350	350	24	50	100	50	50.1%	350
Capital Spares		1,650	1,650	79	79	200	121	60.3%	1,650
Solid Waste Infrastructure		650	869	225	225	100	(125)	-125.3%	869
Waste Transfer Stations		650	869	225	225	100	(125)	-125.3%	869
Information and Communication Infrastructure		800	800	-	-	-	-		800
Data Centres		800	800	-	-	-	-		800
Community Assets		18,178	18,708	379	877	2,855	1,978	69.3%	18,708
Community Facilities		10,322	10,852	378	876	2,840	1,964	69.1%	10,852
Centres		9,822	9,824	378	876	2,312	1,436	62.1%	9,824
Libraries		-	528	-	-	528	528	100.0%	528
Taxi Ranks/Bus Terminals		500	500	-	-	-	-		500
Sport and Recreation Facilities		7,856	7,856	1	1	15	14	95.8%	7,856
Outdoor Facilities		7,856	7,856	1	1	15	14	95.8%	7,856
Investment properties		1,070	1,070	-	-	267	267	100.0%	1,070
Revenue Generating		1,070	1,070	-	-	267	267	100.0%	1,070
Improved Property		1,070	1,070	-	-	267	267	100.0%	1,070
Other assets		6,086	6,916	696	984	1,040	56	5.4%	6,916
Operational Buildings		6,086	6,916	696	984	1,040	56	5.4%	6,916
Municipal Offices		5,226	6,056	696	884	1,020	136	13.3%	6,056
Yards		100	100	-	100	20	(80)	-399.1%	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	81	81	535	454	84.8%	192
Computer Equipment		157	192	81	81	535	454	84.8%	192
Furniture and Office Equipment		1,249	1,251	136	331	239	(92)	-38.3%	1,251
Furniture and Office Equipment		1,249	1,251	136	331	239	(92)	-38.3%	1,251
Machinery and Equipment		1,601	2,041	394	615	129	(485)	-375.8%	2,041
Machinery and Equipment		1,601	2,041	394	615	129	(485)	-375.8%	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	12,705	18,949	30,466	11,517	37.8%	119,772

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 SEPTEMBER 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 - M03 September

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	5,494	6,054	11,316	5,262	46.5%	48,623
Roads Infrastructure		5,000	5,000	–	–	1,200	1,200	100.0%	5,000
Road Structures		5,000	5,000	–	–	1,200	1,200	100.0%	5,000
Electrical Infrastructure		4,300	4,441	255	689	881	192	21.8%	4,441
Power Plants		500	500	–	–	–	–		500
MV Networks		1,350	1,491	46	371	591	220	37.2%	1,491
LV Networks		1,450	1,450	209	317	90	(227)	-252.8%	1,450
Capital Spares		1,000	1,000	–	–	200	200	100.0%	1,000
Water Supply Infrastructure		20,321	25,485	5,176	5,303	5,825	522	9.0%	25,485
Reservoirs		7,000	11,675	4,578	4,591	3,200	(1,391)	-43.5%	11,675
Pump Stations		1,350	1,350	–	–	–	–		1,350
Bulk Mains		5,300	5,300	–	–	1,200	1,200	100.0%	5,300
Distribution		6,671	7,160	598	711	1,425	714	50.1%	7,160
Sanitation Infrastructure		13,587	13,697	62	62	3,410	3,348	98.2%	13,697
Pump Station		310	310	–	–	–	–		310
Reticulation		8,514	8,624	–	–	2,210	2,210	100.0%	8,624
Waste Water Treatment Works		4,763	4,763	62	62	1,200	1,138	94.8%	4,763
Community Assets		4,489	4,489	25	265	650	385	59.2%	4,489
Sport and Recreation Facilities		4,489	4,489	25	265	650	385	59.2%	4,489
Outdoor Facilities		4,489	4,489	25	265	650	385	59.2%	4,489
Other assets		2,300	4,200	–	19	–	(19)	#DIV/0!	4,200
Operational Buildings		2,300	4,200	–	19	–	(19)	#DIV/0!	4,200
Municipal Offices		1,950	1,950	–	19	–	(19)	#DIV/0!	1,950
Workshops		350	350	–	–	–	–		350
Stores		–	1,900	–	–	–	–		1,900
Computer Equipment		80	80	25	25	–	(25)	#DIV/0!	80
Computer Equipment		80	80	25	25	–	(25)	#DIV/0!	80
Furniture and Office Equipment		143	143	14	14	24	10	41.5%	143
Furniture and Office Equipment		143	143	14	14	24	10	41.5%	143
Machinery and Equipment		223	223	–	36	–	(36)	#DIV/0!	223
Machinery and Equipment		223	223	–	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	5,557	6,412	12,240	5,828	47.6%	62,578

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 SEPTEMBER 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 - M03 September

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	13,729	27,218	23,221	(3,997)	-17.2%	112,124
Roads Infrastructure		38,124	38,124	8,102	11,673	6,604	(5,069)	-76.8%	38,124
Roads		33,570	33,570	7,349	10,330	5,622	(4,708)	-83.7%	33,570
Road Structures		134	134	37	37	32	(4)	-13.6%	134
Road Furniture		4,420	4,420	717	1,307	949	(357)	-37.6%	4,420
Storm water Infrastructure		10,443	10,443	653	2,105	2,381	276	11.6%	10,443
Drainage Collection		10,443	10,443	653	2,105	2,381	276	11.6%	10,443
Electrical Infrastructure		24,863	24,863	2,137	5,688	5,730	42	0.7%	24,863
HV Transmission Conductors		2,131	2,131	176	506	503	(3)	-0.7%	2,131
MV Substations		578	578	41	117	114	(2)	-2.0%	578
MV Switching Stations		1,066	1,066	90	252	249	(3)	-1.0%	1,066
MV Networks		5,280	5,280	518	1,354	1,095	(259)	-23.7%	5,280
LV Networks		15,808	15,808	1,312	3,459	3,769	310	8.2%	15,808
Water Supply Infrastructure		22,446	22,472	1,734	4,807	5,101	294	5.8%	22,472
Dams and Weirs		1,034	1,034	49	140	205	65	31.8%	1,034
Pump Stations		2,198	2,198	125	397	535	137	25.7%	2,198
Water Treatment Works		556	556	(6)	(22)	132	154	116.6%	556
Bulk Mains		2,218	2,218	144	459	499	41	8.2%	2,218
Distribution		16,439	16,465	1,422	3,833	3,729	(104)	-2.8%	16,465
Sanitation Infrastructure		15,337	15,337	1,056	2,833	3,511	679	19.3%	15,337
Pump Station		5,190	5,190	347	998	1,337	339	25.4%	5,190
Reticulation		9,589	9,589	708	1,828	2,100	272	13.0%	9,589
Waste Water Treatment Works		558	558	1	7	74	68	91.2%	558
Solid Waste Infrastructure		224	189	–	46	0	(46)	-10036.1%	189
Landfill Sites		51	51	–	10	7	(2)	-31.7%	51
Waste Transfer Stations		172	137	–	37	(7)	(44)	636.6%	137
Coastal Infrastructure		695	695	46	66	(107)	(173)	161.9%	695
Promenades		695	695	46	66	(107)	(173)	161.9%	695
Community Assets		4,123	5,323	651	1,043	1,897	854	45.0%	5,323
Community Facilities		2,380	2,030	88	216	92	(125)	-136.1%	2,030
Halls		892	542	1	3	(194)	(197)	101.7%	542
Centres		100	100	–	–	18	18	100.0%	100
Fire/Ambulance Stations		41	41	–	0	7	7	97.6%	41
Libraries		137	137	–	0	23	23	98.2%	137
Cemeteries/Crematoria		67	67	3	6	14	8	58.3%	67
Parks		340	340	25	35	67	32	47.6%	340
Public Open Space		81	81	–	–	14	14	100.0%	81
Public Ablution Facilities		721	721	60	172	142	(30)	-21.2%	721
Sport and Recreation Facilities		1,743	3,293	562	826	1,805	979	54.2%	3,293
Outdoor Facilities		1,743	3,293	562	826	1,805	979	54.2%	3,293

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 SEPTEMBER 2020

WC043 Mossel Bay - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September

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	92	304	722	418	57.9%	4,060
Operational Buildings		4,023	4,060	92	304	722	418	57.9%	4,060
Municipal Offices		3,506	3,503	55	266	587	322	54.8%	3,503
Workshops		233	233	2	3	41	38	92.5%	233
Yards		75	75	-	-	-	-		75
Stores		-	41	35	35	41	5	13.0%	41
Manufacturing Plant		210	210	-	-	52	52	100.0%	210
Computer Equipment		1,527	1,527	201	588	237	(351)	-148.2%	1,527
Computer Equipment		1,527	1,527	201	588	237	(351)	-148.2%	1,527
Furniture and Office Equipment		467	479	85	92	149	58	38.6%	479
Furniture and Office Equipment		467	479	85	92	149	58	38.6%	479
Machinery and Equipment		3,923	3,923	87	460	657	196	29.9%	3,923
Machinery and Equipment		3,923	3,923	87	460	657	196	29.9%	3,923
Transport Assets		7,263	7,205	314	945	1,517	572	37.7%	7,205
Transport Assets		7,263	7,205	314	945	1,517	572	37.7%	7,205
Total Repairs and Maintenance Expenditure	1	133,461	134,643	15,158	30,649	28,398	(2,251)	-7.9%	134,643

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 SEPTEMBER 2020

9.2.4 Supporting Table SC13d: Depreciation by asset class

WC043 Mossel Bay - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

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	-	-	19,361	19,361	100.0%	77,475
Roads Infrastructure		17,845	17,845	-	-	4,460	4,460	100.0%	17,845
Roads		13,646	13,646	-	-	3,410	3,410	100.0%	13,646
Road Structures		1,860	1,860	-	-	465	465	100.0%	1,860
Road Furniture		2,339	2,339	-	-	585	585	100.0%	2,339
Storm water Infrastructure		13,191	13,191	-	-	3,296	3,296	100.0%	13,191
Drainage Collection		6,563	6,563	-	-	1,640	1,640	100.0%	6,563
Storm water Conveyance		6,628	6,628	-	-	1,656	1,656	100.0%	6,628
Electrical Infrastructure		12,640	12,640	-	-	3,159	3,159	100.0%	12,640
Power Plants		476	476	-	-	119	119	100.0%	476
HV Substations		104	104	-	-	26	26	100.0%	104
HV Switching Station		27	27	-	-	7	7	100.0%	27
HV Transmission Conductors		226	226	-	-	57	57	100.0%	226
MV Substations		1,084	1,084	-	-	271	271	100.0%	1,084
MV Switching Stations		131	131	-	-	33	33	100.0%	131
MV Networks		2,192	2,192	-	-	548	548	100.0%	2,192
LV Networks		8,400	8,400	-	-	2,099	2,099	100.0%	8,400
Water Supply Infrastructure		20,653	20,653	-	-	5,161	5,161	100.0%	20,653
Dams and Weirs		779	779	-	-	195	195	100.0%	779
Boreholes		750	750	-	-	187	187	100.0%	750
Reservoirs		899	899	-	-	225	225	100.0%	899
Pump Stations		1,154	1,154	-	-	288	288	100.0%	1,154
Water Treatment Works		6,624	6,624	-	-	1,655	1,655	100.0%	6,624
Bulk Mains		110	110	-	-	27	27	100.0%	110
Distribution		10,337	10,337	-	-	2,583	2,583	100.0%	10,337
Sanitation Infrastructure		10,495	10,495	-	-	2,623	2,623	100.0%	10,495
Pump Station		2,168	2,168	-	-	542	542	100.0%	2,168
Reticulation		6,439	6,439	-	-	1,609	1,609	100.0%	6,439
Waste Water Treatment Works		1,887	1,887	-	-	472	472	100.0%	1,887
Outfall Sewers		0	0	-	-	0	0	100.0%	0
Solid Waste Infrastructure		1,445	1,445	-	-	361	361	100.0%	1,445
Landfill Sites		1,369	1,369	-	-	342	342	100.0%	1,369
Waste Transfer Stations		48	48	-	-	12	12	100.0%	48
Capital Spares		28	28	-	-	7	7	100.0%	28
Coastal Infrastructure		189	189	-	-	47	47	100.0%	189
Revetments		186	186	-	-	47	47	100.0%	186
Promenades		2	2	-	-	1	1	100.0%	2
Information and Communication Infrastructure		1,016	1,016	-	-	254	254	100.0%	1,016
Data Centres		10	10	-	-	2	2	100.0%	10
Core Layers		12	12	-	-	3	3	100.0%	12
Distribution Layers		994	994	-	-	248	248	100.0%	994

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 SEPTEMBER 2020

WC043 Mossel Bay - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

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	-	-	4,714	4,714	100.0%	18,863
Community Facilities		7,506	7,506	-	-	1,876	1,876	100.0%	7,506
Halls		382	382	-	-	96	96	100.0%	382
Centres		154	154	-	-	38	38	100.0%	154
Crèches		1,116	1,116	-	-	279	279	100.0%	1,116
Clinics/Care Centres		8	8	-	-	2	2	100.0%	8
Fire/Ambulance Stations		282	282	-	-	71	71	100.0%	282
Museums		82	82	-	-	20	20	100.0%	82
Galleries		1,032	1,032	-	-	258	258	100.0%	1,032
Libraries		1,080	1,080	-	-	270	270	100.0%	1,080
Cemeteries/Crematoria		125	125	-	-	31	31	100.0%	125
Purls		140	140	-	-	35	35	100.0%	140
Public Open Space		86	86	-	-	22	22	100.0%	86
Public Ablution Facilities		863	863	-	-	216	216	100.0%	863
Stalls		1,201	1,201	-	-	300	300	100.0%	1,201
Airports		371	371	-	-	93	93	100.0%	371
Taxi Ranks/Bus Terminals		583	583	-	-	146	146	100.0%	583
Sport and Recreation Facilities		11,358	11,358	-	-	2,838	2,838	100.0%	11,358
Indoor Facilities		106	106	-	-	27	27	100.0%	106
Outdoor Facilities		11,251	11,251	-	-	2,812	2,812	100.0%	11,251
Investment properties		907	907	-	-	227	227	100.0%	907
Revenue Generating		907	907	-	-	227	227	100.0%	907
Improved Property		907	907	-	-	227	227	100.0%	907
Other assets		3,163	3,163	-	-	790	790	100.0%	3,163
Operational Buildings		2,690	2,690	-	-	672	672	100.0%	2,690
Municipal Offices		2,580	2,580	-	-	645	645	100.0%	2,580
Workshops		60	60	-	-	15	15	100.0%	60
Yards		12	12	-	-	3	3	100.0%	12
Stores		10	10	-	-	2	2	100.0%	10
Laboratories		3	3	-	-	1	1	100.0%	3
Training Centres		25	25	-	-	6	6	100.0%	25
Housing		473	473	-	-	118	118	100.0%	473
Social Housing		473	473	-	-	118	118	100.0%	473
Intangible Assets		128	128	-	-	15	15	100.0%	128
Licences and Rights		128	128	-	-	15	15	100.0%	128
Computer Software and Applications		128	128	-	-	15	15	100.0%	128
Computer Equipment		2,219	2,219	-	-	535	535	100.0%	2,219
Computer Equipment		2,219	2,219	-	-	535	535	100.0%	2,219
Furniture and Office Equipment		1,647	1,647	-	-	397	397	100.0%	1,647
Furniture and Office Equipment		1,647	1,647	-	-	397	397	100.0%	1,647
Machinery and Equipment		11,454	11,454	-	-	2,811	2,811	100.0%	11,454
Machinery and Equipment		11,454	11,454	-	-	2,811	2,811	100.0%	11,454
Transport Assets		5,169	5,169	-	-	1,216	1,216	100.0%	5,169
Transport Assets		5,169	5,169	-	-	1,216	1,216	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	-	-	30,065	30,065	100.0%	121,027

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 SEPTEMBER 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 - M03 September

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	5,457	14,106	8,243	(5,862)	-71.1%	45,888
Roads Infrastructure		23,642	24,973	4,136	10,839	6,386	(4,453)	-69.7%	24,973
Roads		25	25	–	4	25	21	85.2%	25
Road Furniture		23,617	24,948	4,136	10,836	6,361	(4,475)	-70.3%	24,948
Storm water Infrastructure		5,000	5,000	1,151	2,333	200	(2,133)	-1066.6%	5,000
Storm water Conveyance		5,000	5,000	1,151	2,333	200	(2,133)	-1066.6%	5,000
Electrical Infrastructure		7,968	7,968	42	194	1,058	864	81.7%	7,968
Power Plants		40	40	–	–	20	20	100.0%	40
HV Transmission Conductors		200	200	–	–	–	–		200
MV Substations		7,728	7,728	42	194	1,038	844	81.3%	7,728
Water Supply Infrastructure		7,346	7,346	63	675	600	(75)	-12.5%	7,346
Distribution		7,346	7,346	63	675	600	(75)	-12.5%	7,346
Sanitation Infrastructure		350	350	–	–	–	–		350
Pump Station		350	350	–	–	–	–		350
Solid Waste Infrastructure		–	251	64	64	–	(64)	#DIV/0!	251
Waste Transfer Stations		–	251	64	64	–	(64)	#DIV/0!	251
Community Assets		1,500	1,500	45	125	320	195	61.0%	1,500
Community Facilities		900	900	–	–	300	300	100.0%	900
Centres		900	900	–	–	300	300	100.0%	900
Sport and Recreation Facilities		600	600	45	125	20	(105)	-523.9%	600
Indoor Facilities		500	500	45	125	–	(125)	#DIV/0!	500
Outdoor Facilities		100	100	–	–	20	20	100.0%	100
Other assets		620	1,327	713	713	200	(513)	-256.7%	1,327
Operational Buildings		620	1,327	713	713	200	(513)	-256.7%	1,327
Municipal Offices		200	200	5	5	200	195	97.3%	200
Workshops		120	827	708	708	–	(708)	#DIV/0!	827
Stores		300	300	–	–	–	–		300
Computer Equipment		1,618	1,618	23	50	(500)	(550)	110.0%	1,618
Computer Equipment		1,618	1,618	23	50	(500)	(550)	110.0%	1,618
Furniture and Office Equipment		267	267	2	2	4	1	35.4%	267
Furniture and Office Equipment		267	267	2	2	4	1	35.4%	267
Machinery and Equipment		1,100	1,376	276	276	–	(276)	#DIV/0!	1,376
Machinery and Equipment		1,100	1,376	276	276	–	(276)	#DIV/0!	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	6,516	15,272	8,267	(7,005)	-84.7%	53,725

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 SEPTEMBER 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 30 September 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: 2020-10-14

Executive Mayor of Mossel Bay Municipality (WC043)

Signature: 

Date: 2020-10-14