

# 2020/21 NOVEMBER 2020

## IN-YEAR MONITORING MONTHLY BUDGET STATEMENT

(MFMA SECTION 71 REPORT)



MOSSEL BAY MUNICIPALITY

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## MOSSEL BAY MUNICIPALITY

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

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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 NOVEMBER 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 - M05 November

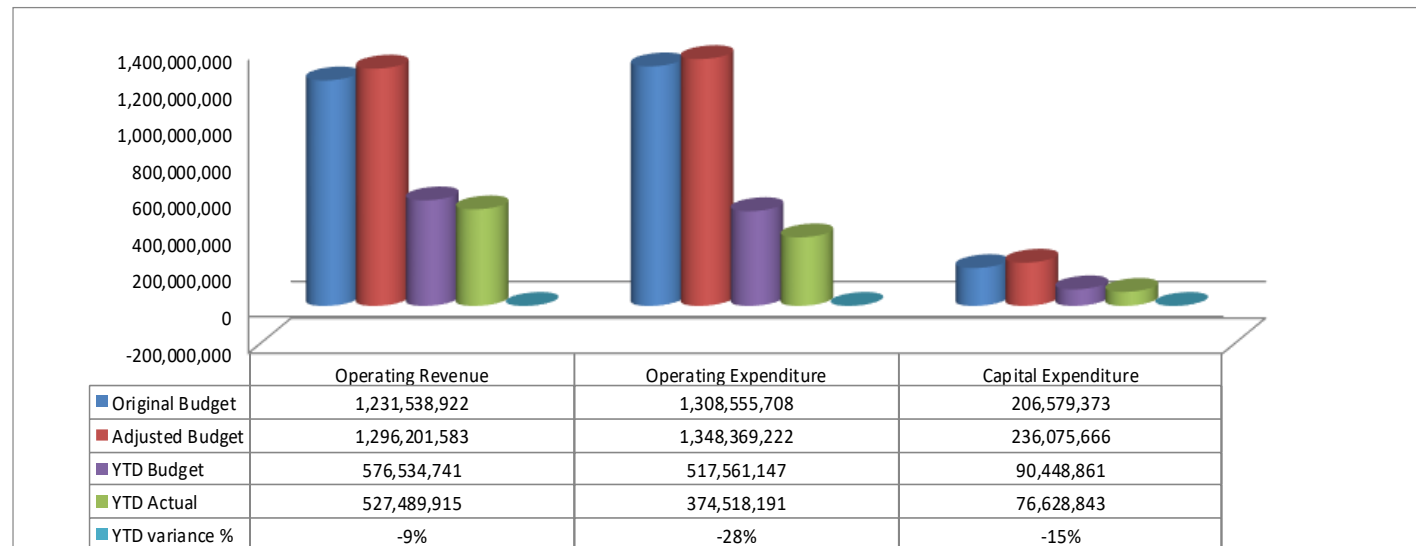
Description of financial indicator	Basis of calculation	Ref	Budget Year		YearTD actual	Full Year Forecast
			Original Budget	Adjusted Budget		
<b><u>Borrowing Management</u></b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		10.3%	10.0%	0.1%	2.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		16.0%	16.7%	27.1%	16.7%
<b><u>Safety of Capital</u></b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		10.2%	10.1%	6.8%	10.1%
Gearing	Long Term Borrowing/ Funds & Reserves		58.3%	58.3%	24.8%	58.3%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	1	280.5%	284.0%	285.2%	284.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		165.2%	168.7%	204.3%	168.7%
<b><u>Revenue Management</u></b>						
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%	26.0%	19.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	100.0%	100.0%
<b><u>Funding of Provisions</u></b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b><u>Other Indicators</u></b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	10.0%	10.0%	14.6%	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%	25.6%	30.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		11.6%	11.2%	10.3%	11.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		11.7%	11.2%	0.1%	2.2%
<b><u>IDP regulation financial viability indicators</u></b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		3810.9%	3810.9%	1182.8%	3810.9%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		26.6%	26.6%	63.8%	26.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		4.8%	5.7%	204.6%	5.7%

## MOSSEL BAY MUNICIPALITY

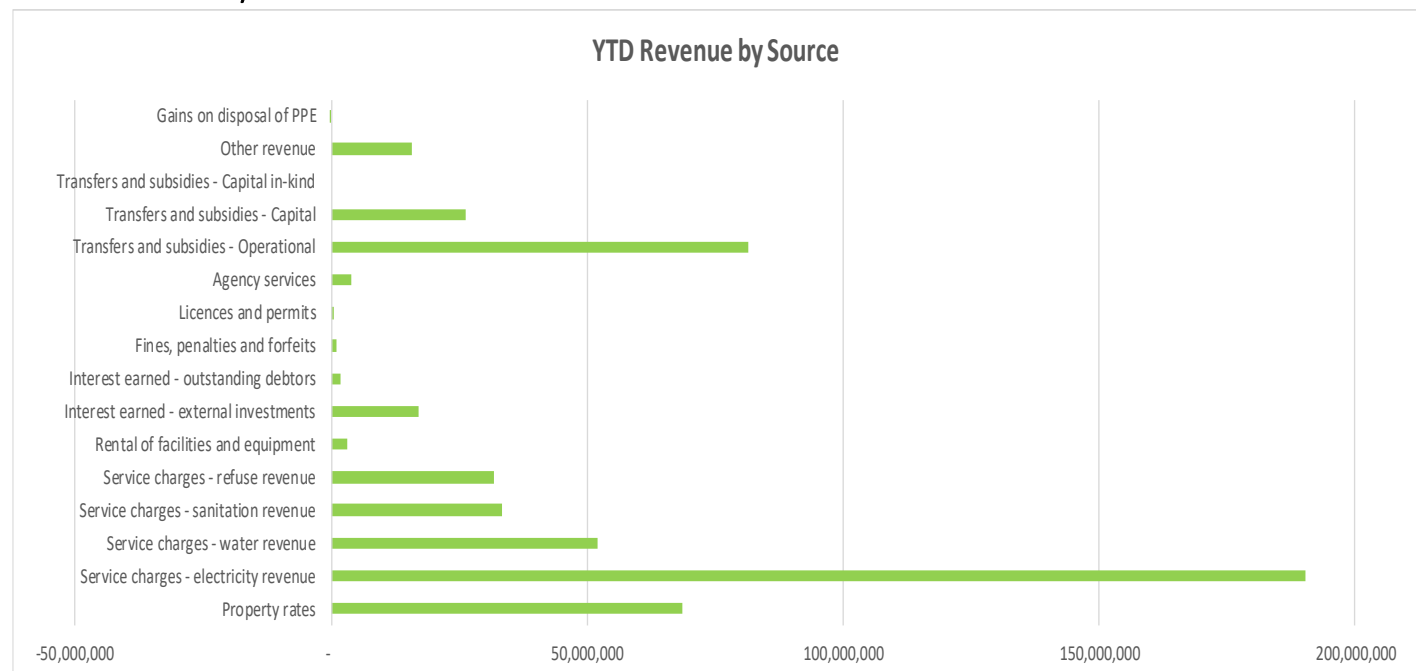
### IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 NOVEMBER 2020

#### 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 November 2020:



#### 1.2.1 Revenue by Source

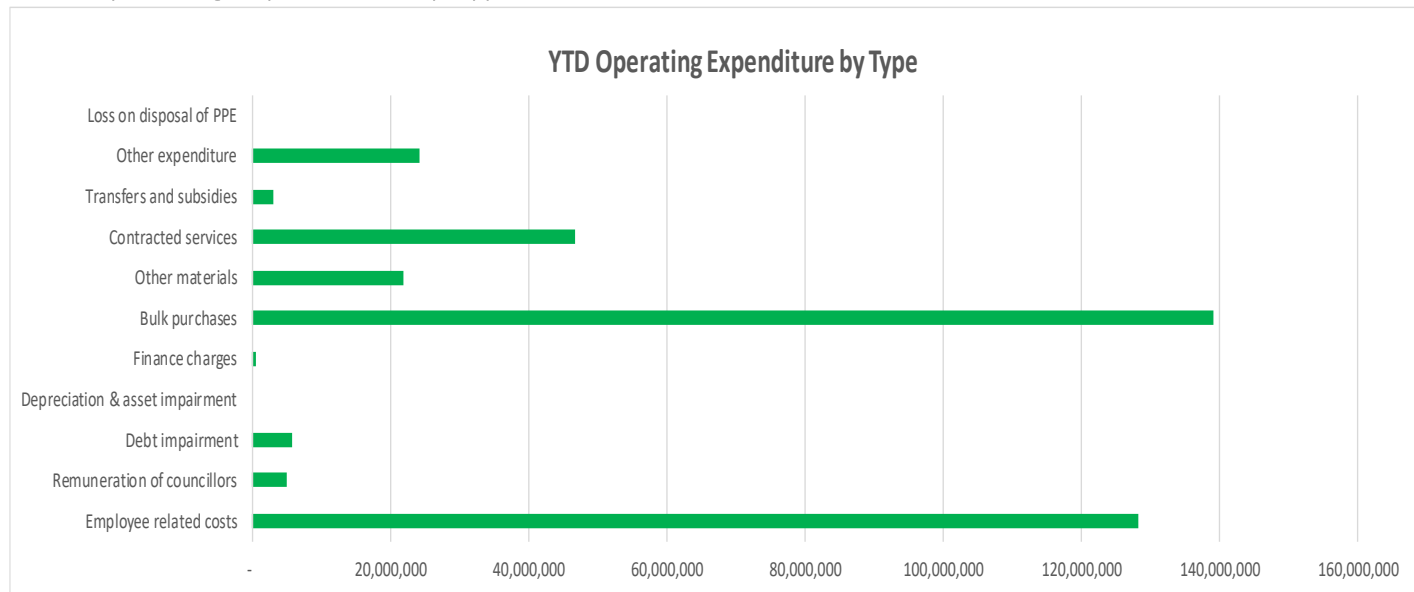




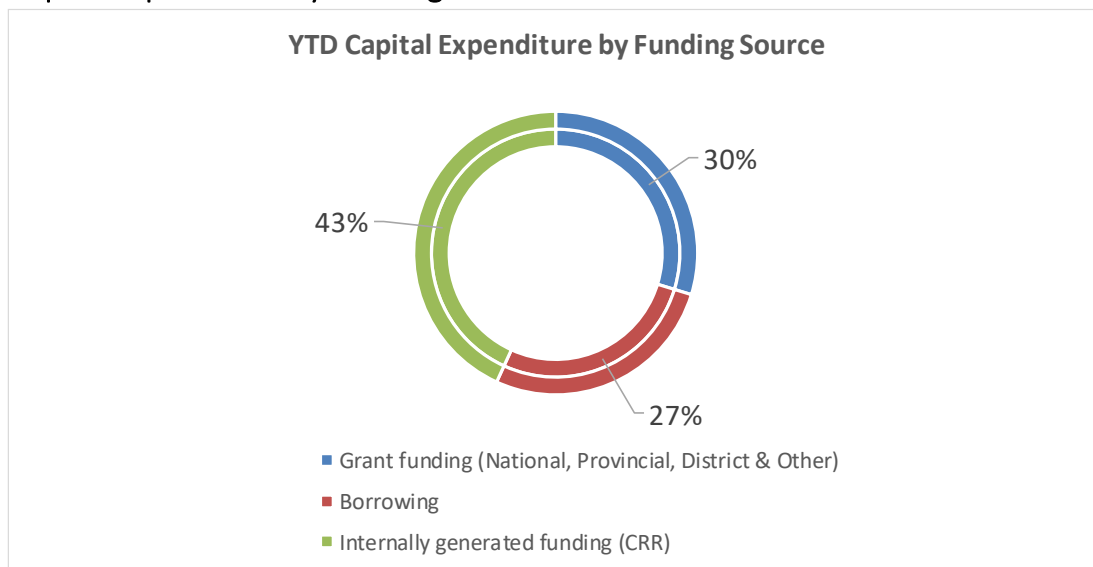
## MOSSEL BAY MUNICIPALITY

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

#### 1.2.2 Operating Expenditure by Type



#### 1.2.3 Capital Expenditure by Funding Source



## MOSSEL BAY MUNICIPALITY

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

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#### 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.



## MOSSEL BAY MUNICIPALITY

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

#### 1.4 Material variances from SDBIP

##### WC043 Mossel Bay - Supporting Table SC1 Material variance explanations - M05 November

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<b>Revenue By Source</b>			
	Service charges - electricity revenue	(20,650)	Accrual for electricity services included in June 2021 budget + Consumption budgeted for did not realise.	None.
	Service charges - refuse revenue	3,868	Fewer indigent households caused less revenue foregone	To be adjusted with FEB adj Budget
	Transfers and subsidies	(22,824)	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)	(18,791)	Current underspending of MTICG grant + all Roll-over amounts from 2019/20 year added to August Budget	None.
	Other Revenue	3,319	Significant difference mainly due to Development Charges. Initially budget for development charges of R 4 567 500, YTD budgeted development charges are R 1 975 443 whilst the actual spent to date is already R 6 656 255.	To be adjusted with FEB adj Budget
2	<b>Expenditure By Type</b>			
	Debt impairment	5,737	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	(50,109)	No depreciation run performed yet for the new financial year.	None.
	Other materials	(67,843)	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	(4,995)	Savings on Contracted services due to Cost containment policy implementation and MM instruction on Consultant fees	None.
	Other expenditure	(9,272)	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.
	Losses	(1,749)	Gains and losses recorded at financial year end.	None.
3	<b>Capital Expenditure</b>			
	Water	(9,365)	Progress slower than anticipated	None.
	Housing	(12,753)	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	(934)	This is a 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	5,570	Work In Progress- Contractor on site	None

# MOSSEL BAY MUNICIPALITY

## IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 NOVEMBER 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 - M05 November

Description	Budget Year 2020/21							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Financial Performance</b>								
Property rates	156,749	156,749	12,679	68,720	65,286	3,434	5%	156,749
Service charges	747,065	747,065	65,210	307,758	324,309	(16,551)	-5%	747,065
Investment revenue	37,314	37,314	2,994	17,189	16,197	992	6%	37,314
Transfers and subsidies	161,119	211,638	11,383	81,425	104,250	(22,824)	-22%	211,638
Other own revenue	52,826	52,826	7,095	26,194	21,498	4,695	22%	52,826
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,155,072</b>	<b>1,205,591</b>	<b>99,361</b>	<b>501,285</b>	<b>531,540</b>	<b>(30,254)</b>	<b>-6%</b>	<b>1,205,591</b>
Employee costs	369,571	364,599	25,927	128,210	141,603	(13,393)	-9%	364,599
Remuneration of Councillors	13,083	13,083	974	4,911	5,316	(405)	-8%	13,083
Depreciation & asset impairment	121,027	121,027	–	–	50,109	(50,109)	-100%	121,027
Finance charges	13,741	13,741	536	536	166	370	223%	13,741
Materials and bulk purchases	478,517	521,029	32,454	161,045	230,487	(69,442)	-30%	521,029
Transfers and subsidies	5,940	6,531	270	3,053	2,839	214	8%	6,531
Other expenditure	306,677	308,359	18,098	76,762	87,041	(10,279)	-12%	308,359
<b>Total Expenditure</b>	<b>1,308,556</b>	<b>1,348,369</b>	<b>78,259</b>	<b>374,518</b>	<b>517,561</b>	<b>(143,043)</b>	<b>-28%</b>	<b>1,348,369</b>
<b>Surplus/(Deficit)</b>	<b>(153,484)</b>	<b>(142,778)</b>	<b>21,102</b>	<b>126,767</b>	<b>13,979</b>	<b>112,789</b>	<b>807%</b>	<b>(142,778)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	76,467	90,611	11,151	26,204	44,995	(18,791)	-42%	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)	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(77,017)</b>	<b>(52,168)</b>	<b>32,253</b>	<b>152,972</b>	<b>58,974</b>	<b>93,998</b>	<b>159%</b>	<b>(52,168)</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>(77,017)</b>	<b>(52,168)</b>	<b>32,253</b>	<b>152,972</b>	<b>58,974</b>	<b>93,998</b>	<b>159%</b>	<b>(52,168)</b>
<b>Capital expenditure &amp; funds sources</b>								
<b>Capital expenditure</b>	<b>206,579</b>	<b>236,076</b>	<b>22,105</b>	<b>76,629</b>	<b>90,449</b>	<b>(13,820)</b>	<b>-15%</b>	<b>236,076</b>
Capital transfers recognised	70,343	82,640	9,697	22,785	36,084	(13,299)	-37%	82,640
Borrowing	33,030	39,349	5,700	20,762	16,019	4,743	30%	39,349
Internally generated funds	103,206	114,087	6,709	33,082	38,346	(5,264)	-14%	114,087
<b>Total sources of capital funds</b>	<b>206,579</b>	<b>236,076</b>	<b>22,105</b>	<b>76,629</b>	<b>90,449</b>	<b>(13,820)</b>	<b>-15%</b>	<b>236,076</b>
<b>Financial position</b>								
Total current assets	675,240	683,757		648,234				683,757
Total non current assets	2,924,455	2,953,951		2,972,255				2,953,951
Total current liabilities	240,731	240,731		227,274				240,731
Total non current liabilities	360,410	360,410		283,845				360,410
Community wealth/Equity	2,998,554	3,036,567		3,109,370				3,036,567
<b>Cash flows</b>								
Net cash from (used) operating	(34,130)	(9,281)	32,510	55,141	70,006	14,865	21%	(9,281)
Net cash from (used) investing	26,088	(3,408)	(80,805)	(155,826)	(58,832)	96,994	-165%	(3,508)
Net cash from (used) financing	20,085	20,085	28,525	57,494	358	(57,136)	-15954%	20,085
<b>Cash/cash equivalents at the month/year end</b>	<b>37,567</b>	<b>46,084</b>	<b>–</b>	<b>(4,503)</b>	<b>50,220</b>	<b>54,722</b>	<b>109%</b>	<b>45,984</b>
<b>Debtors &amp; creditors analysis</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>								
Total By Income Source	7,263	6,312	4,877	4,459	4,103	18,448	19,640	140,359
<b>Creditors Age Analysis</b>								
Total Creditors	98	19	–	–	(0)	–	–	8,564

## MOSSEL BAY MUNICIPALITY

### IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 NOVEMBER 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) - M05 November

Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>								
<b>Revenue - Functional</b>									
<i><b>Governance and administration</b></i>		<b>221,636</b>	<b>236,455</b>	<b>19,755</b>	<b>145,603</b>	<b>107,044</b>	38,559	36%	<b>236,455</b>
Executive and council		10,942	25,295	2,203	53,354	18,907	34,447	182%	25,295
Finance and administration		210,694	211,160	17,552	92,249	88,137	4,112	5%	211,160
<i><b>Community and public safety</b></i>		<b>93,419</b>	<b>142,674</b>	<b>17,739</b>	<b>43,377</b>	<b>84,642</b>	(41,265)	-49%	<b>142,674</b>
Community and social services		10,690	9,199	979	4,944	3,127	1,817	58%	9,199
Sport and recreation		14,408	14,408	992	1,617	5,327	(3,710)	-70%	14,408
Public safety		7,580	7,630	757	734	449	286	64%	7,630
Housing		60,741	111,438	15,011	36,082	75,739	(39,657)	-52%	111,438
<i><b>Economic and environmental services</b></i>		<b>44,840</b>	<b>45,089</b>	<b>6,953</b>	<b>26,263</b>	<b>20,507</b>	5,756	28%	<b>45,089</b>
Planning and development		13,419	13,519	1,184	6,499	7,236	(737)	-10%	13,519
Road transport		31,411	31,514	5,769	19,758	13,216	6,542	49%	31,514
Environmental protection		10	56	-	6	54	(49)	-90%	56
<i><b>Trading services</b></i>		<b>871,645</b>	<b>871,983</b>	<b>66,064</b>	<b>312,248</b>	<b>364,342</b>	(52,095)	-14%	<b>871,983</b>
Energy sources		504,946	502,946	40,087	191,551	216,245	(24,693)	-11%	502,946
Water management		162,108	164,446	12,577	54,329	68,999	(14,670)	-21%	164,446
Waste water management		110,756	110,756	6,924	33,923	42,172	(8,249)	-20%	110,756
Waste management		93,834	93,834	6,476	32,444	36,926	(4,483)	-12%	93,834
<b>Total Revenue - Functional</b>	<b>2</b>	<b>1,231,539</b>	<b>1,296,202</b>	<b>110,512</b>	<b>527,490</b>	<b>576,535</b>	<b>(49,045)</b>	<b>-9%</b>	<b>1,296,202</b>
<b>Expenditure - Functional</b>									
<i><b>Governance and administration</b></i>		<b>213,684</b>	<b>214,767</b>	<b>12,993</b>	<b>64,615</b>	<b>77,802</b>	(13,187)	-17%	<b>214,767</b>
Executive and council		51,167	51,357	3,293	17,477	22,507	(5,030)	-22%	51,357
Finance and administration		155,177	156,071	8,613	45,765	51,288	(5,523)	-11%	156,071
Internal audit		7,340	7,340	1,088	1,373	4,007	(2,634)	-66%	7,340
<i><b>Community and public safety</b></i>		<b>210,289</b>	<b>248,906</b>	<b>12,863</b>	<b>55,015</b>	<b>118,623</b>	(63,608)	-54%	<b>248,906</b>
Community and social services		30,162	31,106	1,874	9,566	12,928	(3,362)	-26%	31,106
Sport and recreation		53,572	53,572	4,161	17,314	20,056	(2,742)	-14%	53,572
Public safety		69,425	69,425	4,171	19,323	24,711	(5,388)	-22%	69,425
Housing		57,129	94,803	2,656	8,812	60,928	(52,116)	-86%	94,803
<i><b>Economic and environmental services</b></i>		<b>119,821</b>	<b>119,908</b>	<b>6,682</b>	<b>34,491</b>	<b>47,815</b>	(13,323)	-28%	<b>119,908</b>
Planning and development		31,921	32,008	2,035	10,090	12,948	(2,858)	-22%	32,008
Road transport		79,987	79,987	4,228	22,077	32,271	(10,194)	-32%	79,987
Environmental protection		7,912	7,912	419	2,324	2,595	(271)	-10%	7,912
<i><b>Trading services</b></i>		<b>758,857</b>	<b>758,883</b>	<b>45,509</b>	<b>217,688</b>	<b>271,089</b>	(53,402)	-20%	<b>758,883</b>
Energy sources		444,966	444,966	30,803	157,189	166,754	(9,564)	-6%	444,966
Water management		123,336	123,363	2,792	13,431	36,381	(22,950)	-63%	123,363
Waste water management		104,156	104,156	5,119	20,399	37,117	(16,719)	-45%	104,156
Waste management		86,399	86,399	6,795	26,668	30,837	(4,169)	-14%	86,399
<i><b>Other</b></i>		<b>5,905</b>	<b>5,905</b>	<b>212</b>	<b>2,709</b>	<b>2,232</b>	<b>477</b>	<b>21%</b>	<b>5,905</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>1,308,556</b>	<b>1,348,369</b>	<b>78,259</b>	<b>374,518</b>	<b>517,561</b>	<b>(143,043)</b>	<b>-28%</b>	<b>1,348,369</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(77,017)</b>	<b>(52,168)</b>	<b>32,253</b>	<b>152,972</b>	<b>58,974</b>	<b>93,998</b>	<b>159%</b>	<b>(52,168)</b>

## MOSSEL BAY MUNICIPALITY

### IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 NOVEMBER 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) - M05 November**

Vote Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue by Vote</b>	1								
Vote 1 - MUNICIPAL MANAGER		10,941	25,294	2,203	53,353	18,907	34,447	182.2%	25,294
Vote 2 - CORPORATE SERVICES		553	933	176	313	427	(114)	-26.8%	933
Vote 3 - FINANCIAL SERVICES		201,418	201,418	16,396	87,664	84,062	3,602	4.3%	201,418
Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES		801,106	801,547	64,553	295,247	337,075	(41,828)	-12.4%	801,547
Vote 5 - COMMUNITY SERVICES		134,603	133,202	10,008	44,053	49,433	(5,381)	-10.9%	133,202
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		78,790	129,493	16,748	44,560	84,831	(40,271)	-47.5%	129,493
Vote 7 - GOVERNANCE SERVICES		4,129	4,315	428	2,300	1,800	500	27.8%	4,315
<b>Total Revenue by Vote</b>	2	<b>1,231,539</b>	<b>1,296,202</b>	<b>110,512</b>	<b>527,490</b>	<b>576,535</b>	<b>(49,045)</b>	<b>-8.5%</b>	<b>1,296,202</b>
<b>Expenditure by Vote</b>	1								
Vote 1 - MUNICIPAL MANAGER		35,387	35,578	2,724	10,588	17,392	(6,805)	-39.1%	35,578
Vote 2 - CORPORATE SERVICES		76,762	77,142	4,040	21,516	22,631	(1,115)	-4.9%	77,142
Vote 3 - FINANCIAL SERVICES		77,112	77,553	4,495	24,675	28,504	(3,829)	-13.4%	77,553
Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES		750,526	750,552	42,882	212,648	271,717	(59,069)	-21.7%	750,552
Vote 5 - COMMUNITY SERVICES		257,943	258,887	18,112	79,068	95,663	(16,595)	-17.3%	258,887
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		98,449	136,122	5,265	22,501	76,807	(54,306)	-70.7%	136,122
Vote 7 - GOVERNANCE SERVICES		12,376	12,535	742	3,522	4,847	(1,325)	-27.3%	12,535
<b>Total Expenditure by Vote</b>	2	<b>1,308,556</b>	<b>1,348,369</b>	<b>78,259</b>	<b>374,518</b>	<b>517,561</b>	<b>(143,043)</b>	<b>-27.6%</b>	<b>1,348,369</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(77,017)</b>	<b>(52,168)</b>	<b>32,253</b>	<b>152,972</b>	<b>58,974</b>	<b>93,998</b>	<b>159.4%</b>	<b>(52,168)</b>

The actual year-to-date revenue is less than the budgeted year-to-date revenue by 9% as at 30 November 2020.

The actual year-to-date expenditure is less than the budgeted year-to-date expenditure by 28% as at 30 November 2020.

# MOSSEL BAY MUNICIPALITY

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

### 2.4 Table C4: Financial Performance (revenue and expenditure)

#### WC043 Mossel Bay - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

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	12,679	68,720	65,286	3,434	5%	156,749
Service charges - electricity revenue		484,859	484,859	39,942	190,395	211,044	(20,650)	-10%	484,859
Service charges - water revenue		124,185	124,185	12,063	52,155	54,536	(2,381)	-4%	124,185
Service charges - sanitation revenue		73,679	73,679	6,839	33,299	30,687	2,612	9%	73,679
Service charges - refuse revenue		64,342	64,342	6,366	31,909	28,041	3,868	14%	64,342
Rental of facilities and equipment		6,784	6,784	953	3,079	3,146	(67)	-2%	6,784
Interest earned - external investments		37,314	37,314	2,994	17,189	16,197	992	6%	37,314
Interest earned - outstanding debtors		3,146	3,146	325	1,866	1,331	534	40%	3,146
Dividends received		-	-	-	-	-	-		-
Fines, penalties and forfeits		8,160	8,160	870	1,134	987	147	15%	8,160
Licences and permits		1,290	1,290	101	503	552	(48)	-9%	1,290
Agency services		6,810	6,810	710	3,830	3,020	810	27%	6,810
Transfers and subsidies		161,119	211,638	11,383	81,425	104,250	(22,824)	-22%	211,638
Other revenue		26,636	26,636	4,136	15,782	12,463	3,319	27%	26,636
Gains		-	-	(0)	(0)	-	(0)	#DIV/0!	-
		1,155,072	1,205,591	99,361	501,285	531,540	(30,254)	-6%	1,205,591
Total Revenue (excluding capital transfers and contributions)									
Expenditure By Type									
Employee related costs		369,571	364,599	25,927	128,210	141,603	(13,393)	-9%	364,599
Remuneration of councillors		13,083	13,083	974	4,911	5,316	(405)	-8%	13,083
Debt impairment		84,795	84,795	257	5,737	-	5,737	#DIV/0!	84,795
Depreciation & asset impairment		121,027	121,027	-	-	50,109	(50,109)	-100%	121,027
Finance charges		13,741	13,741	536	536	166	370	223%	13,741
Bulk purchases		351,541	351,541	26,887	139,158	140,757	(1,599)	-1%	351,541
Other materials		126,975	169,488	5,567	21,887	89,730	(67,843)	-76%	169,488
Contracted services		141,972	144,013	12,008	46,769	51,764	(4,995)	-10%	144,013
Transfers and subsidies		5,940	6,531	270	3,053	2,839	214	8%	6,531
Other expenditure		75,663	75,304	5,834	24,256	33,528	(9,272)	-28%	75,304
Losses		4,247	4,247	-	-	1,749	(1,749)	-100%	4,247
		1,308,556	1,348,369	78,259	374,518	517,561	(143,043)	-28%	1,348,369
Total Expenditure									
Surplus/(Deficit)		(153,484)	(142,778)	21,102	126,767	13,979	112,789	0	(142,778)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		76,467	90,611	11,151	26,204	44,995	(18,791)	-42%	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)	32,253	152,972	58,974			(52,168)
Taxation							-		-
Surplus/(Deficit) after taxation		(77,017)	(52,168)	32,253	152,972	58,974			(52,168)
Attributable to minorities									-
Surplus/(Deficit) attributable to municipality		(77,017)	(52,168)	32,253	152,972	58,974			(52,168)
Share of surplus/ (deficit) of associate									-
Surplus/ (Deficit) for the year		(77,017)	(52,168)	32,253	152,972	58,974			(52,168)

# MOSSEL BAY MUNICIPALITY

## IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 NOVEMBER 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) - M05 November

Vote Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>								
<b>Multi-Year expenditure appropriation</b>	<b>2</b>								
Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES		35,893	37,741	6,434	22,377	22,185	192	1%	37,741
Vote 5 - COMMUNITY SERVICES		7,826	9,060	78	1,313	1,234	79	6%	9,060
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		18,070	18,900	366	1,250	8,525	(7,275)	-85%	18,900
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	<b>61,788</b>	<b>65,700</b>	<b>6,879</b>	<b>24,940</b>	<b>31,944</b>	<b>(7,003)</b>	<b>-22%</b>	<b>65,700</b>
<b>Single Year expenditure appropriation</b>	<b>2</b>								
Vote 1 - MUNICIPAL MANAGER		165	165	-	-	11	(11)	-100%	165
Vote 2 - CORPORATE SERVICES		2,500	2,500	132	410	1,141	(731)	-64%	2,500
Vote 3 - FINANCIAL SERVICES		2,482	4,382	7	79	200	(121)	-60%	4,382
Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES		110,327	116,894	9,031	37,514	34,758	2,756	8%	116,894
Vote 5 - COMMUNITY SERVICES		12,349	16,433	670	3,687	4,211	(524)	-12%	16,433
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		7,034	20,064	5,024	8,205	14,302	(6,097)	-43%	20,064
Vote 7 - GOVERNANCE SERVICES		9,934	9,939	363	1,793	3,883	(2,090)	-54%	9,939
<b>Total Capital single-year expenditure</b>	<b>4</b>	<b>144,791</b>	<b>170,376</b>	<b>15,227</b>	<b>51,688</b>	<b>58,505</b>	<b>(6,817)</b>	<b>-12%</b>	<b>170,376</b>
<b>Total Capital Expenditure</b>		<b>206,579</b>	<b>236,076</b>	<b>22,105</b>	<b>76,629</b>	<b>90,449</b>	<b>(13,820)</b>	<b>-15%</b>	<b>236,076</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>		<b>21,196</b>	<b>23,930</b>	<b>923</b>	<b>3,712</b>	<b>7,756</b>	<b>(4,044)</b>	<b>-52%</b>	<b>23,930</b>
Executive and council		221	221	-	5	34	(29)	-85%	221
Finance and administration		20,975	23,709	923	3,707	7,721	(4,014)	-52%	23,709
<b>Community and public safety</b>		<b>33,519</b>	<b>50,182</b>	<b>5,443</b>	<b>9,118</b>	<b>22,243</b>	<b>(13,125)</b>	<b>-59%</b>	<b>50,182</b>
Community and social services		1,107	1,635	102	272	1,176	(904)	-77%	1,635
Sport and recreation		13,795	13,795	522	2,118	1,455	663	46%	13,795
Public safety		2,817	5,929	43	457	588	(131)	-22%	5,929
Housing		15,800	28,824	4,776	6,271	19,024	(12,753)	-67%	28,824
<b>Economic and environmental services</b>		<b>44,756</b>	<b>47,492</b>	<b>8,029</b>	<b>27,006</b>	<b>20,983</b>	<b>6,023</b>	<b>29%</b>	<b>47,492</b>
Planning and development		2,619	2,619	189	1,215	1,047	168	16%	2,619
Road transport		41,247	43,978	7,811	25,210	19,640	5,570	28%	43,978
Environmental protection		890	896	29	581	296	286	97%	896
<b>Trading services</b>		<b>107,109</b>	<b>114,471</b>	<b>7,710</b>	<b>36,793</b>	<b>39,467</b>	<b>(2,674)</b>	<b>-7%</b>	<b>114,471</b>
Energy sources		31,765	30,166	723	7,283	8,217	(934)	-11%	30,166
Water management		38,748	45,919	2,405	11,097	20,461	(9,365)	-46%	45,919
Waste water management		34,197	34,307	4,501	16,269	8,610	7,659	89%	34,307
Waste management		2,400	4,078	81	2,143	2,178	(35)	-2%	4,078
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>206,579</b>	<b>236,076</b>	<b>22,105</b>	<b>76,629</b>	<b>90,449</b>	<b>(13,820)</b>	<b>-15%</b>	<b>236,076</b>
<b>Funded by:</b>									
National Government		39,102	37,368	765	4,513	10,826	(6,313)	-58%	37,368
Provincial Government		27,391	41,379	8,932	18,235	25,214	(6,979)	-28%	41,379
District Municipality		-	43	-	37	43	(7)	-16%	43
Other transfers and grants		3,850	3,850	-	-	-	-	-	3,850
<b>Transfers recognised - capital</b>		<b>70,343</b>	<b>82,640</b>	<b>9,697</b>	<b>22,785</b>	<b>36,084</b>	<b>(13,299)</b>	<b>-37%</b>	<b>82,640</b>
<b>Borrowing</b>	<b>6</b>	<b>33,030</b>	<b>39,349</b>	<b>5,700</b>	<b>20,762</b>	<b>16,019</b>	<b>4,743</b>	<b>30%</b>	<b>39,349</b>
<b>Internally generated funds</b>		<b>103,206</b>	<b>114,087</b>	<b>6,709</b>	<b>33,082</b>	<b>38,346</b>	<b>(5,264)</b>	<b>-14%</b>	<b>114,087</b>
<b>Total Capital Funding</b>		<b>206,579</b>	<b>236,076</b>	<b>22,105</b>	<b>76,629</b>	<b>90,449</b>	<b>(13,820)</b>	<b>-15%</b>	<b>236,076</b>

# MOSSEL BAY MUNICIPALITY

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

### 2.6 Table C6: Financial Position

WC043 Mossel Bay - Table C6 Monthly Budget Statement - Financial Position - M05 November

Description	Ref	Budget Year 2020/21			
		Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>				
<b>ASSETS</b>					
<b>Current assets</b>					
Cash		37,567	46,084	–	46,084
Call investment deposits		360,000	360,000	464,291	360,000
Consumer debtors		192,315	192,315	111,763	192,315
Other debtors		47,428	47,428	17,276	47,428
Current portion of long-term receivables		407	407	304	407
Inventory		37,523	37,523	54,600	37,523
<b>Total current assets</b>		<b>675,240</b>	<b>683,757</b>	<b>648,234</b>	<b>683,757</b>
<b>Non current assets</b>					
Long-term receivables		346	346	833	346
Investments		12,000	12,000	89,674	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	2,232,502	2,341,311
Intangible		243	243	1,014	243
Other non-current assets		4,226	4,226	4,226	4,226
<b>Total non current assets</b>		<b>2,924,455</b>	<b>2,953,951</b>	<b>2,972,255</b>	<b>2,953,951</b>
<b>TOTAL ASSETS</b>		<b>3,599,695</b>	<b>3,637,708</b>	<b>3,620,488</b>	<b>3,637,708</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft		–	–	4,503	–
Borrowing		17,219	17,219	39,446	17,219
Consumer deposits		30,083	30,083	30,540	30,083
Trade and other payables		157,019	157,019	111,334	157,019
Provisions		36,409	36,409	41,450	36,409
<b>Total current liabilities</b>		<b>240,731</b>	<b>240,731</b>	<b>227,274</b>	<b>240,731</b>
<b>Non current liabilities</b>					
Borrowing		133,098	133,098	56,283	133,098
Provisions		227,312	227,312	227,562	227,312
<b>Total non current liabilities</b>		<b>360,410</b>	<b>360,410</b>	<b>283,845</b>	<b>360,410</b>
<b>TOTAL LIABILITIES</b>		<b>601,141</b>	<b>601,141</b>	<b>511,118</b>	<b>601,141</b>
<b>NET ASSETS</b>	<b>2</b>	<b>2,998,554</b>	<b>3,036,567</b>	<b>3,109,370</b>	<b>3,036,567</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)		2,770,270	2,808,283	2,882,051	2,808,283
Reserves		228,284	228,284	227,319	228,284
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>2,998,554</b>	<b>3,036,567</b>	<b>3,109,370</b>	<b>3,036,567</b>



# MOSSEL BAY MUNICIPALITY

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

### 2.7 Table C7: Cash Flow

#### WC043 Mossel Bay - Table C7 Monthly Budget Statement - Cash Flow - M05 November

Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>								
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates		125,399	125,399	12,679	25,451	39,171	(13,721)	-35%	125,399
Service charges		597,652	597,652	65,210	130,591	204,231	(73,640)	-36%	597,652
Other revenue		39,649	39,649	6,770	11,754	12,332	(578)	-5%	39,649
Transfers and Subsidies - Operational		161,119	211,638	11,383	19,719	71,218	(51,499)	-72%	211,638
Transfers and Subsidies - Capital		76,467	90,611	11,151	13,260	26,380	(13,120)	-50%	90,611
Interest		40,459	40,459	3,320	7,096	9,534	(2,438)	-26%	40,459
Dividends		-	-	-	-	-	-		-
<b>Payments</b>									
Suppliers and employees		(1,057,193)	(1,096,306)	(77,196)	(150,585)	(290,553)	(139,968)	48%	(1,096,306)
Finance charges		(11,741)	(11,741)	(536)	(536)	(51)	485	-959%	(11,741)
Transfers and Grants		(5,940)	(6,641)	(270)	(1,608)	(2,257)	(648)	29%	(6,641)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(34,130)</b>	<b>(9,281)</b>	<b>32,510</b>	<b>55,141</b>	<b>70,006</b>	<b>14,865</b>	<b>21%</b>	<b>(9,281)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE		14,568	14,568	0	0	-	0	#DIV/0!	14,568
Decrease (Increase) in non-current debtors		100	100	15	(131)	25	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-		-
Decrease (increase) in non-current investments		218,000	218,000	(58,715)	(79,066)	-	(79,066)	#DIV/0!	218,000
<b>Payments</b>									
Capital assets		(206,579)	(236,076)	(22,105)	(76,629)	(58,857)	17,772	-30%	(236,076)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>26,088</b>	<b>(3,408)</b>	<b>(80,805)</b>	<b>(155,826)</b>	<b>(58,832)</b>	<b>96,994</b>	<b>-165%</b>	<b>(3,508)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans		-	-	(12)	157	-	157	#DIV/0!	-
Borrowing long term/refinancing		33,030	33,030	-	28,400	-	28,400	#DIV/0!	33,030
Increase (decrease) in consumer deposits		1,433	1,433	138	538	358	180	50%	1,433
<b>Payments</b>									
Repayment of borrowing		(14,377)	(14,377)	28,400	28,400	-	(28,400)	#DIV/0!	(14,377)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>20,085</b>	<b>20,085</b>	<b>28,525</b>	<b>57,494</b>	<b>358</b>	<b>(57,136)</b>	<b>-15954%</b>	<b>20,085</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>12,044</b>	<b>7,396</b>	<b>(19,770)</b>	<b>(43,190)</b>	<b>11,532</b>			<b>7,296</b>
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		(4,503)	50,220			45,984

## MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 NOVEMBER 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 - M05 November

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	15,506	1,804	1,654	1,461	1,377	1,205	5,256	4,970	33,231	14,268	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	27,955	1,163	1,187	425	400	387	1,233	1,807	34,557	4,252	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	12,239	941	499	422	369	327	1,524	2,907	19,229	5,549	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	8,138	1,464	1,364	1,306	1,176	1,143	4,933	3,232	22,755	11,789	-	-
Receivables from Exchange Transactions - Waste Management	1600	7,905	1,211	1,125	1,069	948	923	3,967	1,186	18,335	8,094	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	8	3	3	3	2	2	23	149	192	179	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	3,507	677	480	193	187	116	1,512	5,389	12,060	7,396	-	-
Total By Income Source	2000	75,257	7,263	6,312	4,877	4,459	4,103	18,448	19,640	140,359	51,526	-	-
2019/20 - totals only		61,911	3,828	1,890	1,851	1,372	1,319	5,225	15,468	92,863	25,234	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	3,350	73	62	72	65	36	172	618	4,448	963	-	-
Commercial	2300	24,342	1,654	1,275	552	441	470	1,474	1,585	31,793	4,522	-	-
Households	2400	44,735	5,245	4,705	4,123	3,822	3,463	15,773	15,478	97,344	42,659	-	-
Other	2500	2,830	291	270	130	130	134	1,029	1,959	6,774	3,382	-	-
Total By Customer Group	2600	75,257	7,263	6,312	4,877	4,459	4,103	18,448	19,640	140,359	51,526	-	-

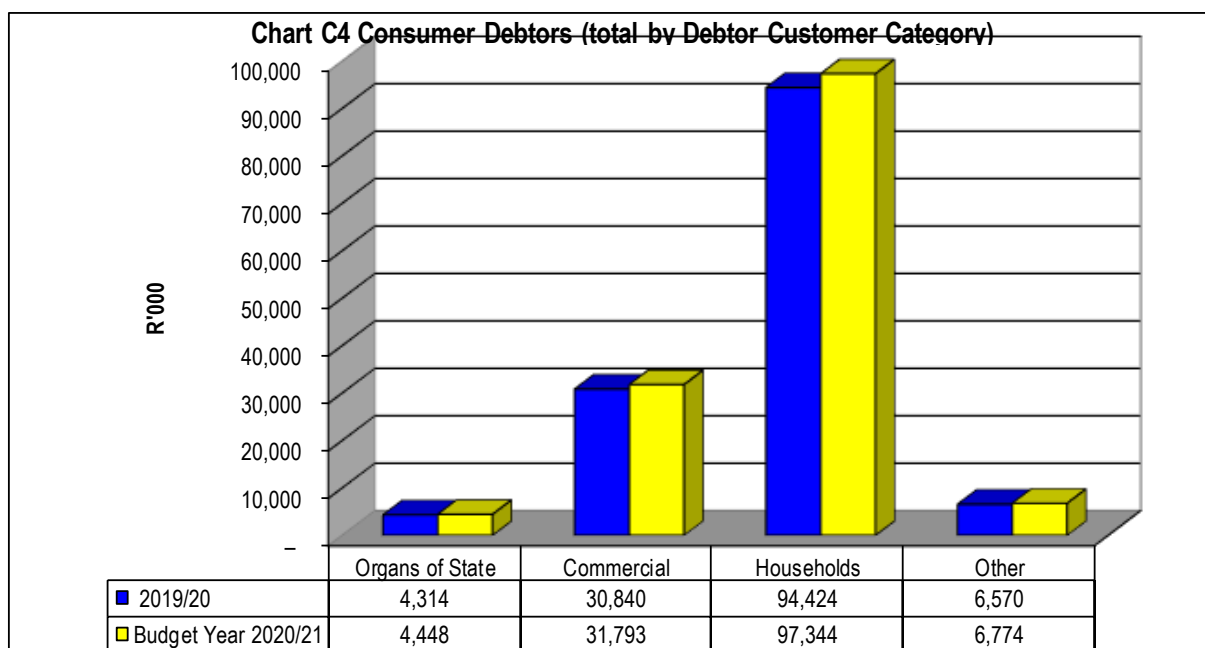
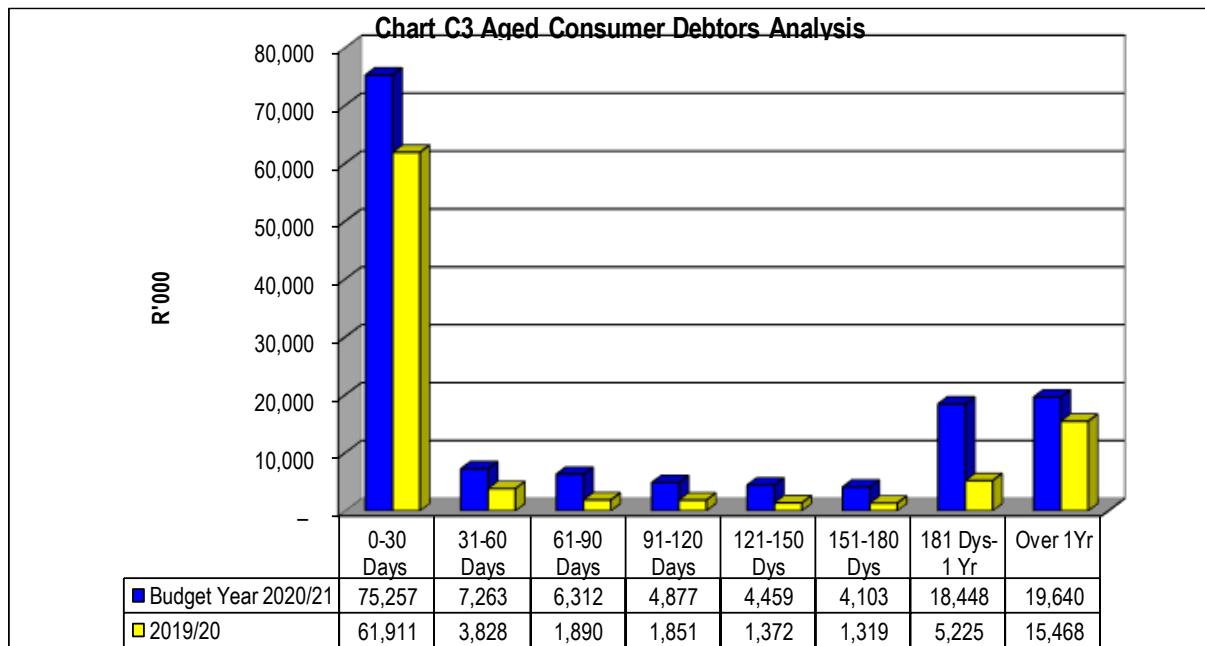
The value reflected on the Financial Position Table C6 will not reconcile to the Debtor's Aged Analysis shown on Supporting Table SC3.

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 NOVEMBER 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

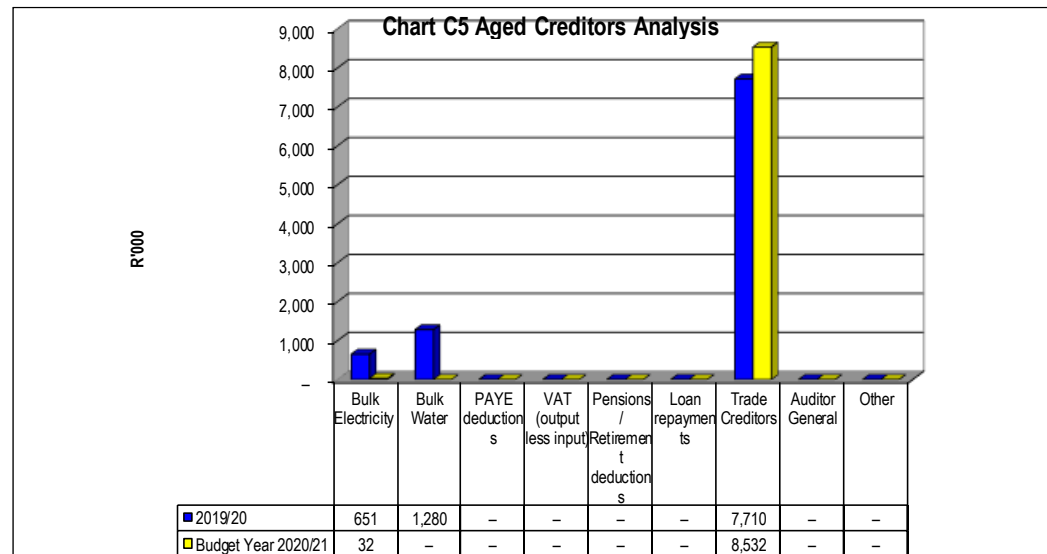
IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 NOVEMBER 2020

### SECTION 4 – CREDITORS' ANALYSIS

#### 4.1 Supporting Table SC4: Aged Creditors

WC043 Mossel Bay - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

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	
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	2	29	-	-	-	-	-	-	32	651
Bulk Water	0200	-	-	-	-	-	-	-	-	-	1,280
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	8,445	69	19	-	-	(0)	-	-	8,532	7,710
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>8,447</b>	<b>98</b>	<b>19</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>8,564</b>	<b>9,641</b>



## MOSSEL BAY MUNICIPALITY

### IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 NOVEMBER 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 - M05 November

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												
<b>Municipality</b>														
ABSA	20-7913-5442	9 Months	Deposits - Bank	No	Fixed	7.18%	0	n/a	17 December 2020	50,000	2,528	–	–	52,528
Ned Bank	03/7881005807/000191	10 Months	Deposits - Bank	No	Fixed	8.05%	0	n/a	22 April 2020	–	–	–	–	–
Ned Bank	03/7881005807/000196	9 Months	Deposits - Bank	No	Fixed	7.93%	0	n/a	21 October 2020	–	–	–	–	–
Ned Bank	03/7881005807/000200	7 Months	Deposits - Bank	No	Fixed	7.41%	2	n/a	21 October 2020	–	–	–	–	–
Ned Bank	03/7881005807/000199	9 Months	Deposits - Bank	No	Fixed	7.44%	3	n/a	24 November 2020	15,000	786	(15,786)	–	–
Ned Bank	03/7881005807/000202	9 Months	Deposits - Bank	No	Fixed	5.58%	4	n/a	15 February 2021	30,000	926	–	–	30,926
Ned Bank	03/7881005807/000203	10 Months	Deposits - Bank	No	Fixed	5.60%	5	n/a	24 February 2021	30,000	929	–	–	30,929
Ned Bank	03/7881005807/000204	8 Months	Deposits - Bank	No	Fixed	5.37%	6	n/a	14 January 2021	10,000	287	–	–	10,287
Ned Bank	03/7881005807/000205	8 Months	Deposits - Bank	No	Fixed	5.00%	6	n/a	21 January 2021	30,000	715	–	–	30,715
Ned Bank	03/7881005807/000206	9 Months	Deposits - Bank	No	Fixed	4.85%	7	n/a	15 April 2021	20,000	391	–	–	20,391
Ned Bank	03/7881005807/000207	10 Months	Deposits - Bank	No	Fixed	4.90%	7	n/a	22 April 2021	50,000	960	–	–	50,960
Ned Bank	03/7881005807/000210	8 Months	Deposits - Bank	No	Fixed	3.92%	7	n/a	21 July 2021	–	17	–	20,000	20,017
Standard Bank	088728862-085	7 Months	Deposits - Bank	No	Fixed	7.62%	0	n/a	16 September 2020	–	–	–	–	–
Standard Bank	088728862-086	8 Months	Deposits - Bank	No	Fixed	7.65%	0	n/a	14 October 2020	–	–	–	–	–
Standard Bank	088728862-087	9 Months	Deposits - Bank	No	Fixed	7.65%	0	n/a	18 November 2020	10,000	571	(10,571)	–	–
Ned Bank	03/7881005807/000198	9 Months	Deposits - Bank	No	Fixed	7.65%	0	n/a	18 November 2020	15,000	836	(15,836)	–	–
Standard Bank	088728862-088	9 Months	Deposits - Bank	No	Fixed	4.95%	0	n/a	11 March 2021	20,000	439	–	–	20,439
Standard Bank	088728862-089	9 Months	Deposits - Bank	No	Fixed	4.95%	0	n/a	24 March 2021	20,000	439	–	–	20,439
Other	X1	61 Months	Deposits - Bank	No	Fixed	3.85%	0	n/a	21 July 2025	10,000	2,368	–	2,500	14,868
Standard Bank	088728862-093	9 Months	Deposits - Bank	No	Fixed	4.23%	0	n/a	10 June 2021	25,000	255	–	–	25,255
ABSA	20-7936-2057	9 Months	Deposits - Bank	No	Fixed	3.95%	0	n/a	13 May 2021	30,000	341	–	–	30,341
Ned Bank	03/7881005807/000208	9 Months	Deposits - Bank	No	Fixed	4.01%	0	n/a	24 May 2021	40,000	462	–	–	40,462
Standard Bank	088728862-092	10 Months	Deposits - Bank	No	Fixed	4.43%	0	n/a	10 June 2021	15,000	175	–	–	15,175
Standard Bank	088728862-095	9 Months	Deposits - Bank	No	Fixed	4.02%	1	n/a	15 July 2021	20,000	101	–	–	20,101
ABSA	20-7940-1275	61 Months	Deposits - Bank	No	Fixed	7.00%	0	n/a	09 September 2025	77,174	1,214	–	–	78,388
Standard Bank	088728862-094	9 Months	Deposits - Bank	No	Fixed	4.06%	0	n/a	23 June 2021	20,000	165	–	–	20,165
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>									<b>537,174</b>	<b>14,905</b>	<b>(42,193)</b>	<b>22,500</b>	<b>532,386</b>

# MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 NOVEMBER 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 - M05 November

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									
<b>RECEIPTS:</b>	1,2								
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>		105,281	119,444	–	47,721	44,826	2,895	6.5%	119,444
Local Government Equitable Share		101,192	115,355	–	45,536	43,964	1,572	3.6%	115,355
Finance Management		1,550	1,550	–	1,550	341	1,209	354.6%	1,550
EPWP Incentive		2,539	2,539	–	635	521	114	21.8%	2,539
<b>Provincial Government:</b>		55,023	52,902	10,834	25,392	59,171	(33,856)	-57.2%	52,902
Integrated housing		44,953	44,953	7,242	18,208	56,146	(37,938)	-67.6%	44,953
Community Development Workers		56	56	–	–	124	(124)	-100.0%	56
Library services		9,305	7,184	3,515	7,107	2,063	5,044	244.5%	7,184
Libraries prioritised funds for COVID-19				77	77				
Maintenance & Construction of Transport Infrastructure	4	70	70	–	–	3	(3)	-100.0%	70
Financial Management Capacity Building Grant		401	401	–	–	380	(380)	-100.0%	401
Municipal Accreditation and Capacity Building Grant		238	238	–	–	275	(275)	-100.0%	238
Greenest municipality competition				–	–	77	(77)	-100.0%	–
Thusong service centre grant				–	–	84	(84)	-100.0%	–
Municipal service delivery and capacity building grant				–	–	20	(20)	-100.0%	–
<b>District Municipality:</b>		–	–	–	–	–	–	–	–
<i>[insert description]</i>									
<b>Other grant providers:</b>		815	815	–	–	285	(285)	-100.0%	815
<i>Public Contributions</i>		815	815		–	285	(285)	-100.0%	815
<b>Total Operating Transfers and Grants</b>	5	161,119	173,161	10,834	73,113	104,282	(31,246)	-30.0%	173,161
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>		44,967	42,967	7,000	14,666	15,948	(1,282)	-8.0%	42,967
Municipal Infrastructure Grant (MIG)		32,967	32,967	–	7,666	13,181	(5,515)	-41.8%	32,967
National Electrification Programme		12,000	10,000	7,000	7,000	2,767	4,233	153.0%	10,000
<b>Provincial Government:</b>		31,500	31,500	25	220	28,950	(28,731)	-99.2%	31,500
Integrated housing		15,000	15,000	25	220	19,271	(19,052)	-98.9%	15,000
Maintenance & Construction of Transport Infrastructure		16,000	16,000	–	–	6,761	(6,761)	-100.0%	16,000
RSEP / VPUU		500	500	–	–	–	–	–	500
Library services				–	–	607	(607)	-100.0%	–
Provincial contribution towards the acceleration of housing delivery						3	(3)	-100.0%	–
Municipal Drought Relief Grant				–	–	2,308	(2,308)	-100.0%	–
<b>District Municipality:</b>		–	–	–	–	50	(50)	-100.0%	–
Community Safety				–	–	50	(50)	-100.0%	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–
<i>[insert description]</i>					–		–	–	–
<b>Total Capital Transfers and Grants</b>	5	76,467	74,467	7,025	14,886	44,948	(30,063)	-66.9%	74,467
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	237,586	247,628	17,858	87,999	149,230	(61,308)	-41.1%	247,628

# MOSSEL BAY MUNICIPALITY

## IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 NOVEMBER 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 - M05 November

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									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>		105,281	119,444	673	47,291	44,826	2,465	5.5%	119,444
Local Government Equitable Share		101,192	115,355	–	45,536	43,964	1,572	3.6%	115,355
Finance Management		1,550	1,550	172	461	341	120	35.3%	1,550
EPWP Incentive		2,539	2,539	502	1,294	521	773	148.2%	2,539
<b>Provincial Government:</b>		55,023	91,189	1,210	4,976	59,171	(54,217)	-91.6%	91,085
Integrated housing		44,953	82,317	–	0	56,146	(56,146)	-100.0%	82,317
Community Development Workers		56	156	–	–	124	(124)	-100.0%	156
Library services		9,305	7,184	919	4,597	2,063	2,534	122.8%	7,184
Libraries prioritised funds for COVID-19				44	22				
Maintenance & Construction of Transport Infrastructure		70	70	70	70	3	67	2205.7%	70
Financial Management Capacity Building Grant		401	781	176	287	380	(94)	-24.6%	781
Municipal Accreditation and Capacity Building Grant		238	416	–	–	275	(275)	-100.0%	416
Housing emergency kits		–	130	–	–	77	(77)	-100.0%	130
Thusong service centre grant		–	84	–	–	84	(84)	-100.0%	
Greenest municipality competition		–	30	–	–	20	(20)	-100.0%	30
Municipal service delivery and capacity building grant		–	20	–	–	–	–		
<b>District Municipality:</b>		–	–	–	–	–	–		–
<i>[insert description]</i>					–		–		–
<b>Other grant providers:</b>		815	1,005	1	1	285	(284)	-99.8%	1,005
<i>Public Contributions</i>		815	1,005	1	1	285	(284)	-99.8%	1,005
<b>Total operating expenditure of Transfers and Grants:</b>		161,119	211,638	1,883	52,267	104,282	(52,037)	-49.9%	211,534
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>		44,967	42,976	540	2,435	15,948	(13,513)	-84.7%	42,976
Municipal Infrastructure Grant (MIG)		32,967	32,976	540	1,836	13,181	(11,345)	-86.1%	32,976
National Electrification Programme		12,000	10,000	–	599	2,767	(2,168)	-78.3%	10,000
<b>Provincial Government:</b>		31,500	47,585	4,587	4,587	28,950	(24,364)	-84.2%	44,667
Integrated housing		15,000	28,024	4,587	4,587	19,271	(14,685)	-76.2%	28,024
Maintenance & Construction of Transport Infrastructure		16,000	16,097	–	–	6,761	(6,761)	-100.0%	16,097
RSEP / VPUU		500	500	–	–	–	–		500
Greenest Municipality		–	607	–	–	–	–		
Library services		–	2,308	–	–	607	(607)	-100.0%	
Provincial contribution towards the acceleration of housing delivery		–	3	–	–	3	(3)	-100.0%	
Municipal Drought Relief Grant		–	47	–	–	2,308	(2,308)	-100.0%	47
<b>District Municipality:</b>		–	50	–	–	50	(50)	-100.0%	50
Community safety		–	50	–	–	50	(50)	-100.0%	50
<b>Other grant providers:</b>		–	–	–	–	–	–		–
<i>[insert description]</i>					–		–		–
<b>Total capital expenditure of Transfers and Grants</b>		76,467	90,611	5,127	7,022	44,948	(37,927)	-84.4%	87,693
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		237,586	302,248	7,010	59,289	149,230	(89,963)	-60.3%	299,227



# MOSSEL BAY MUNICIPALITY

## IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 NOVEMBER 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 - M05 November

Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
Other transfers and grants [insert description]					-	
<b>Provincial Government:</b>		35,033	9,539	29,098	5,935	16.9%
Integrated housing		34,512	9,518	28,935	5,577	16.2%
Housing Emergency Kits		130	-	55	75	57.6%
Municipal Service Delivery and Capacity Building		20	-	-	20	100.0%
Municipal Accreditation and Capacity Building		178	20	99	79	44.4%
Community Development Workers		100	1	2	98	98.2%
Thusong Service Centre		84	-	7	77	92.2%
Greenest Municipality		30	-	-	30	100.0%
Subsidy newsletters		(21)			(21)	100.0%
<b>District Municipality:</b>		-	-	-	-	
[insert description]					-	
<b>Other grant providers:</b>		190	7	77	113	59.5%
Public Contributions		190	7	77	113	59.5%
<b>Total operating expenditure of Approved Roll-overs</b>		<b>35,223</b>	<b>9,546</b>	<b>29,175</b>	<b>6,048</b>	<b>17.2%</b>
<b>Capital expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		7	340	2,755	(2,748)	-41040.3%
Municipal Infrastructure Grant (MIG)		7	340	2,755	(2,748)	-41040.3%
<b>Provincial Government:</b>		16,098	4,997	15,696	402	2.5%
Integrated housing		13,037	189	1,685	11,352	87.1%
Library services		607	-	-	607	100.0%
Municipal Service Delivery and Capacity Building		3	-	-	3	100.0%
Maintenance & Construction of Transport Infrastructure		97	4,807	14,005	(13,908)	-14345.9%
Municipal Drought Relief		2,308	-	-	2,308	100.0%
Greenest Municipality		47	-	6	41	88.0%
<b>District Municipality:</b>		50	-	42	8	15.5%
Community safety		50	-	42	8	15.5%
<b>Other grant providers:</b>		-	-	-	-	
[insert description]					-	
<b>Total capital expenditure of Approved Roll-overs</b>		<b>16,155</b>	<b>5,336</b>	<b>18,492</b>	<b>(2,338)</b>	<b>-14.5%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		<b>51,378</b>	<b>14,882</b>	<b>47,667</b>	<b>3,710</b>	<b>7.2%</b>

# **MOSSEL BAY MUNICIPALITY**

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 NOVEMBER 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 - M05 November

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
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages		8,229	8,229	600	3,026	3,349	(323)	-10%	8,229
Pension and UIF Contributions		605	605	50	252	227	25	11%	605
Medical Aid Contributions		171	171	13	65	70	(5)	-7%	171
Cellphone Allowance		1,170	1,170	90	453	460	(6)	-1%	1,170
Other benefits and allowances		2,907	2,907	221	1,114	1,211	(96)	-8%	2,907
<b>Sub Total - Councillors</b>		<b>13,083</b>	<b>13,083</b>	<b>974</b>	<b>4,911</b>	<b>5,316</b>	<b>(405)</b>	<b>-8%</b>	<b>13,083</b>
% increase	4	#DIV/0!	#DIV/0!						#DIV/0!
<b>Senior Managers of the Municipality</b>	3								
Basic Salaries and Wages		8,016	8,016	687	3,433	3,480	(46)	-1%	8,016
Pension and UIF Contributions		1,233	1,233	95	476	513	(37)	-7%	1,233
Medical Aid Contributions		228	228	18	85	95	(10)	-11%	228
Performance Bonus		450	450	–	–	(15)	15	-100%	450
Motor Vehicle Allowance		782	782	46	240	325	(85)	-26%	782
Cellphone Allowance		214	214	18	89	64	26	40%	214
Payments in lieu of leave		1,000	1,000	–	–	–	–		1,000
Long service awards		1,523	1,523	–	–	–	–		1,523
<b>Sub Total - Senior Managers of Municipality</b>		<b>13,445</b>	<b>13,445</b>	<b>865</b>	<b>4,323</b>	<b>4,462</b>	<b>(139)</b>	<b>-3%</b>	<b>13,445</b>
% increase	4	#DIV/0!	#DIV/0!						#DIV/0!
<b>Other Municipal Staff</b>									
Basic Salaries and Wages		220,941	221,119	16,377	81,739	94,744	(13,005)	-14%	221,119
Pension and UIF Contributions		45,190	45,190	3,564	17,711	19,293	(1,582)	-8%	45,190
Medical Aid Contributions		18,328	18,328	1,349	6,734	7,654	(920)	-12%	18,328
Overtime		12,447	12,447	898	3,686	4,188	(502)	-12%	12,447
Performance Bonus		18,555	18,555	1,365	6,768	4,240	2,528	60%	18,555
Motor Vehicle Allowance		6,575	6,575	564	2,837	2,734	103	4%	6,575
Cellphone Allowance		914	914	89	440	352	88	25%	914
Housing Allowances		2,331	2,331	146	722	1,001	(279)	-28%	2,331
Other benefits and allowances		12,757	7,606	712	3,251	2,935	316	11%	7,606
Payments in lieu of leave		1,000	1,000	–	–	–	–		1,000
Long service awards		1,523	1,523	–	–	–	–		1,523
Post-retirement benefit obligations	2	15,568	15,568	–	–	–	–		15,568
<b>Sub Total - Other Municipal Staff</b>		<b>356,126</b>	<b>351,154</b>	<b>25,062</b>	<b>123,887</b>	<b>137,141</b>	<b>(13,254)</b>	<b>-10%</b>	<b>351,154</b>
% increase	4	#DIV/0!	#DIV/0!						#DIV/0!
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>382,654</b>	<b>377,682</b>	<b>26,901</b>	<b>133,121</b>	<b>146,919</b>	<b>(13,797)</b>	<b>-9%</b>	<b>377,682</b>
% increase	4	#DIV/0!	#DIV/0!						#DIV/0!
<b>TOTAL MANAGERS AND STAFF</b>		<b>369,571</b>	<b>364,599</b>	<b>25,927</b>	<b>128,210</b>	<b>141,603</b>	<b>(13,393)</b>	<b>-9%</b>	<b>364,599</b>

# MOSSEL BAY MUNICIPALITY

## IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 NOVEMBER 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 - M05 November

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	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
<b>Cash Receipts By Source</b>																
Property rates		17,977	12,589	12,703	12,772	12,679	13,057	13,057	13,057	13,057	13,057	13,057	(21,663)	125,399	162,196	196,845
Service charges - electricity revenue		40,069	30,257	39,756	40,371	39,942	43,042	38,915	37,575	38,518	38,633	39,004	(38,196)	387,887	463,782	520,687
Service charges - water revenue		10,496	6,827	11,018	11,751	12,063	9,306	10,941	11,492	10,559	9,457	8,892	(13,454)	99,348	117,897	131,502
Service charges - sanitation revenue		6,849	6,205	6,514	6,893	6,839	6,137	6,137	6,137	6,137	6,137	6,137	(11,180)	58,943	64,367	79,902
Service charges - refuse		6,397	6,397	6,382	6,366	6,366	5,610	5,058	5,127	5,162	5,064	5,096	(11,553)	51,474	61,240	68,498
Rental of facilities and equipment		519	603	628	376	953	652	469	502	562	516	409	596	6,784	7,110	7,461
Interest earned - external investments		162	7,144	3,517	3,371	2,994	346	3,576	2,391	5,437	2,798	4,295	1,282	37,314	39,552	41,926
Interest earned - outstanding debtors		388	376	371	405	325	376	199	(484)	142	410	474	163	3,146	3,326	3,518
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		285	(1,296)	640	635	870	(14)	213	2,833	211	253	1,530	(3,465)	2,696	3,300	3,362
Licences and permits		70	122	103	108	101	78	119	113	115	105	109	148	1,290	1,368	1,450
Agency services		237	1,231	847	805	710	437	632	516	540	505	581	(231)	6,810	7,219	7,652
Transfers and Subsidies - Operational		46,748	6,816	8,143	8,336	11,383	21,781	7,936	9,860	10,869	8,868	8,783	62,115	211,638	212,906	194,587
Other revenue		3,488	1,454	3,625	3,061	4,136	1,527	1,261	1,745	1,506	1,487	1,791	(3,013)	22,068	23,233	24,513
<b>Cash Receipts by Source</b>		<b>133,686</b>	<b>78,723</b>	<b>94,248</b>	<b>95,250</b>	<b>99,361</b>	<b>102,335</b>	<b>88,514</b>	<b>90,865</b>	<b>92,815</b>	<b>87,291</b>	<b>90,160</b>	<b>(38,452)</b>	<b>1,014,797</b>	<b>1,167,496</b>	<b>1,281,904</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		5	7,987	4,952	2,109	11,151	4,294	5,044	4,519	8,883	6,616	7,203	27,848	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)		-	-	-	-	-	199	130	151	209	459	662	2,757	4,568	4,842	5,132
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	0	10,000	-	-	-	-	-	(0)	10,000	10,000	10,000
Short term loans		2	211	(41)	(2)	(12)	-	-	-	-	-	-	(157)	-	-	-
Borrowing long term/refinancing		-	-	28,400	-	-	-	-	-	-	-	-	4,631	33,030	34,800	12,000
Increase (decrease) in consumer deposits		45	112	62	182	138	119	119	119	119	119	119	178	1,433	1,504	1,579
Decrease (increase) in non-current receivables		17	(194)	15	15	15	8	8	8	8	8	8	181	100	120	130
Decrease (increase) in non-current investments		(132,773)	5,475	(12,961)	16,358	(58,715)	-	-	-	-	-	-	400,616	218,000	123,000	19,000
<b>Total Cash Receipts by Source</b>		<b>982</b>	<b>92,315</b>	<b>114,674</b>	<b>113,911</b>	<b>51,939</b>	<b>116,956</b>	<b>93,816</b>	<b>95,663</b>	<b>102,034</b>	<b>94,493</b>	<b>98,153</b>	<b>397,602</b>	<b>1,372,537</b>	<b>1,411,528</b>	<b>1,387,572</b>

# MOSSEL BAY MUNICIPALITY

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

### WC043 Mossel Bay - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M05 November

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	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
<b>Cash Payments by Type</b>													-			
Employee related costs		24,572	26,156	25,521	26,035	25,927	33,723	28,141	27,892	27,584	27,638	32,927	43,021	349,137	364,298	381,193
Remuneration of councillors		992	974	979	992	974	1,068	1,019	1,019	1,315	1,186	1,059	1,505	13,083	13,685	14,314
Interest paid		-	-	-	-	536	5,271	-	-	-	61	-	5,874	11,741	12,470	12,830
Bulk purchases - Electricity		-	44,151	42,306	25,814	26,887	26,221	26,895	25,370	22,496	24,483	24,021	62,898	351,541	380,016	410,797
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		2,056	4,446	4,887	4,932	5,567	9,869	12,059	9,860	11,024	8,786	9,967	43,516	126,968	175,204	151,056
Contracted services		3,752	7,269	13,861	9,879	12,008	16,092	12,414	11,271	12,134	11,979	11,827	56,940	179,427	147,679	151,843
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		20	1,112	313	1,338	270	944	1,331	104	76	874	573	(315)	6,641	5,538	5,537
General expenses		1,701	4,518	6,466	5,738	5,834	6,637	4,419	5,549	3,827	4,653	8,355	18,454	76,151	84,360	89,037
<b>Cash Payments by Type</b>		<b>33,092</b>	<b>88,627</b>	<b>94,333</b>	<b>74,727</b>	<b>78,003</b>	<b>99,825</b>	<b>86,280</b>	<b>81,065</b>	<b>78,455</b>	<b>79,659</b>	<b>88,729</b>	<b>231,893</b>	<b>1,114,688</b>	<b>1,183,249</b>	<b>1,216,607</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		420	15,435	24,778	13,890	22,105	27,707	24,670	24,862	24,323	22,366	23,317	12,202	236,076	206,701	175,772
Repayment of borrowing		-	-	-	-	(28,400)	7,189	-	-	-	-	-	35,588	14,377	17,219	19,901
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>		<b>33,511</b>	<b>104,062</b>	<b>119,111</b>	<b>88,617</b>	<b>71,708</b>	<b>134,721</b>	<b>110,949</b>	<b>105,927</b>	<b>102,779</b>	<b>102,025</b>	<b>112,047</b>	<b>279,682</b>	<b>1,365,141</b>	<b>1,407,169</b>	<b>1,412,279</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>(32,530)</b>	<b>(11,748)</b>	<b>(4,437)</b>	<b>25,294</b>	<b>(19,770)</b>	<b>(17,765)</b>	<b>(17,133)</b>	<b>(10,264)</b>	<b>(744)</b>	<b>(7,532)</b>	<b>(13,894)</b>	<b>117,919</b>	<b>7,396</b>	<b>4,359</b>	<b>(24,707)</b>
Cash/cash equivalents at the month/year beginning:		38,687	6,158	(5,590)	(10,027)	15,267	(4,503)	(22,268)	(39,401)	(49,665)	(50,410)	(57,942)	(71,836)	38,687	46,084	50,443
Cash/cash equivalents at the month/year end:		6,158	(5,590)	(10,027)	15,267	(4,503)	(22,268)	(39,401)	(49,665)	(50,410)	(57,942)	(71,836)	46,084	46,084	50,443	25,736

# MOSSEL BAY MUNICIPALITY

## IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 NOVEMBER 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 - M05 November

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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
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	13,890	54,524	85,565	31,041	36.3%	26%
November		18,691	21,488	22,105	76,629	107,053	30,424	28.4%	37%
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	-		
<b>Total Capital expenditure</b>	-	<b>206,579</b>	<b>236,076</b>	<b>76,629</b>					

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

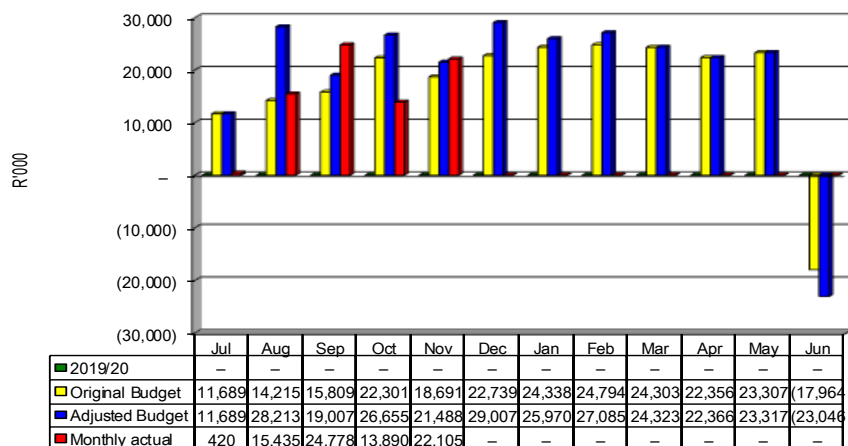
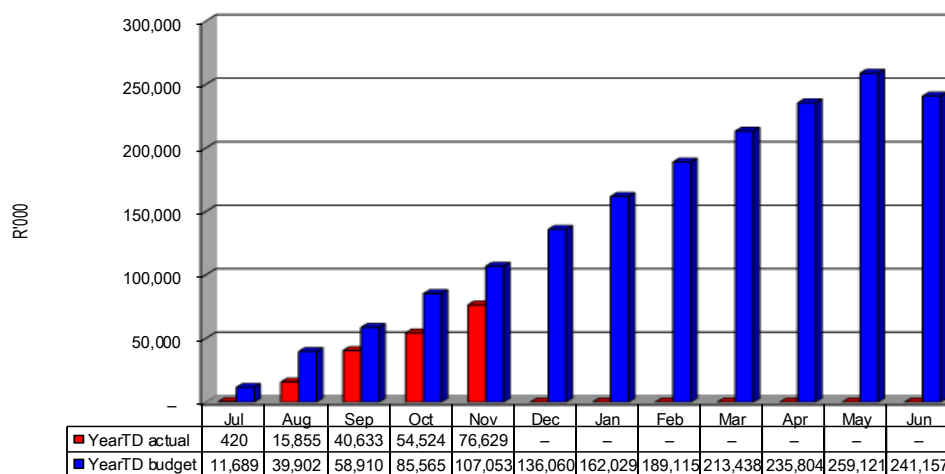


Chart C2 2020/21 Capital Expenditure: YTD actual v YTD target



# MOSSEL BAY MUNICIPALITY

## IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 NOVEMBER 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 - M05 November

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								
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		<b>70,552</b>	<b>85,464</b>	<b>6,846</b>	<b>25,742</b>	<b>38,487</b>	12,745	33.1%	<b>85,464</b>
Roads Infrastructure		16,532	22,274	2,372	9,288	12,904	3,616	28.0%	22,274
Road Structures		4,759	9,102	83	1,450	6,381	4,931	77.3%	9,102
Road Furniture		11,773	13,172	2,289	7,838	6,523	(1,315)	-20.2%	13,172
Electrical Infrastructure		18,690	16,951	120	1,528	4,624	3,096	67.0%	16,951
Power Plants		12,875	11,136	120	872	3,509	2,637	75.2%	11,136
MV Networks		5,315	5,315	–	656	1,015	359	35.4%	5,315
LV Networks		500	500	–	–	100	100	100.0%	500
Water Supply Infrastructure		13,880	20,229	297	1,446	11,449	10,003	87.4%	20,229
Boreholes		2,200	4,207	–	4	2,807	2,803	99.9%	4,207
Reservoirs		7,680	7,680	61	309	3,200	2,891	90.3%	7,680
Pump Stations		1,800	1,800	–	–	400	400	100.0%	1,800
Bulk Mains		–	4,341	63	509	4,341	3,832	88.3%	4,341
Distribution		1,950	1,950	172	623	700	77	11.0%	1,950
Capital Spares		250	250	–	1	–	(1)	#DIV/0!	250
Sanitation Infrastructure		20,000	24,341	4,054	13,102	8,941	(4,161)	-46.5%	24,341
Reticulation		18,000	22,341	4,006	12,668	8,341	(4,326)	-51.9%	22,341
Waste Water Treatment Works		350	350	25	89	200	111	55.4%	350
Capital Spares		1,650	1,650	23	346	400	54	13.6%	1,650
Solid Waste Infrastructure		650	869	3	379	569	191	33.5%	869
Waste Transfer Stations		650	869	3	379	569	191	33.5%	869
Information and Communication Infrastructure		800	800	–	–	–	–	–	800
Data Centres		800	800	–	–	–	–	–	800
<b>Community Assets</b>		<b>18,178</b>	<b>18,708</b>	<b>363</b>	<b>1,794</b>	<b>4,410</b>	<b>2,616</b>	<b>59.3%</b>	<b>18,708</b>
Community Facilities		10,322	10,852	363	1,793	4,380	2,587	59.1%	10,852
Centres		9,822	9,824	363	1,793	3,852	2,059	53.5%	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	30	29	97.9%	7,856
Outdoor Facilities		7,856	7,856	–	1	30	29	97.9%	7,856
<b>Investment properties</b>		<b>1,070</b>	<b>1,070</b>	<b>–</b>	<b>–</b>	<b>445</b>	<b>445</b>	<b>100.0%</b>	<b>1,070</b>
Revenue Generating		1,070	1,070	–	–	445	445	100.0%	1,070
Improved Property		1,070	1,070	–	–	445	445	100.0%	1,070
<b>Other assets</b>		<b>6,086</b>	<b>6,916</b>	<b>366</b>	<b>1,365</b>	<b>2,220</b>	<b>855</b>	<b>38.5%</b>	<b>6,916</b>
Operational Buildings		6,086	6,916	366	1,365	2,220	855	38.5%	6,916
Municipal Offices		5,226	6,056	366	1,265	2,200	935	42.5%	6,056
Yards		100	100	–	100	20	(80)	-399.1%	100
Stores		760	760	–	–	–	–	–	760
<b>Intangible Assets</b>		<b>31</b>	<b>31</b>	<b>18</b>	<b>18</b>	<b>–</b>	<b>(18)</b>	<b>#DIV/0!</b>	<b>31</b>
Licences and Rights		31	31	18	18	–	(18)	#DIV/0!	31
Computer Software and Applications		31	31	18	18	–	(18)	#DIV/0!	31
<b>Computer Equipment</b>		<b>157</b>	<b>192</b>	<b>–</b>	<b>81</b>	<b>653</b>	<b>572</b>	<b>87.6%</b>	<b>192</b>
Computer Equipment		157	192	–	81	653	572	87.6%	192
<b>Furniture and Office Equipment</b>		<b>1,249</b>	<b>1,251</b>	<b>107</b>	<b>509</b>	<b>700</b>	<b>192</b>	<b>27.4%</b>	<b>1,251</b>
Furniture and Office Equipment		1,249	1,251	107	509	700	192	27.4%	1,251
<b>Machinery and Equipment</b>		<b>1,601</b>	<b>2,041</b>	<b>233</b>	<b>937</b>	<b>1,152</b>	<b>216</b>	<b>18.7%</b>	<b>2,041</b>
Machinery and Equipment		1,601	2,041	233	937	1,152	216	18.7%	2,041
<b>Transport Assets</b>		<b>4,100</b>	<b>4,100</b>	<b>–</b>	<b>89</b>	<b>(108)</b>	<b>(197)</b>	<b>182.4%</b>	<b>4,100</b>
Transport Assets		4,100	4,100	–	89	(108)	(197)	182.4%	4,100
<b>Land</b>		<b>–</b>	<b>–</b>	<b>4,587</b>	<b>4,587</b>	<b>–</b>	<b>(4,587)</b>	<b>#DIV/0!</b>	<b>–</b>
Land		–	–	4,587	4,587	–	(4,587)	#DIV/0!	–
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>103,024</b>	<b>119,772</b>	<b>12,520</b>	<b>35,121</b>	<b>47,959</b>	<b>12,838</b>	<b>26.8%</b>	<b>119,772</b>

# MOSSEL BAY MUNICIPALITY

## IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 NOVEMBER 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 - M05 November

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								
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		<b>43,208</b>	<b>48,623</b>	<b>2,787</b>	<b>10,345</b>	<b>22,391</b>	<b>12,046</b>	<b>53.8%</b>	<b>48,623</b>
Roads Infrastructure		5,000	5,000	–	–	2,000	2,000	100.0%	5,000
Road Structures		5,000	5,000	–	–	2,000	2,000	100.0%	5,000
Electrical Infrastructure		4,300	4,441	194	1,372	1,881	508	27.0%	4,441
Power Plants		500	500	–	–	50	50	100.0%	500
MV Networks		1,350	1,491	140	734	841	106	12.7%	1,491
LV Networks		1,450	1,450	54	638	770	132	17.2%	1,450
Capital Spares		1,000	1,000	–	–	220	220	100.0%	1,000
Water Supply Infrastructure		20,321	25,485	2,143	8,149	12,900	4,751	36.8%	25,485
Reservoirs		7,000	11,675	1,664	6,277	7,575	1,298	17.1%	11,675
Pump Stations		1,350	1,350	97	122	–	(122)	#DIV/0!	1,350
Water Treatment Works		–	–	–	–	150	150	100.0%	–
Bulk Mains		5,300	5,300	–	–	2,000	2,000	100.0%	5,300
Distribution		6,671	7,160	382	1,750	3,175	1,425	44.9%	7,160
Sanitation Infrastructure		13,587	13,697	450	824	5,610	4,786	85.3%	13,697
Pump Station		310	310	–	–	–	–	–	310
Reticulation		8,514	8,624	450	762	3,610	2,848	78.9%	8,624
Waste Water Treatment Works		4,763	4,763	–	62	2,000	1,938	96.9%	4,763
<b>Community Assets</b>		<b>4,489</b>	<b>4,489</b>	<b>526</b>	<b>1,882</b>	<b>1,400</b>	<b>(482)</b>	<b>-34.4%</b>	<b>4,489</b>
Sport and Recreation Facilities		4,489	4,489	526	1,882	1,400	(482)	-34.4%	4,489
Outdoor Facilities		4,489	4,489	526	1,882	1,400	(482)	-34.4%	4,489
<b>Other assets</b>		<b>2,300</b>	<b>4,200</b>	<b>–</b>	<b>19</b>	<b>–</b>	<b>(19)</b>	<b>#DIV/0!</b>	<b>4,200</b>
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
<b>Computer Equipment</b>		<b>80</b>	<b>80</b>	<b>–</b>	<b>25</b>	<b>–</b>	<b>(25)</b>	<b>#DIV/0!</b>	<b>80</b>
Computer Equipment		80	80	–	25	–	(25)	#DIV/0!	80
<b>Furniture and Office Equipment</b>		<b>143</b>	<b>143</b>	<b>–</b>	<b>6</b>	<b>24</b>	<b>18</b>	<b>74.9%</b>	<b>143</b>
Furniture and Office Equipment		143	143	–	6	24	18	74.9%	143
<b>Machinery and Equipment</b>		<b>223</b>	<b>223</b>	<b>37</b>	<b>87</b>	<b>30</b>	<b>(57)</b>	<b>-190.8%</b>	<b>223</b>
Machinery and Equipment		223	223	37	87	30	(57)	-190.8%	223
<b>Transport Assets</b>		<b>1,953</b>	<b>4,821</b>	<b>–</b>	<b>–</b>	<b>653</b>	<b>653</b>	<b>100.0%</b>	<b>4,821</b>
Transport Assets		1,953	4,821	–	–	653	653	100.0%	4,821
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>1</b>	<b>52,395</b>	<b>62,578</b>	<b>3,350</b>	<b>12,364</b>	<b>24,497</b>	<b>12,133</b>	<b>49.5%</b>	<b>62,578</b>



# MOSSEL BAY MUNICIPALITY

## IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 NOVEMBER 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 - M05  
November

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								
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		<b>112,132</b>	<b>112,124</b>	<b>9,000</b>	<b>44,504</b>	<b>44,815</b>	<b>311</b>	<b>0.7%</b>	<b>112,124</b>
Roads Infrastructure		38,124	38,124	3,296	17,293	15,121	(2,172)	-14.4%	38,124
Roads		33,570	33,570	2,799	15,194	13,154	(2,040)	-15.5%	33,570
Road Structures		134	134	14	65	58	(8)	-13.8%	134
Road Furniture		4,420	4,420	484	2,033	1,909	(124)	-6.5%	4,420
Storm water Infrastructure		10,443	10,443	823	3,580	4,339	759	17.5%	10,443
Drainage Collection		10,443	10,443	823	3,580	4,339	759	17.5%	10,443
Electrical Infrastructure		24,863	24,863	2,071	9,900	10,176	277	2.7%	24,863
HV Transmission Conductors		2,131	2,131	180	872	858	(15)	-1.7%	2,131
MV Substations		578	578	39	201	204	3	1.3%	578
MV Switching Stations		1,066	1,066	91	440	426	(14)	-3.3%	1,066
MV Networks		5,280	5,280	484	2,427	2,145	(282)	-13.2%	5,280
LV Networks		15,808	15,808	1,276	5,959	6,544	585	8.9%	15,808
Water Supply Infrastructure		22,446	22,472	1,684	8,378	8,989	611	6.8%	22,472
Dams and Weirs		1,034	1,034	46	385	448	63	14.0%	1,034
Pump Stations		2,198	2,198	130	663	901	237	26.4%	2,198
Water Treatment Works		556	556	(6)	(35)	231	266	115.1%	556
Bulk Mains		2,218	2,218	193	821	887	66	7.4%	2,218
Distribution		16,439	16,465	1,321	6,544	6,522	(21)	-0.3%	16,465
Sanitation Infrastructure		15,337	15,337	1,053	5,082	6,076	994	16.4%	15,337
Pump Station		5,190	5,190	339	1,773	2,240	466	20.8%	5,190
Reticulation		9,589	9,589	712	3,288	3,642	353	9.7%	9,589
Waste Water Treatment Works		558	558	2	20	195	175	89.5%	558
Solid Waste Infrastructure		224	189	4	50	52	1	2.7%	189
Landfill Sites		51	51	4	13	20	6	31.6%	51
Waste Transfer Stations		172	137	0	37	32	(5)	-15.1%	137
Coastal Infrastructure		695	695	68	220	62	(158)	-256.6%	695
Promenades		695	695	68	220	62	(158)	-256.6%	695

# MOSSEL BAY MUNICIPALITY

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

### WC043 Mossel Bay - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November

Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>								
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Community Assets</b>		<b>4,123</b>	<b>5,423</b>	<b>599</b>	<b>2,112</b>	<b>2,935</b>	<b>823</b>	<b>28.0%</b>	<b>5,423</b>
Community Facilities		2,380	2,030	70	355	649	294	45.3%	2,030
Halls		892	542	24	34	(16)	(50)	309.3%	542
Centres		100	100	10	10	37	28	73.6%	100
Fire/Ambulance Stations		41	41	3	3	15	12	78.3%	41
Libraries		137	137	0	1	50	49	98.7%	137
Cemeteries/Crematoria		67	67	-	9	31	22	70.6%	67
Parks		340	340	25	61	155	94	60.7%	340
Public Open Space		81	81	-	-	30	30	100.0%	81
Public Ablution Facilities		721	721	8	238	347	109	31.5%	721
Sport and Recreation Facilities		1,743	3,393	529	1,756	2,285	529	23.2%	3,393
Outdoor Facilities		1,743	3,393	529	1,756	2,285	529	23.2%	3,393
<b>Investment properties</b>		<b>2</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>2</b>
Revenue Generating		2	2	-	-	-	-		2
Unimproved Property		2	2	-	-	-	-		2
<b>Other assets</b>		<b>4,023</b>	<b>4,005</b>	<b>206</b>	<b>673</b>	<b>1,408</b>	<b>736</b>	<b>52.2%</b>	<b>4,005</b>
Operational Buildings		4,023	4,005	206	673	1,408	736	52.2%	4,005
Municipal Offices		3,506	3,448	141	559	1,234	675	54.7%	3,448
Workshops		233	233	11	25	76	52	67.4%	233
Yards		75	75	-	-	(30)	(30)	100.0%	75
Stores		-	41	-	35	41	5	13.0%	41
Manufacturing Plant		210	210	54	54	87	34	38.5%	210
<b>Computer Equipment</b>		<b>1,527</b>	<b>1,527</b>	<b>64</b>	<b>738</b>	<b>677</b>	<b>(61)</b>	<b>-9.0%</b>	<b>1,527</b>
Computer Equipment		1,527	1,527	64	738	677	(61)	-9.0%	1,527
<b>Furniture and Office Equipment</b>		<b>467</b>	<b>556</b>	<b>55</b>	<b>157</b>	<b>321</b>	<b>164</b>	<b>51.1%</b>	<b>556</b>
Furniture and Office Equipment		467	556	55	157	321	164	51.1%	556
<b>Machinery and Equipment</b>		<b>3,923</b>	<b>3,923</b>	<b>342</b>	<b>1,143</b>	<b>1,482</b>	<b>340</b>	<b>22.9%</b>	<b>3,923</b>
Machinery and Equipment		3,923	3,923	342	1,143	1,482	340	22.9%	3,923
<b>Transport Assets</b>		<b>7,263</b>	<b>7,205</b>	<b>566</b>	<b>2,086</b>	<b>2,793</b>	<b>707</b>	<b>25.3%</b>	<b>7,205</b>
Transport Assets		7,263	7,205	566	2,086	2,793	707	25.3%	7,205
<b>Total Repairs and Maintenance Expenditure</b>	<b>1</b>	<b>133,461</b>	<b>134,765</b>	<b>10,831</b>	<b>51,412</b>	<b>54,431</b>	<b>3,019</b>	<b>5.5%</b>	<b>134,765</b>

# MOSSEL BAY MUNICIPALITY

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

### 9.2.4 Supporting Table SC13d: Depreciation by asset class

#### WC043 Mossel Bay - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November

Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>								
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		<b>77,475</b>	<b>77,475</b>	<b>-</b>	<b>-</b>	<b>32,268</b>	<b>32,268</b>	<b>100.0%</b>	<b>77,475</b>
Roads Infrastructure		17,845	17,845	-	-	7,433	7,433	100.0%	17,845
Roads		13,646	13,646	-	-	5,684	5,684	100.0%	13,646
Road Structures		1,860	1,860	-	-	775	775	100.0%	1,860
Road Furniture		2,339	2,339	-	-	974	974	100.0%	2,339
Storm water Infrastructure		13,191	13,191	-	-	5,494	5,494	100.0%	13,191
Drainage Collection		6,563	6,563	-	-	2,734	2,734	100.0%	6,563
Storm water Conveyance		6,628	6,628	-	-	2,760	2,760	100.0%	6,628
Electrical Infrastructure		12,640	12,640	-	-	5,265	5,265	100.0%	12,640
Power Plants		476	476	-	-	198	198	100.0%	476
HV Substations		104	104	-	-	43	43	100.0%	104
HV Switching Station		27	27	-	-	11	11	100.0%	27
HV Transmission Conductors		226	226	-	-	94	94	100.0%	226
MV Substations		1,084	1,084	-	-	451	451	100.0%	1,084
MV Switching Stations		131	131	-	-	54	54	100.0%	131
MV Networks		2,192	2,192	-	-	913	913	100.0%	2,192
LV Networks		8,400	8,400	-	-	3,499	3,499	100.0%	8,400
Water Supply Infrastructure		20,653	20,653	-	-	8,602	8,602	100.0%	20,653
Dams and Weirs		779	779	-	-	324	324	100.0%	779
Boreholes		750	750	-	-	312	312	100.0%	750
Reservoirs		899	899	-	-	374	374	100.0%	899
Pump Stations		1,154	1,154	-	-	481	481	100.0%	1,154
Water Treatment Works		6,624	6,624	-	-	2,759	2,759	100.0%	6,624
Bulk Mains		110	110	-	-	46	46	100.0%	110
Distribution		10,337	10,337	-	-	4,305	4,305	100.0%	10,337
Sanitation Infrastructure		10,495	10,495	-	-	4,371	4,371	100.0%	10,495
Pump Station		2,168	2,168	-	-	903	903	100.0%	2,168
Reticulation		6,439	6,439	-	-	2,682	2,682	100.0%	6,439
Waste Water Treatment Works		1,887	1,887	-	-	786	786	100.0%	1,887
Outfall Sewers		0	0	-	-	0	0	100.0%	0
Solid Waste Infrastructure		1,445	1,445	-	-	602	602	100.0%	1,445
Landfill Sites		1,369	1,369	-	-	570	570	100.0%	1,369
Waste Transfer Stations		48	48	-	-	20	20	100.0%	48
Capital Spares		28	28	-	-	12	12	100.0%	28
Coastal Infrastructure		189	189	-	-	79	79	100.0%	189
Revetments		186	186	-	-	78	78	100.0%	186
Promenades		2	2	-	-	1	1	100.0%	2
Information and Communication Infrastructure		1,016	1,016	-	-	423	423	100.0%	1,016
Data Centres		10	10	-	-	4	4	100.0%	10
Core Layers		12	12	-	-	5	5	100.0%	12
Distribution Layers		994	994	-	-	414	414	100.0%	994

# MOSSEL BAY MUNICIPALITY

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

### WC043 Mossel Bay - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November

Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>								
<b><u>Depreciation by Asset Class/Sub-class</u></b>									
<b><u>Community Assets</u></b>		<b>18,863</b>	<b>18,863</b>	<b>-</b>	<b>-</b>	<b>7,857</b>	<b>7,857</b>	<b>100.0%</b>	<b>18,863</b>
Community Facilities		7,506	7,506	-	-	3,126	3,126	100.0%	7,506
Halls		382	382	-	-	159	159	100.0%	382
Centres		154	154	-	-	64	64	100.0%	154
Crèches		1,116	1,116	-	-	465	465	100.0%	1,116
Clinics/Care Centres		8	8	-	-	3	3	100.0%	8
Fire/Ambulance Stations		282	282	-	-	118	118	100.0%	282
Museums		82	82	-	-	34	34	100.0%	82
Galleries		1,032	1,032	-	-	430	430	100.0%	1,032
Libraries		1,080	1,080	-	-	450	450	100.0%	1,080
Cemeteries/Crematoria		125	125	-	-	52	52	100.0%	125
Purfs		140	140	-	-	58	58	100.0%	140
Public Open Space		86	86	-	-	36	36	100.0%	86
Public Ablution Facilities		863	863	-	-	360	360	100.0%	863
Stalls		1,201	1,201	-	-	500	500	100.0%	1,201
Airports		371	371	-	-	155	155	100.0%	371
Taxi Ranks/Bus Terminals		583	583	-	-	243	243	100.0%	583
Sport and Recreation Facilities		11,358	11,358	-	-	4,730	4,730	100.0%	11,358
Indoor Facilities		106	106	-	-	44	44	100.0%	106
Outdoor Facilities		11,251	11,251	-	-	4,686	4,686	100.0%	11,251
<b><u>Investment properties</u></b>		<b>907</b>	<b>907</b>	<b>-</b>	<b>-</b>	<b>378</b>	<b>378</b>	<b>100.0%</b>	<b>907</b>
Revenue Generating		907	907	-	-	378	378	100.0%	907
Improved Property		907	907	-	-	378	378	100.0%	907
<b><u>Other assets</u></b>		<b>3,163</b>	<b>3,163</b>	<b>-</b>	<b>-</b>	<b>1,317</b>	<b>1,317</b>	<b>100.0%</b>	<b>3,163</b>
Operational Buildings		2,690	2,690	-	-	1,120	1,120	100.0%	2,690
Municipal Offices		2,580	2,580	-	-	1,074	1,074	100.0%	2,580
Workshops		60	60	-	-	25	25	100.0%	60
Yards		12	12	-	-	5	5	100.0%	12
Stores		10	10	-	-	4	4	100.0%	10
Laboratories		3	3	-	-	1	1	100.0%	3
Training Centres		25	25	-	-	11	11	100.0%	25
Housing		473	473	-	-	197	197	100.0%	473
Social Housing		473	473	-	-	197	197	100.0%	473
<b><u>Intangible Assets</u></b>		<b>128</b>	<b>128</b>	<b>-</b>	<b>-</b>	<b>25</b>	<b>25</b>	<b>100.0%</b>	<b>128</b>
Licences and Rights		128	128	-	-	25	25	100.0%	128
Computer Software and Applications		128	128	-	-	25	25	100.0%	128
<b><u>Computer Equipment</u></b>		<b>2,219</b>	<b>2,219</b>	<b>-</b>	<b>-</b>	<b>892</b>	<b>892</b>	<b>100.0%</b>	<b>2,219</b>
Computer Equipment		2,219	2,219	-	-	892	892	100.0%	2,219
<b><u>Furniture and Office Equipment</u></b>		<b>1,647</b>	<b>1,647</b>	<b>-</b>	<b>-</b>	<b>661</b>	<b>661</b>	<b>100.0%</b>	<b>1,647</b>
Furniture and Office Equipment		1,647	1,647	-	-	661	661	100.0%	1,647
<b><u>Machinery and Equipment</u></b>		<b>11,454</b>	<b>11,454</b>	<b>-</b>	<b>-</b>	<b>4,684</b>	<b>4,684</b>	<b>100.0%</b>	<b>11,454</b>
Machinery and Equipment		11,454	11,454	-	-	4,684	4,684	100.0%	11,454
<b><u>Transport Assets</u></b>		<b>5,169</b>	<b>5,169</b>	<b>-</b>	<b>-</b>	<b>2,026</b>	<b>2,026</b>	<b>100.0%</b>	<b>5,169</b>
Transport Assets		5,169	5,169	-	-	2,026	2,026	100.0%	5,169
<b><u>Zoo's, Marine and Non-biological Animals</u></b>		<b>2</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>100.0%</b>	<b>2</b>
Zoo's, Marine and Non-biological Animals		2	2	-	-	1	1	100.0%	2
<b>Total Depreciation</b>	<b>1</b>	<b>121,027</b>	<b>121,027</b>	<b>-</b>	<b>-</b>	<b>50,109</b>	<b>50,109</b>	<b>100.0%</b>	<b>121,027</b>

# MOSSEL BAY MUNICIPALITY

## IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 NOVEMBER 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 - M05 November

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								
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		<b>44,306</b>	<b>45,888</b>	<b>6,043</b>	<b>26,211</b>	<b>15,830</b>	<b>(10,381)</b>	<b>-65.6%</b>	<b>45,888</b>
Roads Infrastructure		23,642	24,973	5,503	16,664	10,794	(5,870)	-54.4%	24,973
Roads		25	25	-	25	25	(0)	-1.9%	25
Road Furniture		23,617	24,948	5,503	16,638	10,769	(5,869)	-54.5%	24,948
Storm water Infrastructure		5,000	5,000	4	2,692	400	(2,292)	-573.0%	5,000
Storm water Conveyance		5,000	5,000	4	2,692	400	(2,292)	-573.0%	5,000
Electrical Infrastructure		7,968	7,968	399	4,310	1,783	(2,528)	-141.8%	7,968
Power Plants		40	40	-	-	20	20	100.0%	40
HV Transmission Conductors		200	200	-	-	-	-	-	200
MV Substations		7,728	7,728	399	4,310	1,763	(2,548)	-144.6%	7,728
Water Supply Infrastructure		7,346	7,346	3	1,986	2,452	466	19.0%	7,346
Distribution		7,346	7,346	3	1,986	2,452	466	19.0%	7,346
Sanitation Infrastructure		350	350	57	57	150	93	62.2%	350
Pump Station		350	350	-	-	150	150	100.0%	350
Reticulation		-	-	57	57	-	(57)	#DIV/0!	-
Solid Waste Infrastructure		-	251	78	501	251	(250)	-99.6%	251
Waste Transfer Stations		-	251	78	501	251	(250)	-99.6%	251
<b>Community Assets</b>		<b>1,500</b>	<b>1,500</b>	<b>-</b>	<b>1,135</b>	<b>340</b>	<b>(795)</b>	<b>-233.7%</b>	<b>1,500</b>
Community Facilities		900	900	-	910	300	(610)	-203.3%	900
Centres		900	900	-	910	300	(610)	-203.3%	900
Sport and Recreation Facilities		600	600	-	225	40	(185)	-462.0%	600
Indoor Facilities		500	500	-	125	-	(125)	#DIV/0!	500
Outdoor Facilities		100	100	-	100	40	(60)	-150.0%	100
<b>Other assets</b>		<b>620</b>	<b>1,327</b>	<b>-</b>	<b>713</b>	<b>907</b>	<b>194</b>	<b>21.4%</b>	<b>1,327</b>
Operational Buildings		620	1,327	-	713	907	194	21.4%	1,327
Municipal Offices		200	200	-	5	200	195	97.3%	200
Workshops		120	827	-	708	707	(1)	-0.1%	827
Stores		300	300	-	-	-	-	-	300
<b>Computer Equipment</b>		<b>1,618</b>	<b>1,618</b>	<b>129</b>	<b>212</b>	<b>315</b>	<b>103</b>	<b>32.7%</b>	<b>1,618</b>
Computer Equipment		1,618	1,618	129	212	315	103	32.7%	1,618
<b>Furniture and Office Equipment</b>		<b>267</b>	<b>267</b>	<b>14</b>	<b>71</b>	<b>25</b>	<b>(47)</b>	<b>-186.9%</b>	<b>267</b>
Furniture and Office Equipment		267	267	14	71	25	(47)	-186.9%	267
<b>Machinery and Equipment</b>		<b>1,100</b>	<b>1,376</b>	<b>25</b>	<b>355</b>	<b>576</b>	<b>221</b>	<b>38.4%</b>	<b>1,376</b>
Machinery and Equipment		1,100	1,376	25	355	576	221	38.4%	1,376
<b>Transport Assets</b>		<b>1,750</b>	<b>1,750</b>	<b>24</b>	<b>447</b>	<b>-</b>	<b>(447)</b>	<b>#DIV/0!</b>	<b>1,750</b>
Transport Assets		1,750	1,750	24	447	-	(447)	#DIV/0!	1,750
<b>Total Capital Expenditure on upgrading of existing assets</b>	<b>1</b>	<b>51,161</b>	<b>53,725</b>	<b>6,235</b>	<b>29,144</b>	<b>17,993</b>	<b>(11,151)</b>	<b>-62.0%</b>	<b>53,725</b>

## MOSSEL BAY MUNICIPALITY

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

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### *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 November 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: ..... 2020-12-14 .....

**Executive Mayor of Mossel Bay Municipality (WC043)**

Signature:  .....

Date: ..... 2020-12-14 .....