

2020/21 DECEMBER 2020

IN-YEAR MONITORING MONTHLY BUDGET STATEMENT

(MFMA SECTION 71 REPORT)



MOSSEL BAY MUNICIPALITY

Table of Contents

PART 1: IN-YEAR REPORT	4
SECTION 1 – EXECUTIVE SUMMARY	4
1.1 Performance Indicators.....	5
1.2 Performance against the approved annual budget and the latest approved adjustment budget.....	6
1.2.1 Revenue by Source.....	6
1.2.2 Operating Expenditure by Type	7
1.2.3 Capital Expenditure by Funding Source	7
1.3 Financial Implications on the Cash flow of the Municipality due to the COVID-19 Pandemic.....	8
1.4 Material variances from SDBIP	9
SECTION 2 – IN-YEAR BUDGET MONTHLY STATEMENT	10
2.1 Table C1: Monthly Budget Statement Summary	10
2.2 Table C2: Financial Performance (functional classification)	11
2.3 Table C3: Financial Performance (revenue and expenditure by municipal vote).....	12
2.4 Table C4: Financial Performance (revenue and expenditure)	13
2.5 Table C5: Capital Expenditure (municipal vote, functional classification and funding).....	14
2.6 Table C6: Financial Position	15
2.7 Table C7: Cash Flow	16
 PART 2: SUPPORTING DOCUMENTS	 17
SECTION 3 – DEBTORS’ ANALYSIS	17
3.1 Supporting Table SC3: Aged Debtors	17
SECTION 4 – CREDITORS’ ANALYSIS	19
4.1 Supporting Table SC4: Aged Creditors	19
SECTION 5 – INVESTMENT PORTFOLIO ANALYSIS	20
5.1 Supporting Table SC5: Investment Portfolio.....	20
SECTION 6 – ALLOCATION OF GRANT RECEIPTS AND EXPENDITURES	21
6.1 Supporting Table SC6: Transfers and Grant Receipts	21
6.2 Supporting Table SC7(1): Transfers and Grant Expenditure	22
6.3 Supporting Table SC7(2): Expenditure against approved rollovers	23
SECTION 7 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS	24
7.1 Supporting Table SC8: Councillor and Staff benefits	24

MOSSEL BAY MUNICIPALITY

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

SECTION 8 – ACTUAL AND REVISED TARGETS FOR CASH RECEIPTS	25
8.1 Supporting Table SC9: Actuals and revised targets for cash receipts.....	25
SECTION 9 – CAPITAL PROGRAMME PERFORMANCE	27
9.1 Supporting Table SC12: Capital Expenditure Trend	27
9.2 Supporting Tables SC13	28
9.2.1 Supporting Table SC13a: Capital Expenditure on new assets by asset class	28
9.2.2 Supporting Table SC13b: Capital Expenditure on renewal of existing assets by asset class	29
9.2.3 Supporting Table SC13c: Expenditure on repairs and maintenance by asset class.....	30
9.2.4 Supporting Table SC13d: Depreciation by asset class	32
9.2.5 Supporting Table SC13e: Capital Expenditure on upgrading of existing assets by asset class	34
SECTION 10 – QUALITY CERTIFICATE BY ACCOUNTING OFFICER	35

PART 1: IN-YEAR REPORT

SECTION 1 – EXECUTIVE SUMMARY

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

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

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

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

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 DECEMBER 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 - M06 December

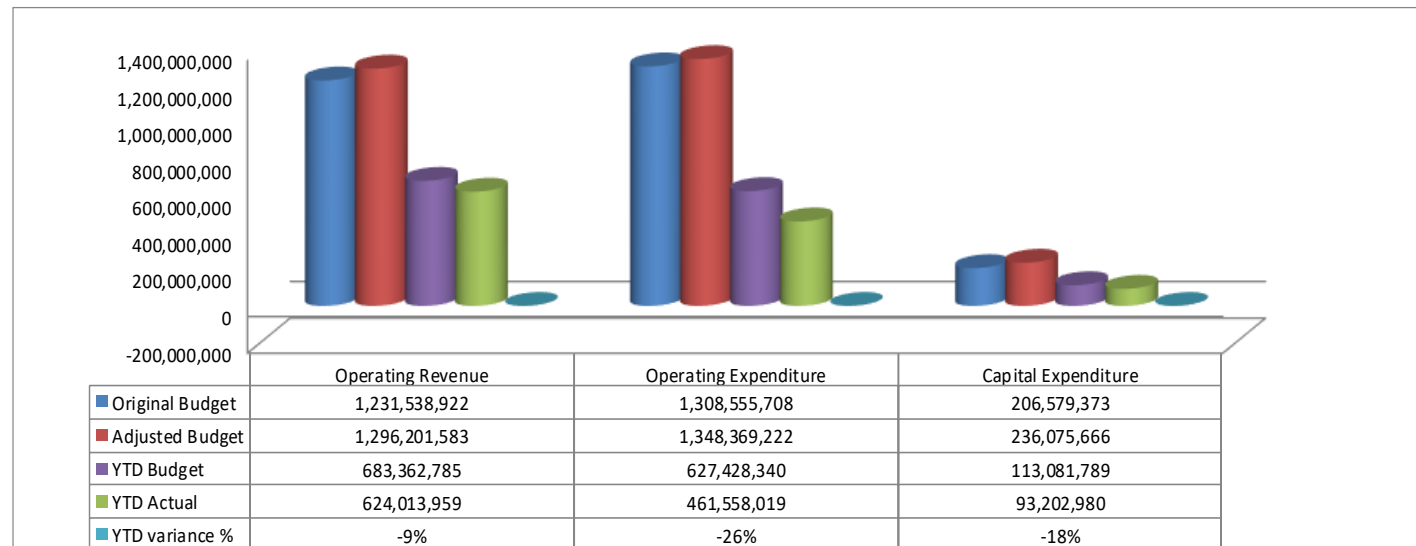
Description of financial indicator	Basis of calculation	Ref	Budget Year			
			Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		10.3%	10.0%	0.8%	2.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		16.0%	16.7%	26.6%	16.7%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		10.2%	10.1%	7.6%	10.1%
Gearing	Long Term Borrowing/ Funds & Reserves		58.3%	58.3%	22.3%	58.3%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	1	280.5%	284.0%	268.7%	284.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		165.2%	168.7%	192.0%	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%	21.2%	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%	14.7%	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%	26.0%	30.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		11.6%	11.2%	10.5%	11.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		11.7%	11.2%	0.6%	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%	1338.2%	3810.9%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		26.6%	26.6%	52.6%	26.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		607.6%	602.3%	1020.6%	602.2%

MOSSEL BAY MUNICIPALITY

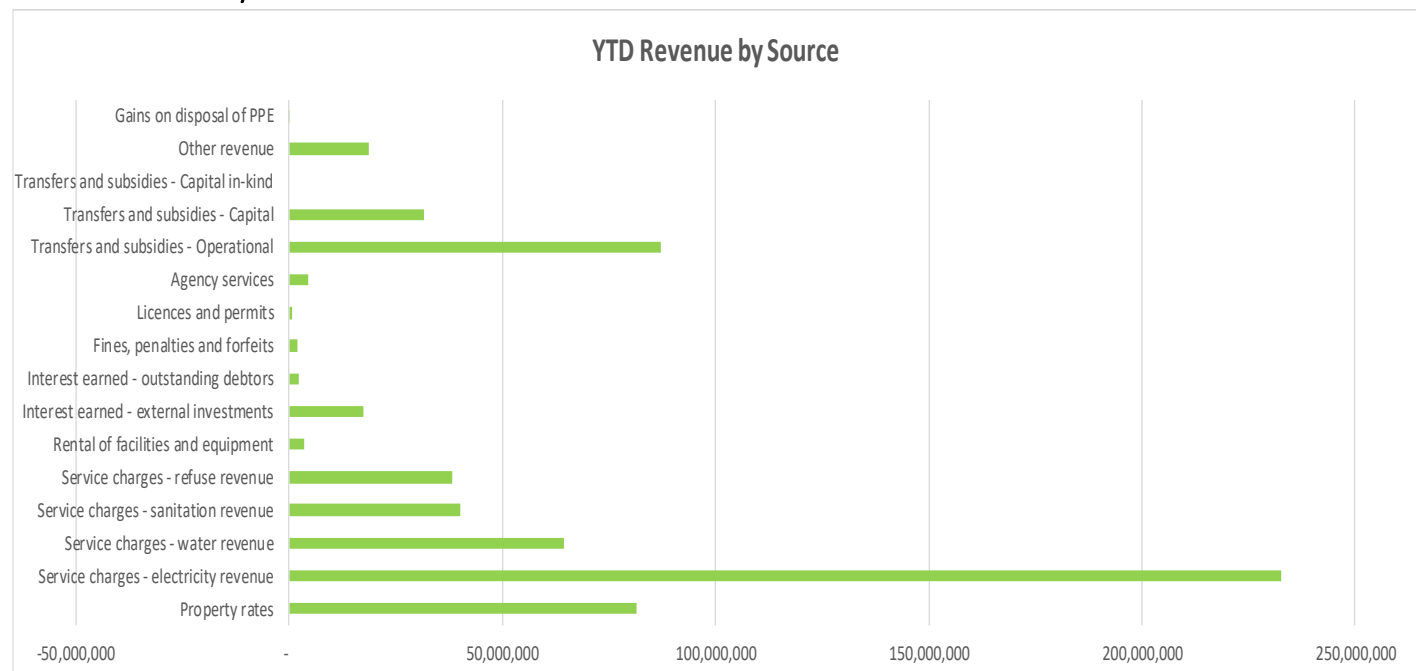
IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 DECEMBER 2020

1.2 Performance against the approved annual budget

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



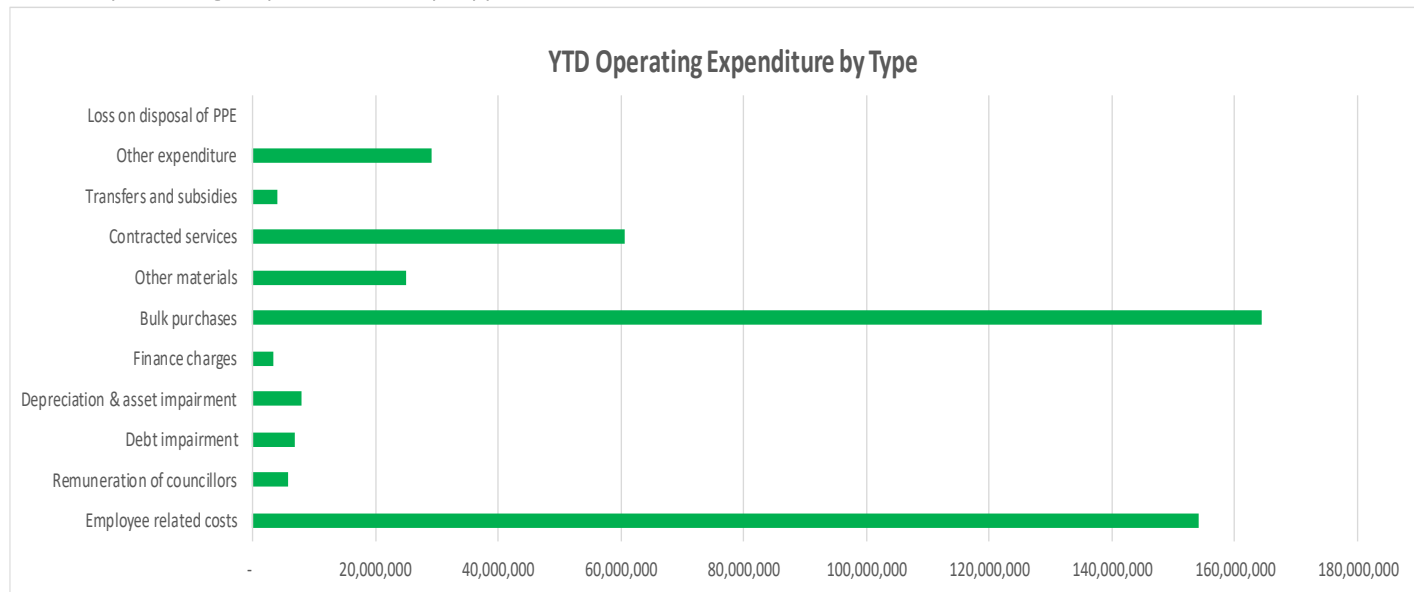
1.2.1 Revenue by Source



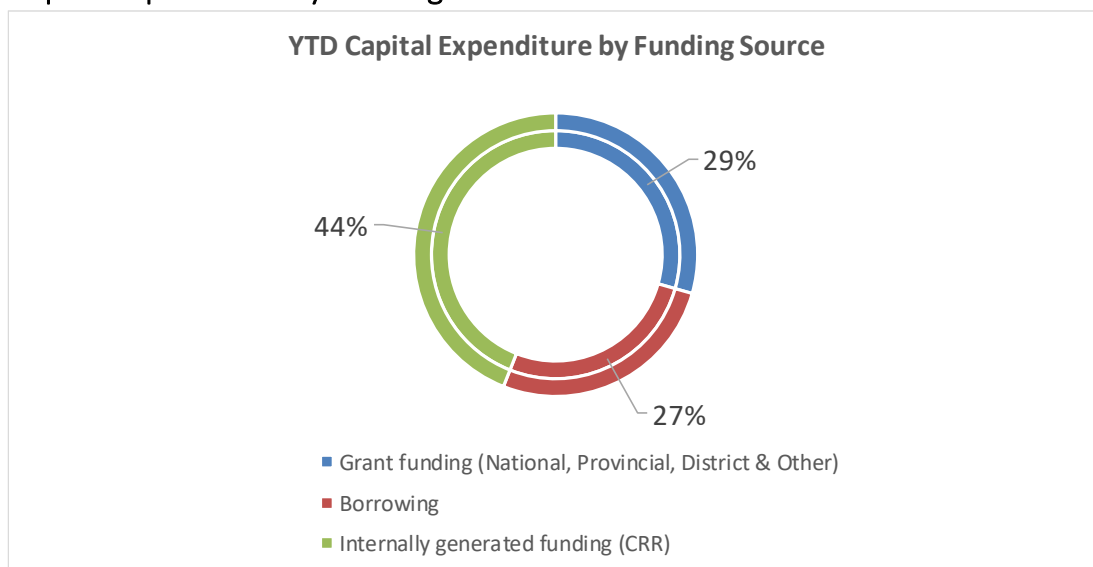
MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 DECEMBER 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 31 DECEMBER 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 80,486,405 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 31 December 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.

As at 31 December 2020 the available cash and all investments amount to R 608 994 829 (R 606 780 097 as at 26 March 2020) with commitments of R 478 984 452 (R 474 256 315 as at 26 March 2020) and therefore leaving the Municipality with available other working capital to the amount of R 130 010 377 (R 132 523 782 as at 26 March 2020).

This shows that for the available cash situation, the decision taken by Council were sound. The payment percentages are still well above the estimated percentages and it is not foreseen that it will deteriorate to the estimated levels.

MOSSEL BAY MUNICIPALITY

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

1.4 Material variances from SDBIP

WC043 Mossel Bay - Supporting Table SC1 Material variance explanations - M06 December

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	R thousands			
	Revenue By Source			
	Service charges - refuse revenue	4,654	Fewer indigent households caused less revenue foregone	To be adjusted with FEB adj Budget
	Transfers and subsidies	(38,754)	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)	(17,760)	Current underspending of MTICG grant + all Roll-over amounts from 2019/20 year added to August Budget	None.
2	Other Revenue	4,404	Significant difference mainly due to Development Charges. Initially budget for development charges of R 4 567 500, YTD budgeted development charges are R 2 174 586 whilst the actual incurred to date is already R 7 251 197.12.	To be adjusted with FEB adj Budget
	Expenditure By Type			
	Employee related costs	(20,765)	Water inventory employee related costs YTD budget is R 325 136 whilst the YTD actual is R 4 858 433.91. Vacancies budgeted for not yet filled. Budgeted for WCA payment, yet still awaiting invoice. Overtime / Standby actuals only for 5 months as July payment i.r.o. June written back.	To be investigated and likely adjusted with FEB adj Budget
	Debt impairment	6,824	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	(52,097)	First depreciation run (one month) done in December 2020, remaining 5 runs still in process.	None.
	Finance charges	(1,958)	Finance charges not recognised in the same proportion as budgeted. Ought to be in line at year end.	None.
	Other materials	(74,883)	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	(8,136)	Savings on Contracted services due to Cost containment policy implementation and MM instruction on Consultant fees	None.
	Other expenditure	(10,242)	Travel and subsistence actuals significantly lower than YTD budgeted for. External Audit Fees YTD Budget significantly higher than actuals recognised to date. YTD actual district dump site dumping fees significantly lower than budgeted to.	None.
	Losses	(2,099)	Gains and losses recorded at financial year end.	None.
	Capital Expenditure			
3	Water	(7,801)	Contractor on site. Municipal contractor has to wait for contractor working on provincial road to complete work before municipal contractor can continue.	None
	Housing	(13,248)	Tender closed 9/10/2020 and has been allocated to the Contractor.	Consultants busy with process
	Finance and administration	(6,801)	Illegal settlers and covid-19 caused some delays	EoT without cost granted - JBCC contract
	Road Transport	5,256	Work In Progress- Contractor on site	None

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 DECEMBER 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 - M06 December

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	12,787	81,507	78,343	3,164	4%	156,749
Service charges	747,065	747,065	67,655	375,413	388,404	(12,991)	-3%	747,065
Investment revenue	37,314	37,314	126	17,315	16,543	772	5%	37,314
Transfers and subsidies	161,119	211,638	5,852	87,277	126,031	(38,754)	-31%	211,638
Other own revenue	52,826	52,826	4,780	30,974	24,753	6,221	25%	52,826
Total Revenue (excluding capital transfers and contributions)	1,155,072	1,205,591	91,200	592,485	634,074	(41,589)	-7%	1,205,591
Employee costs	369,571	364,599	25,960	154,170	174,935	(20,765)	-12%	364,599
Remuneration of Councillors	13,083	13,083	959	5,870	6,384	(514)	-8%	13,083
Depreciation & asset impairment	121,027	121,027	8,034	8,034	60,131	(52,097)	-87%	121,027
Finance charges	13,741	13,741	2,943	3,479	5,437	(1,958)	-36%	13,741
Materials and bulk purchases	478,517	520,922	28,325	189,371	266,618	(77,248)	-29%	520,922
Transfers and subsidies	5,940	6,531	1,006	4,059	3,695	364	10%	6,531
Other expenditure	306,677	308,466	19,813	96,575	110,228	(13,653)	-12%	308,466
Total Expenditure	1,308,556	1,348,369	87,040	461,558	627,428	(165,870)	-26%	1,348,369
Surplus/(Deficit)	(153,484)	(142,778)	4,160	130,927	6,646	124,282	1870%	(142,778)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	76,467	90,611	5,324	31,528	49,289	(17,760)	-36%	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)	9,484	162,456	55,934	106,521	190%	(52,168)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(77,017)	(52,168)	9,484	162,456	55,934	106,521	190%	(52,168)
Capital expenditure & funds sources								
Capital expenditure	206,579	236,076	16,574	93,203	113,082	(19,879)	-18%	236,076
Capital transfers recognised	70,343	82,640	4,630	27,414	40,581	(13,167)	-32%	82,640
Borrowing	33,030	39,349	4,016	24,778	17,659	7,120	40%	39,349
Internally generated funds	103,206	114,087	7,928	41,010	54,842	(13,831)	-25%	114,087
Total sources of capital funds	206,579	236,076	16,574	93,203	113,082	(19,879)	-18%	236,076
Financial position								
Total current assets	675,240	683,757		659,429				683,757
Total non current assets	2,924,455	2,953,951		2,983,147				2,953,951
Total current liabilities	240,731	240,731		245,389				240,731
Total non current liabilities	360,410	360,410		278,332				360,410
Community wealth/Equity	2,998,554	3,036,567		3,118,854				3,036,567
Cash flows								
Net cash from (used) operating	(34,130)	(9,281)	18,605	51,115	116,356	65,241	56%	(9,281)
Net cash from (used) investing	26,088	(3,408)	(10,210)	(143,405)	(124,441)	18,963	-15%	(3,508)
Net cash from (used) financing	20,085	20,085	5,570	63,064	(6,472)	(69,536)	1074%	20,085
Cash/cash equivalents at the month/year end	37,567	46,084	-	9,462	24,130	14,668	61%	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	6,402	5,858	5,426	4,471	4,136	19,957	20,211	136,500
Creditors Age Analysis								
Total Creditors	310	-	18	-	-	-	-	5,800

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 DECEMBER 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) - M06 December

Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Revenue - Functional									
<i>Governance and administration</i>		221,636	236,455	15,078	160,680	122,033	38,647	32%	236,455
Executive and council		10,942	25,295	1,154	54,508	19,865	34,643	174%	25,295
Finance and administration		210,694	211,160	13,924	106,173	102,168	4,005	4%	211,160
<i>Community and public safety</i>		93,419	142,674	8,484	51,861	92,245	(40,385)	-44%	142,674
Community and social services		10,690	9,199	961	5,905	3,436	2,469	72%	9,199
Sport and recreation		14,408	14,408	987	2,604	5,842	(3,238)	-55%	14,408
Public safety		7,580	7,630	681	1,415	464	951	205%	7,630
Housing		60,741	111,438	5,855	41,937	82,504	(40,568)	-49%	111,438
<i>Economic and environmental services</i>		44,840	45,089	4,122	30,385	23,905	6,480	27%	45,089
Planning and development		13,419	13,519	902	7,401	8,527	(1,126)	-13%	13,519
Road transport		31,411	31,514	3,221	22,979	15,323	7,655	50%	31,514
Environmental protection		10	56	-	6	55	(49)	-90%	56
<i>Trading services</i>		871,645	871,983	68,840	381,088	445,179	(64,091)	-14%	871,983
Energy sources		504,946	502,946	42,933	234,484	260,941	(26,456)	-10%	502,946
Water management		162,108	164,446	12,274	66,603	83,319	(16,716)	-20%	164,446
Waste water management		110,756	110,756	7,046	40,969	53,848	(12,879)	-24%	110,756
Waste management		93,834	93,834	6,588	39,031	47,072	(8,040)	-17%	93,834
Total Revenue - Functional	2	1,231,539	1,296,202	96,524	624,014	683,363	(59,349)	-9%	1,296,202
Expenditure - Functional									
<i>Governance and administration</i>		213,684	214,850	14,008	78,623	94,346	(15,723)	-17%	214,850
Executive and council		51,167	51,332	3,178	20,655	26,587	(5,932)	-22%	51,332
Finance and administration		155,177	156,178	9,367	55,131	62,244	(7,112)	-11%	156,178
Internal audit		7,340	7,340	1,463	2,836	5,515	(2,679)	-49%	7,340
<i>Community and public safety</i>		210,289	249,082	13,643	68,658	139,194	(70,536)	-51%	249,082
Community and social services		30,162	30,756	2,318	11,885	15,755	(3,870)	-25%	30,756
Sport and recreation		53,572	54,098	3,973	21,287	25,953	(4,666)	-18%	54,098
Public safety		69,425	69,425	5,990	25,312	31,779	(6,467)	-20%	69,425
Housing		57,129	94,803	1,362	10,174	65,707	(55,533)	-85%	94,803
<i>Economic and environmental services</i>		119,821	119,662	9,497	43,989	59,837	(15,848)	-26%	119,662
Planning and development		31,921	31,823	2,171	12,261	15,834	(3,573)	-23%	31,823
Road transport		79,987	80,167	6,727	28,804	40,686	(11,883)	-29%	80,167
Environmental protection		7,912	7,672	600	2,924	3,317	(393)	-12%	7,672
<i>Trading services</i>		758,857	758,742	48,810	266,497	330,966	(64,469)	-19%	758,742
Energy sources		444,966	444,950	30,404	187,593	199,185	(11,593)	-6%	444,950
Water management		123,336	123,140	5,088	18,519	47,180	(28,661)	-61%	123,140
Waste water management		104,156	104,259	7,329	27,728	46,401	(18,673)	-40%	104,259
Waste management		86,399	86,393	5,989	32,658	38,199	(5,542)	-15%	86,393
<i>Other</i>		5,905	6,033	1,082	3,791	3,086	705	23%	6,033
Total Expenditure - Functional	3	1,308,556	1,348,369	87,040	461,558	627,428	(165,870)	-26%	1,348,369
Surplus/ (Deficit) for the year		(77,017)	(52,168)	9,484	162,456	55,934	106,521	190%	(52,168)

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 DECEMBER 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) - M06 December

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	1,154	54,507	19,865	34,643	174.4%	25,294
Vote 2 - CORPORATE SERVICES		553	933	61	374	431	(57)	-13.1%	933
Vote 3 - FINANCIAL SERVICES		201,418	201,418	13,291	100,955	97,721	3,234	3.3%	201,418
Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES		801,106	801,547	64,826	360,074	409,328	(49,255)	-12.0%	801,547
Vote 5 - COMMUNITY SERVICES		134,603	133,202	9,864	53,916	60,929	(7,013)	-11.5%	133,202
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		78,790	129,493	7,284	51,844	93,001	(41,156)	-44.3%	129,493
Vote 7 - GOVERNANCE SERVICES		4,129	4,315	43	2,343	2,088	255	12.2%	4,315
Total Revenue by Vote	2	1,231,539	1,296,202	96,524	624,014	683,363	(59,349)	-8.7%	1,296,202
Expenditure by Vote	1								
Vote 1 - MUNICIPAL MANAGER		35,387	35,578	3,160	13,747	20,902	(7,154)	-34.2%	35,578
Vote 2 - CORPORATE SERVICES		76,762	77,142	4,197	25,713	28,188	(2,475)	-8.8%	77,142
Vote 3 - FINANCIAL SERVICES		77,112	77,553	4,769	29,444	33,961	(4,516)	-13.3%	77,553
Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES		750,526	750,552	49,475	262,122	332,437	(70,315)	-21.2%	750,552
Vote 5 - COMMUNITY SERVICES		257,943	258,887	19,411	98,478	120,402	(21,924)	-18.2%	258,887
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		98,449	136,122	5,088	27,589	85,668	(58,079)	-67.8%	136,122
Vote 7 - GOVERNANCE SERVICES		12,376	12,535	941	4,463	5,870	(1,407)	-24.0%	12,535
Total Expenditure by Vote	2	1,308,556	1,348,369	87,040	461,558	627,428	(165,870)	-26.4%	1,348,369
Surplus/ (Deficit) for the year	2	(77,017)	(52,168)	9,484	162,456	55,934	106,521	190.4%	(52,168)

The actual year-to-date revenue is less than the budgeted year-to-date revenue by 9% as at 31 December 2020.

The actual year-to-date expenditure is less than the budgeted year-to-date expenditure by 26% as at 31 December 2020.

MOSSEL BAY MUNICIPALITY

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

2.4 Table C4: Financial Performance (revenue and expenditure)

WC043 Mossel Bay - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

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	12,787	81,507	78,343	3,164	4%	156,749
Service charges - electricity revenue			484,859	484,859	42,347	232,742	254,087	(21,345)	-8%	484,859
Service charges - water revenue			124,185	124,185	12,126	64,281	63,842	439	1%	124,185
Service charges - sanitation revenue			73,679	73,679	6,786	40,085	36,825	3,260	9%	73,679
Service charges - refuse revenue			64,342	64,342	6,396	38,305	33,651	4,654	14%	64,342
Rental of facilities and equipment			6,784	6,784	280	3,359	3,797	(439)	-12%	6,784
Interest earned - external investments			37,314	37,314	126	17,315	16,543	772	5%	37,314
Interest earned - outstanding debtors			3,146	3,146	397	2,262	1,707	555	33%	3,146
Dividends received			-	-	-	-	-	-		-
Fines, penalties and forfeits			8,160	8,160	664	1,799	973	825	85%	8,160
Licences and permits			1,290	1,290	85	589	629	(41)	-6%	1,290
Agency services			6,810	6,810	543	4,373	3,458	916	26%	6,810
Transfers and subsidies			161,119	211,638	5,852	87,277	126,031	(38,754)	-31%	211,638
Other revenue			26,636	26,636	2,811	18,592	14,188	4,404	31%	26,636
Gains			-	-	-	(0)	-	(0)	#DIV/0!	-
			1,155,072	1,205,591	91,200	592,485	634,074	(41,589)	-7%	1,205,591
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs			369,571	364,599	25,960	154,170	174,935	(20,765)	-12%	364,599
Remuneration of councillors			13,083	13,083	959	5,870	6,384	(514)	-8%	13,083
Debt impairment			84,795	84,795	1,087	6,824	-	6,824	#DIV/0!	84,795
Depreciation & asset impairment			121,027	121,027	8,034	8,034	60,131	(52,097)	-87%	121,027
Finance charges			13,741	13,741	2,943	3,479	5,437	(1,958)	-36%	13,741
Bulk purchases			351,541	351,541	25,213	164,371	166,736	(2,365)	-1%	351,541
Other materials			126,975	169,381	3,112	25,000	99,882	(74,883)	-75%	169,381
Contracted services			141,972	144,928	13,866	60,635	68,771	(8,136)	-12%	144,928
Transfers and subsidies			5,940	6,531	1,006	4,059	3,695	364	10%	6,531
Other expenditure			75,663	74,497	4,860	29,116	39,358	(10,242)	-26%	74,497
Losses			4,247	4,247	-	-	2,099	(2,099)	-100%	4,247
Total Expenditure			1,308,556	1,348,369	87,040	461,558	627,428	(165,870)	-26%	1,348,369
Surplus/(Deficit)			(153,484)	(142,778)	4,160	130,927	6,646	124,282	0	(142,778)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			76,467	90,611	5,324	31,528	49,289	(17,760)	-36%	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)	9,484	162,456	55,934			(52,168)
Taxation								-		-
Surplus/(Deficit) after taxation			(77,017)	(52,168)	9,484	162,456	55,934			(52,168)
Attributable to minorities										-
Surplus/(Deficit) attributable to municipality			(77,017)	(52,168)	9,484	162,456	55,934			(52,168)
Share of surplus/ (deficit) of associate										-
Surplus/ (Deficit) for the year			(77,017)	(52,168)	9,484	162,456	55,934			(52,168)

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 DECEMBER 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) - M06 December

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	3,989	26,366	26,676	(310)	-1%	37,741
Vote 5 - COMMUNITY SERVICES		7,826	9,060	450	1,763	1,234	529	43%	9,060
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		18,070	18,900	26	1,276	10,764	(9,488)	-88%	18,900
Total Capital Multi-year expenditure	4,7	61,788	65,700	4,465	29,406	38,674	(9,268)	-24%	65,700
Single Year expenditure appropriation	2								
Vote 1 - MUNICIPAL MANAGER		165	165	-	-	21	(21)	-100%	165
Vote 2 - CORPORATE SERVICES		2,500	2,500	57	468	1,141	(674)	-59%	2,500
Vote 3 - FINANCIAL SERVICES		2,482	4,382	9	88	2,100	(2,012)	-96%	4,382
Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES		110,327	116,894	8,996	46,510	43,015	3,495	8%	116,894
Vote 5 - COMMUNITY SERVICES		12,349	16,433	892	4,579	8,387	(3,808)	-45%	16,433
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		7,034	20,064	1,385	9,590	15,007	(5,417)	-36%	20,064
Vote 7 - GOVERNANCE SERVICES		9,934	9,939	771	2,564	4,737	(2,173)	-46%	9,939
Total Capital single-year expenditure	4	144,791	170,376	12,109	63,797	74,408	(10,611)	-14%	170,376
Total Capital Expenditure		206,579	236,076	16,574	93,203	113,082	(19,879)	-18%	236,076
Capital Expenditure - Functional Classification									
Governance and administration		21,196	23,930	877	4,589	11,438	(6,849)	-60%	23,930
Executive and council		221	221	3	9	56	(48)	-85%	221
Finance and administration		20,975	23,709	873	4,580	11,381	(6,801)	-60%	23,709
Community and public safety		33,519	50,182	2,278	11,397	28,010	(16,613)	-59%	50,182
Community and social services		1,107	1,635	167	438	1,184	(746)	-63%	1,635
Sport and recreation		13,795	13,795	978	3,096	1,805	1,291	72%	13,795
Public safety		2,817	5,929	29	486	4,397	(3,910)	-89%	5,929
Housing		15,800	28,824	1,105	7,376	20,624	(13,248)	-64%	28,824
Economic and environmental services		44,756	47,492	3,655	30,661	25,181	5,480	22%	47,492
Planning and development		2,619	2,619	10	1,225	1,473	(248)	-17%	2,619
Road transport		41,247	43,978	3,393	28,603	23,347	5,256	23%	43,978
Environmental protection		890	896	252	833	361	472	131%	896
Trading services		107,109	114,471	9,764	46,557	48,453	(1,897)	-4%	114,471
Energy sources		31,765	30,166	2,028	9,312	10,404	(1,092)	-10%	30,166
Water management		38,748	45,919	4,218	15,315	23,115	(7,801)	-34%	45,919
Waste water management		34,197	34,307	3,345	19,614	12,760	6,854	54%	34,307
Waste management		2,400	4,078	172	2,316	2,173	142	7%	4,078
Total Capital Expenditure - Functional Classification	3	206,579	236,076	16,574	93,203	113,082	(19,879)	-18%	236,076
Funded by:									
National Government		39,102	37,368	2,256	6,769	13,078	(6,309)	-48%	37,368
Provincial Government		27,391	41,379	2,373	20,608	27,460	(6,851)	-25%	41,379
District Municipality		-	43	-	37	43	(7)	-16%	43
Other transfers and grants		3,850	3,850	-	-	-	-	-	3,850
Transfers recognised - capital		70,343	82,640	4,630	27,414	40,581	(13,167)	-32%	82,640
Borrowing	6	33,030	39,349	4,016	24,778	17,659	7,120	40%	39,349
Internally generated funds		103,206	114,087	7,928	41,010	54,842	(13,831)	-25%	114,087
Total Capital Funding		206,579	236,076	16,574	93,203	113,082	(19,879)	-18%	236,076

MOSSEL BAY MUNICIPALITY

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

2.6 Table C6: Financial Position

WC043 Mossel Bay - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	Budget Year 2020/21			
		Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1				
ASSETS					
Current assets					
Cash		37,567	46,084	9,462	46,084
Call investment deposits		360,000	360,000	461,586	360,000
Consumer debtors		192,315	192,315	107,928	192,315
Other debtors		47,428	47,428	16,747	47,428
Current portion of long-term receivables		407	407	324	407
Inventory		37,523	37,523	63,382	37,523
Total current assets		675,240	683,757	659,429	683,757
Non current assets					
Long-term receivables		346	346	818	346
Investments		12,000	12,000	92,174	12,000
Investment property		595,825	595,825	643,865	595,825
Investments in Associate		—	—	—	—
Property, plant and equipment		2,311,815	2,341,311	2,241,086	2,341,311
Intangible		243	243	978	243
Other non-current assets		4,226	4,226	4,226	4,226
Total non current assets		2,924,455	2,953,951	2,983,147	2,953,951
TOTAL ASSETS		3,599,695	3,637,708	3,642,576	3,637,708
LIABILITIES					
Current liabilities					
Bank overdraft		—	—	—	—
Borrowing		17,219	17,219	39,446	17,219
Consumer deposits		30,083	30,083	30,618	30,083
Trade and other payables		157,019	157,019	148,085	157,019
Provisions		36,409	36,409	27,240	36,409
Total current liabilities		240,731	240,731	245,389	240,731
Non current liabilities					
Borrowing		133,098	133,098	50,771	133,098
Provisions		227,312	227,312	227,562	227,312
Total non current liabilities		360,410	360,410	278,332	360,410
TOTAL LIABILITIES		601,141	601,141	523,721	601,141
NET ASSETS	2	2,998,554	3,036,567	3,118,854	3,036,567
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		2,770,270	2,808,283	2,891,536	2,808,283
Reserves		228,284	228,284	227,319	228,284
TOTAL COMMUNITY WEALTH/EQUITY	2	2,998,554	3,036,567	3,118,854	3,036,567

MOSSEL BAY MUNICIPALITY

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

2.7 Table C7: Cash Flow

WC043 Mossel Bay - Table C7 Monthly Budget Statement - Cash Flow - M06 December

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	12,787	25,466	78,343	(52,877)	-67%	125,399
Service charges		597,652	597,652	67,655	132,865	388,404	(255,539)	-66%	597,652
Other revenue		39,649	39,649	4,384	11,153	23,046	(11,893)	-52%	39,649
Transfers and Subsidies - Operational		161,119	211,638	5,852	17,235	126,031	(108,796)	-86%	211,638
Transfers and Subsidies - Capital		76,467	90,611	5,324	16,475	49,289	(32,814)	-67%	90,611
Interest		40,459	40,459	522	3,842	18,250	(14,408)	-79%	40,459
Dividends		-	-	-	-	-	-		-
Payments									
Suppliers and employees		(1,057,193)	(1,096,306)	(73,970)	(151,166)	(557,512)	(406,345)	73%	(1,096,306)
Finance charges		(11,741)	(11,741)	(2,943)	(3,479)	(5,437)	(1,958)	36%	(11,741)
Transfers and Grants		(5,940)	(6,641)	(1,006)	(1,276)	(4,058)	(2,782)	69%	(6,641)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(34,130)	(9,281)	18,605	51,115	116,356	65,241	56%	(9,281)
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		14,568	14,568	-	0	10,000	(10,000)	-100%	14,568
Decrease (Increase) in non-current debtors		100	100	15	(116)	50			-
Decrease (increase) in non-current receivables		-	-		-	-			-
Decrease (increase) in non-current investments		218,000	218,000	6,349	(50,086)	-	(50,086)	#DIV/0!	218,000
Payments									
Capital assets		(206,579)	(236,076)	(16,574)	(93,203)	(134,491)	(41,288)	31%	(236,076)
NET CASH FROM/(USED) INVESTING ACTIVITIES		26,088	(3,408)	(10,210)	(143,405)	(124,441)	18,963	-15%	(3,508)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-	-	(20)	138	-	138	#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	77	615	716	(101)	-14%	1,433
Payments									
Repayment of borrowing		(14,377)	(14,377)	5,512	33,912	(7,189)	(41,100)	572%	(14,377)
NET CASH FROM/(USED) FINANCING ACTIVITIES		20,085	20,085	5,570	63,064	(6,472)	(69,536)	1074%	20,085
NET INCREASE/ (DECREASE) IN CASH HELD		12,044	7,396	13,965	(29,226)	(14,558)			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		9,462	24,130			45,984

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 DECEMBER 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 - M06 December

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	14,564	1,747	1,605	1,529	1,360	1,292	5,706	5,125	32,928	15,011	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	25,981	781	699	723	349	356	1,370	1,882	32,141	4,680	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	11,086	604	699	426	371	334	1,584	2,981	18,085	5,696	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	7,629	1,437	1,329	1,265	1,218	1,105	5,413	3,328	22,726	12,330	-	-
Receivables from Exchange Transactions - Waste Management	1600	7,373	1,175	1,092	1,039	995	884	4,425	1,244	18,227	8,588	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	7	2	2	2	2	2	24	150	193	181	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	3,399	655	432	441	177	163	1,435	5,500	12,200	7,715	-	-
Total By Income Source	2000	70,039	6,402	5,858	5,426	4,471	4,136	19,957	20,211	136,500	54,200	-	-
2019/20 - totals only		64,802	2,780	3,165	1,659	1,701	1,277	5,850	15,634	96,868	26,121	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	3,694	77	72	56	54	52	174	632	4,812	969	-	-
Commercial	2300	22,218	983	1,007	836	489	401	1,686	1,688	29,309	5,100	-	-
Households	2400	41,627	5,146	4,561	4,294	3,799	3,553	17,037	15,838	95,855	44,521	-	-
Other	2500	2,500	195	219	240	129	129	1,059	2,053	6,524	3,610	-	-
Total By Customer Group	2600	70,039	6,402	5,858	5,426	4,471	4,136	19,957	20,211	136,500	54,200	-	-

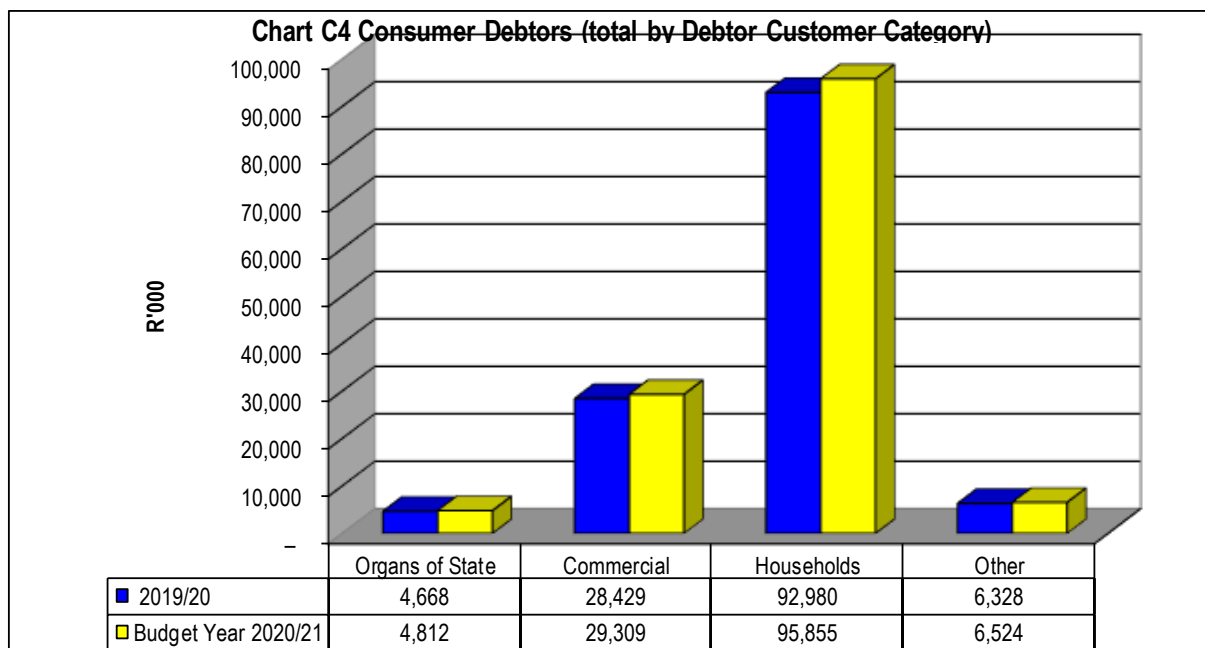
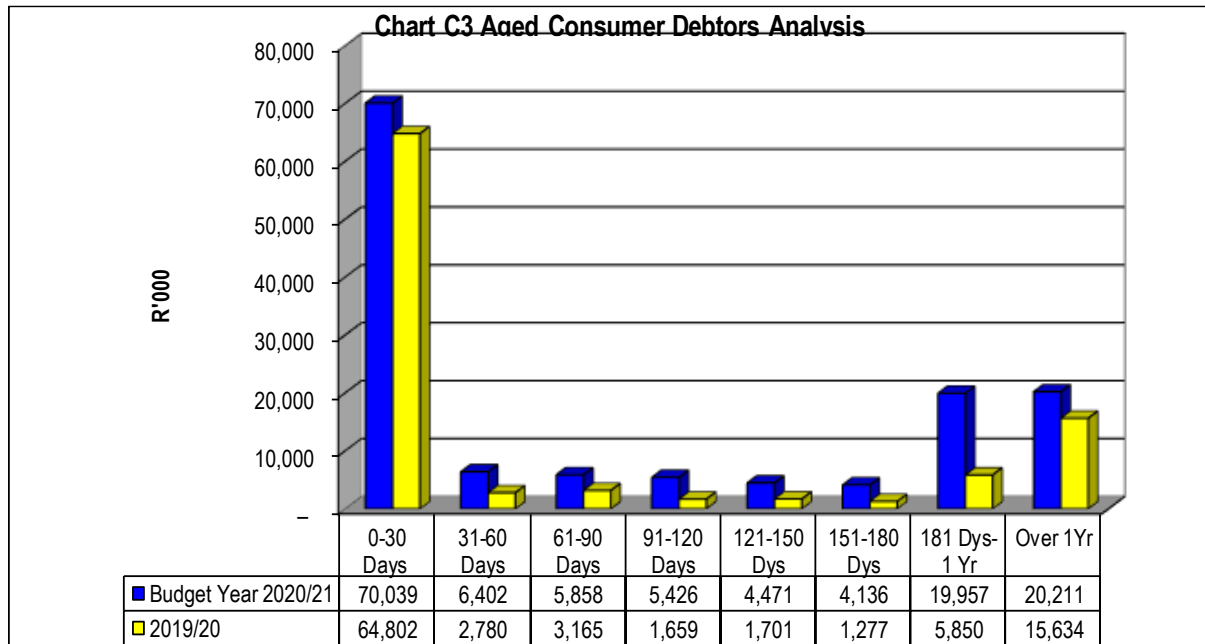
The value reflected on the Financial Position Table C6 will not reconcile to the Debtor's Aged Analysis shown on Supporting Table SC3.

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

MOSSEL BAY MUNICIPALITY

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

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



MOSSEL BAY MUNICIPALITY

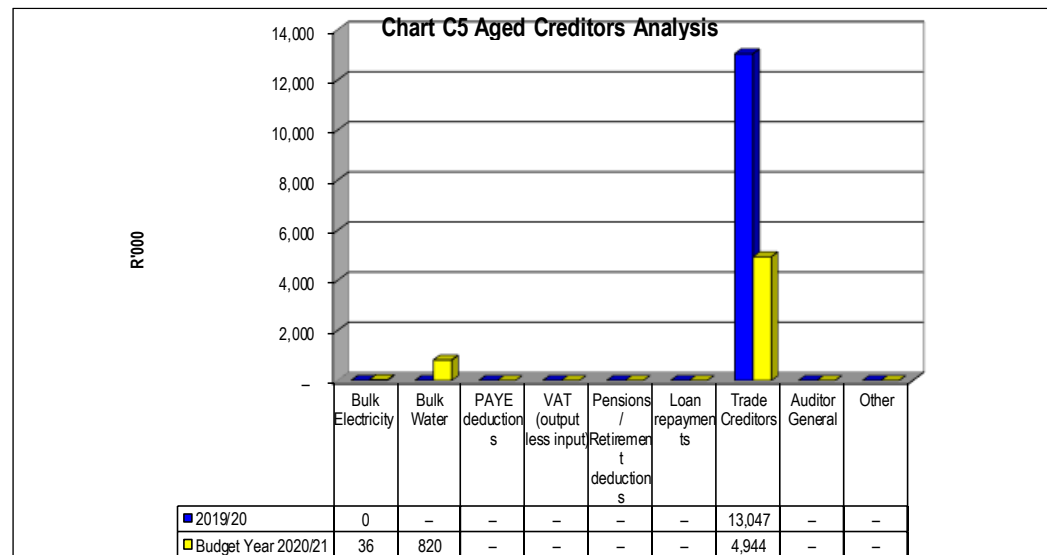
IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 DECEMBER 2020

SECTION 4 – CREDITORS' ANALYSIS

4.1 Supporting Table SC4: Aged Creditors

WC043 Mossel Bay - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	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	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	36	-	-	-	-	-	-	-	36	0
Bulk Water	0200	820	-	-	-	-	-	-	-	820	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	4,616	310	-	18	-	-	-	-	4,944	13,047
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	5,472	310	-	18	-	-	-	-	5,800	13,048



MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 DECEMBER 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 - M06 December

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	2,685	(52,685)	–	–
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	–	–	–	–	–
Ned Bank	03/7881005807/000202	9 Months	Deposits - Bank	No	Fixed	5.58%	4	n/a	15 February 2021	30,000	1,069	–	–	31,069
Ned Bank	03/7881005807/000203	10 Months	Deposits - Bank	No	Fixed	5.60%	5	n/a	24 February 2021	30,000	1,072	–	–	31,072
Ned Bank	03/7881005807/000204	8 Months	Deposits - Bank	No	Fixed	5.37%	6	n/a	14 January 2021	10,000	332	–	–	10,332
Ned Bank	03/7881005807/000205	8 Months	Deposits - Bank	No	Fixed	5.00%	6	n/a	21 January 2021	30,000	842	–	–	30,842
Ned Bank	03/7881005807/000206	9 Months	Deposits - Bank	No	Fixed	4.85%	7	n/a	15 April 2021	20,000	476	–	–	20,476
Ned Bank	03/7881005807/000207	10 Months	Deposits - Bank	No	Fixed	4.90%	7	n/a	22 April 2021	50,000	1,175	–	–	51,175
Ned Bank	03/7881005807/000210	8 Months	Deposits - Bank	No	Fixed	3.92%	7	n/a	21 July 2021	20,000	84	–	–	20,084
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	–	–	–	–	–
Ned Bank	03/7881005807/000198	9 Months	Deposits - Bank	No	Fixed	7.65%	0	n/a	18 November 2020	–	–	–	–	–
Standard Bank	088728862-088	9 Months	Deposits - Bank	No	Fixed	4.95%	0	n/a	11 March 2021	20,000	523	–	–	20,523
Standard Bank	088728862-089	9 Months	Deposits - Bank	No	Fixed	4.95%	0	n/a	24 March 2021	20,000	523	–	–	20,523
Other	X1	61 Months	Deposits - Bank	No	Fixed	3.85%	0	n/a	21 July 2025	12,500	2,595	–	2,500	17,595
Standard Bank	088728862-093	9 Months	Deposits - Bank	No	Fixed	4.23%	0	n/a	10 June 2021	25,000	347	–	–	25,347
ABSA	20-7936-2057	9 Months	Deposits - Bank	No	Fixed	3.95%	0	n/a	13 May 2021	30,000	445	–	–	30,445
Ned Bank	03/7881005807/000208	9 Months	Deposits - Bank	No	Fixed	4.01%	0	n/a	24 May 2021	40,000	602	–	–	40,602
Standard Bank	088728862-092	10 Months	Deposits - Bank	No	Fixed	4.43%	0	n/a	10 June 2021	15,000	233	–	–	15,233
Standard Bank	088728862-095	9 Months	Deposits - Bank	No	Fixed	4.02%	1	n/a	15 July 2021	20,000	172	–	–	20,172
ABSA	20-7940-1275	61 Months	Deposits - Bank	No	Fixed	7.00%	0	n/a	09 September 2025	77,174	1,687	–	–	78,861
ABSA	20-7957-2119	8 Months	Deposits - Bank	No	Fixed	4.35%	0	n/a	19 August 2021	–	–	–	50,000	50,000
Standard Bank	088728862-094	9 Months	Deposits - Bank	No	Fixed	4.06%	0	n/a	23 June 2021	20,000	236	–	–	20,236
TOTAL INVESTMENTS AND INTEREST	2									519,674	15,099	(52,685)	52,500	534,588

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 DECEMBER 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 - M06 December

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	44,521	92,242	60,884	31,358	51.5%	119,444
Local Government Equitable Share		101,192	115,355	44,521	90,057	59,871	30,186	50.4%	115,355
Finance Management		1,550	1,550	–	1,550	398	1,152	289.7%	1,550
EPWP Incentive		2,539	2,539	–	635	615	20	3.2%	2,539
Provincial Government:		55,023	52,902	3,741	29,133	64,890	(35,834)	-55.2%	52,902
Integrated housing		44,953	44,953	3,741	21,949	61,624	(39,675)	-64.4%	44,953
Community Development Workers		56	56	–	–	125	(125)	-100.0%	56
Library services		9,305	7,184	–	7,107	2,274	4,833	212.6%	7,184
Libraries prioritised funds for COVID-19		–	–	–	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	–	–	303	(303)	-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%	–
District Municipality:		–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–
Other grant providers:		815	815	–	–	287	(287)	-100.0%	815
Public Contributions		815	815	–	–	287	(287)	-100.0%	815
Total Operating Transfers and Grants	5	161,119	173,161	48,262	121,375	126,061	(4,763)	-3.8%	173,161
Capital Transfers and Grants									
National Government:		44,967	42,967	–	14,666	17,660	(2,994)	-17.0%	42,967
Municipal Infrastructure Grant (MIG)		32,967	32,967	–	7,666	14,488	(6,822)	-47.1%	32,967
National Electrification Programme		12,000	10,000	–	7,000	3,171	3,829	120.7%	10,000
Provincial Government:		31,500	31,500	9,793	10,013	31,533	(21,520)	-68.2%	31,500
Integrated housing		15,000	15,000	9,293	9,513	20,521	(11,008)	-53.6%	15,000
Maintenance & Construction of Transport Infrastructure		16,000	16,000	–	–	8,094	(8,094)	-100.0%	16,000
RSEP / VPUU		500	500	500	500	–	500	#DIV/0!	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%	–
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	9,793	24,679	49,242	(24,563)	-49.9%	74,467
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	237,586	247,628	58,055	146,054	175,303	(29,327)	-16.7%	247,628

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 DECEMBER 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 - M06 December

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	170	47,462	60,884	(13,423)	-22.0%	119,444
Local Government Equitable Share		101,192	115,355	–	45,536	59,871	(14,335)	-23.9%	115,355
Finance Management		1,550	1,550	120	581	398	183	46.0%	1,550
EPWP Incentive		2,539	2,539	51	1,345	615	729	118.6%	2,539
Provincial Government:		55,023	91,189	956	5,932	64,890	(58,998)	-90.9%	91,085
Integrated housing		44,953	82,317	–	(0)	61,624	(61,624)	-100.0%	82,317
Community Development Workers		56	156	–	–	125	(125)	-100.0%	156
Library services		9,305	7,184	892	5,489	2,274	3,216	141.4%	7,184
Libraries prioritised funds for COVID-19				18	40				
Maintenance & Construction of Transport Infrastructure		70	70	–	70	3	67	1908.0%	70
Financial Management Capacity Building Grant		401	781	46	333	380	(48)	-12.5%	781
Municipal Accreditation and Capacity Building Grant		238	416	–	–	303	(303)	-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	–	–	–	–		
District Municipality:		–	–	–	–	–	–		–
<i>[insert description]</i>					–		–		–
Other grant providers:		815	1,005	–	–	287	(287)	-100.0%	1,005
<i>Public Contributions</i>		815	1,005	–	–	287	(287)	-100.0%	1,005
Total operating expenditure of Transfers and Grants:		161,119	211,638	1,126	53,393	126,061	(72,708)	-57.7%	211,534
Capital expenditure of Transfers and Grants									
National Government:		44,967	42,976	2,595	7,778	17,660	(9,882)	-56.0%	42,976
Municipal Infrastructure Grant (MIG)		32,967	32,976	2,070	6,654	14,488	(7,834)	-54.1%	32,976
National Electrification Programme		12,000	10,000	525	1,124	3,171	(2,047)	-64.6%	10,000
Provincial Government:		31,500	47,585	1,624	20,120	31,533	(11,413)	-36.2%	44,667
Integrated housing		15,000	28,024	–	4,587	20,521	(15,934)	-77.6%	28,024
Maintenance & Construction of Transport Infrastructure		16,000	16,097	1,624	15,533	8,094	7,439	91.9%	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
District Municipality:		–	50	–	–	50	(50)	-100.0%	50
Community safety		–	50	–	–	50	(50)	-100.0%	50
Other grant providers:		–	–	–	–	–	–		–
<i>[insert description]</i>					–		–		–
Total capital expenditure of Transfers and Grants		76,467	90,611	4,219	27,897	49,242	(21,345)	-43.3%	87,693
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		237,586	302,248	5,345	81,291	175,303	(94,052)	-53.7%	299,227

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 DECEMBER 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 - M06 December

Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Other transfers and grants [insert description]					-	
Provincial Government:		35,033	4,738	33,836	1,197	3.4%
Integrated housing		34,512	4,718	33,653	859	2.5%
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	119	59	33.3%
Community Development Workers		100	0	2	97	97.7%
Thusong Service Centre		84	0	7	77	91.6%
Greenest Municipality		30	-	-	30	100.0%
Subsidy newsletters		(21)			(21)	100.0%
District Municipality:		-	-	-	-	
[insert description]					-	
Other grant providers:		190	2	79	111	58.4%
Public Contributions		190	2	79	111	58.4%
Total operating expenditure of Approved Roll-overs		35,223	4,741	33,915	1,308	3.7%
Capital expenditure of Approved Roll-overs						
National Government:		7	-	7	-	
Municipal Infrastructure Grant (MIG)		7	-	7	-	
Provincial Government:		16,098	1,105	2,892	13,206	82.0%
Integrated housing		13,037	1,105	2,789	10,247	78.6%
Library services		607	-	-	607	100.0%
Municipal Service Delivery and Capacity Building		3	-	-	3	100.0%
Maintenance & Construction of Transport Infrastructure		97	-	97	-	
Municipal Drought Relief		2,308	-	-	2,308	100.0%
Greenest Municipality		47	-	6	41	88.0%
District Municipality:		50	-	42	8	15.5%
Community safety		50	-	42	8	15.5%
Other grant providers:		-	-	-	-	
[insert description]					-	
Total capital expenditure of Approved Roll-overs		16,155	1,105	2,941	13,214	81.8%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		51,378	5,845	36,856	14,521	28.3%

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 DECEMBER 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 - M06 December

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	590	3,616	4,023	(407)	-10%	8,229
Pension and UIF Contributions		605	605	50	302	272	30	11%	605
Medical Aid Contributions		171	171	13	78	84	(6)	-7%	171
Cellphone Allowance		1,170	1,170	88	542	552	(11)	-2%	1,170
Other benefits and allowances		2,907	2,907	218	1,332	1,453	(121)	-8%	2,907
Sub Total - Councillors		13,083	13,083	959	5,870	6,384	(514)	-8%	13,083
% increase	4	#DIV/0!							#DIV/0!
Senior Managers of the Municipality	3								
Basic Salaries and Wages		8,016	8,016	776	4,210	4,182	28	1%	8,016
Pension and UIF Contributions		1,233	1,233	128	604	617	(14)	-2%	1,233
Medical Aid Contributions		228	228	18	103	114	(11)	-10%	228
Performance Bonus		450	450	–	–	85	(85)	-100%	450
Motor Vehicle Allowance		782	782	46	286	391	(105)	-27%	782
Cellphone Allowance		214	214	15	105	76	28	37%	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	984	5,307	5,466	(159)	-3%	13,445
% increase	4	#DIV/0!							#DIV/0!
Other Municipal Staff									
Basic Salaries and Wages		220,941	221,119	16,360	98,099	113,782	(15,683)	-14%	221,119
Pension and UIF Contributions		45,190	45,190	3,580	21,291	23,215	(1,925)	-8%	45,190
Medical Aid Contributions		18,328	18,328	1,344	8,078	9,183	(1,105)	-12%	18,328
Overtime		12,447	12,447	891	4,577	5,164	(587)	-11%	12,447
Performance Bonus		18,555	18,555	1,347	8,115	9,650	(1,535)	-16%	18,555
Motor Vehicle Allowance		6,575	6,575	564	3,401	3,294	107	3%	6,575
Cellphone Allowance		914	914	88	528	428	100	23%	914
Housing Allowances		2,331	2,331	148	870	1,200	(330)	-28%	2,331
Other benefits and allowances		12,757	7,606	655	3,906	3,553	353	10%	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	24,976	148,863	169,469	(20,606)	-12%	351,154
% increase	4	#DIV/0!	#DIV/0!						#DIV/0!
TOTAL SALARY, ALLOWANCES & BENEFITS		382,654	377,682	26,919	160,040	181,319	(21,279)	-12%	377,682
% increase	4	#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		369,571	364,599	25,960	154,170	174,935	(20,765)	-12%	364,599

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 DECEMBER 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 - M06 December

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	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		17,977	12,589	12,703	12,772	12,679	12,787	13,057	13,057	13,057	13,057	13,057	(21,393)	125,399	162,196	196,845
Service charges - electricity revenue		40,069	30,257	39,756	40,371	39,942	42,347	38,915	37,575	38,518	38,633	39,004	(37,501)	387,887	463,782	520,687
Service charges - water revenue		10,496	6,827	11,018	11,751	12,063	12,126	10,941	11,492	10,559	9,457	8,892	(16,274)	99,348	117,897	131,502
Service charges - sanitation revenue		6,849	6,205	6,514	6,893	6,839	6,786	6,137	6,137	6,137	6,137	6,137	(11,829)	58,943	64,367	79,902
Service charges - refuse		6,397	6,397	6,382	6,366	6,366	6,396	5,058	5,127	5,162	5,064	5,096	(12,339)	51,474	61,240	68,498
Rental of facilities and equipment		519	603	628	376	953	280	469	502	562	516	409	968	6,784	7,110	7,461
Interest earned - external investments		162	7,144	3,517	3,371	2,994	126	3,576	2,391	5,437	2,798	4,295	1,502	37,314	39,552	41,926
Interest earned - outstanding debtors		388	376	371	405	325	397	199	(484)	142	410	474	142	3,146	3,326	3,518
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		285	(1,296)	640	635	870	664	213	2,833	211	253	1,530	(4,143)	2,696	3,300	3,362
Licences and permits		70	122	103	108	101	85	119	113	115	105	109	141	1,290	1,368	1,450
Agency services		237	1,231	847	805	710	543	632	516	540	505	581	(337)	6,810	7,219	7,652
Transfers and Subsidies - Operational		46,748	6,816	8,143	8,336	11,383	5,852	7,936	9,860	10,869	8,868	8,783	78,045	211,638	212,906	194,587
Other revenue		3,488	1,454	3,625	3,061	4,136	2,811	1,261	1,745	1,506	1,487	1,791	(4,298)	22,068	23,233	24,513
Cash Receipts by Source		133,686	78,723	94,248	95,250	99,361	91,200	88,514	90,865	92,815	87,291	90,160	(27,316)	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	2,109	11,151	5,324	5,044	4,519	8,883	6,616	7,203	26,818	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)		-	-	-	-	-	-	130	151	209	459	662	2,956	4,568	4,842	5,132
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	0	-	-	-	-	-	-	10,000	10,000	10,000	10,000
Short term loans		2	211	(41)	(2)	(12)	(20)	-	-	-	-	-	(138)	-	-	-
Borrowing long term/refinancing		-	-	28,400	-	-	-	-	-	-	-	-	4,631	33,030	34,800	12,000
Increase (decrease) in consumer deposits		45	112	62	182	138	77	119	119	119	119	119	221	1,433	1,504	1,579
Decrease (increase) in non-current receivables		17	(194)	15	15	15	15	8	8	8	8	8	175	100	120	130
Decrease (increase) in non-current investments		(132,773)	5,475	(12,961)	16,358	(58,715)	6,349	-	-	-	-	-	394,267	218,000	123,000	19,000
Total Cash Receipts by Source		982	92,315	114,674	113,911	51,939	102,945	93,816	95,663	102,034	94,493	98,153	411,612	1,372,537	1,411,528	1,387,572

MOSEL BAY MUNICIPALITY

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

WC043 Mossel Bay - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

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	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Payments by Type													-			
Employee related costs		24,572	26,156	25,521	26,035	25,927	25,960	28,141	27,892	27,584	27,638	32,927	50,785	349,137	364,298	381,193
Remuneration of councillors		992	974	979	992	974	959	1,019	1,019	1,315	1,186	1,059	1,614	13,083	13,685	14,314
Interest paid		-	-	-	-	536	2,943	-	-	-	61	-	8,202	11,741	12,470	12,830
Bulk purchases - Electricity		-	44,151	42,306	25,814	26,887	25,213	26,895	25,370	22,496	24,483	24,021	63,906	351,541	380,016	410,797
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		2,056	4,446	4,887	4,932	5,567	3,112	12,059	9,860	11,024	8,786	9,967	50,272	126,968	175,204	151,056
Contracted services		3,752	7,269	13,861	9,879	12,008	13,866	12,414	11,271	12,134	11,979	11,827	59,166	179,427	147,679	151,843
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		20	1,112	313	1,338	270	1,006	1,331	104	76	874	573	(377)	6,641	5,538	5,537
General expenses		1,701	4,518	6,466	5,738	5,834	4,860	4,419	5,549	3,827	4,653	8,355	20,231	76,151	84,360	89,037
Cash Payments by Type		33,092	88,627	94,333	74,727	78,003	77,919	86,280	81,065	78,455	79,659	88,729	253,799	1,114,688	1,183,249	1,216,607
Other Cash Flows/Payments by Type																
Capital assets		420	15,435	24,778	13,890	22,105	16,574	24,670	24,862	24,323	22,366	23,317	23,334	236,076	206,701	175,772
Repayment of borrowing		-	-	-	-	(28,400)	(5,512)	-	-	-	-	-	48,289	14,377	17,219	19,901
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		33,511	104,062	119,111	88,617	71,708	88,981	110,949	105,927	102,779	102,025	112,047	325,422	1,365,141	1,407,169	1,412,279
NET INCREASE/(DECREASE) IN CASH HELD		(32,530)	(11,748)	(4,437)	25,294	(19,770)	13,965	(17,133)	(10,264)	(744)	(7,532)	(13,894)	86,190	7,396	4,359	(24,707)
Cash/cash equivalents at the month/year beginning:		38,687	6,158	(5,590)	(10,027)	15,267	(4,503)	9,462	(7,672)	(17,936)	(18,680)	(26,212)	(40,106)	38,687	46,084	50,443
Cash/cash equivalents at the month/year end:		6,158	(5,590)	(10,027)	15,267	(4,503)	9,462	(7,672)	(17,936)	(18,680)	(26,212)	(40,106)	46,084	46,084	50,443	25,736

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 DECEMBER 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 - M06 December

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	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	16,574	93,203	136,060	42,857	31.5%	45%
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	93,203					

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

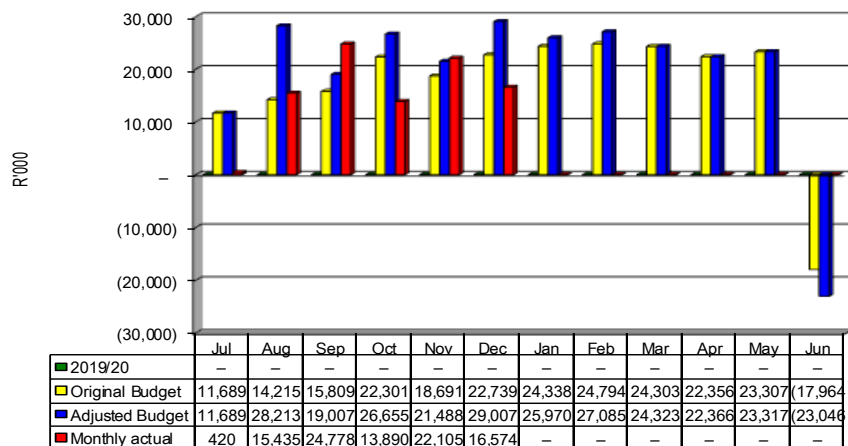
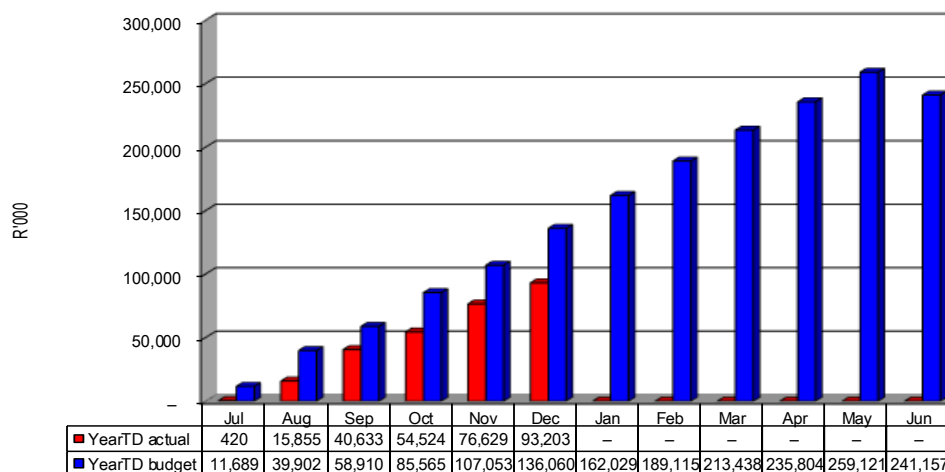


Chart C2 2020/21 Capital Expenditure: YTD actual v YTD target



MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 DECEMBER 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 - M06 December

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	5,761	31,503	42,486	10,983	25.9%	85,464
Roads Infrastructure		16,532	22,274	1,467	10,755	13,293	2,538	19.1%	22,274
Road Structures		4,759	9,102	675	2,125	6,910	4,785	69.2%	9,102
Road Furniture		11,773	13,172	792	8,630	6,383	(2,247)	-35.2%	13,172
Electrical Infrastructure		18,690	16,951	1,000	2,528	5,543	3,015	54.4%	16,951
Power Plants		12,875	11,136	522	1,393	4,428	3,035	68.5%	11,136
MV Networks		5,315	5,315	479	1,134	1,015	(119)	-11.8%	5,315
LV Networks		500	500	—	—	100	100	100.0%	500
Water Supply Infrastructure		13,880	20,229	448	1,894	12,389	10,494	84.7%	20,229
Boreholes		2,200	4,207	—	4	3,007	3,003	99.9%	4,207
Reservoirs		7,680	7,680	67	376	3,840	3,464	90.2%	7,680
Pump Stations		1,800	1,800	5	5	400	395	98.8%	1,800
Bulk Mains		—	4,341	247	756	4,341	3,585	82.6%	4,341
Distribution		1,950	1,950	129	752	800	48	6.0%	1,950
Capital Spares		250	250	—	1	—	(1)	#DIV/0!	250
Sanitation Infrastructure		20,000	24,341	2,820	15,923	10,291	(5,631)	-54.7%	24,341
Reticulation		18,000	22,341	2,762	15,430	8,841	(6,588)	-74.5%	22,341
Waste Water Treatment Works		350	350	58	147	200	53	26.3%	350
Capital Spares		1,650	1,650	—	346	1,250	904	72.4%	1,650
Solid Waste Infrastructure		650	869	25	403	569	166	29.2%	869
Waste Transfer Stations		650	869	25	403	569	166	29.2%	869
Information and Communication Infrastructure		800	800	—	—	400	400	100.0%	800
Data Centres		800	800	—	—	400	400	100.0%	800
Community Assets		18,178	18,708	1,221	3,015	5,180	2,165	41.8%	18,708
Community Facilities		10,322	10,852	771	2,564	5,150	2,586	50.2%	10,852
Centres		9,822	9,824	771	2,564	4,622	2,058	44.5%	9,824
Libraries		—	528	—	—	528	528	100.0%	528
Taxi Ranks/Bus Terminals		500	500	—	—	—	—	—	500
Sport and Recreation Facilities		7,856	7,856	450	451	30	(421)	-1402.9%	7,856
Outdoor Facilities		7,856	7,856	450	451	30	(421)	-1402.9%	7,856
Investment properties		1,070	1,070	—	—	534	534	100.0%	1,070
Revenue Generating		1,070	1,070	—	—	534	534	100.0%	1,070
Improved Property		1,070	1,070	—	—	534	534	100.0%	1,070
Other assets		6,086	6,916	90	1,455	4,745	3,290	69.3%	6,916
Operational Buildings		6,086	6,916	90	1,455	4,745	3,290	69.3%	6,916
Municipal Offices		5,226	6,056	44	1,309	2,775	1,466	52.8%	6,056
Yards		100	100	—	100	70	(30)	-42.6%	100
Stores		760	760	46	46	1,900	1,854	97.6%	760
Intangible Assets		31	31	—	18	—	(18)	#DIV/0!	31
Licences and Rights		31	31	—	18	—	(18)	#DIV/0!	31
Computer Software and Applications		31	31	—	18	—	(18)	#DIV/0!	31
Computer Equipment		157	192	—	81	195	113	58.3%	192
Computer Equipment		157	192	—	81	195	113	58.3%	192
Furniture and Office Equipment		1,249	1,251	20	529	794	265	33.4%	1,251
Furniture and Office Equipment		1,249	1,251	20	529	794	265	33.4%	1,251
Machinery and Equipment		1,601	2,041	26	962	1,287	325	25.2%	2,041
Machinery and Equipment		1,601	2,041	26	962	1,287	325	25.2%	2,041
Transport Assets		4,100	4,100	1,326	1,415	779	(636)	-81.6%	4,100
Transport Assets		4,100	4,100	1,326	1,415	779	(636)	-81.6%	4,100
Land		—	—	—	4,587	—	(4,587)	#DIV/0!	—
Land		—	—	—	4,587	—	(4,587)	#DIV/0!	—
Total Capital Expenditure on new assets	1	103,024	119,772	8,443	43,564	56,000	12,436	22.2%	119,772

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 DECEMBER 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 - M06 December

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	4,296	14,642	26,595	11,953	44.9%	48,623
Roads Infrastructure		5,000	5,000	–	–	2,400	2,400	100.0%	5,000
Road Structures		5,000	5,000	–	–	2,400	2,400	100.0%	5,000
Electrical Infrastructure		4,300	4,441	891	2,263	2,771	508	18.3%	4,441
Power Plants		500	500	–	–	150	150	100.0%	500
MV Networks		1,350	1,491	3	737	1,391	654	47.0%	1,491
LV Networks		1,450	1,450	87	725	1,010	285	28.2%	1,450
Capital Spares		1,000	1,000	801	801	220	(581)	-264.0%	1,000
Water Supply Infrastructure		20,321	25,485	2,687	10,836	14,464	3,628	25.1%	25,485
Reservoirs		7,000	11,675	1,797	8,074	8,275	201	2.4%	11,675
Pump Stations		1,350	1,350	–	122	–	(122)	#DIV/0!	1,350
Water Treatment Works		–	–	–	–	150	150	100.0%	–
Bulk Mains		5,300	5,300	–	–	2,400	2,400	100.0%	5,300
Distribution		6,671	7,160	890	2,640	3,639	999	27.4%	7,160
Sanitation Infrastructure		13,587	13,697	718	1,543	6,960	5,418	77.8%	13,697
Pump Station		310	310	–	–	250	250	100.0%	310
Reticulation		8,514	8,624	718	1,480	4,310	2,830	65.7%	8,624
Waste Water Treatment Works		4,763	4,763	–	62	2,400	2,338	97.4%	4,763
Community Assets		4,489	4,489	734	2,615	1,750	(865)	-49.5%	4,489
Sport and Recreation Facilities		4,489	4,489	734	2,615	1,750	(865)	-49.5%	4,489
Outdoor Facilities		4,489	4,489	734	2,615	1,750	(865)	-49.5%	4,489
Other assets		2,300	4,200	–	19	650	631	97.1%	4,200
Operational Buildings		2,300	4,200	–	19	650	631	97.1%	4,200
Municipal Offices		1,950	1,950	–	19	300	281	93.7%	1,950
Workshops		350	350	–	–	350	350	100.0%	350
Stores		–	1,900	–	–	–	–		1,900
Computer Equipment		80	80	–	25	–	(25)	#DIV/0!	80
Computer Equipment		80	80	–	25	–	(25)	#DIV/0!	80
Furniture and Office Equipment		143	143	34	40	24	(16)	-67.3%	143
Furniture and Office Equipment		143	143	34	40	24	(16)	-67.3%	143
Machinery and Equipment		223	223	12	99	80	(19)	-24.0%	223
Machinery and Equipment		223	223	12	99	80	(19)	-24.0%	223
Transport Assets		1,953	4,821	–	–	3,521	3,521	100.0%	4,821
Transport Assets		1,953	4,821	–	–	3,521	3,521	100.0%	4,821
Total Capital Expenditure on renewal of existing assets	1	52,395	62,578	5,076	17,439	32,619	15,180	46.5%	62,578

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 DECEMBER 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 - M06 December

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	112,148	9,465	53,968	56,557	2,588	4.6%	112,148
Roads Infrastructure		38,124	38,384	3,857	21,150	19,881	(1,269)	-6.4%	38,384
Roads		33,570	33,830	3,571	18,765	17,317	(1,448)	-8.4%	33,830
Road Structures		134	134	15	80	72	(9)	-12.3%	134
Road Furniture		4,420	4,420	271	2,304	2,492	188	7.6%	4,420
Storm water Infrastructure		10,443	10,268	819	4,399	5,334	935	17.5%	10,268
Drainage Collection		10,443	10,268	819	4,399	5,334	935	17.5%	10,268
Electrical Infrastructure		24,863	24,863	1,938	11,838	12,556	718	5.7%	24,863
HV Transmission Conductors		2,131	2,131	177	1,050	1,068	18	1.7%	2,131
MV Substations		578	578	43	245	252	7	2.9%	578
MV Switching Stations		1,066	1,066	90	530	531	0	0.1%	1,066
MV Networks		5,280	5,280	432	2,858	2,719	(139)	-5.1%	5,280
LV Networks		15,808	15,808	1,196	7,155	7,986	831	10.4%	15,808
Water Supply Infrastructure		22,446	22,472	1,776	10,154	11,019	865	7.8%	22,472
Dams and Weirs		1,034	1,034	193	579	536	(43)	-8.0%	1,034
Pump Stations		2,198	2,198	125	788	1,088	300	27.6%	2,198
Water Treatment Works		556	556	(6)	(41)	282	324	114.6%	556
Bulk Mains		2,218	2,218	147	968	1,059	91	8.6%	2,218
Distribution		16,439	16,465	1,317	7,861	8,054	193	2.4%	16,465
Sanitation Infrastructure		15,337	15,470	1,025	6,107	7,484	1,377	18.4%	15,470
Pump Station		5,190	5,340	279	2,053	2,706	654	24.2%	5,340
Reticulation		9,589	9,589	721	4,010	4,526	516	11.4%	9,589
Waste Water Treatment Works		558	541	24	44	252	208	82.4%	541
Solid Waste Infrastructure		224	189	-	50	75	25	33.0%	189
Landfill Sites		51	51	-	13	26	12	47.7%	51
Waste Transfer Stations		172	137	-	37	50	13	25.4%	137
Coastal Infrastructure		695	501	50	270	207	(63)	-30.6%	501
Promenades		695	501	50	270	207	(63)	-30.6%	501

MOSSEL BAY MUNICIPALITY

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

WC043 Mossel Bay - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Repairs and maintenance expenditure by Asset Class/Sub-class									
Community Assets		4,123	5,505	601	2,712	3,360	648	19.3%	5,505
Community Facilities		2,380	2,112	267	622	887	265	29.8%	2,112
Halls		892	542	157	191	73	(118)	-161.0%	542
Centres		100	100	-	10	47	37	79.1%	100
Fire/Ambulance Stations		41	41	-	3	19	16	82.9%	41
Libraries		137	137	-	1	64	64	99.0%	137
Cemeteries/Crematoria		67	67	3	12	40	28	69.2%	67
Purfs		340	352	36	97	189	92	48.7%	352
Public Open Space		81	81	-	-	38	38	100.0%	81
Public Ablution Facilities		721	791	71	309	416	107	25.7%	791
Sport and Recreation Facilities		1,743	3,393	334	2,090	2,473	383	15.5%	3,393
Outdoor Facilities		1,743	3,393	334	2,090	2,473	383	15.5%	3,393
Investment properties		2	2	-	-	1	1	100.0%	2
Revenue Generating		2	2	-	-	1	1	100.0%	2
Unimproved Property		2	2	-	-	1	1	100.0%	2
Other assets		4,023	3,795	107	779	1,622	843	52.0%	3,795
Operational Buildings		4,023	3,795	107	779	1,622	843	52.0%	3,795
Municipal Offices		3,506	3,278	102	660	1,407	747	53.1%	3,278
Workshops		233	223	5	30	100	70	69.8%	223
Yards		75	45	-	-	(30)	(30)	100.0%	45
Stores		-	41	-	35	41	5	13.0%	41
Manufacturing Plant		210	210	-	54	105	51	48.8%	210
Computer Equipment		1,527	1,527	36	775	939	164	17.5%	1,527
Computer Equipment		1,527	1,527	36	775	939	164	17.5%	1,527
Furniture and Office Equipment		467	556	23	180	361	180	50.0%	556
Furniture and Office Equipment		467	556	23	180	361	180	50.0%	556
Machinery and Equipment		3,923	3,816	194	1,337	2,024	687	33.9%	3,816
Machinery and Equipment		3,923	3,816	194	1,337	2,024	687	33.9%	3,816
Transport Assets		7,263	7,215	669	2,755	3,576	822	23.0%	7,215
Transport Assets		7,263	7,215	669	2,755	3,576	822	23.0%	7,215
Total Repairs and Maintenance Expenditure	1	133,461	134,563	11,095	62,507	68,440	5,934	8.7%	134,563

MOSSEL BAY MUNICIPALITY

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

9.2.4 Supporting Table SC13d: Depreciation by asset class

WC043 Mossel Bay - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Depreciation by Asset Class/Sub-class									
Infrastructure		77,475	77,475	6,099	6,099	38,722	32,623	84.2%	77,475
Roads Infrastructure		17,845	17,845	1,497	1,497	8,919	7,422	83.2%	17,845
Roads		13,646	13,646	1,142	1,142	6,820	5,679	83.3%	13,646
Road Structures		1,860	1,860	158	158	930	772	83.0%	1,860
Road Furniture		2,339	2,339	198	198	1,169	971	83.1%	2,339
Storm water Infrastructure		13,191	13,191	563	563	6,593	6,030	91.5%	13,191
Drainage Collection		6,563	6,563	557	557	3,280	2,723	83.0%	6,563
Storm water Conveyance		6,628	6,628	5	5	3,312	3,307	99.8%	6,628
Electrical Infrastructure		12,640	12,640	1,142	1,142	6,317	5,176	81.9%	12,640
Power Plants		476	476	18	18	238	220	92.3%	476
HV Substations		104	104	11	11	52	41	79.0%	104
HV Switching Station		27	27	4	4	13	9	69.6%	27
HV Transmission Conductors		226	226	19	19	113	94	83.0%	226
MV Substations		1,084	1,084	120	120	542	422	77.9%	1,084
MV Switching Stations		131	131	11	11	65	54	82.9%	131
MV Networks		2,192	2,192	195	195	1,096	901	82.2%	2,192
LV Networks		8,400	8,400	764	764	4,199	3,435	81.8%	8,400
Water Supply Infrastructure		20,653	20,653	1,345	1,345	10,322	8,978	87.0%	20,653
Dams and Weirs		779	779	19	19	389	371	95.2%	779
Boreholes		750	750	7	7	375	368	98.3%	750
Reservoirs		899	899	86	86	449	363	80.8%	899
Pump Stations		1,154	1,154	100	100	577	477	82.7%	1,154
Water Treatment Works		6,624	6,624	571	571	3,311	2,740	82.8%	6,624
Bulk Mains		110	110	9	9	55	46	82.9%	110
Distribution		10,337	10,337	554	554	5,167	4,613	89.3%	10,337
Sanitation Infrastructure		10,495	10,495	940	940	5,245	4,306	82.1%	10,495
Pump Station		2,168	2,168	201	201	1,084	883	81.5%	2,168
Reticulation		6,439	6,439	580	580	3,218	2,639	82.0%	6,439
Waste Water Treatment Works		1,887	1,887	160	160	943	784	83.1%	1,887
Outfall Sewers		0	0	0	0	0	0	82.8%	0
Solid Waste Infrastructure		1,445	1,445	533	533	722	189	26.2%	1,445
Landfill Sites		1,369	1,369	527	527	684	157	23.0%	1,369
Waste Transfer Stations		48	48	6	6	24	17	72.9%	48
Capital Spares		28	28	-	-	14	14	100.0%	28
Coastal Infrastructure		189	189	16	16	94	78	83.1%	189
Revetments		186	186	16	16	93	77	83.1%	186
Promenades		2	2	0	0	1	1	83.0%	2
Information and Communication Infrastructure		1,016	1,016	63	63	508	445	87.5%	1,016
Data Centres		10	10	-	-	5	5	100.0%	10
Core Layers		12	12	1	1	6	5	80.3%	12
Distribution Layers		994	994	62	62	497	435	87.5%	994

MOSSEL BAY MUNICIPALITY

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

WC043 Mossel Bay - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
<u>Depreciation by Asset Class/Sub-class</u>									
<u>Community Assets</u>		18,863	18,863	618	618	9,428	8,810	93.4%	18,863
Community Facilities		7,506	7,506	255	255	3,751	3,496	93.2%	7,506
Halls		382	382	36	36	191	155	81.3%	382
Centres		154	154	19	19	77	58	75.0%	154
Crèches		1,116	1,116	35	35	558	523	93.8%	1,116
Clinics/Care Centres		8	8	1	1	4	3	83.0%	8
Fire/Ambulance Stations		282	282	12	12	141	129	91.2%	282
Museums		82	82	0	0	41	41	99.5%	82
Galleries		1,032	1,032	–	–	516	516	100.0%	1,032
Libraries		1,080	1,080	21	21	540	518	96.0%	1,080
Cemeteries/Crematoria		125	125	26	26	63	37	59.0%	125
Purlo		140	140	18	18	70	52	74.9%	140
Public Open Space		86	86	8	8	43	36	82.2%	86
Public Ablution Facilities		863	863	31	31	431	401	92.9%	863
Stalls		1,201	1,201	12	12	600	588	98.0%	1,201
Airports		371	371	12	12	186	174	93.8%	371
Taxi Ranks/Bus Terminals		583	583	25	25	291	266	91.3%	583
Sport and Recreation Facilities		11,358	11,358	363	363	5,677	5,313	93.6%	11,358
Indoor Facilities		106	106	9	9	53	45	83.7%	106
Outdoor Facilities		11,251	11,251	355	355	5,623	5,269	93.7%	11,251
<u>Investment properties</u>		907	907	142	142	453	312	68.8%	907
Revenue Generating		907	907	142	142	453	312	68.8%	907
Improved Property		907	907	142	142	453	312	68.8%	907
<u>Other assets</u>		3,163	3,163	244	244	1,581	1,337	84.5%	3,163
Operational Buildings		2,690	2,690	208	208	1,344	1,136	84.5%	2,690
Municipal Offices		2,580	2,580	200	200	1,289	1,089	84.5%	2,580
Workshops		60	60	5	5	30	25	82.5%	60
Yards		12	12	2	2	6	4	69.6%	12
Stores		10	10	1	1	5	4	79.0%	10
Laboratories		3	3	–	–	1	1	100.0%	3
Training Centres		25	25	–	–	13	13	100.0%	25
Housing		473	473	36	36	237	200	84.7%	473
Social Housing		473	473	36	36	237	200	84.7%	473
<u>Intangible Assets</u>		128	128	36	36	30	(6)	-20.6%	128
Licences and Rights		128	128	36	36	30	(6)	-20.6%	128
Computer Software and Applications		128	128	36	36	30	(6)	-20.6%	128
<u>Computer Equipment</u>		2,219	2,219	165	165	1,070	905	84.6%	2,219
Computer Equipment		2,219	2,219	165	165	1,070	905	84.6%	2,219
<u>Furniture and Office Equipment</u>		1,647	1,647	131	131	794	662	83.5%	1,647
Furniture and Office Equipment		1,647	1,647	131	131	794	662	83.5%	1,647
<u>Machinery and Equipment</u>		11,454	11,454	186	186	5,621	5,435	96.7%	11,454
Machinery and Equipment		11,454	11,454	186	186	5,621	5,435	96.7%	11,454
<u>Transport Assets</u>		5,169	5,169	405	405	2,432	2,027	83.3%	5,169
Transport Assets		5,169	5,169	405	405	2,432	2,027	83.3%	5,169
<u>Zoo's, Marine and Non-biological Animals</u>		2	2	0	0	1	1	83.0%	2
Zoo's, Marine and Non-biological Animals		2	2	0	0	1	1	83.0%	2
Total Depreciation	1	121,027	121,027	8,027	8,027	60,131	52,104	86.7%	121,027

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 DECEMBER 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 - M06 December

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	2,735	28,945	21,520	(7,425)	-34.5%	45,888
Roads Infrastructure		23,642	24,973	2,555	19,219	14,002	(5,217)	-37.3%	24,973
Roads		25	25	–	25	125	100	79.6%	25
Road Furniture		23,617	24,948	2,555	19,194	13,877	(5,317)	-38.3%	24,948
Storm water Infrastructure		5,000	5,000	50	2,742	2,000	(742)	-37.1%	5,000
Storm water Conveyance		5,000	5,000	50	2,742	2,000	(742)	-37.1%	5,000
Electrical Infrastructure		7,968	7,968	125	4,436	2,115	(2,321)	-109.7%	7,968
Power Plants		40	40	–	–	40	40	100.0%	40
HV Transmission Conductors		200	200	–	–	–	–		200
MV Substations		7,728	7,728	125	4,436	2,075	(2,361)	-113.8%	7,728
Water Supply Infrastructure		7,346	7,346	4	1,990	3,002	1,012	33.7%	7,346
Distribution		7,346	7,346	4	1,990	3,002	1,012	33.7%	7,346
Sanitation Infrastructure		350	350	–	57	150	93	62.2%	350
Pump Station		350	350	–	–	150	150	100.0%	350
Reticulation		–	–	–	57	–	(57)	#DIV/0!	–
Solid Waste Infrastructure		–	251	–	501	251	(250)	-99.6%	251
Waste Transfer Stations		–	251	–	501	251	(250)	-99.6%	251
Community Assets		1,500	1,500	–	1,135	640	(495)	-77.3%	1,500
Community Facilities		900	900	–	910	600	(310)	-51.7%	900
Centres		900	900	–	910	600	(310)	-51.7%	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
Other assets		620	1,327	153	867	907	40	4.4%	1,327
Operational Buildings		620	1,327	153	867	907	40	4.4%	1,327
Municipal Offices		200	200	–	5	200	195	97.3%	200
Workshops		120	827	–	708	707	(1)	-0.1%	827
Stores		300	300	153	153	–	(153)	#DIV/0!	300
Computer Equipment		1,618	1,618	13	226	774	548	70.8%	1,618
Computer Equipment		1,618	1,618	13	226	774	548	70.8%	1,618
Furniture and Office Equipment		267	267	4	76	46	(30)	-64.6%	267
Furniture and Office Equipment		267	267	4	76	46	(30)	-64.6%	267
Machinery and Equipment		1,100	1,376	147	502	576	74	12.8%	1,376
Machinery and Equipment		1,100	1,376	147	502	576	74	12.8%	1,376
Transport Assets		1,750	1,750	3	450	–	(450)	#DIV/0!	1,750
Transport Assets		1,750	1,750	3	450	–	(450)	#DIV/0!	1,750
Total Capital Expenditure on upgrading of existing assets	1	51,161	53,725	3,055	32,199	24,462	(7,737)	-31.6%	53,725

MOSSEL BAY MUNICIPALITY

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

SECTION 10 – QUALITY CERTIFICATE BY ACCOUNTING OFFICER

I, Adv T Giliomee, the Accounting Officer of Mossel Bay Municipality, hereby certify that the in-year monthly budget statement for the month ending 31 December 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: 2021-01-15

Executive Mayor of Mossel Bay Municipality (WC043)

Signature: 

Date: 2021-01-15