

# 2020/21 JANUARY 2021

## 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 31 JANUARY 2021

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## PART 1: IN-YEAR REPORT

### *SECTION 1 – EXECUTIVE SUMMARY*

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

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

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

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

# MOSSEL BAY MUNICIPALITY

## IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2021

### 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 - M07 January

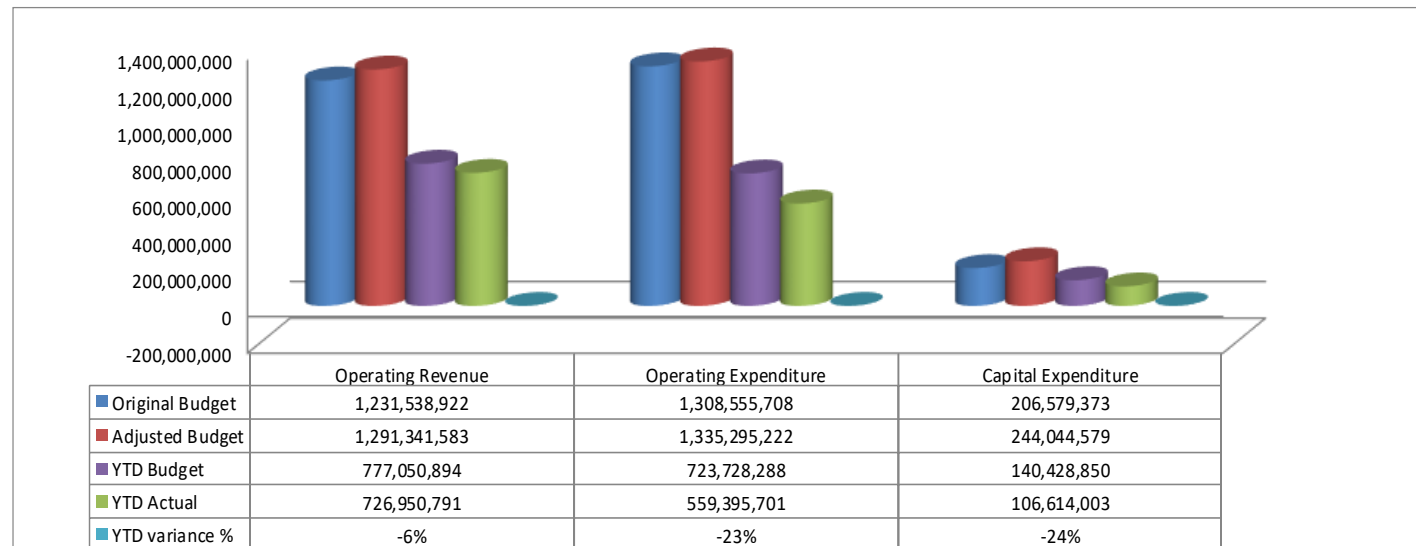
Description of financial indicator	Basis of calculation	Ref	Budget Year			
			Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		10.3%	10.1%	0.6%	2.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		16.0%	16.1%	23.8%	16.1%
<b><u>Safety of Capital</u></b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		10.2%	10.1%	8.4%	10.1%
Gearing	Long Term Borrowing/ Funds & Reserves		58.3%	58.3%	22.3%	58.3%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	1	280.5%	284.1%	249.7%	284.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		165.2%	168.8%	172.1%	168.8%
<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%	20.2%	20.3%	20.2%
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%	13.8%	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%	30.6%	26.2%	30.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		11.6%	11.3%	10.4%	11.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		11.7%	11.3%	0.5%	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%	1481.8%	3810.9%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		26.6%	26.6%	44.6%	26.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		607.6%	608.6%	961.9%	608.4%

## MOSSEL BAY MUNICIPALITY

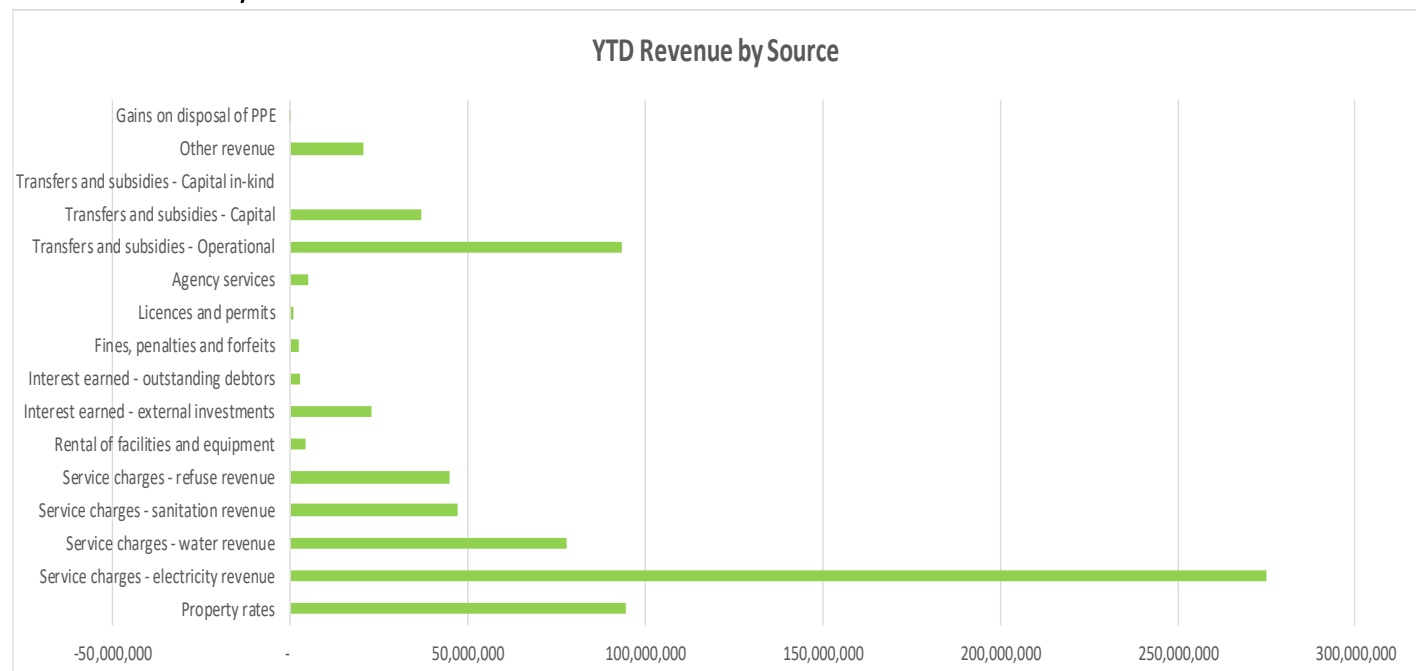
### IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2021

#### 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 January 2021:



#### 1.2.1 Revenue by Source

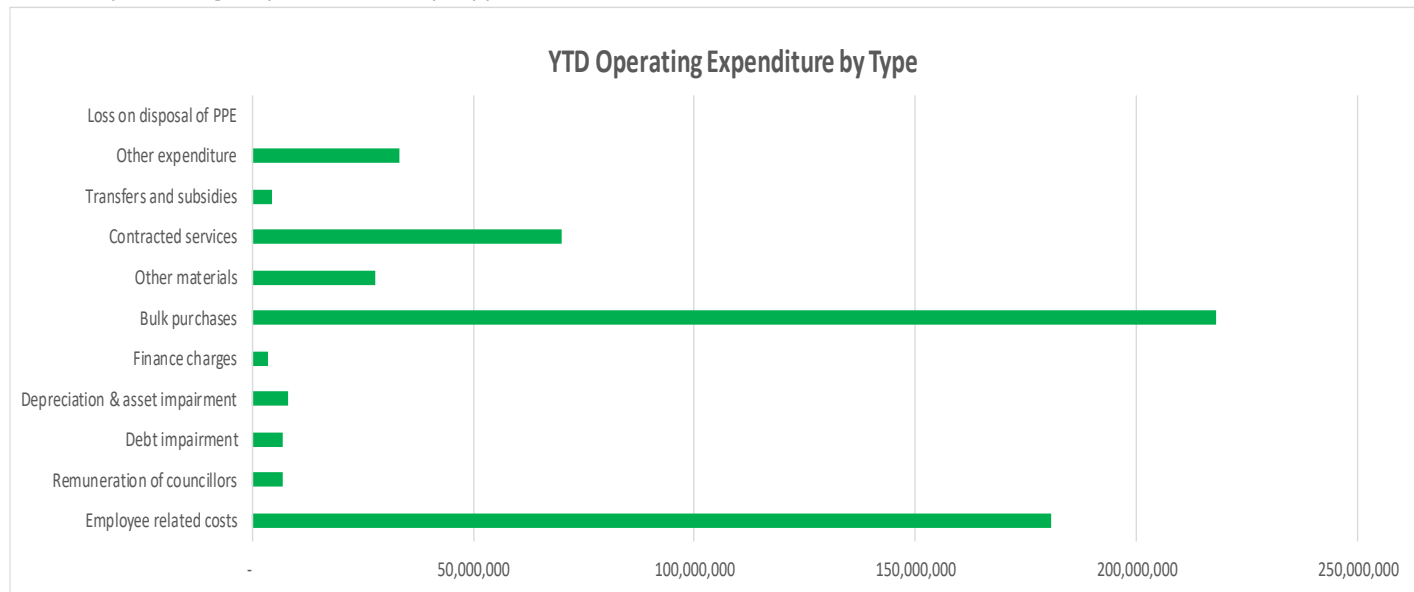




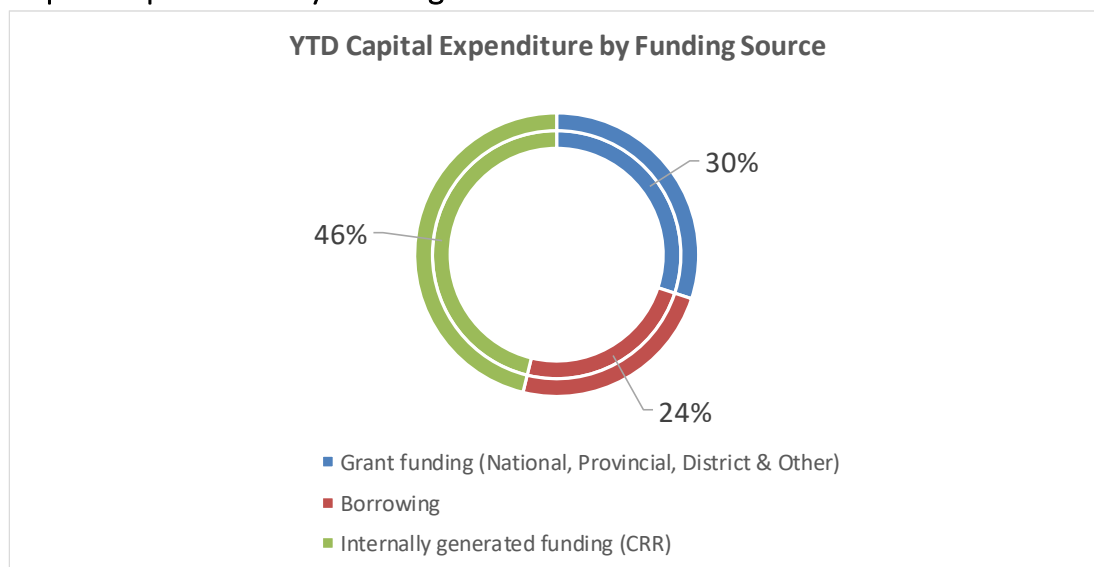
## MOSSEL BAY MUNICIPALITY

### IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2021

#### 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 JANUARY 2021

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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 80,486,405 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 January 2021.

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 January 2021 the available cash and all investments amount to R 584 567 129 (R 606 780 097 as at 26 March 2020) with commitments of R 470 664 027 (R 474 256 315 as at 26 March 2020) and therefore leaving the Municipality with available other working capital to the amount of R 113 903 102 (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 JANUARY 2021

### 1.4 Material variances from SDBIP

#### WC043 Mossel Bay - Supporting Table SC1 Material variance explanations - M07 January

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<b>R thousands</b> <b>Revenue By Source</b>			
	Service charges - refuse revenue	6,037	Fewer indigent households caused less revenue foregone	To be adjusted with FEB adj Budget
	Interest earned - external investments	2,608	Interest on Long-term Investment shows Rnil budget whilst actual YTD	To be investigated and likely adjusted with FEB adj Budget
	Fines, penalties and forfeits	1,275	Prior year corrections of Fines still to be rectified in 2021 year, journals reversed but transactions not processed	Process corrections
	Transfers and subsidies	(40,577)	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)	(17,521)	Current underspending of MTICG grant + all Roll-over amounts from 2019/20 year added to August Budget	None.
	Other Revenue	4,876	Significant difference mainly due to Development Charges. Initially budget for development charges of R 4 567 500, YTD budgeted development charges are R 2 304 760 whilst the actual incurred to date is already R 8 033 310.20	To be adjusted with FEB adj Budget
2	<b>Expenditure By Type</b>			
	Employee related costs	(22,003)	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	6,850	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	(62,118)	First depreciation run (one month) done in December 2020, remaining 6 runs still in process.	To be investigated and likely adjusted with FEB adj Budget
	Finance charges	(1,958)	Finance charges not recognised in the same proportion as budgeted. Ought to be in line at year end.	None.
	Bulk purchases	24,536	Electricity Bulk purchases significantly higher than budgeted for.	To be adjusted with FEB adj Budget
	Other materials	(84,348)	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.	To be adjusted with FEB adj Budget
	Contracted services	(11,213)	Savings on Contracted services due to Cost containment policy implementation and MM instruction on Consultant fees	To be adjusted with FEB adj Budget
	Other expenditure	(10,500)	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.	To be adjusted with FEB adj Budget
	Losses	(2,449)	Gains and losses recorded at financial year end.	None.
3	<b>Capital Expenditure</b>			
	Water	(9,351)	Progress slower than anticipated.	Contractor will be instructed to increase work rate
	Housing	(16,816)	Tender closed 9/10/2020 and has been allocated to the Contractor.	Consultants busy with process
	Finance and administration	(8,348)	Construction was delayed due to illegal squatters occupying part of the construction site	Phasing of the project and re-designing of the buildings
	Public Safety	(3,996)	Outstanding purchase on transversal tender due to supplier not able to provide particular vehicle due to stock shortage.	Supplier confirmed availability of stock and purchase process enabled

# MOSSEL BAY MUNICIPALITY

## IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2021

### SECTION 2 – IN-YEAR BUDGET MONTHLY STATEMENT

#### 2.1 Table C1: Monthly Budget Statement Summary

##### WC043 Mossel Bay - Table C1 Monthly Budget Statement Summary - M07 January

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	12,846	94,353	91,400	2,953	3%	156,749
Service charges	747,065	747,065	68,794	444,207	449,457	(5,250)	-1%	747,065
Investment revenue	37,314	37,314	5,413	22,727	20,119	2,608	13%	37,314
Transfers and subsidies	161,119	198,564	6,113	93,390	133,967	(40,577)	-30%	198,564
Other own revenue	52,826	52,826	4,488	35,462	27,776	7,686	28%	52,826
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,155,072</b>	<b>1,192,517</b>	<b>97,654</b>	<b>690,139</b>	<b>722,718</b>	<b>(32,579)</b>	<b>-5%</b>	<b>1,192,517</b>
Employee costs	369,571	364,599	26,456	180,626	202,629	(22,003)	-11%	364,599
Remuneration of Councillors	13,083	13,083	970	6,840	7,403	(563)	-8%	13,083
Depreciation & asset impairment	121,027	121,027	–	8,034	70,153	(62,118)	-89%	121,027
Finance charges	13,741	13,741	–	3,479	5,437	(1,958)	-36%	13,741
Materials and bulk purchases	478,517	507,829	56,469	245,840	305,652	(59,812)	-20%	507,829
Transfers and subsidies	5,940	6,430	298	4,357	4,923	(567)	-12%	6,430
Other expenditure	306,677	308,586	13,645	110,220	127,531	(17,311)	-14%	308,586
<b>Total Expenditure</b>	<b>1,308,556</b>	<b>1,335,295</b>	<b>97,838</b>	<b>559,396</b>	<b>723,728</b>	<b>(164,333)</b>	<b>-23%</b>	<b>1,335,295</b>
<b>Surplus/(Deficit)</b>	<b>(153,484)</b>	<b>(142,778)</b>	<b>(184)</b>	<b>130,743</b>	<b>(1,010)</b>	<b>131,753</b>	<b>-13047%</b>	<b>(142,778)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	76,467	98,825	5,283	36,812	54,332	(17,521)	-32%	98,825
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>(43,954)</b>	<b>5,099</b>	<b>167,555</b>	<b>53,323</b>	<b>114,232</b>	<b>214%</b>	<b>(43,954)</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>(77,017)</b>	<b>(43,954)</b>	<b>5,099</b>	<b>167,555</b>	<b>53,323</b>	<b>114,232</b>	<b>214%</b>	<b>(43,954)</b>
<b>Capital expenditure &amp; funds sources</b>								
<b>Capital expenditure</b>	<b>206,579</b>	<b>244,045</b>	<b>13,411</b>	<b>106,614</b>	<b>140,429</b>	<b>(33,815)</b>	<b>-24%</b>	<b>244,045</b>
Capital transfers recognised	70,343	90,381	4,594	32,008	54,689	(22,681)	-41%	90,381
Borrowing	33,030	39,349	590	25,368	19,299	6,070	31%	39,349
Internally generated funds	103,206	114,315	8,227	49,238	66,441	(17,204)	-26%	114,315
<b>Total sources of capital funds</b>	<b>206,579</b>	<b>244,045</b>	<b>13,411</b>	<b>106,614</b>	<b>140,429</b>	<b>(33,815)</b>	<b>-24%</b>	<b>244,045</b>
<b>Financial position</b>								
Total current assets	675,240	684,002		672,582				684,002
Total non current assets	2,924,455	2,961,920		2,999,032				2,961,920
Total current liabilities	240,731	240,731		269,329				240,731
Total non current liabilities	360,410	360,410		278,332				360,410
Community wealth/Equity	2,998,554	3,044,781		3,123,954				3,044,781
<b>Cash flows</b>								
Net cash from (used) operating	(34,130)	(1,067)	5,125	23,730	123,764	100,034	81%	(1,067)
Net cash from (used) investing	26,088	(11,377)	(15,994)	(126,889)	(149,103)	(22,214)	15%	(11,477)
Net cash from (used) financing	20,085	20,085	(926)	62,138	(6,353)	(68,491)	1078%	20,085
<b>Cash/cash equivalents at the month/year end</b>	<b>37,567</b>	<b>46,329</b>	<b>–</b>	<b>(2,333)</b>	<b>6,996</b>	<b>9,330</b>	<b>133%</b>	<b>46,229</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	7,694	5,888	5,466	4,919	4,248	22,448	20,334	144,677
<b>Creditors Age Analysis</b>								
Total Creditors	248	–	–	18	–	0	–	38,729

## MOSSEL BAY MUNICIPALITY

### IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2021

#### 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) - M07 January

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>236,354</b>	<b>20,015</b>	<b>180,695</b>	<b>139,961</b>	40,734	29%	<b>236,354</b>
Executive and council		10,942	25,295	832	55,340	20,286	35,054	173%	25,295
Finance and administration		210,694	211,059	19,182	125,355	119,675	5,680	5%	211,059
<i><b>Community and public safety</b></i>		<b>93,419</b>	<b>136,036</b>	<b>10,745</b>	<b>62,606</b>	<b>97,418</b>	(34,813)	-36%	<b>136,036</b>
Community and social services		10,690	9,199	870	6,775	4,071	2,704	66%	9,199
Sport and recreation		14,408	14,408	220	2,824	6,512	(3,688)	-57%	14,408
Public safety		7,580	7,630	766	2,181	687	1,494	218%	7,630
Housing		60,741	104,800	8,888	50,825	86,148	(35,323)	-41%	104,800
<i><b>Economic and environmental services</b></i>		<b>44,840</b>	<b>46,968</b>	<b>1,696</b>	<b>32,081</b>	<b>27,106</b>	4,974	18%	<b>46,968</b>
Planning and development		13,419	13,519	663	8,064	9,256	(1,192)	-13%	13,519
Road transport		31,411	33,393	1,033	24,011	17,796	6,216	35%	33,393
Environmental protection		10	56	-	6	55	(50)	-90%	56
<i><b>Trading services</b></i>		<b>871,645</b>	<b>871,983</b>	<b>70,482</b>	<b>451,569</b>	<b>512,566</b>	(60,996)	-12%	<b>871,983</b>
Energy sources		504,946	502,946	42,338	276,822	300,875	(24,053)	-8%	502,946
Water management		162,108	164,446	13,713	80,316	96,167	(15,851)	-16%	164,446
Waste water management		110,756	110,756	7,770	48,739	61,924	(13,185)	-21%	110,756
Waste management		93,834	93,834	6,661	45,692	53,600	(7,908)	-15%	93,834
<b>Total Revenue - Functional</b>	<b>2</b>	<b>1,231,539</b>	<b>1,291,342</b>	<b>102,937</b>	<b>726,951</b>	<b>777,051</b>	<b>(50,100)</b>	<b>-6%</b>	<b>1,291,342</b>
<b>Expenditure - Functional</b>									
<i><b>Governance and administration</b></i>		<b>213,684</b>	<b>214,749</b>	<b>11,629</b>	<b>90,251</b>	<b>107,180</b>	(16,928)	-16%	<b>214,749</b>
Executive and council		51,167	51,332	3,144	23,799	30,160	(6,361)	-21%	51,332
Finance and administration		155,177	156,077	7,695	62,826	71,183	(8,357)	-12%	156,077
Internal audit		7,340	7,340	790	3,626	5,837	(2,210)	-38%	7,340
<i><b>Community and public safety</b></i>		<b>210,289</b>	<b>236,101</b>	<b>11,763</b>	<b>80,420</b>	<b>157,398</b>	(76,977)	-49%	<b>236,101</b>
Community and social services		30,162	30,651	1,850	13,735	18,004	(4,269)	-24%	30,651
Sport and recreation		53,572	53,970	3,500	24,787	31,245	(6,458)	-21%	53,970
Public safety		69,425	69,650	4,903	30,215	37,839	(7,624)	-20%	69,650
Housing		57,129	81,830	1,509	11,683	70,309	(58,625)	-83%	81,830
<i><b>Economic and environmental services</b></i>		<b>119,821</b>	<b>119,670</b>	<b>5,615</b>	<b>49,604</b>	<b>69,551</b>	(19,948)	-29%	<b>119,670</b>
Planning and development		31,921	31,823	2,073	14,334	18,370	(4,036)	-22%	31,823
Road transport		79,987	80,167	3,064	31,868	47,137	(15,268)	-32%	80,167
Environmental protection		7,912	7,680	478	3,402	4,044	(643)	-16%	7,680
<i><b>Trading services</b></i>		<b>758,857</b>	<b>758,742</b>	<b>68,706</b>	<b>335,203</b>	<b>385,406</b>	(50,203)	-13%	<b>758,742</b>
Energy sources		444,966	444,950	56,585	244,178	230,402	13,775	6%	444,950
Water management		123,336	123,140	2,287	20,806	57,409	(36,604)	-64%	123,140
Waste water management		104,156	104,259	4,153	31,881	54,190	(22,310)	-41%	104,259
Waste management		86,399	86,393	5,682	38,339	43,404	(5,064)	-12%	86,393
<i><b>Other</b></i>		<b>5,905</b>	<b>6,033</b>	<b>126</b>	<b>3,917</b>	<b>4,194</b>	(277)	-7%	<b>6,033</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>1,308,556</b>	<b>1,335,295</b>	<b>97,838</b>	<b>559,396</b>	<b>723,728</b>	<b>(164,333)</b>	<b>-23%</b>	<b>1,335,295</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(77,017)</b>	<b>(43,954)</b>	<b>5,099</b>	<b>167,555</b>	<b>53,323</b>	<b>114,232</b>	<b>214%</b>	<b>(43,954)</b>

## MOSSEL BAY MUNICIPALITY

### IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2021

#### 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) - M07 January

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	832	55,339	20,285	35,054	172.8%	25,294
Vote 2 - CORPORATE SERVICES		553	832	17	391	505	(114)	-22.6%	832
Vote 3 - FINANCIAL SERVICES		201,418	201,418	18,605	119,561	114,655	4,906	4.3%	201,418
Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES		801,106	803,426	64,082	424,156	471,908	(47,752)	-10.1%	803,426
Vote 5 - COMMUNITY SERVICES		134,603	133,202	9,289	63,206	69,738	(6,533)	-9.4%	133,202
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		78,790	122,855	9,913	61,757	97,635	(35,878)	-36.7%	122,855
Vote 7 - GOVERNANCE SERVICES		4,129	4,315	198	2,541	2,324	217	9.3%	4,315
<b>Total Revenue by Vote</b>	2	<b>1,231,539</b>	<b>1,291,342</b>	<b>102,937</b>	<b>726,951</b>	<b>777,051</b>	<b>(50,100)</b>	<b>-6.4%</b>	<b>1,291,342</b>
<b>Expenditure by Vote</b>	1								
Vote 1 - MUNICIPAL MANAGER		35,387	35,578	2,495	16,242	23,162	(6,920)	-29.9%	35,578
Vote 2 - CORPORATE SERVICES		76,762	77,041	3,357	29,071	32,542	(3,471)	-10.7%	77,041
Vote 3 - FINANCIAL SERVICES		77,112	77,553	4,146	33,590	38,546	(4,956)	-12.9%	77,553
Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES		750,526	750,552	65,842	327,965	388,013	(60,048)	-15.5%	750,552
Vote 5 - COMMUNITY SERVICES		257,943	258,887	17,260	115,738	140,720	(24,982)	-17.8%	258,887
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		98,449	123,149	3,904	31,493	94,055	(62,562)	-66.5%	123,149
Vote 7 - GOVERNANCE SERVICES		12,376	12,535	834	5,297	6,691	(1,394)	-20.8%	12,535
<b>Total Expenditure by Vote</b>	2	<b>1,308,556</b>	<b>1,335,295</b>	<b>97,838</b>	<b>559,396</b>	<b>723,728</b>	<b>(164,333)</b>	<b>-22.7%</b>	<b>1,335,295</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(77,017)</b>	<b>(43,954)</b>	<b>5,099</b>	<b>167,555</b>	<b>53,323</b>	<b>114,232</b>	<b>214.2%</b>	<b>(43,954)</b>

The actual year-to-date revenue is less than the budgeted year-to-date revenue by 6% as at 31 January 2021.

The actual year-to-date expenditure is less than the budgeted year-to-date expenditure by 23% as at 31 January 2021.

# MOSSEL BAY MUNICIPALITY

## IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2021

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

#### WC043 Mossel Bay - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

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	12,846	94,353	91,400	2,953	3%	156,749
Service charges - electricity revenue			484,859	484,859	42,122	274,864	293,002	(18,137)	-6%	484,859
Service charges - water revenue			124,185	124,185	13,396	77,678	74,784	2,894	4%	124,185
Service charges - sanitation revenue			73,679	73,679	6,834	46,919	42,962	3,957	9%	73,679
Service charges - refuse revenue			64,342	64,342	6,442	44,747	38,709	6,037	16%	64,342
Rental of facilities and equipment			6,784	6,784	766	4,125	4,266	(141)	-3%	6,784
Interest earned - external investments			37,314	37,314	5,413	22,727	20,119	2,608	13%	37,314
Interest earned - outstanding debtors			3,146	3,146	424	2,686	1,906	780	41%	3,146
Dividends received			-	-	-	-	-	-		-
Fines, penalties and forfeits			8,160	8,160	663	2,461	1,186	1,275	107%	8,160
Licences and permits			1,290	1,290	104	693	749	(55)	-7%	1,290
Agency services			6,810	6,810	667	5,041	4,090	951	23%	6,810
Transfers and subsidies			161,119	198,564	6,113	93,390	133,967	(40,577)	-30%	198,564
Other revenue			26,636	26,636	1,863	20,455	15,579	4,876	31%	26,636
Gains			-	-	-	(0)	-	(0)	#DIV/0!	-
			1,155,072	1,192,517	97,654	690,139	722,718	(32,579)	-5%	1,192,517
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs			369,571	364,599	26,456	180,626	202,629	(22,003)	-11%	364,599
Remuneration of councillors			13,083	13,083	970	6,840	7,403	(563)	-8%	13,083
Debt impairment			84,795	84,795	26	6,850	-	6,850	#DIV/0!	84,795
Depreciation & asset impairment			121,027	121,027	-	8,034	70,153	(62,118)	-89%	121,027
Finance charges			13,741	13,741	-	3,479	5,437	(1,958)	-36%	13,741
Bulk purchases			351,541	351,541	53,548	217,919	193,383	24,536	13%	351,541
Other materials			126,975	156,288	2,922	27,921	112,269	(84,348)	-75%	156,288
Contracted services			141,972	144,944	9,354	69,989	81,202	(11,213)	-14%	144,944
Transfers and subsidies			5,940	6,430	298	4,357	4,923	(567)	-12%	6,430
Other expenditure			75,663	74,600	4,265	33,381	43,880	(10,500)	-24%	74,600
Losses			4,247	4,247	-	-	2,449	(2,449)	-100%	4,247
Total Expenditure			1,308,556	1,335,295	97,838	559,396	723,728	(164,333)	-23%	1,335,295
Surplus/(Deficit)			(153,484)	(142,778)	(184)	130,743	(1,010)	131,753	(0)	(142,778)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			76,467	98,825	5,283	36,812	54,332	(17,521)	-32%	98,825
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)	(43,954)	5,099	167,555	53,323			(43,954)
Taxation								-		-
Surplus/(Deficit) after taxation			(77,017)	(43,954)	5,099	167,555	53,323			(43,954)
Attributable to minorities										-
Surplus/(Deficit) attributable to municipality			(77,017)	(43,954)	5,099	167,555	53,323			(43,954)
Share of surplus/ (deficit) of associate										-
Surplus/ (Deficit) for the year			(77,017)	(43,954)	5,099	167,555	53,323			(43,954)

# MOSSEL BAY MUNICIPALITY

## IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2021

### 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) - M07 January

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	2,663	29,030	32,733	(3,703)	-11%	37,741
Vote 5 - COMMUNITY SERVICES		7,826	9,060	–	1,763	2,103	(340)	-16%	9,060
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		18,070	23,486	156	1,432	14,301	(12,869)	-90%	23,486
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	<b>61,788</b>	<b>70,287</b>	<b>2,819</b>	<b>32,225</b>	<b>49,138</b>	<b>(16,913)</b>	<b>-34%</b>	<b>70,287</b>
<b>Single Year expenditure appropriation</b>	<b>2</b>								
Vote 1 - MUNICIPAL MANAGER		165	165	–	–	21	(21)	-100%	165
Vote 2 - CORPORATE SERVICES		2,500	2,500	20	488	1,491	(1,004)	-67%	2,500
Vote 3 - FINANCIAL SERVICES		2,482	4,382	25	112	2,204	(2,092)	-95%	4,382
Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES		110,327	118,528	4,923	51,433	51,463	(30)	0%	118,528
Vote 5 - COMMUNITY SERVICES		12,349	16,433	1,634	6,213	10,842	(4,629)	-43%	16,433
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		7,034	21,812	3,990	13,580	19,763	(6,183)	-31%	21,812
Vote 7 - GOVERNANCE SERVICES		9,934	9,939	–	2,564	5,507	(2,943)	-53%	9,939
<b>Total Capital single-year expenditure</b>	<b>4</b>	<b>144,791</b>	<b>173,758</b>	<b>10,592</b>	<b>74,389</b>	<b>91,291</b>	<b>(16,902)</b>	<b>-19%</b>	<b>173,758</b>
<b>Total Capital Expenditure</b>		<b>206,579</b>	<b>244,045</b>	<b>13,411</b>	<b>106,614</b>	<b>140,429</b>	<b>(33,815)</b>	<b>-24%</b>	<b>244,045</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>		<b>21,196</b>	<b>23,930</b>	<b>217</b>	<b>4,806</b>	<b>13,202</b>	<b>(8,396)</b>	<b>-64%</b>	<b>23,930</b>
Executive and council		221	221	–	9	56	(48)	-85%	221
Finance and administration		20,975	23,709	217	4,797	13,145	(8,348)	-64%	23,709
<b>Community and public safety</b>		<b>33,519</b>	<b>56,517</b>	<b>5,481</b>	<b>16,878</b>	<b>37,769</b>	<b>(20,891)</b>	<b>-55%</b>	<b>56,517</b>
Community and social services		1,107	1,635	316	755	1,286	(532)	-41%	1,635
Sport and recreation		13,795	13,795	1,122	4,218	3,765	453	12%	13,795
Public safety		2,817	5,929	77	563	4,559	(3,996)	-88%	5,929
Housing		15,800	35,159	3,966	11,343	28,159	(16,816)	-60%	35,159
<b>Economic and environmental services</b>		<b>44,756</b>	<b>49,126</b>	<b>1,129</b>	<b>31,790</b>	<b>30,753</b>	<b>1,037</b>	<b>3%</b>	<b>49,126</b>
Planning and development		2,619	2,619	10	1,235	1,672	(437)	-26%	2,619
Road transport		41,247	45,612	1,120	29,723	28,700	1,023	4%	45,612
Environmental protection		890	896	(1)	832	381	452	119%	896
<b>Trading services</b>		<b>107,109</b>	<b>114,471</b>	<b>6,584</b>	<b>53,140</b>	<b>58,705</b>	<b>(5,565)</b>	<b>-9%</b>	<b>114,471</b>
Energy sources		31,765	30,166	2,149	11,461	14,636	(3,175)	-22%	30,166
Water management		38,748	45,919	1,715	17,030	26,380	(9,351)	-35%	45,919
Waste water management		34,197	34,307	2,601	22,215	14,415	7,800	54%	34,307
Waste management		2,400	4,078	119	2,435	3,273	(839)	-26%	4,078
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>206,579</b>	<b>244,045</b>	<b>13,411</b>	<b>106,614</b>	<b>140,429</b>	<b>(33,815)</b>	<b>-24%</b>	<b>244,045</b>
<b>Funded by:</b>									
National Government		39,102	37,368	945	7,714	17,200	(9,486)	-55%	37,368
Provincial Government		27,391	49,119	3,649	24,258	37,446	(13,188)	-35%	49,119
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>90,381</b>	<b>4,594</b>	<b>32,008</b>	<b>54,689</b>	<b>(22,681)</b>	<b>-41%</b>	<b>90,381</b>
<b>Borrowing</b>	<b>6</b>	<b>33,030</b>	<b>39,349</b>	<b>590</b>	<b>25,368</b>	<b>19,299</b>	<b>6,070</b>	<b>31%</b>	<b>39,349</b>
<b>Internally generated funds</b>		<b>103,206</b>	<b>114,315</b>	<b>8,227</b>	<b>49,238</b>	<b>66,441</b>	<b>(17,204)</b>	<b>-26%</b>	<b>114,315</b>
<b>Total Capital Funding</b>		<b>206,579</b>	<b>244,045</b>	<b>13,411</b>	<b>106,614</b>	<b>140,429</b>	<b>(33,815)</b>	<b>-24%</b>	<b>244,045</b>



# MOSSEL BAY MUNICIPALITY

## IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2021

### 2.6 Table C6: Financial Position

#### WC043 Mossel Bay - Table C6 Monthly Budget Statement - Financial Position - M07 January

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	46,329	–	46,329
Call investment deposits		360,000	360,000	463,546	360,000
Consumer debtors		192,315	192,315	116,177	192,315
Other debtors		47,428	47,428	23,068	47,428
Current portion of long-term receivables		407	407	316	407
Inventory		37,523	37,523	69,475	37,523
<b>Total current assets</b>		<b>675,240</b>	<b>684,002</b>	<b>672,582</b>	<b>684,002</b>
<b>Non current assets</b>					
Long-term receivables		346	346	792	346
Investments		12,000	12,000	94,674	12,000
Investment property		595,825	595,825	643,871	595,825
Investments in Associate		–	–	–	–
Property, plant and equipment		2,311,815	2,349,280	2,254,491	2,349,280
Intangible		243	243	978	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>2,961,920</b>	<b>2,999,032</b>	<b>2,961,920</b>
<b>TOTAL ASSETS</b>		<b>3,599,695</b>	<b>3,645,922</b>	<b>3,671,614</b>	<b>3,645,922</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft		–	–	2,333	–
Borrowing		17,219	17,219	39,446	17,219
Consumer deposits		30,083	30,083	29,684	30,083
Trade and other payables		157,019	157,019	170,330	157,019
Provisions		36,409	36,409	27,535	36,409
<b>Total current liabilities</b>		<b>240,731</b>	<b>240,731</b>	<b>269,329</b>	<b>240,731</b>
<b>Non current liabilities</b>					
Borrowing		133,098	133,098	50,771	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>278,332</b>	<b>360,410</b>
<b>TOTAL LIABILITIES</b>		<b>601,141</b>	<b>601,141</b>	<b>547,661</b>	<b>601,141</b>
<b>NET ASSETS</b>	<b>2</b>	<b>2,998,554</b>	<b>3,044,781</b>	<b>3,123,954</b>	<b>3,044,781</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)		2,770,270	2,816,497	2,896,635	2,816,497
Reserves		228,284	228,284	227,319	228,284
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>2,998,554</b>	<b>3,044,781</b>	<b>3,123,954</b>	<b>3,044,781</b>



# **MOSSEL BAY MUNICIPALITY**

## **IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2021**

### **2.7 Table C7: Cash Flow**

#### **WC043 Mossel Bay - Table C7 Monthly Budget Statement - Cash Flow - M07 January**

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	12,846	25,633	91,400	(65,767)	-72%	125,399
Service charges		597,652	597,652	68,794	136,449	449,457	(313,008)	-70%	597,652
Other revenue		39,649	39,649	4,064	8,447	25,870	(17,422)	-67%	39,649
Transfers and Subsidies - Operational		161,119	198,564	6,113	11,965	133,967	(122,002)	-91%	198,564
Transfers and Subsidies - Capital		76,467	98,825	5,283	10,607	54,332	(43,725)	-80%	98,825
Interest		40,459	40,459	5,837	6,359	22,025	(15,666)	-71%	40,459
Dividends		-	-	-	-	-	-		-
<b>Payments</b>									
Suppliers and employees		(1,057,193)	(1,083,333)	(97,514)	(171,484)	(642,460)	(470,976)	73%	(1,083,333)
Finance charges		(11,741)	(11,741)	-	(2,943)	(5,437)	(2,494)	46%	(11,741)
Transfers and Grants		(5,940)	(6,540)	(298)	(1,303)	(5,389)	(4,086)	76%	(6,540)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(34,130)</b>	<b>(1,067)</b>	<b>5,125</b>	<b>23,730</b>	<b>123,764</b>	<b>100,034</b>	<b>81%</b>	<b>(1,067)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
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	26	(90)	58			-
Decrease (increase) in non-current receivables		-	-		-	-			-
Decrease (increase) in non-current investments		218,000	218,000	(2,609)	(20,185)	-	(20,185)	#DIV/0!	218,000
<b>Payments</b>									
Capital assets		(206,579)	(244,045)	(13,411)	(106,614)	(159,161)	(52,547)	33%	(244,045)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>26,088</b>	<b>(11,377)</b>	<b>(15,994)</b>	<b>(126,889)</b>	<b>(149,103)</b>	<b>(22,214)</b>	<b>15%</b>	<b>(11,477)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans		-	-	8	146	-	146	#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	(934)	(319)	836	(1,154)	-138%	1,433
<b>Payments</b>									
Repayment of borrowing		(14,377)	(14,377)	-	33,912	(7,189)	(41,100)	572%	(14,377)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>20,085</b>	<b>20,085</b>	<b>(926)</b>	<b>62,138</b>	<b>(6,353)</b>	<b>(68,491)</b>	<b>1078%</b>	<b>20,085</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>12,044</b>	<b>7,641</b>	<b>(11,795)</b>	<b>(41,021)</b>	<b>(31,691)</b>			<b>7,541</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	46,329		(2,333)	6,996			46,229

## MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2021

### 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 - M07 January

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	16,218	2,074	1,618	1,533	1,469	1,305	6,580	5,137	35,934	16,024	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	27,031	1,122	661	644	441	305	1,593	1,889	33,687	4,873	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	11,676	643	512	550	385	337	1,695	3,032	18,829	5,998	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	7,991	1,463	1,359	1,279	1,224	1,178	6,076	3,326	23,897	13,083	-	-
Receivables from Exchange Transactions - Waste Management	1600	7,736	1,185	1,104	1,050	1,002	957	5,046	1,250	19,330	9,305	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	8	2	2	2	2	2	24	151	194	181	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	3,019	1,205	631	407	397	163	1,434	5,549	12,804	7,949	-	-
Total By Income Source	2000	73,680	7,694	5,888	5,466	4,919	4,248	22,448	20,334	144,677	57,415	-	-
2019/20 - totals only		65,753	4,850	2,299	2,899	1,516	1,563	5,674	16,531	101,086	28,183	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	3,749	88	59	50	42	50	190	637	4,865	969	-	-
Commercial	2300	22,864	1,489	913	885	561	434	1,939	1,650	30,735	5,468	-	-
Households	2400	44,204	5,657	4,726	4,318	4,107	3,637	19,210	15,943	101,801	47,214	-	-
Other	2500	2,862	461	190	213	210	128	1,108	2,104	7,276	3,763	-	-
Total By Customer Group	2600	73,680	7,694	5,888	5,466	4,919	4,248	22,448	20,334	144,677	57,415	-	-

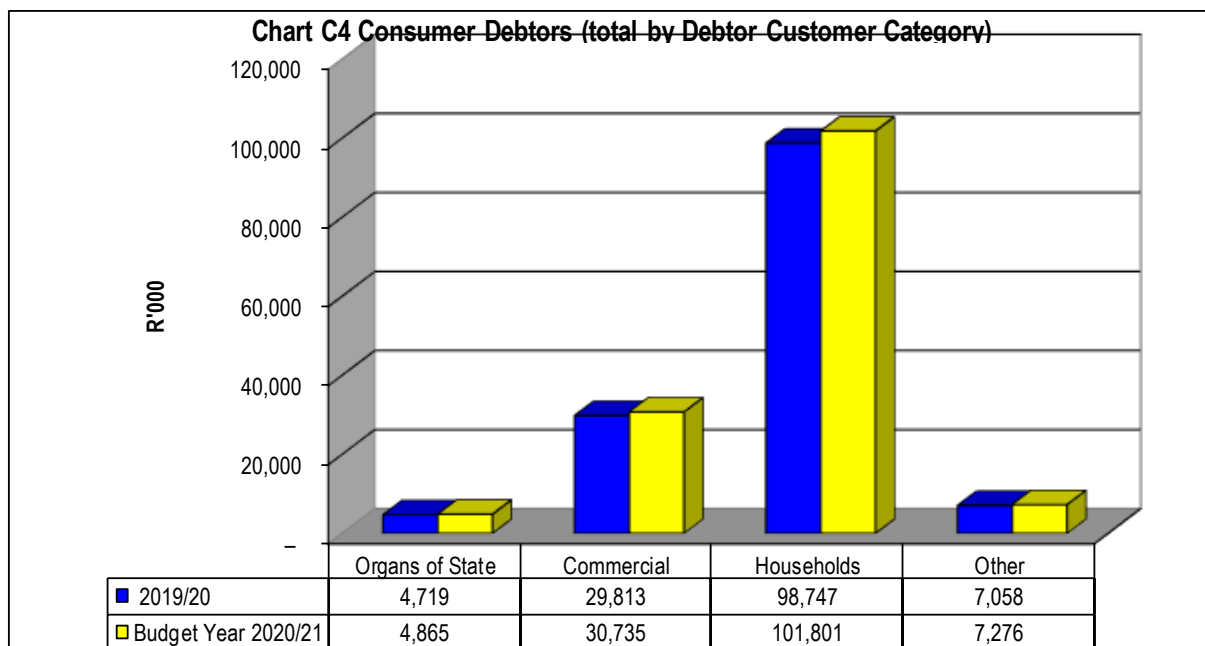
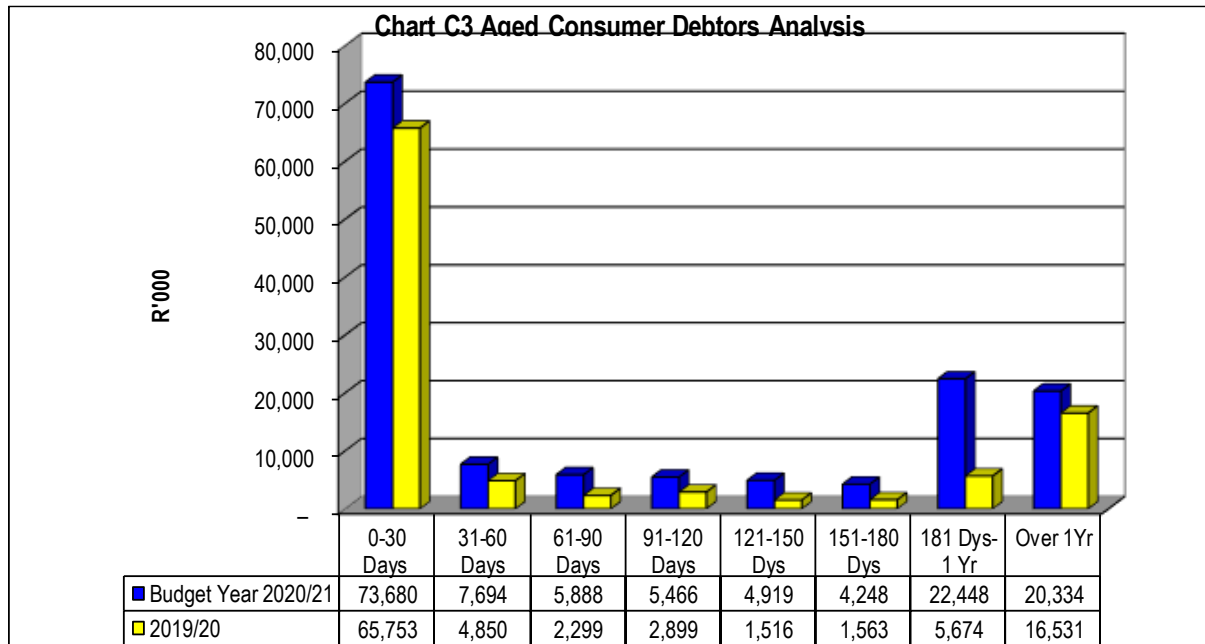
The value reflected on the Financial Position Table C6 will not reconcile to the Debtor's Aged Analysis shown on Supporting Table SC3.

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 JANUARY 2021

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



## MOSSEL BAY MUNICIPALITY

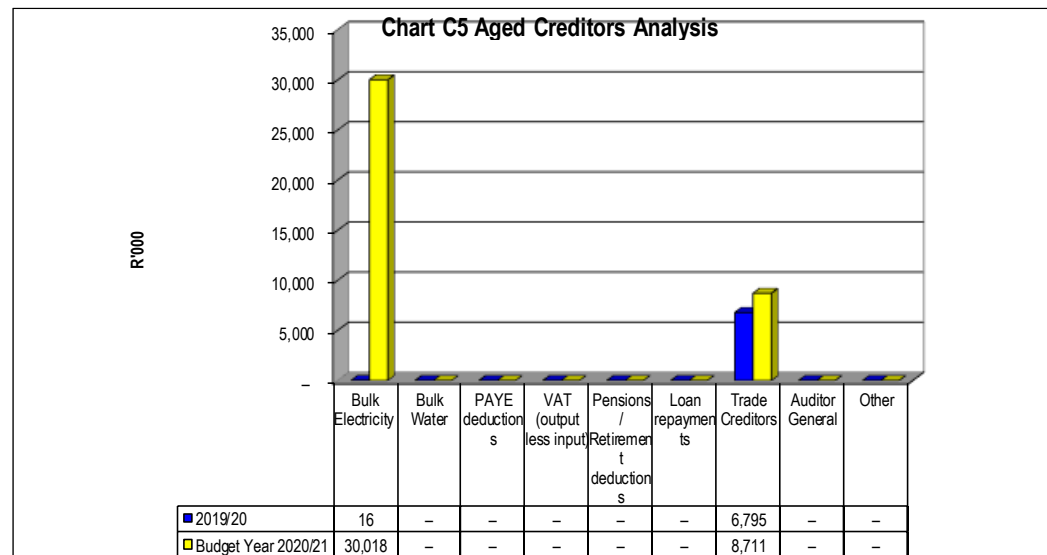
IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2021

### SECTION 4 – CREDITORS' ANALYSIS

#### 4.1 Supporting Table SC4: Aged Creditors

WC043 Mossel Bay - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

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	30,018	-	-	-	-	-	-	-	30,018	16
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	8,445	248	-	-	18	-	0	-	8,711	6,795
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	38,462	248	-	-	18	-	0	-	38,729	6,810



## MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2021

### 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 - M07 January

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>														
Ned Bank	03/7881005807/000202	9 Months	Deposits - Bank	No	Fixed	5.58%	0	n/a	15 February 2021	30,000	1,211	-	-	31,211
Ned Bank	03/7881005807/000203	10 Months	Deposits - Bank	No	Fixed	5.60%	0	n/a	24 February 2021	30,000	1,214	-	-	31,214
Ned Bank	03/7881005807/000204	8 Months	Deposits - Bank	No	Fixed	5.37%	0	n/a	14 January 2021	10,000	352	(10,352)	-	-
Ned Bank	03/7881005807/000205	8 Months	Deposits - Bank	No	Fixed	5.00%	0	n/a	21 January 2021	30,000	925	(30,925)	-	-
Ned Bank	03/7881005807/000206	9 Months	Deposits - Bank	No	Fixed	4.85%	0	n/a	15 April 2021	20,000	558	-	-	20,558
Ned Bank	03/7881005807/000212	6 Months	Deposits - Bank	No	Fixed	4.46%	0	n/a	21 July 2021	-	41	-	20,000	20,041
Ned Bank	03/7881005807/000213	8 Months	Deposits - Bank	No	Fixed	4.50%	0	n/a	10 September 2021	-	63	-	30,000	30,063
Ned Bank	03/7881005807/000207	10 Months	Deposits - Bank	No	Fixed	4.90%	0	n/a	22 April 2021	50,000	1,383	-	-	51,383
Ned Bank	03/7881005807/000210	8 Months	Deposits - Bank	No	Fixed	3.92%	0	n/a	21 July 2021	20,000	151	-	-	20,151
Standard Bank	088728862-088	9 Months	Deposits - Bank	No	Fixed	4.95%	0	n/a	11 March 2021	20,000	608	-	-	20,608
Standard Bank	088728862-089	9 Months	Deposits - Bank	No	Fixed	4.95%	0	n/a	24 March 2021	20,000	608	-	-	20,608
Other	X1	61 Months	Deposits - Bank	No	Fixed	3.85%	0	n/a	21 July 2025	15,000	3,085	-	2,500	20,585
Standard Bank	088728862-093	9 Months	Deposits - Bank	No	Fixed	4.23%	0	n/a	10 June 2021	25,000	437	-	-	25,437
ABSA	20-7936-2057	9 Months	Deposits - Bank	No	Fixed	3.95%	0	n/a	13 May 2021	30,000	545	-	-	30,545
Ned Bank	03/7881005807/000208	9 Months	Deposits - Bank	No	Fixed	4.01%	0	n/a	24 May 2021	40,000	739	-	-	40,739
Standard Bank	088728862-092	10 Months	Deposits - Bank	No	Fixed	4.43%	0	n/a	10 June 2021	15,000	289	-	-	15,289
Standard Bank	088728862-095	9 Months	Deposits - Bank	No	Fixed	4.02%	0	n/a	15 July 2021	20,000	240	-	-	20,240
ABSA	20-7940-1275	61 Months	Deposits - Bank	No	Fixed	7.00%	0	n/a	09 September 2025	77,174	2,146	-	-	79,320
ABSA	20-7957-2119	8 Months	Deposits - Bank	No	Fixed	4.35%	0	n/a	19 August 2021	50,000	155	-	-	50,155
Standard Bank	088728862-094	9 Months	Deposits - Bank	No	Fixed	4.06%	0	n/a	23 June 2021	20,000	305	-	-	20,305
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>									<b>522,174</b>	<b>15,054</b>	<b>(41,276)</b>	<b>52,500</b>	<b>548,452</b>

# MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2021

## 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 - M07 January

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	–	92,242	65,837	26,405	40.1%	119,444
Local Government Equitable Share		101,192	115,355	–	90,057	64,759	25,298	39.1%	115,355
Finance Management		1,550	1,550	–	1,550	425	1,125	264.5%	1,550
EPWP Incentive		2,539	2,539	–	635	653	(18)	-2.7%	2,539
<b>Provincial Government:</b>		55,023	39,828	638	29,771	67,852	(38,158)	-56.2%	39,828
Integrated housing		44,953	31,980	638	22,587	63,996	(41,409)	-64.7%	31,980
Community Development Workers		56	56	–	–	129	(129)	-100.0%	56
Library services		9,305	7,184	–	7,107	2,848	4,260	149.6%	7,184
Libraries prioritised funds for COVID-19				–	77				
Maintenance & Construction of Transport Infrastructure	4	70	70	–	–	4	(4)	-100.0%	70
Financial Management Capacity Building Grant		401	300	–	–	380	(380)	-100.0%	300
Municipal Accreditation and Capacity Building Grant		238	238	–	–	315	(315)	-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>		–	–	–	–	–	–		–
[insert description]					–		–		–
<b>Other grant providers:</b>		815	815	–	–	305	(305)	-100.0%	815
Public Contributions		815	815	–	–	305	(305)	-100.0%	815
<b>Total Operating Transfers and Grants</b>	5	161,119	160,087	638	122,013	133,995	(12,058)	-9.0%	160,087
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>		44,967	42,967	–	14,666	20,121	(5,455)	-27.1%	42,967
Municipal Infrastructure Grant (MIG)		32,967	32,967	–	7,666	16,326	(8,660)	-53.0%	32,967
National Electrification Programme		12,000	10,000	–	7,000	3,795	3,205	84.5%	10,000
<b>Provincial Government:</b>		31,500	39,714	517	10,530	34,115	(23,585)	-69.1%	39,714
Integrated housing		15,000	21,335	517	10,030	21,770	(11,740)	-53.9%	21,335
Maintenance & Construction of Transport Infrastructure		16,000	17,879	–	–	9,427	(9,427)	-100.0%	17,879
RSEP / VPUU		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%	–
<b>District Municipality:</b>		–	–	–	–	50	(50)	-100.0%	–
Community Safety				–	–	50	(50)	-100.0%	–
<b>Other grant providers:</b>		–	–	–	–	–	–		–
[insert description]					–		–		–
<b>Total Capital Transfers and Grants</b>	5	76,467	82,681	517	25,196	54,286	(29,090)	-53.6%	82,681
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	237,586	242,768	1,156	147,209	188,280	(41,148)	-21.9%	242,768

# MOSSEL BAY MUNICIPALITY

## IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2021

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

#### WC043 Mossel Bay - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

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	312	47,774	65,837	(18,063)	-27.4%	119,444
Local Government Equitable Share		101,192	115,355	—	45,536	64,759	(19,223)	-29.7%	115,355
Finance Management		1,550	1,550	64	645	425	220	51.7%	1,550
EPWP Incentive		2,539	2,539	248	1,593	653	940	144.0%	2,539
<b>Provincial Government:</b>		55,023	78,115	5,738	10,855	67,852	(57,037)	-84.1%	78,011
Integrated housing		44,953	69,344	4,894	4,034	63,996	(59,962)	-93.7%	69,344
Community Development Workers		56	156	—	—	129	(129)	-100.0%	156
Library services		9,305	7,184	839	6,328	2,848	3,481	122.2%	7,184
Libraries prioritised funds for COVID-19		—	—	—	40	—	—	—	—
Maintenance & Construction of Transport Infrastructure		70	70	—	70	4	66	1458.7%	70
Financial Management Capacity Building Grant		401	680	5	380	380	—	—	680
Municipal Accreditation and Capacity Building Grant		238	416	—	—	315	(315)	-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	—	—	—	—	—	—
LGGI		—	—	—	3	—	3	#DIV/0!	—
<b>District Municipality:</b>		—	—	—	—	—	—	—	—
[insert description]		—	—	—	—	—	—	—	—
<b>Other grant providers:</b>		815	1,005	—	—	305	(305)	-100.0%	1,005
Public Contributions		815	1,005	—	—	305	(305)	-100.0%	1,005
<b>Total operating expenditure of Transfers and Grants:</b>		161,119	198,564	6,050	58,629	133,995	(75,405)	-56.3%	198,460
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>		44,967	42,976	1,086	8,864	20,121	(11,257)	-55.9%	42,976
Municipal Infrastructure Grant (MIG)		32,967	32,976	925	7,579	16,326	(8,748)	-53.6%	32,976
National Electrification Programme		12,000	10,000	162	1,286	3,795	(2,509)	-66.1%	10,000
<b>Provincial Government:</b>		31,500	55,799	90	20,210	34,115	(13,905)	-40.8%	52,881
Integrated housing		15,000	34,359	—	4,587	21,770	(17,184)	-78.9%	34,359
Maintenance & Construction of Transport Infrastructure		16,000	17,976	87	15,620	9,427	6,193	65.7%	17,976
RSEP / VPUU		500	500	4	4	—	4	#DIV/0!	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>		—	—	—	—	—	—	—	—
[insert description]		—	—	—	—	—	—	—	—
<b>Total capital expenditure of Transfers and Grants</b>		76,467	98,825	1,177	29,074	54,286	(25,212)	-46.4%	95,907
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		237,586	297,388	7,227	87,703	188,280	(100,617)	-53.4%	294,367



# MOSSEL BAY MUNICIPALITY

## IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2021

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

#### WC043 Mossel Bay - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M07 January

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	21	34,716	317	0.9%
Integrated housing		34,512	-	34,512	-	
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	139	40	22.2%
Community Development Workers		100	1	3	96	96.9%
Thusong Service Centre		84	-	7	77	91.6%
Greenest Municipality		30	-	-	30	100.0%
Subsidy newsletters		(21)			(21)	100.0%
<b>District Municipality:</b>		-	-	-	-	
[insert description]					-	
<b>Other grant providers:</b>		190	-	79	111	58.4%
Public Contributions		190	-	79	111	58.4%
<b>Total operating expenditure of Approved Roll-overs</b>		35,223	21	34,795	428	1.2%
<b>Capital expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		7	-	7	-	
Municipal Infrastructure Grant (MIG)		7	-	7	-	
<b>Provincial Government:</b>		16,098	4,106	6,998	9,100	56.5%
Integrated housing		13,037	3,966	6,756	6,281	48.2%
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	140	140	2,168	93.9%
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>		16,155	4,106	7,047	9,107	56.4%
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		51,378	4,127	41,842	9,535	18.6%

# MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2021

## 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 - M07 January

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	597	4,213	4,662	(449)	-10%	8,229
Pension and UIF Contributions		605	605	50	353	316	37	12%	605
Medical Aid Contributions		171	171	13	91	97	(6)	-6%	171
Cellphone Allowance		1,170	1,170	90	632	634	(2)	0%	1,170
Other benefits and allowances		2,907	2,907	220	1,552	1,695	(143)	-8%	2,907
<b>Sub Total - Councillors</b>		<b>13,083</b>	<b>13,083</b>	<b>970</b>	<b>6,840</b>	<b>7,403</b>	<b>(563)</b>	<b>-8%</b>	<b>13,083</b>
% increase	4	#DIV/0!							#DIV/0!
<b>Senior Managers of the Municipality</b>	3								
Basic Salaries and Wages		8,016	8,016	615	4,825	4,819	5	0%	8,016
Pension and UIF Contributions		1,233	1,233	99	702	705	(3)	0%	1,233
Medical Aid Contributions		228	228	19	122	133	(12)	-9%	228
Performance Bonus		450	450	-	-	94	(94)	-100%	450
Motor Vehicle Allowance		782	782	46	332	456	(124)	-27%	782
Cellphone Allowance		214	214	15	120	89	31	34%	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>793</b>	<b>6,100</b>	<b>6,297</b>	<b>(197)</b>	<b>-3%</b>	<b>13,445</b>
% increase	4	#DIV/0!							#DIV/0!
<b>Other Municipal Staff</b>									
Basic Salaries and Wages		220,941	221,119	16,472	114,571	131,659	(17,088)	-13%	221,119
Pension and UIF Contributions		45,190	45,190	3,549	24,840	26,865	(2,025)	-8%	45,190
Medical Aid Contributions		18,328	18,328	1,419	9,497	10,708	(1,211)	-11%	18,328
Overtime		12,447	12,447	1,299	5,876	6,606	(730)	-11%	12,447
Performance Bonus		18,555	18,555	1,348	9,463	10,521	(1,058)	-10%	18,555
Motor Vehicle Allowance		6,575	6,575	557	3,958	3,838	120	3%	6,575
Cellphone Allowance		914	914	88	616	506	110	22%	914
Housing Allowances		2,331	2,331	146	1,016	1,393	(377)	-27%	2,331
Other benefits and allowances		12,757	7,606	783	4,689	4,236	453	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>25,663</b>	<b>174,526</b>	<b>196,333</b>	<b>(21,807)</b>	<b>-11%</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>27,426</b>	<b>187,466</b>	<b>210,032</b>	<b>(22,566)</b>	<b>-11%</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>26,456</b>	<b>180,626</b>	<b>202,629</b>	<b>(22,003)</b>	<b>-11%</b>	<b>364,599</b>

# MOSSEL BAY MUNICIPALITY

## IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2021

### 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 - M07 January

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	Outcome	Budget	Budget	Budget	Budget	Budget			
<b>Cash Receipts By Source</b>																
Property rates		17,977	12,589	12,703	12,772	12,679	12,787	12,846	13,057	13,057	13,057	13,057	(21,182)	125,399	162,196	196,845
Service charges - electricity revenue		40,069	30,257	39,756	40,371	39,942	42,347	42,122	37,575	38,518	38,633	39,004	(40,708)	387,887	463,782	520,687
Service charges - water revenue		10,496	6,827	11,018	11,751	12,063	12,126	13,396	11,492	10,559	9,457	8,892	(18,729)	99,348	117,897	131,502
Service charges - sanitation revenue		6,849	6,205	6,514	6,893	6,839	6,786	6,834	6,137	6,137	6,137	6,137	(12,525)	58,943	64,367	79,902
Service charges - refuse		6,397	6,397	6,382	6,366	6,366	6,396	6,442	5,127	5,162	5,064	5,096	(13,722)	51,474	61,240	68,498
Rental of facilities and equipment		519	603	628	376	953	280	766	502	562	516	409	670	6,784	7,110	7,461
Interest earned - external investments		162	7,144	3,517	3,371	2,994	126	5,413	2,391	5,437	2,798	4,295	(334)	37,314	39,552	41,926
Interest earned - outstanding debtors		388	376	371	405	325	397	424	(484)	142	410	474	(83)	3,146	3,326	3,518
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		285	(1,296)	640	635	870	664	663	2,833	211	253	1,530	(4,593)	2,696	3,300	3,362
Licences and permits		70	122	103	108	101	85	104	113	115	105	109	155	1,290	1,368	1,450
Agency services		237	1,231	847	805	710	543	667	516	540	505	581	(372)	6,810	7,219	7,652
Transfers and Subsidies - Operational		46,748	6,816	8,143	8,336	11,383	5,852	6,113	9,860	10,869	8,868	8,783	66,794	198,564	212,906	194,587
Other revenue		3,488	1,454	3,625	3,061	4,136	2,811	1,863	1,745	1,506	1,487	1,791	(4,900)	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>91,200</b>	<b>97,654</b>	<b>90,865</b>	<b>92,815</b>	<b>87,291</b>	<b>90,160</b>	<b>(49,530)</b>	<b>1,001,723</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	5,324	5,283	4,519	8,883	6,616	7,203	34,792	98,825	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)		-	-	-	-	-	-	-	151	209	459	662	3,086	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)	8	-	-	-	-	(146)	-	-	-
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	(934)	119	119	119	119	1,274	1,433	1,504	1,579
Decrease (increase) in non-current receivables		17	(194)	15	15	15	15	26	8	8	8	8	157	100	120	130
Decrease (increase) in non-current investments		(132,773)	5,475	(12,961)	16,358	(58,715)	6,349	(2,609)	-	-	-	-	396,877	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>102,945</b>	<b>99,428</b>	<b>95,663</b>	<b>102,034</b>	<b>94,493</b>	<b>98,153</b>	<b>401,140</b>	<b>1,367,677</b>	<b>1,411,528</b>	<b>1,387,572</b>

# **MOSEL BAY MUNICIPALITY**

## **IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2021**

### **WC043 Mossel Bay - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M07 January**

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	Outcome	Budget	Budget	Budget	Budget	Budget			
<b>Cash Payments by Type</b>													-			
Employee related costs		24,572	26,156	25,521	26,035	25,927	25,960	26,456	27,892	27,584	27,638	32,927	52,470	349,137	364,298	381,193
Remuneration of councillors		992	974	979	992	974	959	970	1,019	1,315	1,186	1,059	1,663	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	53,548	25,370	22,496	24,483	24,021	37,254	351,541	380,016	410,797
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		2,056	4,446	4,887	4,932	5,567	3,112	2,922	9,860	11,024	8,786	9,967	59,410	126,968	175,204	151,056
Contracted services		3,752	7,269	13,861	9,879	12,008	13,866	9,354	11,271	12,134	11,979	11,827	49,254	166,454	147,679	151,843
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		20	1,112	313	1,338	270	1,006	298	104	76	874	573	555	6,540	5,538	5,537
General expenses		1,701	4,518	6,466	5,738	5,834	4,860	4,265	5,549	3,827	4,653	8,355	20,385	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>77,919</b>	<b>97,812</b>	<b>81,065</b>	<b>78,455</b>	<b>79,659</b>	<b>88,729</b>	<b>229,193</b>	<b>1,101,614</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	16,574	13,411	24,862	24,323	22,366	23,317	42,562	244,045	206,701	175,772
Repayment of borrowing		-	-	-	-	(28,400)	(5,512)	-	-	-	-	-	48,289	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>88,981</b>	<b>111,223</b>	<b>105,927</b>	<b>102,779</b>	<b>102,025</b>	<b>112,047</b>	<b>320,044</b>	<b>1,360,036</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>13,965</b>	<b>(11,795)</b>	<b>(10,264)</b>	<b>(744)</b>	<b>(7,532)</b>	<b>(13,894)</b>	<b>81,097</b>	<b>7,641</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)	9,462	(2,333)	(12,598)	(13,342)	(20,874)	(34,768)	38,687	46,329	50,688
Cash/cash equivalents at the month/year end:		6,158	(5,590)	(10,027)	15,267	(4,503)	9,462	(2,333)	(12,598)	(13,342)	(20,874)	(34,768)	46,329	46,329	50,688	25,981

# MOSSEL BAY MUNICIPALITY

## IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2021

### 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 - M07 January

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	16,574	93,203	136,060	42,857	31.5%	45%
January		24,338	33,939	13,411	106,614	169,998	63,384	37.3%	52%
February		24,794	27,085			197,084	–		
March		24,303	24,323			221,407	–		
April		22,356	22,366			243,773	–		
May		23,307	23,317			267,090	–		
June		(17,964)	(23,046)			249,126	–		
<b>Total Capital expenditure</b>	–	<b>206,579</b>	<b>244,045</b>	<b>106,614</b>					

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

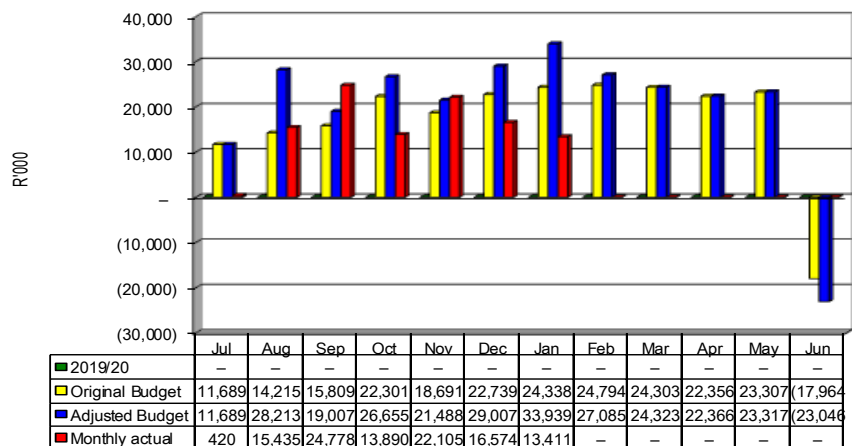
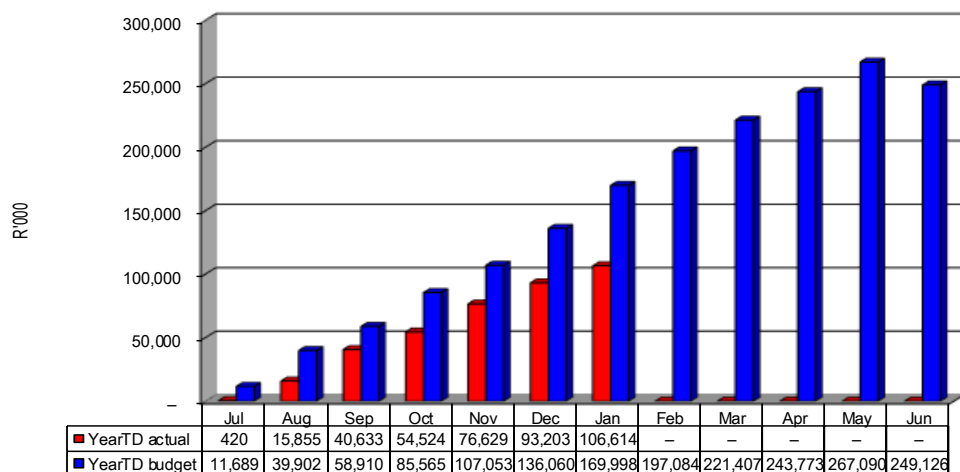


Chart C2 2020/21 Capital Expenditure: YTD actual v YTD target



# MOSSEL BAY MUNICIPALITY

## IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2021

### 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 - M07 January

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>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		<b>70,552</b>	<b>84,688</b>	<b>5,410</b>	<b>36,913</b>	<b>48,402</b>	<b>11,489</b>	<b>23.7%</b>	<b>84,688</b>
Roads Infrastructure		16,532	21,499	2,117	12,872	14,800	1,928	13.0%	21,499
Road Structures		4,759	9,252	1,636	3,761	7,290	3,528	48.4%	9,252
Road Furniture		11,773	12,247	481	9,110	7,510	(1,600)	-21.3%	12,247
Electrical Infrastructure		18,690	16,951	258	2,785	8,263	5,477	66.3%	16,951
Power Plants		12,875	11,136	229	1,622	5,798	4,176	72.0%	11,136
MV Networks		5,315	5,315	29	1,163	2,015	852	42.3%	5,315
LV Networks		500	500	-	-	450	450	100.0%	500
Water Supply Infrastructure		13,880	20,229	1,853	3,747	13,229	9,482	71.7%	20,229
Boreholes		2,200	4,207	122	126	3,207	3,082	96.1%	4,207
Reservoirs		7,680	7,680	400	776	4,480	3,704	82.7%	7,680
Pump Stations		1,800	1,800	-	5	400	395	98.8%	1,800
Bulk Mains		-	4,341	1,165	1,922	4,341	2,420	55.7%	4,341
Distribution		1,950	1,950	122	873	800	(73)	-9.2%	1,950
Capital Spares		250	250	45	45	-	(45)	#DIV/0!	250
Sanitation Infrastructure		20,000	24,341	1,183	17,106	11,041	(6,064)	-54.9%	24,341
Reticulation		18,000	22,341	1,165	16,595	9,341	(7,253)	-77.6%	22,341
Waste Water Treatment Works		350	350	1	149	250	101	40.5%	350
Capital Spares		1,650	1,650	16	362	1,450	1,088	75.0%	1,650
Solid Waste Infrastructure		650	869	-	403	669	266	39.7%	869
Waste Transfer Stations		650	869	-	403	669	266	39.7%	869
Information and Communication Infrastructure		800	800	-	-	400	400	100.0%	800
Data Centres		800	800	-	-	400	400	100.0%	800
<b>Community Assets</b>		<b>18,178</b>	<b>18,708</b>	<b>-</b>	<b>3,015</b>	<b>6,819</b>	<b>3,805</b>	<b>55.8%</b>	<b>18,708</b>
Community Facilities		10,322	10,852	-	2,564	5,920	3,356	56.7%	10,852
Centres		9,822	9,824	-	2,564	5,392	2,828	52.5%	9,824
Libraries		-	528	-	-	528	528	100.0%	528
Taxi Ranks/Bus Terminals		500	500	-	-	-	-	-	500
Sport and Recreation Facilities		7,856	7,856	-	451	900	449	49.9%	7,856
Outdoor Facilities		7,856	7,856	-	451	900	449	49.9%	7,856
<b>Investment properties</b>		<b>1,070</b>	<b>1,070</b>	<b>6</b>	<b>6</b>	<b>623</b>	<b>617</b>	<b>99.0%</b>	<b>1,070</b>
Revenue Generating		1,070	1,070	6	6	623	617	99.0%	1,070
Improved Property		1,070	1,070	6	6	623	617	99.0%	1,070
<b>Other assets</b>		<b>6,086</b>	<b>8,816</b>	<b>169</b>	<b>1,623</b>	<b>5,335</b>	<b>3,712</b>	<b>69.6%</b>	<b>8,816</b>
Operational Buildings		6,086	8,816	169	1,623	5,335	3,712	69.6%	8,816
Municipal Offices		5,226	6,056	169	1,479	3,275	1,796	54.9%	6,056
Yards		100	100	(1)	99	70	(29)	-41.5%	100
Stores		760	2,660	-	46	1,990	1,944	97.7%	2,660
<b>Intangible Assets</b>		<b>31</b>	<b>31</b>	<b>-</b>	<b>18</b>	<b>-</b>	<b>(18)</b>	<b>#DIV/0!</b>	<b>31</b>
Licences and Rights		31	31	-	18	-	(18)	#DIV/0!	31
Computer Software and Applications		31	31	-	18	-	(18)	#DIV/0!	31
<b>Computer Equipment</b>		<b>157</b>	<b>234</b>	<b>-</b>	<b>81</b>	<b>195</b>	<b>113</b>	<b>58.3%</b>	<b>234</b>
Computer Equipment		157	234	-	81	195	113	58.3%	234
<b>Furniture and Office Equipment</b>		<b>1,249</b>	<b>1,194</b>	<b>81</b>	<b>610</b>	<b>976</b>	<b>366</b>	<b>37.5%</b>	<b>1,194</b>
Furniture and Office Equipment		1,249	1,194	81	610	976	366	37.5%	1,194
<b>Machinery and Equipment</b>		<b>1,601</b>	<b>2,083</b>	<b>17</b>	<b>980</b>	<b>1,425</b>	<b>446</b>	<b>31.3%</b>	<b>2,083</b>
Machinery and Equipment		1,601	2,083	17	980	1,425	446	31.3%	2,083
<b>Transport Assets</b>		<b>4,100</b>	<b>3,889</b>	<b>(67)</b>	<b>1,348</b>	<b>779</b>	<b>(569)</b>	<b>-73.0%</b>	<b>3,889</b>
Transport Assets		4,100	3,889	(67)	1,348	779	(569)	-73.0%	3,889
<b>Land</b>		<b>-</b>	<b>4,587</b>	<b>-</b>	<b>4,587</b>	<b>4,587</b>	<b>0</b>	<b>0.0%</b>	<b>4,587</b>
Land		-	4,587	-	4,587	4,587	0	0.0%	4,587
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>103,024</b>	<b>125,299</b>	<b>5,616</b>	<b>49,181</b>	<b>69,141</b>	<b>19,960</b>	<b>28.9%</b>	<b>125,299</b>

# MOSSEL BAY MUNICIPALITY

## IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2021

### 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 - M07 January

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>50,371</b>	<b>3,856</b>	<b>18,497</b>	<b>31,913</b>	<b>13,416</b>	<b>42.0%</b>	<b>50,371</b>
Roads Infrastructure		5,000	5,583	–	–	3,383	3,383	100.0%	5,583
Road Structures		5,000	5,583	–	–	3,383	3,383	100.0%	5,583
Electrical Infrastructure		4,300	4,441	328	2,591	3,071	480	15.6%	4,441
Power Plants		500	550	174	174	250	76	30.4%	550
MV Networks		1,350	1,541	41	778	1,391	612	44.0%	1,541
LV Networks		1,450	1,530	113	838	1,010	172	17.1%	1,530
Capital Spares		1,000	820	–	801	420	(381)	-90.7%	820
Water Supply Infrastructure		20,321	26,068	945	11,781	16,722	4,940	29.5%	26,068
Reservoirs		7,000	11,675	691	8,765	8,775	10	0.1%	11,675
Pump Stations		1,350	1,350	–	122	–	(122)	#DIV/0!	1,350
Water Treatment Works		–	300	–	–	150	150	100.0%	300
Bulk Mains		5,300	5,583	–	–	3,383	3,383	100.0%	5,583
Distribution		6,671	7,160	254	2,894	4,414	1,520	34.4%	7,160
Sanitation Infrastructure		13,587	14,280	2,583	4,125	8,738	4,613	52.8%	14,280
Pump Station		310	310	85	85	250	165	66.2%	310
Reticulation		8,514	9,207	546	2,027	5,688	3,661	64.4%	9,207
Waste Water Treatment Works		4,763	4,763	1,952	2,014	2,800	786	28.1%	4,763
<b>Community Assets</b>		<b>4,489</b>	<b>4,489</b>	<b>1,109</b>	<b>3,725</b>	<b>2,150</b>	<b>(1,575)</b>	<b>-73.2%</b>	<b>4,489</b>
Sport and Recreation Facilities		4,489	4,489	1,109	3,725	2,150	(1,575)	-73.2%	4,489
Outdoor Facilities		4,489	4,489	1,109	3,725	2,150	(1,575)	-73.2%	4,489
<b>Other assets</b>		<b>2,300</b>	<b>2,300</b>	<b>1</b>	<b>20</b>	<b>650</b>	<b>630</b>	<b>96.9%</b>	<b>2,300</b>
Operational Buildings		2,300	2,300	1	20	650	630	96.9%	2,300
Municipal Offices		1,950	1,950	1	20	300	280	93.4%	1,950
Workshops		350	350	–	–	350	350	100.0%	350
<b>Computer Equipment</b>		<b>80</b>	<b>80</b>	<b>–</b>	<b>25</b>	<b>80</b>	<b>55</b>	<b>69.3%</b>	<b>80</b>
Computer Equipment		80	80	–	25	80	55	69.3%	80
<b>Furniture and Office Equipment</b>		<b>143</b>	<b>143</b>	<b>25</b>	<b>64</b>	<b>29</b>	<b>(36)</b>	<b>-124.5%</b>	<b>143</b>
Furniture and Office Equipment		143	143	25	64	29	(36)	-124.5%	143
<b>Machinery and Equipment</b>		<b>223</b>	<b>223</b>	<b>–</b>	<b>99</b>	<b>100</b>	<b>1</b>	<b>0.8%</b>	<b>223</b>
Machinery and Equipment		223	223	–	99	100	1	0.8%	223
<b>Transport Assets</b>		<b>1,953</b>	<b>4,821</b>	<b>205</b>	<b>205</b>	<b>4,521</b>	<b>4,316</b>	<b>95.5%</b>	<b>4,821</b>
Transport Assets		1,953	4,821	205	205	4,521	4,316	95.5%	4,821
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>1</b>	<b>52,395</b>	<b>62,426</b>	<b>5,196</b>	<b>22,635</b>	<b>39,443</b>	<b>16,807</b>	<b>42.6%</b>	<b>62,426</b>



# MOSSEL BAY MUNICIPALITY

## IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2021

### 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 - M07 January

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>Infrastructure</b>		<b>112,132</b>	<b>112,225</b>	<b>7,540</b>	<b>61,509</b>	<b>65,895</b>	<b>4,386</b>	<b>6.7%</b>	<b>112,225</b>
Roads Infrastructure		38,124	38,384	2,059	23,208	22,957	(252)	-1.1%	38,384
Roads		33,570	33,830	1,784	20,550	20,098	(451)	-2.2%	33,830
Road Structures		134	134	27	107	81	(26)	-32.0%	134
Road Furniture		4,420	4,420	248	2,552	2,777	226	8.1%	4,420
Storm water Infrastructure		10,443	10,268	582	4,981	6,370	1,389	21.8%	10,268
Drainage Collection		10,443	10,268	582	4,981	6,370	1,389	21.8%	10,268
Electrical Infrastructure		24,863	24,943	1,842	13,680	14,615	935	6.4%	24,943
HV Transmission Conductors		2,131	2,131	174	1,224	1,242	18	1.5%	2,131
MV Substations		578	578	40	285	289	4	1.5%	578
MV Switching Stations		1,066	1,066	87	618	619	2	0.2%	1,066
MV Networks		5,280	5,440	428	3,287	3,250	(37)	-1.1%	5,440
LV Networks		15,808	15,728	1,112	8,267	9,215	948	10.3%	15,728
Water Supply Infrastructure		22,446	22,472	1,716	11,870	12,925	1,055	8.2%	22,472
Dams and Weirs		1,034	1,034	53	631	638	7	1.1%	1,034
Pump Stations		2,198	2,198	139	927	1,268	340	26.9%	2,198
Water Treatment Works		556	556	(7)	(48)	328	376	114.7%	556
Bulk Mains		2,218	2,218	175	1,143	1,231	88	7.1%	2,218
Distribution		16,439	16,465	1,356	9,216	9,460	244	2.6%	16,465
Sanitation Infrastructure		15,337	15,470	1,312	7,419	8,707	1,288	14.8%	15,470
Pump Station		5,190	5,340	530	2,582	3,119	536	17.2%	5,340
Reticulation		9,589	9,589	775	4,785	5,298	513	9.7%	9,589
Waste Water Treatment Works		558	541	7	51	290	238	82.3%	541
Solid Waste Infrastructure		224	194	3	54	89	36	39.8%	194
Landfill Sites		51	56	3	17	33	16	48.6%	56
Waste Transfer Stations		172	137	-	37	57	20	34.8%	137
Coastal Infrastructure		695	493	27	297	233	(64)	-27.6%	493
Promenades		695	493	27	297	233	(64)	-27.6%	493

# MOSSEL BAY MUNICIPALITY

## IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2021

### WC043 Mossel Bay - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07 January

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>Community Assets</b>		4,123	5,425	531	3,243	3,455	212	6.1%	5,425
Community Facilities		2,380	2,062	281	904	942	39	4.1%	2,062
Halls		892	532	20	211	100	(111)	-110.2%	532
Centres		100	100	17	27	52	25	48.9%	100
Fire/Ambulance Stations		41	41	3	6	21	15	71.9%	41
Libraries		137	137	1	1	70	69	98.3%	137
Cemeteries/Crematoria		67	67	3	16	42	27	63.1%	67
Purfs		340	312	19	116	161	45	27.9%	312
Public Open Space		81	81	-	-	42	42	100.0%	81
Public Ablution Facilities		721	791	219	527	454	(74)	-16.2%	791
Sport and Recreation Facilities		1,743	3,363	250	2,339	2,512	173	6.9%	3,363
Outdoor Facilities		1,743	3,363	250	2,339	2,512	173	6.9%	3,363
<b>Investment properties</b>		2	2	0	0	1	1	62.1%	2
Revenue Generating		2	2	0	0	1	1	62.1%	2
Unimproved Property		2	2	0	0	1	1	62.1%	2
<b>Other assets</b>		4,023	3,793	115	894	1,790	896	50.1%	3,793
Operational Buildings		4,023	3,793	115	894	1,790	896	50.1%	3,793
Municipal Offices		3,506	3,275	83	743	1,547	804	52.0%	3,275
Workshops		233	223	32	62	109	48	43.5%	223
Yards		75	45	-	-	(30)	(30)	100.0%	45
Stores		-	41	-	35	41	5	13.0%	41
Manufacturing Plant		210	210	-	54	122	69	56.1%	210
<b>Computer Equipment</b>		1,527	1,527	74	848	953	105	11.0%	1,527
Computer Equipment		1,527	1,527	74	848	953	105	11.0%	1,527
<b>Furniture and Office Equipment</b>		467	556	13	194	390	196	50.3%	556
Furniture and Office Equipment		467	556	13	194	390	196	50.3%	556
<b>Machinery and Equipment</b>		3,923	3,789	195	1,532	2,297	765	33.3%	3,789
Machinery and Equipment		3,923	3,789	195	1,532	2,297	765	33.3%	3,789
<b>Transport Assets</b>		7,263	7,170	938	3,693	3,975	282	7.1%	7,170
Transport Assets		7,263	7,170	938	3,693	3,975	282	7.1%	7,170
<b>Total Repairs and Maintenance Expenditure</b>	1	133,461	134,486	9,406	71,913	78,756	6,843	8.7%	134,486

# MOSSEL BAY MUNICIPALITY

## IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2021

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

#### WC043 Mossel Bay - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January

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>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		<b>77,475</b>	<b>77,475</b>	<b>-</b>	<b>6,099</b>	<b>45,175</b>	<b>39,076</b>	<b>86.5%</b>	<b>77,475</b>
Roads Infrastructure		17,845	17,845	-	1,497	10,406	8,908	85.6%	17,845
Roads		13,646	13,646	-	1,142	7,957	6,815	85.7%	13,646
Road Structures		1,860	1,860	-	158	1,085	927	85.4%	1,860
Road Furniture		2,339	2,339	-	198	1,364	1,166	85.5%	2,339
Storm water Infrastructure		13,191	13,191	-	563	7,692	7,129	92.7%	13,191
Drainage Collection		6,563	6,563	-	557	3,827	3,270	85.4%	6,563
Storm water Conveyance		6,628	6,628	-	5	3,865	3,859	99.9%	6,628
Attenuation		-	-	-	0	-	(0)	#DIV/0!	-
Electrical Infrastructure		12,640	12,640	-	1,142	7,370	6,229	84.5%	12,640
Power Plants		476	476	-	18	278	259	93.4%	476
HV Substations		104	104	-	11	60	50	82.0%	104
HV Switching Station		27	27	-	4	15	11	73.9%	27
HV Transmission Conductors		226	226	-	19	132	113	85.4%	226
MV Substations		1,084	1,084	-	120	632	512	81.1%	1,084
MV Switching Stations		131	131	-	11	76	65	85.4%	131
MV Networks		2,192	2,192	-	195	1,278	1,084	84.8%	2,192
LV Networks		8,400	8,400	-	764	4,898	4,135	84.4%	8,400
Water Supply Infrastructure		20,653	20,653	-	1,345	12,043	10,698	88.8%	20,653
Dams and Weirs		779	779	-	19	454	436	95.9%	779
Boreholes		750	750	-	7	437	431	98.5%	750
Reservoirs		899	899	-	86	524	438	83.6%	899
Pump Stations		1,154	1,154	-	100	673	573	85.2%	1,154
Water Treatment Works		6,624	6,624	-	571	3,863	3,292	85.2%	6,624
Bulk Mains		110	110	-	9	64	55	85.3%	110
Distribution		10,337	10,337	-	554	6,028	5,474	90.8%	10,337
Sanitation Infrastructure		10,495	10,495	-	940	6,120	5,180	84.6%	10,495
Pump Station		2,168	2,168	-	201	1,264	1,063	84.1%	2,168
Reticulation		6,439	6,439	-	580	3,755	3,175	84.6%	6,439
Waste Water Treatment Works		1,887	1,887	-	160	1,101	941	85.5%	1,887
Outfall Sewers		0	0	-	0	0	0	85.2%	0
Solid Waste Infrastructure		1,445	1,445	-	533	843	309	36.7%	1,445
Landfill Sites		1,369	1,369	-	527	798	272	34.0%	1,369
Waste Transfer Stations		48	48	-	6	28	21	76.8%	48
Capital Spares		28	28	-	-	16	16	100.0%	28
Coastal Infrastructure		189	189	-	16	110	94	85.5%	189
Revetments		186	186	-	16	109	93	85.5%	186
Promenades		2	2	-	0	1	1	85.4%	2
Information and Communication Infrastructure		1,016	1,016	-	63	592	529	89.3%	1,016
Data Centres		10	10	-	-	6	6	100.0%	10
Core Layers		12	12	-	1	7	6	83.1%	12
Distribution Layers		994	994	-	62	580	518	89.3%	994

# MOSSEL BAY MUNICIPALITY

## IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2021

### WC043 Mossel Bay - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January

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>Community Assets</b>		<b>18,863</b>	<b>18,863</b>	<b>–</b>	<b>618</b>	<b>10,999</b>	<b>10,381</b>	<b>94.4%</b>	<b>18,863</b>
Community Facilities		7,506	7,506	–	255	4,377	4,122	94.2%	7,506
Halls		382	382	–	36	223	187	84.0%	382
Centres		154	154	–	19	90	70	78.6%	154
Crèches		1,116	1,116	–	35	651	616	94.7%	1,116
Clinics/Care Centres		8	8	–	1	5	4	85.4%	8
Fire/Ambulance Stations		282	282	–	12	165	152	92.4%	282
Museums		82	82	–	0	48	48	99.6%	82
Galleries		1,032	1,032	–	–	602	602	100.0%	1,032
Libraries		1,080	1,080	–	21	630	608	96.6%	1,080
Cemeteries/Crematoria		125	125	–	26	73	47	64.8%	125
Purlo		140	140	–	18	82	64	78.5%	140
Public Open Space		86	86	–	8	50	43	84.8%	86
Public Ablution Facilities		863	863	–	31	503	473	93.9%	863
Stalls		1,201	1,201	–	12	700	688	98.3%	1,201
Airports		371	371	–	12	216	205	94.7%	371
Taxi Ranks/Bus Terminals		583	583	–	25	340	314	92.5%	583
Sport and Recreation Facilities		11,358	11,358	–	363	6,623	6,259	94.5%	11,358
Indoor Facilities		106	106	–	9	62	53	86.0%	106
Outdoor Facilities		11,251	11,251	–	355	6,561	6,206	94.6%	11,251
<b>Investment properties</b>		<b>907</b>	<b>907</b>	<b>–</b>	<b>142</b>	<b>529</b>	<b>387</b>	<b>73.2%</b>	<b>907</b>
Revenue Generating		907	907	–	142	529	387	73.2%	907
Improved Property		907	907	–	142	529	387	73.2%	907
<b>Other assets</b>		<b>3,163</b>	<b>3,163</b>	<b>–</b>	<b>244</b>	<b>1,844</b>	<b>1,600</b>	<b>86.8%</b>	<b>3,163</b>
Operational Buildings		2,690	2,690	–	208	1,568	1,360	86.7%	2,690
Municipal Offices		2,580	2,580	–	200	1,504	1,304	86.7%	2,580
Workshops		60	60	–	5	35	30	85.0%	60
Yards		12	12	–	2	7	5	73.9%	12
Stores		10	10	–	1	6	5	82.0%	10
Laboratories		3	3	–	–	2	2	100.0%	3
Training Centres		25	25	–	–	15	15	100.0%	25
Housing		473	473	–	36	276	240	86.8%	473
Social Housing		473	473	–	36	276	240	86.8%	473
<b>Intangible Assets</b>		<b>128</b>	<b>128</b>	<b>–</b>	<b>36</b>	<b>34</b>	<b>(1)</b>	<b>-3.4%</b>	<b>128</b>
Licences and Rights		128	128	–	36	34	(1)	-3.4%	128
Computer Software and Applications		128	128	–	36	34	(1)	-3.4%	128
<b>Computer Equipment</b>		<b>2,219</b>	<b>2,219</b>	<b>–</b>	<b>165</b>	<b>1,249</b>	<b>1,084</b>	<b>86.8%</b>	<b>2,219</b>
Computer Equipment		2,219	2,219	–	165	1,249	1,084	86.8%	2,219
<b>Furniture and Office Equipment</b>		<b>1,647</b>	<b>1,647</b>	<b>–</b>	<b>131</b>	<b>926</b>	<b>794</b>	<b>85.8%</b>	<b>1,647</b>
Furniture and Office Equipment		1,647	1,647	–	131	926	794	85.8%	1,647
<b>Machinery and Equipment</b>		<b>11,454</b>	<b>11,454</b>	<b>–</b>	<b>186</b>	<b>6,558</b>	<b>6,372</b>	<b>97.2%</b>	<b>11,454</b>
Machinery and Equipment		11,454	11,454	–	186	6,558	6,372	97.2%	11,454
<b>Transport Assets</b>		<b>5,169</b>	<b>5,169</b>	<b>–</b>	<b>405</b>	<b>2,837</b>	<b>2,432</b>	<b>85.7%</b>	<b>5,169</b>
Transport Assets		5,169	5,169	–	405	2,837	2,432	85.7%	5,169
<b>Zoo's, Marine and Non-biological Animals</b>		<b>2</b>	<b>2</b>	<b>–</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>85.5%</b>	<b>2</b>
Zoo's, Marine and Non-biological Animals		2	2	–	0	1	1	85.5%	2
<b>Total Depreciation</b>	<b>1</b>	<b>121,027</b>	<b>121,027</b>	<b>–</b>	<b>8,027</b>	<b>70,153</b>	<b>62,126</b>	<b>88.6%</b>	<b>121,027</b>

# MOSSEL BAY MUNICIPALITY

## IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2021

### 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 - M07 January

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	48,492	1,205	30,150	27,066	(3,084)	-11.4%	48,492
Roads Infrastructure		23,642	27,577	643	19,862	17,885	(1,977)	-11.1%	27,577
Roads		25	125	–	25	125	100	79.6%	125
Road Furniture		23,617	27,452	643	19,837	17,760	(2,077)	-11.7%	27,452
Storm water Infrastructure		5,000	5,000	–	2,742	2,100	(642)	-30.6%	5,000
Storm water Conveyance		5,000	5,000	–	2,742	2,100	(642)	-30.6%	5,000
Electrical Infrastructure		7,968	7,968	562	4,997	2,528	(2,470)	-97.7%	7,968
Power Plants		40	40	–	–	40	40	100.0%	40
HV Transmission Conductors		200	200	–	–	–	–		200
MV Substations		7,728	7,728	562	4,997	2,488	(2,510)	-100.9%	7,728
Water Supply Infrastructure		7,346	7,346	–	1,990	4,152	2,162	52.1%	7,346
Distribution		7,346	7,346	–	1,990	4,152	2,162	52.1%	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	660	(475)	-71.9%	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	60	(165)	-274.6%	600
Indoor Facilities		500	500	–	125	–	(125)	#DIV/0!	500
Outdoor Facilities		100	100	–	100	60	(40)	-66.7%	100
Other assets		620	1,327	53	920	907	(13)	-1.4%	1,327
Operational Buildings		620	1,327	53	920	907	(13)	-1.4%	1,327
Municipal Offices		200	200	–	5	200	195	97.3%	200
Workshops		120	827	–	708	707	(1)	-0.1%	827
Stores		300	300	53	207	–	(207)	#DIV/0!	300
Computer Equipment		1,618	1,591	18	244	774	530	68.5%	1,591
Computer Equipment		1,618	1,591	18	244	774	530	68.5%	1,591
Furniture and Office Equipment		267	283	69	145	113	(32)	-28.2%	283
Furniture and Office Equipment		267	283	69	145	113	(32)	-28.2%	283
Machinery and Equipment		1,100	1,376	275	777	576	(201)	-35.0%	1,376
Machinery and Equipment		1,100	1,376	275	777	576	(201)	-35.0%	1,376
Transport Assets		1,750	1,750	978	1,427	1,750	323	18.4%	1,750
Transport Assets		1,750	1,750	978	1,427	1,750	323	18.4%	1,750
Total Capital Expenditure on upgrading of existing assets	1	51,161	56,319	2,598	34,798	31,845	(2,953)	-9.3%	56,319

## MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2021

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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 31 January 2021 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:** 2021-02-12 .....

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

**Signature:**  .....

**Date:** 2021-02-12 .....