

2020/21 FEBRUARY 2021

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 28 FEBRUARY 2021

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 28 FEBRUARY 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 - M08 February

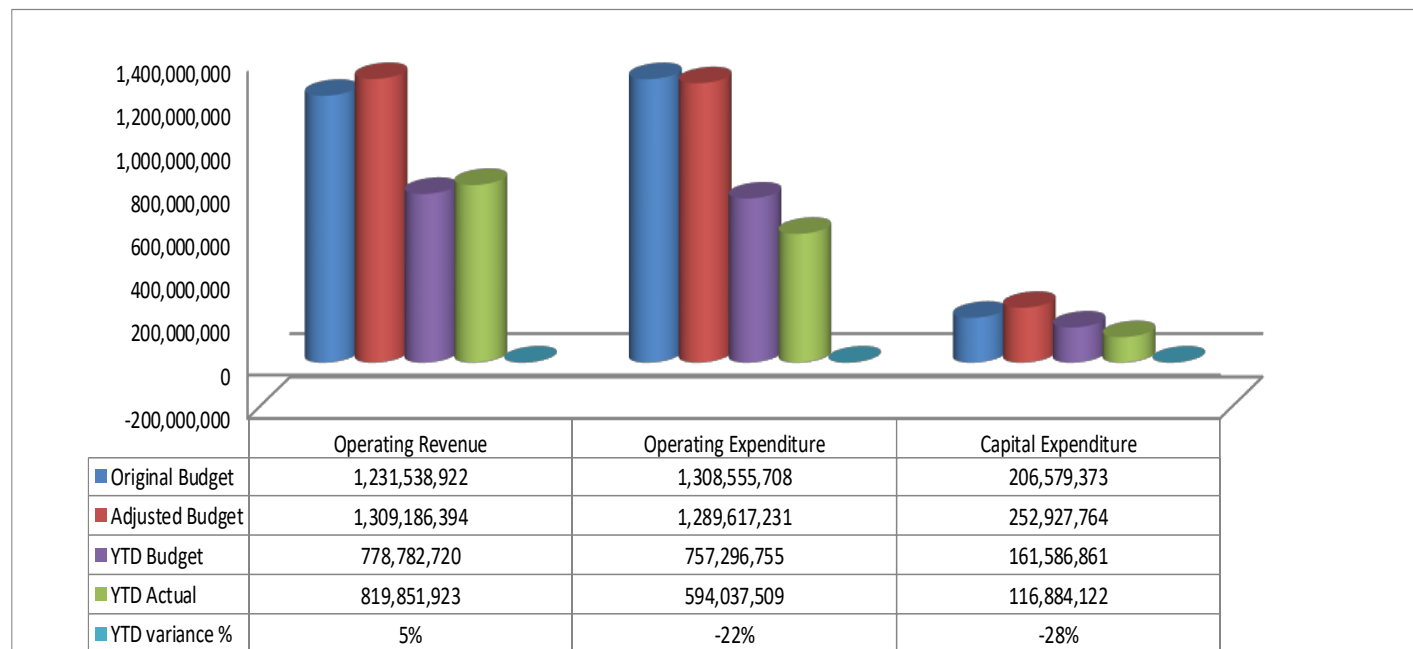
Description of financial indicator	Basis of calculation	Ref	Budget Year			
			Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		10.3%	10.4%	0.6%	2.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		16.0%	15.6%	23.6%	15.6%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		10.2%	11.7%	7.5%	11.7%
Gearing	Long Term Borrowing/ Funds & Reserves		58.3%	52.3%	22.3%	52.3%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	1	280.5%	207.2%	277.5%	207.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		165.2%	146.3%	190.4%	146.3%
<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%	13.2%	18.1%	13.2%
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%	13.1%	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%	29.4%	26.5%	29.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		11.6%	10.8%	10.2%	10.8%
Interest & Depreciation	I&D/Total Revenue - capital revenue		11.7%	11.1%	0.4%	2.3%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		3810.9%	-5444.3%	1600.5%	-5444.3%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		26.6%	17.5%	25.9%	17.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		607.6%	659.8%	1207.6%	659.7%

MOSSEL BAY MUNICIPALITY

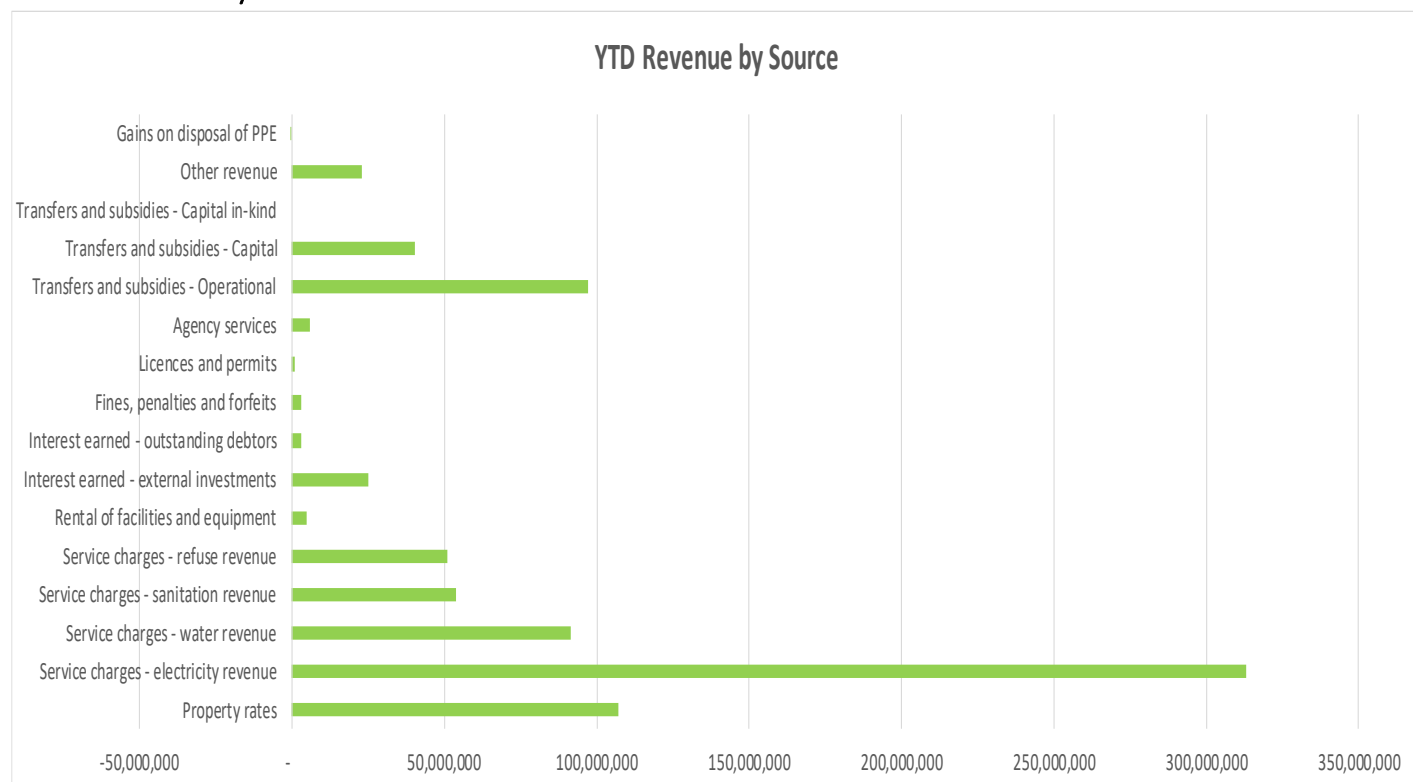
IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 28 FEBRUARY 2021

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 28 February 2021:



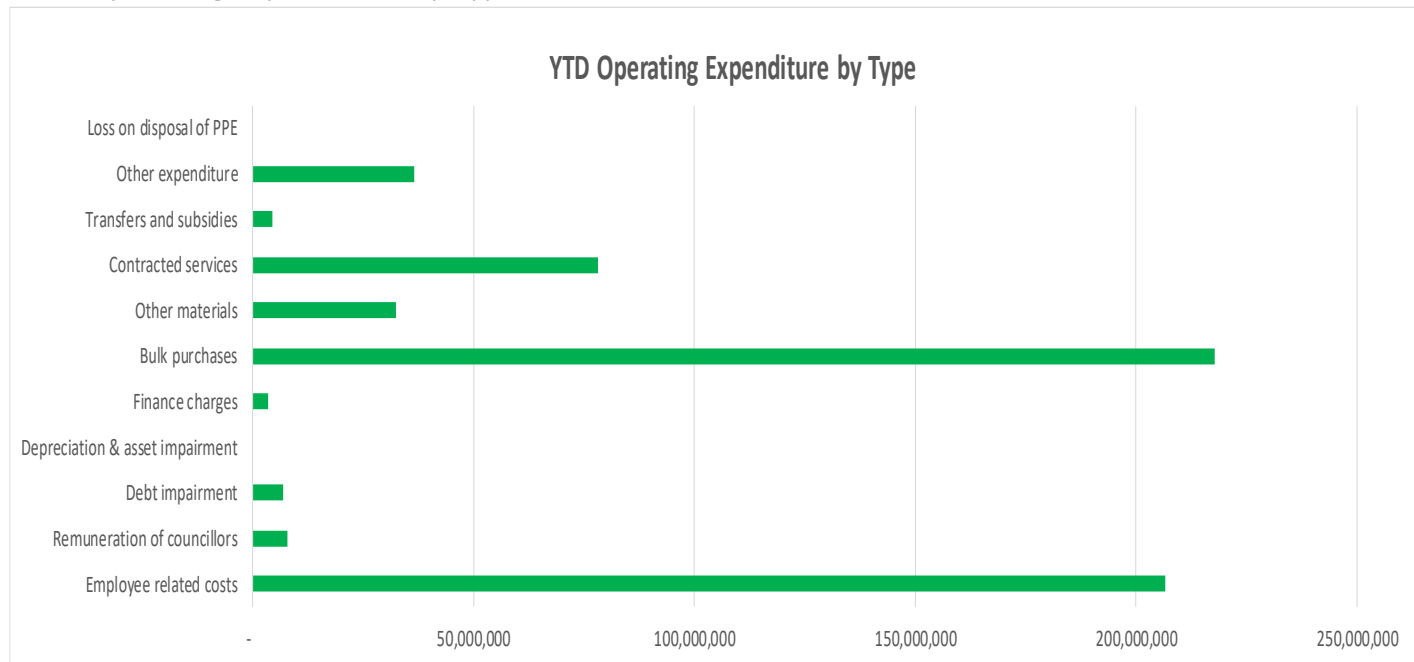
1.2.1 Revenue by Source



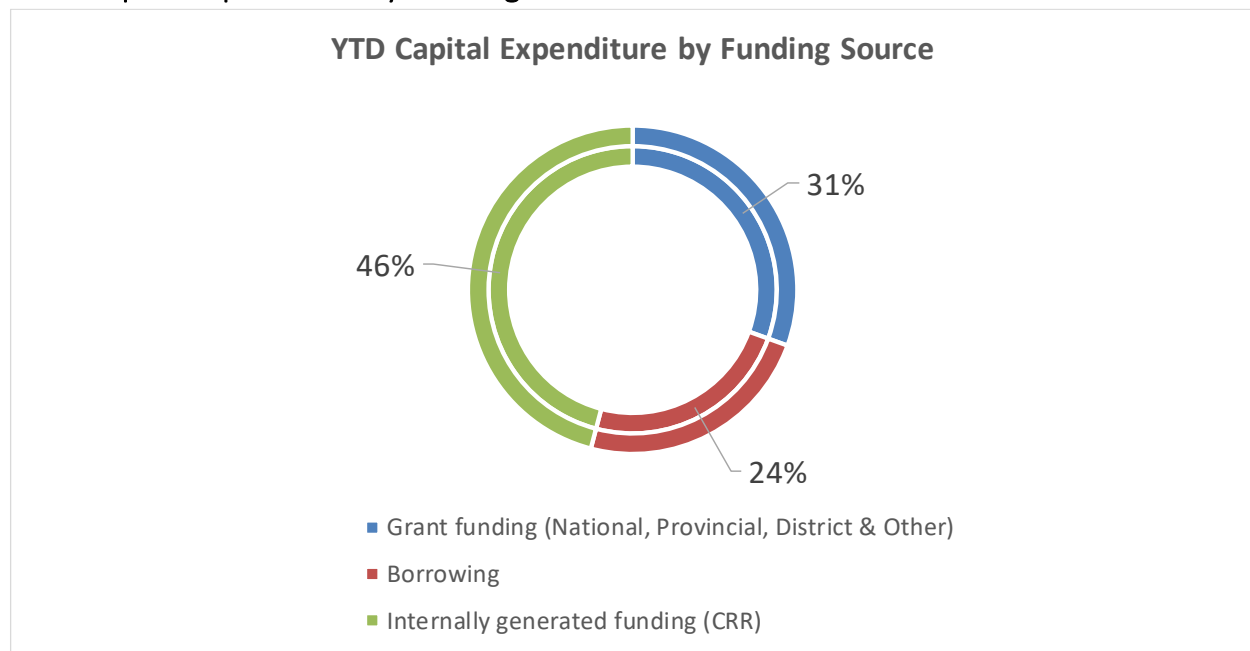
MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 28 FEBRUARY 2021

1.2.2 Operating Expenditure by Type



1.2.3 Capital Expenditure by Funding Source



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 28 February 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 28 February 2021 the available cash and all investments amount to 584,967,968 (R 606 780 097 as at 26 March 2020) with commitments of 459,709,732 (R 474 256 315 as at 26 March 2020) and therefore leaving the Municipality with available other working capital to the amount of R 125,258,236 (R 132 523 782 as at 26 March 2020), which is an improvement from 31 January's R 113 903 102.

This indicates 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, initially set at 80% and increased to 90% with the annual adjustment budget approval.

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 28 FEBRUARY 2021

1.4 Material variances from SDBIP

WC043 Mossel Bay - Supporting Table SC1 Material variance explanations - M08 February

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source			
	Interest earned - external investments	10,115	February adjustment budget change incorporated in June 2021 month budget. Will be in line at year-end.	None.
	Interest earned - outstanding debtors	1,285	The actual interest on outstanding debtors did not occur in the same proportion as the monthly budgeted interest. Ought to be in line at year end.	None.
	Fines, penalties and forfeits	(1,421)	Prior year corrections of Fines still to be rectified in 2021 year, journals reversed but transactions not processed	Process corrections
	Transfers and subsidies	10,153	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.
	Other Revenue	4,597	Significant difference mainly due to Development Charges. YTD budgeted development charges are R 5 639 975 whilst the actual incurred to date is already R 9 003 413.28. Provided for in June 2021 budget.	None.
2	Expenditure By Type			
	Debt impairment	(3,906)	Budgeted for debt impairment / write-offs to occur in February, May and June, actual write offs have not occurred as initially planned.	None.
	Depreciation & asset impairment	(80,101)	First depreciation run (one month) done in December 2020, then reversed in February 2021. Will be in line at year end. Audit process only finalised end of February, will run Depreciation in March 2021.	None.
	Other materials	(20,073)	Slow spending on Housing topstructure projects, due to reasons such as relocation of beneficiaries, EIA processes, awaiting funding from Provincial Department. Water inventory entries only done at year-end.	None.
	Contracted services	(37,688)	Savings on Contracted services due to Cost containment policy implementation and MM instruction on Consultant fees	None.
	Other expenditure	(4,237)	YTD actual district dump site dumping fees as well as the professional bodies membership and subscription fees significantly lower than budgeted for .	None.
	Losses	(1,399)	Gains and losses recorded at financial year end.	None.
3	Capital Expenditure			
	Water	(10,002)	Progress slower than anticipated.	Contractor will be instructed to increase work rate
	Housing	(16,290)	Tender closed 9/10/2020 and has been allocated to the Contractor.	Consultants busy with process
	Finance and administration	(9,434)	Construction was delayed due to illegal squatters occupying part of the construction site	Phasing of the project and re-designing of the buildings
	Energy sources	(2,624)	This is an Provincial Contract and we are going to pay Province back by means of the DMRE Funding on the BNG (breaking new ground) side of the project. Tender was awarded to contractor and work started in 2019.	Legal Services are awaiting a Memorandum of Agreement (MOA) from Provincial Housing Department, for transfer of the funds.
	Public Safety	(3,981)	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 28 FEBRUARY 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 - M08 February

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	158,731	12,791	107,143	107,217	(73)	-0%	158,731
Service charges	747,065	751,249	65,192	509,399	493,230	16,169	3%	751,249
Investment revenue	37,314	29,811	2,449	25,177	15,061	10,115	67%	29,811
Transfers and subsidies	161,119	201,718	3,828	97,219	87,065	10,153	12%	201,718
Other own revenue	52,826	66,915	5,116	40,578	35,983	4,595	13%	66,915
Total Revenue (excluding capital transfers and contributions)	1,155,072	1,208,426	89,377	779,516	738,556	40,960	6%	1,208,426
Employee costs	369,571	354,766	25,958	206,584	223,915	(17,330)	-8%	354,766
Remuneration of Councillors	13,083	13,083	985	7,825	8,111	(286)	-4%	13,083
Depreciation & asset impairment	121,027	120,151	(8,034)	–	80,101	(80,101)	-100%	120,151
Finance charges	13,741	14,528	–	3,479	3,523	(44)	-1%	14,528
Materials and bulk purchases	478,517	436,229	4,534	250,374	268,677	(18,303)	-7%	436,229
Transfers and subsidies	5,940	6,603	65	4,422	4,388	34	1%	6,603
Other expenditure	306,677	344,258	11,133	121,352	168,582	(47,230)	-28%	344,258
Total Expenditure	1,308,556	1,289,617	34,642	594,038	757,297	(163,259)	-22%	1,289,617
Surplus/(Deficit)	(153,484)	(81,191)	54,735	185,478	(18,741)	204,219	-1090%	(81,191)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	76,467	100,761	3,524	40,336	40,227	110	0%	100,761
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)	19,569	58,259	225,814	21,486	204,328	951%	19,569
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(77,017)	19,569	58,259	225,814	21,486	204,328	951%	19,569
Capital expenditure & funds sources								
Capital expenditure	206,579	252,928	10,270	116,884	161,587	(44,703)	-28%	252,928
Capital transfers recognised	70,343	95,509	3,665	35,674	60,741	(25,067)	-41%	95,509
Borrowing	33,030	39,507	2,182	27,550	24,439	3,112	13%	39,507
Internally generated funds	103,206	117,912	4,423	53,660	76,407	(22,747)	-30%	117,912
Total sources of capital funds	206,579	252,928	10,270	116,884	161,587	(44,703)	-28%	252,928
Financial position								
Total current assets	675,240	602,384		688,773				602,384
Total non current assets	2,924,455	3,019,257		3,019,954				3,019,257
Total current liabilities	240,731	290,776		248,169				290,776
Total non current liabilities	360,410	358,700		278,332				358,700
Community wealth/Equity	2,998,554	2,972,165		3,182,225				2,972,165
Cash flows								
Net cash from (used) operating	(34,130)	189,505	50,225	55,350	104,652	49,302	47%	189,505
Net cash from (used) investing	26,088	(279,378)	(21,650)	(148,539)	(187,017)	(38,478)	21%	(279,428)
Net cash from (used) financing	20,085	1,547	2,884	65,022	(18,775)	(83,797)	446%	1,547
Cash/cash equivalents at the month/year end	37,567	5,434	–	65,592	(7,381)	(72,973)	989%	5,384
Debtors & creditors analysis	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis								
Total By Income Source	7,694	5,888	5,466	4,919	4,248	22,448	20,334	144,677
Creditors Age Analysis								
Total Creditors	245	15	–	–	18	0	–	6,568

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 28 FEBRUARY 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) - M08 February

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	258,623	16,982	197,677	138,151	59,526	43%	258,623
Executive and council		10,942	53,756	652	55,992	6,701	49,291	736%	53,756
Finance and administration		210,694	204,868	16,330	141,685	131,450	10,235	8%	204,868
<i>Community and public safety</i>		93,419	143,521	5,951	68,556	59,836	8,721	15%	143,521
Community and social services		10,690	11,251	1,065	7,840	6,435	1,405	22%	11,251
Sport and recreation		14,408	11,882	273	3,098	4,935	(1,837)	-37%	11,882
Public safety		7,580	15,828	631	2,813	4,356	(1,544)	-35%	15,828
Housing		60,741	104,559	3,981	54,806	44,109	10,696	24%	104,559
<i>Economic and environmental services</i>		44,840	53,848	3,620	35,701	33,644	2,056	6%	53,848
Planning and development		13,419	12,780	999	9,063	9,426	(363)	-4%	12,780
Road transport		31,411	37,082	2,621	26,632	24,212	2,420	10%	37,082
Environmental protection		10	3,986	-	6	7	(1)	-15%	3,986
<i>Trading services</i>		871,645	853,194	66,349	517,918	547,152	(29,234)	-5%	853,194
Energy sources		504,946	498,515	38,340	315,162	309,568	5,594	2%	498,515
Water management		162,108	160,350	14,096	94,412	107,017	(12,604)	-12%	160,350
Waste water management		110,756	96,595	7,370	56,109	67,822	(11,713)	-17%	96,595
Waste management		93,834	97,733	6,543	52,235	62,745	(10,510)	-17%	97,733
Total Revenue - Functional	2	1,231,539	1,309,186	92,901	819,852	778,783	41,069	5%	1,309,186
Expenditure - Functional									
<i>Governance and administration</i>		213,684	215,434	11,351	101,603	113,901	(12,298)	-11%	215,434
Executive and council		51,167	51,862	2,707	26,506	31,238	(4,732)	-15%	51,862
Finance and administration		155,177	155,972	7,815	70,641	78,750	(8,108)	-10%	155,972
Internal audit		7,340	7,601	829	4,455	3,913	542	14%	7,601
<i>Community and public safety</i>		210,289	226,235	9,842	90,262	121,179	(30,916)	-26%	226,235
Community and social services		30,162	28,094	1,561	15,296	18,722	(3,426)	-18%	28,094
Sport and recreation		53,572	52,829	2,689	27,476	35,763	(8,287)	-23%	52,829
Public safety		69,425	68,858	3,894	34,109	41,994	(7,885)	-19%	68,858
Housing		57,129	76,455	1,698	13,382	24,699	(11,318)	-46%	76,455
<i>Economic and environmental services</i>		119,821	117,379	2,481	52,085	78,628	(26,543)	-34%	117,379
Planning and development		31,921	30,061	1,862	16,196	18,911	(2,715)	-14%	30,061
Road transport		79,987	79,228	56	31,924	54,662	(22,738)	-42%	79,228
Environmental protection		7,912	8,089	563	3,965	5,055	(1,090)	-22%	8,089
<i>Trading services</i>		758,857	722,718	10,845	346,048	438,507	(92,459)	-21%	722,718
Energy sources		444,966	423,236	2,419	246,596	257,665	(11,069)	-4%	423,236
Water management		123,336	112,145	1,949	22,755	62,275	(39,520)	-63%	112,145
Waste water management		104,156	96,623	2,250	34,130	59,590	(25,460)	-43%	96,623
Waste management		86,399	90,714	4,227	42,567	58,976	(16,410)	-28%	90,714
<i>Other</i>		5,905	7,851	123	4,040	5,083	(1,043)	-21%	7,851
Total Expenditure - Functional	3	1,308,556	1,289,617	34,642	594,038	757,297	(163,259)	-22%	1,289,617
Surplus/ (Deficit) for the year		(77,017)	19,569	58,259	225,814	21,486	204,328	951%	19,569

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 28 FEBRUARY 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) - M08 February

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	53,755	1,046	56,385	6,700	49,685	741.5%	53,755
Vote 2 - CORPORATE SERVICES		553	692	(388)	3	227	(224)	-98.7%	692
Vote 3 - FINANCIAL SERVICES		201,418	195,452	15,836	135,397	124,773	10,624	8.5%	195,452
Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES		801,106	783,961	61,647	485,803	502,583	(16,780)	-3.3%	783,961
Vote 5 - COMMUNITY SERVICES		134,603	145,316	9,292	72,497	84,506	(12,008)	-14.2%	145,316
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		78,790	126,839	5,374	67,131	56,703	10,429	18.4%	126,839
Vote 7 - GOVERNANCE SERVICES		4,129	3,171	95	2,636	3,291	(656)	-19.9%	3,171
Total Revenue by Vote	2	1,231,539	1,309,186	92,901	819,852	778,783	41,069	5.3%	1,309,186
Expenditure by Vote	1								
Vote 1 - MUNICIPAL MANAGER		35,387	36,744	2,155	18,397	21,328	(2,932)	-13.7%	36,744
Vote 2 - CORPORATE SERVICES		76,762	79,447	3,175	32,246	37,002	(4,756)	-12.9%	79,447
Vote 3 - FINANCIAL SERVICES		77,112	73,157	4,528	38,118	40,702	(2,584)	-6.3%	73,157
Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES		750,526	710,445	6,624	334,589	433,453	(98,864)	-22.8%	710,445
Vote 5 - COMMUNITY SERVICES		257,943	257,598	13,625	129,363	166,441	(37,078)	-22.3%	257,598
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		98,449	120,857	3,828	35,321	51,804	(16,483)	-31.8%	120,857
Vote 7 - GOVERNANCE SERVICES		12,376	11,368	707	6,004	6,567	(563)	-8.6%	11,368
Total Expenditure by Vote	2	1,308,556	1,289,617	34,642	594,038	757,297	(163,259)	-21.6%	1,289,617
Surplus/ (Deficit) for the year	2	(77,017)	19,569	58,259	225,814	21,486	204,328	951.0%	19,569

The actual year-to-date revenue is more than the budgeted year-to-date revenue by 5% as at 28 February 2021.

The actual year-to-date expenditure is less than the budgeted year-to-date expenditure by 22% as at 28 February 2021.

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 28 FEBRUARY 2021

2.4 Table C4: Financial Performance (revenue and expenditure)

WC043 Mossel Bay - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

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	158,731	12,791	107,143	107,217	(73)	0%	158,731
Service charges - electricity revenue			484,859	479,109	38,106	312,970	302,591	10,379	3%	479,109
Service charges - water revenue			124,185	125,208	13,854	91,531	88,991	2,540	3%	125,208
Service charges - sanitation revenue			73,679	71,405	6,833	53,752	52,508	1,244	2%	71,405
Service charges - refuse revenue			64,342	75,527	6,399	51,146	49,140	2,006	4%	75,527
Rental of facilities and equipment			6,784	7,658	617	4,742	5,101	(359)	-7%	7,658
Interest earned - external investments			37,314	29,811	2,449	25,177	15,061	10,115	67%	29,811
Interest earned - outstanding debtors			3,146	4,832	431	3,118	1,833	1,285	70%	4,832
Dividends received			–	–	–	–	–	–		–
Fines, penalties and forfeits			8,160	16,045	699	3,161	4,581	(1,421)	-31%	16,045
Licences and permits			1,290	1,250	110	803	821	(18)	-2%	1,250
Agency services			6,810	7,323	676	5,717	5,206	511	10%	7,323
Transfers and subsidies			161,119	201,718	3,828	97,219	87,065	10,153	12%	201,718
Other revenue			26,636	29,808	2,583	23,039	18,441	4,597	25%	29,808
Gains			–	–	–	(0)	–	(0)	#DIV/0!	–
			1,155,072	1,208,426	89,377	779,516	738,556	40,960	6%	1,208,426
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs			369,571	354,766	25,958	206,584	223,915	(17,330)	-8%	354,766
Remuneration of councillors			13,083	13,083	985	7,825	8,111	(286)	-4%	13,083
Debt impairment			84,795	51,134	–	6,850	10,755	(3,906)	-36%	51,134
Depreciation & asset impairment			121,027	120,151	(8,034)	–	80,101	(80,101)	-100%	120,151
Finance charges			13,741	14,528	–	3,479	3,523	(44)	-1%	14,528
Bulk purchases			351,541	349,176	5	217,923	216,153	1,770	1%	349,176
Other materials			126,975	87,053	4,530	32,451	52,524	(20,073)	-38%	87,053
Contracted services			141,972	214,997	8,091	78,080	115,768	(37,688)	-33%	214,997
Transfers and subsidies			5,940	6,603	65	4,422	4,388	34	1%	6,603
Other expenditure			75,663	75,279	3,042	36,423	40,660	(4,237)	-10%	75,279
Losses			4,247	2,847	–	–	1,399	(1,399)	-100%	2,847
Total Expenditure			1,308,556	1,289,617	34,642	594,038	757,297	(163,259)	-22%	1,289,617
Surplus/(Deficit)			(153,484)	(81,191)	54,735	185,478	(18,741)	204,219	(0)	(81,191)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			76,467	100,761	3,524	40,336	40,227	110	0%	100,761
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)	19,569	58,259	225,814	21,486			19,569
Taxation								–		–
Surplus/(Deficit) after taxation			(77,017)	19,569	58,259	225,814	21,486			19,569
Attributable to minorities										–
Surplus/(Deficit) attributable to municipality			(77,017)	19,569	58,259	225,814	21,486			19,569
Share of surplus/ (deficit) of associate										–
Surplus/ (Deficit) for the year			(77,017)	19,569	58,259	225,814	21,486			19,569

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 28 FEBRUARY 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) - M08 February

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	40,005	3,415	32,445	36,812	(4,368)	-12%	40,005
Vote 5 - COMMUNITY SERVICES		7,826	9,743	–	1,935	3,408	(1,473)	-43%	9,743
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		18,070	22,286	26	1,458	16,090	(14,632)	-91%	22,286
Total Capital Multi-year expenditure	4,7	61,788	72,034	3,441	35,838	56,310	(20,472)	-36%	72,034
Single Year expenditure appropriation	2								
Vote 1 - MUNICIPAL MANAGER		165	165	–	–	21	(21)	-100%	165
Vote 2 - CORPORATE SERVICES		2,500	3,449	19	507	1,636	(1,129)	-69%	3,449
Vote 3 - FINANCIAL SERVICES		2,482	4,272	9	121	2,298	(2,176)	-95%	4,272
Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES		110,327	114,360	4,238	55,671	62,803	(7,132)	-11%	114,360
Vote 5 - COMMUNITY SERVICES		12,349	21,334	213	6,254	12,018	(5,764)	-48%	21,334
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		7,034	27,152	1,814	15,394	20,224	(4,831)	-24%	27,152
Vote 7 - GOVERNANCE SERVICES		9,934	10,161	536	3,100	6,277	(3,177)	-51%	10,161
Total Capital single-year expenditure	4	144,791	180,894	6,829	81,046	105,277	(24,230)	-23%	180,894
Total Capital Expenditure		206,579	252,928	10,270	116,884	161,587	(44,703)	-28%	252,928
Capital Expenditure - Functional Classification									
Governance and administration		21,196	25,520	672	5,477	14,951	(9,474)	-63%	25,520
Executive and council		221	201	8	16	56	(40)	-71%	201
Finance and administration		20,975	25,319	664	5,461	14,895	(9,434)	-63%	25,319
Community and public safety		33,519	61,652	1,939	18,817	40,849	(22,033)	-54%	61,652
Community and social services		1,107	1,780	119	873	1,302	(429)	-33%	1,780
Sport and recreation		13,795	17,062	10	4,227	5,559	(1,332)	-24%	17,062
Public safety		2,817	5,903	84	648	4,629	(3,981)	-86%	5,903
Housing		15,800	36,906	1,726	13,069	29,359	(16,290)	-55%	36,906
Economic and environmental services		44,756	50,573	1,817	33,607	34,517	(910)	-3%	50,573
Planning and development		2,619	4,367	12	1,247	1,961	(714)	-36%	4,367
Road transport		41,247	45,313	1,803	31,526	31,975	(449)	-1%	45,313
Environmental protection		890	893	2	834	581	254	44%	893
Trading services		107,109	115,183	5,843	58,983	71,269	(12,286)	-17%	115,183
Energy sources		31,765	30,552	1,940	13,401	16,025	(2,624)	-16%	30,552
Water management		38,748	44,014	2,664	19,694	29,695	(10,002)	-34%	44,014
Waste water management		34,197	34,316	1,239	23,453	21,675	1,778	8%	34,316
Waste management		2,400	6,300	–	2,435	3,873	(1,439)	-37%	6,300
Total Capital Expenditure - Functional Classification	3	206,579	252,928	10,270	116,884	161,587	(44,703)	-28%	252,928
Funded by:									
National Government		39,102	37,020	1,951	9,665	21,006	(11,341)	-54%	37,020
Provincial Government		27,391	51,158	1,715	25,972	39,691	(13,719)	-35%	51,158
District Municipality		–	43	–	37	43	(7)	-16%	43
Other transfers and grants		3,850	7,287	–	–	–	–	–	7,287
Transfers recognised - capital		70,343	95,509	3,665	35,674	60,741	(25,067)	-41%	95,509
Borrowing	6	33,030	39,507	2,182	27,550	24,439	3,112	13%	39,507
Internally generated funds		103,206	117,912	4,423	53,660	76,407	(22,747)	-30%	117,912
Total Capital Funding		206,579	252,928	10,270	116,884	161,587	(44,703)	-28%	252,928

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 28 FEBRUARY 2021

2.6 Table C6: Financial Position

WC043 Mossel Bay - Table C6 Monthly Budget Statement - Financial Position - M08 February

Description	Ref	Budget Year 2020/21			
		Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1				
ASSETS					
Current assets					
Cash		37,567	5,434	–	5,434
Call investment deposits		360,000	420,000	472,441	420,000
Consumer debtors		192,315	104,101	121,936	104,101
Other debtors		47,428	55,063	18,200	55,063
Current portion of long-term receivables		407	431	287	431
Inventory		37,523	17,355	75,910	17,355
Total current assets		675,240	602,384	688,773	602,384
Non current assets					
Long-term receivables		346	19	777	19
Investments		12,000	90,000	97,174	90,000
Investment property		595,825	638,943	644,013	638,943
Investments in Associate		–	–	–	–
Property, plant and equipment		2,311,815	2,285,475	2,272,751	2,285,475
Intangible		243	595	1,014	595
Other non-current assets		4,226	4,226	4,226	4,226
Total non current assets		2,924,455	3,019,257	3,019,954	3,019,257
TOTAL ASSETS		3,599,695	3,621,641	3,708,727	3,621,641
LIABILITIES					
Current liabilities					
Bank overdraft		–	–	14,508	–
Borrowing		17,219	50,509	39,446	50,509
Consumer deposits		30,083	31,503	32,538	31,503
Trade and other payables		157,019	171,698	133,708	171,698
Provisions		36,409	37,066	27,969	37,066
Total current liabilities		240,731	290,776	248,169	290,776
Non current liabilities					
Borrowing		133,098	124,363	50,771	124,363
Provisions		227,312	234,337	227,562	234,337
Total non current liabilities		360,410	358,700	278,332	358,700
TOTAL LIABILITIES		601,141	649,476	526,502	649,476
NET ASSETS	2	2,998,554	2,972,165	3,182,225	2,972,165
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		2,770,270	2,734,286	2,954,906	2,734,286
Reserves		228,284	237,879	227,319	237,879
TOTAL COMMUNITY WEALTH/EQUITY	2	2,998,554	2,972,165	3,182,225	2,972,165

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 28 FEBRUARY 2021

2.7 Table C7: Cash Flow

WC043 Mossel Bay - Table C7 Monthly Budget Statement - Cash Flow - M08 February

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	158,731	12,791	25,637	107,217	(81,580)	-76%	158,731
Service charges		597,652	751,249	65,192	133,986	493,230	(359,244)	-73%	751,249
Other revenue		39,649	62,084	4,685	8,749	34,151	(25,402)	-74%	62,084
Transfers and Subsidies - Operational		161,119	189,043	3,828	9,941	81,823	(71,882)	-88%	189,043
Transfers and Subsidies - Capital		76,467	100,761	3,524	8,808	40,227	(31,419)	-78%	100,761
Interest		40,459	20,970	2,881	8,717	13,046	(4,328)	-33%	20,970
Dividends		-	-	-	-	-	-		-
Payments									
Suppliers and employees		(1,057,193)	(1,074,202)	(42,611)	(140,125)	(657,130)	(517,005)	79%	(1,074,202)
Finance charges		(11,741)	(12,528)	-	-	(3,523)	(3,523)	100%	(12,528)
Transfers and Grants		(5,940)	(6,603)	(65)	(363)	(4,388)	(4,025)	92%	(6,603)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(34,130)	189,505	50,225	55,350	104,652	49,302	47%	189,505
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		14,568	3,500	-	0	10,000	(10,000)	-100%	3,500
Decrease (Increase) in non-current debtors		100	50	15	(75)	67			
Decrease (increase) in non-current receivables		-	-	-	-	-	-		-
Decrease (increase) in non-current investments		218,000	(30,000)	(110,101)	(111,681)	-	(111,681)	#DIV/0!	(30,000)
Payments									
Capital assets		(206,579)	(252,928)	(10,270)	(116,884)	(197,084)	(80,200)	41%	(252,928)
NET CASH FROM/(USED) INVESTING ACTIVITIES		26,088	(279,378)	(120,356)	(228,640)	(187,017)	41,623	-22%	(279,428)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-	-	29	175	-	175	#DIV/0!	-
Borrowing long term/refinancing		33,030	39,507	-	28,400	-	28,400	#DIV/0!	39,507
Increase (decrease) in consumer deposits		1,433	1,500	2,855	2,536	955	1,581	166%	1,500
Payments									
Repayment of borrowing		(14,377)	(39,461)	-	33,912	(19,730)	(53,642)	272%	(39,461)
NET CASH FROM/(USED) FINANCING ACTIVITIES		20,085	1,547	2,884	65,022	(18,775)	(83,797)	446%	1,547
NET INCREASE/ (DECREASE) IN CASH HELD		12,044	(88,326)	(67,247)	(108,268)	(101,141)			(88,376)
Cash/cash equivalents at beginning:		25,524	93,760		93,760	93,760			93,760
Cash/cash equivalents at month/year end:		37,567	5,434		(14,508)	(7,381)			5,384

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 28 FEBRUARY 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 - M08 February

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	17,281	1,911	1,889	1,534	1,470	1,415	6,461	6,282	38,243	17,162	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	27,581	932	660	567	378	307	1,339	2,024	33,787	4,614	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	12,158	625	486	435	457	355	1,597	3,269	19,382	6,113	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	8,322	1,459	1,347	1,299	1,237	1,189	5,981	4,224	25,058	13,930	-	-
Receivables from Exchange Transactions - Waste Management	1600	8,054	1,180	1,104	1,058	1,013	975	4,965	2,084	20,433	10,095	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	8	2	2	2	2	2	23	153	196	183	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	3,285	953	1,167	611	399	350	1,163	5,409	13,337	7,933	-	-
Total By Income Source	2000	76,689	7,062	6,655	5,505	4,958	4,592	21,528	23,446	150,436	60,029	-	-
2019/20 - totals only		68,139	5,261	3,716	1,852	2,555	1,302	5,453	15,685	103,962	26,847	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	3,058	141	106	93	112	88	502	582	4,682	1,377	-	-
Commercial	2300	23,449	1,196	1,055	819	623	449	1,761	1,780	31,131	5,432	-	-
Households	2400	47,793	5,399	5,087	4,451	4,078	3,924	18,642	19,058	108,430	50,152	-	-
Other	2500	2,389	327	407	142	145	132	623	2,026	6,193	3,069	-	-
Total By Customer Group	2600	76,689	7,062	6,655	5,505	4,958	4,592	21,528	23,446	150,436	60,029	-	-

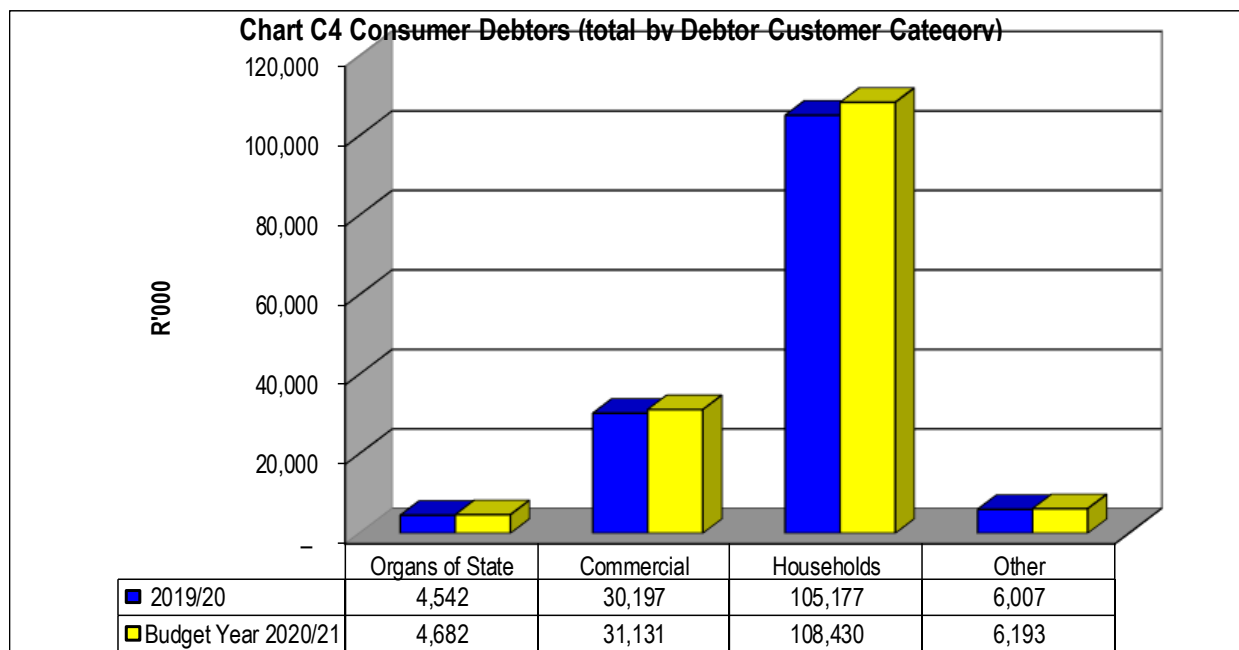
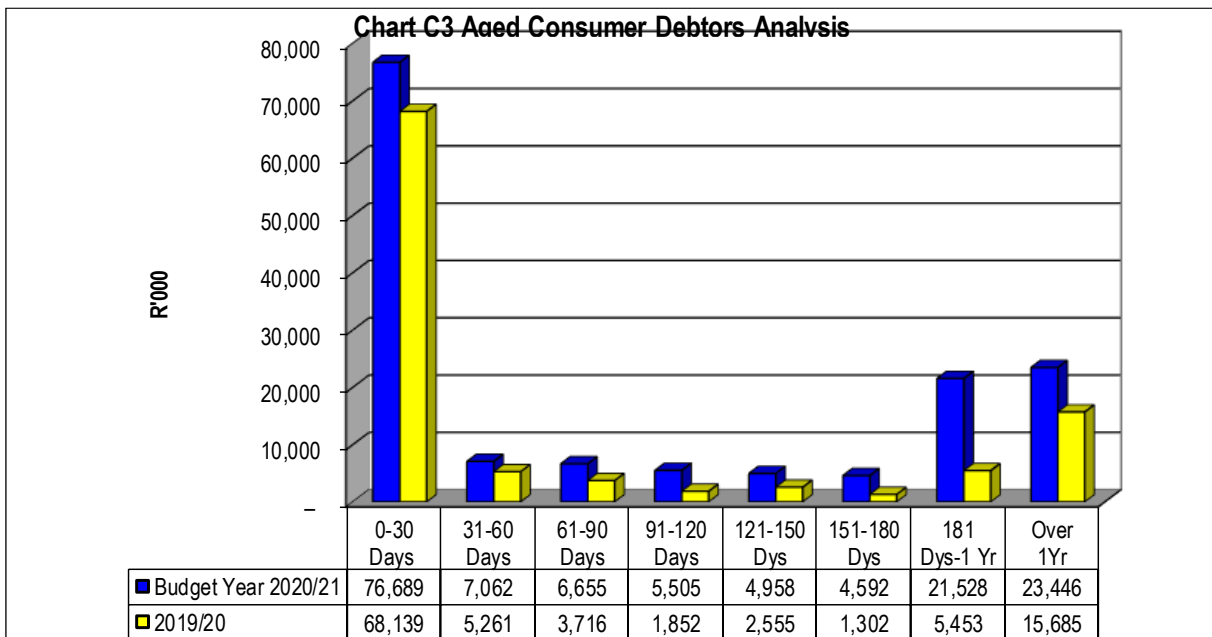
The value reflected on the Financial Position Table C6 will not reconcile to the Debtor's Aged Analysis shown on Supporting Table SC3.

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 28 FEBRUARY 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

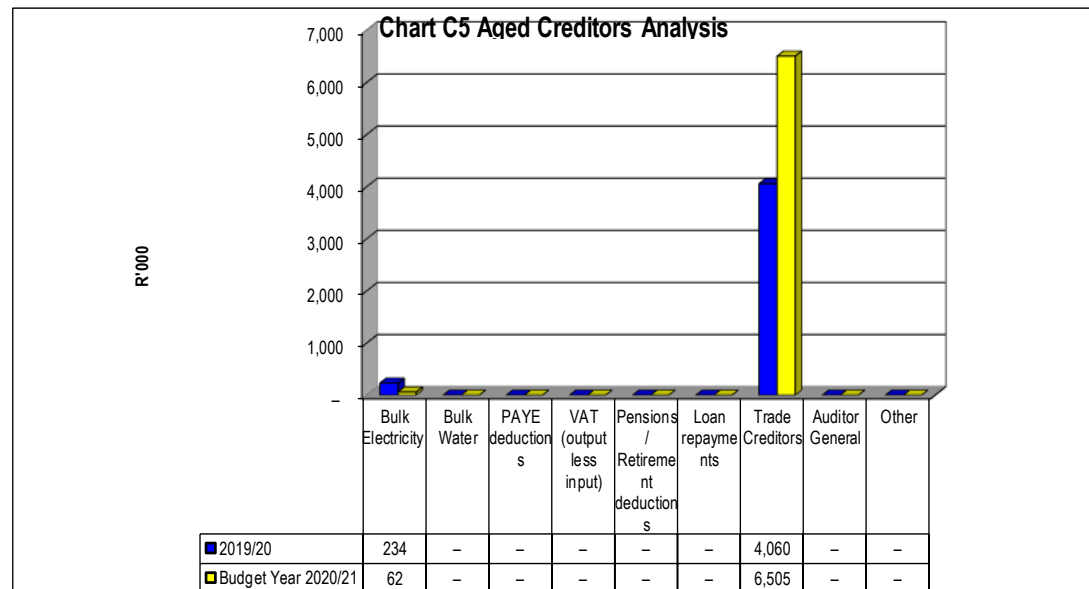
IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 28 FEBRUARY 2021

SECTION 4 – CREDITORS' ANALYSIS

4.1 Supporting Table SC4: Aged Creditors

WC043 Mossel Bay - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

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	62	-	-	-	-	-	-	-	62	234
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	6,227	245	15	-	-	18	0	-	6,505	4,060
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	6,289	245	15	-	-	18	0	-	6,568	4,294



MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 28 FEBRUARY 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 - M08 February

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														
Ned Bank	03/7881005807/000202	9 Months	Deposits - Bank	No	Fixed	5.58%	0	n/a	15 February 2021	30,000	1,275	(31,275)	-	-
Ned Bank	03/7881005807/000203	10 Months	Deposits - Bank	No	Fixed	5.60%	0	n/a	24 February 2021	30,000	1,320	(31,320)	-	-
Ned Bank	03/7881005807/000206	9 Months	Deposits - Bank	No	Fixed	4.85%	0	n/a	15 April 2021	20,000	633	-	-	20,633
Ned Bank	03/7881005807/000212	6 Months	Deposits - Bank	No	Fixed	4.46%	0	n/a	21 July 2021	20,000	110	-	-	20,110
Ned Bank	03/7881005807/000213	8 Months	Deposits - Bank	No	Fixed	4.50%	0	n/a	10 September 2021	30,000	166	-	-	30,166
Ned Bank	03/7881005807/000207	10 Months	Deposits - Bank	No	Fixed	4.90%	0	n/a	22 April 2021	50,000	1,571	-	-	51,571
Ned Bank	03/7881005807/000210	8 Months	Deposits - Bank	No	Fixed	3.92%	0	n/a	21 July 2021	20,000	211	-	-	20,211
Standard Bank	088728862-088	9 Months	Deposits - Bank	No	Fixed	4.95%	0	n/a	11 March 2021	20,000	684	-	-	20,684
Standard Bank	088728862-089	9 Months	Deposits - Bank	No	Fixed	4.95%	0	n/a	24 March 2021	20,000	684	-	-	20,684
Other	X1	61 Months	Deposits - Bank	No	Fixed	3.85%	0	n/a	21 July 2025	17,500	3,528	-	2,500	23,528
Standard Bank	088728862-093	9 Months	Deposits - Bank	No	Fixed	4.23%	0	n/a	10 June 2021	25,000	518	-	-	25,518
ABSA	20-7936-2057	9 Months	Deposits - Bank	No	Fixed	3.95%	0	n/a	13 May 2021	30,000	636	-	-	30,636
Ned Bank	03/7881005807/000208	9 Months	Deposits - Bank	No	Fixed	4.01%	0	n/a	24 May 2021	40,000	862	-	-	40,862
Standard Bank	088728862-092	10 Months	Deposits - Bank	No	Fixed	4.43%	0	n/a	10 June 2021	15,000	340	-	-	15,340
Standard Bank	088728862-095	9 Months	Deposits - Bank	No	Fixed	4.02%	0	n/a	15 July 2021	20,000	302	-	-	20,302
ABSA	20-7940-1275	61 Months	Deposits - Bank	No	Fixed	7.00%	0	n/a	09 September 2025	77,174	2,560	-	-	79,734
ABSA	20-7957-2119	8 Months	Deposits - Bank	No	Fixed	4.35%	0	n/a	19 August 2021	50,000	322	-	-	50,322
ABSA	2079642544	9 Months	Deposits - Bank	No	Fixed	4.77%	0	n/a	24 November 2021	-	-	-	20,000	20,000
ABSA	2079642536	7 Months	Deposits - Bank	No	Fixed	4.74%	0	n/a	23 September 2021	-	-	-	10,000	10,000
ABSA	2079642528	8 Months	Deposits - Bank	No	Fixed	0.0474	0	n/a	14 October 2021	-	-	-	20,000	20,000
ABSA	2079642560	8 Months	Deposits - Bank	No	Fixed	0.0474	0	n/a	22 October 2021	-	-	-	20,000	20,000
Standard Bank	088728862-094	9 Months	Deposits - Bank	No	Fixed	0.040607749	0	n/a	23 June 2021	20,000	367	-	-	20,367
TOTAL INVESTMENTS AND INTEREST	2									534,674	16,088	(62,595)	72,500	560,667

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 28 FEBRUARY 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 - M08 February

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	–	92,242	43,400	48,842	112.5%	119,444
Local Government Equitable Share		101,192	115,355	–	90,057	41,859	48,198	115.1%	115,355
Finance Management		1,550	1,550	–	1,550	480	1,070	223.0%	1,550
EPWP Incentive		2,539	2,539	–	635	1,061	(426)	-40.1%	2,539
Provincial Government:		55,023	39,602	380	30,151	43,548	(13,473)	-30.9%	39,602
Integrated housing		44,953	29,633	380	22,967	37,386	(14,419)	-38.6%	29,633
Community Development Workers		56	56	–	–	14	(14)	-100.0%	56
Library services		9,305	9,305	–	7,107	5,851	1,256	21.5%	9,305
Libraries prioritised funds for COVID-19		–	–	–	77	–	–	–	–
Maintenance & Construction of Transport Infrastructure	4	70	70	–	–	2	(2)	-100.0%	70
Financial Management Capacity Building Grant		401	300	–	–	111	(111)	-100.0%	300
Municipal Accreditation and Capacity Building Grant		238	238	–	–	171	(171)	-100.0%	238
Greenest municipality competition		–	–	–	–	6	(6)	-100.0%	–
Thusong service centre grant		–	–	–	–	7	(7)	-100.0%	–
Municipal service delivery and capacity building grant		–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–
<i>[insert description]</i>		–	–	–	–	–	–	–	–
Other grant providers:		815	242	–	–	108	(108)	-100.0%	242
<i>Public Contributions</i>		815	242	–	–	108	(108)	-100.0%	242
Total Operating Transfers and Grants	5	161,119	159,287	380	122,393	87,056	35,261	40.5%	159,287
Capital Transfers and Grants									
National Government:		44,967	42,566	–	14,666	19,154	(4,488)	-23.4%	42,566
Municipal Infrastructure Grant (MIG)		32,967	32,566	–	7,666	14,597	(6,931)	-47.5%	32,566
National Electrification Programme		12,000	10,000	–	7,000	4,557	2,443	53.6%	10,000
Provincial Government:		31,500	42,061	1,272	11,802	21,025	(9,223)	-43.9%	42,061
Integrated housing		15,000	23,682	1,272	11,302	6,493	4,809	74.1%	23,682
Maintenance & Construction of Transport Infrastructure		16,000	17,879	–	–	14,529	(14,529)	-100.0%	17,879
RSEP / VPUU		500	500	–	500	–	500	#DIV/0!	500
Library services		–	–	–	–	3	(3)	-100.0%	–
Provincial contribution towards the acceleration of housing delivery		–	–	–	–	–	–	–	–
Municipal Drought Relief Grant		–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	42	(42)	-100.0%	–
Community Safety		–	–	–	–	42	(42)	-100.0%	–
Other grant providers:		–	–	–	–	–	–	–	–
<i>[insert description]</i>		–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	76,467	84,627	1,272	26,468	40,222	(13,753)	-34.2%	84,627
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	237,586	243,915	1,652	148,862	127,277	21,507	16.9%	243,915

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 28 FEBRUARY 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 - M08 February

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	375	48,149	43,400	4,749	10.9%	119,444
Local Government Equitable Share		101,192	115,355	–	45,536	41,859	3,677	8.8%	115,355
Finance Management		1,550	1,550	66	712	480	232	48.3%	1,550
EPWP Incentive		2,539	2,539	309	1,901	1,061	840	79.2%	2,539
Provincial Government:		55,023	77,899	3,112	14,659	43,548	(28,928)	-66.4%	77,784
Integrated housing		44,953	66,997	2,223	6,950	37,386	(30,437)	-81.4%	66,997
Community Development Workers		56	156	–	–	14	(14)	-100.0%	156
Library services		9,305	9,305	889	7,217	5,851	1,366	23.3%	9,305
Libraries prioritised funds for COVID-19		–	–	–	40	–	–	–	–
Subsidy - Newsletters		–	9	–	–	–	–	–	–
Maintenance & Construction of Transport Infrastructure		70	70	–	70	2	68	2737.5%	70
Financial Management Capacity Building Grant		401	680	–	380	111	270	243.9%	680
Municipal Accreditation and Capacity Building Grant		238	416	–	–	171	(171)	-100.0%	416
Housing emergency kits		–	130	–	–	6	(6)	-100.0%	130
Thusong service centre grant		–	84	–	–	7	(7)	-100.0%	–
Greenest municipality competition		–	30	–	–	–	–	–	30
Municipal service delivery and capacity building grant		–	23	–	–	–	–	–	–
LGGI		–	–	–	3	–	3	#DIV/0!	–
District Municipality:		–	–	–	–	–	–	–	–
<i>[insert description]</i>		–	–	–	–	–	–	–	–
Other grant providers:		815	4,369	–	–	108	(108)	-100.0%	4,369
<i>Public Contributions</i>		815	4,369	–	–	108	(108)	-100.0%	4,369
Total operating expenditure of Transfers and Grants:		161,119	201,712	3,487	62,808	87,056	(24,287)	-27.9%	201,597
Capital expenditure of Transfers and Grants									
National Government:		44,967	42,575	2,243	11,108	19,154	(8,046)	-42.0%	42,575
Municipal Infrastructure Grant (MIG)		32,967	32,575	2,125	9,703	14,597	(4,894)	-33.5%	32,575
National Electrification Programme		12,000	10,000	119	1,405	4,557	(3,152)	-69.2%	10,000
Provincial Government:		31,500	58,144	1,876	20,360	21,025	(665)	-3.2%	55,229
Integrated housing		15,000	36,706	1,726	4,587	6,493	(1,906)	-29.4%	36,706
Maintenance & Construction of Transport Infrastructure		16,000	17,976	150	15,770	14,529	1,240	8.5%	17,976
RSEP / VPUU		500	500	–	4	–	4	#DIV/0!	500
Greenest Municipality		–	607	–	–	–	–	–	–
Library services		–	2,308	–	–	3	(3)	-100.0%	–
Provincial contribution towards the acceleration of housing delivery		–	–	–	–	–	–	–	–
Municipal Drought Relief Grant		–	47	–	–	–	–	–	47
District Municipality:		–	50	–	–	42	(42)	-100.0%	50
Community safety		–	50	–	–	42	(42)	-100.0%	50
Other grant providers:		–	–	–	–	–	–	–	–
<i>[insert description]</i>		–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		76,467	100,769	4,120	31,468	40,222	(8,754)	-21.8%	97,853
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		237,586	302,481	7,607	94,276	127,277	(33,041)	-26.0%	299,451

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 28 FEBRUARY 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 - M08 February

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	714	34,738	294	0.8%
Integrated housing		34,512	692	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	159	20	11.1%
Community Development Workers		100	2	5	95	95.2%
Thusong Service Centre		84	1	8	76	90.4%
Greenest Municipality		30	-	-	30	100.0%
Subsidy newsletters		(21)			(21)	100.0%
District Municipality:		-	-	-	-	
[insert description]					-	
Other grant providers:		190	1	80	110	58.0%
Public Contributions		190	1	80	110	58.0%
Total operating expenditure of Approved Roll-overs		35,223	715	34,818	405	1.1%
Capital expenditure of Approved Roll-overs						
National Government:		7	-	7	-	
Municipal Infrastructure Grant (MIG)		7	-	7	-	
Provincial Government:		16,098	95	8,820	7,278	45.2%
Integrated housing		13,037	-	8,482	4,555	34.9%
Library services		607	95	95	511	84.3%
Municipal Service Delivery and Capacity Building		3	-	-	3	100.0%
Maintenance & Construction of Transport Infrastructure		97	-	97	-	
Municipal Drought Relief		2,308	-	140	2,168	93.9%
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	95	8,869	7,286	45.1%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		51,378	811	43,687	7,690	15.0%

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 28 FEBRUARY 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 - M08 February

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	607	4,819	5,052	(232)	-5%	8,229
Pension and UIF Contributions		605	605	50	403	379	24	6%	605
Medical Aid Contributions		171	171	13	104	106	(3)	-2%	171
Cellphone Allowance		1,170	1,170	92	723	711	12	2%	1,170
Other benefits and allowances		2,907	2,907	223	1,776	1,862	(87)	-5%	2,907
Sub Total - Councillors		13,083	13,083	985	7,825	8,111	(286)	-4%	13,083
% increase	4	#DIV/0!							#DIV/0!
Senior Managers of the Municipality	3								
Basic Salaries and Wages		8,016	8,016	615	5,440	5,427	13	0%	8,016
Pension and UIF Contributions		1,233	1,233	99	801	764	37	5%	1,233
Medical Aid Contributions		228	228	19	140	143	(2)	-2%	228
Performance Bonus		450	1,180	-	-	-	-		1,180
Motor Vehicle Allowance		782	782	46	378	456	(78)	-17%	782
Cellphone Allowance		214	214	15	135	122	13	10%	214
Payments in lieu of leave		1,000	-	-	-	-	-		-
Long service awards		1,523	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		13,445	11,653	793	6,894	6,912	(18)	0%	11,653
% increase	4	#DIV/0!							#DIV/0!
Other Municipal Staff									
Basic Salaries and Wages		220,941	213,751	16,270	130,841	142,543	(11,702)	-8%	213,751
Pension and UIF Contributions		45,190	43,868	3,531	28,371	29,260	(888)	-3%	43,868
Medical Aid Contributions		18,328	16,993	1,406	10,903	11,495	(591)	-5%	16,993
Overtime		12,447	11,643	1,012	6,888	7,254	(366)	-5%	11,643
Performance Bonus		18,555	17,107	1,340	10,803	13,933	(3,131)	-22%	17,107
Motor Vehicle Allowance		6,575	6,688	559	4,518	4,478	39	1%	6,688
Cellphone Allowance		914	993	88	704	662	42	6%	993
Housing Allowances		2,331	2,025	146	1,162	1,367	(205)	-15%	2,025
Other benefits and allowances		12,757	10,892	813	5,501	6,011	(510)	-8%	10,892
Payments in lieu of leave		1,000	2,000	-	-	-	-		2,000
Long service awards		1,523	2,878	-	-	-	-		2,878
Post-retirement benefit obligations	2	15,568	14,274	-	-	-	-		14,274
Sub Total - Other Municipal Staff		356,126	343,113	25,165	199,691	217,003	(17,312)	-8%	343,113
% increase	4	#DIV/0!	#DIV/0!						#DIV/0!
TOTAL SALARY, ALLOWANCES & BENEFITS		382,654	367,848	26,944	214,410	232,026	(17,616)	-8%	367,848
% increase	4	#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		369,571	354,766	25,958	206,584	223,915	(17,330)	-8%	354,766

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 28 FEBRUARY 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 - M08 February

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	Outcome	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		17,977	12,589	12,703	12,772	12,679	12,787	12,846	12,791	12,832	12,832	12,832	13,091	158,731	162,196	196,845
Service charges - electricity revenue		40,069	30,257	39,756	40,371	39,942	42,347	42,122	38,106	35,194	35,276	35,586	60,083	479,109	463,782	520,687
Service charges - water revenue		10,496	6,827	11,018	11,751	12,063	12,126	13,396	13,854	11,706	10,531	9,920	1,519	125,208	117,897	131,502
Service charges - sanitation revenue		6,849	6,205	6,514	6,893	6,839	6,786	6,834	6,833	6,212	6,212	6,212	(982)	71,405	64,367	79,902
Service charges - refuse		6,397	6,397	6,382	6,366	6,366	6,396	6,442	6,399	5,422	5,422	5,454	8,084	75,527	61,240	68,498
Rental of facilities and equipment		519	603	628	376	953	280	766	617	716	569	546	1,085	7,658	7,110	7,461
Interest earned - external investments		162	7,144	3,517	3,371	2,994	126	5,413	2,449	185	223	228	(9,675)	16,138	39,552	41,926
Interest earned - outstanding debtors		388	376	371	405	325	397	424	431	177	549	637	351	4,832	3,326	3,518
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		285	(1,296)	640	635	870	664	663	699	217	258	1,536	10,873	16,045	3,300	3,362
Licences and permits		70	122	103	108	101	85	104	110	115	105	109	118	1,250	1,368	1,450
Agency services		237	1,231	847	805	710	543	667	676	540	505	541	20	7,323	7,219	7,652
Transfers and Subsidies - Operational		46,748	6,816	8,143	8,336	11,383	5,852	6,113	3,828	12,129	10,217	9,959	59,520	189,043	212,906	194,587
Other revenue		3,488	1,454	3,625	3,061	4,136	2,811	1,863	2,583	1,465	1,710	2,318	1,293	29,808	23,233	24,513
Cash Receipts by Source		133,686	78,723	94,248	95,250	99,361	91,200	97,654	89,377	86,911	84,409	85,878	145,380	1,182,077	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	5,283	3,524	8,883	5,518	7,750	38,274	100,761	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)		-	-	-	-	-	-	-	-	-	-	-	-	-	4,842	5,132
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	0	-	-	-	-	-	-	3,500	3,500	10,000	10,000
Short term loans		2	211	(41)	(2)	(12)	(20)	8	29	-	-	-	(175)	-	-	-
Borrowing long term/refinancing		-	-	28,400	-	-	-	-	-	-	-	-	11,108	39,507	34,800	12,000
Increase (decrease) in consumer deposits		45	112	62	182	138	77	(934)	2,855	119	119	119	(1,394)	1,500	1,504	1,579
Decrease (increase) in non-current receivables		17	(194)	15	15	15	15	26	15	8	8	8	100	50	120	130
Decrease (increase) in non-current investments		(132,773)	5,475	(12,961)	16,358	(58,715)	6,349	(2,609)	(55,028)	-	-	-	203,905	(30,000)	123,000	19,000
Total Cash Receipts by Source		982	92,315	114,674	113,911	51,939	102,945	99,428	40,771	95,922	90,055	93,755	400,699	1,297,395	1,411,528	1,387,572

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 28 FEBRUARY 2021

WC043 Mossel Bay - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M08 February

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	Outcome	Budget	Budget	Budget	Budget			
Cash Payments by Type																
Employee related costs		24,572	26,156	25,521	26,035	25,927	25,960	26,456	25,958	27,157	27,962	32,410	41,499	335,614	364,298	381,193
Remuneration of councillors		992	974	979	992	974	959	970	985	1,315	1,186	1,059	1,697	13,083	13,685	14,314
Interest paid		-	-	-	-	536	2,943	-	-	-	60	-	8,988	12,528	12,470	12,830
Bulk purchases - Electricity		-	44,151	42,306	25,814	26,887	25,213	53,548	5	22,288	24,256	23,799	60,910	349,176	380,016	410,797
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		2,056	4,446	4,887	4,932	5,567	3,112	2,922	4,530	7,364	6,373	7,639	32,226	86,053	175,204	151,056
Contracted services		3,752	7,269	13,861	9,879	12,008	13,866	9,354	8,091	15,521	15,576	14,346	91,474	214,997	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	65	996	193	192	800	6,603	5,538	5,537
General expenses		1,701	4,518	6,466	5,738	5,834	4,860	4,265	3,042	3,673	7,067	8,471	19,645	75,279	84,360	89,037
Cash Payments by Type		33,092	88,627	94,333	74,727	78,003	77,919	97,812	42,676	78,315	82,674	87,916	257,239	1,093,332	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	13,411	10,270	24,323	22,366	23,317	66,037	252,928	206,701	175,772
Repayment of borrowing		-	-	-	-	(28,400)	(5,512)	-	-	-	-	-	73,372	39,461	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	111,223	52,946	102,638	105,040	111,233	396,648	1,385,721	1,407,169	1,412,279
NET INCREASE/(DECREASE) IN CASH HELD		(32,530)	(11,748)	(4,437)	25,294	(19,770)	13,965	(11,795)	(67,247)	(6,717)	(14,986)	(17,479)	59,123	(88,326)	4,359	(24,707)
Cash/cash equivalents at the month/year beginning:		93,760	61,230	49,482	45,045	70,339	50,570	64,534	52,739	(14,508)	(21,225)	(36,211)	(53,689)	93,760	5,434	9,793
Cash/cash equivalents at the month/year end:		61,230	49,482	45,045	70,339	50,570	64,534	52,739	(14,508)	(21,225)	(36,211)	(53,689)	5,434	5,434	9,793	(14,914)

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 28 FEBRUARY 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 - M08 February

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	33,939	13,411	106,614	169,998	63,384	37.3%	52%
February		24,794	27,085	10,270	116,884	197,084	80,200	40.7%	57%
March		24,303	24,323			221,407	-		
April		22,356	22,366			243,773	-		
May		23,307	23,317			267,090	-		
June		(17,964)	(14,162)			249,126	-		
Total Capital expenditure	-	206,579	252,928	116,884					

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

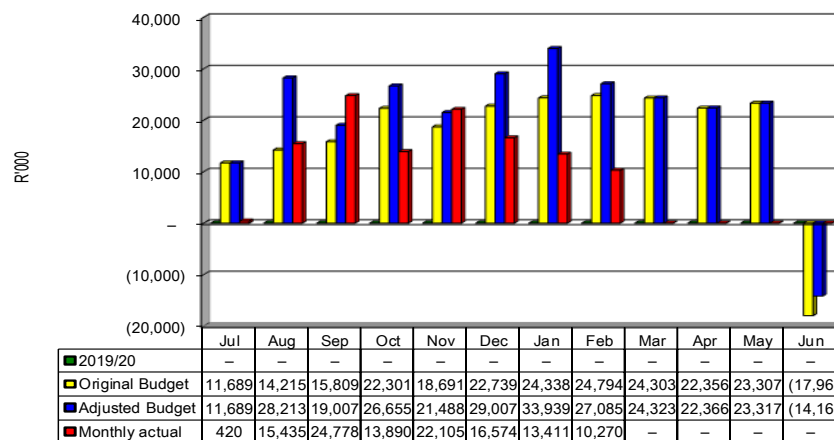
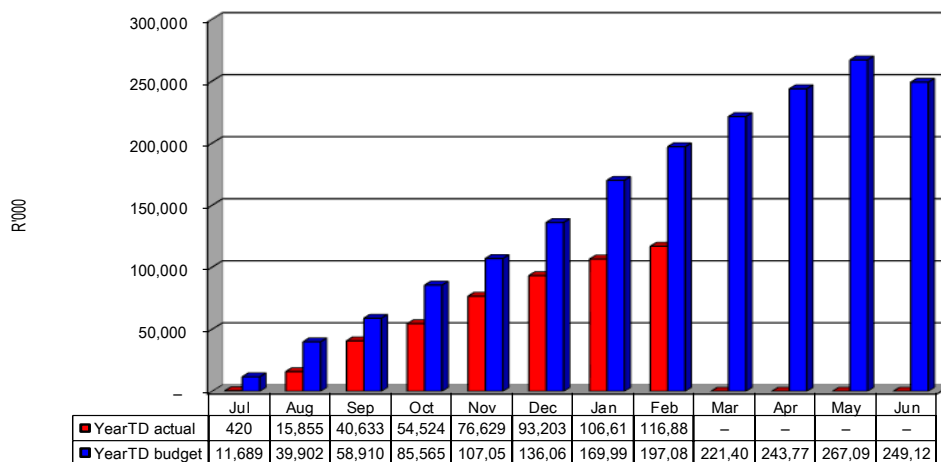


Chart C2 2020/21 Capital Expenditure: YTD actual v YTD target



MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 28 FEBRUARY 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 - M08 February

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	85,143	6,368	43,281	56,261	12,980	23.1%	85,143
Roads Infrastructure		16,532	24,750	3,163	16,035	16,200	165	1.0%	24,750
Road Structures		4,759	12,645	3,042	6,803	7,689	886	11.5%	12,645
Road Furniture		11,773	12,106	121	9,231	8,510	(721)	-8.5%	12,106
Electrical Infrastructure		18,690	16,301	815	3,601	9,282	5,682	61.2%	16,301
Power Plants		12,875	10,986	370	1,992	6,667	4,675	70.1%	10,986
MV Networks		5,315	4,815	442	1,605	2,115	510	24.1%	4,815
LV Networks		500	500	3	3	500	497	99.3%	500
Water Supply Infrastructure		13,880	17,764	1,841	5,588	14,669	9,081	61.9%	17,764
Boreholes		2,200	2,443	—	126	3,407	3,282	96.3%	2,443
Reservoirs		7,680	7,680	1,635	2,411	5,120	2,709	52.9%	7,680
Pump Stations		1,800	1,800	—	5	1,000	995	99.5%	1,800
Bulk Mains		—	4,341	—	1,922	4,341	2,420	55.7%	4,341
Distribution		1,950	1,450	205	1,079	800	(279)	-34.9%	1,450
Capital Spares		250	50	—	45	—	(45)	#DIV/0!	50
Sanitation Infrastructure		20,000	24,178	550	17,655	15,041	(2,614)	-17.4%	24,178
Reticulation		18,000	22,428	523	17,117	13,341	(3,776)	-28.3%	22,428
Waste Water Treatment Works		350	250	9	158	250	92	36.7%	250
Capital Spares		1,650	1,500	18	380	1,450	1,070	73.8%	1,500
Solid Waste Infrastructure		650	1,951	—	403	669	266	39.7%	1,951
Waste Transfer Stations		650	1,901	—	403	669	266	39.7%	1,901
Waste Separation Facilities		—	50	—	—	—	—		50
Information and Communication Infrastructure		800	200	—	—	400	400	100.0%	200
Data Centres		800	200	—	—	400	400	100.0%	200
Community Assets		18,178	20,306	604	3,619	8,894	5,275	59.3%	20,306
Community Facilities		10,322	12,763	602	3,166	6,690	3,524	52.7%	12,763
Centres		9,822	12,024	519	3,083	6,162	3,080	50.0%	12,024
Libraries		—	739	83	83	528	445	84.3%	739
Taxi Ranks/Bus Terminals		500	—	—	—	—	—		—
Sport and Recreation Facilities		7,856	7,544	2	453	2,204	1,751	79.4%	7,544
Outdoor Facilities		7,856	7,544	2	453	2,204	1,751	79.4%	7,544
Investment properties		1,070	731	—	6	712	706	99.1%	731
Revenue Generating		1,070	731	—	6	712	706	99.1%	731
Improved Property		1,070	731	—	6	712	706	99.1%	731
Other assets		6,086	7,037	64	1,687	5,955	4,268	71.7%	7,037
Operational Buildings		6,086	7,037	64	1,687	5,955	4,268	71.7%	7,037
Municipal Offices		5,226	6,055	64	1,542	3,805	2,263	59.5%	6,055
Yards		100	191	—	99	70	(29)	-41.5%	191
Stores		760	790	—	46	2,080	2,034	97.8%	790
Intangible Assets		31	18	—	18	31	13	40.6%	18
Licences and Rights		31	18	—	18	31	13	40.6%	18
Computer Software and Applications		31	18	—	18	31	13	40.6%	18
Computer Equipment		157	75	—	81	195	113	58.3%	75
Computer Equipment		157	75	—	81	195	113	58.3%	75
Furniture and Office Equipment		1,249	1,214	116	727	1,057	330	31.2%	1,214
Furniture and Office Equipment		1,249	1,214	116	727	1,057	330	31.2%	1,214
Machinery and Equipment		1,601	1,775	11	991	1,695	705	41.6%	1,775
Machinery and Equipment		1,601	1,775	11	991	1,695	705	41.6%	1,775
Transport Assets		4,100	4,063	327	1,674	839	(835)	-99.6%	4,063
Transport Assets		4,100	4,063	327	1,674	839	(835)	-99.6%	4,063
Land		—	4,587	—	4,587	4,587	0	0.0%	4,587
Land		—	4,587	—	4,587	4,587	0	0.0%	4,587
Total Capital Expenditure on new assets	1	103,024	124,949	7,490	56,671	80,226	23,555	29.4%	124,949

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 28 FEBRUARY 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 - M08 February

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	54,268	1,693	20,191	35,398	15,208	43.0%	54,268
Roads Infrastructure		5,000	5,583	–	–	3,783	3,783	100.0%	5,583
Road Structures		5,000	5,583	–	–	3,783	3,783	100.0%	5,583
Electrical Infrastructure		4,300	5,602	693	3,284	3,171	(113)	-3.6%	5,602
Power Plants		500	500	10	184	350	166	47.5%	500
MV Networks		1,350	1,641	303	1,082	1,391	309	22.2%	1,641
LV Networks		1,450	2,461	380	1,218	1,010	(208)	-20.6%	2,461
Capital Spares		1,000	1,000	–	801	420	(381)	-90.7%	1,000
Water Supply Infrastructure		20,321	28,525	770	12,551	18,547	5,996	32.3%	28,525
Reservoirs		7,000	11,675	–	8,765	9,275	510	5.5%	11,675
Pump Stations		1,350	1,760	684	806	150	(656)	-437.3%	1,760
Water Treatment Works		–	–	–	–	150	150	100.0%	–
Bulk Mains		5,300	5,883	–	–	3,783	3,783	100.0%	5,883
Distribution		6,671	9,207	86	2,980	5,189	2,209	42.6%	9,207
Sanitation Infrastructure		13,587	14,549	230	4,355	9,898	5,543	56.0%	14,549
Pump Station		310	310	90	174	310	136	43.7%	310
Reticulation		8,514	10,225	140	2,167	6,388	4,221	66.1%	10,225
Waste Water Treatment Works		4,763	4,014	–	2,014	3,200	1,186	37.1%	4,014
Information and Communication Infrastructure		–	9	–	–	–	–	–	9
Distribution Layers		–	9	–	–	–	–	–	9
Community Assets		4,489	8,243	–	3,725	2,750	(975)	-35.4%	8,243
Sport and Recreation Facilities		4,489	8,243	–	3,725	2,750	(975)	-35.4%	8,243
Outdoor Facilities		4,489	8,243	–	3,725	2,750	(975)	-35.4%	8,243
Investment properties		–	867	–	–	–	–	–	867
Revenue Generating		–	867	–	–	–	–	–	867
Improved Property		–	867	–	–	–	–	–	867
Other assets		2,300	3,041	191	210	650	440	67.6%	3,041
Operational Buildings		2,300	3,041	191	210	650	440	67.6%	3,041
Municipal Offices		1,950	950	–	20	300	280	93.4%	950
Workshops		350	191	191	191	350	159	45.6%	191
Stores		–	1,900	–	–	–	–	–	1,900
Computer Equipment		80	112	–	25	80	55	69.3%	112
Computer Equipment		80	112	–	25	80	55	69.3%	112
Furniture and Office Equipment		143	153	2	66	59	(8)	-13.1%	153
Furniture and Office Equipment		143	153	2	66	59	(8)	-13.1%	153
Machinery and Equipment		223	223	7	106	180	74	40.9%	223
Machinery and Equipment		223	223	7	106	180	74	40.9%	223
Transport Assets		1,953	5,672	–	205	4,521	4,316	95.5%	5,672
Transport Assets		1,953	5,672	–	205	4,521	4,316	95.5%	5,672
Total Capital Expenditure on renewal of existing assets	1	52,395	72,577	1,893	24,528	43,638	19,109	43.8%	72,577

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 28 FEBRUARY 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 - M08 February

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	108,500	6,846	68,354	73,959	5,604	7.6%	108,500
Roads Infrastructure		38,124	37,696	1,354	24,562	27,402	2,839	10.4%	37,696
Roads		33,570	32,501	910	21,460	23,912	2,452	10.3%	32,501
Road Structures		134	147	9	116	100	(17)	-16.7%	147
Road Furniture		4,420	5,047	434	2,986	3,390	404	11.9%	5,047
Storm water Infrastructure		10,443	9,853	674	5,654	6,860	1,206	17.6%	9,853
Drainage Collection		10,443	9,853	674	5,654	6,860	1,206	17.6%	9,853
Electrical Infrastructure		24,863	23,600	1,838	15,518	15,533	15	0.1%	23,600
HV Transmission Conductors		2,131	2,180	179	1,403	1,424	22	1.5%	2,180
MV Substations		578	551	41	325	333	8	2.4%	551
MV Switching Stations		1,066	1,108	90	707	716	8	1.2%	1,108
MV Networks		5,280	5,541	296	3,583	3,779	196	5.2%	5,541
LV Networks		15,808	14,219	1,233	9,500	9,281	(219)	-2.4%	14,219
Water Supply Infrastructure		22,446	21,696	1,772	13,642	14,352	710	4.9%	21,696
Dams and Weirs		1,034	993	50	681	714	33	4.6%	993
Pump Stations		2,198	1,937	144	1,071	1,265	194	15.3%	1,937
Water Treatment Works		556	501	(7)	(55)	334	389	116.5%	501
Bulk Mains		2,218	2,316	131	1,275	1,362	88	6.4%	2,316
Distribution		16,439	15,949	1,454	10,670	10,676	6	0.1%	15,949
Sanitation Infrastructure		15,337	14,785	1,193	8,612	9,235	623	6.8%	14,785
Pump Station		5,190	4,974	321	2,903	3,219	316	9.8%	4,974
Reticulation		9,589	9,360	802	5,587	5,799	212	3.7%	9,360
Waste Water Treatment Works		558	451	70	121	217	96	44.2%	451
Solid Waste Infrastructure		224	255	11	65	126	61	48.2%	255
Landfill Sites		51	58	11	28	31	2	8.1%	58
Waste Transfer Stations		172	197	-	37	95	58	61.1%	197
Coastal Infrastructure		695	614	3	301	451	150	33.3%	614
Promenades		695	614	3	301	451	150	33.3%	614
Community Assets		4,123	5,445	116	3,359	3,572	212	5.9%	5,445
Community Facilities		2,380	1,843	58	962	985	23	2.3%	1,843
Halls		892	506	31	241	296	55	18.6%	506
Centres		100	124	3	29	32	3	9.9%	124
Fire/Ambulance Stations		41	41	2	8	14	5	40.0%	41
Libraries		137	132	-	1	66	65	98.2%	132
Cemeteries/Crematoria		67	54	-	16	35	19	55.4%	54
Purls		340	310	1	117	186	69	37.1%	310
Public Open Space		81	61	1	1	26	25	97.5%	61
Public Ablution Facilities		721	614	21	549	329	(220)	-66.9%	614
Sport and Recreation Facilities		1,743	3,602	58	2,397	2,587	190	7.3%	3,602
Outdoor Facilities		1,743	3,602	58	2,397	2,587	190	7.3%	3,602

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 28 FEBRUARY 2021

WC043 Mossel Bay - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 February

Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Repairs and maintenance expenditure by Asset Class/Sub-class									
Investment properties		2	2	0	1	1	0	47.2%	2
Revenue Generating		2	2	0	1	1	0	47.2%	2
Unimproved Property		2	2	0	1	1	0	47.2%	2
Other assets		4,023	3,841	129	1,023	1,787	764	42.8%	3,841
Operational Buildings		4,023	3,841	129	1,023	1,787	764	42.8%	3,841
Municipal Offices		3,506	3,374	128	871	1,531	660	43.1%	3,374
Workshops		233	214	0	62	149	87	58.3%	214
Yards		75	75	-	-	-	-		75
Stores		-	35	-	35	35	-		35
Manufacturing Plant		210	143	-	54	71	17	24.3%	143
Computer Equipment		1,527	1,493	15	864	1,267	403	31.8%	1,493
Computer Equipment		1,527	1,493	15	864	1,267	403	31.8%	1,493
Furniture and Office Equipment		467	473	15	208	305	96	31.6%	473
Furniture and Office Equipment		467	473	15	208	305	96	31.6%	473
Machinery and Equipment		3,923	3,943	89	1,621	2,508	887	35.4%	3,943
Machinery and Equipment		3,923	3,943	89	1,621	2,508	887	35.4%	3,943
Transport Assets		7,263	7,301	470	4,162	4,194	32	0.8%	7,301
Transport Assets		7,263	7,301	470	4,162	4,194	32	0.8%	7,301
Total Repairs and Maintenance Expenditure	1	133,461	130,998	7,679	79,592	87,592	8,000	9.1%	130,998

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 28 FEBRUARY 2021

9.2.4 Supporting Table SC13d: Depreciation by asset class

WC043 Mossel Bay - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February

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	82,431	(6,107)	–	55,015	55,015	100.0%	82,431
Roads Infrastructure		17,845	21,363	(1,497)	–	14,242	14,242	100.0%	21,363
Roads		13,646	16,335	(1,142)	–	10,890	10,890	100.0%	16,335
Road Structures		1,860	1,999	(158)	–	1,333	1,333	100.0%	1,999
Road Furniture		2,339	3,030	(198)	–	2,020	2,020	100.0%	3,030
Storm water Infrastructure		13,191	6,625	(563)	–	4,416	4,416	100.0%	6,625
Drainage Collection		6,563	6,560	(557)	–	4,373	4,373	100.0%	6,560
Storm water Conveyance		6,628	62	(5)	–	41	41	100.0%	62
Attenuation		–	3	(0)	–	2	2	100.0%	3
Electrical Infrastructure		12,640	14,501	(1,142)	–	9,667	9,667	100.0%	14,501
Power Plants		476	262	(18)	–	175	175	100.0%	262
HV Substations		104	128	(11)	–	86	86	100.0%	128
HV Switching Station		27	47	(4)	–	32	32	100.0%	47
HV Transmission Conductors		226	226	(19)	–	151	151	100.0%	226
MV Substations		1,084	1,409	(120)	–	939	939	100.0%	1,409
MV Switching Stations		131	131	(11)	–	88	88	100.0%	131
MV Networks		2,192	2,290	(195)	–	1,527	1,527	100.0%	2,290
LV Networks		8,400	10,006	(764)	–	6,670	6,670	100.0%	10,006
Water Supply Infrastructure		20,653	21,687	(1,353)	–	14,520	14,520	100.0%	21,687
Dams and Weirs		779	219	(19)	–	146	146	100.0%	219
Boreholes		750	77	(7)	–	51	51	100.0%	77
Reservoirs		899	1,014	(86)	–	676	676	100.0%	1,014
Pump Stations		1,154	1,178	(100)	–	785	785	100.0%	1,178
Water Treatment Works		6,624	6,719	(571)	–	4,479	4,479	100.0%	6,719
Bulk Mains		110	111	(9)	–	74	74	100.0%	111
Distribution		10,337	12,369	(562)	–	8,308	8,308	100.0%	12,369
Sanitation Infrastructure		10,495	11,067	(940)	–	7,378	7,378	100.0%	11,067
Pump Station		2,168	2,365	(201)	–	1,577	1,577	100.0%	2,365
Reticulation		6,439	6,823	(580)	–	4,549	4,549	100.0%	6,823
Waste Water Treatment Works		1,887	1,878	(160)	–	1,252	1,252	100.0%	1,878
Outfall Sewers		0	0	(0)	–	0	0	100.0%	0
Solid Waste Infrastructure		1,445	6,279	(533)	–	4,186	4,186	100.0%	6,279
Landfill Sites		1,369	6,203	(527)	–	4,135	4,135	100.0%	6,203
Waste Transfer Stations		48	76	(6)	–	51	51	100.0%	76
Capital Spares		28	–	–	–	–	–	–	–
Coastal Infrastructure		189	188	(16)	–	125	125	100.0%	188
Revetments		186	186	(16)	–	124	124	100.0%	186
Promenades		2	2	(0)	–	1	1	100.0%	2
Information and Communication Infrastructure		1,016	721	(63)	–	481	481	100.0%	721
Data Centres		10	–	–	–	–	–	–	–
Core Layers		12	14	(1)	–	9	9	100.0%	14
Distribution Layers		994	707	(62)	–	472	472	100.0%	707

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 28 FEBRUARY 2021

WC043 Mossel Bay - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February

Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Depreciation by Asset Class/Sub-class									
Community Assets		18,863	13,938	(618)	–	9,292	9,292	100.0%	13,938
Community Facilities		7,506	9,435	(255)	–	6,287	6,287	100.0%	9,435
Halls		382	422	(36)	–	281	281	100.0%	422
Centres		154	231	(19)	–	151	151	100.0%	231
Crèches		1,116	1,713	(35)	–	1,142	1,142	100.0%	1,713
Clinics/Care Centres		8	8	(1)	–	5	5	100.0%	8
Fire/Ambulance Stations		282	414	(12)	–	276	276	100.0%	414
Museums		82	194	(0)	–	129	129	100.0%	194
Galleries		1,032	–	–	–	–	–		–
Libraries		1,080	3,160	(21)	–	2,106	2,106	100.0%	3,160
Cemeteries/Crematoria		125	302	(26)	–	202	202	100.0%	302
Police		–	–	(0)	–	1	1	100.0%	–
Purls		140	208	(18)	–	139	139	100.0%	208
Public Open Space		86	90	(8)	–	60	60	100.0%	90
Public Ablution Facilities		863	1,250	(31)	–	833	833	100.0%	1,250
Stalls		1,201	162	(12)	–	108	108	100.0%	162
Airports		371	982	(12)	–	654	654	100.0%	982
Taxi Ranks/Bus Terminals		583	300	(25)	–	200	200	100.0%	300
Sport and Recreation Facilities		11,358	4,502	(363)	–	3,005	3,005	100.0%	4,502
Indoor Facilities		106	130	(9)	–	87	87	100.0%	130
Outdoor Facilities		11,251	4,372	(355)	–	2,918	2,918	100.0%	4,372
Investment properties		907	1,666	(142)	–	1,111	1,111	100.0%	1,666
Revenue Generating		907	1,666	(142)	–	1,111	1,111	100.0%	1,666
Improved Property		907	1,666	(142)	–	1,111	1,111	100.0%	1,666
Other assets		3,163	3,077	(244)	–	2,051	2,051	100.0%	3,077
Operational Buildings		2,690	2,539	(208)	–	1,692	1,692	100.0%	2,539
Municipal Offices		2,580	2,444	(200)	–	1,629	1,629	100.0%	2,444
Workshops		60	62	(5)	–	41	41	100.0%	62
Yards		12	21	(2)	–	14	14	100.0%	21
Stores		10	12	(1)	–	8	8	100.0%	12
Laboratories		3	–	–	–	–	–		–
Training Centres		25	–	–	–	–	–		–
Housing		473	538	(36)	–	359	359	100.0%	538
Social Housing		473	538	(36)	–	359	359	100.0%	538
Intangible Assets		128	419	(36)	–	279	279	100.0%	419
Licences and Rights		128	419	(36)	–	279	279	100.0%	419
Computer Software and Applications		128	419	(36)	–	279	279	100.0%	419
Computer Equipment		2,219	1,944	(165)	–	1,296	1,296	100.0%	1,944
Computer Equipment		2,219	1,944	(165)	–	1,296	1,296	100.0%	1,944
Furniture and Office Equipment		1,647	1,563	(131)	–	1,042	1,042	100.0%	1,563
Furniture and Office Equipment		1,647	1,563	(131)	–	1,042	1,042	100.0%	1,563
Machinery and Equipment		11,454	10,250	(186)	–	6,833	6,833	100.0%	10,250
Machinery and Equipment		11,454	10,250	(186)	–	6,833	6,833	100.0%	10,250
Transport Assets		5,169	4,862	(405)	–	3,180	3,180	100.0%	4,862
Transport Assets		5,169	4,862	(405)	–	3,180	3,180	100.0%	4,862
Zoo's, Marine and Non-biological Animals		2	2	(0)	–	1	1	100.0%	2
Zoo's, Marine and Non-biological Animals		2	2	(0)	–	1	1	100.0%	2
Total Depreciation	1	121,027	120,151	(8,034)	–	80,101	80,101	100.0%	120,151

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 28 FEBRUARY 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 - M08 February

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	46,799	794	30,944	32,004	1,060	3.3%	46,799
Roads Infrastructure		23,642	26,938	365	20,228	19,761	(467)	-2.4%	26,938
Roads		25	25	-	25	125	100	79.6%	25
Road Furniture		23,617	26,913	365	20,202	19,636	(566)	-2.9%	26,913
Storm water Infrastructure		5,000	4,772	-	2,742	4,600	1,858	40.4%	4,772
Storm water Conveyance		5,000	4,772	-	2,742	4,600	1,858	40.4%	4,772
Electrical Infrastructure		7,968	7,968	426	5,423	2,840	(2,583)	-91.0%	7,968
Power Plants		40	40	-	-	40	40	100.0%	40
HV Transmission Conductors		200	200	-	-	-	-		200
MV Substations		7,728	7,728	426	5,423	2,800	(2,623)	-93.7%	7,728
Water Supply Infrastructure		7,346	5,436	3	1,993	4,402	2,409	54.7%	5,436
Distribution		7,346	5,436	3	1,993	4,402	2,409	54.7%	5,436
Sanitation Infrastructure		350	401	-	57	150	93	62.2%	401
Pump Station		350	344	-	-	150	150	100.0%	344
Reticulation		-	57	-	57	-	(57)	#DIV/0!	57
Solid Waste Infrastructure		-	1,284	-	501	251	(250)	-99.6%	1,284
Waste Transfer Stations		-	1,284	-	501	251	(250)	-99.6%	1,284
Community Assets		1,500	1,522	-	1,135	660	(475)	-71.9%	1,522
Community Facilities		900	910	-	910	600	(310)	-51.7%	910
Centres		900	910	-	910	600	(310)	-51.7%	910
Sport and Recreation Facilities		600	612	-	225	60	(165)	-274.6%	612
Indoor Facilities		500	500	-	125	-	(125)	#DIV/0!	500
Outdoor Facilities		100	112	-	100	60	(40)	-66.7%	112
Other assets		620	1,327	-	920	1,027	107	10.4%	1,327
Operational Buildings		620	1,327	-	920	1,027	107	10.4%	1,327
Municipal Offices		200	200	-	5	200	195	97.3%	200
Workshops		120	827	-	708	827	119	14.4%	827
Stores		300	300	-	207	-	(207)	#DIV/0!	300
Computer Equipment		1,618	2,678	13	256	774	517	66.9%	2,678
Computer Equipment		1,618	2,678	13	256	774	517	66.9%	2,678
Furniture and Office Equipment		267	218	26	171	133	(37)	-28.1%	218
Furniture and Office Equipment		267	218	26	171	133	(37)	-28.1%	218
Machinery and Equipment		1,100	1,376	51	828	1,376	548	39.8%	1,376
Machinery and Equipment		1,100	1,376	51	828	1,376	548	39.8%	1,376
Transport Assets		1,750	1,482	4	1,431	1,750	319	18.2%	1,482
Transport Assets		1,750	1,482	4	1,431	1,750	319	18.2%	1,482
Total Capital Expenditure on upgrading of existing assets	1	51,161	55,402	887	35,685	37,723	2,039	5.4%	55,402

MOSSEL BAY MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 28 FEBRUARY 2021

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 28 February 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: 11-03-2021

Executive Mayor of Mossel Bay Municipality (WC043)

Signature: 

11/03/2021
Date: