

MUNISIPALITEIT  
VAN  
PRINS ALBERT



MUNICIPALITY  
OF  
PRINCE ALBERT

## **In – Year Report of Municipality**

Prepared in terms of the Local Government: Municipal Finance Management Act, (Act 56 of 2003): Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 MARCH 2009.

---

### **MONTHLY BUDGET STATEMENT**

# **December 2019**

## Contents

Glossary.....	3
Legislative Framework .....	5
PART 1 – IN-YEAR REPORT .....	6
Section 1 – Mayor’s Report.....	6
Section 2 – Resolutions .....	7
Section 3 – Executive Summary .....	8
Section 4 – In-year budget statement tables.....	11
PART 2 – SUPPORTING DOCUMENTATION .....	20
Section 5 – Debtors' analysis .....	20
Section 6 – Creditors' analysis .....	21
Section 7 – Investment portfolio analysis.....	21
Section 8 – Allocation and grant receipts and expenditure.....	22
Section 9 – Capital expenditure .....	24
Section 10- Employee related Costs .....	25
Section 11 – Actuals and Revised Targets for cash Receipts .....	26
Section 12 – Capital Expenditure by asset class .....	27
PART 3 - ACCOUNTING OFFICER’S QUALITY CERTIFICATION .....	29

## Glossary

**Adjustments budget** – Prescribed in section 28 of the MFMA. This formally means by which a municipality may revise its annual budget during the year.

**Allocations** – Money received from Provincial or National Government or other municipalities.

**Budget** – The financial plan of the Municipality.

**Budget related policy** – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.

**Capital expenditure** - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

**Cash flow statement** – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

**DORA** – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

**Equitable share** – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

**Fruitless and wasteful expenditure** – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

**GFS** – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

**GRAP** – Generally Recognised Accounting Practice. The new standard for municipal accounting.

**IDP** – Integrated Development Plan. The main strategic planning document of the Municipality

**MBRR** – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

**MFMA** – Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.

**MTREF** – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

**Operating expenditure** – Spending on the day to day expenses of the Municipality such as salaries and wages.

**Rates** – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

**SDBIP** – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

**Strategic objectives** – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

**Unauthorised expenditure** – Generally, is spending without, or in excess of, an approved budget.

**Virement** – A transfer of budget.

**Virement policy** - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

**Vote** – One of the main segments into which a budget is divided.

**mSCOA** – Municipal Standard Chart of Accounts.

## Legislative Framework

This report has been prepared in terms of the following enabling legislation

### The Municipal Finance Management Act

Section 71: Monthly budget statements

### Local Government: Municipal Finance Management Act (56/2003)

### Municipal budget and reporting regulations (MBRR)

Highlighted in the text box below are the relevant sections from the MBRR:

#### Format of monthly budget statements

*28. The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168{1} of the Act.*

#### *Tabling of monthly budget statements*

*29. The mayor may table in the municipal council a monthly budget statement submitted to the mayor in terms of section 71 (1) of the Act. If the mayor does so, the monthly budget statement must be accompanied by a mayor's report in a format set out in Schedule C.*

#### *Publication of monthly budget statements*

*30. {1} The monthly budget statement of a municipality must be placed on the municipality's website.*

*(2) The municipal manager must publish on the municipality's website any other information that the municipal council considers appropriate to facilitate public awareness of the monthly budget statement, including -*

*(a) summaries of monthly budget statements in alternate languages predominant in the community; and*

*(b) information relevant to each ward in the municipality.*

# PART 1 – IN-YEAR REPORT

## Section 1 – Mayor’s Report

### 1.1 In-Year Report - Monthly Budget Statement

***Mayor's report***

3. The mayor's report accompanying an in-year monthly budget statement must provide-

(a) a summary of whether the municipality's budget is being implemented in accordance with the service delivery and budget implementation plan and any service delivery agreements with municipal entities;

(b) a summary of any financial problems or risks facing the municipality or any such entity; and

(c) any other information considered relevant by the mayor.

#### 1.1.1 Implementation of budget in terms of SDBIP

The municipal budget was implemented in accordance with the approved SDBIP.

#### 1.1.2 Financial problems or risks facing the municipality

The municipality is in a position to meet its current commitments and it is anticipated that the liquidity position will improve over the current financial year.

#### 1.1.3 Other information

The municipality approved its annual budget for 2019/20 financial year as per legislation (MFMA).

## Section 2 – Resolutions

### *Resolutions*

5. *If an in-year report is tabled in the municipal council, resolutions dealing with at least the following matters must be prepared and presented as part of the documentation, as may be relevant –*

*(a) noting the monthly budget statement and any supporting documents;*

*(b) noting the quarterly report on the implementation of the budget and the financial affairs for the municipality referred to in section 52(d) of the Act;*

*(c) noting the mid-year budget and performance assessment referred to in section 72 of the Act; (d) noting the in-year reports of any municipal entities; and*

*(e) any other resolutions that may be required.*

### **IN-YEAR REPORTS 2019/2020**

This is the resolution that will be presented to Council when the In-Year Report is tabled:

#### **RECOMMENDATION:**

1. That the Mayor take note of the monthly statement and supporting documentation for December 2019.

## Section 3 – Executive Summary

### 3.1 Introduction

The information boxes are referring to the legislative framework and additional explanation on certain tables as contained in the report.

### 3.2 Consolidated performance

#### 3.2.1 Measured against annual budget (originally approved)

##### Revenue by Source

Annual Rates, Refuse Removal and Sewerage were levied in July 2019 for the 2019/2020 financial year. The amounts for rates and service charges do not represent cash received but levied amounts.

Total revenue received to date was R 37 220 369

The following is highlighted with regards to the variances in Revenue:

**Services charges:** A YTD variance of 17% indicate an unknown increase in service charges. A further investigation will be launched to ensure that the amounts are in fact correct and to determine the reason as to why the material difference.

**Interest earned – external investments:** A positive YTD variance of 38%. More money has been invested on short term investments which interest have been received

**Fines, penalties and forfeits:** A negative YTD variance of 50%, this relate to the provision that is being journaled through every month that has a negative effect on SC9. The provision therefore will be moved to general expenses on SC9 to better reflect the actual income of fines. Remember that these amounts reflected are levied fines.

**Agency Service:** A negative YTD variance of 21%. Corrected as per previously reported.



**Transfers and subsidies:** A negative YTD variance of 20% are due to slow spending of grant funding. Spending will normalise in the third and fourth quarter.

Please refer to table C4 on page 14 for a Breakdown of Revenue by Source.

### **Operating expenditure by type**

The total expenditure to date is R30 757 392

With regards to the variances in respect of expenditure the following is highlighted:

**Employee Cost:** A negative YTD budget variance of 10%. All positions has not yet been filled on the organogram.

**Depreciation & asset impairment:** No variance.

**Finance charges:** A negative YTD budget variance of 91% is recorded which is still within the budgeted norms for this item and not material.

**Bulk purchases:** A positive YTD budget variance of 3% is reflected as a result of more electricity that was purchased from Eskom. Correction on the vote from the previous quarter

**Other materials:** A positive YTD budget variance of 34% is reflected as a result of cost containment measures.

**Contracted services:** A negative YTD budget variance of 46% is reflected as a result of certain measures that was put in place to ensure better management of contracts however it should be noted that the appointment of certain contractor took longer than anticipated which have impact on the projected expenditure.

**Transfers and Subsidies:** A negative YTD budget variance of 32% is recorded as a result of payments to these respective subsidiaries did not take place as planned.

Please refer to table C4 on page 14 for Breakdown of Expenditure by Type.

**Capital expenditure:** YTD capital expenditure amounts to R 1 371 093 which represent 6% of the total capital budget. Spending therefore is very slow, but will start to increase in the third quarter and fourth quarter as the tenders have been issued and is in the process of being evaluated.

**Cash flow:** Bank balance as at 31 December 2019 reflects a positive amount of R 43 920 889.

Please refer to table C7 on page 17 for the Monthly Budget Statement – Cash Flow.

### **3.2.2 Reports, tables, charts & explanations**

No summary tables and charts are included for this section of the December 2019 Budget Statement report.

### **3.3 Material variances from SDBIP**

No variances were report for December 2019.

### **3.4 Remedial or corrective steps**

No remedial or corrective steps are needed for December 2019.

### **3.5 Conclusion**

The municipality can meet its current commitments and is continuously implementing controls to further enhance the cash flow position. The financial wellbeing of the municipality are being monitored to ensure that financial targets are being met as anticipated in the annual approved budget.

## Section 4 – In-year budget statement tables

### ***In-Year budget statement tables***

9. *The in-year budget statement tables must consist of the tables in the Attachments to this Schedule, namely-*

- (a) Table C1 s71 Monthly Budget Statement Summary*
- (b) Table C2 Monthly Budget Statement- Financial Performance (standard classification)*
- (c) Table C3 Monthly Budget Statement- Financial Performance (revenue and expenditure by municipal vote)*
- (d) Table C4 Monthly Budget Statement- Financial Performance (revenue and expenditure)*
- (e) Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)*
- (f) Table C6 Monthly Budget Statement- Financial Position*
- (g) Table C7 Monthly Budget Statement- Cash Flow*

And

*11. Supporting information, charts and explanations of trends anomalies must be presented for each table where such presentation will assist with understanding the information contained in the tables.*

## 4.1 Monthly budget statements

### 4.1.1 Table C1: S71 Monthly Budget Statement Summary

WC052 Prince Albert - Table C1 Monthly Budget Statement Summary - M06 December									
Description	2018/19	Budget Year 2019/20							
	Audited Outcome	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	-	3 936	-	248	2 462	1 968	493	25%	3 936
Service charges	-	25 632	-	2 016	12 260	10 495	1 765	17%	20 990
Investment revenue	-	2 560	-	286	1 767	1 280	487	38%	2 716
Transfers and subsidies	-	31 601	-	7 623	18 881	23 503	(4 622)	-20%	32 535
Other own revenue	-	7 164	-	172	1 850	3 582	(1 732)	-48%	7 164
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>-</b>	<b>70 893</b>	<b>-</b>	<b>10 346</b>	<b>37 220</b>	<b>40 828</b>	<b>(3 608)</b>	<b>-9%</b>	<b>67 341</b>
Employee costs	-	24 675	-	1 804	11 052	12 338	(1 286)	-10%	24 638
Remuneration of Councillors	-	3 197	-	253	1 502	1 599	(97)	-6%	3 197
Depreciation & asset impairment	-	3 340	-	278	1 673	1 670	3	0%	3 340
Finance charges	-	1 055	-	-	47	528	(481)	-91%	1 410
Materials and bulk purchases	-	12 797	-	857	6 703	6 398	304	5%	12 827
Transfers and subsidies	-	960	-	-	234	480	(246)	-51%	1 320
Other expenditure	-	24 868	-	2 152	9 547	12 434	(2 887)	-23%	24 724
<b>Total Expenditure</b>	<b>-</b>	<b>70 892</b>	<b>-</b>	<b>5 345</b>	<b>30 757</b>	<b>35 446</b>	<b>(4 689)</b>	<b>-13%</b>	<b>71 456</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>5 001</b>	<b>6 463</b>	<b>5 382</b>	<b>1 081</b>	<b>20%</b>	<b>(4 115)</b>
Transfers and subsidies - capital (monetary alloc	-	20 247	-	373	1 464	12 600	(11 136)	-88%	26 132
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>-</b>	<b>20 248</b>	<b>-</b>	<b>5 375</b>	<b>7 927</b>	<b>17 982</b>	<b>(10 055)</b>	<b>-56%</b>	<b>22 017</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>-</b>	<b>20 248</b>	<b>-</b>	<b>5 375</b>	<b>7 927</b>	<b>17 982</b>	<b>(10 055)</b>	<b>-56%</b>	<b>22 017</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>-</b>	<b>22 131</b>	<b>-</b>	<b>344</b>	<b>1 371</b>	<b>7 724</b>	<b>(6 353)</b>	<b>-82%</b>	<b>20 101</b>
Capital transfers recognised	-	20 247	-	344	1 371	7 724	(6 353)	-82%	18 463
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 884	-	-	-	-	-	-	1 638
<b>Total sources of capital funds</b>	<b>-</b>	<b>22 131</b>	<b>-</b>	<b>344</b>	<b>1 371</b>	<b>7 724</b>	<b>(6 353)</b>	<b>-82%</b>	<b>20 101</b>
<b>Financial position</b>									
Total current assets	-	35 999	-	-	50 657	-	-	-	35 999
Total non current assets	-	175 563	-	-	148 496	-	-	-	175 563
Total current liabilities	-	6 087	-	-	33 179	-	-	-	6 087
Total non current liabilities	-	27 154	-	-	6 665	-	-	-	27 154
Community wealth/Equity	-	178 322	-	-	159 309	-	-	-	178 322
<b>Cash flows</b>									
Net cash from (used) operating	-	23 262	-	15 619	6 162	17 982	11 820	66%	23 262
Net cash from (used) investing	-	(22 066)	-	(344)	11 228	(20 760)	(31 988)	154%	(45 122)
Net cash from (used) financing	-	23	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>-</b>	<b>23 734</b>	<b>-</b>	<b>-</b>	<b>43 921</b>	<b>19 737</b>	<b>(24 183)</b>	<b>-123%</b>	<b>655</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</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	(1 317)	755	610	484	477	654	887	-	2 550
<b>Creditors Age Analysis</b>									
Total Creditors	390	29	4	1	-	-	-	-	424

## 4.1.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance 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 structures used by the different institutions.

The main functions are Governance and Administration; Community and Public Safety; Economic and Environmental Services; and Trading services. It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

WC052 Prince Albert - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December										
Description	Ref	2018/19		Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		-	32 267	-	7 962	21 740	24 026	(2 286)	-10%	32 783
Executive and council		-	21 793	-	7 145	16 313	17 464	(1 151)	-7%	21 793
Finance and administration		-	10 475	-	818	5 427	6 562	(1 135)	-17%	10 990
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	5 462	-	23	862	1 816	(954)	-53%	5 962
Community and social services		-	4 440	-	20	855	1 805	(950)	-53%	4 440
Sport and recreation		-	22	-	3	7	11	(4)	-37%	22
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	1 000	-	-	-	-	-	-	1 500
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	3 405	-	240	1 773	1 678	96	6%	3 405
Planning and development		-	507	-	42	328	254	74	29%	507
Road transport		-	2 898	-	198	1 445	1 424	21	1%	2 898
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	50 006	-	2 494	14 309	25 909	(11 599)	-45%	51 324
Energy sources		-	18 389	-	1 213	7 439	9 435	(1 995)	-21%	17 769
Water management		-	23 735	-	750	3 780	13 812	(10 032)	-73%	28 157
Waste water management		-	5 079	-	290	1 777	1 745	31	2%	3 565
Waste management		-	2 804	-	242	1 313	916	397	43%	1 832
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	91 140	-	10 719	38 685	53 428	(14 744)	-28%	93 473
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		-	20 622	-	1 382	7 727	10 311	(2 583)	-25%	20 655
Executive and council		-	7 832	-	592	3 275	3 916	(641)	-16%	7 865
Finance and administration		-	12 790	-	789	4 452	6 395	(1 943)	-30%	12 790
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	7 480	-	858	2 830	3 740	(910)	-24%	7 152
Community and social services		-	5 264	-	250	1 771	2 632	(862)	-33%	4 414
Sport and recreation		-	1 215	-	154	605	608	(2)	0%	1 237
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	1 000	-	454	454	500	(46)	-9%	1 500
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	15 803	-	1 092	7 286	7 774	(488)	-6%	16 123
Planning and development		-	6 793	-	401	2 942	3 269	(327)	-10%	6 983
Road transport		-	9 010	-	691	4 344	4 505	(161)	-4%	9 140
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	26 788	-	2 013	12 781	13 522	(741)	-5%	27 327
Energy sources		-	14 183	-	974	7 322	7 092	231	3%	14 230
Water management		-	4 803	-	483	2 220	2 401	(181)	-8%	4 793
Waste water management		-	3 458	-	318	1 527	1 729	(202)	-12%	3 492
Waste management		-	4 344	-	238	1 712	2 300	(588)	-26%	4 812
<i>Other</i>		-	200	-	-	133	100	33	33%	200
<b>Total Expenditure - Functional</b>	3	-	70 892	-	5 345	30 757	35 446	(4 689)	-13%	71 456
<b>Surplus/ (Deficit) for the year</b>		-	20 248	-	5 375	7 927	17 982	(10 055)	-56%	22 017

### 4.1.3 Table C3: Monthly Budget Statement- Financial Performance (Performance (revenue and expenditure by municipal vote))

The operating expenditure budget is approved by Council on the municipal vote level.

The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Executive & Council, Municipal Manager, Financial Services, Corporate Services, Community and Social Services and Technical Services.

WC052 Prince Albert - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December										
Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	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>										
Vote 1 - EXECUTIVE AND COUNCIL	1	-	37 980	-	7 145	7 145	30 064	(22 919)	-76.2%	37 980
Vote 2 - DIRECTOR FINANCE		-	15 116	-	393	393	6 562	(6 169)	-94.0%	10 990
Vote 3 - DIRECTOR CORPORATE		-	581	-	45	45	291	(246)	-84.6%	655
Vote 4 - DIRECTOR COMMUNITY		-	8 309	-	225	225	3 239	(3 014)	-93.0%	8 809
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	29 154	-	2 912	2 912	13 272	(10 360)	-78.1%	35 039
<b>Total Revenue by Vote</b>	<b>2</b>	<b>-</b>	<b>91 140</b>	<b>-</b>	<b>10 719</b>	<b>10 719</b>	<b>53 428</b>	<b>(42 709)</b>	<b>-79.9%</b>	<b>93 473</b>
<b>Expenditure by Vote</b>										
Vote 1 - EXECUTIVE AND COUNCIL	1	-	7 832	-	592	592	3 916	(3 324)	-84.9%	7 865
Vote 2 - DIRECTOR FINANCE		-	12 780	-	788	788	6 390	(5 602)	-87.7%	12 780
Vote 3 - DIRECTOR CORPORATE		-	7 319	-	442	442	3 659	(3 218)	-87.9%	7 701
Vote 4 - DIRECTOR COMMUNITY		-	10 527	-	1 058	1 058	5 263	(4 205)	-79.9%	10 199
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	32 435	-	2 465	2 465	16 218	(13 753)	-84.8%	32 912
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>-</b>	<b>70 892</b>	<b>-</b>	<b>5 345</b>	<b>5 345</b>	<b>35 446</b>	<b>(30 102)</b>	<b>-84.9%</b>	<b>71 456</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>-</b>	<b>20 248</b>	<b>-</b>	<b>5 375</b>	<b>5 375</b>	<b>17 982</b>	<b>(12 607)</b>	<b>-70.1%</b>	<b>22 017</b>

#### 4.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

WC052 Prince Albert - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		-	3 936	-	248	2 462	1 968	493	25%	3 936
Service charges - electricity revenue		-	16 549	-	1 213	7 359	7 965	(606)	-8%	15 930
Service charges - water revenue		-	4 115	-	377	2 302	1 326	976	74%	2 652
Service charges - sanitation revenue		-	3 247	-	287	1 725	829	896	108%	1 659
Service charges - refuse revenue		-	1 721	-	140	874	375	499	133%	750
Rental of facilities and equipment		-	397	-	20	169	198	(30)	-15%	397
Interest earned - external investments		-	2 560	-	286	1 767	1 280	487	38%	2 716
Interest earned - outstanding debtors		-	1 000	-	102	573	500	73	15%	1 000
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	3 089	-	18	775	1 544	(770)	-50%	3 089
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		-	200	-	-	79	100	(21)	-21%	200
Transfers and subsidies		-	31 601	-	7 623	18 881	23 503	(4 622)	-20%	32 535
Other revenue		-	2 478	-	32	255	1 239	(984)	-79%	2 478
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	<b>70 893</b>	-	<b>10 346</b>	<b>37 220</b>	<b>40 828</b>	<b>(3 608)</b>	<b>-9%</b>	<b>67 341</b>
<b>Expenditure By Type</b>										
Employee related costs		-	24 675	-	1 804	11 052	12 338	(1 286)	-10%	24 638
Remuneration of councillors		-	3 197	-	253	1 502	1 599	(97)	-6%	3 197
Debt impairment		-	5 260	-	484	2 903	2 630	273	10%	5 260
Depreciation & asset impairment		-	3 340	-	276	1 673	1 670	3	0%	3 340
Finance charges		-	1 055	-	-	47	528	(481)	-91%	1 410
Bulk purchases		-	12 124	-	779	6 253	6 062	191	3%	12 124
Other materials		-	673	-	78	450	336	113	34%	702
Contracted services		-	8 589	-	1 179	2 937	4 295	(1 357)	-32%	8 403
Transfers and subsidies		-	960	-	-	234	480	(246)	-51%	1 320
Other expenditure		-	11 019	-	489	3 707	5 510	(1 803)	-33%	11 061
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		-	<b>70 892</b>	-	<b>5 345</b>	<b>30 757</b>	<b>35 446</b>	<b>(4 689)</b>	<b>-13%</b>	<b>71 456</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations)		-	1	-	5 001	6 463	5 382	1 081	0	(4 115)
(National / Provincial and District)		-	20 247	-	373	1 464	12 600	(11 136)	(0)	26 132
(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>20 248</b>	-	<b>5 375</b>	<b>7 927</b>	<b>17 982</b>			<b>22 017</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		-	<b>20 248</b>	-	<b>5 375</b>	<b>7 927</b>	<b>17 982</b>			<b>22 017</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		-	<b>20 248</b>	-	<b>5 375</b>	<b>7 927</b>	<b>17 982</b>			<b>22 017</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		-	<b>20 248</b>	-	<b>5 375</b>	<b>7 927</b>	<b>17 982</b>			<b>22 017</b>

### 4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

WC052 Prince Albert - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December										
Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTOR FINANCE		-	-	-	-	-	-	-	-	-
Vote 3 - DIRECTOR CORPORATE		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTOR COMMUNITY		-	-	-	-	-	-	-	-	-
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTOR FINANCE		-	-	-	-	-	-	-	-	-
Vote 3 - DIRECTOR CORPORATE		-	1 860	-	-	78	360	(282)	-78%	1 618
Vote 4 - DIRECTOR COMMUNITY		-	12 861	-	-	557	5 750	(5 193)	-90%	11 115
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	7 410	-	344	736	1 614	(877)	-54%	7 368
<b>Total Capital single-year expenditure</b>	4	-	22 131	-	344	1 371	7 724	(6 353)	-82%	20 101
<b>Total Capital Expenditure</b>		-	22 131	-	344	1 371	7 724	(6 353)	-82%	20 101
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	1 860	-	-	78	360	(282)	-78%	1 618
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	1 860	-	-	78	360	(282)	-78%	1 618
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	12 861	-	-	557	5 750	(5 193)	-90%	11 115
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	12 861	-	-	557	5 750	(5 193)	-90%	11 115
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	7 410	-	344	736	1 614	(877)	-54%	7 368
Energy sources		-	1 100	-	-	53	-	53	#DIV/0!	957
Water management		-	2 560	-	344	583	-	583	#DIV/0!	3 083
Waste water management		-	3 750	-	-	101	1 614	(1 513)	-94%	3 329
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	22 131	-	344	1 371	7 724	(6 353)	-82%	20 101
<b>Funded by:</b>										
National Government		-	16 187	-	-	789	7 724	(6 935)	-90%	14 076
Provincial Government		-	4 060	-	344	583	-	583	#DIV/0!	4 387
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	20 247	-	344	1 371	7 724	(6 353)	-82%	18 463
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	1 884	-	-	-	-	-	-	1 638
<b>Total Capital Funding</b>		-	22 131	-	344	1 371	7 724	(6 353)	-82%	20 101



#### 4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC052 Prince Albert - Table C6 Monthly Budget Statement - Financial Position - M06 December						
Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		-	655	-	43 921	655
Call investment deposits		-	23 075	-	-	23 075
Consumer debtors		-	3 131	-	2 367	3 131
Other debtors		-	8 335	-	2 575	8 335
Current portion of long-term receivables		-	-	-	-	-
Inventory		-	804	-	1 794	804
<b>Total current assets</b>		-	<b>35 999</b>	-	<b>50 657</b>	<b>35 999</b>
<b>Non current assets</b>						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		-	13 632	-	14 870	13 632
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	161 811	-	133 438	161 811
Biological		-	-	-	-	-
Intangible		-	120	-	134	120
Other non-current assets		-	-	-	53	-
<b>Total non current assets</b>		-	<b>175 563</b>	-	<b>148 496</b>	<b>175 563</b>
<b>TOTAL ASSETS</b>		-	<b>211 562</b>	-	<b>199 153</b>	<b>211 562</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	5	-
Consumer deposits		-	493	-	501	493
Trade and other payables		-	2 832	-	10 446	2 832
Provisions		-	2 762	-	22 227	2 762
<b>Total current liabilities</b>		-	<b>6 087</b>	-	<b>33 179</b>	<b>6 087</b>
<b>Non current liabilities</b>						
Borrowing		-	-	-	5 434	-
Provisions		-	27 154	-	1 231	27 154
<b>Total non current liabilities</b>		-	<b>27 154</b>	-	<b>6 665</b>	<b>27 154</b>
<b>TOTAL LIABILITIES</b>		-	<b>33 241</b>	-	<b>39 844</b>	<b>33 241</b>
<b>NET ASSETS</b>	2	-	<b>178 322</b>	-	<b>159 309</b>	<b>178 322</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		-	165 161	-	149 809	165 161
Reserves		-	13 161	-	9 500	13 161
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	-	<b>178 322</b>	-	<b>159 309</b>	<b>178 322</b>

#### 4.1.7 Table C7: Monthly Budget Statement – Cash Flow

WC052 Prince Albert - Table C7 Monthly Budget Statement - Cash Flow - M06 December										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
1										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
Receipts										
Property rates		-	3 621	-	248	2 462	1 968	493	25%	3 621
Service charges		-	21 789	-	12 260	10 495	10 495	-		21 789
Other revenue		-	3 585	-	70	1 277	3 082	(1 805)	-59%	3 585
Government - operating		-	31 527	-	7 623	18 881	23 503	(4 622)	-20%	31 527
Government - capital		-	20 247	-	373	1 464	12 600	(11 136)	-88%	20 247
Interest		-	3 366	-	388	2 340	1 780	560	31%	3 366
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(58 859)	-	(5 345)	(30 757)	(35 446)	(4 689)	13%	(58 859)
Finance charges		-	(1 055)	-	-	-	-	-		(1 055)
Transfers and Grants		-	(960)	-	-	-	-	-		(960)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	<b>23 262</b>	-	<b>15 619</b>	<b>6 162</b>	<b>17 982</b>	<b>11 820</b>	<b>66%</b>	<b>23 262</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	12 599	-	12 599	#DIV/0!	(23 056)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		-	(22 066)	-	(344)	(1 371)	(20 760)	(19 389)	93%	(22 066)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	<b>(22 066)</b>	-	<b>(344)</b>	<b>11 228</b>	<b>(20 760)</b>	<b>(31 988)</b>	<b>154%</b>	<b>(45 122)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	23	-	-	-	-	-		-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	<b>23</b>	-	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		-	<b>1 219</b>	-	<b>15 274</b>	<b>17 390</b>	<b>(2 778)</b>			<b>(21 861)</b>
Cash/cash equivalents at beginning:		-	22 515	-	-	26 531	22 515			22 515
Cash/cash equivalents at month/year end:		-	23 734	-	-	43 921	19 737			655

## 4.1.8 Supporting Table SC2 Performance Indicators

WC052 Prince Albert - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December							
Description of financial indicator	Basis of calculation	Ref	2018/19	Budget Year 2019/20			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	6.2%	0.0%	0.2%	6.4%
Borrowed funding of 'ow n' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	1.6%	0.0%	10.0%	1.6%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	57.2%	0.0%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	0.0%	591.4%	0.0%	152.7%	591.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	389.8%	0.0%	132.4%	389.8%
<b>Revenue Management</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		0.0%	16.2%	0.0%	13.3%	17.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other Indicators</b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	34.8%	0.0%	29.7%	36.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	6.2%	0.0%	0.1%	6.8%
<b>IDP regulation financial viability indicators</b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

## PART 2 – SUPPORTING DOCUMENTATION

### Section 5 – Debtors' analysis

#### 5.1 Supporting Table SC3

#### Debtors' age analysis

We are experiencing errors in the new financial system relating to the aging of trade receivables and therefore cannot reflect the true aged balance. The error will be resolved in December as assured by the service provider.

WC052 Prince Albert - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December													
Description	NT Code	Budget Year 2019/20									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to 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			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	(280)	252	188	122	130	151	124	–	688	527	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	(234)	79	54	32	27	18	506	–	482	583	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	(198)	56	36	30	32	224	18	–	197	304	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	109	176	156	148	139	129	131	–	989	548	–	–
Receivables from Exchange Transactions - Waste Management	1600	(110)	80	76	66	69	63	66	–	302	282	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	(85)	–	–	–	–	–	–	–	(85)	–	–	–
Interest on Arrear Debtor Accounts	1810	(72)	84	81	74	65	59	0	–	291	198	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(441)	27	20	13	15	10	43	–	(314)	80	–	–
<b>Total By Income Source</b>	<b>2000</b>	<b>(1 317)</b>	<b>755</b>	<b>610</b>	<b>484</b>	<b>477</b>	<b>654</b>	<b>887</b>	<b>–</b>	<b>2 550</b>	<b>2 502</b>	<b>–</b>	<b>–</b>
<b>2018/19 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	19	51	17	13	2	9	1	–	110	25	–	–
Commercial	2300	(51)	69	40	31	18	12	23	–	137	84	–	–
Households	2400	(959)	379	312	229	219	208	177	–	590	833	–	–
Other	2500	(325)	208	241	211	228	425	695	–	1 743	1 569	–	–
<b>Total By Customer Group</b>	<b>2600</b>	<b>(1 317)</b>	<b>755</b>	<b>610</b>	<b>484</b>	<b>477</b>	<b>654</b>	<b>887</b>	<b>–</b>	<b>2 550</b>	<b>2 502</b>	<b>–</b>	<b>–</b>

## Section 6 – Creditors' analysis

### 6.1 Supporting Table SC4 - Creditors' age analysis

We are experiencing errors in the new financial system relating to the aging of trade creditors and therefore cannot reflect the true aged balance. The error will be resolved in December as assured by the service provider.

WC052 Prince Albert - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December										
Description	NT Code	Budget Year 2019/20								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	350	29	4	1	-	-	-	-	385
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	40	-	-	-	-	-	-	-	40
<b>Total By Customer Type</b>	<b>1000</b>	<b>390</b>	<b>29</b>	<b>4</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>424</b>

## Section 7 – Investment portfolio analysis

### 7.1 Supporting Table SC5

No investments made.

## Section 8 – Allocation and grant receipts and expenditure

### 8.1 Supporting Table SC6 – Grant receipt

WC052 Prince Albert - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	24 650	-	7 118	19 615	18 727	888	4.7%	24 650
Local Government Equitable Share		-	21 355	-	7 118	16 565	17 027	(462)	-2.7%	21 355
Local Government Financial Managemem		-	1 700	-	-	1 700	1 700	-		1 700
Expanded Public Works Programme		-	1 180	-	-	1 090	-	1 090	#DIV/0!	1 180
Municipal Infrastructure Grant		-	415	-	-	260	-	260	#DIV/0!	415
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		-	4 354	-	675	12 700	1 878	(373)	-19.8%	4 354
Financial Management Support (WC_FMGSG)		-	-	-	-	-	-	-		-
Financial Management Capacity Building		-	710	-	-	-	-	-		710
Thusong Centre		-	100	-	121	121	-	121	#DIV/0!	100
Library Grant		-	1 664	-	555	555	1 048	(493)	-47.1%	1 664
Housing		-	1 000	-	-	-	-	-		1 000
CDW		-	-	-	-	-	-	-		-
Road Maintenance		-	50	-	-	-	-	-		50
Integrated Transport Planning	4	-	-	-	-	-	-	-		-
Fire Service Capacity Building Grant		-	830	-	-	830	830	-		830
Drought Relief		-	-	-	-	11 194	-	-		-
mSCOA		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	23	-	-	-	-	-		23
Skills Development Fund Levy		-	23	-	-	-	-	-		23
<b>Total Operating Transfers and Grants</b>	5	-	29 027	-	7 793	32 314	20 605	516	2.5%	29 027
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	16 187	-	-	6 044	-	4 944	#DIV/0!	16 187
Municipal Infrastructure Grant (MIG)		-	15 087	-	-	4 944	-	4 944	#DIV/0!	15 087
Integrated National Electrification Programme		-	1 100	-	-	1 100	-	-		1 100
Water Service Infrastructure Grant		-	-	-	-	-	-	-		-
Other capital transfers [insert description]		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		-	4 060	-	-	-	-	-		4 060
Provincial Draught relief		-	2 560	-	-	-	-	-		2 560
Maintenance of Waste Water Infrastructure		-	-	-	-	-	-	-		-
Regional Socio-Economic Projects Grant (RSEP)		-	1 500	-	-	-	-	-		1 500
<b>Total Capital Transfers and Grants</b>	5	-	20 247	-	-	6 044	-	4 944	#DIV/0!	20 247
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	49 274	-	7 793	38 358	20 605	5 459	26.5%	49 274

## 8.2 Supporting Table SC7 – Grant expenditure

WC052 Prince Albert - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	25 010	-	3 887	19 903	17 027	2 877	16.9%	25 010
Local Government Equitable Share		-	21 355	-	549	16 565	17 027	(462)	-2.7%	21 355
Local Government Financial Managemem		-	1 700	-	784	784	-	784	#DIV/0!	1 700
Expanded Public Works Programme		-	1 180	-	1 408	1 408	-	1 408	#DIV/0!	1 180
Municipal Infrastructure Grant		-	775	-	1 146	1 146	-	1 146	#DIV/0!	775
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	4 354	-	1 443	1 443	-	-	-	4 354
Financial Management Support (WC_FMGSG)		-	-	-	-	-	-	-	-	-
Financial Management Capacity Building		-	710	-	-	-	-	-	-	710
Thusong Centre		-	100	-	57	57	-	-	-	100
Library Grant		-	1 664	-	1 386	1 386	-	-	-	1 664
Housing		-	1 000	-	-	-	-	-	-	1 000
CDW		-	-	-	-	-	-	-	-	-
Road Maintenance		-	50	-	-	-	-	-	-	50
Integrated Transport Planning		-	-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant		-	830	-	-	-	-	-	-	830
Drought Relief		-	-	-	-	-	-	-	-	-
mSCOA		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	23	-	-	-	-	-	-	23
Skills Development Fund Levy		-	23	-	-	-	-	-	-	23
<b>Total operating expenditure of Transfers and Grants:</b>		-	29 387	-	5 331	21 347	17 027	2 877	16.9%	29 387
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	15 827	-	2 483	2 483	-	2 483	#DIV/0!	15 827
Municipal Infrastructure Grant (MIG)		-	14 727	-	-	-	-	-	-	14 727
Integrated National Electrification Programme		-	1 100	-	61	61	-	61	#DIV/0!	1 100
Water Service Infrastructure Grant		-	-	-	2 422	2 422	-	2 422	#DIV/0!	-
<b>Provincial Government:</b>		-	4 060	-	-	-	-	-	-	4 060
Provincial Draught relief		-	2 560	-	-	-	-	-	-	2 560
Maintenance of Waste Water Infrastructure		-	-	-	-	-	-	-	-	-
Regional Socio-Economic Projects Grant (RSEP)		-	1 500	-	-	-	-	-	-	1 500
<b>Total capital expenditure of Transfers and Grants</b>		-	19 887	-	2 483	2 483	-	2 483	#DIV/0!	19 887
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	49 274	-	7 813	23 829	17 027	5 360	31.5%	49 274

## Section 9 – Capital expenditure

### 9.1 Supporting Table SC12

WC052 Prince Albert - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December									
Month	2018/19	Budget Year 2019/20							
	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	-	-	-	-	-	-	-	-	-
August	-	-	-	78	#VALUE!	-	#VALUE!	#VALUE!	#VALUE!
September	-	-	-	459	#VALUE!	-	#VALUE!	#VALUE!	#VALUE!
October	-	-	-	423	#VALUE!	-	#VALUE!	#VALUE!	#VALUE!
November	-	-	-	67	#VALUE!	-	#VALUE!	#VALUE!	#VALUE!
December	-	-	-	344	#VALUE!	-	#VALUE!	#VALUE!	#VALUE!
January	-	-	-	-	-	-	-	-	-
February	-	-	-	-	-	-	-	-	-
March	-	3 340	-	-	-	3 340	-	-	-
April	-	6 997	-	-	-	10 337	-	-	-
May	-	5 897	-	-	-	16 234	-	-	-
June	-	5 897	-	-	-	22 131	-	-	-
<b>Total Capital expenditure</b>	-	22 131	-	1 371					



## Section 10- Employee related Costs

### 10.1 Supporting Table SC 8

The table below reports on the salaries, allowances and benefits of staff in terms of section 66 of the Local Government: Municipal Finance Management Act, 2003 (Act No 56 of 2003).

WC052 Prince Albert - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December										
Summary of Employee and Councillor remuneration	Ref	2018/19		Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		-	2 887	-	227	1 348	1 443	(95)	-7%	2 887
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	311	-	26	153	155	(2)	-1%	311
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		-	3 197	-	253	1 502	1 599	(97)	-6%	3 197
% increase	4		#DIV/0!							#DIV/0!
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		-	2 818	-	202	1 156	1 244	(86)	-7%	2 818
Pension and UIF Contributions		-	93	-	-	-	46	(46)	-100%	93
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	245	-	145	145	111	34	31%	245
Motor Vehicle Allowance		-	302	-	23	143	151	(8)	-5%	302
Cellphone Allowance		-	114	-	8	45	48	(3)	-6%	114
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	6	-	-	-	3	(3)	-100%	6
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	190	-	-	-	-	-	-	190
<b>Sub Total - Senior Managers of Municipality</b>		-	3 767	-	379	1 491	1 603	(112)	-7%	3 767
% increase	4		#DIV/0!							#DIV/0!
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		-	15 795	-	1 054	7 189	7 991	(802)	-10%	15 795
Pension and UIF Contributions		-	1 966	-	172	1 013	1 078	(65)	-6%	1 966
Medical Aid Contributions		-	795	-	48	391	443	(52)	-12%	795
Overtime		-	921	-	69	424	461	(36)	-8%	921
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	50	-	2	23	25	(2)	-8%	50
Cellphone Allowance		-	61	-	7	44	44	0	1%	61
Housing Allowances		-	110	-	9	53	82	(29)	-36%	110
Other benefits and allowances		-	723	-	48	341	349	(8)	-2%	723
Payments in lieu of leave		-	404	-	16	63	202	(139)	-69%	404
Long service awards		-	83	-	-	20	61	(41)	-67%	83
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		-	20 907	-	1 426	9 561	10 734	(1 174)	-11%	20 907
% increase	4		#DIV/0!							#DIV/0!
<b>Total Parent Municipality</b>		-	27 872	-	2 057	12 553	13 936	(1 383)	-10%	27 872
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		-	27 872	-	2 057	12 553	13 936	(1 383)	-10%	27 872
% increase	4		#DIV/0!							#DIV/0!
<b>TOTAL MANAGERS AND STAFF</b>		-	24 675	-	1 804	11 052	12 338	(1 286)	-10%	24 675

## Section 11 – Actuals and Revised Targets for cash Receipts

### 11.1 Supporting Table SC9 – Actuals and revised targets for cash receipts

WC052 Prince Albert – Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December																
Description	Ref	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousands</b>																
<b>Cash Receipts By Source</b>																
Property rates		(1 406)	1 892	225	225	225	225	225	225	225	225	184	1 151	3 621	3 903	4 169
Service charges - electricity revenue		2 686	2 966	1 396	1 218	1 233	1 286	1 373	1 300	1 300	1 180	962	(1 499)	15 391	17 009	18 651
Service charges - water revenue		1 140	1 256	189	171	247	293	308	249	249	209	66	(1 787)	2 592	2 700	2 724
Service charges - sanitation revenue		718	792	208	210	205	212	216	222	222	201	202	(875)	2 533	2 722	2 926
Service charges - refuse		444	491	109	109	104	105	107	104	104	101	103	(807)	1 274	1 403	1 577
Rental of facilities and equipment		23	27	26	23	27	24	26	27	27	26	26	37	318	334	350
Interest earned - external investments		200	207	217	211	200	207	220	32	32	255	565	243	2 590	2 600	2 610
Interest earned - outstanding debtors		31	39	139	31	31	39	40	40	40	47	48	250	776	800	824
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		161	35	40	78	96	0	161	35	35	24	29	(103)	588	681	589
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	200	200	200	200
Transfer receipts - operating		24 521	7 793	1 582	2 238	1 129	1 005	304	3 966	3 966	1 072	2 902	(18 952)	31 527	31 487	56 943
Other revenue		5 288	2 167	327	192	91	103	39	589	589	69	23	(7 000)	2 478	1 602	1 624
<b>Cash Receipts by Source</b>		<b>33 806</b>	<b>17 667</b>	<b>4 448</b>	<b>4 707</b>	<b>3 588</b>	<b>3 498</b>	<b>3 019</b>	<b>6 789</b>	<b>6 789</b>	<b>3 409</b>	<b>5 110</b>	<b>(28 942)</b>	<b>63 868</b>	<b>65 440</b>	<b>93 168</b>
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital		-	-	1 528	96	463	841	11	497	497	393	11 716	4 207	20 247	9 330	9 541
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	23	23	24	25
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>33 806</b>	<b>17 667</b>	<b>5 976</b>	<b>4 803</b>	<b>4 051</b>	<b>4 339</b>	<b>3 030</b>	<b>7 285</b>	<b>7 285</b>	<b>3 802</b>	<b>16 825</b>	<b>(24 712)</b>	<b>84 159</b>	<b>74 794</b>	<b>102 754</b>
<b>Cash Payments by Type</b>																
Employee related costs		1 572	1 572	1 747	2 286	3 217	1 780	1 664	1 811	1 811	1 817	1 846	2 279	23 380	23 723	25 436
Remuneration of councillors		253	253	265	265	265	265	265	265	265	264	264	285	3 197	3 370	3 553
Interest paid		-	-	1	-	-	-	-	-	-	-	-	1 054	1 055	1 055	1 055
Bulk purchases - Electricity		1 267	1 267	256	646	936	901	972	937	937	890	809	2 270	12 088	13 303	14 662
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	13	48	21	72	58	66	66	47	66	207	663	750	790
Contracted services		59	59	166	620	271	928	745	848	848	606	855	2 557	8 564	8 642	32 245
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	960	960	580	580
General expenses		237	237	548	539	514	429	1 682	1 177	1 177	1 809	1 004	1 569	10 921	11 133	11 443
<b>Cash Payments by Type</b>		<b>3 388</b>	<b>3 388</b>	<b>2 997</b>	<b>4 404</b>	<b>5 225</b>	<b>4 355</b>	<b>5 386</b>	<b>5 103</b>	<b>5 103</b>	<b>5 434</b>	<b>4 865</b>	<b>11 180</b>	<b>60 829</b>	<b>62 556</b>	<b>89 764</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		-	-	-	-	-	-	-	-	-	-	-	22 066	22 066	9 293	9 516
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	5	5	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	45	45	48	51
<b>Total Cash Payments by Type</b>		<b>3 388</b>	<b>3 388</b>	<b>2 997</b>	<b>4 404</b>	<b>5 225</b>	<b>4 355</b>	<b>5 386</b>	<b>5 103</b>	<b>5 103</b>	<b>5 434</b>	<b>4 865</b>	<b>33 297</b>	<b>82 945</b>	<b>71 897</b>	<b>99 331</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>30 418</b>	<b>14 279</b>	<b>2 980</b>	<b>400</b>	<b>(1 174)</b>	<b>(16)</b>	<b>(2 356)</b>	<b>2 182</b>	<b>2 182</b>	<b>(1 632)</b>	<b>11 960</b>	<b>(58 008)</b>	<b>1 214</b>	<b>2 897</b>	<b>3 423</b>
Cash/cash equivalents at the monthly year beginning:		22 515	52 933	67 212	70 191	70 591	69 417	69 401	67 045	69 227	71 409	69 777	81 737	22 515	23 729	26 626
Cash/cash equivalents at the monthly year end:		52 933	67 212	70 191	70 591	69 417	69 401	67 045	69 227	71 409	69 777	81 737	23 729	23 729	26 626	30 049

## Section 12 - Capital Expenditure by asset class

### 12.1 Supporting Table SC13a - Capital expenditure on new assets

WC052 Prince Albert - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December										
Description	Ref	2018/19	Budget Year 2019/20			YTD variance	YTD variance %	Full Year Forecast		
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual				YearTD actual	YearTD budget
<b>R thousands</b>										
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>			1 100			53	(53)	#DIV/0!	957	
Roads Infrastructure										
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure										
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure			1 100			53	(53)	#DIV/0!	957	
Power Plants										
HV Substations										
HV Switching Stations										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares			1 100			53	(53)	#DIV/0!	957	
Water Supply Infrastructure										
Dams and Weirs										
Reservoirs										
Boreholes										
Pump Stations										
Water Treatment Works										
Boil Mills										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure										
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure										
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure										
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure										
Sea Pump										
Piers										
Revolvers										
Breakwaters										
Capital Spares										
Information and Communication Infrastructure										
Data Centres										
Cable Layers										
Distribution Layers										
Capital Spares										
<b>Community Assets</b>										
Community Facilities										
Halls										
Centres										
Cafes										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Public										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Shops										
Abattoirs										
Airports										
Taxi Rank/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities										
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
<b>Heritage Assets</b>										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
<b>Investment Properties</b>										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
<b>Other Assets</b>			1 500						1 304	
Operational Buildings			1 500						1 304	
Municipal Offices			1 500						1 304	
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Laboratories										
Training Centres										
Manufacturing Plant										
Depsots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
<b>Biological or Cultivated Assets</b>										
Biological or Cultivated Assets										
<b>Intangible Assets</b>										
Services and Rights										
Water Rights										
Ethical Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Land Settlement Software Applications										
Unspecified										
<b>Computer Equipment</b>										
Computer Equipment										
<b>Furniture and Office Equipment</b>										
Furniture and Office Equipment										
<b>Machinery and Equipment</b>										
Machinery and Equipment										
<b>Transport Assets</b>										
Transport Assets										
<b>Land</b>										
Land										
<b>Zoo's, Marine and Non-biological Animals</b>										
Zoo's, Marine and Non-biological Animals										
<b>Total Capital Expenditure on new assets</b>	1		2 600			53	(53)	#DIV/0!	2 261	

# 12.2 Supporting Table SC13b - Capital expenditure on renewal of assets by asset class

WC052 Prince Albert - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06										
Description	Ref	2018/19			Budget Year 2019/20			YTD Variance	YTD Variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
R thousands										
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>			6 310	-	344	663	1 614	930	57.6%	6 412
<b>Infrastructure</b>										
Roads Infrastructure										
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure										
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure										
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure			2 560		344	583	-	(583)	#DIV/0!	3 083
Dams and Weirs										
Burdies			2 560		344	583		(583)	#DIV/0!	3 083
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure			3 760			101	1 614	1 513	93.7%	3 320
Pump Station										
Reticulation										
Waste Water Treatment Works			3 760			101	1 614	1 513	93.7%	3 320
Cutoff Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure										
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure										
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure										
Sand Fences										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure										
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
<b>Community Assets</b>			12 861			557	5 750	5 193	90.3%	11 116
Community Facilities										
Halls										
Centres										
Coches										
Clubs/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cometories/Crematoria										
Police										
Pubs										
Public Open Space										
Nature Reserves										
Public Abolition Facilities										
Markets										
Stalls										
Adopters										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities			12 861			557	5 750	5 193	90.3%	11 116
Indoor Facilities										
Outdoor Facilities			12 861			557	5 750	5 193	90.3%	11 116
Capital Spares										
<b>Heritage assets</b>										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
<b>Investment properties</b>										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
<b>Other assets</b>										
Operational Buildings										
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
<b>Biological or Cultivated Assets</b>										
Biological or Cultivated Assets										
<b>Intangible Assets</b>										
Services										
Licences and Rights										
Water Rights										
Effluent Licences										
Solid Waste Licences										
Computer Software and Applications										
Local Software Applications										
Unusable										
<b>Computer Equipment</b>			360			78	360	282	78.3%	313
Computer Equipment			360			78	360	282	78.3%	313
<b>Furniture and Office Equipment</b>										
Furniture and Office Equipment										
<b>Machinery and Equipment</b>										
Machinery and Equipment										
<b>Transport Assets</b>										
Transport Assets										
<b>Land</b>										
Land										
<b>Zoo's, Marine and Non-biological Animals</b>										
Zoo's, Marine and Non-biological Animals										
<b>Total Capital Expenditure on renewal of existing assets</b>			19 631		344	1 318	7 724	6 405	82.9%	17 840

## PART 3 - ACCOUNTING OFFICER'S QUALITY CERTIFICATION

### QUALITY CERTIFICATE

I, **A Vorster**, accounting officer of **Prince Albert Municipality**, hereby certify that:

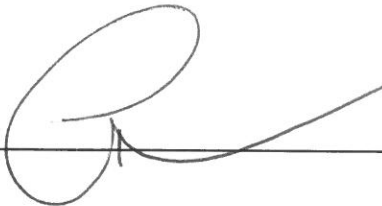
- Monthly budget statement
- The quarterly budget and performance report

For the month ended **DECEMBER 2019** has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name: **A Vorster**

Municipal Manager of **Prince Albert Municipality WC052**

Signature



A handwritten signature in black ink is written over a horizontal line. The signature is stylized, starting with a large, circular loop that encloses the letter 'A', followed by a series of fluid, connected strokes that end in a long, sweeping tail.

Date            14 January 2020