

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

January 2020

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	20
Section 7 – Investment portfolio analysis.....	21
Section 8 – Allocation and grant receipts and expenditure.....	21
Section 9 – Capital expenditure	23
Section 10- Employee related Costs	24
Section 11 – Actuals and Revised Targets for cash Receipts	25
Section 12 – Capital Expenditure by asset class	26
PART 3 - ACCOUNTING OFFICER’S QUALITY CERTIFICATION.....	28

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 January 2020.

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 40 810 563

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

Services charges: A YTD variance of 78% 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 36%. Interest have been received from the short term investment. More money has been invested on short term investments which interest have been received

Fines, penalties and forfeits: A negative YTD variance of 53%, 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 32%. Corrected as per previously reported.

Transfers and subsidies: A negative YTD variance of 19% 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 R34 132 535

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

Employee Cost: A negative YTD budget variance of 11%. All positions has not yet been filled on the organogram.

Depreciation & asset impairment: A positive YTD budget variance of 10%. This is because of Journals process against impairment

Finance charges: A negative YTD budget variance of 92% is recorded which is still within the budgeted norms for this item and not material.

Bulk purchases: A negative YTD budget variance of 21% is reflected as a result a correction on the vote from the previous quarter.

Other materials: A positive YTD budget variance of 22% is reflected as a result of cost containment measures.

Contracted services: A negative YTD budget variance of 39% 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 55% 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 1 026 744 which represent 4.6% of the total capital budget. Spending therefore is very slow, but will start to increase in the third quarter and fourth quarter as tenders have been issued and evaluation of these tenders has started.

Cash flow: Bank balance as at 31 January 2020 reflects a positive amount of R 44 062 486.

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 January 2020 Budget Statement report.

3.3 Material variances from SDBIP

No variances were report for January 2020.

3.4 Remedial or corrective steps

No remedial or corrective steps are needed for January 2020.

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 - M07 January									
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
R thousands									
Financial Performance									
Property rates	-	3 936	-	249	2 710	2 296	414	18%	3 936
Service charges	-	25 632	-	2 305	14 566	12 244	2 321	19%	20 990
Investment revenue	-	2 560	-	261	2 028	1 493	535	36%	2 716
Transfers and subsidies	-	31 601	-	494	19 375	24 007	(4 632)	-19%	32 907
Other own revenue	-	7 164	-	281	2 131	4 179	(2 048)	-49%	7 164
Total Revenue (excluding capital transfers and contributions)	-	70 893	-	3 590	40 811	44 220	(3 409)	-8%	67 713
Employee costs	-	24 675	-	1 837	12 889	14 510	(1 621)	-11%	25 334
Remuneration of Councillors	-	3 197	-	253	1 754	1 865	(111)	-6%	3 197
Depreciation & asset impairment	-	3 340	-	278	1 951	1 948	3	0%	3 340
Finance charges	-	1 055	-	-	47	615	(569)	-92%	1 410
Materials and bulk purchases	-	12 797	-	(635)	6 068	7 465	(1 397)	-19%	12 827
Transfers and subsidies	-	960	-	18	252	560	(308)	-55%	1 320
Other expenditure	-	24 868	-	1 624	11 172	14 569	(3 397)	-23%	26 156
Total Expenditure	-	70 892	-	3 375	34 133	41 532	(7 399)	-18%	73 584
Surplus/(Deficit)	-	1	-	215	6 678	2 688	3 990	148%	(5 871)
Transfers and subsidies - capital (monetary alloc	-	20 247	-	70	1 534	15 365	(13 831)	-90%	27 362
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	20 248	-	285	8 212	18 053	(9 841)	-55%	21 491
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	20 248	-	285	8 212	18 053	(9 841)	-55%	21 491
Capital expenditure & funds sources									
Capital expenditure	-	22 131	-	-	1 027	7 724	(6 697)	-87%	22 131
Capital transfers recognised	-	20 247	-	-	1 027	7 724	(6 697)	-87%	20 247
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 884	-	-	-	-	-	-	1 884
Total sources of capital funds	-	22 131	-	-	1 027	7 724	(6 697)	-87%	22 131
Financial position									
Total current assets	-	35 999	-	-	50 036	-	-	-	35 999
Total non current assets	-	175 563	-	-	148 239	-	-	-	175 563
Total current liabilities	-	6 087	-	-	32 029	-	-	-	6 087
Total non current liabilities	-	27 154	-	-	6 646	-	-	-	27 154
Community wealth/Equity	-	178 322	-	-	159 600	-	-	-	178 322
Cash flows									
Net cash from (used) operating	-	23 262	-	12 545	5 891	18 053	12 162	67%	23 262
Net cash from (used) investing	-	(22 066)	-	-	11 572	(21 104)	(32 676)	155%	(45 122)
Net cash from (used) financing	-	23	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	-	23 734	-	-	4 039	19 464	15 425	79%	655
Debtors & creditors analysis	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
Debtors Age Analysis									
Total By Income Source	(616)	876	692	581	470	465	1 518	-	3 986
Creditors Age Analysis									
Total Creditors	203	23	2	-	1	-	-	-	229

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) - M07 January										
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									
Revenue - Functional										
<i>Governance and administration</i>		-	32 267	-	821	22 561	24 570	(2 009)	-8%	34 013
Executive and council		-	21 793	-	36	16 350	17 653	(1 304)	-7%	22 927
Finance and administration		-	10 475	-	784	6 212	6 917	(705)	-10%	11 086
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	5 462	-	83	945	2 181	(1 236)	-57%	6 334
Community and social services		-	4 440	-	79	934	2 106	(1 172)	-56%	4 440
Sport and recreation		-	22	-	4	11	13	(2)	-15%	22
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	1 000	-	-	-	62	(62)	-100%	1 872
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	3 405	-	317	2 090	2 154	(64)	-3%	3 405
Planning and development		-	507	-	39	367	296	71	24%	507
Road transport		-	2 898	-	278	1 723	1 858	(135)	-7%	2 898
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	50 006	-	2 439	16 749	30 680	(13 932)	-45%	51 324
Energy sources		-	18 389	-	1 417	8 856	10 824	(1 967)	-18%	17 769
Water management		-	23 735	-	484	4 264	16 758	(12 494)	-75%	28 157
Waste water management		-	5 079	-	295	2 071	2 030	41	2%	3 565
Waste management		-	2 804	-	244	1 558	1 069	489	46%	1 832
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	91 140	-	3 660	42 345	59 585	(17 240)	-29%	95 075
Expenditure - Functional										
<i>Governance and administration</i>		-	20 622	-	1 563	9 290	12 029	(2 739)	-23%	20 735
Executive and council		-	7 832	-	439	3 714	4 569	(855)	-19%	7 865
Finance and administration		-	12 790	-	1 124	5 576	7 461	(1 884)	-25%	12 870
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	7 480	-	367	3 197	4 425	(1 228)	-28%	7 524
Community and social services		-	5 264	-	288	2 059	3 071	(1 012)	-33%	4 414
Sport and recreation		-	1 215	-	79	684	709	(25)	-3%	1 237
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	1 000	-	-	454	645	(191)	-30%	1 872
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	15 803	-	1 149	8 435	9 207	(772)	-8%	17 799
Planning and development		-	6 793	-	439	3 381	3 851	(470)	-12%	8 059
Road transport		-	9 010	-	710	5 054	5 356	(302)	-6%	9 740
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	26 788	-	296	13 078	15 754	(2 677)	-17%	27 327
Energy sources		-	14 183	-	(541)	6 782	8 273	(1 492)	-18%	14 230
Water management		-	4 803	-	366	2 587	2 802	(215)	-8%	4 793
Waste water management		-	3 458	-	237	1 764	2 017	(253)	-13%	3 492
Waste management		-	4 344	-	233	1 945	2 662	(717)	-27%	4 812
<i>Other</i>		-	200	-	-	133	117	17	14%	200
Total Expenditure - Functional	3	-	70 892	-	3 375	34 133	41 532	(7 399)	-18%	73 584
Surplus/ (Deficit) for the year		-	20 248	-	285	8 212	18 053	(9 841)	-55%	21 491

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) - M07 January										
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
R thousands										
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		-	37 980	-	73	17 167	60 506	(43 340)	-71.6%	39 114
Vote 2 - DIRECTOR FINANCE		-	15 116	-	816	3 665	13 834	(10 169)	-73.5%	11 086
Vote 3 - DIRECTOR CORPORATE		-	581	-	86	383	666	(283)	-42.5%	655
Vote 4 - DIRECTOR COMMUNITY		-	8 309	-	735	2 745	8 076	(5 331)	-66.0%	9 181
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	29 154	-	5 610	18 386	36 088	(17 702)	-49.1%	35 039
Total Revenue by Vote	2	-	91 140	-	7 320	42 345	119 170	(76 825)	-64.5%	95 075
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		-	7 832	-	475	3 714	34 822	(31 108)	-89.3%	7 865
Vote 2 - DIRECTOR FINANCE		-	12 780	-	1 531	5 572	14 372	(8 800)	-81.2%	12 860
Vote 3 - DIRECTOR CORPORATE		-	7 319	-	527	3 696	4 618	(922)	-20.0%	8 776
Vote 4 - DIRECTOR COMMUNITY		-	10 527	-	1 012	5 052	10 241	(5 188)	-50.7%	10 571
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	32 435	-	3 490	16 099	37 065	(20 966)	-56.6%	33 512
Total Expenditure by Vote	2	-	70 892	-	7 035	34 133	101 117	(66 984)	-66.2%	73 584
Surplus/ (Deficit) for the year	2	-	20 248	-	285	8 212	18 053	(9 841)	-54.5%	21 491

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) - M07 January										
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										
Revenue By Source										
Property rates		-	3 936	-	249	2 710	2 296	414	18%	3 936
Service charges - electricity revenue		-	16 549	-	1 417	8 776	9 292	(516)	-6%	15 930
Service charges - water revenue		-	4 115	-	459	2 761	1 547	1 214	78%	2 652
Service charges - sanitation revenue		-	3 247	-	291	2 016	968	1 048	108%	1 659
Service charges - refuse revenue		-	1 721	-	139	1 013	437	576	132%	750
Rental of facilities and equipment		-	397	-	24	193	232	(39)	-17%	397
Interest earned - external investments		-	2 560	-	261	2 028	1 493	535	36%	2 716
Interest earned - outstanding debtors		-	1 000	-	105	678	583	95	16%	1 000
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	3 089	-	78	853	1 802	(949)	-53%	3 089
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		-	200	-	-	79	117	(38)	-32%	200
Transfers and subsidies		-	31 601	-	494	19 375	24 007	(4 632)	-19%	32 907
Other revenue		-	2 478	-	74	329	1 446	(1 117)	-77%	2 478
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	70 893	-	3 590	40 811	44 220	(3 409)	-8%	67 713
Expenditure By Type										
Employee related costs		-	24 675	-	1 837	12 889	14 510	(1 621)	-11%	25 334
Remuneration of councillors		-	3 197	-	253	1 754	1 865	(111)	-6%	3 197
Debt impairment		-	5 260	-	485	3 388	3 068	320	10%	5 260
Depreciation & asset impairment		-	3 340	-	278	1 951	1 948	3	0%	3 340
Finance charges		-	1 055	-	-	47	615	(569)	-92%	1 410
Bulk purchases		-	12 124	-	(663)	5 590	7 072	(1 482)	-21%	12 124
Other materials		-	673	-	28	478	392	85	22%	702
Contracted services		-	8 589	-	156	3 096	5 072	(1 976)	-39%	9 835
Transfers and subsidies		-	960	-	18	252	560	(308)	-55%	1 320
Other expenditure		-	11 019	-	981	4 688	6 428	(1 740)	-27%	11 061
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		-	70 892	-	3 375	34 133	41 532	(7 399)	-18%	73 584
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		-	1	-	215	6 678	2 688	3 990	0	(5 871)
(National / Provincial and District)		-	20 247	-	70	1 534	15 365	(13 831)	(0)	27 362
(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		-	20 248	-	285	8 212	18 053			21 491
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	20 248	-	285	8 212	18 053			21 491
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	20 248	-	285	8 212	18 053			21 491
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	20 248	-	285	8 212	18 053			21 491

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) - M07 January										
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
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTOR FINANCE		-	-	-	-	-	-	-	-	-
Vote 3 - DIRECTOR CORPORATE		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTOR COMMUNITY		-	-	-	-	-	-	-	-	-
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTOR FINANCE		-	-	-	-	-	-	-	-	-
Vote 3 - DIRECTOR CORPORATE		-	1 860	-	-	78	360	(282)	-78%	1 860
Vote 4 - DIRECTOR COMMUNITY		-	12 861	-	-	557	5 750	(5 193)	-90%	12 861
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	7 410	-	-	392	1 614	(1 222)	-76%	7 410
Total Capital single-year expenditure	4	-	22 131	-	-	1 027	7 724	(6 697)	-87%	22 131
Total Capital Expenditure		-	22 131	-	-	1 027	7 724	(6 697)	-87%	22 131
Capital Expenditure - Functional Classification										
Governance and administration		-	1 860	-	-	78	721	(643)	-89%	1 860
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	1 860	-	-	78	721	(643)	-89%	1 860
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	12 861	-	-	557	11 500	(10 943)	-95%	12 861
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	12 861	-	-	557	11 500	(10 943)	-95%	12 861
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	7 410	-	-	392	3 227	(2 835)	-88%	7 410
Energy sources		-	1 100	-	-	53	-	53	#DIV/0!	1 100
Water management		-	2 560	-	-	238	-	238	#DIV/0!	2 560
Waste water management		-	3 750	-	-	101	3 227	(3 126)	-97%	3 750
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	22 131	-	-	1 027	15 448	(14 421)	-93%	22 131
Funded by:										
National Government		-	16 187	-	-	789	7 724	(6 935)	-90%	16 187
Provincial Government		-	4 060	-	-	238	-	238	#DIV/0!	4 060
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	20 247	-	-	1 027	7 724	(6 697)	-87%	20 247
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	1 884	-	-	-	-	-	-	1 884
Total Capital Funding		-	22 131	-	-	1 027	7 724	(6 697)	-87%	22 131

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC052 Prince Albert - Table C6 Monthly Budget Statement - Financial Position - M07 January						
Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		-	655	-	44 062	655
Call investment deposits		-	23 075	-	-	23 075
Consumer debtors		-	3 131	-	2 570	3 131
Other debtors		-	8 335	-	1 608	8 335
Current portion of long-term receivables		-	-	-	-	-
Inventory		-	804	-	1 794	804
Total current assets		-	35 999	-	50 036	35 999
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		-	13 632	-	14 870	13 632
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	161 811	-	133 182	161 811
Biological		-	-	-	-	-
Intangible		-	120	-	134	120
Other non-current assets		-	-	-	53	-
Total non current assets		-	175 563	-	148 239	175 563
TOTAL ASSETS		-	211 562	-	198 275	211 562
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	5	-
Consumer deposits		-	493	-	506	493
Trade and other payables		-	2 832	-	9 292	2 832
Provisions		-	2 762	-	22 227	2 762
Total current liabilities		-	6 087	-	32 029	6 087
Non current liabilities						
Borrowing		-	-	-	5 414	-
Provisions		-	27 154	-	1 231	27 154
Total non current liabilities		-	27 154	-	6 646	27 154
TOTAL LIABILITIES		-	33 241	-	38 675	33 241
NET ASSETS	2	-	178 322	-	159 600	178 322
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		-	165 161	-	150 100	165 161
Reserves		-	13 161	-	9 500	13 161
TOTAL COMMUNITY WEALTH/EQUITY	2	-	178 322	-	159 600	178 322

4.1.7 Table C7: Monthly Budget Statement – Cash Flow

WC052 Prince Albert - Table C7 Monthly Budget Statement - Cash Flow - M07 January										
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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	3 621	-	249	2 710	2 296	414	18%	3 621
Service charges		-	21 789	-	14 566	12 244	12 244	-		21 789
Other revenue		-	3 585	-	176	1 453	3 596	(2 142)	-80%	3 585
Government - operating		-	31 527	-	494	19 375	24 007	(4 632)	-19%	31 527
Government - capital		-	20 247	-	70	1 534	15 365	(13 831)	-90%	20 247
Interest		-	3 366	-	366	2 706	2 077	629	30%	3 366
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(58 859)	-	(3 375)	(34 133)	(41 532)	(7 399)	18%	(58 859)
Finance charges		-	(1 055)	-	-	-	-	-		(1 055)
Transfers and Grants		-	(960)	-	-	-	-	-		(960)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	23 262	-	12 545	5 891	18 053	12 162	67%	23 262
CASH FLOWS FROM INVESTING ACTIVITIES										
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)	-	-	(1 027)	(21 104)	(20 078)	95%	(22 066)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(22 066)	-	-	11 572	(21 104)	(32 676)	155%	(45 122)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	23	-	-	-	-	-		-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	23	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		-	1 219	-	12 545	17 463	(3 051)			(21 861)
Cash/cash equivalents at beginning:		-	22 515	-	-	(13 424)	22 515			22 515
Cash/cash equivalents at month/year end:		-	23 734	-	-	4 039	19 464			655

4.1.8 Supporting Table SC2 Performance Indicators

WC052 Prince Albert - Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 January							
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
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	6.2%	0.0%	0.1%	6.3%
Borrowed funding of 'ow n' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	1.6%	0.0%	9.2%	1.6%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	57.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	0.0%	591.4%	0.0%	156.2%	591.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	389.8%	0.0%	137.6%	389.8%
<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		0.0%	16.2%	0.0%	10.2%	16.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	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))						
<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					
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%	31.6%	37.4%
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%
<u>IDP regulation financial viability indicators</u>							
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 - M07 January													
Description	NT Code	Budget Year 2019/20									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trades and Other Receivables from Exchange Transactions - Water	1200	6	247	230	174	120	128	271	–	1 176	693	–	–
Trades and Other Receivables from Exchange Transactions - Electricity	1300	77	170	64	51	30	25	524	–	941	630	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	(172)	65	44	32	28	31	234	–	262	325	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	141	195	171	151	144	136	255	–	1 192	695	–	–
Receivables from Exchange Transactions - Waste Management	1600	(103)	85	75	74	63	67	126	–	387	330	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	(87)	–	–	–	–	–	–	–	(87)	–	–	–
Interest on Ameer Debtor Accounts	1810	(60)	86	83	79	73	64	59	–	385	275	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(420)	29	24	20	12	14	48	–	(271)	95	–	–
Total By Income Source	2000	(616)	876	692	581	470	465	1 518	–	3 986	3 033	–	–
2018/19 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	70	99	52	18	15	4	38	–	295	75	–	–
Commercial	2300	99	102	70	48	30	18	36	–	401	130	–	–
Households	2400	(840)	655	555	501	414	431	795	–	2 483	2 113	–	–
Other	2500	55	20	15	14	11	13	678	–	905	716	–	–
Total By Customer Group	2600	(616)	876	692	581	470	465	1 518	–	3 986	3 033	–	–

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 - M07 January										
Description	NT Code	Budget Year 2019/20								Total
		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	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	203	23	2	–	1	–	–	–	229
Auditor General	0800	–	–	–	–	–	–	–	–	–
Other	0900	0	–	–	–	–	–	–	–	0
Total By Customer Type	1000	203	23	2	–	1	–	–	–	229

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 - M07 January										
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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	24 650	-	-	20 146	18 727	1 419	7.6%	24 650
Local Government Equitable Share		-	21 355	-	-	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	-	-	1 621	-	1 621	#DIV/0!	1 180
Municipal Infrastructure Grant		-	415	-	-	260	-	260	#DIV/0!	415
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		-	4 354	-	1 158	15 876	1 878	110	5.8%	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	-	1 037	1 037	1 048	(11)	-1.1%	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		-	-	-	-	13 889	-	-		-
mSCOA		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	23	-	-	-	-	-		23
Skills Development Fund Levy		-	23	-	-	-	-	-		23
Total Operating Transfers and Grants	5	-	29 027	-	1 158	36 022	20 605	1 529	7.4%	29 027
Capital Transfers and Grants										
National Government:		-	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]		-	-	-	-	-	-	-		-
Provincial Government:		-	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
Total Capital Transfers and Grants	5	-	20 247	-	-	6 044	-	4 944	#DIV/0!	20 247
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	49 274	-	1 158	42 066	20 605	6 473	31.4%	49 274

8.2 Supporting Table SC7 – Grant expenditure

WC052 Prince Albert - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January										
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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	25 010	-	4 182	20 198	18 727	1 472	7.9%	25 010
Local Government Equitable Share		-	21 355	-	549	16 565	17 027	(462)	-2.7%	21 355
Local Government Financial Managemem		-	1 700	-	898	898	1 700	(802)	-47.2%	1 700
Expanded Public Works Programme		-	1 180	-	1 562	1 562	-	1 562	#DIV/0!	1 180
Municipal Infrastructure Grant		-	775	-	1 173	1 173	-	1 173	#DIV/0!	775
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	4 354	-	2 049	2 049	-	-	-	4 354
Financial Management Support (WC_FMGSG)		-	-	-	-	-	-	-	-	-
Financial Management Capacity Building		-	710	-	-	-	-	-	-	710
Thusong Centre		-	100	-	57	57	-	-	-	100
Library Grant		-	1 664	-	1 992	1 992	-	-	-	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]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	23	-	-	-	-	-	-	23
Skills Development Fund Levy		-	23	-	-	-	-	-	-	23
Total operating expenditure of Transfers and Grants:		-	29 387	-	6 231	22 247	18 727	1 472	7.9%	29 387
Capital expenditure of Transfers and Grants										
National Government:		-	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!	-
Provincial Government:		-	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
Total capital expenditure of Transfers and Grants		-	19 887	-	2 483	2 483	-	2 483	#DIV/0!	19 887
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	49 274	-	8 714	24 730	18 727	3 955	21.1%	49 274

Section 9 – Capital expenditure

9.1 Supporting Table SC12

WC052 Prince Albert - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January									
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
R thousands									
Monthly expenditure performance trend									
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	-	-	-	-	-	-	-	-	-
January	-	-	-	-	-	-	-	-	-
February	-	-	-	-	-	-	-	-	-
March	-	3 340	-	-	-	3 340	-	-	-
April	-	6 997	-	-	-	10 337	-	-	-
May	-	5 897	-	-	-	16 234	-	-	-
June	-	5 897	-	-	-	22 131	-	-	-
Total Capital expenditure	-	22 131	-	1 027					

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 - M07 January										
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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	2 887	-	227	1 575	1 684	(108)	-6%	2 887
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	311	-	26	179	181	(2)	-1%	311
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		-	3 197	-	253	1 754	1 865	(111)	-6%	3 197
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages		-	2 818	-	202	1 359	1 479	(120)	-8%	2 818
Pension and UIF Contributions		-	93	-	-	-	54	(54)	-100%	93
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	245	-	-	145	131	14	11%	245
Motor Vehicle Allowance		-	302	-	23	166	176	(10)	-6%	302
Cellphone Allowance		-	114	-	8	53	56	(3)	-5%	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
Sub Total - Senior Managers of Municipality		-	3 767	-	233	1 724	1 900	(176)	-9%	3 767
% increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		-	15 795	-	1 125	8 313	9 425	(1 111)	-12%	15 795
Pension and UIF Contributions		-	1 966	-	171	1 184	1 250	(66)	-5%	1 966
Medical Aid Contributions		-	795	-	99	490	516	(26)	-5%	795
Overtime		-	921	-	121	545	537	8	1%	921
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	50	-	2	25	29	(4)	-14%	50
Cellphone Allowance		-	61	-	7	51	50	1	2%	61
Housing Allowances		-	110	-	9	62	91	(29)	-32%	110
Other benefits and allowances		-	723	-	65	407	407	(1)	0%	723
Payments in lieu of leave		-	404	-	5	68	235	(168)	-71%	404
Long service awards		-	83	-	-	20	68	(48)	-71%	83
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		-	20 907	-	1 605	11 165	12 610	(1 445)	-11%	20 907
% increase	4		#DIV/0!							#DIV/0!
Total Parent Municipality		-	27 872	-	2 090	14 643	16 375	(1 732)	-11%	27 872
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		-	27 872	-	2 090	14 643	16 375	(1 732)	-11%	27 872
% increase	4		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF		-	24 675	-	1 837	12 889	14 510	(1 621)	-11%	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 - M07 January																
Description	Ref	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	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
R thousands																
Cash Receipts By Source																
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		2 988	3 626	1 396	1 218	1 233	1 286	1 373	1 300	1 300	1 180	962	(2 460)	15 391	17 009	18 651
Service charges - water revenue		1 259	1 528	189	171	247	293	308	249	249	209	66	(2 176)	2 599	2 700	2 724
Service charges - sanitation revenue		803	975	208	210	205	212	216	222	201	202	202	(1 143)	2 533	2 722	2 926
Service charges - refuse		481	584	109	109	104	105	107	104	104	101	103	(737)	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		34 865	1 158	1 582	2 238	1 129	1 005	304	3 966	3 966	1 072	2 902	(22 660)	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
Cash Receipts by Source		44 693	12 237	4 448	4 707	3 588	3 498	3 019	6 789	6 789	3 409	5 110	(34 399)	63 888	65 440	93 188
Other Cash Flows by Source																
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		44 693	12 237	5 976	4 803	4 051	4 339	3 030	7 285	7 285	3 802	16 825	(30 189)	84 135	74 794	102 754
Cash Payments by Type																
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	284	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
Cash Payments by Type		3 388	3 388	2 997	4 404	5 225	4 355	5 386	5 103	5 103	5 434	4 865	11 180	60 829	62 556	89 764
Other Cash Flows/Payments by Type																
Capital assets		-	-	-	-	-	-	-	-	-	-	-	22 066	22 066	9 293	9 516
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	5	5	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	45	45	48	51
Total Cash Payments by Type		3 388	3 388	2 997	4 404	5 225	4 355	5 386	5 103	5 103	5 434	4 865	33 297	82 945	71 897	99 331
NET INCREASE/(DECREASE) IN CASH HELD		41 305	8 848	2 980	400	(1 174)	(16)	(2 356)	2 182	2 182	(1 632)	11 960	(63 465)	1 214	2 897	3 423
Cash/cash equivalents at the monthly year beginning:		22 515	63 820	72 669	75 648	76 048	74 074	74 858	72 502	74 684	76 866	75 235	87 195	22 515	23 729	26 626
Cash/cash equivalents at the monthly year end:		63 820	72 669	75 648	76 048	74 874	74 858	72 502	74 684	76 866	75 235	87 195	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 - M07 January											
R thousands	Description	Ref	2019/20	2019/20	Budget Year	2019/20		YTD variance	YTD variance %	Full Year Forecast	
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual				YearTD budget
Capital expenditure on new assets by Asset Class/Sub-class											
	Infrastructure			1 100				53	(53)	#DIV/0!	1 100
	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!	1 100
	Power Plants										
	HV Substations										
	HV Switching Station										
	HV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	MV Networks										
	LV Networks										
	Capital Spares			1 100				53	(53)	#DIV/0!	1 100
	Water Supply Infrastructure										
	Dams and Weirs										
	Boreholes										
	Reservoirs										
	Pump Stations										
	Water Treatment Works										
	Dike Walls										
	Distribution										
	Distribution Points										
	FRV Stations										
	Capital Spares										
	Sanitation Infrastructure										
	Pump Station										
	Retreatment										
	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										
	Sand Pumps										
	Piers										
	Revetments										
	Frustrated										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Core Layers										
	Distribution Layers										
	Capital Spares										
	Community Assets										
	Community Facilities										
	Halls										
	Centres										
	Creeches										
	Clinics/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Police										
	Parks										
	Public Open Space										
	Nature Reserves										
	Public Ablution Facilities										
	Markets										
	Stalls										
	Abattoirs										
	Airports										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities										
	Indoor Facilities										
	Outdoor Facilities										
	Capital Spares										
	Heritage assets										
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	Investment properties										
	Revenue Generating										
	Improved Property										
	Unimproved Property										
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
	Other Assets			1 500							1 500
	Operational Buildings			1 500							1 500
	Municipal Offices			1 500							1 500
	Pay/Enquiry Points										
	Building Plan Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Depots										
	Capital Spares										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spares										
	Biological or Cultivated Assets										
	Biological or Cultivated Assets										
	Intangible Assets										
	Service Rights										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Land Settlement Software Applications										
	Unspecified										
	Computer Equipment										
	Computer Equipment										
	Furniture and Office Equipment										
	Furniture and Office Equipment										
	Machinery and Equipment										
	Machinery and Equipment										
	Transport Assets										
	Transport Assets										
	Land										
	Land										
	Zoo's, Marine and Non-biological Animals										
	Zoo's, Marine and Non-biological Animals										
	Total Capital Expenditure on new assets			2 600				53	(53)	#DIV/0!	2 600

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 - M07 January											
Description	Ref	2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2019/20			YTD variance	YTD variance %	Full Year Forecast
					YearTD actual	YearTD budget					
R thousands											
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure			6 310			339	1 614		1 274	79.0%	6 310
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 Stations											
HV Transmission Conductors											
MV Substations											
MV Switching Stations											
MV Networks											
LV Networks											
Capital Spares											
Water Supply Infrastructure			2 660			230			(230)	#DIV/0!	2 560
Dams and Weirs											
Boreholes											
Reservoirs											
Pump Stations			2 660			230			(230)	#DIV/0!	2 560
Water Treatment Works											
Bulk Mains											
Distribution											
Distribution Points											
PCV Stations											
Capital Spares											
Sanitation Infrastructure			3 750			101	1 614		1 513	93.7%	3 750
Pump Stations											
Retreatment											
Waste Water Treatment Works			3 750			101	1 614		1 513	93.7%	3 750
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											
Sand Pumps											
Piers											
Revetments											
Promenades											
Capital Spares											
Information and Communication Infrastructure											
Data Centres											
Core Layers											
Distribution Layers											
Capital Spares											
Community Assets			12 061			557	5 760		5 193	90.3%	12 061
Community Facilities											
Halls											
Centres											
Crèches											
Clinics/Care Centres											
Fire/Ambulance Stations											
Testing Stations											
Museums											
Galleries											
Theatres											
Libraries											
Cemeteries/Crematoria											
Parks											
Parks											
Public Open Space											
Nature Reserves											
Public Ablution Facilities											
Markets											
Stalls											
Abattoirs											
Airports											
Taxi Ranks/Bus Terminals											
Capital Spares											
Sport and Recreation Facilities			12 061			557	5 760		5 193	90.3%	12 061
Indoor Facilities											
Outdoor Facilities											
Capital Spares			12 061			557	5 760		5 193	90.3%	12 061
Heritage assets											
Monuments											
Historic Buildings											
Works of Art											
Conservation Areas											
Other Heritage											
Investment properties											
Revenue Generating											
Improved Property											
Unimproved Property											
Non-revenue Generating											
Improved Property											
Unimproved Property											
Other assets											
Operational Buildings											
Municipal Offices											
Pay/Inquiry Points											
Building Plan Offices											
Workshops											
Yards											
Stores											
Laboratories											
Training Centres											
Manufacturing Plant											
Depots											
Capital Spares											
Housing											
Staff Housing											
Social Housing											
Capital Spares											
Biological or Cultivated Assets											
Biological or Cultivated Assets											
Intangible Assets											
Services											
Licences and Rights											
Water Rights											
Effluent Licences											
Solid Waste Licences											
Computer Software and Applications											
Land Settlement Software Applications											
Unspecified											
Computer Equipment			360			78	360		282	78.3%	360
Computer Equipment											
Furniture and Office Equipment			360			78	360		282	78.3%	360
Furniture and Office Equipment											
Machinery and Equipment											
Machinery and Equipment											
Transport Assets											
Transport Assets											
Land											
Land											
Zoo's, Marine and Non-biological Animals											
Zoo's, Marine and Non-biological Animals											
Total Capital Expenditure on renewal of existing assets			19 531			974	7 724		6 750	87.4%	19 531

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 **JANUARY 2020** 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



Date

14 February 2020