

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 JULY 2009.

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**MONTHLY BUDGET STATEMENT**

**JULY 2020**

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## 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 JULY 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 2020/21 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 2020/2021**

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 JULY 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 2020 for the 2020/2021 financial year. The amounts for rates and service charges do not represent cash received but levied amounts.

Total revenue received to date was R 16 032 727.55

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

**Services charges:** A YTD variance of 37%. The municipality are beginning to collect services money, but this is still going at a steady pace.

**Interest earned – external investments:** A negative YTD variance of 27%. Interest have been received from the short term investment. Interest received are at a lower percentage.

**Fines, penalties and forfeits:** A negative YTD variance of 99%, this can be a direct cause of the beginning of the financial year.

**Agency Service:** A YTD variance of 100%. Line item for Agency services will be corrected in the next month.



**Transfers and subsidies:** A positive YTD variance of 331% are due to grant income received in July.

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 R 6 754 530.78

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

**Employee Cost:** A negative YTD budget variance of 10%. All positions that need to fill will be freeze due to COVID-19. No appointments will be made.

**Depreciation & asset impairment:** A YTD budget variance of 0%.

**Finance charges:** A negative YTD budget variance of 100% is recorded.

**Bulk purchases:** A positive YTD budget variance of 43% is reflected as a result of payment to Eskom.

**Other materials:** A negative YTD budget variance of 98% is reflected as a result of cost containment measures. This will increase in quarter 2 of the financial year

**Contracted services:** A negative YTD budget variance of 8% is reflected as a result of no expenditure against the capital and roll-over application projects

**Transfers and Subsidies:** A negative YTD budget variance of 100% is recorded as a result of no payments against projects in July 2020.

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

**Capital expenditure:** YTD capital expenditure amounts to R 0.00 Spending will increase in the coming months and when the roll-over application has been approved.

**Cash flow:** Bank balance as at 31 JULY 2020 reflects a positive amount of R 51 982 221.42

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 JULY 2020 Budget Statement report.

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

No variances were report for JULY 2020.

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

No remedial or corrective steps are needed for JULY 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 - M01 July									
Description	2019/20	Budget Year 2020/21							
	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	-	4 478	-	1 906	1 906	373	1 533	411%	4 478
Service charges	-	25 195	-	2 493	2 493	2 100	393	19%	25 195
Investment revenue	-	2 900	-	177	177	242	(65)	-27%	2 900
Transfers and subsidies	-	31 104	-	11 170	11 170	2 592	8 578	331%	31 104
Other own revenue	-	5 676	-	287	287	473	(186)	-39%	5 676
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>69 353</b>	-	<b>16 033</b>	<b>16 033</b>	<b>5 779</b>	<b>10 253</b>	<b>177%</b>	<b>69 353</b>
Employee costs	-	22 709	-	1 699	1 699	1 892	(194)	-10%	22 709
Remuneration of Councillors	-	3 370	-	275	275	281	(6)	-2%	3 370
Depreciation & asset impairment	-	3 984	-	332	332	332	(0)	-0%	3 984
Finance charges	-	1 344	-	-	-	112	(112)	-100%	1 344
Materials and bulk purchases	-	12 977	-	1 433	1 433	1 081	352	33%	12 977
Transfers and subsidies	-	340	-	-	-	28	(28)	-100%	340
Other expenditure	-	24 620	-	3 016	3 016	2 052	964	47%	24 620
<b>Total Expenditure</b>	-	<b>69 345</b>	-	<b>6 755</b>	<b>6 755</b>	<b>5 779</b>	<b>976</b>	<b>17%</b>	<b>69 345</b>
<b>Surplus/(Deficit)</b>	-	<b>8</b>	-	<b>9 278</b>	<b>9 278</b>	<b>1</b>	<b>9 277</b>	<b>#####</b>	<b>8</b>
Transfers and subsidies - capital (monetary alloc	-	14 104	-	-	-	1 175	(1 175)	-100%	14 104
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>14 112</b>	-	<b>9 278</b>	<b>9 278</b>	<b>1 176</b>	<b>8 102</b>	<b>689%</b>	<b>14 112</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>14 112</b>	-	<b>9 278</b>	<b>9 278</b>	<b>1 176</b>	<b>8 102</b>	<b>689%</b>	<b>14 112</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>12 778</b>	-	-	-	<b>1 065</b>	<b>(1 065)</b>	<b>-100%</b>	<b>12 778</b>
Capital transfers recognised	-	12 264	-	-	-	1 022	(1 022)	-100%	12 264
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	514	-	-	-	43	(43)	-100%	514
<b>Total sources of capital funds</b>	-	<b>12 778</b>	-	-	-	<b>1 065</b>	<b>(1 065)</b>	<b>-100%</b>	<b>12 778</b>
<b>Financial position</b>									
Total current assets	-	50 990	-	-	72 317	-	-	-	72 317
Total non current assets	-	186 693	-	-	158 259	-	-	-	158 259
Total current liabilities	-	12 611	-	-	45 018	-	-	-	45 018
Total non current liabilities	-	30 264	-	-	6 593	-	-	-	6 593
Community wealth/Equity	-	194 808	-	-	178 965	-	-	-	178 965
<b>Cash flows</b>									
Net cash from (used) operating	-	14 597	-	9 264	8 871	1 176	(7 695)	-654%	14 597
Net cash from (used) investing	-	(12 745)	-	-	(2 311)	(1 065)	1 247	-117%	(12 745)
Net cash from (used) financing	-	10	-	-	-	-	-	-	10
<b>Cash/cash equivalents at the month/year end</b>	-	<b>28 233</b>	-	-	<b>58 542</b>	<b>26 483</b>	<b>(32 059)</b>	<b>-121%</b>	<b>58 542</b>
<b>Debtors &amp; creditors analysis</b>									
	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>Debtors Age Analysis</b>									
Total By Income Source	2 966	1 159	902	855	925	656	13 515	-	20 979
<b>Creditors Age Analysis</b>									
Total Creditors	1 683	1	8	-	-	-	-	-	1 692

## 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) - M01 July										
Description	Ref	2019/20	Budget Year 2020/21							
		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><b>Governance and administration</b></i>		-	40 541	-	13 086	13 086	3 378	9 707	287%	40 541
Executive and council		-	27 866	-	10 370	10 370	2 322	8 048	347%	27 866
Finance and administration		-	12 675	-	2 716	2 716	1 056	1 660	157%	12 675
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		-	5 578	-	325	325	465	(140)	-30%	5 578
Community and social services		-	2 030	-	306	306	169	137	81%	2 030
Sport and recreation		-	22	-	-	-	2	(2)	-100%	22
Public safety		-	3 526	-	18	18	294	(275)	-94%	3 526
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		-	1 139	-	0	0	95	(95)	-100%	1 139
Planning and development		-	56	-	0	0	5	(4)	-94%	56
Road transport		-	1 083	-	-	-	90	(90)	-100%	1 083
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		-	36 199	-	2 622	2 622	3 017	(395)	-13%	36 199
Energy sources		-	16 450	-	1 339	1 339	1 371	(32)	-2%	16 450
Water management		-	14 436	-	621	621	1 203	(582)	-48%	14 436
Waste water management		-	3 377	-	350	350	281	68	24%	3 377
Waste management		-	1 936	-	312	312	161	150	93%	1 936
<i><b>Other</b></i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	83 457	-	16 033	16 033	6 955	9 078	131%	83 457
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		-	26 880	-	3 148	3 148	2 240	908	41%	26 880
Executive and council		-	7 874	-	507	507	656	(149)	-23%	7 874
Finance and administration		-	19 007	-	2 641	2 641	1 584	1 057	67%	19 007
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		-	7 367	-	520	520	614	(94)	-15%	7 367
Community and social services		-	2 537	-	199	199	211	(13)	-6%	2 537
Sport and recreation		-	1 269	-	56	56	106	(50)	-47%	1 269
Public safety		-	3 560	-	265	265	297	(32)	-11%	3 560
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		-	7 629	-	591	591	636	(45)	-7%	7 629
Planning and development		-	659	-	47	47	55	(8)	-15%	659
Road transport		-	6 970	-	544	544	581	(36)	-6%	6 970
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		-	27 269	-	2 496	2 496	2 272	224	10%	27 269
Energy sources		-	14 191	-	1 655	1 655	1 183	473	40%	14 191
Water management		-	4 481	-	331	331	373	(42)	-11%	4 481
Waste water management		-	3 569	-	278	278	297	(20)	-7%	3 569
Waste management		-	5 028	-	232	232	419	(187)	-45%	5 028
<i><b>Other</b></i>		-	200	-	-	-	17	(17)	-100%	200
<b>Total Expenditure - Functional</b>	3	-	69 345	-	6 755	6 755	5 779	976	17%	69 345
<b>Surplus/ (Deficit) for the year</b>		-	14 112	-	9 278	9 278	1 176	8 102	689%	14 112

### 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) - M01 July										
Vote Description	Ref	2019/20	Budget Year 2020/21							
		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	-	27 866	-	10 370	10 370	2 322	8 048	346.6%	27 866
Vote 2 - DIRECTOR FINANCE		-	12 099	-	2 586	2 586	1 008	1 578	156.5%	12 099
Vote 3 - DIRECTOR CORPORATE		-	633	-	130	130	53	77	146.9%	633
Vote 4 - DIRECTOR COMMUNITY		-	5 578	-	325	325	465	(140)	-30.2%	5 578
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	37 281	-	2 622	2 622	3 107	(485)	-15.6%	37 281
<b>Total Revenue by Vote</b>	<b>2</b>	<b>-</b>	<b>83 457</b>	<b>-</b>	<b>16 033</b>	<b>16 033</b>	<b>6 955</b>	<b>9 078</b>	<b>130.5%</b>	<b>83 457</b>
<b>Expenditure by Vote</b>										
Vote 1 - EXECUTIVE AND COUNCIL	1	-	7 874	-	507	507	656	(149)	-22.7%	7 874
Vote 2 - DIRECTOR FINANCE		-	12 612	-	1 661	1 661	1 051	610	58.0%	12 612
Vote 3 - DIRECTOR CORPORATE		-	7 054	-	1 027	1 027	588	439	74.6%	7 054
Vote 4 - DIRECTOR COMMUNITY		-	7 567	-	520	520	631	(111)	-17.6%	7 567
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	34 239	-	3 041	3 041	2 853	187	6.6%	34 239
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>-</b>	<b>69 345</b>	<b>-</b>	<b>6 755</b>	<b>6 755</b>	<b>5 779</b>	<b>976</b>	<b>16.9%</b>	<b>69 345</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>-</b>	<b>14 112</b>	<b>-</b>	<b>9 278</b>	<b>9 278</b>	<b>1 176</b>	<b>8 102</b>	<b>688.9%</b>	<b>14 112</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) - M01 July										
Description	Ref	2019/20	Budget Year 2020/21							
		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		-	4 478	-	1 906	1 906	373	1 533	411%	4 478
Service charges - electricity revenue		-	16 260	-	1 339	1 339	1 355	(16)	-1%	16 260
Service charges - water revenue		-	4 233	-	621	621	353	269	76%	4 233
Service charges - sanitation revenue		-	3 127	-	350	350	261	89	34%	3 127
Service charges - refuse revenue		-	1 576	-	183	183	131	51	39%	1 576
Rental of facilities and equipment		-	397	-	97	97	33	64	193%	397
Interest earned - external investments		-	2 900	-	177	177	242	(65)	-27%	2 900
Interest earned - outstanding debtors		-	1 280	-	129	129	107	23	21%	1 280
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	3 332	-	4	4	278	(274)	-99%	3 332
Licences and permits		-	-	-	14	14	-	14	#DIV/0!	-
Agency services		-	200	-	-	-	17	(17)	-100%	200
Transfers and subsidies		-	31 104	-	11 170	11 170	2 592	8 578	331%	31 104
Other revenue		-	467	-	42	42	39	3	9%	467
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	<b>69 353</b>	-	<b>16 033</b>	<b>16 033</b>	<b>5 779</b>	<b>10 253</b>	<b>177%</b>	<b>69 353</b>
<b>Expenditure By Type</b>										
Employee related costs		-	22 709	-	1 699	1 699	1 892	(194)	-10%	22 709
Remuneration of councillors		-	3 370	-	275	275	281	(6)	-2%	3 370
Debt impairment		-	6 534	-	1 213	1 213	545	668	123%	6 534
Depreciation & asset impairment		-	3 984	-	332	332	332	(0)	0%	3 984
Finance charges		-	1 344	-	-	-	112	(112)	-100%	1 344
Bulk purchases		-	12 000	-	1 431	1 431	1 000	431	43%	12 000
Other materials		-	977	-	2	2	81	(80)	-98%	977
Contracted services		-	6 552	-	505	505	546	(41)	-8%	6 552
Transfers and subsidies		-	340	-	-	-	28	(28)	-100%	340
Other expenditure		-	11 534	-	1 298	1 298	961	337	35%	11 534
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		-	<b>69 345</b>	-	<b>6 755</b>	<b>6 755</b>	<b>5 779</b>	<b>976</b>	<b>17%</b>	<b>69 345</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	8	-	9 278	9 278	1	9 277	13	8
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	14 104	-	-	-	1 175	(1 175)	(0)	14 104
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		-	<b>14 112</b>	-	<b>9 278</b>	<b>9 278</b>	<b>1 176</b>			<b>14 112</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		-	<b>14 112</b>	-	<b>9 278</b>	<b>9 278</b>	<b>1 176</b>			<b>14 112</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		-	<b>14 112</b>	-	<b>9 278</b>	<b>9 278</b>	<b>1 176</b>			<b>14 112</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		-	<b>14 112</b>	-	<b>9 278</b>	<b>9 278</b>	<b>1 176</b>			<b>14 112</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) - M01 July										
Vote Description	Ref	2019/20	Budget Year 2020/21							
		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		-	3 938	-	-	-	328	(328)	-100%	3 938
Vote 3 - DIRECTOR CORPORATE		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTOR COMMUNITY		-	426	-	-	-	35	(35)	-100%	426
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	8 414	-	-	-	701	(701)	-100%	8 414
<b>Total Capital single-year expenditure</b>	4	-	12 778	-	-	-	1 065	(1 065)	-100%	12 778
<b>Total Capital Expenditure</b>		-	12 778	-	-	-	1 065	(1 065)	-100%	12 778
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	3 938	-	-	-	328	(328)	-100%	3 938
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	3 938	-	-	-	328	(328)	-100%	3 938
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	426	-	-	-	35	(35)	-100%	426
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	426	-	-	-	35	(35)	-100%	426
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	4 468	-	-	-	372	(372)	-100%	4 468
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	4 468	-	-	-	372	(372)	-100%	4 468
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	3 946	-	-	-	329	(329)	-100%	3 946
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	2 608	-	-	-	217	(217)	-100%	2 608
Waste water management		-	1 337	-	-	-	111	(111)	-100%	1 337
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	12 778	-	-	-	1 065	(1 065)	-100%	12 778
<b>Funded by:</b>										
National Government		-	6 249	-	-	-	521	(521)	-100%	6 249
Provincial Government		-	6 016	-	-	-	501	(501)	-100%	6 016
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	12 264	-	-	-	1 022	(1 022)	-100%	12 264
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	514	-	-	-	43	(43)	-100%	514
<b>Total Capital Funding</b>		-	12 778	-	-	-	1 065	(1 065)	-100%	12 778



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

WC052 Prince Albert - Table C6 Monthly Budget Statement - Financial Position - M01 July						
Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		-	28 233	-	58 542	58 542
Call investment deposits		-	-	-	-	-
Consumer debtors		-	15 954	-	6 198	6 198
Other debtors		-	6 164	-	5 801	5 801
Current portion of long-term receivables		-	-	-	-	-
Inventory		-	639	-	1 777	1 777
<b>Total current assets</b>		-	<b>50 990</b>	-	<b>72 317</b>	<b>72 317</b>
<b>Non current assets</b>						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		-	18 843	-	13 625	13 625
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	166 586	-	143 369	143 369
Biological		-	-	-	-	-
Intangible		-	134	-	134	134
Other non-current assets		-	1 130	-	1 130	1 130
<b>Total non current assets</b>		-	<b>186 693</b>	-	<b>158 259</b>	<b>158 259</b>
<b>TOTAL ASSETS</b>		-	<b>237 683</b>	-	<b>230 576</b>	<b>230 576</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	5	-	5	5
Consumer deposits		-	498	-	512	512
Trade and other payables		-	8 372	-	21 513	21 513
Provisions		-	3 736	-	22 989	22 989
<b>Total current liabilities</b>		-	<b>12 611</b>	-	<b>45 018</b>	<b>45 018</b>
<b>Non current liabilities</b>						
Borrowing		-	-	-	(5)	(5)
Provisions		-	30 264	-	6 598	6 598
<b>Total non current liabilities</b>		-	<b>30 264</b>	-	<b>6 593</b>	<b>6 593</b>
<b>TOTAL LIABILITIES</b>		-	<b>42 876</b>	-	<b>51 611</b>	<b>51 611</b>
<b>NET ASSETS</b>	2	-	<b>194 808</b>	-	<b>178 965</b>	<b>178 965</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		-	185 308	-	169 465	169 465
Reserves		-	9 500	-	9 500	9 500
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	-	<b>194 808</b>	-	<b>178 965</b>	<b>178 965</b>

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

WC052 Prince Albert - Table C7 Monthly Budget Statement - Cash Flow - M01 July										
Description	Ref	Budget Year 2020/21								
		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>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	3 134	-	1 906	1 906	373	1 533	411%	3 134
Service charges		-	17 637	-	2 493	2 100	2 100	-		17 637
Other revenue		-	1 283	-	144	144	366	(223)	-61%	1 283
Government - operating		-	31 104	-	11 170	11 170	2 592	8 578	331%	31 104
Government - capital		-	14 104	-	-	-	1 175	(1 175)	-100%	14 104
Interest		-	3 796	-	306	306	348	(42)	-12%	3 796
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		-	(56 062)	-	(6 755)	(6 755)	(5 779)	976	-17%	(56 062)
Finance charges		-	(59)	-	-	-	-	-		(59)
Transfers and Grants		-	(340)	-	-	-	-	-		(340)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	<b>14 597</b>	-	<b>9 264</b>	<b>8 871</b>	<b>1 176</b>	<b>(7 695)</b>	<b>-654%</b>	<b>14 597</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	(2 311)	-	(2 311)	#DIV/0!	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		-	(12 745)	-	-	-	(1 065)	(1 065)	100%	(12 745)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	<b>(12 745)</b>	-	<b>-</b>	<b>(2 311)</b>	<b>(1 065)</b>	<b>1 247</b>	<b>-117%</b>	<b>(12 745)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	10	-	-	-	-	-		10
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	<b>10</b>	-	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>10</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>										
Cash/cash equivalents at beginning:		-	1 861	-	9 264	6 559	111			1 861
Cash/cash equivalents at month/year end:		-	26 372	-	-	51 982	26 372			51 982
Cash/cash equivalents at month/year end:		-	28 233	-	-	58 542	26 483			58 542

## 4.1.8 Supporting Table SC2 Performance Indicators

WC052 Prince Albert - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July							
Description of financial indicator	Basis of calculation	Ref	2019/20	Budget Year 2020/21			
			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%	7.7%	0.0%	0.0%	6.8%
Borrowed funding of 'own' 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%	4.3%	0.0%	12.0%	12.0%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	-0.1%	-0.1%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	0.0%	404.3%	0.0%	160.6%	160.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	223.9%	0.0%	130.0%	130.0%
<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%	31.9%	0.0%	74.8%	17.3%
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%	32.7%	0.0%	10.6%	32.7%
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%	7.7%	0.0%	0.0%	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 - M01 July													
Description	NT Code	Budget Year 2020/21										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.O Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	705	328	310	263	265	171	4 666	-	6 707	5 364	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	678	384	215	235	232	117	708	-	2 569	1 293	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	1 185	101	66	57	45	37	1 093	-	2 585	1 233	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	464	217	195	189	173	143	3 019	-	4 400	3 524	-	-
Receivables from Exchange Transactions - Waste Management	1600	209	113	102	98	92	76	2 155	-	2 845	2 421	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	1	-	-	-	-	-	286	-	287	286	-	-
Interest on Arrear Debtor Accounts	1810	132	0	1	-	106	101	1 372	-	1 711	1 579	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(406)	16	15	13	12	11	215	-	(125)	251	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>2 966</b>	<b>1 159</b>	<b>902</b>	<b>855</b>	<b>925</b>	<b>656</b>	<b>13 515</b>	<b>-</b>	<b>20 979</b>	<b>15 951</b>	<b>-</b>	<b>-</b>
<b>2019/20 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	298	240	179	175	163	22	186	-	1 263	545	-	-
Commercial	2300	399	103	88	119	144	94	342	-	1 290	699	-	-
Households	2400	1 716	793	626	553	605	527	12 301	-	17 120	13 985	-	-
Other	2500	553	23	9	9	14	13	687	-	1 307	723	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>2 966</b>	<b>1 159</b>	<b>902</b>	<b>855</b>	<b>925</b>	<b>656</b>	<b>13 515</b>	<b>-</b>	<b>20 979</b>	<b>15 951</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 - M01 July											
Description	NT Code	Budget Year 2020/21									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		
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	1 646	-	-	-	-	-	-	-	-	1 646
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	37	1	-	-	-	-	-	-	-	38
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	8	-	-	-	-	-	-	8
<b>Total By Customer Type</b>	<b>1000</b>	<b>1 683</b>	<b>1</b>	<b>8</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 692</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 - M01 July										
Description	Ref	2019/20	Budget Year 2020/21							
		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>										
<b>Operating Transfers and Grants</b>										
National Government:		-	26 283	-	10 343	10 343	1 915	8 428	440.0%	26 283
Local Government Equitable Share		-	22 985	-	10 343	10 343	1 915	8 428	440.0%	22 985
Local Government Financial Managememe		-	1 700	-	-	-	-	-	-	1 700
Expanded Public Works Programme		-	1 032	-	-	-	-	-	-	1 032
Municipal Infrastructure Grant		-	357	-	-	-	-	-	-	357
Disaster relief fund		-	209	-	-	-	-	-	-	209
Provincial Government:		-	2 297	-	-	-	-	-	-	2 297
Financial Management Support (WC_FMGSG)		-	401	-	-	-	-	-	-	401
Financial Management Capacity Building		-	-	-	-	-	-	-	-	-
Thusong Centre		-	-	-	-	-	-	-	-	-
Library Grant		-	1 790	-	-	-	-	-	-	1 790
Housing		-	-	-	-	-	-	-	-	-
CDW		-	56	-	-	-	-	-	-	56
Road Maintenance		-	50	-	-	-	-	-	-	50
COVID-19		-	-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant		-	-	-	-	-	-	-	-	-
Drought Relief		-	-	-	-	-	-	-	-	-
mSCOA		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Other grant providers:		-	2 524	-	-	-	-	-	-	2 524
Skills Development Fund Levy		-	24	-	-	-	-	-	-	24
SKDM DISASTER RELIEF GRANT		-	-	-	-	-	-	-	-	-
Service in kind		-	2 500	-	-	-	-	-	-	2 500
<b>Total Operating Transfers and Grants</b>	5	-	31 104	-	10 343	10 343	1 915	8 428	440.0%	31 104
<b>Capital Transfers and Grants</b>										
National Government:		-	7 186	-	-	-	-	-	-	7 186
Municipal Infrastructure Grant (MIG)		-	7 186	-	-	-	-	-	-	7 186
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Water Service Infrastructure Grant		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	6 918	-	-	-	-	-	-	6 918
Provincial Draught relief		-	2 418	-	-	-	-	-	-	2 418
Maintenance of Waste Water Infrastructure		-	-	-	-	-	-	-	-	-
Regional Socio-Economic Projects Grant (RSEP)		-	4 500	-	-	-	-	-	-	4 500
<b>Total Capital Transfers and Grants</b>	5	-	14 104	-	-	-	-	-	-	14 104
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	45 208	-	10 343	10 343	1 915	8 428	440.0%	45 208

## 8.2 Supporting Table SC7 – Grant expenditure

WC052 Prince Albert - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July										
Description	Ref	2019/20	Budget Year 2020/21							
		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>		-	26 283	-	252	252	-	252	#DIV/0!	26 283
Local Government Equitable Share		-	22 985	-	-	-	-	-	-	22 985
Local Government Financial Manageme		-	1 700	-	94	94	-	94	#DIV/0!	1 700
Expanded Public Works Programme		-	1 032	-	132	132	-	132	#DIV/0!	1 032
Municipal Infrastructure Grant		-	357	-	27	27	-	27	#DIV/0!	357
Disaster relief fund		-	209	-	-	-	-	-	-	209
<b>Provincial Government:</b>		-	2 297	-	575	575	-	401	#DIV/0!	2 297
Financial Management Support (WC_FMSSG)		-	401	-	401	401	-	401	#DIV/0!	401
Financial Management Capacity Building		-	-	-	-	-	-	-	-	-
Thusong Centre		-	-	-	48	48	-	-	-	-
Library Grant		-	1 790	-	126	126	-	-	-	1 790
Housing		-	-	-	-	-	-	-	-	-
CDW		-	56	-	0	0	-	-	-	56
Road Maintenance		-	50	-	-	-	-	-	-	50
COVID-19		-	-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant		-	-	-	-	-	-	-	-	-
Drought Relief		-	-	-	-	-	-	-	-	-
mSCOA		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	2 524	-	-	-	-	-	-	2 524
<b>Skills Development Fund Levy</b>		-	24	-	-	-	-	-	-	24
<b>SKDM DISASTER RELIEF GRANT</b>		-	-	-	-	-	-	-	-	-
<b>Service in kind</b>		-	2 500	-	-	-	-	-	-	2 500
<b>Total operating expenditure of Transfers and Grants:</b>		-	31 104	-	827	827	-	653	#DIV/0!	31 104
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	7 186	-	-	-	-	-	-	7 186
Municipal Infrastructure Grant (MIG)		-	7 186	-	-	-	-	-	-	7 186
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Water Service Infrastructure Grant		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	6 918	-	-	-	-	-	-	6 918
Provincial Draught relief		-	2 418	-	-	-	-	-	-	2 418
Maintenance of Waste Water Infrastructure		-	-	-	-	-	-	-	-	-
Regional Socio-Economic Projects Grant (RSEP)		-	4 500	-	-	-	-	-	-	4 500
<b>Total capital expenditure of Transfers and Grants</b>		-	14 104	-	-	-	-	-	-	14 104
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	45 208	-	827	827	-	653	#DIV/0!	45 208

## Section 9 – Capital expenditure

### 9.1 Supporting Table SC12

WC052 Prince Albert - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July									
Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	-	1 065	-	-		1 065	-		
August	-	1 065	-	-		2 130	-		
September	-	1 065	-	-		3 195	-		
October	-	1 065	-	-		4 259	-		
November	-	1 065	-	-		5 324	-		
December	-	1 065	-	-		6 389	-		
January	-	1 065	-	-		7 454	-		
February	-	1 065	-	-		8 519	-		
March	-	1 065	-	-		9 584	-		
April	-	1 065	-	-		10 648	-		
May	-	1 065	-	-		11 713	-		
June	-	1 065	-	-		12 778	-		
<b>Total Capital expenditure</b>	-	<b>12 778</b>	-	-					

## 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 - M01 July										
Summary of Employee and Councillor remuneration	Ref	2019/20	Budget Year 2020/21							
		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		-	3 060	-	249	249	255	(6)	-2%	3 060
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	311	-	26	26	26	-	-	311
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		-	3 370	3 197	275	275	281	(6)	-2%	3 370
<b>% increase</b>	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		-	3 333	-	227	227	278	(50)	-18%	3 333
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	96	-	8	8	8	-	-	96
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	3	-	0	0	0	(0)	-43%	3
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		-	3 432	683	236	236	286	(50)	-18%	3 432
<b>% increase</b>	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		-	12 186	-	1 060	1 060	1 016	44	4%	12 186
Pension and UIF Contributions		-	1 863	-	160	160	155	5	3%	1 863
Medical Aid Contributions		-	706	-	53	53	59	(6)	-10%	706
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	1 224	-	-	-	102	(102)	-100%	1 224
Motor Vehicle Allowance		-	301	-	25	25	25	-	-	301
Cellphone Allowance		-	85	-	8	8	7	1	14%	85
Housing Allowances		-	120	-	9	9	10	(1)	-8%	120
Other benefits and allowances		-	1 755	-	122	122	146	(25)	-17%	1 755
Payments in lieu of leave		-	448	-	3	3	37	(35)	-93%	448
Long service awards		-	126	-	-	-	11	(11)	-100%	126
Post-retirement benefit obligations		-	462	-	23	23	39	(15)	-39%	462
<b>Sub Total - Other Municipal Staff</b>		-	19 277	3 254	1 463	1 463	1 606	(143)	-9%	19 277
<b>% increase</b>	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Total Parent Municipality</b>		-	26 079	7 135	1 974	1 974	2 173	(200)	-9%	26 079
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		-	26 079	7 135	1 974	1 974	2 173	(200)	-9%	26 079
<b>% increase</b>	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>TOTAL MANAGERS AND STAFF</b>		-	22 709	3 938	1 699	1 699	1 892	(194)	-10%	22 709



## 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 - M01 July																
Description	Ref	Budget Year 2020/21												2020/21 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 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousands</b>	1															
<b>Cash Receipts By Source</b>																
Property rates		1 906	-	-	-	-	-	-	-	-	-	-	1 229	3 134	3 370	3 622
Service charges - electricity revenue		1 339	-	-	-	-	-	-	-	-	-	-	10 042	11 382	12 234	13 149
Service charges - water revenue		621	-	-	-	-	-	-	-	-	-	-	2 341	2 963	3 185	3 424
Service charges - sanitation revenue		350	-	-	-	-	-	-	-	-	-	-	1 839	2 189	2 355	2 529
Service charges - refuse		183	-	-	-	-	-	-	-	-	-	-	921	1 103	1 186	1 275
Rental of facilities and equipment		97	-	-	-	-	-	-	-	-	-	-	181	278	296	315
Interest earned - external investments		177	-	-	-	-	-	-	-	-	-	-	2 723	2 900	2 975	3 000
Interest earned - outstanding debtors		129	-	-	-	-	-	-	-	-	-	-	767	896	963	1 035
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		4	-	-	-	-	-	-	-	-	-	-	334	338	314	319
Licences and permits		14	-	-	-	-	-	-	-	-	-	-	(14)	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	200	200	175	180
Transfer receipts - operating		11 170	-	-	-	-	-	-	-	-	-	-	19 934	31 104	31 449	33 464
Other revenue		42	-	-	-	-	-	-	-	-	-	-	425	467	473	479
<b>Cash Receipts by Source</b>		<b>16 033</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40 921</b>	<b>56 954</b>	<b>58 972</b>	<b>62 792</b>
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital		-	-	-	-	-	-	-	-	-	-	-	14 104	14 104	10 392	9 558
Contributors & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	10	10	10	10
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>16 033</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55 035</b>	<b>71 067</b>	<b>69 374</b>	<b>72 360</b>
<b>Cash Payments by Type</b>																
Employee related costs		1 699	-	-	-	-	-	-	-	-	-	-	19 973	21 672	21 790	22 816
Remuneration of councillors		275	-	-	-	-	-	-	-	-	-	-	3 096	3 370	3 555	3 679
Interest paid		1 213	-	-	-	-	-	-	-	-	-	-	(1 154)	59	59	59
Bulk purchases - Electricity		332	-	-	-	-	-	-	-	-	-	-	11 637	11 969	12 586	13 236
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		1 431	-	-	-	-	-	-	-	-	-	-	(457)	974	766	765
Contracted services		2	-	-	-	-	-	-	-	-	-	-	6 534	6 535	6 009	6 115
Grants and subsidies paid - other municipalities		505	-	-	-	-	-	-	-	-	-	-	(505)	-	-	-
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	340	340	340	340
General expenses		1 298	-	-	-	-	-	-	-	-	-	-	10 206	11 504	11 497	11 600
<b>Cash Payments by Type</b>		<b>6 755</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49 670</b>	<b>56 425</b>	<b>56 601</b>	<b>58 610</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>		<b>6 755</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49 670</b>	<b>56 425</b>	<b>56 601</b>	<b>58 610</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>9 278</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 365</b>	<b>14 643</b>	<b>12 772</b>	<b>13 750</b>
Cash/cash equivalents at the month/year beginning:		51 982	61 260	61 260	61 260	61 260	61 260	61 260	61 260	61 260	61 260	61 260	61 260	51 982	66 625	79 397
Cash/cash equivalents at the month/year end:		61 260	61 260	61 260	61 260	61 260	61 260	61 260	61 260	61 260	61 260	61 260	66 625	66 625	79 397	93 147

## 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 - M01 July												
R thousands	Description	Ref 1	2019/20	Budget Year 2020/21								
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>												
	<b>Infrastructure</b>			7 805					650	650	100.0%	7 805
	Roads Infrastructure			4 468					372	372	100.0%	4 468
	Roads											
	Road Structures			4 468					372	372	100.0%	4 468
	Road Furniture											
	Capital Spares											
	Storm water Infrastructure			1 337					111	111	100.0%	1 337
	Drainage Collection			1 337					111	111	100.0%	1 337
	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			1 999					167	167	100.0%	1 999
	Dams and Weirs			1 999					167	167	100.0%	1 999
	Boreholes											
	Reservoirs											
	Pump Stations											
	Water Treatment Works											
	Bulk Mains											
	Distribution											
	Distribution Points											
	PRV Stations											
	Capital Spares											
	Sanitation Infrastructure											
	Pump Station											
	Retiulation											
	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											
	Promenades											
	Capital Spares											
	Information and Communication Infrastructure											
	Data Centres											
	Core Layers											
	Distribution Layers											
	Capital Spares											
	<b>Community Assets</b>											
	Community Facilities											
	Halls											
	Centres											
	Crèches											
	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											
	<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			3 913					326	326	100.0%	3 913
	Municipal Offices			3 913					326	326	100.0%	3 913
	Pay/Equity Points			3 913					326	326	100.0%	3 913
	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											
	Land Settlement Software Applications											
	Unspecified											
	<b>Computer Equipment</b>								2	2	100.0%	25
	Computer Equipment			25					2	2	100.0%	25
	<b>Furniture and Office Equipment</b>											
	Furniture and Office Equipment											
	<b>Machinery and Equipment</b>								13	13	100.0%	159
	Machinery and Equipment			159					13	13	100.0%	159
	<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		11 902					992	992	100.0%	11 902

## 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 - M01										
Description	Ref	2019/20	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2020/21		YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome				YearTD actual	YearTD budget			
<b>R thousands</b>	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>			450				38	38	100.0%	450
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			450				38	38	100.0%	450
Dams and Weirs										
Boreholes			450				38	38	100.0%	450
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure										
Pump Station										
Retriculation										
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										
Information and Communication Infrastructure										
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
<b>Community Assets</b>			426				35	35	100.0%	426
Community Facilities										
Halls										
Centres										
Crèches										
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			426				35	35	100.0%	426
Indoor Facilities										
Outdoor Facilities										
Capital Spares			426				35	35	100.0%	426
<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>										
Servitudes										
Licences and Rights										
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load 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 renewal of existing ass</b>	1		876				73	73	100.0%	876

## **PART 3 - ACCOUNTING OFFICER'S QUALITY CERTIFICATION**

### **QUALITY CERTIFICATE**

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

- Monthly budget statement

For the month ended **JULY 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 August 2020