

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 APRIL 2009.

MONTHLY BUDGET STATEMENT

APRIL 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 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 APRIL 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 58 260 247

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

Services charges: A YTD variance of 75%. This is a direct cause of the COVID-19 pandemic where all offices were closed.

Interest earned – external investments: A positive YTD variance of 29%. 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 positive YTD variance of 14%, this relate to the decision that no penalties will be levied for a period of 3 months.

Agency Service: A negative YTD variance of 9%. No agency services was rendered for the month of April 2020.

Transfers and subsidies: A negative YTD variance of 13% are due to slow spending of grant funding. Tenders have been approved and spending increased as from previously reporting month.

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 R48 030 983

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

Employee Cost: A negative YTD budget variance of 13%. All positions has not yet been filled on the organogram.

Depreciation & asset impairment: A YTD budget variance of 0%. This is because of Journals process against impairment in the previous reporting month

Finance charges: A negative YTD budget variance of 73% is recorded which is still within the budgeted norms for this item and not material.

Bulk purchases: A negative YTD budget variance of 12% is reflected as a result a correction on the vote from the previous reporting month.

Other materials: A positive YTD budget variance of 3% is reflected as a result of cost containment measures.

Contracted services: A negative YTD budget variance of 53% 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 68% 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 6 961 274. Spending have increase from previous reporting periods. It will still increase in the fourth quarter as tenders have been issued and evaluation of these tenders has started.

Cash flow: Bank balance as at 30 APRIL 2020 reflects a positive amount of R 43 158 584.

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 APRIL 2020 Budget Statement report.

3.3 Material variances from SDBIP

No variances were report for APRIL 2020.

3.4 Remedial or corrective steps

No remedial or corrective steps are needed for APRIL 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 - M10 April									
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	3 936	231	3 292	3 280	11	0%	3 936
Service charges	-	25 632	24 378	1 980	20 556	17 492	3 064	18%	20 990
Investment revenue	-	2 560	3 612	253	2 875	2 227	648	29%	2 716
Transfers and subsidies	-	31 601	34 137	373	26 865	30 794	(3 929)	-13%	33 647
Other own revenue	-	7 164	7 171	35	4 672	5 970	(1 298)	-22%	7 164
Total Revenue (excluding capital transfers and contributions)	-	70 893	73 234	2 873	58 260	59 763	(1 503)	-3%	68 453
Employee costs	-	24 675	25 628	1 750	18 179	21 004	(2 825)	-13%	25 334
Remuneration of Councillors	-	3 197	3 197	253	2 513	2 664	(151)	-6%	3 197
Depreciation & asset impairment	-	3 340	3 340	278	2 786	2 783	3	0%	3 340
Finance charges	-	1 055	1 410	293	293	1 092	(799)	-73%	1 410
Materials and bulk purchases	-	12 797	12 882	778	9 455	10 682	(1 227)	-11%	12 827
Transfers and subsidies	-	960	1 320	74	326	1 016	(690)	-68%	1 320
Other expenditure	-	24 868	25 417	1 132	14 478	21 521	(7 043)	-33%	26 156
Total Expenditure	-	70 892	73 193	4 558	48 031	60 763	(12 732)	-21%	73 584
Surplus/(Deficit)	-	1	40	(1 686)	10 229	(1 000)	11 229	-1123%	(5 131)
Transfers and subsidies - capital (monetary alloc	-	20 247	29 227	6	4 694	23 098	(18 405)	-80%	27 362
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	20 248	29 268	(1 680)	14 923	22 098	(7 175)	-32%	22 231
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	20 248	29 268	(1 680)	14 923	22 098	(7 175)	-32%	22 231
Capital expenditure & funds sources									
Capital expenditure	-	22 131	32 444	33	6 961	13 478	(6 516)	-48%	29 860
Capital transfers recognised	-	20 247	26 341	-	6 231	12 222	(5 991)	-49%	25 778
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 884	6 103	33	730	1 256	(526)	-42%	4 082
Total sources of capital funds	-	22 131	32 444	33	6 961	13 478	(6 516)	-48%	29 860
Financial position									
Total current assets	-	35 999	21 067	-	67 212	-	-	-	35 999
Total non current assets	-	175 563	207 752	-	152 973	-	-	-	175 563
Total current liabilities	-	6 087	6 087	-	47 600	-	-	-	6 087
Total non current liabilities	-	27 154	27 154	-	6 623	-	-	-	27 154
Community wealth/Equity	-	178 322	195 578	-	165 962	-	-	-	178 322
Cash flows									
Net cash from (used) operating	-	23 262	23 256	16 896	11 859	22 098	10 239	46%	23 262
Net cash from (used) investing	-	(22 066)	(32 379)	(33)	5 638	(15 170)	(20 807)	137%	(45 122)
Net cash from (used) financing	-	23	18	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	-	23 734	13 410	-	60 655	29 444	(31 212)	-106%	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	(1 387)	1 030	705	674	510	506	2 655	-	4 694
Creditors Age Analysis									
Total Creditors	968	116	-	-	-	-	-	-	1 084

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) - M10 April										
Description	Ref	Budget Year 2019/20								
		2018/19 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	40 065	681	29 960	31 815	(1 855)	-6%	34 753
Executive and council		–	21 793	24 427	30	21 816	22 549	(733)	-3%	22 927
Finance and administration		–	10 475	15 638	651	8 144	9 266	(1 122)	-12%	11 826
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		–	5 462	7 801	6	3 933	3 575	358	10%	6 334
Community and social services		–	4 440	2 822	6	3 919	3 008	911	30%	4 440
Sport and recreation		–	22	22	–	13	18	(5)	-26%	22
Public safety		–	–	3 085	–	–	–	–	–	–
Housing		–	1 000	1 872	–	–	548	(548)	-100%	1 872
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		–	3 405	1 579	212	2 949	2 993	(43)	-1%	3 405
Planning and development		–	507	148	29	505	423	83	20%	507
Road transport		–	2 898	1 431	182	2 444	2 570	(126)	-5%	2 898
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		–	50 006	53 016	1 980	26 112	44 479	(18 367)	-41%	51 324
Energy sources		–	18 389	16 345	1 179	12 623	14 991	(2 368)	-16%	17 769
Water management		–	23 735	31 252	382	8 373	25 032	(16 660)	-67%	28 157
Waste water management		–	5 079	3 587	279	2 928	2 929	(1)	0%	3 565
Waste management		–	2 804	1 832	140	2 189	1 527	662	43%	1 832
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	–	91 140	102 461	2 879	62 954	82 861	(19 908)	-24%	95 815
Expenditure - Functional										
<i>Governance and administration</i>		–	20 622	29 117	1 102	12 701	17 253	(4 552)	-26%	20 735
Executive and council		–	7 832	7 855	559	5 605	6 547	(941)	-14%	7 865
Finance and administration		–	12 790	21 262	543	7 096	10 706	(3 610)	-34%	12 870
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		–	7 480	8 933	327	3 721	6 284	(2 563)	-41%	7 524
Community and social services		–	5 264	2 463	253	2 808	3 877	(1 068)	-28%	4 414
Sport and recreation		–	1 215	1 237	74	913	1 026	(113)	-11%	1 237
Public safety		–	–	3 360	–	–	–	–	–	–
Housing		–	1 000	1 872	–	–	1 381	(1 381)	-100%	1 872
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		–	15 803	8 259	1 182	12 005	14 362	(2 357)	-16%	17 799
Planning and development		–	6 793	276	391	4 699	6 375	(1 676)	-26%	8 059
Road transport		–	9 010	7 983	791	7 306	7 986	(680)	-9%	9 740
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		–	26 788	26 684	1 881	19 404	22 698	(3 294)	-15%	27 327
Energy sources		–	14 183	14 250	860	10 495	11 847	(1 353)	-11%	14 230
Water management		–	4 803	4 883	282	3 484	3 996	(512)	-13%	4 793
Waste water management		–	3 458	3 266	225	2 450	2 902	(452)	-16%	3 492
Waste management		–	4 344	4 285	515	2 975	3 952	(977)	-25%	4 812
<i>Other</i>		–	200	200	67	200	167	33	20%	200
Total Expenditure - Functional	3	–	70 892	73 193	4 558	48 031	60 763	(12 732)	-21%	73 584
Surplus/ (Deficit) for the year		–	20 248	29 268	(1 680)	14 923	22 098	(7 175)	-32%	22 231

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) - M10 April										
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										
Vote 1 - EXECUTIVE AND COUNCIL	1	-	37 980	24 427	30	22 882	38 736	(15 854)	-40.9%	39 114
Vote 2 - DIRECTOR FINANCE		-	15 116	14 295	265	4 329	8 670	(4 341)	-50.1%	11 086
Vote 3 - DIRECTOR CORPORATE		-	581	1 491	29	539	1 100	(561)	-51.0%	1 395
Vote 4 - DIRECTOR COMMUNITY		-	8 309	8 001	189	6 479	6 144	335	5.4%	9 181
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	29 154	54 247	2 365	28 725	28 211	514	1.8%	35 039
Total Revenue by Vote	2	-	91 140	102 461	2 879	62 954	82 861	(19 908)	-24.0%	95 815
Expenditure by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	-	7 832	7 855	559	5 605	6 547	(941)	-14.4%	7 865
Vote 2 - DIRECTOR FINANCE		-	12 780	12 509	541	7 089	10 698	(3 609)	-33.7%	12 860
Vote 3 - DIRECTOR CORPORATE		-	7 319	1 785	436	5 163	6 980	(1 817)	-26.0%	8 776
Vote 4 - DIRECTOR COMMUNITY		-	10 527	9 133	600	6 385	8 823	(2 438)	-27.6%	10 571
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	32 435	34 677	2 422	23 789	27 716	(3 927)	-14.2%	33 512
Total Expenditure by Vote	2	-	70 892	65 959	4 558	48 031	60 763	(12 732)	-21.0%	73 584
Surplus/ (Deficit) for the year	2	-	20 248	36 502	(1 680)	14 923	22 098	(7 175)	-32.5%	22 231

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) - M10 April										
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	3 936	231	3 292	3 280	11	0%	3 936
Service charges - electricity revenue		–	16 549	15 125	1 179	12 502	13 275	(773)	-6%	15 930
Service charges - water revenue		–	4 115	4 115	382	3 770	2 210	1 561	71%	2 652
Service charges - sanitation revenue		–	3 247	3 417	279	2 854	1 382	1 472	106%	1 659
Service charges - refuse revenue		–	1 721	1 721	140	1 430	625	805	129%	750
Rental of facilities and equipment		–	397	397	19	252	331	(79)	-24%	397
Interest earned - external investments		–	2 560	3 612	253	2 875	2 227	648	29%	2 716
Interest earned - outstanding debtors		–	1 000	1 000	(0)	892	833	59	7%	1 000
Dividends received		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	3 089	3 089	6	2 933	2 574	359	14%	3 089
Licences and permits		–	–	–	–	–	–	–	–	–
Agency services		–	200	200	–	151	167	(16)	-9%	200
Transfers and subsidies		–	31 601	34 137	373	26 865	30 794	(3 929)	-13%	33 647
Other revenue		–	2 478	2 485	10	444	2 065	(1 621)	-79%	2 478
Gains on disposal of PPE		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		–	70 893	73 234	2 873	58 260	59 763	(1 503)	-3%	68 453
Expenditure By Type										
Employee related costs		–	24 675	25 628	1 750	18 179	21 004	(2 825)	-13%	25 334
Remuneration of councillors		–	3 197	3 197	253	2 513	2 664	(151)	-6%	3 197
Debt impairment		–	5 260	5 260	460	4 565	4 383	182	4%	5 260
Depreciation & asset impairment		–	3 340	3 340	278	2 786	2 783	3	0%	3 340
Finance charges		–	1 055	1 410	293	293	1 092	(799)	-73%	1 410
Bulk purchases		–	12 124	12 124	776	8 862	10 103	(1 241)	-12%	12 124
Other materials		–	673	757	2	593	578	15	3%	702
Contracted services		–	8 589	9 290	199	3 762	7 930	(4 168)	-53%	9 835
Transfers and subsidies		–	960	1 320	74	326	1 016	(690)	-68%	1 320
Other expenditure		–	11 019	10 866	473	6 151	9 208	(3 057)	-33%	11 061
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–
Total Expenditure		–	70 892	73 193	4 558	48 031	60 763	(12 732)	-21%	73 584
Surplus/(Deficit)		–	1	40	(1 686)	10 229	(1 000)	11 229	(0)	(5 131)
Transfers and subsidies - capital (minority associates)		–	–	–	–	–	–	–	–	–
(National / Provincial and District)		–	20 247	29 227	6	4 694	23 098	(18 405)	(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	29 268	(1 680)	14 923	22 098			22 231
Taxation		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		–	20 248	29 268	(1 680)	14 923	22 098			22 231
Attributable to minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		–	20 248	29 268	(1 680)	14 923	22 098			22 231
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		–	20 248	29 268	(1 680)	14 923	22 098			22 231

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) - M10 April										
Vote Description	Ref	Budget Year 2019/20								
		2018/19 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		-	-	10 000	-	-	-	-	-	-
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	10 000	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	8	-	-	-	-	-	-
Vote 2 - DIRECTOR FINANCE		-	-	276	-	5	4	2	52%	6
Vote 3 - DIRECTOR CORPORATE		-	1 860	1 350	19	324	744	(419)	-56%	2 491
Vote 4 - DIRECTOR COMMUNITY		-	12 861	3 691	-	1 391	5 313	(3 922)	-74%	12 191
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	7 410	17 119	14	5 241	7 418	(2 177)	-29%	15 172
Total Capital single-year expenditure	4	-	22 131	22 444	33	6 961	13 478	(6 516)	-48%	29 860
Total Capital Expenditure		-	22 131	32 444	33	6 961	13 478	(6 516)	-48%	29 860
Capital Expenditure - Functional Classification										
Governance and administration		-	1 860	1 634	-	81	190	(109)	-57%	1 568
Executive and council		-	-	8	-	-	-	-	-	-
Finance and administration		-	1 860	1 626	-	81	190	(109)	-57%	1 568
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	12 861	13 691	-	577	4 825	(4 249)	-88%	11 361
Community and social services		-	-	2 230	-	-	-	-	-	-
Sport and recreation		-	12 861	11 461	-	577	4 825	(4 249)	-88%	11 361
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	4 508	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	4 508	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	7 410	12 611	-	1 558	3 291	(1 733)	-53%	7 774
Energy sources		-	1 100	1 035	-	89	(86)	175	-203%	957
Water management		-	2 560	6 018	-	1 368	1 803	(435)	-24%	3 062
Waste water management		-	3 750	4 927	-	101	1 574	(1 473)	-94%	3 755
Waste management		-	-	631	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	22 131	32 444	-	2 216	8 307	(6 091)	-73%	20 703
Funded by:										
National Government		-	16 187	16 884	-	847	6 380	(5 533)	-87%	13 922
Provincial Government		-	4 060	9 457	-	5 384	5 842	(458)	-8%	11 856
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	20 247	26 341	-	6 231	12 222	(5 991)	-49%	25 778
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	1 884	6 103	33	730	1 256	(526)	-42%	4 082
Total Capital Funding		-	22 131	32 444	33	6 961	13 478	(6 516)	-48%	29 860

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC052 Prince Albert - Table C6 Monthly Budget Statement - Financial Position - M10 April						
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	655	60 655	655
Call investment deposits		-	23 075	8 143	-	23 075
Consumer debtors		-	3 131	3 131	3 200	3 131
Other debtors		-	8 335	8 335	2 699	8 335
Current portion of long-term receivables		-	-	-	-	-
Inventory		-	804	804	658	804
Total current assets		-	35 999	21 067	67 212	35 999
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		-	13 632	13 632	14 870	13 632
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	161 811	193 999	137 915	161 811
Biological		-	-	-	-	-
Intangible		-	120	120	134	120
Other non-current assets		-	-	-	53	-
Total non current assets		-	175 563	207 752	152 973	175 563
TOTAL ASSETS		-	211 562	228 819	220 185	211 562
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	5	-
Consumer deposits		-	493	493	508	493
Trade and other payables		-	2 832	2 832	24 859	2 832
Provisions		-	2 762	2 762	22 227	2 762
Total current liabilities		-	6 087	6 087	47 600	6 087
Non current liabilities						
Borrowing		-	-	-	5 392	-
Provisions		-	27 154	27 154	1 231	27 154
Total non current liabilities		-	27 154	27 154	6 623	27 154
TOTAL LIABILITIES		-	33 241	33 241	54 222	33 241
NET ASSETS	2	-	178 322	195 578	165 962	178 322
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		-	165 161	185 078	156 462	165 161
Reserves		-	13 161	10 500	9 500	13 161
TOTAL COMMUNITY WEALTH/EQUITY	2	-	178 322	195 578	165 962	178 322

4.1.7 Table C7: Monthly Budget Statement – Cash Flow

WC052 Prince Albert - Table C7 Monthly Budget Statement - Cash Flow - M10 April										
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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	3 621	3 621	231	3 292	3 280	11	0%	3 621
Service charges		-	21 789	21 789	20 556	17 492	17 492	-		21 789
Other revenue		-	3 585	3 585	35	3 780	5 137	(1 356)	-26%	3 585
Government - operating		-	31 527	31 601	373	26 865	30 794	(3 929)	-13%	31 527
Government - capital		-	20 247	20 247	6	4 694	23 098	(18 405)	-80%	20 247
Interest		-	3 366	3 360	253	3 767	3 060	707	23%	3 366
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(58 859)	(58 933)	(4 558)	(48 031)	(60 763)	(12 732)	21%	(58 859)
Finance charges		-	(1 055)	(1 055)	-	-	-	-		(1 055)
Transfers and Grants		-	(960)	(960)	-	-	-	-		(960)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	23 262	23 256	16 896	11 859	22 098	10 239	46%	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)	(32 379)	(33)	(6 961)	(15 170)	(8 208)	54%	(22 066)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(22 066)	(32 379)	(33)	5 638	(15 170)	(20 807)	137%	(45 122)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	23	23	-	-	-	-		-
Payments										
Repayment of borrowing		-	-	(5)	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	23	18	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		-	1 219	(9 105)	16 864	17 497	6 928			(21 861)
Cash/cash equivalents at beginning:		-	22 515	22 515		43 159	22 515			22 515
Cash/cash equivalents at month/year end:		-	23 734	13 410		60 655	29 444			655

4.1.8 Supporting Table SC2 Performance Indicators

WC052 Prince Albert - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April							
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
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	6.2%	6.5%	0.6%	6.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	1.6%	1.4%	18.2%	1.6%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	56.8%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	591.4%	346.1%	141.2%	591.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	389.8%	144.5%	127.4%	389.8%
Revenue Management							
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%	15.7%	10.1%	16.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
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%	35.0%	31.2%	37.0%
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%	6.5%	0.5%	6.7%
IDP regulation financial viability indicators							
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.

Description	NT Code	Budget Year 2019/20									Total	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					
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	(360)	269	190	250	153	172	569	-	1 243	1 144	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	22	260	110	51	34	26	552	-	1 055	663	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	(207)	72	50	39	31	27	269	-	282	366	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	126	215	173	158	135	129	619	-	1 555	1 041	-	-	
Receivables from Exchange Transactions - Waste Management	1600	(112)	88	78	76	64	61	301	-	556	502	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	(94)	-	-	-	-	-	-	-	(94)	-	-	-	
Interest on Arrear Debtor Accounts	1810	(147)	95	90	87	82	79	264	-	550	512	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(614)	30	14	13	11	11	81	-	(453)	117	-	-	
Total By Income Source	2000	(1 387)	1 030	705	674	510	506	2 655	-	4 694	4 345	-	-	
2018/19 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	14	169	88	9	7	6	36	-	330	58	-	-	
Commercial	2300	(62)	171	58	83	28	47	85	-	410	243	-	-	
Households	2400	(1 187)	654	543	569	461	440	1 831	-	3 310	3 300	-	-	
Other	2500	(151)	36	16	14	13	14	703	-	644	743	-	-	
Total By Customer Group	2600	(1 387)	1 030	705	674	510	506	2 655	-	4 694	4 345	-	-	

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.

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	893	-	-	-	-	-	-	-	-	893
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	47	116	-	-	-	-	-	-	-	163
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	28	-	-	-	-	-	-	-	-	28
Total By Customer Type	1000	968	116	-	-	-	-	-	-	-	1 084

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 - M10 April										
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:										
Operating Transfers and Grants										
National Government:	1,2	-	24 650	24 650	-	22 248	23 055	(807)	-3.5%	24 650
Local Government Equitable Share		-	21 355	21 355	-	21 355	21 355	-		21 355
Local Government Financial Managemem		-	1 700	1 700	-	893	1 700	(807)	-47.5%	1 700
Expanded Public Works Programme		-	1 180	1 180	-	-	-	-		1 180
Municipal Infrastructure Grant		-	415	415	-	-	-	-		415
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		-	4 354	6 964	-	2 563	1 878	(1 878)	-100.0%	4 354
Financial Management Support (WC_FMGSG)		-	-	1 134	-	-	-	-		-
Financial Management Capacity Building		-	710	1 166	-	-	-	-		710
Thusing Centre		-	100	100	-	-	-	-		100
Library Grant		-	1 664	1 664	-	-	1 048	(1 048)	-100.0%	1 664
Housing		-	1 000	1 872	-	-	-	-		1 000
CDW		-	-	148	-	-	-	-		-
Road Maintenance		-	50	50	-	-	-	-		50
Integrated Transport Planning	4	-	-	-	-	-	-	-		-
Fire Service Capacity Building Grant		-	830	830	-	-	830	(830)	-100.0%	830
Drought Relief		-	-	-	-	2 563	-	-		-
mSCOA		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	23	23	-	-	-	-		23
Skills Development Fund Levy		-	23	23	-	-	-	-		23
Total Operating Transfers and Grants	5	-	29 027	31 637	-	24 810	24 933	(2 686)	-10.8%	29 027
Capital Transfers and Grants										
National Government:		-	16 187	19 282	-	-	-	-		16 187
Municipal Infrastructure Grant (MIG)		-	15 087	18 182	-	-	-	-		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	9 945	-	-	-	-		4 060
Provincial Draught relief		-	2 560	8 445	-	-	-	-		2 560
Maintenance of Waste Water Infrastructure		-	-	-	-	-	-	-		-
Regional Socio-Economic Projects Grant (RSEP)		-	1 500	1 500	-	-	-	-		1 500
Total Capital Transfers and Grants	5	-	20 247	29 227	-	-	-	-		20 247
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	49 274	60 864	-	24 810	24 933	(2 686)	-10.8%	49 274

8.2 Supporting Table SC7 – Grant expenditure

WC052 Prince Albert - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April										
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	24 650	253	21 608	23 055	(1 447)	-6.3%	25 010
Local Government Equitable Share		-	21 355	21 355	-	21 355	21 355	-		21 355
Local Government Financial Managememe		-	1 700	1 700	161	161	1 700	(1 539)	-90.5%	1 700
Expanded Public Works Programme		-	1 180	1 180	62	62	-	62	#DIV/0!	1 180
Municipal Infrastructure Grant		-	775	415	30	30	-	30	#DIV/0!	775
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		-	4 354	-	120	120	-	-		4 354
Financial Management Support (WC_FMGSG)		-	-	-	-	-	-	-		-
Financial Management Capacity Building		-	710	-	-	-	-	-		710
Thusong Centre		-	100	-	0	0	-	-		100
Library Grant		-	1 664	-	120	120	-	-		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	24 650	373	21 728	23 055	(1 447)	-6.3%	29 387
Capital expenditure of Transfers and Grants										
National Government:		-	15 827	-	-	-	-	-		15 827
Municipal Infrastructure Grant (MIG)		-	14 727	-	-	-	-	-		14 727
Integrated National Electrification Programme		-	1 100	-	-	-	-	-		1 100
Water Service Infrastructure Grant		-	-	-	-	-	-	-		-
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	-	-	-	-	-		19 887
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	49 274	24 650	373	21 728	23 055	(1 447)	-6.3%	49 274

Section 9 – Capital expenditure

9.1 Supporting Table SC12

WC052 Prince Albert - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April									
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	-	-	-	344	#VALUE!	-	#VALUE!	#VALUE!	#VALUE!
January	-	-	-	-	-	-	-	-	-
February	-	-	-	240	#VALUE!	-	#VALUE!	#VALUE!	#VALUE!
March	-	3 340	-	4 749	#VALUE!	3 340	#VALUE!	#VALUE!	#VALUE!
April	-	6 997	-	33	#VALUE!	10 337	#VALUE!	#VALUE!	#VALUE!
May	-	5 897	-	-	-	16 234	-	-	-
June	-	5 897	-	-	-	22 131	-	-	-
Total Capital expenditure	-	22 131	-	6 393					

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 - M10 April										
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	2 887	227	2 256	2 405	(149)	-6%	2 887
Pension and UIF Contributions		-	-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		-	-	-	-	-	-	-		-
Cellphone Allowance		-	311	311	26	257	259	(2)	-1%	311
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		-
Sub Total - Councillors		-	3 197	3 197	253	2 513	2 664	(151)	-6%	3 197
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages		-	2 818	(25)	209	2 064	2 183	(120)	-5%	2 818
Pension and UIF Contributions		-	93	93	-	-	77	(77)	-100%	93
Medical Aid Contributions		-	-	-	-	-	-	-		-
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	245	(12)	-	145	193	(47)	-25%	245
Motor Vehicle Allowance		-	302	302	23	235	251	(16)	-6%	302
Cellphone Allowance		-	114	130	8	77	82	(5)	-6%	114
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	6	6	-	-	5	(5)	-100%	6
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations		-	190	190	-	-	-	-		190
Sub Total - Senior Managers of Municipality		-	3 767	683	240	2 521	2 792	(271)	-10%	3 767
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		-	15 795	636	1 112	11 674	13 728	(2 054)	-15%	15 795
Pension and UIF Contributions		-	1 966	0	161	1 591	1 766	(176)	-10%	1 966
Medical Aid Contributions		-	795	300	55	508	738	(230)	-31%	795
Overtime		-	921	881	85	753	744	9	1%	921
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		-	50	50	2	31	42	(10)	-25%	50
Cellphone Allowance		-	61	49	7	72	70	2	3%	61
Housing Allowances		-	110	110	8	87	119	(32)	-27%	110
Other benefits and allowances		-	723	742	80	790	582	208	36%	723
Payments in lieu of leave		-	404	404	-	72	336	(265)	-79%	404
Long service awards		-	83	83	-	81	89	(8)	-9%	83
Post-retirement benefit obligations		-	-	-	-	-	-	-		-
Sub Total - Other Municipal Staff		-	20 907	3 254	1 510	15 658	18 212	(2 554)	-14%	20 907
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality		-	27 872	7 135	2 003	20 692	23 669	(2 976)	-13%	27 872
Unpaid salary, allowances & benefits in arrears:				#DIV/0!						
TOTAL SALARY, ALLOWANCES & BENEFITS		-	27 872	7 135	2 003	20 692	23 669	(2 976)	-13%	27 872
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		-	24 675	3 938	1 750	18 179	21 004	(2 825)	-13%	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 - M09 March																
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	1															
Cash Receipts By Source																
Property rates		(1 406)	1 892	225	225	225	225	225	225	225	184	1 151	3 621	3 903	4 169	
Service charges - electricity revenue		3 654	4 841	1 386	1 218	1 233	1 286	1 373	1 300	1 300	1 180	962	(4 341)	15 391	17 009	18 651
Service charges - water revenue		1 543	2 044	189	171	247	293	308	249	249	209	66	(2 976)	2 592	2 700	2 724
Service charges - sanitation revenue		994	1 317	208	210	205	212	216	222	222	201	202	(1 676)	2 533	2 722	2 926
Service charges - refuse		581	769	109	109	104	105	107	104	104	101	103	(1 022)	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	965	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)	589	681	589
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	200	200	200	200
Transfer receipts - operating		51 600	7 125	1 582	2 238	1 129	1 005	304	3 966	3 966	1 072	2 902	(45 363)	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		62 668	20 463	4 448	4 707	3 588	3 498	3 019	6 789	6 789	3 409	5 110	(60 600)	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		62 668	20 463	5 976	4 803	4 051	4 339	3 030	7 285	7 285	3 802	16 825	(56 370)	84 159	74 794	102 754
Cash Payments by Type																
Employee related costs		1 572	1 572	1 747	2 286	3 217	1 760	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	265	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	656	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	1 809	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		59 280	17 075	2 980	400	(1 174)	(16)	(2 356)	2 182	2 182	(1 632)	11 960	(89 666)	1 214	2 897	3 423
Cash/cash equivalents at the month/year beginning:		22 515	81 795	98 870	101 849	102 249	101 075	101 059	98 703	100 885	103 067	101 436	113 396	22 515	23 729	26 626
Cash/cash equivalents at the month/year end:		81 795	98 870	101 849	102 249	101 075	101 059	98 703	100 885	103 067	101 436	113 396	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 - M10 April											
R thousands	Description	Ref	2018/19		Budget Year 2019/20						
			Actual	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	Capital expenditure on new assets by Asset Class/Sub-class										
	Infrastructure			1 100			89	(86)	(175)	202.8%	957
	Roads Infrastructure										
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure			1 100			89	(86)	(175)	202.8%	957
	Power Plants										
	HV Substations										
	HV Switching Station										
	HV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	MV Networks										
	LV Networks										
	Capital Spares			1 100			89	(86)	(175)	202.8%	957
	Water Supply Infrastructure										
	Dams and Weirs										
	Boreholes										
	Reservoirs										
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	PFV Stations										
	Capital Spares										
	Sanitation Infrastructure										
	Pump Station										
	Reticulation										
	Waste Water Treatment Works										
	Outfall Sewers										
	Toilet Facilities										
	Capital Spares										
	Solid Waste Infrastructure										
	Landfill Sites										
	Waste Transfer Stations										
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Electricity Generation Facilities										
	Capital Spares										
	Rail Infrastructure										
	Rail Lines										
	Rail Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	MV Substations										
	LV Networks										
	Capital Spares										
	Coastal Infrastructure										
	Sand Purses										
	Piers										
	Revetments										
	Promenades										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Cable Layers										
	Distribution Layers										
	Capital Spares										
	Community Assets										
	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										
	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	1 304			(30)	(30)	100.0%	1 478
	Operational Buildings			1 500	1 304			(30)	(30)	100.0%	1 478
	Municipal Offices			1 500	1 304			(30)	(30)	100.0%	1 478
	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										
	Services										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Local Settlement Software Applications										
	Unspecified										
	Computer Equipment					90					
	Computer Equipment					90					
	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	1		2 600	1 394		89	(112)	(205)	176.0%	2 435

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 - M10										
Description	Ref	2018/19			Budget Year 2019/20			YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget			
R thousands										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure			6 310		33	6 215	8 548	2 333	27.3%	15 974
Roads Infrastructure										
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure										
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure										
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure			2 560			5 384	5 873	488	8.3%	10 378
Dams and Weirs										
Boreholes			2 560			5 384	5 873	488	8.3%	10 378
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure			3 750		33	831	2 676	1 845	69.0%	5 596
Pump Station										
Reticulation										
Waste Water Treatment Works			3 750		33	831	2 676	1 845	69.0%	5 596
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										
Community Assets			12 861			577	4 825	4 249	88.0%	11 361
Community Facilities										
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Public										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities			12 861			577	4 825	4 249	88.0%	11 361
Indoor Facilities										
Outdoor Facilities			12 861			577	4 825	4 249	88.0%	11 361
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										
Operational Buildings										
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depsots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets										
Servitudes										
Licences and Rights										
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Land Settlement Software Applications										
Unspecified										
Computer Equipment			360			81	221	140	63.3%	90
Computer Equipment			360			81	221	140	63.3%	90
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 renewal of existing ass	1		19 531		33	6 873	13 594	6 721	49.4%	27 425

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 **APRIL 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

A handwritten signature in black ink, appearing to be 'A Vorster', written over a horizontal line.

Date 14 May 2020