

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 AUGUST 2009.

MONTHLY BUDGET STATEMENT

DECEMBER 2020

Contents

Glossary.....	3
Legislative Framework	5
PART 1 – IN-YEAR REPORT	6
Section 1 – Mayor’s Report.....	6
Section 2 – Resolutions	7
Section 3 – Executive Summary	8
Section 4 – In-year budget statement tables.....	11
PART 2 – SUPPORTING DOCUMENTATION	20
Section 5 – Debtors' analysis	20
Section 6 – Creditors' analysis	20
Section 7 – Investment portfolio analysis.....	21
Section 8 – Allocation and grant receipts and expenditure.....	21
Section 9 – Capital expenditure	23
Section 10- Employee related Costs	24
Section 11 – Actuals and Revised Targets for cash Receipts	25
Section 12 – Capital Expenditure by asset class	26
PART 3 - ACCOUNTING OFFICER’S QUALITY CERTIFICATION.....	28

Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

mSCOA – Municipal Standard Chart of Accounts.

Legislative Framework

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

The Municipal Finance Management Act

Section 71: Monthly budget statements

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

Municipal budget and reporting regulations (MBRR)

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

Format of monthly budget statements

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

Tabling of monthly budget statements

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

Publication of monthly budget statements

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

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

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

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

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In-Year Report - Monthly Budget Statement

Mayor's report

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

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

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

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

1.1.1 Implementation of budget in terms of SDBIP

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

1.1.2 Financial problems or risks facing the municipality

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

1.1.3 Other information

The municipality approved its annual budget for 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 DECEMBER 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 41 105 915.81

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

Services charges: A positive YTD variance of 87%. The municipality are beginning to collect services money. Collection rate is slow because it's still early in the FY

Interest earned – external investments: A negative YTD variance of 25%. Interest have been received from the short term investment. More money has again been invested.

Fines, penalties and forfeits: A negative YTD variance of 97%.

Agency Service: A YTD variance of 100%. Line item for Agency services has been corrected from previous reporting month.

Transfers and subsidies: A positive YTD variance of 37% are due to grant income that has not been received.

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 36 607 126.21

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

Employee Cost: A positive YTD budget variance of 8%. All positions that need to fill will be freeze due to COVID-19.

Depreciation & asset impairment: A YTD budget variance of 0%. This will be corrected later in the financial year

Finance charges: A negative YTD budget variance of 100% is recorded. Supplier has been appointed.

Bulk purchases: A positive YTD budget variance of 15% is reflected as a result of payment to Eskom.

Other materials: A negative YTD budget variance of 63% is reflected as a result of cost containment measures.

Contracted services: A negative YTD budget variance of 16% is reflected as a result of expenditure against the capital and roll-over application projects

Transfers and Subsidies: A negative YTD budget variance of 35% is recorded as a result of appointments and payments on projects.

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

Capital expenditure: YTD capital expenditure amounts to R 6 116 601.31 Spending will increase in the coming months and when the roll-over applications from National Treasury has been approved.

Cash flow: Bank balance as at 30 DECEMBER 2020 reflects a positive amount of R 47 324 421.45

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

3.2.2 Reports, tables, charts & explanations

No summary tables and charts are included for this section of the DECEMBER 2020 Budget Statement report.

3.3 Material variances from SDBIP

No variances were report for DECEMBER 2020.

3.4 Remedial or corrective steps

No remedial or corrective steps are needed for DECEMBER 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 - M06 December									
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
R thousands									
Financial Performance									
Property rates	-	4 478	4 478	251	3 161	2 239	923	41%	4 478
Service charges	-	25 195	25 195	2 381	13 940	12 598	1 343	11%	25 195
Investment revenue	-	2 900	2 750	203	1 090	1 450	(360)	-25%	2 750
Transfers and subsidies	-	31 104	34 273	5 128	21 346	15 552	5 794	37%	34 273
Other own revenue	-	5 676	5 519	296	1 568	2 838	(1 270)	-45%	5 519
Total Revenue (excluding capital transfers and contributions)	-	69 353	72 215	8 260	41 106	34 677	6 429	19%	72 215
Employee costs	-	22 709	25 826	1 866	12 305	11 354	951	8%	25 826
Remuneration of Councillors	-	3 370	3 370	262	1 584	1 685	(101)	-6%	3 370
Depreciation & asset impairment	-	3 984	3 984	332	1 992	1 992	0	0%	3 984
Finance charges	-	1 344	1 344	-	-	672	(672)	-100%	1 344
Materials and bulk purchases	-	12 977	12 997	927	7 068	6 489	579	9%	12 997
Transfers and subsidies	-	340	340	-	110	170	(60)	-35%	340
Other expenditure	-	24 620	24 344	1 913	13 548	12 310	1 238	10%	24 344
Total Expenditure	-	69 345	72 207	5 299	36 607	34 672	1 935	6%	72 207
Surplus/(Deficit)	-	8	8	2 961	4 499	4	4 495	105991%	8
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	14 104	17 304	2 152	5 650	7 052	###	-20%	17 304
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	14 112	17 313	5 113	10 149	7 056	3 093	44%	17 313
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	14 112	17 313	5 113	10 149	7 056	3 093	44%	17 313
Capital expenditure & funds sources									
Capital expenditure	-	12 778	22 005	2 041	6 117	6 389	(272)	-4%	22 005
Capital transfers recognised	-	12 264	15 047	1 881	4 929	6 132	(1 203)	-20%	15 047
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	514	6 958	160	1 188	257	931	362%	6 958
Total sources of capital funds	-	12 778	22 005	2 041	6 117	6 389	(272)	-4%	22 005
Financial position									
Total current assets	-	50 990	62 220		68 581				62 220
Total non current assets	-	186 693	176 666		162 715				176 666
Total current liabilities	-	12 611	44 148		45 164				44 148
Total non current liabilities	-	30 264	7 220		6 543				7 220
Community wealth/Equity	-	194 808	187 518		179 590				187 518
Cash flows									
Net cash from (used) operating	-	14 597	14 142	9 264	8 871	1 176	(7 695)	-654%	14 142
Net cash from (used) investing	-	(12 745)	(21 925)	-	(248)	(1 065)	(817)	77%	(21 925)
Net cash from (used) financing	-	10	10	-	-	-	-	-	10
Cash/cash equivalents at the month/year end	-	28 233	44 209	-	55 947	52 093	(3 854)	-7%	44 209
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	1 639	1 330	956	920	767	1 431	3 244	11 219	21 506
Creditors Age Analysis									
Total Creditors	1 040	-	-	-	-	-	-	-	1 040

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

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub- functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

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

WC052 Prince Albert - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December										
Description	Ref	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	1									
Revenue - Functional										
Governance and administration		-	40 541	44 831	5 407	24 229	20 271	3 958	20%	44 831
Executive and council		-	27 866	32 306	4 684	15 257	13 933	1 324	10%	32 306
Finance and administration		-	12 675	12 525	723	8 972	6 338	2 634	42%	12 525
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	5 578	5 650	187	1 228	2 789	(1 561)	-56%	5 650
Community and social services		-	2 030	2 259	176	1 133	1 015	118	12%	2 259
Sport and recreation		-	22	22	0	0	11	(11)	-99%	22
Public safety		-	3 526	3 369	10	95	1 763	(1 668)	-95%	3 369
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	1 139	1 139	148	956	569	387	68%	1 139
Planning and development		-	56	56	-	3	28	(25)	-89%	56
Road transport		-	1 083	1 083	148	953	541	412	76%	1 083
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	36 199	37 899	4 670	20 343	18 099	2 243	12%	37 899
Energy sources		-	16 450	16 450	1 384	8 167	8 225	(58)	-1%	16 450
Water management		-	14 436	16 137	2 665	8 392	7 218	1 174	16%	16 137
Waste water management		-	3 377	3 377	319	1 954	1 688	265	16%	3 377
Waste management		-	1 936	1 936	303	1 830	968	862	89%	1 936
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	83 457	89 519	10 412	46 756	41 728	5 028	12%	89 519
Expenditure - Functional										
Governance and administration		-	26 880	27 542	2 059	15 138	13 440	1 698	13%	27 542
Executive and council		-	7 874	8 031	528	3 298	3 937	(639)	-16%	8 031
Finance and administration		-	19 007	19 511	1 531	11 840	9 503	2 337	25%	19 511
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	7 367	8 381	585	3 634	3 683	(50)	-1%	8 381
Community and social services		-	2 537	2 822	187	1 321	1 269	53	4%	2 822
Sport and recreation		-	1 269	1 310	102	510	635	(125)	-20%	1 310
Public safety		-	3 560	4 248	296	1 803	1 780	22	1%	4 248
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	7 629	8 359	629	4 216	3 814	402	11%	8 359
Planning and development		-	659	678	43	302	329	(27)	-8%	678
Road transport		-	6 970	7 681	586	3 914	3 485	429	12%	7 681
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	27 269	27 725	2 026	13 569	13 634	(65)	0%	27 725
Energy sources		-	14 191	14 201	1 095	7 940	7 096	844	12%	14 201
Water management		-	4 481	4 521	393	2 268	2 240	27	1%	4 521
Waste water management		-	3 569	3 773	256	1 698	1 785	(87)	-5%	3 773
Waste management		-	5 028	5 230	281	1 664	2 514	(850)	-34%	5 230
Other		-	200	200	-	50	100	(50)	-50%	200
Total Expenditure - Functional	3	-	69 345	72 207	5 299	36 607	34 672	1 935	6%	72 207
Surplus/ (Deficit) for the year		-	14 112	17 313	5 113	10 149	7 056	3 093	44%	17 313

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

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

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

WC052 Prince Albert - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December										
Vote Description	Ref	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										
Revenue by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	-	27 866	32 707	4 684	15 257	13 933	1 324	9.5%	32 707
Vote 2 - DIRECTOR FINANCE		-	12 099	11 618	598	8 486	6 049	2 437	40.3%	11 618
Vote 3 - DIRECTOR CORPORATE		-	633	563	125	489	316	172	54.5%	563
Vote 4 - DIRECTOR COMMUNITY		-	5 578	5 650	187	1 228	2 789	(1 561)	-56.0%	5 650
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	37 281	38 982	4 818	21 295	18 641	2 655	14.2%	38 982
Total Revenue by Vote	2	-	83 457	89 519	10 412	46 756	41 728	5 028	12.0%	89 519
Expenditure by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	-	7 874	8 011	528	3 298	3 937	(639)	-16.2%	8 011
Vote 2 - DIRECTOR FINANCE		-	12 612	12 919	1 105	8 525	6 306	2 220	35.2%	12 919
Vote 3 - DIRECTOR CORPORATE		-	7 054	7 291	469	3 617	3 527	90	2.6%	7 291
Vote 4 - DIRECTOR COMMUNITY		-	7 567	8 581	585	3 684	3 783	(100)	-2.6%	8 581
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	34 239	35 406	2 613	17 483	17 119	364	2.1%	35 406
Total Expenditure by Vote	2	-	69 345	72 207	5 299	36 607	34 672	1 935	5.6%	72 207
Surplus/ (Deficit) for the year	2	-	14 112	17 313	5 113	10 149	7 056	3 093	43.8%	17 313

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

WC052 Prince Albert - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December										
Description	Ref	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										
Revenue By Source										
Property rates		–	4 478	4 478	251	3 161	2 239	923	41%	4 478
Service charges - electricity revenue		–	16 260	16 260	1 384	8 167	8 130	37	0%	16 260
Service charges - water revenue		–	4 233	4 233	513	2 796	2 116	680	32%	4 233
Service charges - sanitation revenue		–	3 127	3 127	319	1 958	1 563	395	25%	3 127
Service charges - refuse revenue		–	1 576	1 576	165	1 019	788	231	29%	1 576
Rental of facilities and equipment		–	397	397	97	300	199	102	51%	397
Interest earned - external investments		–	2 900	2 750	203	1 090	1 450	(360)	-25%	2 750
Interest earned - outstanding debtors		–	1 280	1 280	137	807	640	167	26%	1 280
Dividends received		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	3 332	3 175	4	42	1 666	(1 624)	-97%	3 175
Licences and permits		–	–	–	6	54	–	54	#DIV/0!	–
Agency services		–	200	200	–	–	100	(100)	-100%	200
Transfers and subsidies		–	31 104	34 273	5 128	21 346	15 552	5 794	37%	34 273
Other revenue		–	467	467	51	365	234	131	56%	467
Gains		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		–	69 353	72 215	8 260	41 106	34 677	6 429	19%	72 215
Expenditure By Type										
Employee related costs		–	22 709	25 826	1 866	12 305	11 354	951	8%	25 826
Remuneration of councillors		–	3 370	3 370	262	1 584	1 685	(101)	-6%	3 370
Debt impairment		–	6 534	6 534	568	4 051	3 267	784	24%	6 534
Depreciation & asset impairment		–	3 984	3 984	332	1 992	1 992	0	0%	3 984
Finance charges		–	1 344	1 344	–	–	672	(672)	-100%	1 344
Bulk purchases		–	12 000	12 000	904	6 889	6 000	889	15%	12 000
Other materials		–	977	997	23	179	489	(309)	-63%	997
Contracted services		–	6 552	6 552	437	2 751	3 276	(525)	-16%	6 552
Transfers and subsidies		–	340	340	–	110	170	(60)	-35%	340
Other expenditure		–	11 534	11 258	907	6 747	5 767	980	17%	11 258
Losses		–	–	–	–	–	–	–	–	–
Total Expenditure		–	69 345	72 207	5 299	36 607	34 672	1 935	6%	72 207
Surplus/(Deficit)		–	8	8	2 961	4 499	4	4 495	1	8
Transfers and subsidies - capital (minority structure) (National / Provincial and District)		–	14 104	17 304	2 152	5 650	7 052	(1 402)	(0)	17 304
(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		–	14 112	17 313	5 113	10 149	7 056			17 313
Taxation		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		–	14 112	17 313	5 113	10 149	7 056			17 313
Attributable to minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		–	14 112	17 313	5 113	10 149	7 056			17 313
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		–	14 112	17 313	5 113	10 149	7 056			17 313

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

WC052 Prince Albert - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December										
Vote Description	Ref	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	1									
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTOR FINANCE		-	-	-	-	-	-	-	-	-
Vote 3 - DIRECTOR CORPORATE		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTOR COMMUNITY		-	-	-	-	-	-	-	-	-
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTOR FINANCE		-	3 938	5 592	16	82	1 969	(1 887)	-96%	5 592
Vote 3 - DIRECTOR CORPORATE		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTOR COMMUNITY		-	426	3 586	92	363	213	150	71%	3 586
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	8 414	12 827	1 934	5 672	4 207	1 465	35%	12 827
Total Capital single-year expenditure	4	-	12 778	22 005	2 041	6 117	6 389	(272)	-4%	22 005
Total Capital Expenditure		-	12 778	22 005	2 041	6 117	6 389	(272)	-4%	22 005
Capital Expenditure - Functional Classification										
Governance and administration		-	3 938	5 592	16	82	1 969	(1 887)	-96%	5 592
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	3 938	5 592	16	82	1 969	(1 887)	-96%	5 592
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	426	3 586	92	363	213	150	71%	3 586
Community and social services		-	-	1 880	92	363	-	363	#DIV/0!	1 880
Sport and recreation		-	426	1 706	-	-	213	(213)	-100%	1 706
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	4 468	4 918	1 525	3 227	2 234	993	44%	4 918
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	4 468	4 918	1 525	3 227	2 234	993	44%	4 918
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	3 946	7 909	401	1 942	1 973	(31)	-2%	7 909
Energy sources		-	-	55	-	-	-	-	-	55
Water management		-	2 608	3 565	383	1 278	1 304	(26)	-2%	3 565
Waste water management		-	1 337	2 589	18	665	669	(4)	-1%	2 589
Waste management		-	-	1 700	-	-	-	-	-	1 700
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	12 778	22 005	2 033	5 614	6 389	(775)	-12%	22 005
Funded by:										
National Government		-	6 249	6 770	1 613	3 725	3 124	601	19%	6 770
Provincial Government		-	6 016	8 277	268	1 203	3 008	(1 805)	-60%	8 277
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Education)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	12 264	15 047	1 881	4 929	6 132	(1 203)	-20%	15 047
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	514	6 958	160	1 188	257	931	362%	6 958
Total Capital Funding		-	12 778	22 005	2 041	6 117	6 389	(272)	-4%	22 005

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC052 Prince Albert - Table C6 Monthly Budget Statement - Financial Position - M06 December						
Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		-	28 233	44 209	55 947	44 209
Call investment deposits		-	-	-	-	-
Consumer debtors		-	15 954	9 687	5 425	9 687
Other debtors		-	6 164	6 440	5 432	6 440
Current portion of long-term receivables		-	-	-	-	-
Inventory		-	639	1 884	1 777	1 884
Total current assets		-	50 990	62 220	68 581	62 220
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		-	18 843	18 843	13 672	18 843
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	166 586	156 559	147 779	156 559
Biological		-	-	-	-	-
Intangible		-	134	134	134	134
Other non-current assets		-	1 130	1 130	1 130	1 130
Total non current assets		-	186 693	176 666	162 715	176 666
TOTAL ASSETS		-	237 683	238 886	231 296	238 886
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	5	5	5	5
Consumer deposits		-	498	532	536	532
Trade and other payables		-	8 372	19 067	21 634	19 067
Provisions		-	3 736	24 545	22 989	24 545
Total current liabilities		-	12 611	44 148	45 164	44 148
Non current liabilities						
Borrowing		-	-	(5)	(5)	(5)
Provisions		-	30 264	7 225	6 548	7 225
Total non current liabilities		-	30 264	7 220	6 543	7 220
TOTAL LIABILITIES		-	42 876	51 368	51 706	51 368
NET ASSETS	2	-	194 808	187 518	179 590	187 518
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		-	185 308	178 018	170 090	178 018
Reserves		-	9 500	9 500	9 500	9 500
TOTAL COMMUNITY WEALTH/EQUITY	2	-	194 808	187 518	179 590	187 518

4.1.7 Table C7: Monthly Budget Statement – Cash Flow

WC052 Prince Albert - Table C7 Monthly Budget Statement - Cash Flow - M06 December										
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
R thousands										
1										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	3 134	3 134	1 906	1 906	373	1 533	411%	3 134
Service charges		-	17 637	17 637	2 493	2 100	2 100	-		17 637
Other revenue		-	1 283	1 267	144	144	366	(223)	-61%	1 267
Transfers and Subsidies - Operational		-	31 104	33 791	11 170	11 170	2 592	8 578	331%	33 791
Transfers and Subsidies - Capital		-	14 104	11 686	-	-	1 175	(1 175)	-100%	11 686
Interest		-	3 796	3 646	306	306	348	(42)	-12%	3 646
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(56 062)	(56 620)	(6 755)	(6 755)	(5 779)	976	-17%	(56 620)
Finance charges		-	(59)	(59)	-	-	-	-		(59)
Transfers and Grants		-	(340)	(340)	-	-	-	-		(340)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	14 597	14 142	9 264	8 871	1 176	(7 695)	-654%	14 142
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	(248)	-	(248)	#DIV/0!	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		-	(12 745)	(21 925)	-	-	(1 065)	(1 065)	100%	(21 925)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(12 745)	(21 925)	-	(248)	(1 065)	(817)	77%	(21 925)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	10	10	-	-	-	-		10
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	10	10	-	-	-	-		10
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		-	26 372	51 982	9 264	8 623	47 324	51 982		51 982
Cash/cash equivalents at month/year end:		-	28 233	44 209	9 264	8 623	55 947	52 093		44 209

4.1.8 Supporting Table SC2 Performance Indicators

WC052 Prince Albert - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

Description of financial indicator	Basis of calculation	Ref	2019/20	Budget Year 2020/21			
			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%	7.7%	7.4%	0.0%	6.5%
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%	4.3%	10.2%	12.0%	10.2%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	-0.1%	-0.1%	-0.1%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	404.3%	140.9%	151.8%	140.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	223.9%	100.1%	123.9%	100.1%
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%	31.9%	22.3%	26.4%	22.3%
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%	32.7%	35.8%	29.9%	35.8%
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%	7.4%	0.0%	6.5%
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 2020/21									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	548	328	283	274	227	447	1 197	3 971	7 276	6 116	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	758	282	157	107	94	73	163	530	2 163	966	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	211	83	56	46	38	377	160	844	1 814	1 464	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	343	230	172	168	175	272	800	2 548	4 708	3 962	-	-	
Receivables from Exchange Transactions - Waste Management	1600	176	125	106	103	106	121	470	1 881	3 088	2 681	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	1	-	284	284	284	-	-	
Interest on Arrear Debtor Accounts	1810	137	138	129	122	113	119	380	1 050	2 189	1 784	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(534)	143	52	101	15	22	73	111	(17)	322	-	-	
Total By Income Source	2000	1 639	1 330	956	920	767	1 431	3 244	11 219	21 506	17 580	-	-	
2019/20 - totals only		0	0	0	0	0	0	0	0	-	-	0	0	
Debtors Age Analysis By Customer Group														
Organs of State	2200	95	118	34	12	12	53	32	117	474	226	-	-	
Commercial	2300	424	190	79	56	40	78	68	182	1 118	425	-	-	
Households	2400	1 103	915	778	748	694	999	3 057	10 276	18 570	15 774	-	-	
Other	2500	16	108	64	104	20	301	87	644	1 344	1 156	-	-	
Total By Customer Group	2600	1 639	1 330	956	920	767	1 431	3 244	11 219	21 506	17 580	-	-	

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 2020/21								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	1 040	-	-	-	-	-	-	-	1 040
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1 040	-	-	-	-	-	-	-	1 040

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

No investments made.

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table SC6 – Grant receipt

WC052 Prince Albert - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December										
Description	Ref	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										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		–	26 283	29 223	4 649	16 950	11 493	3 500	30.5%	29 223
Local Government Equitable Share		–	22 985	25 925	4 649	14 992	11 493	3 500	30.5%	25 925
Finance Management		–	1 700	1 700	–	1 700	–	–	–	1 700
EPWP Incentive		–	1 032	1 032	–	258	–	–	–	1 032
Municipal Infrastructure Grant		–	357	357	–	–	–	–	–	357
Disaster relief fund		–	209	209	–	–	–	–	–	209
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:		–	2 297	2 297	–	1 359	–	1 359	#DIV/0!	2 297
Financial Management Support (WC_FMGS)		–	401	401	–	–	–	–	–	401
Financial Management Capacity Building		–	–	–	–	–	–	–	–	–
Thusong Centre		–	–	–	–	–	–	–	–	–
Library Grant	4	–	1 790	1 790	–	1 359	–	1 359	#DIV/0!	1 790
Housing		–	–	–	–	–	–	–	–	–
CDW		–	56	56	–	–	–	–	–	56
Road Maintenance		–	50	50	–	–	–	–	–	50
Integrated Transport Planning		–	–	–	–	–	–	–	–	–
Fire Service Capacity Building Grant		–	–	–	–	–	–	–	–	–
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	400	–	400	#DIV/0!	–
SKDM Disaster Relief Grant		–	–	–	–	400	–	400	#DIV/0!	–
Other grant providers:		–	2 524	2 524	–	–	–	–	–	2 524
Skills Development Fund Levy		–	24	24	–	–	–	–	–	24
Service in kind (Audit Fees)		–	2 500	2 500	–	–	–	–	–	2 500
Total Operating Transfers and Grants	5	–	31 104	34 044	4 649	18 709	11 493	5 259	45.8%	34 044
Capital Transfers and Grants										
National Government:		–	7 186	7 186	4 143	6 144	–	6 144	#DIV/0!	7 186
Municipal Infrastructure Grant (MIG)		–	7 186	7 186	4 143	6 144	–	6 144	#DIV/0!	7 186
Integrated National Electrification Programme		–	–	–	–	–	–	–	–	–
Water Service Infrastructure Grant		–	–	–	–	–	–	–	–	–
Other capital transfers [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:		–	6 918	6 918	–	6 318	–	6 318	#DIV/0!	6 918
Provincial Draught relief		–	2 418	2 418	–	1 818	–	1 818	#DIV/0!	2 418
Maintenance of Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Regional Socio-Economic Projects Grant (RSEP)		–	4 500	4 500	–	4 500	–	–	–	4 500
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Skills Development Fun		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	–	14 104	14 104	4 143	12 462	–	12 462	#DIV/0!	14 104
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	45 208	48 148	8 792	31 171	11 493	17 721	154.2%	48 148

8.2 Supporting Table SC7 – Grant expenditure

WC052 Prince Albert - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December										
Description	Ref	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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		–	26 283	29 223	279	2 440	1 215	1 225	100.9%	29 223
Local Government Equitable Share		–	22 985	25 925	–	–	–	–		25 925
Finance Management		–	1 700	1 700	96	1 279	555	725	130.5%	1 700
EPWP Incentive		–	1 032	1 032	148	953	496	457	92.1%	1 032
Municipal Infrastructure Grant		–	357	357	35	208	164	44	27.0%	357
Disaster relief fund		–	209	209	–	–	–	–		209
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
Provincial Government:		–	2 191	2 020	173	1 284	990	294	29.7%	2 020
Financial Management Support (WC_FMGSG)		–	401	401	46	410	990	(580)	-58.6%	401
Financial Management Capacity Building		–	–	–	–	–	–	–		–
Thusong Centre		–	–	–	–	(0)	–	–	#DIV/0!	–
Library Grant		–	1 790	1 619	127	874	–	874	#DIV/0!	1 619
Housing		–	–	–	–	–	–	–		–
CDW		–	56	56	–	3	–	3	#DIV/0!	56
Road Maintenance		–	50	50	–	–	–	–		50
Integrated Transport Planning		–	–	–	–	–	–	–		–
Fire Service Capacity Building Grant		–	–	–	–	–	–	–		–
District Municipality:		–	–	400	27	143	–	143	#DIV/0!	400
SKDM Disaster Relief Grant		–	–	400	27	143	–	143	#DIV/0!	400
Other grant providers:		–	2 524	2 524	–	–	–	–		2 524
Skills Development Fund Levy		–	24	24	–	–	–	–		24
Service in kind (Audit Fees)		–	2 500	2 500	–	–	–	–		2 500
		–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		–	30 998	34 167	479	3 868	2 205	1 663	75.4%	34 167
Capital expenditure of Transfers and Grants										
National Government:		–	7 186	7 186	1 704	9 270	–	9 270	#DIV/0!	7 186
Municipal Infrastructure Grant (MIG)		–	7 186	7 186	1 704	9 270	–	9 270	#DIV/0!	7 186
Integrated National Electrification Programme		–	–	–	–	–	–	–		–
Water Service Infrastructure Grant		–	–	–	–	–	–	–		–
Other capital transfers [insert description]		–	–	–	–	–	–	–		–
Provincial Government:		–	6 918	10 118	448	1 526	565	961	170.0%	10 118
Provincial Draught relief		–	2 418	4 118	448	1 526	565	961	170.0%	4 118
Maintenance of Waste Water Infrastructure		–	–	–	–	–	–	–		–
Regional Socio-Economic Projects Grant (RSEP)		–	4 500	6 000	–	–	–	–		6 000
		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Skills Development Fun		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		–	14 104	17 304	2 152	10 796	565	10 231	1810.1%	17 304
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	45 102	51 471	2 631	14 664	2 770	11 894	429.4%	51 471

Section 9 – Capital expenditure

9.1 Supporting Table SC12

WC052 Prince Albert - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December									
Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	-	1 065	-	-		1 065	-		
August	-	1 065	-	-		2 130	-		
September	-	1 065	-	1 839	#VALUE!	3 195	#VALUE!	#VALUE!	#VALUE!
October	-	1 065	-	1 293	#VALUE!	4 259	#VALUE!	#VALUE!	#VALUE!
November	-	1 065	-	944	#VALUE!	5 324	#VALUE!	#VALUE!	#VALUE!
December	-	1 065	-	2 041	#VALUE!	6 389	#VALUE!	#VALUE!	#VALUE!
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	-		
Total Capital expenditure	-	12 778	-	6 117					

Section 10- Employee related Costs

10.1 Supporting Table SC 8

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

WC052 Prince Albert - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December										
Summary of Employee and Councillor remuneration	Ref	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	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	3 060	3 060	236	1 429	1 530	(101)	-7%	3 060
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	311	311	26	155	155	-	-	311
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		-	3 370	3 370	262	1 584	1 685	(101)	-6%	3 370
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages		-	3 333	3 266	233	1 456	1 666	(210)	-13%	3 266
Pension and UIF Contributions		-	-	2	-	-	-	-	-	2
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	261	-	-	-	-	-	261
Motor Vehicle Allowance		-	-	276	-	-	-	-	-	276
Cellphone Allowance		-	96	96	8	46	48	(3)	-5%	96
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	3	1	0	2	2	(0)	-2%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	3 432	3 902	241	1 503	1 716	(213)	-12%	3 902
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		-	12 186	15 952	1 054	7 184	6 093	1 091	18%	15 952
Pension and UIF Contributions		-	1 863	2 073	160	1 032	931	101	11%	2 073
Medical Aid Contributions		-	706	847	53	322	353	(30)	-9%	847
Overtime		-	-	1 015	-	-	-	-	-	1 015
Performance Bonus		-	1 224	-	-	1 040	612	428	70%	-
Motor Vehicle Allowance		-	301	50	25	58	150	(92)	-61%	50
Cellphone Allowance		-	85	89	8	50	43	7	17%	89
Housing Allowances		-	120	120	9	58	60	(2)	-3%	120
Other benefits and allowances		-	1 755	743	121	806	877	(72)	-8%	743
Payments in lieu of leave		-	448	448	3	37	224	(187)	-84%	448
Long service awards		-	126	104	-	74	63	11	17%	104
Post-retirement benefit obligations		-	462	485	23	140	231	(91)	-39%	485
Sub Total - Other Municipal Staff		-	19 277	21 924	1 457	10 802	9 638	1 163	12%	21 924
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality		-	26 079	29 197	1 960	13 889	13 040	849	7%	29 197
Unpaid salary, allowances & benefits in arrears:										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		-	26 079	29 197	1 960	13 889	13 040	849	7%	29 197
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		-	22 709	25 826	1 699	12 305	11 354	951	8%	25 826

Section 11 – Actuals and Revised Targets for cash Receipts

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

WC052 Prince Albert - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December																		
Description	Ref	Budget Year 2020/21												2020/21 Medium Term Revenue & Expenditure Framework				
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23		
R thousands	1																	
Cash Receipts By Source																		
Property rates		1 906	250	253	250	251	251	-	-	-	-	-	(27)	3 134	3 370	3 622		
Service charges - electricity revenue		1 339	1 383	1 378	1 219	1 464	1 384	-	-	-	-	-	-	3 215	11 382	12 234	13 149	
Service charges - water revenue		621	437	350	427	448	513	-	-	-	-	-	-	167	2 963	3 185	3 424	
Service charges - sanitation revenue		350	338	321	315	316	319	-	-	-	-	-	-	231	2 189	2 353	2 529	
Service charges - refuse		183	177	169	163	162	165	-	-	-	-	-	-	84	1 103	1 186	1 275	
Rental of facilities and equipment		97	97	98	(186)	97	97	-	-	-	-	-	(22)	278	296	315		
Interest earned - external investments		177	162	162	171	215	203	-	-	-	-	-	-	1 810	2 900	2 975	3 000	
Interest earned - outstanding debtors		129	128	132	139	141	137	-	-	-	-	-	-	89	896	963	1 035	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		4	3	5	12	13	4	-	-	-	-	-	-	295	338	314	319	
Licences and permits		14	12	4	6	12	6	-	-	-	-	-	-	(54)	-	-	-	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	200	200	175	180	
Transfers and Subsidies - Operational		11 170	452	3 135	700	761	5 128	-	-	-	-	-	-	9 758	31 104	31 449	33 464	
Other revenue		42	73	31	54	112	51	-	-	-	-	-	-	102	467	473	479	
Cash Receipts by Source		16 033	3 512	6 039	3 268	3 994	8 260	-	-	-	-	-	-	15 848	56 954	58 972	62 792	
Other Cash Flows by Source																		
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	1 574	1 349	575	2 152	-	-	-	-	-	-	8 454	14 104	10 392	9 558	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	10	10	10	10	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source		16 033	3 512	7 613	4 617	4 569	10 412	-	-	-	-	-	-	24 311	71 067	69 374	72 360	
Cash Payments by Type																		
Employee related costs		1 699	1 965	1 849	2 013	2 913	1 866	-	-	-	-	-	-	9 367	21 672	21 790	22 816	
Remuneration of councillors		275	262	262	262	262	262	-	-	-	-	-	-	1 786	3 370	3 554	3 679	
Interest paid		1 213	569	564	569	568	568	-	-	-	-	-	-	(3 992)	59	59	59	
Bulk purchases - Electricity		332	332	332	332	332	332	-	-	-	-	-	-	9 977	11 969	12 586	13 236	
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials		1 431	1 502	1 236	897	918	904	-	-	-	-	-	-	(5 914)	974	766	765	
Contracted services		2	92	8	35	20	23	-	-	-	-	-	-	6 356	6 535	6 009	6 115	
Grants and subsidies paid - other municipalities		505	429	447	464	469	437	-	-	-	-	-	-	(2 751)	-	-	-	
Grants and subsidies paid - other		-	-	110	-	-	-	-	-	-	-	-	-	230	340	340	340	
General expenses		1 298	537	2 821	478	706	907	-	-	-	-	-	-	4 758	11 504	11 497	11 600	
Cash Payments by Type		6 755	5 688	7 629	5 049	6 188	5 299	-	-	-	-	-	-	19 817	56 425	56 601	58 610	
Other Cash Flows/Payments by Type																		
Capital assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type		6 755	5 688	7 629	5 049	6 188	5 299	-	-	-	-	-	-	19 817	56 425	56 601	58 610	
NET INCREASE/(DECREASE) IN CASH HELD		9 278	(2 175)	(15)	(432)	(1 619)	5 113	-	-	-	-	-	-	4 494	14 643	12 772	13 750	
Cash/cash equivalents at the month/year beginning:		51 982	61 260	59 085	59 069	58 638	57 018	62 131	62 131	62 131	62 131	62 131	62 131	62 131	51 982	66 625	79 397	
Cash/cash equivalents at the month/year end:		61 260	59 085	59 069	58 638	57 018	62 131	62 131	62 131	62 131	62 131	62 131	62 131	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 - M06 December											
R thousands	Description	Ref	2019/20	Budget Year 2020/21			YTD variance	YTD variance %	Full Year Forecast		
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual				YearTD actual	YearTD budget
Capital expenditure on new assets by Asset Class/Sub-class											
	Infrastructure			7 805	10 191	1 768	4 920	3 902	(1 017)	-26.1%	10 191
	Roads Infrastructure			4 468	4 818	1 462	3 148	2 234	(914)	-40.9%	4 818
	Roads										
	Road Structures			4 468	4 818	1 462	3 148	2 234	(914)	-40.9%	4 818
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure			1 337	1 331	18	615	660	53	8.0%	1 331
	Drainage Collection			1 337	1 331	18	615	660	53	8.0%	1 331
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure				635						635
	Power Plants										
	HV Substations										
	HV Switching Station										
	HV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	MV Networks										
	LV Networks				635						635
	Capital Spares										
	Water Supply Infrastructure			1 999	3 407	268	1 156	1 000	(157)	-15.7%	3 407
	Dams and Weirs			1 999	2 876		1 156	1 000	(157)	-15.7%	2 876
	Boreholes				531						531
	Reservoirs										
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	PRV Stations										
	Capital Spares										
	Sanitation Infrastructure										
	Pump Station										
	Reticulation										
	Waste Water Treatment Works										
	Outfall Sewers										
	Toilet Facilities										
	Capital Spares										
	Solid Waste Infrastructure										
	Landfill Sites										
	Waste Transfer Stations										
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Electricity Generation Facilities										
	Capital Spares										
	Rail Infrastructure										
	Rail Lines										
	Rail Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	MV Substations										
	LV Networks										
	Capital Spares										
	Coastal Infrastructure										
	Sand Pumps										
	Piers										
	Revetments										
	Promenades										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Cable Layers										
	Distribution Layers										
	Capital Spares										
	Community Assets				120						120
	Community Facilities				120						120
	Halls										
	Centres										
	Crèches										
	Clinic/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Police										
	Ports										
	Public Open Space				120						120
	Nature Reserves										
	Public Abolition Facilities										
	Markets										
	Stalls										
	Absellers										
	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			3 913	5 907		47	1 957	1 909	97.6%	5 907
	Operational Buildings			3 913	5 907		47	1 957	1 909	97.6%	5 907
	Municipal Offices			3 913	5 907		47	1 957	1 909	97.6%	5 907
	Pay/Equity Points										
	Building Plan Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Depots										
	Capital Spares										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spares										
	Biological or Cultivated Assets										
	Biological or Cultivated Assets										
	Intangible Assets										
	Service Assets										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Local Settlement Software Applications										
	Unspecified										
	Computer Equipment			25	234	16	25	13	(13)	-100.2%	234
	Computer Equipment			25	234	16	25	13	(13)	-100.2%	234
	Furniture and Office Equipment			160	160		9		(9)	#DIV/0!	160
	Furniture and Office Equipment			160	160		9		(9)	#DIV/0!	160
	Machinery and Equipment			159	259	43	79	79	0	0.6%	259
	Machinery and Equipment			159	259	43	79	79	0	0.6%	259
	Transport Assets			1 430	1 430						1 430
	Transport Assets			1 430	1 430						1 430
	Land										
	Land										
	Zoo's, Marine and Non-biological Animals										
	Zoo's, Marine and Non-biological Animals										
	Total Capital Expenditure on new assets	1		11 902	18 301	1 826	5 080	5 951	871	14.6%	18 301

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

WC052 Prince Albert - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06										
Description	Ref	2019/20			Budget Year 2020/21			YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
\$ thousands										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class			450	522	115	640	225	(415)	-184.2%	522
Infrastructure										
Roads Infrastructure										
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure										
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure										
Power Plants										
FV Substations										
FV Switching Station										
FV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure			450	522	115	122	225	104	46.1%	522
Dams and Weirs										
Boreholes			450	522	115	122	225	104	46.1%	522
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
FV Stations										
Capital Spares										
Sanitation Infrastructure						519		(519)	#DIV/0!	
Pump Station										
Reticulation										
Waste Water Treatment Works						519		(519)	#DIV/0!	
Outfall Sewers										
Tolal 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										
Seal Ponds										
Piers										
Revetments										
Protections										
Capital Spares										
Information and Communication Infrastructure										
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets			426	426	100	396	213	(183)	-86.1%	426
Community Facilities										
Halls										
Centres										
Cafes										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Crematoriums/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Abolition Facilities										
Markets										
Stalls										
Abattoirs										
Agports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities			426	426	100	396	213	(183)	-86.1%	426
Indoor Facilities										
Outdoor Facilities										
Capital Spares			426	426	100	396	213	(183)	-86.1%	426
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										
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										
Computer Equipment										
Furniture and Office Equipment										
Furniture and Office Equipment										
Machinery and Equipment										
Machinery and Equipment										
Transport Assets										
Transport Assets										
Land										
Land										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on renewal of existing assets	1		876	948	215	1 036	438	(598)	-136.5%	948

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 **DECEMBER 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 January 2021