

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

JANUARY 2021

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 JANUARY 2021.

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 50 117 393.10

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

Services charges: A positive YTD variance of 24%. The municipality are not implementing the credit control policy by cutting electricity thus the shortfall in service charges

Interest earned – external investments: A negative YTD variance of 23%. The current interest rate are lower than the previous quarters.

Fines, penalties and forfeits: A negative YTD variance of 98%.

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

Transfers and subsidies: A positive YTD variance of 48% are due to grant income that has 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 41 786 632.44

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

Employee Cost: A positive YTD budget variance of 9%. All positions that need to fill will be freeze due to COVID-19 pandemic.

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.

Bulk purchases: A positive YTD budget variance of 13% is reflected as a result of payment to Eskom for a lower account than normal.

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 18% is reflected as a result of expenditure against the capital and roll-over application projects.

Transfers and Subsidies: A negative YTD budget variance of 45% 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 6 259 881.41.

Cash flow: Bank balance as at 31 JANUARY 2021 reflects a positive amount of R 51 918 438.84

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

3.2.2 Reports, tables, charts & explanations

No summary tables and charts are included for this section of the JANUARY 2021 Budget Statement report.

3.3 Material variances from SDBIP

No variances were report for JANUARY 2021.

3.4 Remedial or corrective steps

No remedial or corrective steps are needed for JANUARY 2021.

3.5 Conclusion

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

Section 4 – In-year budget statement tables

In-Year budget statement tables

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

(a) Table C1 s71 Monthly Budget Statement Summary

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

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

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

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

(f) Table C6 Monthly Budget Statement- Financial Position

(g) Table C7 Monthly Budget Statement- Cash Flow

And

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

4.1 Monthly budget statements

4.1.1 Table C1: S71 Monthly Budget Statement Summary

WC052 Prince Albert - Table C1 Monthly Budget Statement Summary - M07 January									
Description	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	3 413	2 612	801	31%	4 478
Service charges	-	25 195	25 195	2 411	16 351	14 697	1 654	11%	25 195
Investment revenue	-	2 900	2 750	204	1 294	1 692	(397)	-23%	2 750
Transfers and subsidies	-	31 104	34 273	5 584	26 930	18 144	8 786	48%	34 273
Other own revenue	-	5 676	5 519	561	2 129	3 311	(1 182)	-36%	5 519
Total Revenue (excluding capital transfers and contributions)	-	69 353	72 215	9 011	50 117	40 456	9 661	24%	72 215
Employee costs	-	22 709	25 826	2 098	14 403	13 247	1 156	9%	25 826
Remuneration of Councillors	-	3 370	3 370	262	1 846	1 966	(120)	-6%	3 370
Depreciation & asset impairment	-	3 984	3 984	332	2 324	2 324	0	0%	3 984
Finance charges	-	1 344	1 344	-	-	784	(784)	-100%	1 344
Materials and bulk purchases	-	12 977	12 997	1 042	8 110	7 570	540	7%	12 997
Transfers and subsidies	-	340	340	-	110	198	(88)	-45%	340
Other expenditure	-	24 620	24 344	1 446	14 994	14 362	633	4%	24 344
Total Expenditure	-	69 345	72 207	5 180	41 787	40 451	1 336	3%	72 207
Surplus/(Deficit)	-	8	8	3 832	8 331	5	8 326	168292%	8
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	14 104	17 304	-	5 650	8 227	###	-31%	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	3 832	13 981	8 232	5 749	70%	17 313
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	14 112	17 313	3 832	13 981	8 232	5 749	70%	17 313
Capital expenditure & funds sources									
Capital expenditure	-	12 778	22 005	143	6 260	7 454	(1 194)	-16%	22 005
Capital transfers recognised	-	12 264	15 047	-	4 929	7 154	(2 225)	-31%	15 047
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	514	6 958	143	1 331	300	1 031	344%	6 958
Total sources of capital funds	-	12 778	22 005	143	6 260	7 454	(1 194)	-16%	22 005
Financial position									
Total current assets	-	50 990	62 220	-	73 284	-	-	-	62 220
Total non current assets	-	186 693	176 666	-	162 527	-	-	-	176 666
Total current liabilities	-	12 611	44 148	-	45 857	-	-	-	44 148
Total non current liabilities	-	30 264	7 220	-	6 532	-	-	-	7 220
Community wealth/Equity	-	194 808	187 518	-	183 421	-	-	-	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	-	60 541	52 093	(8 448)	-16%	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	1 697	1 409	1 075	838	843	715	4 038	11 557	22 172
Creditors Age Analysis									
Total Creditors	1 421	39	-	-	-	-	-	-	1 459

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

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

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

WC052 Prince Albert - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January										
Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		–	40 541	44 831	6 226	30 455	23 649	6 806	29%	44 831
Executive and council		–	27 866	32 306	5 219	20 476	16 255	4 221	26%	32 306
Finance and administration		–	12 675	12 525	1 007	9 979	7 394	2 585	35%	12 525
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		–	5 578	5 650	195	1 423	3 254	(1 831)	-56%	5 650
Community and social services		–	2 030	2 259	182	1 315	1 184	131	11%	2 259
Sport and recreation		–	22	22	–	0	13	(13)	-99%	22
Public safety		–	3 526	3 369	13	108	2 057	(1 949)	-95%	3 369
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		–	1 139	1 139	39	995	664	331	50%	1 139
Planning and development		–	56	56	–	3	33	(29)	-90%	56
Road transport		–	1 083	1 083	39	992	631	361	57%	1 083
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		–	36 199	37 899	2 552	22 894	21 116	1 778	8%	37 899
Energy sources		–	16 450	16 450	1 334	9 501	9 596	(94)	-1%	16 450
Water management		–	14 436	16 137	585	8 977	8 421	556	7%	16 137
Waste water management		–	3 377	3 377	326	2 280	1 970	310	16%	3 377
Waste management		–	1 936	1 936	306	2 136	1 129	1 007	89%	1 936
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	–	83 457	89 519	9 011	55 767	48 683	7 084	15%	89 519
Expenditure - Functional										
<i>Governance and administration</i>		–	26 880	27 542	1 662	16 799	15 680	1 119	7%	27 542
Executive and council		–	7 874	8 031	461	3 759	4 593	(834)	-18%	8 031
Finance and administration		–	19 007	19 511	1 200	13 040	11 087	1 953	18%	19 511
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		–	7 367	8 381	625	4 259	4 297	(38)	-1%	8 381
Community and social services		–	2 537	2 822	199	1 521	1 480	41	3%	2 822
Sport and recreation		–	1 269	1 310	118	628	740	(112)	-15%	1 310
Public safety		–	3 560	4 248	308	2 110	2 077	34	2%	4 248
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		–	7 629	8 359	770	4 986	4 450	536	12%	8 359
Planning and development		–	659	678	43	345	384	(39)	-10%	678
Road transport		–	6 970	7 681	727	4 641	4 066	575	14%	7 681
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		–	27 269	27 725	2 123	15 692	15 907	(215)	-1%	27 725
Energy sources		–	14 191	14 201	1 146	9 086	8 278	808	10%	14 201
Water management		–	4 481	4 521	359	2 627	2 614	13	1%	4 521
Waste water management		–	3 569	3 773	280	1 977	2 082	(105)	-5%	3 773
Waste management		–	5 028	5 230	338	2 002	2 933	(931)	-32%	5 230
<i>Other</i>		–	200	200	–	50	117	(67)	-57%	200
Total Expenditure - Functional	3	–	69 345	72 207	5 180	41 787	40 451	1 336	3%	72 207
Surplus/ (Deficit) for the year		–	14 112	17 313	3 832	13 981	8 232	5 749	70%	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) - M07 January										
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	5 219	20 476	16 255	4 221	26.0%	32 707
Vote 2 - DIRECTOR FINANCE		-	12 099	11 618	872	9 358	7 058	2 300	32.6%	11 618
Vote 3 - DIRECTOR CORPORATE		-	633	563	135	624	369	255	69.0%	563
Vote 4 - DIRECTOR COMMUNITY		-	5 578	5 650	195	1 423	3 254	(1 831)	-56.3%	5 650
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	37 281	38 982	2 591	23 886	21 747	2 139	9.8%	38 982
Total Revenue by Vote	2	-	83 457	89 519	9 011	55 767	48 683	7 084	14.6%	89 519
Expenditure by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	-	7 874	8 011	461	3 759	4 593	(834)	-18.2%	8 011
Vote 2 - DIRECTOR FINANCE		-	12 612	12 919	775	9 301	7 357	1 944	26.4%	12 919
Vote 3 - DIRECTOR CORPORATE		-	7 054	7 291	468	4 085	4 115	(30)	-0.7%	7 291
Vote 4 - DIRECTOR COMMUNITY		-	7 567	8 581	625	4 309	4 414	(105)	-2.4%	8 581
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	34 239	35 406	2 850	20 333	19 973	361	1.8%	35 406
Total Expenditure by Vote	2	-	69 345	72 207	5 180	41 787	40 451	1 336	3.3%	72 207
Surplus/ (Deficit) for the year	2	-	14 112	17 313	3 832	13 981	8 232	5 749	69.8%	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) - M07 January										
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	3 413	2 612	801	31%	4 478
Service charges - electricity revenue		–	16 260	16 260	1 334	9 501	9 485	16	0%	16 260
Service charges - water revenue		–	4 233	4 233	585	3 381	2 469	912	37%	4 233
Service charges - sanitation revenue		–	3 127	3 127	328	2 287	1 824	463	25%	3 127
Service charges - refuse revenue		–	1 576	1 576	163	1 182	919	263	29%	1 576
Rental of facilities and equipment		–	397	397	97	398	232	166	72%	397
Interest earned - external investments		–	2 900	2 750	204	1 294	1 692	(397)	-23%	2 750
Interest earned - outstanding debtors		–	1 280	1 280	141	947	747	201	27%	1 280
Dividends received		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	3 332	3 175	5	47	1 944	(1 897)	-98%	3 175
Licences and permits		–	–	–	9	63	–	63	#DIV/0!	–
Agency services		–	200	200	–	–	117	(117)	-100%	200
Transfers and subsidies		–	31 104	34 273	5 584	26 930	18 144	8 786	48%	34 273
Other revenue		–	467	467	310	674	272	402	147%	467
Gains		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		–	69 353	72 215	9 011	50 117	40 456	9 661	24%	72 215
Expenditure By Type										
Employee related costs		–	22 709	25 826	2 098	14 403	13 247	1 156	9%	25 826
Remuneration of councillors		–	3 370	3 370	262	1 846	1 966	(120)	-6%	3 370
Debt impairment		–	6 534	6 534	570	4 620	3 812	809	21%	6 534
Depreciation & asset impairment		–	3 984	3 984	332	2 324	2 324	0	0%	3 984
Finance charges		–	1 344	1 344	–	–	784	(784)	-100%	1 344
Bulk purchases		–	12 000	12 000	1 009	7 898	7 000	898	13%	12 000
Other materials		–	977	997	33	212	570	(358)	-63%	997
Contracted services		–	6 552	6 552	377	3 128	3 822	(694)	-18%	6 552
Transfers and subsidies		–	340	340	–	110	198	(88)	-45%	340
Other expenditure		–	11 534	11 258	500	7 246	6 728	518	8%	11 258
Losses		–	–	–	–	–	–	–	–	–
Total Expenditure		–	69 345	72 207	5 180	41 787	40 451	1 336	3%	72 207
Surplus/(Deficit)		–	8	8	3 832	8 331	5	8 326	2	8
Transfers and subsidies - capital (minority shareholders) (National / Provincial and District)		–	14 104	17 304	–	5 650	8 227	(2 577)	(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	3 832	13 981	8 232			17 313
Taxation		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		–	14 112	17 313	3 832	13 981	8 232			17 313
Attributable to minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		–	14 112	17 313	3 832	13 981	8 232			17 313
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		–	14 112	17 313	3 832	13 981	8 232			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) - M07 January										
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	32	114	2 297	(2 183)	-95%	5 592
Vote 3 - DIRECTOR CORPORATE		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTOR COMMUNITY		-	426	3 586	72	436	248	187	75%	3 586
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	8 414	12 827	39	5 710	4 908	802	16%	12 827
Total Capital single-year expenditure	4	-	12 778	22 005	143	6 260	7 454	(1 194)	-16%	22 005
Total Capital Expenditure		-	12 778	22 005	143	6 260	7 454	(1 194)	-16%	22 005
Capital Expenditure - Functional Classification										
Governance and administration		-	3 938	5 592	32	114	2 297	(2 183)	-95%	5 592
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	3 938	5 592	32	114	2 297	(2 183)	-95%	5 592
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	426	3 586	72	436	248	187	75%	3 586
Community and social services		-	-	1 880	72	436	-	436	#DIV/0!	1 880
Sport and recreation		-	426	1 706	-	-	248	(248)	-100%	1 706
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	4 468	4 918	-	3 227	2 606	620	24%	4 918
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	4 468	4 918	-	3 227	2 606	620	24%	4 918
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	3 946	7 909	39	1 981	2 302	(321)	-14%	7 909
Energy sources		-	-	55	-	-	-	-	-	55
Water management		-	2 608	3 565	-	1 278	1 522	(244)	-16%	3 565
Waste water management		-	1 337	2 589	39	703	780	(77)	-10%	2 589
Waste management		-	-	1 700	-	-	-	-	-	1 700
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	12 778	22 005	143	5 757	7 454	(1 697)	-23%	22 005
Funded by:										
National Government		-	6 249	6 770	-	3 725	3 645	80	2%	6 770
Provincial Government		-	6 016	8 277	-	1 203	3 509	(2 306)	-66%	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	-	4 929	7 154	(2 225)	-31%	15 047
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	514	6 958	143	1 331	300	1 031	344%	6 958
Total Capital Funding		-	12 778	22 005	143	6 260	7 454	(1 194)	-16%	22 005

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC052 Prince Albert - Table C6 Monthly Budget Statement - Financial Position - M07 January						
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	60 541	44 209
Call investment deposits		-	-	-	-	-
Consumer debtors		-	15 954	9 687	5 758	9 687
Other debtors		-	6 164	6 440	5 208	6 440
Current portion of long-term receivables		-	-	-	-	-
Inventory		-	639	1 884	1 777	1 884
Total current assets		-	50 990	62 220	73 284	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	147 590	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	162 527	176 666
TOTAL ASSETS		-	237 683	238 886	235 811	238 886
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	5	5	5	5
Consumer deposits		-	498	532	552	532
Trade and other payables		-	8 372	19 067	22 311	19 067
Provisions		-	3 736	24 545	22 989	24 545
Total current liabilities		-	12 611	44 148	45 857	44 148
Non current liabilities						
Borrowing		-	-	(5)	(5)	(5)
Provisions		-	30 264	7 225	6 537	7 225
Total non current liabilities		-	30 264	7 220	6 532	7 220
TOTAL LIABILITIES		-	42 876	51 368	52 389	51 368
NET ASSETS	2	-	194 808	187 518	183 421	187 518
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		-	185 308	178 018	173 921	178 018
Reserves		-	9 500	9 500	9 500	9 500
TOTAL COMMUNITY WEALTH/EQUITY	2	-	194 808	187 518	183 421	187 518

4.1.7 Table C7: Monthly Budget Statement – Cash Flow

WC052 Prince Albert - Table C7 Monthly Budget Statement - Cash Flow - M07 January										
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	51 982	51 982		51 982
Cash/cash equivalents at month/year end:		-	28 233	44 209	9 264	8 623	52 093	52 093		44 209

4.1.8 Supporting Table SC2 Performance Indicators

WC052 Prince Albert - Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 January

Description of financial indicator	Basis of calculation	Ref	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%	12.2%	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%	159.8%	140.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	223.9%	100.1%	132.0%	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%	21.9%	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%	28.7%	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 over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	662	386	288	263	258	207	1 436	4 089	7 589	6 253	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	745	323	153	91	74	81	176	542	2 185	964	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	193	79	52	43	37	32	476	853	1 766	1 441	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	343	228	192	163	160	167	942	2 633	4 828	4 066	-	-	
Receivables from Exchange Transactions - Waste Management	1600	172	113	112	99	98	101	516	1 935	3 146	2 749	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	1	284	284	284	-	-	
Interest on Arrear Debtor Accounts	1810	143	136	137	127	120	112	405	1 120	2 299	1 884	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(561)	144	142	52	95	14	88	101	74	349	-	-	
Total By Income Source	2000	1 697	1 409	1 075	838	843	715	4 038	11 557	22 172	17 991	-	-	
2019/20 - totals only		0	0	0	0	0	0	0	0	-	-	0	0	
Debtors Age Analysis By Customer Group														
Organs of State	2200	36	244	70	21	16	16	105	361	870	520	-	-	
Commercial	2300	366	189	157	71	49	25	113	181	1 152	439	-	-	
Households	2400	1 236	897	751	682	678	654	3 478	10 364	18 740	15 856	-	-	
Other	2500	59	79	97	63	100	20	342	651	1 410	1 176	-	-	
Total By Customer Group	2600	1 697	1 409	1 075	838	843	715	4 038	11 557	22 172	17 991	-	-	

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	1 161	-	-	-	-	-	-	-	1 161
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	255	39	-	-	-	-	-	-	294
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	5	-	-	-	-	-	-	-	5
Total By Customer Type	1000	1 421	39	-	-	-	-	-	-	1 459

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

No investments made.

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table SC6 – Grant receipt

WC052 Prince Albert - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January										
Description	Ref	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	5 187	22 137	13 408	6 771	50.5%	29 223
Local Government Equitable Share		-	22 985	25 925	5 187	20 179	13 408	6 771	50.5%	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	5 187	23 896	13 408	8 530	63.6%	34 044
Capital Transfers and Grants										
National Government:		-	7 186	7 186	-	6 144	-	6 144	#DIV/0!	7 186
Municipal Infrastructure Grant (MIG)		-	7 186	7 186	-	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	-	12 462	-	12 462	#DIV/0!	14 104
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	45 208	48 148	5 187	36 358	13 408	20 992	156.6%	48 148

8.2 Supporting Table SC7 – Grant expenditure

WC052 Prince Albert - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January										
Description	Ref	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	239	2 679	1 417	1 262	89.0%	29 223
Local Government Equitable Share		–	22 985	25 925	–	–	–	–		25 925
Finance Management		–	1 700	1 700	167	1 446	647	799	123.4%	1 700
EPWP Incentive		–	1 032	1 032	39	992	579	413	71.4%	1 032
Municipal Infrastructure Grant		–	357	357	32	241	191	49	25.8%	357
Disaster relief fund		–	209	209	–	–	–	–		209
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
Provincial Government:		–	2 191	2 020	132	1 416	1 155	261	22.6%	2 020
Financial Management Support (WC_FMGSG)		–	401	401	–	410	1 155	(745)	-64.5%	401
Financial Management Capacity Building		–	–	–	–	–	–	–		–
Thusong Centre		–	–	–	–	(0)	–	–	#DIV/0!	–
Library Grant		–	1 790	1 619	132	1 006	–	1 006	#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	171	–	171	#DIV/0!	400
SKDM Disaster Relief Grant		–	–	400	27	171	–	171	#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	397	4 265	2 572	1 693	65.8%	34 167
Capital expenditure of Transfers and Grants										
National Government:		–	7 186	7 186	–	9 270	–	9 270	#DIV/0!	7 186
Municipal Infrastructure Grant (MIG)		–	7 186	7 186	–	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	–	1 580	2 942	(1 362)	-46.3%	10 118
Provincial Draught relief		–	2 418	4 118	–	1 526	659	867	131.4%	4 118
Maintenance of Waste Water Infrastructure		–	–	–	–	–	–	–		–
Regional Socio-Economic Projects Grant (RSEP)		–	4 500	6 000	–	54	2 283	(2 229)	-97.6%	6 000
		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Skills Development Fun		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		–	14 104	17 304	–	10 850	2 942	7 908	268.8%	17 304
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	45 102	51 471	397	15 116	5 514	9 601	174.1%	51 471

Section 9 – Capital expenditure

9.1 Supporting Table SC12

WC052 Prince Albert - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January									
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	-	143	#VALUE!	7 454	#VALUE!	#VALUE!	#VALUE!
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	-	6 260					

Section 10- Employee related Costs

10.1 Supporting Table SC 8

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

WC052 Prince Albert - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January										
Summary of Employee and Councillor remuneration	Ref	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	1 665	1 785	(120)	-7%	3 060
Pension and UIF Contributions		-	-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		-	-	-	-	-	-	-		-
Cellphone Allowance		-	311	311	26	181	181	-		311
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		-
Sub Total - Councillors		-	3 370	3 370	262	1 846	1 966	(120)	-6%	3 370
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages		-	3 333	3 266	242	1 698	1 944	(246)	-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	54	56	(3)	-4%	96
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	3	1	0	2	2	(0)	-1%	1
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations		-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		-	3 432	3 902	250	1 753	2 002	(249)	-12%	3 902
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		-	12 186	15 952	1 046	8 442	7 109	1 334	19%	15 952
Pension and UIF Contributions		-	1 863	2 073	160	1 205	1 087	119	11%	2 073
Medical Aid Contributions		-	706	847	53	378	412	(33)	-8%	847
Overtime		-	-	1 015	-	-	-	-		1 015
Performance Bonus		-	1 224	-	-	1 049	714	335	47%	-
Motor Vehicle Allowance		-	301	50	25	61	176	(115)	-65%	50
Cellphone Allowance		-	85	89	8	57	50	7	15%	89
Housing Allowances		-	120	120	9	67	70	(3)	-4%	120
Other benefits and allowances		-	1 755	743	121	1 026	1 024	2	0%	743
Payments in lieu of leave		-	448	448	3	125	261	(137)	-52%	448
Long service awards		-	126	104	-	74	74	0	0%	104
Post-retirement benefit obligations		-	462	485	23	165	270	(105)	-39%	485
Sub Total - Other Municipal Staff		-	19 277	21 924	1 449	12 649	11 245	1 405	12%	21 924
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality		-	26 079	29 197	1 960	16 248	15 213	1 036	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	16 248	15 213	1 036	7%	29 197
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		-	22 709	25 826	1 699	14 403	13 247	1 156	9%	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 - M07 January																
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																
Cash Receipts By Source																
Property rates		1 906	250	253	250	251	251	251	--	--	--	--	(278)	3 134	3 370	3 622
Service charges - electricity revenue		1 339	1 383	1 378	1 219	1 464	1 384	1 334	--	--	--	--	1 881	11 382	12 234	13 149
Service charges - water revenue		621	437	350	427	448	513	585	--	--	--	--	(418)	2 963	3 185	3 424
Service charges - sanitation revenue		350	338	321	315	316	319	328	--	--	--	--	(98)	2 189	2 353	2 529
Service charges - refuse		183	177	169	163	162	165	163	--	--	--	--	(79)	1 103	1 186	1 275
Rental of facilities and equipment		97	97	98	(186)	97	97	97	--	--	--	--	(120)	278	296	315
Interest earned - external investments		177	162	162	171	215	203	204	--	--	--	--	1 606	2 900	2 975	3 000
Interest earned - outstanding debtors		129	128	132	139	141	137	141	--	--	--	--	(51)	896	963	1 035
Dividends received		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Fines, penalties and forfeits		4	3	5	12	13	4	5	--	--	--	--	291	338	314	319
Licences and permits		14	12	4	6	12	6	9	--	--	--	--	(63)	--	--	--
Agency services		--	--	--	--	--	--	--	--	--	--	--	200	200	175	180
Transfers and Subsidies - Operational		11 170	452	3 135	700	761	5 128	5 584	--	--	--	--	4 174	31 104	31 449	33 464
Other revenue		42	73	31	54	112	51	310	--	--	--	--	(207)	467	473	479
Total Cash Receipts by Source		16 033	3 512	6 039	3 268	3 994	8 260	9 011	--	--	--	--	6 836	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	9 011	--	--	--	--	15 300	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	2 098	--	--	--	--	7 270	21 672	21 790	22 816
Remuneration of councillors		275	262	262	262	262	262	262	--	--	--	--	1 525	3 370	3 554	3 679
Interest paid		1 213	569	564	569	568	568	570	--	--	--	--	(4 561)	59	59	59
Bulk purchases - Electricity		332	332	332	332	332	332	332	--	--	--	--	9 645	11 969	12 586	13 236
Bulk purchases - Water & Sewer		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Other materials		1 431	1 502	1 236	897	918	904	1 009	--	--	--	--	(6 924)	974	766	765
Contracted services		2	92	8	35	20	23	33	--	--	--	--	6 324	6 535	6 009	6 115
Grants and subsidies paid - other municipalities		505	429	447	464	469	437	377	--	--	--	--	(3 128)	--	--	--
Grants and subsidies paid - other		--	--	110	--	--	--	--	--	--	--	--	230	340	340	340
General expenses		1 298	537	2 821	478	706	907	500	--	--	--	--	4 258	11 504	11 497	11 600
Total Cash Payments by Type		6 755	5 688	7 629	5 049	6 188	5 299	5 180	--	--	--	--	14 638	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	5 180	--	--	--	--	14 638	56 425	56 601	58 610
NET INCREASE/(DECREASE) IN CASH HELD																
		9 278	(2 175)	(15)	(432)	(1 619)	5 113	3 832	--	--	--	--	662	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	65 963	65 963	65 963	65 963	65 963	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	65 963	65 963	65 963	65 963	65 963	66 625	66 625	79 397	93 147

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

WC052 Prince Albert - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M07										
Description	Ref	2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2020/21 YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure			450	522		640	263	(377)	-143.6%	522
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										
LV Networks										
Capital Spares										
Water Supply Infrastructure			450	522		122	263	141	53.8%	522
Dams and Weirs										
Boreholes			450			122	263	141	53.8%	
Reservoirs				522						522
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure						519		(519)	#DIV/0!	
Pump Station										
Reticulation										
Waste Water Treatment Works						519		(519)	#DIV/0!	
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure										
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure										
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure										
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure										
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets			426	426	72	469	248	(220)	-88.6%	426
Community Facilities										
Halls										
Centres										
Crèches										
Clinical/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities			426	426	72	469	248	(220)	-88.6%	426
Indoor Facilities										
Outdoor Facilities										
Capital Spares			426	426	72	469	248	(220)	-88.6%	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/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										
Intangible Assets										
Servitudes										
Licences and Rights										
Water Rights										
Effluent Licences										
Solid Waste Licences										
Computer Software and Applications										
Load 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	72	1 109	511	(598)	-116.9%	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 **JANUARY 2021** 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, consisting of a large, stylized 'A' followed by a horizontal line extending to the right.

Date 11 February 2021