

MUNISIPALITEIT
VAN
PRINS ALBERT



MUNICIPALITY
OF
PRINCE ALBERT

In – Year Report of Municipality

Prepared in terms of the Local Government: Municipal Finance Management Act, (Act 56 of 2003): Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 APRIL 2009.

MONTHLY BUDGET STATEMENT

JULY 2023

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Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

MFMA – Local Government: Municipal Finance Management Act (56/2003). The principal 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 2023/24 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 2023/2024

This is the resolution that will be presented to Council when the In-Year Report is tabled:

RECOMMENDATION:

1. That the Mayor take note of the monthly statement and supporting documentation for JULY 2023.

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 2023 for the 2023/2024 financial year. The amounts for rates and service charges do not represent cash received but levied amounts.

Total revenue received to date was R17 222 145.85.

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

Services charges: A positive YTD variance of 1% for service charges. This is due to the first month of the new financial year.

Interest earned – external investments: A positive YTD variance of 33%. The municipality invested the bulk of investment received with another bank with better interest.

Fines, penalties and forfeits: A negative YTD variance of 73%. The vacant position for another traffic officer has been filled and operations has been set up to generate revenue.

Agency Service: A positive YTD variance of 100%.

Transfers and subsidies: A positive YTD variance of 100% are due to the fact that large portion of the grant funding 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 8 848 064.10.

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

Employee Cost: A negative YTD budget variance of 10%. Most of the vacant positions has been filled.

Depreciation & asset impairment: A YTD budget variance of 0%. Journals for the depreciation and asset impairment will be done on a constant basis from next reporting month

Finance charges: A negative YTD budget variance of 52% is recorded.

Bulk purchases: A positive YTD budget variance of 25% is reflected. The account for July 2023 has been paid earlier as expected.

Contracted services: A negative YTD budget variance of 87% is reflected as a result of more inhouse capacity that are used to do contracted services. This will improve in the next reporting period.

Transfers and Subsidies: A positive YTD budget variance of 100% is recorded. The municipality is in the process of completing the Annual Financial Statements and will now what roll-overs to submit to NT.

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

Capital expenditure: YTD capital expenditure amounts to R600 667.03.

Cash flow: Bank balance as at 31 JULY 2023 reflects a positive amount of R 52 395 422.76.

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

3.2.2 Reports, tables, charts & explanations

No summary tables and charts are included for this section of the JULY 2023 Budget Statement report.

3.3 Material variances from SDBIP

No variances were report for JULY 2023.

3.4 Remedial or corrective steps

No remedial or corrective steps are needed for JULY 2023.

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 is being monitored to ensure that financial targets are being met as anticipated in the annual approved budget.

Section 4 – In-year Budget Statement Tables

In-Year budget statement tables

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

(a) Table C1 s71 Monthly Budget Statement Summary

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

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

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

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

(f) Table C6 Monthly Budget Statement- Financial Position

(g) Table C7 Monthly Budget Statement- Cash Flow

And

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

4.1 Monthly budget statements

4.1.1 Table C1: S71 Monthly Budget Statement Summary

WC052 Prince Albert - Table C1 Monthly Budget Statement Summary - M01 July

Description	2022/23	Budget Year 2023/24							
	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	-	5 463	-	1 658	1 658	455	1 203	264%	5 463
Service charges	-	37 632	-	3 142	3 142	3 136	6	0%	37 632
Investment revenue	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	-	36 568	-	12 320	12 320	3 047	9 273	304%	36 568
Other own revenue	-	9 071	-	103	103	756	(653)	-86%	-
Total Revenue (excluding capital transfers and contributions)	-	88 734	-	17 222	17 222	7 394	9 828	133%	88 734
Employee costs	-	32 548	-	2 430	2 430	2 712	(283)	-10%	32 548
Remuneration of Councillors	-	3 404	-	234	234	284	(49)	-17%	3 404
Depreciation and amortisation	-	5 748	-	479	479	479	(0)	-0%	5 748
Interest	-	301	-	7	7	25	(18)	-72%	301
Inventory consumed and bulk purchases	-	18 943	-	1 915	1 915	1 579	337	21%	18 943
Transfers and subsidies	-	390	-	140	140	33	108	331%	390
Other expenditure	-	27 400	-	3 643	3 643	2 283	1 360	60%	27 400
Total Expenditure	-	88 733	-	8 848	8 848	7 394	1 454	20%	88 733
Surplus/(Deficit)	-	0	-	8 374	8 374	0	8 374	#####	0
Transfers and subsidies - capital (monetary allocations)	-	18 982	-	111	111	1 429	(1 318)	-92%	18 982
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	18 983	-	8 485	8 485	1 429	7 056	494%	18 983
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	18 983	-	8 485	8 485	1 429	7 056	494%	18 983
Capital expenditure & funds sources									
Capital expenditure	-	27 200	-	601	601	2 198	(1 597)	-73%	27 200
Capital transfers recognised	-	16 507	-	109	109	1 318	(1 209)	-92%	16 507
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	10 693	-	492	492	880	(388)	-44%	10 693
Total sources of capital funds	-	27 200	-	601	601	2 198	(1 597)	-73%	27 200
Financial position									
Total current assets	-	49 570	-	-	72 838	-	-	-	49 570
Total non current assets	-	229 241	-	-	197 639	-	-	-	229 241
Total current liabilities	-	35 473	-	-	52 023	-	-	-	35 473
Total non current liabilities	-	3 718	-	-	5 660	-	-	-	3 718
Community wealth/Equity	-	239 620	-	-	212 794	-	-	-	239 620
Cash flows									
Net cash from (used) operating	-	18 991	-	38 497	38 497	1 430	(37 068)	-2593%	18 991
Net cash from (used) investing	-	(27 200)	-	(583)	(583)	(2 198)	(1 615)	73%	(27 200)
Net cash from (used) financing	-	597	-	(4)	(4)	(4)	(1)	13%	597
Cash/cash equivalents at the month/year end	-	37 805	52 395	-	90 306	51 623	(38 683)	-75%	44 783
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	-	1 314	908	994	786	784	5 105	10 219	25 123
Creditors Age Analysis	-	-	-	-	-	-	-	-	2 387

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

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

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

WC052 Prince Albert - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2022/23	Budget Year 2023/24							
		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>		-	43 507	-	13 378	13 378	3 883	9 495	245%	43 507
Executive and council		-	29 488	-	12 054	12 054	2 714	9 339	344%	29 488
Finance and administration		-	14 019	-	1 324	1 324	1 168	156	13%	14 019
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	4 115	-	214	214	343	(129)	-38%	4 115
Community and social services		-	2 417	-	168	168	201	(34)	-17%	2 417
Sport and recreation		-	18	-	-	-	2	(2)	-100%	18
Public safety		-	1 500	-	46	46	125	(79)	-63%	1 500
Housing		-	180	-	-	-	15	(15)	-100%	180
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	2 266	-	124	124	189	(64)	-34%	2 266
Planning and development		-	764	-	18	18	64	(45)	-71%	764
Road transport		-	1 503	-	106	106	125	(19)	-15%	1 503
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	57 827	-	3 617	3 617	4 409	(792)	-18%	57 827
Energy sources		-	21 613	-	2 134	2 134	1 801	333	18%	21 613
Water management		-	25 369	-	563	563	1 704	(1 141)	-67%	25 369
Waste water management		-	7 339	-	616	616	612	5	1%	7 339
Waste management		-	3 506	-	304	304	292	12	4%	3 506
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	107 716	-	17 333	17 333	8 823	8 510	96%	107 716
Expenditure - Functional										
<i>Governance and administration</i>		-	22 834	-	1 225	1 225	1 903	(677)	-36%	22 834
Executive and council		-	7 499	-	498	498	625	(126)	-20%	7 499
Finance and administration		-	15 335	-	727	727	1 278	(551)	-43%	15 335
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	9 228	-	701	701	769	(69)	-9%	9 228
Community and social services		-	3 929	-	311	311	327	(16)	-5%	3 929
Sport and recreation		-	2 071	-	133	133	173	(39)	-23%	2 071
Public safety		-	3 048	-	256	256	254	2	1%	3 048
Housing		-	180	-	-	-	15	(15)	-100%	180
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	20 242	-	2 434	2 434	1 687	747	44%	20 242
Planning and development		-	9 155	-	1 486	1 486	763	723	95%	9 155
Road transport		-	11 087	-	948	948	924	24	3%	11 087
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	36 159	-	4 348	4 348	3 013	1 335	44%	36 159
Energy sources		-	21 631	-	2 232	2 232	1 803	430	24%	21 631
Water management		-	6 324	-	1 118	1 118	527	591	112%	6 324
Waste water management		-	4 964	-	650	650	414	237	57%	4 964
Waste management		-	3 240	-	347	347	270	77	29%	3 240
<i>Other</i>		-	270	-	140	140	23	118	522%	270
Total Expenditure - Functional	3	-	88 733	-	8 848	8 848	7 394	1 454	20%	88 733
Surplus/ (Deficit) for the year		-	18 983	-	8 485	8 485	1 429	7 056	494%	18 983

WC052 Prince Albert - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	Budget Year 2023/24								
		2022/23 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>Municipal governance and administration</i>										
Executive and council		43 507			13 378	13 378	3 883	9 495	245%	43 507
Mayor and Council		29 488			12 054	12 054	2 714	9 339	344%	29 488
Municipal Manager, Town Secretary and Chief Executive										
Finance and administration		14 019			1 324	1 324	1 168	156	13%	14 019
Administrative and Corporate Support										
Asset Management										
Finance		14 019			1 324	1 324	1 168	156	13%	14 019
Internal audit										
Governance Function										
<i>Community and public safety</i>										
Community and social services		4 115			214	214	343	(129)	-38%	4 115
Aged Care		2 417			168	168	201	(34)	-17%	2 417
Agricultural										
Animal Care and Diseases										
Cemeteries, Funeral Parlours and Crematoriums		20			1	1	2	(0)	-18%	20
Child Care Facilities										
Community Halls and Facilities		315					26	(26)	-100%	315
Consumer Protection										
Cultural Matters										
Disaster Management		6					1	(1)	-100%	6
Education										
Indigenous and Customary Law										
Industrial Promotion										
Language Policy										
Libraries and Archives		2 076			166	166	173	(7)	-4%	2 076
Literacy Programmes										
Sport and recreation		18					2	(2)	-100%	18
Sports Grounds and Stadiums		18					2	(2)	-100%	18
Public safety		1 500			46	46	125	(79)	-63%	1 500
Police Forces, Traffic and Street Parking Control		1 500			46	46	125	(79)	-63%	1 500
Pounds										
Housing		180					15	(15)	-100%	180
Housing		180					15	(15)	-100%	180
Informal Settlements										
<i>Economic and environmental services</i>										
Planning and development		2 266			124	124	189	(64)	-34%	2 266
Economic Development/Planning		764			18	18	64	(45)	-71%	764
Road transport		764			18	18	64	(45)	-71%	764
Roads		1 503			106	106	125	(19)	-15%	1 503
Trading services		57 827			3 617	3 617	4 409	(792)	-18%	57 827
Energy sources		21 613			2 134	2 134	1 801	333	18%	21 613
Electricity		21 613			2 134	2 134	1 801	333	18%	21 613
Water management		25 369			563	563	1 704	(1 141)	-67%	25 369
Water Treatment										
Water Distribution		25 369			563	563	1 704	(1 141)	-67%	25 369
Water Storage										
Waste water management		7 339			616	616	612	5	1%	7 339
Public Toilets										
Sewerage		7 339			616	616	612	5	1%	7 339
Storm Water Management										
Waste Water Treatment										
Waste management		3 506			304	304	292	12	4%	3 506
Recycling										
Solid Waste Disposal (Landfill Sites)		3 080					257	(257)	-100%	3 080
Solid Waste Removal		426			304	304	35	268	757%	426
Total Revenue - Functional	2	107 716			17 333	17 333	8 823	8 510	96%	107 716
Expenditure - Functional										
<i>Municipal governance and administration</i>										
Executive and council		22 834			1 225	1 225	1 903	(677)	-36%	22 834
Mayor and Council		7 499			498	498	625	(126)	-20%	7 499
Municipal Manager, Town Secretary and Chief Executive		7 499			498	498	625	(126)	-20%	7 499
Finance and administration		15 335			727	727	1 278	(551)	-43%	15 335
Administrative and Corporate Support										
Asset Management										
Finance		15 335			727	727	1 278	(551)	-43%	15 335
<i>Community and public safety</i>										
Community and social services		9 228			701	701	769	(69)	-9%	9 228
Cemeteries, Funeral Parlours and Crematoriums		3 929			311	311	327	(16)	-5%	3 929
Child Care Facilities		0			0	0	0	0	0%	0
Community Halls and Facilities		564			70	70	47	23	48%	564
Consumer Protection										
Cultural Matters										
Disaster Management		1 258			75	75	105	(30)	-28%	1 258
Libraries and Archives		2 107			166	166	176	(9)	-5%	2 107
Sport and recreation		2 071			133	133	173	(39)	-23%	2 071
Sports Grounds and Stadiums		2 071			133	133	173	(39)	-23%	2 071
Public safety		3 048			256	256	254	2	1%	3 048
Police Forces, Traffic and Street Parking Control		3 048			256	256	254	2	1%	3 048
Pounds										
Housing		180					15	(15)	-100%	180
Housing		180					15	(15)	-100%	180
Informal Settlements										
<i>Economic and environmental services</i>										
Planning and development		20 242			2 434	2 434	1 687	747	44%	20 242
Billboards		9 155			1 486	1 486	763	723	95%	9 155
Corporate Wide Strategic Planning (IDPs, LEDs)		644			51	51	54	(3)	-5%	644
Economic Development/Planning		8 511			1 434	1 434	709	725	102%	8 511
Road transport		11 087			948	948	924	24	3%	11 087
Roads		11 087			948	948	924	24	3%	11 087
Taxi Ranks										
Trading services		36 159			4 348	4 348	3 013	1 335	44%	36 159
Energy sources		21 631			2 232	2 232	1 803	430	24%	21 631
Electricity		21 631			2 232	2 232	1 803	430	24%	21 631
Water management		6 324			1 118	1 118	527	591	112%	6 324
Water Treatment										
Water Distribution		6 324			1 118	1 118	527	591	112%	6 324
Water Storage										
Waste water management		4 964			650	650	414	237	57%	4 964
Public Toilets										
Sewerage		4 964			650	650	414	237	57%	4 964
Storm Water Management										
Waste Water Treatment										
Waste management		3 240			347	347	270	77	29%	3 240
Recycling										
Solid Waste Disposal (Landfill Sites)		563			17	17	47	(30)	-63%	563
Solid Waste Removal		2 677			330	330	223	107	48%	2 677
Street Cleaning										
Other										
Tourism		270			140	140	23	118	522%	270
Tourism		270			140	140	23	118	522%	270
Total Expenditure - Functional	3	88 733			8 848	8 848	7 394	1 454	20%	88 733
Surplus/ (Deficit) for the year		18 983			8 485	8 485	1 429	7 056	494%	18 983

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

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

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

WC052 Prince Albert - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive and Council		-	29 488	-	12 054	12 054	2 714	9 339	344.1%	29 488
Vote 2 - Director Finance		-	14 019	-	1 324	1 324	1 168	156	13.3%	14 019
Vote 3 - Director Corporate		-	764	-	18	18	64	(45)	-71.3%	764
Vote 4 - Director Community		-	4 115	-	214	214	343	(129)	-37.6%	4 115
Vote 5 - Director Technical Services		-	59 330	-	3 723	3 723	4 534	(811)	-17.9%	59 330
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	107 716	-	17 333	17 333	8 823	8 510	96.4%	107 716
Expenditure by Vote	1									
Vote 1 - Executive and Council		-	7 499	-	498	498	625	(126)	-20.2%	7 499
Vote 2 - Director Finance		-	15 335	-	727	727	1 278	(551)	-43.1%	15 335
Vote 3 - Director Corporate		-	9 155	-	1 486	1 486	763	723	94.7%	9 155
Vote 4 - Director Community		-	9 498	-	841	841	792	49	6.2%	9 498
Vote 5 - Director Technical Services		-	47 245	-	5 297	5 297	3 937	1 359	34.5%	47 245
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	88 733	-	8 848	8 848	7 394	1 454	19.7%	88 733
Surplus/ (Deficit) for the year	2	-	18 983	-	8 485	8 485	1 429	7 056	493.9%	18 983

WC052 Prince Albert - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M01 July

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Executive and Council		-	29 488	-	12 054	12 054	2 714	9 339	344%	29 488
1.1 - Mayor and Council		-	835	-	115	115	327	(212)	-65%	835
1.2 - Municipal Manager		-	28 653	-	11 939	11 939	2 388	9 551	400%	28 653
Vote 2 - Director Finance		-	14 019	-	1 324	1 324	1 168	156	13%	14 019
2.1 - Financial Services		-	14 079	-	1 325	1 325	1 173	152	13%	14 079
2.2 - Property Rates		-	(60)	-	(1)	(1)	(5)	4	-84%	(60)
2.3 - Finance and Administration - Information Technology		-	-	-	-	-	-	-	-	-
Vote 3 - Director Corporate		-	764	-	18	18	64	(45)	-71%	764
3.1 - Corporate Services		-	688	-	17	17	57	(40)	-70%	688
3.2 - IDP		-	-	-	-	-	-	-	-	-
3.3 - Strategic Services (CDW)		-	76	-	1	1	6	(5)	-87%	76
Vote 4 - Director Community		-	4 115	-	214	214	343	(129)	-38%	4 115
4.1 - Cemeteries		-	20	-	1	1	2	(0)	-18%	20
4.2 - Community Halls		-	315	-	-	-	26	(26)	-100%	315
4.3 - Disaster Management		-	6	-	-	-	1	(1)	-100%	6
4.4 - Library		-	2 076	-	166	166	173	(7)	-4%	2 076
4.5 - Library		-	-	-	-	-	-	-	-	-
4.6 - Sport and Recreation		-	18	-	-	-	2	(2)	-100%	18
4.7 - Housing		-	180	-	-	-	15	(15)	-100%	180
4.8 - Traffic Services		-	1 500	-	46	46	125	(79)	-63%	1 500
4.9 - Tourism		-	-	-	-	-	-	-	-	-
Vote 5 - Director Technical Services		-	59 330	-	3 723	3 723	4 534	(811)	-18%	59 330
5.1 - Public Works		-	1 503	-	106	106	125	(19)	-15%	1 503
5.2 - Electricity Services		-	21 613	-	2 134	2 134	1 801	333	18%	21 613
5.3 - Water Services		-	25 369	-	563	563	1 704	(1 141)	-67%	25 369
5.4 - D Water Management - Water Storage		-	-	-	-	-	-	-	-	-
5.5 - Sewerage		-	7 339	-	616	616	612	5	1%	7 339
5.6 - Storm Water Management		-	-	-	-	-	-	-	-	-
5.7 - Waste Management - Solid Waste Disposal Landfill Sites		-	3 080	-	-	-	257	(257)	-100%	3 080
5.8 - Refuse		-	426	-	304	304	35	268	757%	426
Total Revenue by Vote	2	-	107 716	-	17 333	17 333	8 823	8 510	96%	107 716
Expenditure by Vote	1									
Vote 1 - Executive and Council		-	7 499	-	498	498	625	(126)	-20%	7 499
1.1 - Mayor and Council		-	4 388	-	355	355	366	(11)	-3%	4 388
1.2 - Municipal Manager		-	3 111	-	144	144	259	(115)	-44%	3 111
Vote 2 - Director Finance		-	15 335	-	727	727	1 278	(551)	-43%	15 335
2.1 - Financial Services		-	15 335	-	727	727	1 278	(551)	-43%	15 335
2.2 - Property Rates		-	-	-	-	-	-	-	-	-
2.3 - Finance and Administration - Information Technology		-	-	-	-	-	-	-	-	-
Vote 3 - Director Corporate		-	9 155	-	1 486	1 486	763	723	95%	9 155
3.1 - Corporate Services		-	8 444	-	1 434	1 434	704	730	104%	8 444
3.2 - IDP		-	644	-	51	51	54	(3)	-5%	644
3.3 - Strategic Services (CDW)		-	68	-	1	1	6	(5)	-85%	68
Vote 4 - Director Community		-	9 498	-	841	841	792	49	6%	9 498
4.1 - Cemeteries		-	0	-	0	0	0	0	0%	0
4.2 - Community Halls		-	564	-	70	70	47	23	48%	564
4.3 - Disaster Management		-	1 258	-	75	75	105	(30)	-28%	1 258
4.4 - Library		-	2 096	-	166	166	175	(8)	-5%	2 096
4.5 - Library		-	11	-	-	-	1	(1)	-100%	11
4.6 - Sport and Recreation		-	2 071	-	133	133	173	(39)	-23%	2 071
4.7 - Housing		-	180	-	-	-	15	(15)	-100%	180
4.8 - Traffic Services		-	3 048	-	256	256	254	2	1%	3 048
4.9 - Tourism		-	270	-	140	140	23	118	522%	270
Vote 5 - Director Technical Services		-	47 245	-	5 297	5 297	3 937	1 359	35%	47 245
5.1 - Public Works		-	11 087	-	948	948	924	24	3%	11 087
5.2 - Electricity Services		-	21 631	-	2 232	2 232	1 803	430	24%	21 631
5.3 - Water Services		-	6 324	-	1 118	1 118	527	591	112%	6 324
5.4 - D Water Management - Water Storage		-	-	-	-	-	-	-	-	-
5.5 - Sewerage		-	4 964	-	650	650	414	237	57%	4 964
5.6 - Storm Water Management		-	-	-	-	-	-	-	-	-
5.7 - Waste Management - Solid Waste Disposal Landfill Sites		-	563	-	17	17	47	(30)	-63%	563
5.8 - Refuse		-	2 677	-	330	330	223	107	48%	2 677
Total Expenditure by Vote	2	-	88 733	-	8 848	8 848	7 394	1 454	0	88 733
Surplus/ (Deficit) for the year	2	-	18 983	-	8 485	8 485	1 429	7 056	0	18 983

4.1.1 Table C4: Monthly Budget Statement – Financial Performance (Revenue and Expenditure)

WC052 Prince Albert - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		–	20 867	–	1 755	1 755	1 739	17	1%	20 867
Service charges - Water		–	6 839	–	519	519	570	(51)	-9%	6 839
Service charges - Waste Water Management		–	6 847	–	584	584	571	13	2%	6 847
Service charges - Waste management		–	3 080	–	283	283	257	27	10%	3 080
Sale of Goods and Rendering of Services		–	368	–	17	17	31	(14)	-45%	368
Agency services		–	260	–	–	–	22	(22)	-100%	260
Interest		–	–	–	–	–	–	–	0%	–
Interest earned from Receivables		–	2 013	–	112	112	168	(55)	-33%	2 013
Interest from Current and Non Current Assets		–	4 350	–	(496)	(496)	363	(859)	-237%	4 350
Dividends		–	–	–	–	–	–	–	0%	–
Rent on Land		–	252	–	5	5	21	(16)	-76%	252
Rental from Fixed Assets		–	292	–	35	35	24	11	46%	292
Licence and permits		–	–	–	–	–	–	–	0%	–
Operational Revenue		–	58	–	1	1	5	(4)	-73%	58
Non-Exchange Revenue										
Property rates		–	5 463	–	1 658	1 658	455	1 203	264%	5 463
Surcharges and Taxes		–	–	–	–	–	–	–	0%	–
Fines, penalties and forfeits		–	1 105	–	25	25	92	(67)	-73%	1 105
Licence and permits		–	140	–	21	21	12	9	78%	140
Transfers and subsidies - Operational		–	36 568	–	12 320	12 320	3 047	9 273	304%	36 568
Interest		–	234	–	10	10	19	(9)	-48%	234
Fuel Levy		–	–	–	–	–	–	–	0%	–
Operational Revenue		–	–	–	372	372	–	372	#DIV/0!	–
Gains on disposal of Assets		–	–	–	–	–	–	–	0%	–
Other Gains		–	–	–	–	–	–	–	0%	–
Discontinued Operations		–	–	–	–	–	–	–	0%	–
Total Revenue (excluding capital transfers and contributions)		–	88 734	–	17 222	17 222	7 394	9 828	133%	88 734
Expenditure By Type										
Employee related costs		–	32 548	–	2 430	2 430	2 712	(283)	-10%	32 548
Remuneration of councillors		–	3 404	–	234	234	284	(49)	-17%	3 404
Bulk purchases - electricity		–	18 315	–	1 911	1 911	1 526	385	25%	18 315
Inventory consumed		–	628	–	4	4	52	(49)	-93%	628
Debt impairment		–	4 315	–	360	360	360	(0)	0%	4 315
Depreciation and amortisation		–	5 748	–	479	479	479	(0)	0%	5 748
Interest		–	301	–	7	7	25	(18)	-72%	301
Contracted services		–	8 734	–	97	97	728	(631)	-87%	8 734
Transfers and subsidies		–	390	–	140	140	33	108	331%	390
Irrecoverable debts written off		–	1 302	–	1 374	1 374	108	1 266	1167%	1 302
Operational costs		–	13 049	–	1 812	1 812	1 087	725	67%	13 049
Losses on Disposal of Assets		–	–	–	–	–	–	–	0%	–
Other Losses		–	–	–	–	–	–	–	0%	–
Total Expenditure		–	88 733	–	8 848	8 848	7 394	1 454	20%	88 733
Surplus/(Deficit)		–	0	–	8 374	8 374	0	8 374	#####	0
Transfers and subsidies - capital (monetary allocations)		–	18 982	–	111	111	1 429	(1 318)	-92%	18 982
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	0%	–
Surplus/(Deficit) after capital transfers & contributions		–	18 983	–	8 485	8 485	1 429			18 983
Income Tax		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		–	18 983	–	8 485	8 485	1 429			18 983
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		–	18 983	–	8 485	8 485	1 429			18 983
Share of Surplus/Deficit attributable to Associates		–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		–	18 983	–	8 485	8 485	1 429			18 983

4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (Municipal Vote, Standard Classification and Funding)

WC052 Prince Albert - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

Vote Description	Ref	2022/23		Budget Year 2023/24						
		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		-	1 166	-	109	109	28	81	288%	1 166
Vote 3 - Director Corporate		-	-	-	-	-	-	-	-	-
Vote 4 - Director Community		-	2 656	-	-	-	221	(221)	-100%	2 656
Vote 5 - Director Technical Services		-	23 379	-	492	492	1 948	(1 456)	-75%	23 379
Total Capital Multi-year expenditure	4,7	-	27 200	-	601	601	2 198	(1 597)	-73%	27 200
Total Capital single-year expenditure	4	-	-	-	-	-	-	-	-	-
Total Capital Expenditure		-	27 200	-	601	601	2 198	(1 597)	-73%	27 200
Capital Expenditure - Functional Classification										
Governance and administration		-	1 166	-	109	109	28	81	288%	1 166
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	1 166	-	109	109	28	81	288%	1 166
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	2 656	-	-	-	221	(221)	-100%	2 656
Community and social services		-	150	-	-	-	12	(12)	-100%	150
Sport and recreation		-	2 506	-	-	-	209	(209)	-100%	2 506
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	8 440	-	-	-	703	(703)	-100%	8 440
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	8 440	-	-	-	703	(703)	-100%	8 440
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	14 939	-	492	492	1 245	(753)	-60%	14 939
Energy sources		-	1 726	-	-	-	144	(144)	-100%	1 726
Water management		-	11 975	-	-	-	998	(998)	-100%	11 975
Waste water management		-	1 138	-	492	492	95	397	419%	1 138
Waste management		-	100	-	-	-	8	(8)	-100%	100
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	27 200	-	601	601	2 198	(1 597)	-73%	27 200
Funded by:										
National Government		-	15 811	-	-	-	1 318	(1 318)	-100%	15 811
Provincial Government		-	696	-	109	109	-	109	#DIV/0!	696
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	16 507	-	109	109	1 318	(1 209)	-92%	16 507
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	10 693	-	492	492	880	(388)	-44%	10 693
Total Capital Funding		-	27 200	-	601	601	2 198	(1 597)	-73%	27 200

WC052 Prince Albert - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M01 July

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation										
Vote 1 - Executive and Council	1	-	-	-	-	-	-	-	-	-
1.1 - Mayor and Council		-	-	-	-	-	-	-	-	-
1.2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Director Finance		-	1 166	-	109	109	28	81	288%	1 166
2.1 - Financial Services		-	1 166	-	109	109	28	81	288%	1 166
2.2 - Property Rates		-	-	-	-	-	-	-	-	-
2.3 - Finance and Administration - Information Technology		-	-	-	-	-	-	-	-	-
Vote 3 - Director Corporate		-	-	-	-	-	-	-	-	-
3.1 - Corporate Services		-	-	-	-	-	-	-	-	-
3.2 - IDP		-	-	-	-	-	-	-	-	-
3.3 - Strategic Services (CDW)		-	-	-	-	-	-	-	-	-
Vote 4 - Director Community		-	2 656	-	-	-	221	(221)	-100%	2 656
4.1 - Cemeteries		-	-	-	-	-	-	-	-	-
4.2 - Community Halls		-	150	-	-	-	12	(12)	-100%	150
4.3 - Disaster Management		-	-	-	-	-	-	-	-	-
4.4 - Library		-	-	-	-	-	-	-	-	-
4.5 - Library		-	-	-	-	-	-	-	-	-
4.6 - Sport and Recreation		-	2 506	-	-	-	209	(209)	-100%	2 506
Vote 5 - Director Technical Services		-	23 379	-	492	492	1 948	(1 456)	-75%	23 379
5.1 - Public Works		-	8 440	-	-	-	703	(703)	-100%	8 440
5.2 - Electricity Services		-	1 726	-	-	-	144	(144)	-100%	1 726
5.3 - Water Services		-	11 975	-	-	-	998	(998)	-100%	11 975
5.4 - D Water Management - Water Storage		-	-	-	-	-	-	-	-	-
5.5 - Sewerage		-	300	-	-	-	25	(25)	-100%	300
5.6 - Storm Water Management		-	838	-	492	492	70	422	604%	838
5.7 - Waste Management - Solid Waste Disposal Landfill Sites		-	-	-	-	-	-	-	-	-
5.8 - Refuse		-	100	-	-	-	8	(8)	-100%	100
Total multi-year capital expenditure		-	27 200	-	601	601	2 198	(1 597)	-73%	27 200
Capital expenditure - Municipal Vote										
Expenditure of single-year capital appropriation										
Vote 1 - Executive and Council	1	-	-	-	-	-	-	-	-	-
1.1 - Mayor and Council		-	-	-	-	-	-	-	-	-
1.2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Director Finance		-	-	-	-	-	-	-	-	-
2.1 - Financial Services		-	-	-	-	-	-	-	-	-
2.2 - Property Rates		-	-	-	-	-	-	-	-	-
2.3 - Finance and Administration - Information Technology		-	-	-	-	-	-	-	-	-
Vote 3 - Director Corporate		-	-	-	-	-	-	-	-	-
3.1 - Corporate Services		-	-	-	-	-	-	-	-	-
3.2 - IDP		-	-	-	-	-	-	-	-	-
3.3 - Strategic Services (CDW)		-	-	-	-	-	-	-	-	-
Vote 4 - Director Community		-	-	-	-	-	-	-	-	-
4.1 - Cemeteries		-	-	-	-	-	-	-	-	-
4.2 - Community Halls		-	-	-	-	-	-	-	-	-
4.3 - Disaster Management		-	-	-	-	-	-	-	-	-
4.4 - Library		-	-	-	-	-	-	-	-	-
4.5 - Library		-	-	-	-	-	-	-	-	-
4.6 - Sport and Recreation		-	-	-	-	-	-	-	-	-
4.7 - Housing		-	-	-	-	-	-	-	-	-
4.8 - Traffic Services		-	-	-	-	-	-	-	-	-
4.9 - Tourism		-	-	-	-	-	-	-	-	-
Vote 5 - Director Technical Services		-	-	-	-	-	-	-	-	-
5.1 - Public Works		-	-	-	-	-	-	-	-	-
5.2 - Electricity Services		-	-	-	-	-	-	-	-	-
5.3 - Water Services		-	-	-	-	-	-	-	-	-
5.4 - D Water Management - Water Storage		-	-	-	-	-	-	-	-	-
5.5 - Sewerage		-	-	-	-	-	-	-	-	-
5.6 - Storm Water Management		-	-	-	-	-	-	-	-	-
5.7 - Waste Management - Solid Waste Disposal Landfill Sites		-	-	-	-	-	-	-	-	-
5.8 - Refuse		-	-	-	-	-	-	-	-	-
Total single-year capital expenditure		-	-	-	-	-	-	-	-	-
Total Capital Expenditure		-	27 200	-	601	601	2 198	(1 597)	(0)	27 200

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC052 Prince Albert - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		-	39 939	-	65 995	39 939
Trade and other receivables from exchange transactions		-	2 182	-	30 395	2 182
Receivables from non-exchange transactions		-	3 912	-	(31 778)	3 912
Current portion of non-current receivables						
Inventory		-	1 225	-	1 847	1 225
VAT		-	1 152	-	5 128	1 152
Other current assets		-	1 160	-	1 252	1 160
Total current assets		-	49 570	-	72 838	49 570
Non current assets						
Investments						
Investment property		-	13 691	-	13 605	13 691
Property, plant and equipment		-	214 241	-	182 672	214 241
Biological assets						
Living and non-living resources						
Heritage assets		-	1 245	-	1 245	1 245
Intangible assets		-	64	-	117	64
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		-	229 241	-	197 639	229 241
TOTAL ASSETS		-	278 812	-	270 477	278 812
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		-	98	-	98	98
Consumer deposits		-	648	-	654	648
Trade and other payables from exchange transactions		-	4 345	-	5 642	4 345
Trade and other payables from non-exchange transactions		-	3 472	-	14 405	3 472
Provision		-	24 384	-	24 780	24 384
VAT		-	2 525	-	6 444	2 525
Other current liabilities						
Total current liabilities		-	35 473	-	52 023	35 473
Non current liabilities						
Financial liabilities		-	43	-	43	43
Provision		-	1 309	-	1 309	1 309
Long term portion of trade payables						
Other non-current liabilities		-	2 366	-	4 308	2 366
Total non current liabilities		-	3 718	-	5 660	3 718
TOTAL LIABILITIES		-	39 191	-	57 683	39 191
NET ASSETS	2	-	239 620	-	212 794	239 620
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		-	229 120	-	202 294	229 120
Reserves and funds		-	10 500	-	10 500	10 500
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	-	239 620	-	212 794	239 620

4.1.7 Table C7: Monthly Budget Statement – Cash Flow

WC052 Prince Albert - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	2022/23		Budget Year 2023/24						
		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		–	5 187	–	315	315	432	(117)	-27%	5 187
Service charges		–	32 410	–	3 086	3 086	2 701	386	14%	32 410
Other revenue		–	1 484	–	20 774	20 774	124	20 651	16699%	1 484
Transfers and Subsidies - Operational		–	34 368	–	13 606	13 606	2 864	10 742	375%	34 368
Transfers and Subsidies - Capital		–	18 982	–	1 490	1 490	1 429	61	4%	18 982
Interest		–	4 350	–	7	7	362	(356)	-98%	4 350
Dividends								–		
Payments										
Suppliers and employees		–	(77 790)	–	(781)	(781)	(6 482)	(5 701)	88%	(77 790)
Interest								–		
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	18 991	–	38 497	38 497	1 430	(37 068)	-2593%	18 991
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								–		
Decrease (increase) in non-current receivables								–		
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		–	(27 200)	–	(583)	(583)	(2 198)	(1 615)	73%	(27 200)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(27 200)	–	(583)	(583)	(2 198)	(1 615)	73%	(27 200)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits		–	648	–	(4)	(4)	–	(4)	#DIV/0!	648
Payments										
Repayment of borrowing		–	(51)	–	–	–	(4)	(4)	100%	(51)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	597	–	(4)	(4)	(4)	(1)	13%	597
NET INCREASE/ (DECREASE) IN CASH HELD		–	(7 612)	–	37 911	37 911	(772)			(7 612)
Cash/cash equivalents at beginning:		–	45 417	52 395	52 395	52 395	52 395			52 395
Cash/cash equivalents at month/year end:		–	37 805	52 395	90 306	51 623	51 623			44 783

4.1.8 Supporting Table SC2 – Performance Indicators

WC052 Prince Albert - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July

Description of financial indicator	Basis of calculation	Ref	2022/23	Budget Year 2023/24			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	6.8%	0.0%	0.1%	4.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	4.3%	0.0%	11.5%	4.3%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	0.0%	139.7%	0.0%	140.0%	139.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	112.6%	0.0%	126.9%	112.6%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	36.7%	0.0%	14.1%	36.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	19.4%	0.0%	8.4%	19.4%
Interest & Depreciaton	I&D/Total Revenue - capital revenue		0.0%	6.8%	0.0%	0.0%	4.2%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' Analysis

5.1 Supporting Table SC3 – Debtors' Age Analysis

WC052 Prince Albert - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts Lto Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	1 199	304	243	286	211	275	1 727	2 526	6 731	5 025	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 074	328	115	169	56	78	154	239	2 213	696	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	1 419	86	65	52	104	34	722	1 005	3 488	1 918	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	955	271	218	195	186	165	998	2 121	5 109	3 665	-	-	
Receivables from Exchange Transactions - Waste Management	1600	588	154	123	118	104	106	612	1 402	3 207	2 342	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	24	28	22	53	14	14	95	405	655	580	-	-	
Interest on Arrear Debtor Accounts	1810	319	134	116	115	105	105	755	2 067	3 714	3 145	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(526)	9	6	6	7	7	42	455	7	518	-	-	
Total By Income Source	2000	5 012	1 314	908	994	786	784	5 105	10 219	25 123	17 889	-	-	
2022/23 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	385	125	64	80	61	33	400	498	1 645	1 072	-	-	
Commercial	2300	1 367	253	148	192	99	80	663	1 578	4 379	2 612	-	-	
Households	2400	3 260	936	696	722	626	672	4 042	8 143	19 099	14 206	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	5 012	1 314	908	994	786	784	5 105	10 219	25 123	17 889	-	-	

Section 6 – Creditors' Analysis

6.1 Supporting Table SC4 - Creditors' Age Analysis

WC052 Prince Albert - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	NT Code	Budget Year 2023/24									Total	Prior year totals for chart (same period)		
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year					
R thousands														
Creditors Age Analysis By Customer Type														
Bulk Electricity	0100	2 198	-	-	-	-	-	-	-	-	-	2 198	-	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	156	-	-	-	-	-	-	-	-	-	156	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-	-	
Other	0900	33	-	-	-	-	-	-	-	-	-	33	-	
Total By Customer Type	1000	2 387	-	-	-	-	-	-	-	-	-	2 387	-	

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 Receipts

WC052 Prince Albert - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July

Description	Ref	2022/23				Budget Year 2023/24				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:			31 856		12 149	12 149	2 655	9 494	357.6%	31 856
Local Government Equitable Share			28 653		11 939	11 939	2 388	9 551	400.0%	28 653
Energy Efficiency and Demand Side Management Grant										
Expanded Public Works Programme Integrated Grant			1 098		75	75	92	(16)	-17.6%	1 098
Infrastructure Skills Development Grant										
Local Government Financial Management Grant			1 700		104	104	142	(38)	-26.9%	1 700
Municipal Disaster Relief Grant	3									
Municipal Systems Improvement Grant										
Municipal Disaster Recovery Grant										
Municipal Demarcation Transition Grant										
Integrated City Development Grant										
Municipal Infrastructure Grant			405		31	31	34	(3)	-8.7%	405
Water Services Infrastructure Grant										
Provincial Government:			2 477		167	167	206	(39)	-19.0%	2 477
Infrastructure										
Infrastructure										
Capacity Building			2 477		167	167	206	(39)	-19.0%	2 477
Capacity Building										
District Municipality:	4									
Infrastructure										
Infrastructure										
Capacity Building										
Capacity Building										
Other grant providers:			2 235		4	4	186	(182)	-97.9%	2 235
Other Grants Received			2 235		4	4	186	(182)	-97.9%	2 235
Total Operating Transfers and Grants	5		36 568		12 320	12 320	3 047	9 273	304.3%	36 568
Capital Transfers and Grants										
National Government:			18 182				1 105	(1 105)	-100.0%	18 182
Integrated National Electrification Programme Grant			490				41	(41)	-100.0%	490
Municipal Infrastructure Grant			7 692				231	(231)	-100.0%	7 692
Water Services Infrastructure Grant			10 000				833	(833)	-100.0%	10 000
Provincial Government:			800		111	111	324	(213)	-65.8%	800
Infrastructure										
Infrastructure										
Capacity Building			800		111	111	324	(213)	-65.8%	800
District Municipality:										
Total Capital Transfers and Grants	5		18 982		111	111	1 429	(1 318)	-92.2%	18 982
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5		55 550		12 431	12 431	4 476	7 955	177.7%	55 550

8.2 Supporting Table SC7 – Grant Expenditure

WC052 Prince Albert - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

Description	Ref	2022/23		Budget Year 2023/24						
		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:		-	31 852	-	2 750	2 750	2 654	95	3.6%	31 852
Equitable Share		-	28 486	-	2 547	2 547	2 374	173	7.3%	28 486
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant		-	1 098	-	75	75	92	(16)	-17.6%	1 098
Infrastructure Skills Development Grant		-	-	-	-	-	-	-	-	-
Integrated City Development Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		-	1 700	-	97	97	142	(45)	-31.7%	1 700
Municipal Infrastructure Grant		-	568	-	31	31	47	(17)	-35.4%	568
Provincial Government:		-	2 464	-	165	165	205	(40)	-19.7%	2 464
Capacity Building		-	2 464	-	165	165	205	(40)	-19.7%	2 464
Other grant providers:		-	2 200	-	-	-	183	(183)	-100.0%	2 200
Expenditure on Other Grants		-	2 200	-	-	-	183	(183)	-100.0%	2 200
Total operating expenditure of Transfers and Grants:		-	36 516	-	2 915	2 915	3 043	(128)	-4.2%	36 516
Capital expenditure of Transfers and Grants										
National Government:		-	15 811	-	-	-	1 318	(1 318)	-100.0%	15 811
Integrated National Electrification Programme Grant		-	426	-	-	-	36	(36)	-100.0%	426
Municipal Infrastructure Grant		-	6 690	-	-	-	557	(557)	-100.0%	6 690
Water Services Infrastructure Grant		-	8 696	-	-	-	725	(725)	-100.0%	8 696
Provincial Government:		-	696	-	109	109	-	109	#DIV/0!	696
Capacity Building		-	696	-	109	109	-	109	#DIV/0!	696
Total capital expenditure of Transfers and Grants		-	16 507	-	109	109	1 318	(1 209)	-91.7%	16 507
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	53 023	-	3 023	3 023	4 361	(1 337)	-30.7%	53 023

Section 9 – Capital Expenditure

9.1 Supporting Table SC 12 – Capital Expenditure

WC052 Prince Albert - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July

Month	2022/23	Budget Year 2023/24							
	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	-	2 198	-	601	601	2 198	1 597	72.7%	2%
August	-	2 198	-	-		4 395	-		
September	-	2 198	-	-		6 593	-		
October	-	2 198	-	-		8 790	-		
November	-	2 301	-	-		11 091	-		
December	-	2 301	-	-		13 393	-		
January	-	2 301	-	-		15 694	-		
February	-	2 301	-	-		17 995	-		
March	-	2 301	-	-		20 296	-		
April	-	2 301	-	-		22 597	-		
May	-	2 301	-	-		24 899	-		
June	-	2 301	-	-		27 200	-		
Total Capital expenditure	-	27 200	-	601					

Section 10- Employee Related Costs

10.1 Supporting Table SC 8

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

WC052 Prince Albert - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	3 062	-	212	212	255	(43)	-17%	3 062
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	342	-	22	22	28	(6)	-22%	342
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		-	3 404	-	234	234	284	(49)	-17%	3 404
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages		-	2 941	-	232	232	245	(13)	-5%	2 941
Pension and UIF Contributions		-	(1 800)	-	-	-	(150)	150	-100%	(1 800)
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	452	-	-	-	38	(38)	-100%	452
Motor Vehicle Allowance		-	336	-	39	39	28	11	39%	336
Cellphone Allowance		-	66	-	8	8	6	3	45%	66
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	1 995	-	279	279	166	113	68%	1 995
% increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		-	21 222	-	1 546	1 546	1 768	(222)	-13%	21 222
Pension and UIF Contributions		-	3 530	-	253	253	294	(41)	-14%	3 530
Medical Aid Contributions		-	1 156	-	77	77	96	(20)	-20%	1 156
Overtime		-	1 488	-	124	124	124	(0)	0%	1 488
Performance Bonus		-	1 676	-	-	-	140	(140)	-100%	1 676
Motor Vehicle Allowance		-	50	-	2	2	4	(2)	-50%	50
Cellphone Allowance		-	214	-	18	18	18	0	2%	214
Housing Allowances		-	118	-	7	7	10	(2)	-24%	118
Other benefits and allowances		-	942	-	96	96	78	18	23%	942
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	157	-	27	27	13	14	104%	157
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		-	30 553	-	2 151	2 151	2 546	(396)	-16%	30 553
% increase	4		#DIV/0!							#DIV/0!
Total Parent Municipality		-	35 952	-	2 664	2 664	2 996	(332)	-11%	35 952
Unpaid salary, allowances & benefits in arrears:		-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-							-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		-	35 952	-	2 664	2 664	2 996	(332)	-11%	35 952
% increase	4		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF		-	32 548	-	2 430	2 430	2 712	(283)	-10%	32 548

Section 11 – Actuals and Revised Targets for Cash Receipts

11.1 Supporting Table SC9 – Actuals and Revised Targets for Cash Receipts

WC052 Prince Albert - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M01 July

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework			
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
R thousands	1	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																	
Property rates		315	432	432	432	432	432	432	432	432	432	432	432	549	5 197	5 298	5 880
Service charges - Electricity revenue		2 303	1 647	1 647	1 647	1 647	1 647	1 647	1 647	1 647	1 647	1 647	1 647	991	19 764	22 745	24 329
Service charges - Water revenue		245	397	397	397	397	397	397	397	397	397	397	397	548	4 761	5 045	5 798
Service charges - Waste Water Management		411	458	458	458	458	458	458	458	458	458	458	458	505	5 493	5 822	6 171
Service charges - Waste Management		127	199	199	199	199	199	199	199	199	199	199	199	272	2 393	2 537	2 689
Rental of facilities and equipment		8	45	45	45	45	45	45	45	45	45	45	45	83	543	502	537
Interest earned - external investments		7	362	362	362	362	362	362	362	362	362	362	362	718	4 360	3 945	3 845
Interest earned - outstanding debtors														-			
Dividends received														-			
Fines, penalties and forfeits		26	10	10	10	10	10	10	10	10	10	10	10	(7)	115	115	115
Licences and permits		20	12	12	12	12	12	12	12	12	12	12	12	3	140	140	140
Agency services		0	22	22	22	22	22	22	22	22	22	22	22	43	260	260	260
Transfers and Subsidies - Operational		13 606	2 864	2 864	2 864	2 864	2 864	2 864	2 864	2 864	2 864	2 864	2 864	(7 878)	34 368	38 269	36 485
Other revenue		20 720	35	35	35	35	35	35	35	35	35	35	35	(20 649)	426	429	426
Cash Receipts by Source		37 789	6 483	6 483	6 483	6 483	6 483	6 483	6 483	6 483	6 483	6 483	6 483	(24 822)	77 799	85 107	86 677
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		1 490	1 939	1 025	2 621	3 230	1 287	958	1 019	874	874	1 438		-			
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)														-			
Total Cash Receipts by Source		39 279	8 422	7 509	9 105	9 713	7 770	7 441	7 502	7 357	7 357	7 919	(22 593)	96 781	94 034	96 659	
Cash Payments by Type																	
Employee related costs		(1 098)	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	6 823	34 348	34 974	37 422
Remuneration of councillors		-	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(567)	(3 404)	(3 581)	(3 767)
Interest														-			
Bulk purchases - Electricity		56	1 526	1 526	1 526	1 526	1 526	1 526	1 526	1 526	1 526	1 526	1 526	2 997	18 315	20 641	22 300
Acquisitions - water & other inventory		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		-	728	728	728	728	728	728	728	728	728	728	728	1 456	8 734	11 235	7 983
Transfers and subsidies - other municipalities														-			
Transfers and subsidies - other														-			
Other expenditure		1 824	1 082	1 082	1 082	1 082	1 082	1 082	1 082	1 082	1 082	1 082	1 082	342	12 989	13 687	14 379
Cash Payments by Type		781	5 915	5 915	5 915	5 915	5 915	5 915	5 915	5 915	5 915	5 915	11 050	70 983	76 957	78 317	
Other Cash Flows/Payments by Type																	
Capital assets		583	2 198	2 198	2 198	2 301	2 301	2 301	2 301	2 301	2 301	2 301	2 301	3 916	27 200	11 764	6 636
Repayment of borrowing														-			
Other Cash Flows/Payments														-			
Total Cash Payments by Type		1 364	8 113	8 113	8 113	8 216	8 216	8 216	8 216	8 216	8 216	8 216	8 216	14 966	98 183	88 721	84 952
NET INCREASE/(DECREASE) IN CASH HELD		37 914	309	(604)	992	1 496	(446)	(775)	(714)	(859)	(859)	(859)	(859)	(37 559)	(1 402)	5 313	11 707
Cash/cash equivalents at the month/year beginning:		52 395	90 310	90 619	90 015	91 007	92 503	92 057	91 282	90 568	89 709	88 850	88 552	52 395	50 993	56 306	56 306
Cash/cash equivalents at the month/year end:		90 310	90 619	90 015	91 007	92 503	92 057	91 282	90 568	89 709	88 850	88 552	50 993	50 993	56 306	68 013	68 013

Section 12 – Capital Expenditure by Asset Class

12.1 Supporting Table SC13a - Capital Expenditure on New Assets

WC052 Prince Albert - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July

Description	Ref	2022/23			Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure			1 564		492	492	130	(362)	-277.4%	1 564
Roads Infrastructure										
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure			838		492	492	70	(422)	-604.4%	838
Drainage Collection			838		492	492	70	(422)	-604.4%	838
Storm water Conveyance										
Attenuation										
Electrical Infrastructure			726				61	61	100.0%	726
LV Networks			726				61	61	100.0%	726
Capital Spares										
Water Supply Infrastructure										
Dams and Weirs										
Boreholes										
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										
Community Assets										
Community Facilities										
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities										
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Other assets			696		109	109		(109)	#DIV/0!	696
Operational Buildings			696		109	109		(109)	#DIV/0!	696
Municipal Offices			696		109	109		(109)	#DIV/0!	696
Intangible Assets										
Servitudes										
Licences and Rights										
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment			250				10	10	100.0%	250
Computer Equipment			250				10	10	100.0%	250
Furniture and Office Equipment			220				18	18	100.0%	220
Furniture and Office Equipment			220				18	18	100.0%	220
Machinery and Equipment			4 123				344	344	100.0%	4 123
Machinery and Equipment			4 123				344	344	100.0%	4 123
Transport Assets										
Transport Assets										
Land										
Land										
Total Capital Expenditure on new assets	1		6 853		601	601	502	(99)	-19.7%	6 853

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

WC052 Prince Albert - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01											
Description	Ref 1	2022/23	Budget Year 2023/24					YTD variance	YTD variance %	Full Year Forecast	
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
R thousands											
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure			16 263	--	--	--	--	1 355	1 355	100.0%	16 263
Roads Infrastructure			4 017	--	--	--	--	335	335	100.0%	4 017
Roads			4 017	--	--	--	--	335	335	100.0%	4 017
Road Structures			--	--	--	--	--	--	--	--	--
Road Furniture			--	--	--	--	--	--	--	--	--
Capital Spares			--	--	--	--	--	--	--	--	--
Storm water Infrastructure			--	--	--	--	--	--	--	--	--
Drainage Collection			--	--	--	--	--	--	--	--	--
Storm water Conveyance			--	--	--	--	--	--	--	--	--
Attenuation			--	--	--	--	--	--	--	--	--
Electrical Infrastructure			1 000	--	--	--	--	83	83	100.0%	1 000
Power Plants			--	--	--	--	--	--	--	--	--
HV Substations			--	--	--	--	--	--	--	--	--
HV Switching Station			--	--	--	--	--	--	--	--	--
HV Transmission Conductors			--	--	--	--	--	--	--	--	--
MV Substations			1 000	--	--	--	--	83	83	100.0%	1 000
MV Switching Stations			--	--	--	--	--	--	--	--	--
MV Networks			--	--	--	--	--	--	--	--	--
LV Networks			--	--	--	--	--	--	--	--	--
Capital Spares			--	--	--	--	--	--	--	--	--
Water Supply Infrastructure			10 696	--	--	--	--	891	891	100.0%	10 696
Dams and Weirs			--	--	--	--	--	--	--	--	--
Boreholes			8 696	--	--	--	--	725	725	100.0%	8 696
Reservoirs			--	--	--	--	--	--	--	--	--
Pump Stations			--	--	--	--	--	--	--	--	--
Water Treatment Works			--	--	--	--	--	--	--	--	--
Bulk Mains			--	--	--	--	--	--	--	--	--
Distribution			2 000	--	--	--	--	167	167	100.0%	2 000
Distribution Points			--	--	--	--	--	--	--	--	--
PRV Stations			--	--	--	--	--	--	--	--	--
Capital Spares			--	--	--	--	--	--	--	--	--
Sanitation Infrastructure			300	--	--	--	--	25	25	100.0%	300
Pump Station			--	--	--	--	--	--	--	--	--
Retikulation			--	--	--	--	--	--	--	--	--
Waste Water Treatment Works			300	--	--	--	--	25	25	100.0%	300
Outfall Sewers			--	--	--	--	--	--	--	--	--
Toilet Facilities			--	--	--	--	--	--	--	--	--
Capital Spares			--	--	--	--	--	--	--	--	--
Solid Waste Infrastructure			250	--	--	--	--	21	21	100.0%	250
Landfill Sites			250	--	--	--	--	21	21	100.0%	250
Waste Transfer Stations			--	--	--	--	--	--	--	--	--
Waste Processing Facilities			--	--	--	--	--	--	--	--	--
Waste Drop-off Points			--	--	--	--	--	--	--	--	--
Waste Separation Facilities			--	--	--	--	--	--	--	--	--
Electricity Generation Facilities			--	--	--	--	--	--	--	--	--
Capital Spares			--	--	--	--	--	--	--	--	--
Community Assets			2 606	--	--	--	--	217	217	100.0%	2 606
Community Facilities			--	--	--	--	--	--	--	--	--
Halls			--	--	--	--	--	--	--	--	--
Centres			--	--	--	--	--	--	--	--	--
Crèches			--	--	--	--	--	--	--	--	--
Clinics/Care Centres			--	--	--	--	--	--	--	--	--
Fire/Ambulance Stations			--	--	--	--	--	--	--	--	--
Trading Stations			--	--	--	--	--	--	--	--	--
Museums			--	--	--	--	--	--	--	--	--
Galleries			--	--	--	--	--	--	--	--	--
Theatres			--	--	--	--	--	--	--	--	--
Libraries			--	--	--	--	--	--	--	--	--
Cemeteries/Crematoria			--	--	--	--	--	--	--	--	--
Police			--	--	--	--	--	--	--	--	--
Purfs			--	--	--	--	--	--	--	--	--
Public Open Space			--	--	--	--	--	--	--	--	--
Nature Reserves			--	--	--	--	--	--	--	--	--
Public Abkton Facilities			--	--	--	--	--	--	--	--	--
Markets			--	--	--	--	--	--	--	--	--
Stalls			--	--	--	--	--	--	--	--	--
Abattoirs			--	--	--	--	--	--	--	--	--
Airports			--	--	--	--	--	--	--	--	--
Taxi Ranks/Bus Terminals			--	--	--	--	--	--	--	--	--
Capital Spares			--	--	--	--	--	--	--	--	--
Sport and Recreation Facilities			2 606	--	--	--	--	217	217	100.0%	2 606
Indoor Facilities			--	--	--	--	--	--	--	--	--
Outdoor Facilities			2 606	--	--	--	--	217	217	100.0%	2 606
Capital Spares			--	--	--	--	--	--	--	--	--
Heritage assets			--	--	--	--	--	--	--	--	--
Monuments			--	--	--	--	--	--	--	--	--
Historic Buildings			--	--	--	--	--	--	--	--	--
Works of Art			--	--	--	--	--	--	--	--	--
Conservation Areas			--	--	--	--	--	--	--	--	--
Other Heritage			--	--	--	--	--	--	--	--	--
Other assets			200	--	--	--	--	17	17	100.0%	200
Operational Buildings			200	--	--	--	--	17	17	100.0%	200
Municipal Offices			--	--	--	--	--	--	--	--	--
Pay/Enquiry Points			--	--	--	--	--	--	--	--	--
Building Plan Offices			--	--	--	--	--	--	--	--	--
Workshops			--	--	--	--	--	--	--	--	--
Yards			--	--	--	--	--	--	--	--	--
Stores			200	--	--	--	--	17	17	100.0%	200
Intangible Assets			--	--	--	--	--	--	--	--	--
Servitudes			--	--	--	--	--	--	--	--	--
Licences and Rights			--	--	--	--	--	--	--	--	--
Water Rights			--	--	--	--	--	--	--	--	--
Effluent Licenses			--	--	--	--	--	--	--	--	--
Solid Waste Licenses			--	--	--	--	--	--	--	--	--
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			--	--	--	--	--	--	--	--	--
Total Capital Expenditure on renewal of existing assets	1		19 068	--	--	--	--	1 589	1 589	100.0%	19 068

PART 3 - ACCOUNTING OFFICER'S QUALITY CERTIFICATION

QUALITY CERTIFICATE

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

- Monthly budget statement

For the month ended **JULY 2023** has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name: **A. Hendricks**

Municipal Manager of **Prince Albert Municipality WC052**

Signature



Date 15 August 2023