

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 MARCH 2009.

MONTHLY BUDGET STATEMENT

August 2019

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Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

mSCOA – Municipal Standard Chart of Accounts.

Legislative Framework

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

The Municipal Finance Management Act

Section 71: Monthly budget statements

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

Municipal budget and reporting regulations (MBRR)

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

Format of monthly budget statements

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

Tabling of monthly budget statements

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

Publication of monthly budget statements

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

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

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

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

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In-Year Report - Monthly Budget Statement

Mayor's report

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

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

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

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

1.1.1 Implementation of budget in terms of SDBIP

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

1.1.2 Financial problems or risks facing the municipality

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

1.1.3 Other information

The municipality approved its annual budget for 2019/20 financial year as per legislation (MFMA).

Section 2 – Resolutions

Resolutions

5. If an in-year report is tabled in the municipal council, resolutions dealing with at least the following matters must be prepared and presented as part of the documentation, as may be relevant –

(a) noting the monthly budget statement and any supporting documents;

(b) noting the quarterly report on the implementation of the budget and the financial affairs for the municipality referred to in section 52(d) of the Act;

(c) noting the mid-year budget and performance assessment referred to in section 72 of the Act; (d) noting the in-year reports of any municipal entities; and

(e) any other resolutions that may be required.

IN-YEAR REPORTS 2018/2019

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 August 2019.

Section 3 – Executive Summary

3.1 Introduction

The information boxes are referring to the legislative framework and additional explanation on certain tables as contained in the report.

3.2 Consolidated performance

3.2.1 Measured against annual budget (originally approved)

Revenue by Source

Annual Rates, Refuse Removal and Sewerage were levied in July 2019 for the 2019/2020 financial year. The amounts for rates and service charges do not represent cash received but levied amounts.

Total revenue received to date was R 15 787 201

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

Services charges: A YTD variance of 1% is evident, the main contributor is that monies are not collected in the Eskom serving areas. Prepaid water meters will be installed in the two outer towns, but funding is needed as PAMUN does not have the funds for this. The mentioned plan will be tabled to council in the following months.

Interest earned – external investments: A positive YTD variance of 42%.

Fines, penalties and forfeits: A negative YTD variance of 94%, this relate to the provision that is being journalled through every month that has a negative effect on SC9. The provision therefore will be moved to general expenses on SC9 to better reflect the actual income of fines. Remember that these amounts reflected are levied fines.

Agency Service: A positive YTD variance of 522%, indicating that there might be an error in accounting for it. Be aware that the Municipality only went live in August on the new mSCOA compliant accounting system and that there are still mapping errors that need to be resolved and are being attended to in September.

Transfers and subsidies: A negative YTD variance of 29%, as a result of grant income that haven't been received yet.

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 10 312 253

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

Employee Cost: A negative YTD budget variance of 22%. Some expenses did not related to Employee costs and will be moved.

Depreciation & asset impairment: A negative YTD budget variance of 11%,

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

Bulk purchases: A positive YTD budget variance of 25% is reflected as a result of correctly classified electricity that was purchased from Eskom.

Other materials: A negative YTD budget variance of 83% is reflected as a result possible mapping error.

Contracted services: A negative YTD budget variance of 49% is reflected as a result of certain measures that was put in place to ensure better management of contracts however it should be noted that the appointment of certain contractor took longer than anticipated and the expenditure for this category will increase over the remainder of the financial year.

Transfers and Subsidies: At 0%.

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

Capital expenditure: At 0%

Cash flow: Although the bank balance as at 31 August 2019 reflects a positive amount of R 10 971 645.

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 August 2019 Budget Statement report.

3.3 Material variances from SDBIP

No variances were report for August 2019.

3.4 Remedial or corrective steps

No remedial or corrective steps are needed for August 2019.

3.5 Conclusion

The municipality can meet its current commitments. Management is continuously implementing actions 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 - M02 August									
Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	3 936	-	246	1 474	656	818	125%	3 936
Service charges	-	25 632	-	1 987	3 670	4 272	(602)	-14%	25 632
Investment revenue	-	2 560	-	330	604	427	177	42%	2 560
Transfers and subsidies	-	31 601	-	899	9 529	13 381	(3 852)	-29%	31 601
Other own revenue	-	7 164	-	511	510	1 194	(684)	-57%	7 164
Total Revenue (excluding capital transfers and contributions)	-	70 893	-	3 973	15 787	19 930	(4 143)	-21%	70 893
Employee costs	-	24 675	-	1 627	3 202	4 113	(911)	-22%	24 675
Remuneration of Councillors	-	3 197	-	253	505	533	(27)	-5%	3 197
Depreciation & asset impairment	-	3 340	-	278	557	557	-		3 340
Finance charges	-	1 055	-	47	47	176	(129)	-73%	1 055
Materials and bulk purchases	-	12 797	-	1 270	2 555	2 133	422	20%	12 797
Transfers and subsidies	-	960	-	-	-	160	(160)	-100%	960
Other expenditure	-	24 868	-	1 992	3 446	4 145	(698)	-17%	24 868
Total Expenditure	-	70 892	-	5 467	10 312	11 815	(1 503)	-13%	70 892
Surplus/(Deficit)	-	1	-	(1 494)	5 475	8 114	(2 639)	-33%	1
Transfers and subsidies - capital (monetary allocations)	-	20 247	-	90	90	12 600	(12 510)	-99%	20 247
Contributions & Contributed assets	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	20 248	-	(1 404)	5 565	20 714	(15 150)	-73%	20 248
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	-	20 248	-	(1 404)	5 565	20 714	(15 150)	-73%	20 248
Capital expenditure & funds sources									
Capital expenditure	-	22 131	-	78	78	-	78	#DIV/0!	22 131
Capital transfers recognised	-	20 247	-	78	78	-	78	#DIV/0!	20 247
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	-	1 884	-	-	-	-	-		1 884
Total sources of capital funds	-	22 131	-	78	78	-	78	#DIV/0!	22 131
Financial position									
Total current assets	-	35 999	-	-	54 506	-	-		35 999
Total non current assets	-	175 563	-	-	148 316	-	-		175 563
Total current liabilities	-	6 087	-	-	39 162	-	-		6 087
Total non current liabilities	-	27 154	-	-	6 707	-	-		27 154
Community wealth/Equity	-	178 322	-	-	156 953	-	-		178 322
Cash flows									
Net cash from (used) operating	-	23 262	-	11 050	24 312	7 712	(16 600)	-215%	23 262
Net cash from (used) investing	-	(22 066)	-	(78)	(78)	-	78	#DIV/0!	(22 066)
Net cash from (used) financing	-	18	-	-	-	-	-		18
Cash/cash equivalents at the month/year end	-	23 729	-	-	46 749	30 227	(16 522)	-55%	23 729
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	-	-	-	-	-	-	-	-	-
Creditors Age Analysis									
Total Creditors	40	22	-	-	-	-	-	-	63

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) - M02 August										
Description	Ref	2018/19		Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		-	32 267	-	465	10 554	13 470	(2 915)	-22%	32 267
Executive and council		-	21 793	-	326	8 957	11 092	(2 135)	-19%	21 793
Finance and administration		-	10 475	-	139	1 598	2 377	(780)	-33%	10 475
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	5 462	-	251	251	605	(355)	-59%	5 462
Community and social services		-	4 440	-	251	251	602	(351)	-58%	4 440
Sport and recreation		-	22	-	-	-	4	(4)	-100%	22
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	1 000	-	-	-	-	-	-	1 000
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	3 405	-	479	508	658	(150)	-23%	3 405
Planning and development		-	507	-	63	92	85	8	9%	507
Road transport		-	2 898	-	416	416	573	(157)	-27%	2 898
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	50 006	-	2 868	4 564	17 797	(13 233)	-74%	50 006
Energy sources		-	18 389	-	1 505	2 119	3 981	(1 862)	-47%	18 389
Water management		-	23 735	-	602	1 057	12 515	(11 458)	-92%	23 735
Waste water management		-	5 079	-	472	895	834	61	7%	5 079
Waste management		-	2 804	-	289	494	467	27	6%	2 804
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	91 140	-	4 063	15 877	32 530	(16 653)	-51%	91 140
Expenditure - Functional										
<i>Governance and administration</i>		-	20 622	-	1 787	2 768	3 437	(669)	-19%	20 622
Executive and council		-	7 832	-	548	1 021	1 305	(284)	-22%	7 832
Finance and administration		-	12 790	-	1 239	1 747	2 132	(385)	-18%	12 790
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	7 480	-	345	677	1 247	(570)	-46%	7 480
Community and social services		-	5 264	-	293	574	877	(303)	-35%	5 264
Sport and recreation		-	1 215	-	52	103	203	(100)	-49%	1 215
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	1 000	-	-	-	167	(167)	-100%	1 000
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	15 803	-	1 062	2 482	2 634	(152)	-6%	15 803
Planning and development		-	6 793	-	429	1 267	1 132	134	12%	6 793
Road transport		-	9 010	-	633	1 215	1 502	(286)	-19%	9 010
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	26 788	-	2 274	4 385	4 465	(80)	-2%	26 788
Energy sources		-	14 183	-	1 397	2 785	2 364	421	18%	14 183
Water management		-	4 803	-	356	635	800	(165)	-21%	4 803
Waste water management		-	3 458	-	254	484	576	(93)	-16%	3 458
Waste management		-	4 344	-	266	481	724	(243)	-34%	4 344
<i>Other</i>		-	200	-	-	-	33	(33)	-100%	200
Total Expenditure - Functional	3	-	70 892	-	5 467	10 312	11 815	(1 503)	-13%	70 892
Surplus/ (Deficit) for the year		-	20 248	-	(1 404)	5 565	20 714	(15 150)	-73%	20 248

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) - M02 August										
Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		-	37 980	-	416	9 046	23 692	(14 646)	-61.8%	37 980
Vote 2 - DIRECTOR FINANCE		-	15 116	-	734	2 236	3 151	(915)	-29.0%	15 116
Vote 3 - DIRECTOR CORPORATE		-	581	-	188	92	85	8	9.0%	581
Vote 4 - DIRECTOR COMMUNITY		-	8 309	-	666	666	1 178	(512)	-43.4%	8 309
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	29 154	-	2 059	3 836	4 424	(588)	-13.3%	29 154
Total Revenue by Vote	2	-	91 140	-	4 063	15 877	32 530	(16 653)	-51.2%	91 140
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		-	7 832	-	548	1 021	1 305	(284)	-21.8%	7 832
Vote 2 - DIRECTOR FINANCE		-	12 780	-	1 238	1 746	2 130	(384)	-18.0%	12 780
Vote 3 - DIRECTOR CORPORATE		-	7 319	-	471	1 339	1 220	119	9.8%	7 319
Vote 4 - DIRECTOR COMMUNITY		-	10 527	-	568	1 096	1 754	(659)	-37.5%	10 527
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	32 435	-	2 642	5 110	5 406	(296)	-5.5%	32 435
Total Expenditure by Vote	2	-	70 892	-	5 467	10 312	11 815	(1 503)	-12.7%	70 892
Surplus/ (Deficit) for the year	2	-	20 248	-	(1 404)	5 565	20 714	(15 150)	-73.1%	20 248

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) - M02 August											
Description	Ref	2018/19	Budget Year 2019/20								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
Revenue By Source											
Property rates			3 936			246	1 474	656	818	125%	3 936
Service charges - electricity revenue			16 549			1 435	2 005	2 758	(753)	-27%	16 549
Service charges - water revenue			4 115			304	759	686	73	11%	4 115
Service charges - sanitation revenue			3 247			176	599	541	57	11%	3 247
Service charges - refuse revenue			1 721			72	307	287	20	7%	1 721
Rental of facilities and equipment			397			20	39	66	(27)	-40%	397
Interest earned - external investments			2 560			330	604	427	177	42%	2 560
Interest earned - outstanding debtors			1 000			72	166	167	(1)	0%	1 000
Dividends received			-			-	-	-	-	-	-
Fines, penalties and forfeits			3 089			43	43	515	(472)	-92%	3 089
Licences and permits			-			-	-	-	-	-	-
Agency services			200			217	217	33	184	552%	200
Transfers and subsidies			31 601			899	9 529	13 381	(3 852)	-29%	31 601
Other revenue			2 478			159	44	413	(369)	-89%	2 478
Gains on disposal of PPE			-			-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)			70 893			3 973	15 787	19 930	(4 143)	-21%	70 893
Expenditure By Type											
Employee related costs			24 675			1 627	3 202	4 113	(911)	-22%	24 675
Remuneration of councillors			3 197			253	505	533	(27)	-5%	3 197
Debt impairment			5 260			487	973	877	97	11%	5 260
Depreciation & asset impairment			3 340			278	557	557	-	-	3 340
Finance charges			1 055			47	47	176	(129)	-73%	1 055
Bulk purchases			12 124			1 268	2 536	2 021	515	25%	12 124
Other materials			673			2	19	112	(93)	-83%	673
Contracted services			8 589			670	736	1 431	(695)	-49%	8 589
Transfers and subsidies			960			-	-	160	(160)	-100%	960
Other expenditure			11 019			834	1 737	1 836	(100)	-5%	11 019
Loss on disposal of PPE			-			-	-	-	-	-	-
Total Expenditure			70 892			5 467	10 312	11 815	(1 503)	-13%	70 892
Surplus/(Deficit)											
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			1			(1 494)	5 475	8 114	(2 639)	(0)	1
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)			20 247			90	90	12 600	(12 510)	(0)	20 247
Transfers and subsidies - capital (in-kind - all)			-			-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions			20 248			(1 404)	5 565	20 714	-	-	20 248
Taxation			-			-	-	-	-	-	-
Surplus/(Deficit) after taxation			20 248			(1 404)	5 565	20 714	-	-	20 248
Attributable to minorities			-			-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality			20 248			(1 404)	5 565	20 714	-	-	20 248
Share of surplus/ (deficit) of associate			-			-	-	-	-	-	-
Surplus/ (Deficit) for the year			20 248			(1 404)	5 565	20 714	-	-	20 248

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) - M02 August										
Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	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		-	-	-	-	-	-	-	-	-
Vote 3 - DIRECTOR CORPORATE		-	1 860	-	78	78	-	78	#DIV/0!	1 860
Vote 4 - DIRECTOR COMMUNITY		-	12 861	-	-	-	-	-	-	12 861
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	7 410	-	-	-	-	-	-	7 410
Total Capital single-year expenditure	4	-	22 131	-	78	78	-	78	#DIV/0!	22 131
Total Capital Expenditure		-	22 131	-	78	78	-	78	#DIV/0!	22 131
Capital Expenditure - Functional Classification										
Governance and administration		-	1 860	-	78	78	-	78	#DIV/0!	1 860
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	1 860	-	78	78	-	78	#DIV/0!	1 860
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	12 861	-	-	-	-	-	-	12 861
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	12 861	-	-	-	-	-	-	12 861
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	7 410	-	-	-	-	-	-	7 410
Energy sources		-	1 100	-	-	-	-	-	-	1 100
Water management		-	2 560	-	-	-	-	-	-	2 560
Waste water management		-	3 750	-	-	-	-	-	-	3 750
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	22 131	-	78	78	-	78	#DIV/0!	22 131
Funded by:										
National Government		-	16 187	-	78	78	-	78	#DIV/0!	16 187
Provincial Government		-	4 060	-	-	-	-	-	-	4 060
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	20 247	-	78	78	-	78	#DIV/0!	20 247
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	1 884	-	-	-	-	-	-	1 884
Total Capital Funding		-	22 131	-	78	78	-	78	#DIV/0!	22 131

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC052 Prince Albert - Table C6 Monthly Budget Statement - Financial Position - M02 August							
Description	Ref	2018/19	Budget Year 2019/20				
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
R thousands	1						
ASSETS							
Current assets							
Cash			655		46 749	655	
Call investment deposits			23 075		-	23 075	
Consumer debtors			3 131		1 735	3 131	
Other debtors			8 335		4 316	8 335	
Current portion of long-term receivables			-		-	-	
Inventory			804		1 706	804	
Total current assets			-	35 999	-	54 506	35 999
Non current assets							
Long-term receivables			-		-	-	
Investments			-		-	-	
Investment property			13 632		14 870	13 632	
Investments in Associate			-		-	-	
Property, plant and equipment			161 811		133 259	161 811	
Biological			-		-	-	
Intangible			120		134	120	
Other non-current assets			-		53	-	
Total non current assets			-	175 563	-	148 316	175 563
TOTAL ASSETS			-	211 562	-	202 822	211 562
LIABILITIES							
Current liabilities							
Bank overdraft			-		-	-	
Borrowing			-		5	-	
Consumer deposits			493		488	493	
Trade and other payables			2 832		16 443	2 832	
Provisions			2 762		22 226	2 762	
Total current liabilities			-	6 087	-	39 162	6 087
Non current liabilities							
Borrowing			-		5 476	-	
Provisions			27 154		1 231	27 154	
Total non current liabilities			-	27 154	-	6 707	27 154
TOTAL LIABILITIES			-	33 241	-	45 869	33 241
NET ASSETS	2		-	178 322	-	156 953	178 322
COMMUNITY WEALTH/EQUITY							
Accumulated Surplus/(Deficit)				165 161		147 453	165 161
Reserves				13 161		9 500	13 161
TOTAL COMMUNITY WEALTH/EQUITY	2		-	178 322	-	156 953	178 322

4.1.7 Table C7: Monthly Budget Statement – Cash Flow

WC052 Prince Albert - Table C7 Monthly Budget Statement - Cash Flow - M02 August											
Description	Ref	2018/19		Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands	1										
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates			3 621		1 892	486	1 410	(924)	-66%	3 621	
Service charges			21 789		1 236	4 409	3 719	690	19%	21 789	
Other revenue			3 585		10 883	10 927	420	10 507	2501%	3 585	
Government - operating			31 527		(476)	13 621	9 193	4 428	48%	31 527	
Government - capital			20 247		450	900	1 167	(267)	-23%	20 247	
Interest			3 366		454	745	718	27	4%	3 366	
Dividends			-					-		-	
Payments											
Suppliers and employees			(58 859)		(3 388)	(6 776)	(8 915)	(2 139)	24%	(58 859)	
Finance charges			(1 055)				-	-		(1 055)	
Transfers and Grants			(960)				-	-		(960)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	23 262	-	11 050	24 312	7 712	(16 600)	-215%	23 262
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			-					-		-	
Decrease (Increase) in non-current debtors			-					-		-	
Decrease (increase) other non-current receivables			-					-		-	
Decrease (increase) in non-current investments			-					-		-	
Payments											
Capital assets			(22 066)		(78)	(78)	-	78	#DIV/0!	(22 066)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(22 066)	-	(78)	(78)	-	78	#DIV/0!	(22 066)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans			-					-		-	
Borrowing long term/refinancing			-					-		-	
Increase (decrease) in consumer deposits			23					-		23	
Payments											
Repayment of borrowing			(5)					-		(5)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	18	-	-	-	-		18	
NET INCREASE/ (DECREASE) IN CASH HELD			-	1 214	-	10 972	24 233	7 712		1 214	
Cash/cash equivalents at beginning:			22 515				22 515	22 515		22 515	
Cash/cash equivalents at month/year end:			23 729				46 749	30 227		23 729	

4.1.8 Supporting Table SC2 Performance Indicators

WC052 Prince Albert - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August							
Description of financial indicator	Basis of calculation	Ref	2018/19	Budget Year 2019/20			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	6.2%	0.0%	0.5%	6.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	1.6%	0.0%	14.0%	1.6%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	57.6%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	591.4%	0.0%	139.2%	591.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	389.8%	0.0%	119.4%	389.8%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	16.2%	0.0%	38.3%	16.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	34.8%	0.0%	20.3%	34.8%
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%	6.2%	0.0%	0.3%	6.0%
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

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

Description	NT Code	Budget Year 2019/20									Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr					
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	437	237	225	212	241	3 575	–	327	5 254	4 356	12	5 284	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	590	151	107	41	21	690	–	98	1 699	850	–	810	
Receivables from Non-exchange Transactions - Property Rates	1400	888	41	29	19	17	234	–	1 051	2 279	1 321	0	354	
Receivables from Exchange Transactions - Waste Water Management	1500	208	164	128	114	106	1 921	–	205	2 845	2 345	–	2 656	
Receivables from Exchange Transactions - Waste Management	1600	200	116	94	86	84	1 535	–	166	2 280	1 870	–	2 452	
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–	
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	1 413	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	0	0	0	–	–	
Other	1900	13	22	23	29	59	381	–	65	592	534	–	200	
Total By Income Source	2000	2 335	731	605	501	527	8 336	–	1 911	14 947	11 275	12	13 170	
2018/19 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	381	30	13	11	2	200	–	174	810	387	–	–	
Commercial	2300	671	65	58	23	14	579	–	501	1 911	1 117	–	–	
Households	2400	1 284	636	534	467	511	7 558	–	1 237	12 226	9 772	–	13 170	
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–	
Total By Customer Group	2600	2 335	731	605	501	527	8 336	–	1 911	14 947	11 275	–	13 170	

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 2019/20									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	–	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	–	–	–	–	–	–	–	–	–	–	–
Auditor General	0800	–	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	–	–	–	–	–	–	–	–	–	–	–

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 - M02 August										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:	1,2	-	24 650	-	3 057	12 237	12 378	(141)	-1.1%	24 650
Local Government Equitable Share			21 355		267	9 447	10 678	(1 231)	-11.5%	21 355
Local Government Financial Management			1 700		1 700	1 700	1 700	-		1 700
Expanded Public Works Programme			1 180		545	545	545	545	#DIV/0!	1 180
Municipal Infrastructure Grant			415		545	545	545	545	#DIV/0!	415
Other transfers and grants [insert description]			-		-	-	-	-		-
Provincial Government:		-	4 354	-	1 385	1 385	1 385	-		4 354
Financial Management Support (WC_FMGS)			-		-	-	-	-		-
Financial Management Capacity Building			710		-	-	-	-		710
Thusong Centre			100		-	-	-	-		100
Library Grant			1 664		555	555	555	-		1 664
Housing			1 000		-	-	-	-		1 000
CDW			-		-	-	-	-		-
Road Maintenance			50		-	-	-	-		50
Integrated Transport Planning	4		-		-	-	-	-		-
Fire Service Capacity Building Grant			830		830	830	830	-		830
Drought Relief			-		-	-	-	-		-
mSCOA			-		-	-	-	-		-
Other transfers and grants [insert description]			-		-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]			-		-	-	-	-		-
Other grant providers:		-	23	-	-	-	-	-		23
Skills Development Fund Levy			23		-	-	-	-		23
Total Operating Transfers and Grants	5	-	29 027	-	4 442	13 621	13 762	(141)	-1.0%	29 027
Capital Transfers and Grants										
National Government:		-	16 187	-	900	900	-	-		16 187
Municipal Infrastructure Grant (MIG)			15 087		-	-	-	-		15 087
Integrated National Electrification Programme			1 100		900	900	-	-		1 100
Water Service Infrastructure Grant			-		-	-	-	-		-
Other capital transfers [insert description]			-		-	-	-	-		-
Provincial Government:		-	4 060	-	-	-	-	-		4 060
Provincial Draught relief			2 560		-	-	-	-		2 560
Maintenance of Waste Water Infrastructure			-		-	-	-	-		-
Regional Socio-Economic Projects Grant (RSEP)			1 500		-	-	-	-		1 500
District Municipality:		-	-	-	-	-	-	-		-
[insert description]			-		-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]			-		-	-	-	-		-
Total Capital Transfers and Grants	5	-	20 247	-	900	900	-	-		20 247
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	49 274	-	5 342	14 521	13 762	(141)	-1.0%	49 274

8.2 Supporting Table SC7 – Grant expenditure

WC052 Prince Albert - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August										
Description	Ref	2018/19				Budget Year 2019/20				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	25 010	-	1 818	10 716	10 678	39	0.4%	25 010
Local Government Equitable Share			21 355		549	9 447	10 678	(1 231)	-11.5%	21 355
Local Government Financial Managememe			1 700		158	158		158	#DIV/0!	1 700
Expanded Public Works Programme			1 180		419	419		419	#DIV/0!	1 180
Municipal Infrastructure Grant			775		693	693		693	#DIV/0!	775
Other transfers and grants [insert description]										
Provincial Government:		-	4 354	-	246	246	-	-		4 354
Financial Management Support (WC_FMGS)										
Financial Management Capacity Building			710							710
Thusong Centre			100							100
Library Grant			1 664		246	246				1 664
Housing			1 000							1 000
CDW										
Road Maintenance			50							50
Integrated Transport Planning										
Fire Service Capacity Building Grant			830							830
Drought Relief										
mSCOA										
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	23	-	-	-	-	-		23
Skills Development Fund Levy			23							23
Total operating expenditure of Transfers and Grants:		-	29 387	-	2 065	10 963	10 678	39	0.4%	29 387
Capital expenditure of Transfers and Grants										
National Government:		-	15 827	-	450	450	-	450	#DIV/0!	15 827
Municipal Infrastructure Grant (MIG)			14 727							14 727
Integrated National Electrification Programme			1 100		450	450		450	#DIV/0!	1 100
Water Service Infrastructure Grant										
Other capital transfers [insert description]										
Provincial Government:		-	4 060	-	-	-	-	-		4 060
Provincial Draught relief			2 560							2 560
Maintenance of Waste Water Infrastructure										
Regional Socio-Economic Projects Grant (RSEP)			1 500							1 500
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	19 887	-	450	450	-	450	#DIV/0!	19 887
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	49 274	-	2 515	11 413	10 678	489	4.6%	49 274

Section 9 – Capital expenditure

9.1 Supporting Table SC12

WC052 Prince Albert - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August									
Month	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July						-	-		
August				78	#VALUE!	-	#VALUE!	#VALUE!	#VALUE!
September						-	-		
October						-	-		
November						-	-		
December						-	-		
January						-	-		
February						-	-		
March		3 340				3 340	-		
April		6 997				10 337	-		
May		5 897				16 234	-		
June		5 897				22 131	-		
Total Capital expenditure	-	22 131	-	78					

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 - M02 August										
Summary of Employee and Councillor remuneration	Ref	2018/19		Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			2 887		227	454	481	(27)	-6%	2 887
Pension and UIF Contributions			-		-	-	-	-		-
Medical Aid Contributions			-		-	-	-	-		-
Mobv Vehicle Allowance			-		-	-	-	-		-
Cellphone Allowance			311		26	52	52	-		311
Housing Allowances			-		-	-	-	-		-
Other benefits and allowances			-		-	-	-	-		-
Sub Total - Councillors			3 197		253	505	533	(27)	-5%	3 197
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			2 818		201	358	305	53	17%	
Pension and UIF Contributions			93		-	-	15	(15)	-100%	
Medical Aid Contributions			-		-	-	-	-		
Overtime			-		-	-	-	-		
Performance Bonus			245		-	-	41	(41)	-100%	
Mobv Vehicle Allowance			302		23	38	50	(12)	-24%	
Cellphone Allowance			114		3	3	16	(13)	-81%	
Housing Allowances			-		-	-	-	-		
Other benefits and allowances			6		-	-	1	(1)	-100%	
Payments in lieu of leave			-		-	-	-	-		
Long service awards			-		-	-	-	-		
Post-retirement benefit obligations			190		-	-	-	-		
Sub Total - Senior Managers of Municipality			3 767		227	399	428	(30)	-7%	-
% increase	4		#DIV/0!							
Other Municipal Staff										
Basic Salaries and Wages			15 795		1 005	2 017	2 706	(689)	-25%	
Pension and UIF Contributions			1 966		165	319	389	(70)	-18%	
Medical Aid Contributions			795		78	154	148	7	4%	
Overtime			921		51	133	154	(21)	-14%	
Performance Bonus			-		-	-	-	-		
Mobv Vehicle Allowance			50		4	8	8	(0)	0%	
Cellphone Allowance			61		12	25	17	7	42%	
Housing Allowances			110		9	17	45	(28)	-63%	
Other benefits and allowances			723		55	111	117	(6)	-5%	
Payments in lieu of leave			404		-	-	67	(67)	-100%	
Long service awards			83		20	20	34	(14)	-41%	
Post-retirement benefit obligations			-		-	-	-	-		
Sub Total - Other Municipal Staff			20 907		1 400	2 803	3 684	(881)	-24%	-
% increase	4		#DIV/0!							
Total Parent Municipality			27 872		1 880	3 707	4 645	(938)	-20%	3 197
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Mobv Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Board Members of Entities										
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Mobv Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Senior Managers of Entities										
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Mobv Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Other Staff of Entities										
% increase	4									
Total Municipal Entities										
TOTAL SALARY, ALLOWANCES & BENEFITS			27 872		1 880	3 707	4 645	(938)	-20%	3 197
% increase	4		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF			24 675		1 627	3 202	4 113	(911)	-22%	-

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 - M02 August																
Description	Ref	Budget Year 2019/20												2019/20 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 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Cash Receipts By Source																
Property rates		(1 406)	1 892	225	225	225	225	225	225	225	225	184	1 151	3 621	3 903	4 169
Service charges - electricity revenue		1 645	641	1 386	1 218	1 233	1 286	1 373	1 300	1 300	1 180	962	1 867	15 391	17 009	18 651
Service charges - water revenue		753	293	189	171	247	293	308	249	249	209	66	(434)	2 592	2 700	2 724
Service charges - sanitation revenue		451	176	208	210	205	212	216	222	222	201	202	9	2 533	2 722	2 936
Service charges - refuse		325	126	109	109	104	105	107	104	104	101	103	(123)	1 274	1 403	1 577
Rental of facilities and equipment		23	27	26	23	27	24	26	27	27	26	26	37	318	334	350
Interest earned - external investments		200	207	217	211	200	207	220	32	32	255	565	243	2 590	2 600	2 610
Interest earned - outstanding debtors		31	39	139	31	31	39	40	40	40	47	48	250	776	800	824
Dividends received																
Fines, penalties and forfeits		161	35	40	78	96	0	161	35	35	24	29	(103)	589	681	589
Licenses and permits																
Agency services													200	200	200	200
Transfer receipts - operating		9 179	4 442	1 582	2 238	1 129	1 005	304	3 966	3 966	1 072	2 902	(259)	31 527	31 487	56 943
Other revenue		5 286	2 167	327	192	91	103	39	589	589	69	23	(7 000)	2 478	1 602	1 624
Cash Receipts by Source		16 650	10 944	4 448	4 707	3 588	3 498	3 019	6 789	6 789	3 409	5 110	(4 163)	63 888	65 440	93 188
Other Cash Flows by Source																
Transfer receipts - capital			900	1 528	96	463	841	11	497	497	393	11 716	3 307	20 247	9 330	9 541
Contributions & Contributed assets																
Proceeds on disposal of PPE																
Short term loans																
Borrowing long term/refinancing																
Increase in consumer deposits													23	23	24	25
Receipt of non-current debtors																
Receipt of non-current receivables																
Change in non-current investments																
Total Cash Receipts by Source		16 650	10 944	5 976	4 803	4 051	4 339	3 030	7 285	7 285	3 802	16 825	(832)	84 159	74 794	102 754
Cash Payments by Type																
Employee related costs		1 572	1 572	1 747	2 286	3 217	1 760	1 664	1 811	1 811	1 817	1 846	2 279	23 380	23 723	25 436
Remuneration of councillors		253	253	265	265	265	265	265	265	265	265	284	285	3 197	3 370	3 553
Interest paid				1									1 054	1 055	1 055	1 055
Bulk purchases - Electricity		1 267	1 267	256	646	936	901	972	937	937	890	809	2 270	12 088	13 303	14 662
Bulk purchases - Water & Sewer																
Other materials				13	48	21	72	58	66	66	47	66	207	663	750	790
Contracted services		59	59	166	620	271	928	745	848	848	606	856	2 557	8 564	8 642	32 245
Grants and subsidies paid - other municipalities																
Grants and subsidies paid - other													960	960	580	580
General expenses		237	237	548	539	514	429	1 682	1 177	1 177	1 809	1 004	1 569	10 921	11 133	11 443
Cash Payments by Type		3 388	3 388	2 997	4 404	5 225	4 355	5 386	5 103	5 103	5 434	4 865	11 180	60 829	62 556	89 764
Other Cash Flows/Payments by Type																
Capital assets													22 066	22 066	9 293	9 516
Repayment of borrowing													5	5		
Other Cash Flows/Payments													45	45	48	51
Total Cash Payments by Type		3 388	3 388	2 997	4 404	5 225	4 355	5 386	5 103	5 103	5 434	4 865	33 297	82 945	71 897	99 331
NET INCREASE/(DECREASE) IN CASH HELD		13 262	7 555	2 980	400	(1 174)	(16)	(2 356)	2 182	2 182	(1 632)	11 960	(34 129)	1 214	2 897	3 423
Cash/cash equivalents at the month/year beginning:		22 515	35 777	43 332	46 312	46 712	45 538	45 522	43 166	45 348	47 530	45 898	57 858	22 515	23 729	26 626
Cash/cash equivalents at the month/year end:		35 777	43 332	46 312	46 712	45 538	45 522	43 166	45 348	47 530	45 898	57 858	23 729	23 729	26 626	30 049

Section 12 – Capital Expenditure by asset class

12.1 Supporting Table SC13a - Capital expenditure on new assets

WC052 Prince Albert - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	1 100	-	-	-	-	-	-	1 100
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	1 100	-	-	-	-	-	-	1 100
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	1 100	-	-	-	-	-	-	1 100
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		-	1 500	-	-	-	-	-	-	1 500
Operational Buildings		-	1 500	-	-	-	-	-	-	1 500
Municipal Offices		-	1 500	-	-	-	-	-	-	1 500
Total Capital Expenditure on new assets	1	-	2 600	-	-	-	-	-	-	2 600

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 - M02 August										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	6 310	-	-	-	-	-	-	6 310
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	2 560	-	-	-	-	-	-	2 560
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	2 560	-	-	-	-	-	-	2 560
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	3 750	-	-	-	-	-	-	3 750
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	3 750	-	-	-	-	-	-	3 750
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	12 861	-	-	-	-	-	-	12 861
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	12 861	-	-	-	-	-	-	12 861
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	12 861	-	-	-	-	-	-	12 861
Capital Spares		-	-	-	-	-	-	-	-	-
Computer Equipment		-	360	-	78	78	-	(78)	#DIV/0!	360
Computer Equipment		-	360	-	78	78	-	(78)	#DIV/0!	360
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	-	19 531	-	78	78	-	(78)	#DIV/0!	19 531

SECTION 9 - ACCOUNTING OFFICER'S QUALITY CERTIFICATION

QUALITY CERTIFICATE

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

-

- Monthly budget statement
- The quarterly budget and performance report

For the month ended **JULY 2019** has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name: **A Vorster**

Municipal Manager of **Prince Albert Municipality WC052**

Signature _____

Date 13 September 2019