

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

September 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 September 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 19 034 868

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

Services charges: A YTD variance of 14% 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 36%.

Fines, penalties and forfeits: A negative YTD variance of 89%, 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 410%, indicating that there's 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 October.

Transfers and subsidies: A negative YTD variance of 26% are due to slow spending of grant funding. This is normal in that the financial year just started

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 15 753 288

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

Employee Cost: A negative YTD budget variance of 21%.

Depreciation & asset impairment: No variance.

Finance charges: A negative YTD budget variance of 83% is recorded which is still within the budgeted norms for this item and not material.

Bulk purchases: A positive YTD budget variance of 46% is reflected as a result of incorrectly classified electricity that was purchased from Eskom. The error will be corrected in October.

Other materials: A negative YTD budget variance of 45% is reflected as a result of slow spending.

Contracted services: A negative YTD budget variance of 46% 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: A negative YTD budget variance of 73% is reflected as a result of slow spending.

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

Capital expenditure: At 0%

Cash flow: Bank balance as at 31 September 2019 reflects a positive amount of R 50 912 565.

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 September 2019 Budget Statement report.

3.3 Material variances from SDBIP

No variances were report for September 2019.

3.4 Remedial or corrective steps

No remedial or corrective steps are needed for September 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 - M03 September									
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	-	247	1 721	984	737	75%	3 936
Service charges	-	25 632	-	1 931	5 601	5 248	353	7%	20 990
Investment revenue	-	2 560	-	268	872	640	232	36%	2 560
Transfers and subsidies	-	31 601	-	524	10 053	13 528	(3 475)	-26%	31 601
Other own revenue	-	7 164	-	277	787	1 791	(1 004)	-56%	7 164
Total Revenue (excluding capital transfers and contributions)	-	70 893	-	3 247	19 034	22 191	(3 157)	-14%	66 251
Employee costs	-	24 675	-	1 659	4 861	6 169	(1 308)	-21%	24 675
Remuneration of Councillors	-	3 197	-	253	758	799	(41)	-5%	3 197
Depreciation & asset impairment	-	3 340	-	278	835	835	-	-	3 340
Finance charges	-	1 055	-	-	47	264	(217)	-82%	1 055
Materials and bulk purchases	-	12 797	-	1 970	4 525	3 199	1 326	41%	12 797
Transfers and subsidies	-	960	-	67	67	240	(173)	-72%	960
Other expenditure	-	24 868	-	1 214	4 661	6 217	(1 556)	-25%	24 868
Total Expenditure	-	70 892	-	5 441	15 753	17 723	(1 970)	-11%	70 892
Surplus/(Deficit)	-	1	-	(2 194)	3 281	4 468	(1 187)	-27%	(4 641)
Transfers and subsidies - capital (monetary allocations)	-	20 247	-	438	527	12 600	(12 073)	-96%	20 247
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	20 248	-	(1 757)	3 808	17 068	(13 260)	-78%	15 606
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	20 248	-	(1 757)	3 808	17 068	(13 260)	-78%	15 606
Capital expenditure & funds sources									
Capital expenditure	-	22 131	-	459	537	-	537	#DIV/0!	22 131
Capital transfers recognised	-	20 247	-	459	537	-	537	#DIV/0!	20 247
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 884	-	-	-	-	-	-	1 884
Total sources of capital funds	-	22 131	-	459	537	-	537	#DIV/0!	22 131
Financial position									
Total current assets	-	35 999	-	-	58 287	-	-	-	35 999
Total non current assets	-	175 563	-	-	148 496	-	-	-	175 563
Total current liabilities	-	6 087	-	-	44 881	-	-	-	6 087
Total non current liabilities	-	27 154	-	-	6 707	-	-	-	27 154
Community wealth/Equity	-	178 322	-	-	155 195	-	-	-	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	-	23	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	-	23 734	-	-	46 749	30 227	(16 522)	-55%	23 711
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	(861)	747	1 028	551	452	-	-	-	1 916
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

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) - M03 September										
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	-	871	12 064	13 808	(1 745)	-13%	32 267
Executive and council		-	21 793	-	160	9 116	11 092	(1 976)	-18%	21 793
Finance and administration		-	10 475	-	711	2 947	2 716	231	9%	10 475
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	5 462	-	82	333	908	(575)	-63%	5 462
Community and social services		-	4 440	-	80	331	903	(572)	-63%	4 440
Sport and recreation		-	22	-	2	2	5	(4)	-66%	22
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	1 000	-	-	-	-	-	-	1 000
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	3 405	-	258	766	839	(73)	-9%	3 405
Planning and development		-	507	-	34	126	127	(0)	0%	507
Road transport		-	2 898	-	224	639	712	(73)	-10%	2 898
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	50 006	-	2 474	6 399	19 236	(12 836)	-67%	45 365
Energy sources		-	18 389	-	1 119	3 144	5 267	(2 124)	-40%	17 769
Water management		-	23 735	-	811	1 734	12 656	(10 922)	-86%	22 272
Waste water management		-	5 079	-	295	935	854	81	9%	3 491
Waste management		-	2 804	-	249	587	458	129	28%	1 832
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	91 140	-	3 684	19 561	34 791	(15 229)	-44%	86 499
Expenditure - Functional										
<i>Governance and administration</i>		-	20 622	-	1 057	3 825	5 155	(1 330)	-26%	20 622
Executive and council		-	7 832	-	482	1 504	1 950	(454)	-23%	7 832
Finance and administration		-	12 790	-	575	2 322	3 197	(876)	-27%	12 790
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	7 480	-	311	988	1 870	(882)	-47%	7 480
Community and social services		-	5 264	-	262	836	1 316	(480)	-36%	5 264
Sport and recreation		-	1 215	-	49	152	304	(152)	-50%	1 215
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	1 000	-	-	-	250	(250)	-100%	1 000
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	15 803	-	970	3 452	3 951	(499)	-13%	15 803
Planning and development		-	6 793	-	333	1 599	1 698	(99)	-6%	6 793
Road transport		-	9 010	-	638	1 853	2 253	(400)	-18%	9 010
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	26 788	-	3 036	7 421	6 697	724	11%	26 788
Energy sources		-	14 183	-	2 189	4 974	3 546	1 428	40%	14 183
Water management		-	4 803	-	357	992	1 201	(208)	-17%	4 803
Waste water management		-	3 458	-	213	697	865	(167)	-19%	3 458
Waste management		-	4 344	-	277	758	1 086	(328)	-30%	4 344
<i>Other</i>		-	200	-	67	67	50	17	33%	200
Total Expenditure - Functional	3	-	70 892	-	5 441	15 753	17 723	(1 970)	-11%	70 892
Surplus/ (Deficit) for the year		-	20 248	-	(1 757)	3 808	17 068	(13 260)	-78%	15 606

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) - M03										
Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	-	37 980	-	597	9 644	23 692	(14 048)	-59.3%	37 980
Vote 2 - DIRECTOR FINANCE		-	15 116	-	304	1 902	2 716	(815)	-30.0%	10 475
Vote 3 - DIRECTOR CORPORATE		-	581	-	34	126	127	(0)	-0.3%	581
Vote 4 - DIRECTOR COMMUNITY		-	8 309	-	358	1 024	1 620	(596)	-36.8%	8 309
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	29 154	-	2 391	6 866	6 636	230	3.5%	29 154
Total Revenue by Vote	2	-	91 140	-	3 684	19 561	34 791	(15 229)	-43.8%	86 499
Expenditure by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	-	7 832	-	482	1 504	1 958	(454)	-23.2%	7 832
Vote 2 - DIRECTOR FINANCE		-	12 780	-	574	2 320	3 195	(875)	-27.4%	12 780
Vote 3 - DIRECTOR CORPORATE		-	7 319	-	366	1 705	1 830	(124)	-6.8%	7 319
Vote 4 - DIRECTOR COMMUNITY		-	10 527	-	601	1 697	2 632	(935)	-35.5%	10 527
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	32 435	-	3 418	8 528	8 109	419	5.2%	32 435
Total Expenditure by Vote	2	-	70 892	-	5 441	15 753	17 723	(1 970)	-11.1%	70 892
Surplus/ (Deficit) for the year	2	-	20 248	-	(1 757)	3 808	17 068	(13 260)	-77.7%	15 606

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) - M03 September										
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	-	247	1 721	984	737	75%	3 936
Service charges - electricity revenue		-	16 549	-	1 119	3 124	3 982	(858)	-22%	15 930
Service charges - water revenue		-	4 115	-	374	1 133	663	470	71%	2 652
Service charges - sanitation revenue		-	3 247	-	295	893	415	479	115%	1 659
Service charges - refuse revenue		-	1 721	-	144	451	187	263	140%	750
Rental of facilities and equipment		-	397	-	21	60	99	(39)	-40%	397
Interest earned - external investments		-	2 560	-	268	872	640	232	36%	2 560
Interest earned - outstanding debtors		-	1 000	-	105	271	250	21	8%	1 000
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	3 089	-	40	83	772	(689)	-89%	3 089
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		-	200	-	38	255	50	205	410%	200
Transfers and subsidies		-	31 601	-	524	10 053	13 528	(3 475)	-26%	31 601
Other revenue		-	2 478	-	73	117	619	(502)	-81%	2 478
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	70 893	-	3 247	19 034	22 191	(3 157)	-14%	66 251
Expenditure By Type										
Employee related costs		-	24 675	-	1 659	4 861	6 169	(1 308)	-21%	24 675
Remuneration of councillors		-	3 197	-	253	758	799	(41)	-5%	3 197
Debt impairment		-	5 260	-	479	1 453	1 315	138	10%	5 260
Depreciation & asset impairment		-	3 340	-	278	835	835	-	-	3 340
Finance charges		-	1 055	-	-	47	264	(217)	-82%	1 055
Bulk purchases		-	12 124	-	1 898	4 433	3 031	1 402	46%	12 124
Other materials		-	673	-	72	92	168	(76)	-45%	673
Contracted services		-	8 589	-	424	1 160	2 147	(987)	-46%	8 589
Transfers and subsidies		-	960	-	67	67	240	(173)	-72%	960
Other expenditure		-	11 019	-	311	2 048	2 755	(707)	-26%	11 019
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		-	70 892	-	5 441	15 753	17 723	(1 970)	-11%	70 892
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	1	-	(2 194)	3 281	4 468	(1 187)	(0)	(4 641)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	20 247	-	438	527	12 600	(12 073)	(0)	20 247
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	20 248	-	(1 757)	3 808	17 068			15 606
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	20 248	-	(1 757)	3 808	17 068			15 606
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	20 248	-	(1 757)	3 808	17 068			15 606
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	20 248	-	(1 757)	3 808	17 068			15 606

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) - M03 September										
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	#DIV/0!	1 860
Vote 4 - DIRECTOR COMMUNITY		-	12 861	-	459	459	-	459	#DIV/0!	12 861
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	7 410	-	-	-	-	-	-	7 410
Total Capital single-year expenditure	4	-	22 131	-	459	537	-	537	#DIV/0!	22 131
Total Capital Expenditure		-	22 131	-	459	537	-	537	#DIV/0!	22 131
Capital Expenditure - Functional Classification										
Governance and administration		-	1 860	-	-	78	-	78	#DIV/0!	1 860
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	1 860	-	-	78	-	78	#DIV/0!	1 860
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	12 861	-	459	459	-	459	#DIV/0!	12 861
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	12 861	-	459	459	-	459	#DIV/0!	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	-	459	537	-	537	#DIV/0!	22 131
Funded by:										
National Government		-	16 187	-	459	537	-	537	#DIV/0!	16 187
Provincial Government		-	4 060	-	-	-	-	-	-	4 060
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	20 247	-	459	537	-	537	#DIV/0!	20 247
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	1 884	-	-	-	-	-	-	1 884
Total Capital Funding		-	22 131	-	459	537	-	537	#DIV/0!	22 131

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC052 Prince Albert - Table C6 Monthly Budget Statement - Financial Position - M03 September						
Description	Ref	2018/19	Budget Year 2019/20			Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	
R thousands	1					
ASSETS						
Current assets						
Cash		-	655	-	50 912	655
Call investment deposits		-	23 075	-	-	23 075
Consumer debtors		-	3 131	-	2 009	3 131
Other debtors		-	8 335	-	3 661	8 335
Current portion of long-term receivables		-	-	-	-	-
Inventory		-	804	-	1 706	804
Total current assets		-	35 999	-	58 287	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	-	133 439	161 811
Biological		-	-	-	-	-
Intangible		-	120	-	134	120
Other non-current assets		-	-	-	53	-
Total non current assets		-	175 563	-	148 496	175 563
TOTAL ASSETS		-	211 562	-	206 783	211 562
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	5	-
Consumer deposits		-	493	-	495	493
Trade and other payables		-	2 832	-	22 155	2 832
Provisions		-	2 762	-	22 226	2 762
Total current liabilities		-	6 087	-	44 881	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	-	51 588	33 241
NET ASSETS	2	-	178 322	-	155 195	178 322
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		-	165 161	-	145 695	165 161
Reserves		-	13 161	-	9 500	13 161
TOTAL COMMUNITY WEALTH/EQUITY	2	-	178 322	-	155 195	178 322

4.1.7 Table C7: Monthly Budget Statement – Cash Flow

WC052 Prince Albert - Table C7 Monthly Budget Statement - Cash Flow - M03 September										
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	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	23	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		-	1 219	-	10 972	24 233	7 712			1 196
Cash/cash equivalents at beginning:		-	22 515	-	-	22 515	22 515			22 515
Cash/cash equivalents at month/year end:		-	23 734	-	-	46 749	30 227			23 711

4.1.8 Supporting Table SC2 Performance Indicators

WC052 Prince Albert - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September							
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%	0.3%	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%	17.8%	1.6%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	57.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	591.4%	0.0%	129.9%	591.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	389.8%	0.0%	113.4%	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%	29.8%	17.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	34.8%	0.0%	25.5%	37.2%
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%	0.2%	6.4%
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

Description	NT Code	Budget Year 2019/20										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	(142)	206	187	7	152	-	-	-	-	411	159	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	(179)	94	35	502	9	-	-	-	-	461	512	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	(71)	60	478	1	25	-	-	-	-	493	27	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	128	197	160	12	154	-	-	-	-	651	166	-	-
Receivables from Exchange Transactions - Waste Management	1600	(53)	57	76	3	70	-	-	-	-	184	73	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	(62)	-	-	-	-	-	-	-	-	(62)	-	-	-
Interest on Arrear Debtor Accounts	1810	(69)	73	68	0	-	-	-	-	-	72	0	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(412)	29	24	25	41	-	-	-	-	(294)	66	-	-
Total By Income Source	2000	(861)	747	1 028	551	452	-	-	-	-	1 916	1 002	-	-
2018/19 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	62	53	4	1	5	-	-	-	-	125	6	-	-
Commercial	2300	24	26	18	8	25	-	-	-	-	100	33	-	-
Households	2400	(110)	143	132	13	116	-	-	-	-	295	129	-	-
Other	2500	(837)	525	874	528	305	-	-	-	-	1 396	834	-	-
Total By Customer Group	2600	(861)	747	1 028	551	452	-	-	-	-	1 916	1 002	-	-

Section 6 – Creditors' analysis

6.1 Supporting Table SC4 - Creditors' age analysis

We are experiencing errors in the new financial system relating to the aging of trade creditors and therefore cannot reflect the true aged balance. The error will be resolved in October as assured by the service provider.

Description	NT Code	Budget Year 2019/20								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
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 - M03 September										
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
K thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:	1,2	-	24 650	-	3 050	12 497	12 378	119	1.0%	24 650
Local Government Equitable Share		-	21 355	-	-	9 447	10 678	(1 231)	-11.5%	21 355
Local Government Financial Managemene		-	1 700	-	1 700	1 700	1 700	-		1 700
Expanded Public Works Programme		-	1 180	-	1 090	1 090	-	1 090	#DIV/0!	1 180
Municipal Infrastructure Grant		-	41b	-	260	260	-	260	#DIV/0!	41b
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]		-	-	-	-	-	-	-		-
Other grant providers:		-	23	-	-	-	-	-		23
Skills Development Fund Levy		-	23	-	-	-	-	-		23
Total Operating Transfers and Grants	5	-	29 027	-	4 435	13 881	13 762	119	0.9%	29 027
Capital Transfers and Grants										
National Government:		-	16 187	-	5 389	5 389	-	4 939	#DIV/0!	16 187
Municipal Infrastructure Grant (MIG)		-	15 087	-	4 939	4 939	-	4 939	#DIV/0!	15 087
Integrated National Electrification Programme		-	1 100	-	450	450	-	-		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
Total Capital Transfers and Grants	5	-	20 247	-	5 389	5 389	-	4 939	#DIV/0!	20 247
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	49 274	-	9 824	19 270	13 762	5 058	36.8%	49 274

8.2 Supporting Table SC7 – Grant expenditure

WC052 Prince Albert - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September										
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	-	2 652	11 550	10 678	872	8.2%	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	-	299	299	-	299	#DIV/0!	1 700
Expanded Public Works Programme		-	1 180	-	1 069	1 069	-	1 069	#DIV/0!	1 180
Municipal Infrastructure Grant		-	775	-	736	736	-	736	#DIV/0!	775
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	4 354	-	417	417	-	-	-	4 354
Financial Management Support (WC_FMGSG)		-	-	-	-	-	-	-	-	-
Financial Management Capacity Building		-	710	-	-	-	-	-	-	710
Thusong Centre		-	100	-	52	52	-	-	-	100
Library Grant		-	1 664	-	365	365	-	-	-	1 664
Housing		-	1 000	-	-	-	-	-	-	1 000
CDW		-	-	-	-	-	-	-	-	-
Road Maintenance		-	50	-	-	-	-	-	-	50
Integrated Transport Planning		-	-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant		-	830	-	-	-	-	-	-	830
Drought Relief		-	-	-	-	-	-	-	-	-
mSCOA		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	23	-	-	-	-	-	-	23
Skills Development Fund Levy		-	23	-	-	-	-	-	-	23
Total operating expenditure of Transfers and Grants:		-	29 387	-	3 069	11 967	10 678	872	8.2%	29 387
Capital expenditure of Transfers and Grants										
National Government:		-	15 827	-	-	-	-	-	-	15 827
Municipal Infrastructure Grant (MIG)		-	14 727	-	-	-	-	-	-	14 727
Integrated National Electrification Programme		-	1 100	-	-	-	-	-	-	1 100
Water Service Infrastructure Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	4 060	-	-	-	-	-	-	4 060
Provincial Draught relief		-	2 560	-	-	-	-	-	-	2 560
Maintenance of Waste Water Infrastructure		-	-	-	-	-	-	-	-	-
Regional Socio-Economic Projects Grant (RSEP)		-	1 500	-	-	-	-	-	-	1 500
Total capital expenditure of Transfers and Grants		-	19 887	-	-	-	-	-	-	19 887
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	49 274	-	3 069	11 967	10 678	872	8.2%	49 274

Section 9 – Capital expenditure

9.1 Supporting Table SC12

WC052 Prince Albert - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September									
Month	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	-	-	-	-	-	-	-	-	-
August	-	-	-	78	#VALUE!	-	#VALUE!	#VALUE!	#VALUE!
September	-	-	-	459	#VALUE!	-	#VALUE!	#VALUE!	#VALUE!
October	-	-	-	-	-	-	-	-	-
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	-	537					

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 - M03 September										
Summary of Employee and Councillor remuneration	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	2 887	-	227	681	722	(41)	-6%	2 887
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	311	-	26	78	78	-	-	311
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		-	3 197	-	253	758	799	(41)	-5%	3 197
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages		-	2 818	-	194	552	540	12	2%	2 818
Pension and UIF Contributions		-	93	-	-	-	23	(23)	-100%	93
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	245	-	-	-	61	(61)	-100%	245
Motor Vehicle Allowance		-	302	-	36	74	75	(1)	-2%	302
Cellphone Allowance		-	114	-	3	6	24	(18)	-75%	114
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	6	-	-	-	1	(1)	-100%	6
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	190	-	-	-	-	-	-	190
Sub Total - Senior Managers of Municipality		-	3 767	-	233	632	725	(93)	-13%	3 767
% increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		-	15 795	-	1 015	3 032	4 024	(992)	-25%	15 795
Pension and UIF Contributions		-	1 966	-	166	485	561	(77)	-14%	1 966
Medical Aid Contributions		-	795	-	78	232	221	11	5%	795
Overtime		-	921	-	79	212	230	(19)	-8%	921
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	50	-	4	12	13	(0)	0%	50
Cellphone Allowance		-	61	-	12	37	24	13	55%	61
Housing Allowances		-	110	-	9	26	55	(29)	-52%	110
Other benefits and allowances		-	723	-	62	173	175	(1)	-1%	723
Payments in lieu of leave		-	404	-	-	-	101	(101)	-100%	404
Long service awards		-	83	-	-	20	41	(21)	-51%	83
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		-	20 907	-	1 426	4 229	5 444	(1 215)	-22%	20 907
% increase	4		#DIV/0!							#DIV/0!
Total Parent Municipality		-	27 872	-	1 912	5 619	6 968	(1 349)	-19%	27 872
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		-	27 872	-	1 912	5 619	6 968	(1 349)	-19%	27 872
% increase	4		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF		-	24 675	-	1 659	4 861	6 169	(1 308)	-21%	24 675

Section 11 – Actuals and Revised Targets for cash Receipts

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

WC052 Prince Albert - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September														2019/20 Medium Term Revenue & Expenditure Framework		
Description	Ref	Budget Year 2019/20												Budget Year 2019/20	Budget Year #1 2020/21	Budget Year #2 2021/22
		July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget			
R thousands	1															
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		1 232	1 210	1 386	1 218	1 233	1 286	1 373	1 300	1 300	1 180	962	1 711	15 391	17 009	18 651
Service charges - water revenue		481	472	189	171	247	293	308	249	249	209	66	(342)	2 592	2 700	2 724
Service charges - sanitation revenue		313	307	208	210	205	212	216	222	222	201	202	16	2 533	2 722	2 926
Service charges - refuse		199	195	109	109	104	105	107	104	104	101	103	(66)	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	255	565	243	2 590	2 600	2 600	2 610
Interest earned - outstanding debtors		31	39	139	31	31	39	40	40	40	47	48	250	776	800	824
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		161	35	40	78	96	0	161	35	35	24	29	(103)	589	681	589
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	200	200	200	200
Transfer receipts - operating		9 447	4 435	1 582	2 228	1 129	1 005	304	3 966	3 966	1 072	2 902	(519)	31 527	31 487	56 643
Other revenue		5 288	2 167	327	192	91	103	39	589	589	69	23	(7 000)	2 478	1 602	1 624
Cash Receipts by Source		15 969	10 985	4 448	4 707	3 588	3 498	3 019	6 789	6 789	3 409	5 110	(4 423)	63 888	65 440	93 188
Other Cash Flows by Source																
Transfer receipts - capital		-	5 389	1 528	96	463	841	11	497	497	393	11 716	(1 182)	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	23	24	25
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		15 969	16 374	5 976	4 803	4 051	4 339	3 030	7 285	7 285	3 802	16 825	(5 581)	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	9 564	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		12 580	12 986	2 980	400	(1 174)	(16)	(2 356)	2 182	2 182	(1 632)	11 960	(38 878)	1 214	2 897	3 423
Cash/cash equivalents at the month/year beginning:		22 515	35 095	48 081	51 061	51 461	50 287	50 271	47 915	50 097	52 279	50 647	62 607	22 515	23 729	26 626
Cash/cash equivalents at the month/year end:		35 095	48 081	51 061	51 461	50 287	50 271	47 915	50 097	52 279	50 647	62 607	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 - M03 September										
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		-	100	-	-	-	-	-	-	1 100
<i>LV Networks</i>		-	1 100	-	-	-	-	-	-	1 100
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Other assets		-	1 500	-	-	-	-	-	-	1 500
Operational Buildings		-	1 500	-	-	-	-	-	-	1 500
<i>Municipal Offices</i>		-	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 -										
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 renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	6 310	-	-	-	-	-	-	6 310
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	2 560	-	-	-	-	-	-	2 560
<i>Dams and Weirs</i>		-	-	-	-	-	-	-	-	-
<i>Boreholes</i>		-	2 560	-	-	-	-	-	-	2 560
Sanitation Infrastructure		-	3 750	-	-	-	-	-	-	3 750
<i>Waste Water Treatment Works</i>		-	3 750	-	-	-	-	-	-	3 750
Community Assets		-	12 861	-	459	459	-	(459)	#DIV/0!	12 861
Sport and Recreation Facilities		-	12 861	-	459	459	-	(459)	#DIV/0!	12 861
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		-	12 861	-	459	459	-	(459)	#DIV/0!	12 861
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	360	-	-	78	-	(78)	#DIV/0!	360
Computer Equipment		-	360	-	-	78	-	(78)	#DIV/0!	360
Total Capital Expenditure on renewal of existing assets	1	-	19 531	-	459	537	-	(537)	#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 **SEPTEMBER 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

10 October 2019