

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

February 2020

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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 2019/2020

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 February 2020.

Section 3 – Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

3.2.1 Measured against annual budget (originally approved)

Revenue by Source

Annual Rates, Refuse Removal and Sewerage were levied in July 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 44 107 223

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

Services charges: A YTD variance of 72% indicate an unknown increase in service charges. A further investigation will be launched to ensure that the amounts are in fact correct and to determine the reason as to why the material difference.

Interest earned – external investments: A positive YTD variance of 34%. Interest have been received from the short term investment. More money has been invested on short term investments which interest have been received

Fines, penalties and forfeits: A negative YTD variance of 25%, 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 negative YTD variance of 2%. Corrected as per previously reported.

Transfers and subsidies: A negative YTD variance of 19% are due to slow spending of grant funding. Spending will normalise as there are tenders that has been approved.

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 R38 437 056

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

Employee Cost: A negative YTD budget variance of 12%. All positions has not yet been filled on the organogram.

Depreciation & asset impairment: A YTD budget variance of 0%. This is because of Journals process against impairment in the previous reporting month

Finance charges: A negative YTD budget variance of 100% is recorded which is still within the budgeted norms for this item and not material.

Bulk purchases: A negative YTD budget variance of 10% is reflected as a result a correction on the vote from the previous reporting month.

Other materials: A positive YTD budget variance of 6% is reflected as a result of cost containment measures.

Contracted services: A negative YTD budget variance of 51% 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 which have impact on the projected expenditure.

Transfers and Subsidies: A negative YTD budget variance of 65% is recorded as a result of payments to these respective subsidiaries did not take place as planned.

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

Capital expenditure: YTD capital expenditure amounts to R 1 632 784 which represent 5.03% of the total capital budget. Spending therefore is very slow, but will start to increase in the third quarter and fourth quarter as tenders have been issued and evaluation of these tenders has started.

Cash flow: Bank balance as at 29 February 2020 reflects a positive amount of R 33 954 995.67.

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 February 2020 Budget Statement report.

3.3 Material variances from SDBIP

No variances were report for February 2020.

3.4 Remedial or corrective steps

No remedial or corrective steps are needed for February 2020.

3.5 Conclusion

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

Section 4 – In-year budget statement tables

In-Year budget statement tables

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

- (a) Table C1 s71 Monthly Budget Statement Summary*
- (b) Table C2 Monthly Budget Statement- Financial Performance (standard classification)*
- (c) Table C3 Monthly Budget Statement- Financial Performance (revenue and expenditure by municipal vote)*
- (d) Table C4 Monthly Budget Statement- Financial Performance (revenue and expenditure)*
- (e) Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)*
- (f) Table C6 Monthly Budget Statement- Financial Position*
- (g) Table C7 Monthly Budget Statement- Cash Flow*

And

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

4.1 Monthly budget statements

4.1.1 Table C1: S71 Monthly Budget Statement Summary

WC052 Prince Albert - Table C1 Monthly Budget Statement Summary - M08 February									
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	3 936	118	2 829	2 624	205	8%	3 936
Service charges	-	25 632	24 378	1 631	16 196	13 994	2 203	16%	20 990
Investment revenue	-	2 560	3 612	300	2 328	1 738	590	34%	2 716
Transfers and subsidies	-	31 601	34 137	304	19 679	24 403	(4 724)	-19%	32 907
Other own revenue	-	7 164	7 171	944	3 076	4 776	(1 700)	-36%	7 164
Total Revenue (excluding capital transfers and contributions)	-	70 893	73 234	3 297	44 107	47 534	(3 427)	-7%	67 713
Employee costs	-	24 675	25 628	1 726	14 615	16 675	(2 059)	-12%	25 334
Remuneration of Councillors	-	3 197	3 197	253	2 007	2 132	(124)	-6%	3 197
Depreciation & asset impairment	-	3 340	3 340	278	2 229	2 227	3	0%	3 340
Finance charges	-	1 055	1 410	(47)	-	774	(774)	-100%	1 410
Materials and bulk purchases	-	12 797	12 882	1 705	7 773	8 537	(765)	-9%	12 827
Transfers and subsidies	-	960	1 320	-	252	712	(460)	-65%	1 320
Other expenditure	-	24 868	25 417	389	11 561	16 886	(5 325)	-32%	26 156
Total Expenditure	-	70 892	73 193	4 305	38 437	47 942	(9 505)	-20%	73 584
Surplus/(Deficit)	-	1	40	(1 008)	5 670	(408)	6 078	-1490%	(5 871)
Transfers and subsidies - capital (monetary alloc	-	20 247	29 227	617	2 152	16 747	(14 595)	-87%	27 362
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	20 248	29 268	(390)	7 822	16 339	(8 517)	-52%	21 491
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	20 248	29 268	(390)	7 822	16 339	(8 517)	-52%	21 491
Capital expenditure & funds sources									
Capital expenditure	-	22 131	32 444	240	1 633	7 318	(5 685)	-78%	20 570
Capital transfers recognised	-	20 247	26 341	240	1 633	7 367	(5 734)	-78%	18 330
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 884	6 103	-	-	(49)	49	-100%	2 241
Total sources of capital funds	-	22 131	32 444	240	1 633	7 318	(5 685)	-78%	20 570
Financial position									
Total current assets	-	35 999	21 067	-	56 658	-	-	-	35 999
Total non current assets	-	175 563	207 752	-	149 561	-	-	-	175 563
Total current liabilities	-	6 087	6 087	-	40 744	-	-	-	6 087
Total non current liabilities	-	27 154	27 154	-	6 643	-	-	-	27 154
Community wealth/Equity	-	178 322	195 578	-	158 832	-	-	-	178 322
Cash flows									
Net cash from (used) operating	-	23 262	23 256	14 175	5 619	16 339	10 720	66%	23 262
Net cash from (used) investing	-	(22 066)	(32 379)	(240)	10 966	(20 498)	(31 464)	153%	(45 122)
Net cash from (used) financing	-	23	18	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	-	23 734	13 410	-	50 540	18 356	(32 184)	-175%	655
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	(1 613)	880	572	552	510	410	1 847	-	3 158
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) - M08 February										
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	40 065	524	23 085	25 217	(2 132)	-8%	34 013
Executive and council		-	21 793	24 427	35	16 384	17 842	(1 458)	-8%	22 927
Finance and administration		-	10 475	15 638	489	6 700	7 375	(674)	-9%	11 086
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	5 462	7 801	752	1 697	2 645	(948)	-36%	6 334
Community and social services		-	4 440	2 822	750	1 684	2 407	(722)	-30%	4 440
Sport and recreation		-	22	22	2	13	15	(2)	-12%	22
Public safety		-	-	3 085	-	-	-	-	-	-
Housing		-	1 000	1 872	-	-	224	(224)	-100%	1 872
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	3 405	1 579	320	2 410	2 335	75	3%	3 405
Planning and development		-	507	148	67	434	338	96	28%	507
Road transport		-	2 898	1 431	253	1 976	1 997	(21)	-1%	2 898
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	50 006	53 016	2 318	19 067	34 084	(15 017)	-44%	51 324
Energy sources		-	18 389	16 345	1 230	10 086	12 213	(2 127)	-17%	17 769
Water management		-	23 735	31 252	548	4 811	18 320	(13 509)	-74%	28 157
Waste water management		-	5 079	3 587	298	2 369	2 330	39	2%	3 565
Waste management		-	2 804	1 832	243	1 801	1 221	579	47%	1 832
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	91 140	102 461	3 914	46 259	64 281	(18 022)	-28%	95 075
Expenditure - Functional										
<i>Governance and administration</i>		-	20 622	29 117	757	10 047	13 771	(3 723)	-27%	20 735
Executive and council		-	7 832	7 855	441	4 155	5 228	(1 073)	-21%	7 865
Finance and administration		-	12 790	21 262	316	5 892	8 542	(2 650)	-31%	12 870
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	7 480	8 933	(148)	3 049	5 045	(1 995)	-40%	7 524
Community and social services		-	5 264	2 463	243	2 302	3 339	(1 038)	-31%	4 414
Sport and recreation		-	1 215	1 237	63	747	815	(67)	-8%	1 237
Public safety		-	-	3 360	-	-	-	-	-	-
Housing		-	1 000	1 872	(454)	-	891	(891)	-100%	1 872
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	15 803	8 259	1 086	9 521	10 925	(1 404)	-13%	17 799
Planning and development		-	6 793	276	469	3 850	4 692	(842)	-18%	8 059
Road transport		-	9 010	7 983	617	5 670	6 233	(562)	-9%	9 740
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	26 788	26 684	2 609	15 687	18 069	(2 382)	-13%	27 327
Energy sources		-	14 183	14 250	1 907	8 689	9 465	(776)	-8%	14 230
Water management		-	4 803	4 883	215	2 801	3 200	(398)	-12%	4 793
Waste water management		-	3 458	3 266	246	2 010	2 312	(302)	-13%	3 492
Waste management		-	4 344	4 285	241	2 187	3 092	(905)	-29%	4 812
<i>Other</i>		-	200	200	-	133	133	0	0%	200
Total Expenditure - Functional	3	-	70 892	73 193	4 305	38 437	47 942	(9 505)	-20%	73 584
Surplus/ (Deficit) for the year		-	20 248	29 268	(390)	7 822	16 339	(8 517)	-52%	21 491

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) - M08 February										
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	24 427	611	17 778	30 442	(12 665)	-41.6%	39 114
Vote 2 - DIRECTOR FINANCE		-	15 116	14 295	35	3 700	7 375	(3 675)	-49.8%	11 086
Vote 3 - DIRECTOR CORPORATE		-	581	1 491	168	550	390	161	41.2%	655
Vote 4 - DIRECTOR COMMUNITY		-	8 309	8 001	2 040	4 785	4 642	143	3.1%	9 181
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	29 154	54 247	4 974	23 360	21 433	1 927	9.0%	35 039
Total Revenue by Vote	2	-	91 140	102 461	7 828	50 173	64 281	(14 108)	-21.9%	95 075
Expenditure by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	-	7 832	7 855	747	4 460	5 228	(768)	-14.7%	7 865
Vote 2 - DIRECTOR FINANCE		-	12 780	12 509	333	5 905	8 536	(2 631)	-30.8%	12 860
Vote 3 - DIRECTOR CORPORATE		-	7 319	1 785	611	4 308	5 183	(876)	-16.9%	8 776
Vote 4 - DIRECTOR COMMUNITY		-	10 527	9 133	1 122	6 174	7 076	(902)	-12.7%	10 571
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	32 435	34 677	5 406	21 504	21 919	(415)	-1.9%	33 512
Total Expenditure by Vote	2	-	70 892	65 959	8 219	42 351	47 942	(5 591)	-11.7%	73 584
Surplus/ (Deficit) for the year	2	-	20 248	36 502	(390)	7 822	16 339	(8 517)	-52.1%	21 491

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) - M08 February										
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	3 936	118	2 829	2 624	205	8%	3 936
Service charges - electricity revenue		-	16 549	15 125	1 230	10 006	10 620	(614)	-6%	15 930
Service charges - water revenue		-	4 115	4 115	(18)	2 743	1 768	975	55%	2 652
Service charges - sanitation revenue		-	3 247	3 417	281	2 296	1 106	1 190	108%	1 659
Service charges - refuse revenue		-	1 721	1 721	138	1 151	500	651	130%	750
Rental of facilities and equipment		-	397	397	20	212	265	(52)	-20%	397
Interest earned - external investments		-	2 560	3 612	300	2 328	1 738	590	34%	2 716
Interest earned - outstanding debtors		-	1 000	1 000	105	783	667	117	17%	1 000
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	3 089	3 089	696	1 549	2 059	(510)	-25%	3 089
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		-	200	200	52	131	133	(2)	-2%	200
Transfers and subsidies		-	31 601	34 137	304	19 679	24 403	(4 724)	-19%	32 907
Other revenue		-	2 478	2 485	71	400	1 652	(1 252)	-76%	2 478
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	70 893	73 234	3 297	44 107	47 534	(3 427)	-7%	67 713
Expenditure By Type										
Employee related costs		-	24 675	25 628	1 726	14 615	16 675	(2 059)	-12%	25 334
Remuneration of councillors		-	3 197	3 197	253	2 007	2 132	(124)	-6%	3 197
Debt impairment		-	5 260	5 260	257	3 645	3 507	138	4%	5 260
Depreciation & asset impairment		-	3 340	3 340	278	2 229	2 227	3	0%	3 340
Finance charges		-	1 055	1 410	(47)	-	774	(774)	-100%	1 410
Bulk purchases		-	12 124	12 124	1 699	7 289	8 083	(794)	-10%	12 124
Other materials		-	673	757	6	483	454	29	6%	702
Contracted services		-	8 589	9 290	(168)	2 928	6 025	(3 097)	-51%	9 835
Transfers and subsidies		-	960	1 320	-	252	712	(460)	-65%	1 320
Other expenditure		-	11 019	10 866	300	4 988	7 355	(2 367)	-32%	11 061
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		-	70 892	73 193	4 305	38 437	47 942	(9 505)	-20%	73 584
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		-	1	40	(1 008)	5 670	(408)	6 078	(0)	(5 871)
(National / Provincial and District)		-	20 247	29 227	617	2 152	16 747	(14 595)	(0)	27 362
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	20 248	29 268	(390)	7 822	16 339			21 491
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	20 248	29 268	(390)	7 822	16 339			21 491
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	20 248	29 268	(390)	7 822	16 339			21 491
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	20 248	29 268	(390)	7 822	16 339			21 491

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) - M08 February										
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										
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTOR FINANCE		-	-	-	-	-	-	-	-	-
Vote 3 - DIRECTOR CORPORATE		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTOR COMMUNITY		-	-	10 000	-	-	-	-	-	-
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	10 000	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	8	-	-	-	-	-	-
Vote 2 - DIRECTOR FINANCE		-	-	276	-	-	-	-	-	-
Vote 3 - DIRECTOR CORPORATE		-	1 860	1 350	3	81	312	(231)	-74%	1 568
Vote 4 - DIRECTOR COMMUNITY		-	12 861	3 691	-	557	5 401	(4 844)	-90%	11 361
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	7 410	17 119	237	995	1 605	(610)	-38%	7 641
Total Capital single-year expenditure	4	-	22 131	22 444	240	1 633	7 318	(5 685)	-78%	20 570
Total Capital Expenditure		-	22 131	32 444	240	1 633	7 318	(5 685)	-78%	20 570
Capital Expenditure - Functional Classification										
Governance and administration		-	1 860	1 634	3	81	624	(543)	-87%	1 568
Executive and council		-	-	8	-	-	-	-	-	-
Finance and administration		-	1 860	1 626	3	81	624	(543)	-87%	1 568
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	12 861	13 691	-	557	10 802	(10 245)	-95%	11 361
Community and social services		-	-	2 230	-	-	-	-	-	-
Sport and recreation		-	12 861	11 461	-	557	10 802	(10 245)	-95%	11 361
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	4 508	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	4 508	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	7 410	12 611	237	995	3 210	(2 215)	-69%	7 641
Energy sources		-	1 100	1 035	-	53	(57)	110	-192%	957
Water management		-	2 560	6 018	237	841	209	632	302%	3 062
Waste water management		-	3 750	4 927	-	101	3 059	(2 958)	-97%	3 623
Waste management		-	-	631	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	22 131	32 444	240	1 633	14 636	(13 003)	-89%	20 570
Funded by:										
National Government		-	16 187	16 884	3	791	7 302	(6 510)	-89%	13 789
Provincial Government		-	4 060	9 457	237	841	65	776	1187%	4 540
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	20 247	26 341	240	1 633	7 367	(5 734)	-78%	18 330
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	1 884	6 103	-	-	(49)	49	-100%	2 241
Total Capital Funding		-	22 131	32 444	240	1 633	7 318	(5 685)	-78%	20 570

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC052 Prince Albert - Table C6 Monthly Budget Statement - Financial Position - M08 February						
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	655	50 540	655
Call investment deposits		-	23 075	8 143	-	23 075
Consumer debtors		-	3 131	3 131	2 377	3 131
Other debtors		-	8 335	8 335	1 946	8 335
Current portion of long-term receivables		-	-	-	-	-
Inventory		-	804	804	1 794	804
Total current assets		-	35 999	21 067	56 658	35 999
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		-	13 632	13 632	14 870	13 632
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	161 811	193 999	134 504	161 811
Biological		-	-	-	-	-
Intangible		-	120	120	134	120
Other non-current assets		-	-	-	53	-
Total non current assets		-	175 563	207 752	149 561	175 563
TOTAL ASSETS		-	211 562	228 819	206 219	211 562
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	5	-
Consumer deposits		-	493	493	508	493
Trade and other payables		-	2 832	2 832	18 003	2 832
Provisions		-	2 762	2 762	22 227	2 762
Total current liabilities		-	6 087	6 087	40 744	6 087
Non current liabilities						
Borrowing		-	-	-	5 412	-
Provisions		-	27 154	27 154	1 231	27 154
Total non current liabilities		-	27 154	27 154	6 643	27 154
TOTAL LIABILITIES		-	33 241	33 241	47 387	33 241
NET ASSETS	2	-	178 322	195 578	158 832	178 322
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		-	165 161	185 078	149 332	165 161
Reserves		-	13 161	10 500	9 500	13 161
TOTAL COMMUNITY WEALTH/EQUITY	2	-	178 322	195 578	158 832	178 322

4.1.7 Table C7: Monthly Budget Statement – Cash Flow

WC052 Prince Albert - Table C7 Monthly Budget Statement - Cash Flow - M08 February										
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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	3 621	3 621	118	2 829	2 624	205	8%	3 621
Service charges		-	21 789	21 789	16 196	13 994	13 994	-		21 789
Other revenue		-	3 585	3 585	839	2 292	4 109	(1 817)	-44%	3 585
Government - operating		-	31 527	31 601	304	19 679	24 403	(4 724)	-19%	31 527
Government - capital		-	20 247	20 247	617	2 152	16 747	(14 595)	-87%	20 247
Interest		-	3 366	3 360	405	3 111	2 404	707	29%	3 366
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(58 859)	(58 933)	(4 305)	(38 437)	(47 942)	(9 505)	20%	(58 859)
Finance charges		-	(1 055)	(1 055)	-	-	-	-		(1 055)
Transfers and Grants		-	(960)	(960)	-	-	-	-		(960)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	23 282	23 256	14 175	5 619	16 339	10 720	66%	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		-	-	-	-	12 599	-	12 599	#DIV/0!	(23 056)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		-	(22 066)	(32 379)	(240)	(1 633)	(20 498)	(18 865)	92%	(22 066)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(22 066)	(32 379)	(240)	10 966	(20 498)	(31 464)	153%	(45 122)
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)	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	23	18	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		-	1 219	(9 105)	13 935	16 585	(4 159)			(21 861)
Cash/cash equivalents at beginning:		-	22 515	22 515		33 955	22 515			22 515
Cash/cash equivalents at month/year end:		-	23 734	13 410		50 540	18 356			655

4.1.8 Supporting Table SC2 Performance Indicators

WC052 Prince Albert - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February							
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%	6.5%	0.0%	6.3%
Borrowed funding of 'ow n' 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%	1.4%	14.7%	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%	346.1%	139.1%	591.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	389.8%	144.5%	124.0%	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%	15.7%	9.8%	16.9%
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%	35.0%	33.1%	37.4%
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%	6.5%	0.0%	6.8%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

Debtors' age analysis

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

WC052 Prince Albert - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February													
Description	NT Code	Budget Year 2019/20									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trades and Other Receivables from Exchange Transactions - Water	1200	(445)	256	170	185	148	94	354	–	802	781	–	–
Trades and Other Receivables from Exchange Transactions - Electricity	1300	(194)	134	44	29	34	20	521	–	587	604	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	(280)	56	38	33	28	23	238	–	157	321	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	84	191	146	138	137	132	371	–	1 197	778	–	–
Receivables from Exchange Transactions - Waste Management	1600	(148)	86	69	65	68	58	183	–	381	374	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	(90)	–	–	–	–	–	–	–	(90)	–	–	–
Interest on Ameer Debtor Accounts	1810	(57)	88	83	80	76	71	121	–	463	348	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(503)	28	23	22	19	11	60	–	(340)	112	–	–
Total By Income Source	2000	(1 613)	880	572	552	510	410	1 847	–	3 158	3 319	–	–
2018/19 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	(122)	88	10	7	4	3	33	–	22	47	–	–
Commercial	2300	(69)	107	39	58	41	24	37	–	237	190	–	–
Households	2400	(1 275)	669	510	474	462	372	1 096	–	2 288	2 394	–	–
Other	2500	(148)	16	14	14	13	11	681	–	601	718	–	–
Total By Customer Group	2600	(1 613)	880	572	552	510	410	1 847	–	3 158	3 319	–	–

Section 6 – Creditors' analysis

6.1 Supporting Table SC4 - Creditors' age analysis

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

WC052 Prince Albert - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February										
Description	NT Code	Budget Year 2019/20								Total
		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 - M08 February										
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:	1,2									
Operating Transfers and Grants										
National Government:		–	24 650	24 650	–	22 080	18 727	3 353	17.9%	24 650
Local Government Equitable Share		–	21 355	21 355	–	16 565	17 027	(462)	-2.7%	21 355
Local Government Financial Managememe		–	1 700	1 700	–	3 280	1 700	1 580	92.9%	1 700
Expanded Public Works Programme		–	1 180	1 180	–	1 975	–	1 975	#DIV/0!	1 180
Municipal Infrastructure Grant		–	415	415	–	260	–	260	#DIV/0!	415
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:		–	4 354	6 964	1 786	26 696	1 878	738	39.3%	4 354
Financial Management Support (WC_FMGSG)		–	–	1 134	–	–	–	–	#DIV/0!	–
Financial Management Capacity Building		–	710	1 166	480	480	–	480	#DIV/0!	710
Thusing Centre		–	100	100	121	121	–	121	#DIV/0!	100
Library Grant		–	1 664	1 664	1 037	1 037	1 048	(11)	-1.1%	1 664
Housing		–	1 000	1 872	–	–	–	–	–	1 000
CDW		–	–	148	148	148	–	148	#DIV/0!	–
Road Maintenance		–	50	50	–	–	–	–	–	50
Integrated Transport Planning	4	–	–	–	–	–	–	–	–	–
Fire Service Capacity Building Grant		–	830	830	–	830	830	–	–	830
Drought Relief		–	–	–	–	24 080	–	–	–	–
mSCOA		–	–	–	–	–	–	–	–	–
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		–	23	23	–	–	–	–	–	23
Skills Development Fund Levy		–	23	23	–	–	–	–	–	23
Total Operating Transfers and Grants	5	–	29 027	31 637	1 786	48 776	20 605	4 091	19.9%	29 027
Capital Transfers and Grants										
National Government:		–	16 187	19 282	–	6 044	–	4 944	#DIV/0!	16 187
Municipal Infrastructure Grant (MIG)		–	15 087	18 182	–	4 944	–	4 944	#DIV/0!	15 087
Integrated National Electrification Programme		–	1 100	1 100	–	1 100	–	–	–	1 100
Water Service Infrastructure Grant		–	–	–	–	–	–	–	–	–
Other capital transfers [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:		–	4 060	9 945	–	–	–	–	–	4 060
Provincial Draught relief		–	2 560	8 445	–	–	–	–	–	2 560
Maintenance of Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Regional Socio-Economic Projects Grant (RSEP)		–	1 500	1 500	–	–	–	–	–	1 500
Total Capital Transfers and Grants	5	–	20 247	29 227	–	6 044	–	4 944	#DIV/0!	20 247
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	49 274	60 864	1 786	54 819	20 605	9 035	43.8%	49 274

8.2 Supporting Table SC7 – Grant expenditure

WC052 Prince Albert - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February										
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	24 650	4 392	20 408	18 727	1 681	9.0%	25 010
Local Government Equitable Share		–	21 355	21 355	549	16 565	17 027	(462)	-2.7%	21 355
Local Government Financial Managem		–	1 700	1 700	944	944	1 700	(756)	-44.5%	1 700
Expanded Public Works Programme		–	1 180	1 180	1 691	1 691	–	1 691	#DIV/0!	1 180
Municipal Infrastructure Grant		–	775	415	1 208	1 208	–	1 208	#DIV/0!	775
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:		–	4 354	–	2 172	2 172	–	–	–	4 354
Financial Management Support (WC_FMGSG)		–	–	–	–	–	–	–	–	–
Financial Management Capacity Building		–	710	–	–	–	–	–	–	710
Thusong Centre		–	100	–	57	57	–	–	–	100
Library Grant		–	1 664	–	2 115	2 115	–	–	–	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		–	–	–	–	–	–	–	–	–
Skills Development Fund Levy		–	23	–	–	–	–	–	–	23
Total operating expenditure of Transfers and Grants:		–	29 387	24 650	6 563	22 579	18 727	1 681	9.0%	29 387
Capital expenditure of Transfers and Grants										
National Government:		–	15 827	–	2 483	2 483	–	2 483	#DIV/0!	15 827
Municipal Infrastructure Grant (MIG)		–	14 727	–	–	–	–	–	–	14 727
Integrated National Electrification Programme		–	1 100	–	61	61	–	61	#DIV/0!	1 100
Water Service Infrastructure Grant		–	–	–	2 422	2 422	–	2 422	#DIV/0!	–
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	–	2 483	2 483	–	2 483	#DIV/0!	19 887
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	49 274	24 650	9 046	25 062	18 727	4 164	22.2%	49 274

Section 9 – Capital expenditure

9.1 Supporting Table SC12

WC052 Prince Albert - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February									
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	-	-	-	423	#VALUE!	-	#VALUE!	#VALUE!	#VALUE!
November	-	-	-	67	#VALUE!	-	#VALUE!	#VALUE!	#VALUE!
December	-	-	-	344	#VALUE!	-	#VALUE!	#VALUE!	#VALUE!
January	-	-	-	-	-	-	-	-	-
February	-	-	-	240	#VALUE!	-	#VALUE!	#VALUE!	#VALUE!
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	-	1 611					

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 - M08 February										
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	2 887	227	1 802	-	1 802	#DIV/0!	2 887
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	311	311	26	205	-	205	#DIV/0!	311
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		-	3 197	3 197	253	2 007	-	2 007	#DIV/0!	3 197
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages		-	2 818	(25)	212	1 571	-	1 571	#DIV/0!	2 818
Pension and UIF Contributions		-	93	93	-	-	-	-	-	93
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	245	(12)	-	145	-	145	#DIV/0!	245
Motor Vehicle Allowance		-	302	302	23	189	-	189	#DIV/0!	302
Cellphone Allowance		-	114	130	8	61	-	61	#DIV/0!	114
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	6	6	-	-	-	-	-	6
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	190	190	-	-	-	-	-	190
Sub Total - Senior Managers of Municipality		-	3 767	683	243	1 967	-	1 967	#DIV/0!	3 767
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		-	15 795	636	1 085	9 398	-	9 398	#DIV/0!	15 795
Pension and UIF Contributions		-	1 966	0	159	1 343	-	1 343	#DIV/0!	1 966
Medical Aid Contributions		-	795	300	(76)	414	-	414	#DIV/0!	795
Overtime		-	921	881	61	606	-	606	#DIV/0!	921
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	50	50	2	27	-	27	#DIV/0!	50
Cellphone Allowance		-	61	49	7	58	-	58	#DIV/0!	61
Housing Allowances		-	110	110	9	71	-	71	#DIV/0!	110
Other benefits and allowances		-	723	742	209	616	-	616	#DIV/0!	723
Payments in lieu of leave		-	404	404	-	68	-	68	#DIV/0!	404
Long service awards		-	83	83	27	47	-	47	#DIV/0!	83
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		-	20 907	3 254	1 483	12 648	-	12 648	#DIV/0!	20 907
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality		-	27 872	7 135	1 979	16 622	-	16 622	#DIV/0!	27 872
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		-	27 872	7 135	1 979	16 622	-	16 622	#DIV/0!	27 872
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		-	24 675	3 938	1 726	14 615	-	14 615	#DIV/0!	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 - M08 February																
Description	Ref	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	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
R thousands																
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		(4 238)	4 236	1 396	1 218	1 233	1 286	1 373	1 300	1 300	1 180	962	4 153	15 391	17 009	18 651
Service charges - water revenue		(1 824)	1 824	189	171	247	293	308	249	249	209	66	611	2 592	2 700	2 724
Service charges - sanitation revenue		(1 148)	1 148	208	210	205	212	216	222	222	201	202	635	2 533	2 722	2 926
Service charges - refuse		(683)	683	109	109	104	105	107	104	104	101	103	328	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)	588	681	589
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	200	200	200	200
Transfer receipts - operating		46 990	1 786	1 582	2 238	1 129	1 005	304	3 966	3 966	1 072	2 902	(35 413)	31 527	31 487	56 943
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		43 394	14 045	4 440	4 707	3 588	3 498	3 019	6 789	6 789	3 409	5 110	(34 906)	63 888	65 440	93 188
Other Cash Flows by Source																
Transfer receipts - capital		-	-	1 528	96	463	841	11	497	497	393	11 716	4 207	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		43 394	14 045	5 976	4 803	4 051	4 339	3 030	7 285	7 285	3 802	16 825	(30 678)	84 159	74 794	102 754
Cash Payments by Type																
Employee related costs		1 572	1 572	1 747	2 286	3 217	1 780	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	264	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	855	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	-	51
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		40 006	10 657	2 980	400	(1 174)	(16)	(2 356)	2 182	2 182	(1 632)	11 960	(63 974)	1 214	2 897	3 423
Cash/cash equivalents at the monthly year beginning:		22 515	62 521	73 178	76 157	76 557	75 383	75 367	73 011	75 193	77 375	75 744	87 704	22 515	23 729	26 626
Cash/cash equivalents at the monthly year end:		62 521	73 178	76 157	76 557	75 383	75 367	73 011	75 193	77 375	75 744	87 704	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 - M08 February											
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 new assets by Asset Class/Subclass											
Infrastructure			1 100				53	(29)	(81)	283.4%	957
Roads Infrastructure											
Roads											
Road Structures											
Road Furniture											
Capital Spares											
Storm water Infrastructure											
Drainage Collection											
Storm water Conveyance											
Attenuation											
Electrical Infrastructure			1 100				53	(29)	(81)	283.4%	957
Power Plants											
HV Substations											
HV Switching Station											
HV Transmission Conductors											
MV Substations											
MV Switching Stations											
MV Networks											
Capital Spares			1 100				53	(29)	(81)	283.4%	957
Water Supply Infrastructure											
Dams and Weirs											
Boreholes											
Reservoirs											
Pump Stations											
Water Treatment Works											
Bulk Mains											
Distribution											
Distribution Points											
PRV Stations											
Capital Spares											
Sanitation Infrastructure											
Pump Station											
Retreatment											
Waste Water Treatment Works											
Outfall Sewers											
Toilet Facilities											
Capital Spares											
Solid Waste Infrastructure											
Landfill Sites											
Waste Transfer Stations											
Waste Processing Facilities											
Waste Drop-off Points											
Waste Separation Facilities											
Electricity Conversion Facilities											
Capital Spares											
Rail Infrastructure											
Rail Lines											
Rail Structures											
Rail Furniture											
Drainage Collection											
Storm water Conveyance											
Attenuation											
MV Substations											
LV Networks											
Capital Spares											
Coastal Infrastructure											
Sand Pumps											
Piers											
Revolvements											
Perennations											
Capital Spares											
Information and Communication Infrastructure											
Data Centres											
Cable Layers											
Distribution Layers											
Capital Spares											
Community Assets											
Community Facilities											
Halls											
Centres											
Clubs											
Clinics/Care Centres											
Fire/Ambulance Stations											
Testing Stations											
Museums											
Galleries											
Theatres											
Libraries											
Crematoriums/Crematoria											
Police											
Public											
Public Open Space											
Nature Reserves											
Public Ablution Facilities											
Markets											
Stalls											
Absarous											
Airports											
Rail Stacks/Bus Terminals											
Capital Spares											
Sport and Recreation Facilities											
Indoor Facilities											
Outdoor Facilities											
Capital Spares											
Heritage Assets											
Monuments											
Historic Buildings											
Works of Art											
Conservation Areas											
Other Heritage											
Investment properties											
Revenue Generating											
Improved Property											
Unimproved Property											
Non-revenue Generating											
Improved Property											
Unimproved Property											
Other Assets			1 500	1 304			(30)	(30)	100.0%	1 478	
Operational Buildings											
Municipal Offices											
Flag/Signage Points			1 500	1 304			(30)	(30)	100.0%	1 478	
Building Plan Offices											
Workshops											
Yards											
Stores											
Laboratories											
Training Centres											
Manufacturing Plant											
Depots											
Capital Spares											
Housing											
Staff Housing											
Social Housing											
Capital Spares											
Biological or Cultivated Assets											
Biological or Cultivated Assets											
Intangible Assets											
Service Licences											
Licences and Rights											
Water Rights											
Effluent Licences											
Solid Waste Licences											
Computer Software and Applications											
Local Software and Applications											
Unspecified											
Computer Equipment				90							
Computer Equipment				90							
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 new assets			2 600	1 304			53	(68)	(120)	177.8%	2 435

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 - M08										
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			6 310	—	237	942	1 634	692	42,3%	6 688
Infrastructure										
Roads Infrastructure										
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure										
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure										
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure			2 500		237	841	105	(737)	-704,9%	3 052
Dams and Weirs										
Boreholes			2 500		237	841	105	(737)	-704,9%	3 052
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure			3 750			101	1 529	1 428	93,4%	3 623
Pump Station										
Retiulation										
Waste Water Treatment Works			3 750			101	1 529	1 428	93,4%	3 623
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure										
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Information and Communication Infrastructure										
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets			12 861			557	5 401	4 844	89,7%	11 361
Community Facilities										
Halls										
Centres										
Chèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities			12 861			557	5 401	4 844	89,7%	11 361
Indoor Facilities										
Outdoor Facilities			12 861			557	5 401	4 844	89,7%	11 361
Capital Spares										
Heritage assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets										
Operational Buildings										
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets										
Services										
Licences and Rights										
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Local Settlement Software Applications										
Unspecified										
Computer Equipment			360			81	361	270	76,9%	90
Computer Equipment			360			3	81	361	76,9%	90
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 ass	1		16 631		240	1 680	7 386	6 806	76,6%	16 136

PART 3 - 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 **FEBRUARY 2020** has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name: **A Vorster**

Municipal Manager of **Prince Albert Municipality WC052**

Signature

A handwritten signature in black ink, appearing to be 'A Vorster', written over a horizontal line.

Date

13 March 2020