

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 MAY 2009.

MONTHLY BUDGET STATEMENT

MAY 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 MAY 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 60 853 246.34

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

Services charges: A YTD variance of 56%. This is a direct cause of the COVID-19 pandemic where all offices were closed.

Interest earned – external investments: A positive YTD variance of 25%. Interest have been received from the short term investment. More money has been invested on short term investments.

Fines, penalties and forfeits: A positive YTD variance of 4%, this relate to the decision that no penalties will be levied for a period of 3 months.

Agency Service: A negative YTD variance of 16%. No agency services was rendered for the month of May 2020.

Transfers and subsidies: A negative YTD variance of 12% are due to most of the grant income has been received.

Please refer to table C4 on page 14 for a Breakdown of Revenue by Source.

Operating expenditure by type

The total expenditure to date is R50 640 844.12

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

Employee Cost: A negative YTD budget variance of 14%. All positions has not yet been filled on the organogram.

Depreciation & asset impairment: A YTD budget variance of 0%.

Finance charges: A negative YTD budget variance of 88% is recorded. Incorrect payment was allocated to the finance charges and this will be corrected in June 2020.

Bulk purchases: A negative YTD budget variance of 20% is reflected as a result a correction on the vote from the previous reporting month.

Other materials: A positive YTD budget variance of 7% is reflected as a result of cost containment measures.

Contracted services: A negative YTD budget variance of 55% 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. Contractors are also monitored more closely to ensure services are delivered

Transfers and Subsidies: A negative YTD budget variance of 43% is recorded as a result of payments to these respective subsidiaries did not take place as planned. More contractors on-site and spending will increase.

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

Capital expenditure: YTD capital expenditure amounts to R 7 650 511.84. Spending have increase from previous reporting periods. It will still increase in the fourth quarter as tenders have been issued and evaluation of these tenders has started.

Cash flow: Bank balance as at 30 MAY 2020 reflects a positive amount of R 38 432 702.16.

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 MAY 2020 Budget Statement report.

3.3 Material variances from SDBIP

No variances were report for MAY 2020.

3.4 Remedial or corrective steps

No remedial or corrective steps are needed for MAY 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 - M11 May									
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	125	3 416	3 608	(192)	-5%	3 936
Service charges	-	25 632	24 378	1 616	22 172	19 241	2 931	15%	20 990
Investment revenue	-	2 560	3 612	202	3 078	2 471	606	25%	2 716
Transfers and subsidies	-	31 601	34 137	574	27 439	31 262	(3 823)	-12%	34 477
Other own revenue	-	7 164	7 171	76	4 749	6 567	(1 818)	-28%	7 164
Total Revenue (excluding capital transfers and contributions)	-	70 893	73 234	2 593	60 853	63 149	(2 296)	-4%	69 283
Employee costs	-	24 675	25 628	1 826	20 005	23 169	(3 164)	-14%	25 334
Remuneration of Councillors	-	3 197	3 197	253	2 766	2 931	(165)	-6%	3 197
Depreciation & asset impairment	-	3 340	3 340	278	3 065	3 062	3	0%	3 340
Finance charges	-	1 055	1 410	(141)	152	1 251	(1 099)	-88%	1 410
Materials and bulk purchases	-	12 797	12 882	1	9 456	11 754	(2 298)	-20%	12 827
Transfers and subsidies	-	960	1 320	344	670	1 168	(498)	-43%	1 320
Other expenditure	-	24 868	25 417	49	14 527	23 839	(9 312)	-39%	26 156
Total Expenditure	-	70 892	73 193	2 610	50 641	67 174	(16 533)	-25%	73 584
Surplus/(Deficit)	-	1	40	(17)	10 212	(4 024)	14 237	-354%	(4 301)
Transfers and subsidies - capital (monetary alloc	-	20 247	29 227	2 957	7 651	24 480	(16 830)	-69%	27 362
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	20 248	29 268	2 940	17 863	20 456	(2 593)	-13%	23 061
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	20 248	29 268	2 940	17 863	20 456	(2 593)	-13%	23 061
Capital expenditure & funds sources									
Capital expenditure	-	22 131	32 444	1 331	8 293	15 966	(7 673)	-48%	30 800
Capital transfers recognised	-	20 247	26 341	1 255	7 487	13 488	(6 001)	-44%	25 778
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 884	6 103	76	806	2 477	(1 671)	-67%	5 022
Total sources of capital funds	-	22 131	32 444	1 331	8 293	15 966	(7 673)	-48%	30 800
Financial position									
Total current assets	-	35 999	21 067		64 700				35 999
Total non current assets	-	175 563	207 752		154 026				175 563
Total current liabilities	-	6 087	6 087		48 699				6 087
Total non current liabilities	-	27 154	27 154		1 125				27 154
Community wealth/Equity	-	178 322	195 578		168 902				178 322
Cash flows									
Net cash from (used) operating	-	23 262	23 256	23 496	14 932	20 456	5 524	27%	23 262
Net cash from (used) investing	-	(22 066)	(32 379)	(1 331)	4 306	(13 838)	(18 144)	131%	(45 122)
Net cash from (used) financing	-	23	18	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	-	23 734	13 410	-	57 671	29 133	(28 538)	-98%	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	(1 271)	1 053	953	686	663	498	3 122	-	5 704
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) - M11 May										
Description	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	1									
Revenue - Functional										
<i>Governance and administration</i>		–	32 267	40 065	825	30 786	32 534	(1 748)	-5%	34 753
Executive and council		–	21 793	24 427	28	21 844	22 738	(894)	-4%	22 927
Finance and administration		–	10 475	15 638	798	8 942	9 796	(854)	-9%	11 826
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		–	5 462	7 801	7	3 940	4 039	(99)	-2%	7 164
Community and social services		–	4 440	2 822	7	3 926	3 309	617	19%	5 270
Sport and recreation		–	22	22	–	13	20	(7)	-33%	22
Public safety		–	–	3 085	–	–	–	–	–	–
Housing		–	1 000	1 872	–	–	710	(710)	-100%	1 872
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		–	3 405	1 579	151	3 100	3 174	(73)	-2%	3 405
Planning and development		–	507	148	32	537	465	73	16%	507
Road transport		–	2 898	1 431	119	2 563	2 709	(146)	-5%	2 898
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		–	50 006	53 016	4 566	30 678	47 883	(17 205)	-36%	51 324
Energy sources		–	18 389	16 345	1 491	14 114	16 380	(2 266)	-14%	17 769
Water management		–	23 735	31 252	2 661	11 034	26 595	(15 561)	-59%	28 157
Waste water management		–	5 079	3 587	276	3 203	3 228	(25)	-1%	3 565
Waste management		–	2 804	1 832	138	2 326	1 680	647	39%	1 832
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	–	91 140	102 461	5 550	68 504	87 630	(19 126)	-22%	96 645
Expenditure - Functional										
<i>Governance and administration</i>		–	20 622	29 117	1 111	13 812	18 994	(5 182)	-27%	20 735
Executive and council		–	7 832	7 855	767	6 372	7 206	(834)	-12%	7 865
Finance and administration		–	12 790	21 262	344	7 440	11 788	(4 348)	-37%	12 870
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		–	7 480	8 933	215	3 936	6 904	(2 968)	-43%	7 524
Community and social services		–	5 264	2 463	133	2 942	4 146	(1 204)	-29%	4 414
Sport and recreation		–	1 215	1 237	82	994	1 132	(137)	-12%	1 237
Public safety		–	–	3 360	–	–	–	–	–	–
Housing		–	1 000	1 872	–	–	1 627	(1 627)	-100%	1 872
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		–	15 803	8 259	1 049	13 054	16 080	(3 026)	-19%	17 799
Planning and development		–	6 793	276	380	5 079	7 217	(2 138)	-30%	8 059
Road transport		–	9 010	7 983	670	7 976	8 863	(888)	-10%	9 740
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		–	26 788	26 684	235	19 639	25 012	(5 374)	-21%	27 327
Energy sources		–	14 183	14 250	104	10 599	13 039	(2 440)	-19%	14 230
Water management		–	4 803	4 883	(23)	3 461	4 394	(933)	-21%	4 793
Waste water management		–	3 458	3 266	156	2 606	3 197	(591)	-18%	3 492
Waste management		–	4 344	4 285	(2)	2 973	4 382	(1 409)	-32%	4 812
<i>Other</i>		–	200	200	–	200	183	17	9%	200
Total Expenditure - Functional	3	–	70 892	73 193	2 610	50 641	67 174	(16 533)	-25%	73 584
Surplus/ (Deficit) for the year		–	20 248	29 268	2 940	17 863	20 456	(2 593)	-13%	23 061

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) - M11 May										
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	1 472	24 354	38 925	(14 571)	-37.4%	39 114
Vote 2 - DIRECTOR FINANCE		-	15 116	14 295	(170)	4 159	9 128	(4 969)	-54.4%	11 086
Vote 3 - DIRECTOR CORPORATE		-	581	1 491	365	904	1 229	(325)	-26.4%	1 395
Vote 4 - DIRECTOR COMMUNITY		-	8 309	8 001	163	6 642	6 747	(105)	-1.6%	9 181
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	29 154	54 247	3 720	32 445	31 600	845	2.7%	35 869
Total Revenue by Vote	2	-	91 140	102 461	5 550	68 504	87 630	(19 126)	-21.8%	96 645
Expenditure by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	-	7 832	7 855	767	6 372	7 206	(834)	-11.6%	7 865
Vote 2 - DIRECTOR FINANCE		-	12 780	12 509	344	7 433	11 779	(4 346)	-36.9%	12 860
Vote 3 - DIRECTOR CORPORATE		-	7 319	1 785	418	5 581	7 878	(2 297)	-29.2%	8 776
Vote 4 - DIRECTOR COMMUNITY		-	10 527	9 133	311	6 696	9 697	(3 001)	-30.9%	10 571
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	32 435	34 677	770	24 559	30 614	(6 055)	-19.8%	33 512
Total Expenditure by Vote	2	-	70 892	65 959	2 610	50 641	67 174	(16 533)	-24.6%	73 584
Surplus/ (Deficit) for the year	2	-	20 248	36 502	2 940	17 863	20 456	(2 593)	-12.7%	23 061

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) - M11 May										
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	125	3 416	3 608	(192)	-5%	3 936
Service charges - electricity revenue		–	16 549	15 125	1 073	13 574	14 602	(1 028)	-7%	15 930
Service charges - water revenue		–	4 115	4 115	129	3 899	2 431	1 469	60%	2 652
Service charges - sanitation revenue		–	3 247	3 417	277	3 131	1 521	1 610	106%	1 659
Service charges - refuse revenue		–	1 721	1 721	138	1 567	687	880	128%	750
Rental of facilities and equipment		–	397	397	19	271	364	(93)	-26%	397
Interest earned - external investments		–	2 560	3 612	202	3 078	2 471	606	25%	2 716
Interest earned - outstanding debtors		–	1 000	1 000	–	892	917	(24)	-3%	1 000
Dividends received		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	3 089	3 089	3	2 936	2 832	105	4%	3 089
Licences and permits		–	–	–	–	–	–	–	–	–
Agency services		–	200	200	3	154	183	(29)	-16%	200
Transfers and subsidies		–	31 601	34 137	574	27 439	31 262	(3 823)	-12%	34 477
Other revenue		–	2 478	2 485	51	495	2 272	(1 777)	-78%	2 478
Gains on disposal of PPE		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		–	70 893	73 234	2 593	60 853	63 149	(2 296)	-4%	69 283
Expenditure By Type										
Employee related costs		–	24 675	25 628	1 826	20 005	23 169	(3 164)	-14%	25 334
Remuneration of councillors		–	3 197	3 197	253	2 766	2 931	(165)	-6%	3 197
Debt impairment		–	5 260	5 260	(405)	4 160	4 822	(662)	-14%	5 260
Depreciation & asset impairment		–	3 340	3 340	278	3 065	3 062	3	0%	3 340
Finance charges		–	1 055	1 410	(141)	152	1 251	(1 099)	-88%	1 410
Bulk purchases		–	12 124	12 124	–	8 862	11 114	(2 252)	-20%	12 124
Other materials		–	673	757	1	594	640	(46)	-7%	702
Contracted services		–	8 589	9 290	242	4 004	8 883	(4 879)	-55%	9 835
Transfers and subsidies		–	960	1 320	344	670	1 168	(498)	-43%	1 320
Other expenditure		–	11 019	10 866	212	6 363	10 134	(3 771)	-37%	11 061
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–
Total Expenditure		–	70 892	73 193	2 610	50 641	67 174	(16 533)	-25%	73 584
Surplus/(Deficit)		–	1	40	(17)	10 212	(4 024)	14 237	(0)	(4 301)
Transfers and subsidies - capital (minority associates)		–	–	–	–	–	–	–	–	–
(National / Provincial and District)		–	20 247	29 227	2 957	7 651	24 480	(16 830)	(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	2 940	17 863	20 456			23 061
Taxation		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		–	20 248	29 268	2 940	17 863	20 456			23 061
Attributable to minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		–	20 248	29 268	2 940	17 863	20 456			23 061
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		–	20 248	29 268	2 940	17 863	20 456			23 061

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) - M11 May										
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		-	-	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	-	5	5	1	14%	6
Vote 3 - DIRECTOR CORPORATE		-	1 860	1 350	54	378	1 268	(889)	-70%	2 991
Vote 4 - DIRECTOR COMMUNITY		-	12 861	3 691	-	1 391	5 196	(3 806)	-73%	12 191
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	7 410	17 119	1 278	6 518	9 497	(2 979)	-31%	15 612
Total Capital single-year expenditure	4	-	22 131	22 444	1 331	8 293	15 966	(7 673)	-48%	30 800
Total Capital Expenditure		-	22 131	32 444	1 331	8 293	15 966	(7 673)	-48%	30 800
Capital Expenditure - Functional Classification										
Governance and administration		-	1 860	1 634	-	81	129	(48)	-37%	1 568
Executive and council		-	-	8	-	-	-	-	-	-
Finance and administration		-	1 860	1 626	-	81	129	(48)	-37%	1 568
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	12 861	13 691	-	577	4 538	(3 961)	-87%	11 361
Community and social services		-	-	2 230	-	-	-	-	-	-
Sport and recreation		-	12 861	11 461	-	577	4 538	(3 961)	-87%	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	1 236	2 794	3 384	(590)	-17%	7 774
Energy sources		-	1 100	1 035	364	453	(115)	567	-494%	957
Water management		-	2 560	6 018	-	1 368	1 903	(534)	-28%	3 062
Waste water management		-	3 750	4 927	872	973	1 596	(624)	-39%	3 755
Waste management		-	-	631	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	22 131	32 444	1 236	3 452	8 051	(4 599)	-57%	20 703
Funded by:										
National Government		-	16 187	16 884	1 236	2 084	5 919	(3 836)	-65%	13 922
Provincial Government		-	4 060	9 457	19	5 403	7 569	(2 166)	-29%	11 856
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	20 247	26 341	1 255	7 487	13 488	(6 001)	-44%	25 778
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	1 884	6 103	76	806	2 477	(1 671)	-67%	5 022
Total Capital Funding		-	22 131	32 444	1 331	8 293	15 966	(7 673)	-48%	30 800

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC052 Prince Albert - Table C6 Monthly Budget Statement - Financial Position - M11 May						
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	57 671	655
Call investment deposits		-	23 075	8 143	-	23 075
Consumer debtors		-	3 131	3 131	3 594	3 131
Other debtors		-	8 335	8 335	2 777	8 335
Current portion of long-term receivables		-	-	-	-	-
Inventory		-	804	804	658	804
Total current assets		-	35 999	21 067	64 700	35 999
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		-	13 632	13 632	13 625	13 632
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	161 811	193 999	139 136	161 811
Biological		-	-	-	-	-
Intangible		-	120	120	134	120
Other non-current assets		-	-	-	1 130	-
Total non current assets		-	175 563	207 752	154 026	175 563
TOTAL ASSETS		-	211 562	228 819	218 726	211 562
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	5	-
Consumer deposits		-	493	493	509	493
Trade and other payables		-	2 832	2 832	25 958	2 832
Provisions		-	2 762	2 762	22 227	2 762
Total current liabilities		-	6 087	6 087	48 699	6 087
Non current liabilities						
Borrowing		-	-	-	(107)	-
Provisions		-	27 154	27 154	1 231	27 154
Total non current liabilities		-	27 154	27 154	1 125	27 154
TOTAL LIABILITIES		-	33 241	33 241	49 824	33 241
NET ASSETS	2	-	178 322	195 578	168 902	178 322
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		-	165 161	185 078	159 402	165 161
Reserves		-	13 161	10 500	9 500	13 161
TOTAL COMMUNITY WEALTH/EQUITY	2	-	178 322	195 578	168 902	178 322

4.1.7 Table C7: Monthly Budget Statement – Cash Flow

WC052 Prince Albert - Table C7 Monthly Budget Statement - Cash Flow - M11 May										
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	125	3 416	3 608	(192)	-5%	3 621
Service charges		-	21 789	21 789	22 172	19 241	19 241	-		21 789
Other revenue		-	3 585	3 585	76	3 856	5 650	(1 794)	-32%	3 585
Government - operating		-	31 527	31 601	574	27 439	31 262	(3 823)	-12%	31 527
Government - capital		-	20 247	20 247	2 957	7 651	24 480	(16 830)	-69%	20 247
Interest		-	3 366	3 360	202	3 970	3 388	582	17%	3 366
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(58 859)	(58 933)	(2 610)	(50 641)	(67 174)	(16 533)	25%	(58 859)
Finance charges		-	(1 055)	(1 055)	-	-	-	-		(1 055)
Transfers and Grants		-	(960)	(960)	-	-	-	-		(960)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	23 262	23 256	23 496	14 932	20 456	5 524	27%	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)	(1 331)	(8 293)	(13 838)	(5 546)	40%	(22 066)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(22 066)	(32 379)	(1 331)	4 306	(13 838)	(18 144)	131%	(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)	22 164	19 239	6 618			(21 861)
Cash/cash equivalents at beginning:		-	22 515	22 515		38 433	22 515			22 515
Cash/cash equivalents at month/year end:		-	23 734	13 410		57 671	29 133			655

4.1.8 Supporting Table SC2 Performance Indicators

WC052 Prince Albert - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May							
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%	0.3%	6.3%
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%	1.4%	15.3%	1.6%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	-1.1%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	591.4%	346.1%	132.9%	591.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	389.8%	144.5%	118.4%	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%	15.7%	10.5%	16.6%
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%	32.9%	36.6%
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%	0.2%	6.6%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

Debtors' age analysis

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

Description	NT Code	Budget Year 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													
Trade and Other Receivables from Exchange Transactions - Water	1200	(311)	276	255	185	246	150	728	-	1 529	1 309	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1	316	234	109	51	31	567	-	1 308	758	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	(187)	94	62	45	37	30	291	-	373	404	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	124	240	205	169	154	131	743	-	1 766	1 197	-	-
Receivables from Exchange Transactions - Waste Management	1600	(92)	96	83	76	74	63	359	-	659	572	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	(94)	-	-	-	-	-	-	-	(94)	-	-	-
Interest on Arrear Debtor Accounts	1810	(149)	-	95	90	87	81	342	-	547	601	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(563)	30	20	13	13	11	91	-	(383)	129	-	-
Total By Income Source	2000	(1 271)	1 053	953	686	663	498	3 122	-	5 704	4 969	-	-
2018/19 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	(3)	226	162	88	9	7	43	-	531	147	-	-
Commercial	2300	(92)	142	153	56	82	27	124	-	493	289	-	-
Households	2400	(1 018)	676	624	528	558	451	2 241	-	4 060	3 778	-	-
Other	2500	(158)	9	14	14	13	13	714	-	620	755	-	-
Total By Customer Group	2600	(1 271)	1 053	953	686	663	498	3 122	-	5 704	4 969	-	-

Section 6 – Creditors' analysis

6.1 Supporting Table SC4 - Creditors' age analysis

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

Description	NT Code	Budget Year 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 - M11 May										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		-	24 650	24 650	-	24 650	23 055	1 595	6.9%	24 650
Local Government Equitable Share		-	21 355	21 355	-	21 355	21 355	-		21 355
Local Government Financial Managemem		-	1 700	1 700	-	1 700	1 700	-		1 700
Expanded Public Works Programme		-	1 180	1 180	-	1 180	-	1 180	#DIV/0!	1 180
Municipal Infrastructure Grant		-	415	415	-	415	-	415	#DIV/0!	415
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		-	4 354	6 964	209	14 150	1 878	3 822	203.5%	4 354
Financial Management Support (WC_FMGSG)		-	-	1 134	-	1 335	-	1 335	#DIV/0!	-
Financial Management Capacity Building		-	710	1 166	-	560	-	560	#DIV/0!	710
Thusong Centre		-	100	100	-	100	-	100	#DIV/0!	100
Library Grant		-	1 664	1 664	-	1 664	1 048	616	58.8%	1 664
Housing		-	1 000	1 872	-	454	-	454	#DIV/0!	1 000
CDW		-	-	148	-	148	-	148	#DIV/0!	-
Road Maintenance		-	50	50	-	-	-	-		50
COVID-19		-	-	-	-	400	-	400	#DIV/0!	-
Fire Service Capacity Building Grant		-	830	830	-	830	830	-		830
Drought Relief		-	-	-	-	8 450	-	-		-
mSCOA		-	-	-	-	-	-	-		-
Municipal Disaster Relief Grant		-	-	-	209	209	-	209	#DIV/0!	-
Other grant providers:		-	23	23	-	-	-	-		23
Skills Development Fund Levy		-	23	23	-	-	-	-		23
Total Operating Transfers and Grants	5	-	29 027	31 637	209	38 800	24 933	5 416	21.7%	29 027
Capital Transfers and Grants										
National Government:		-	16 187	19 282	-	16 187	-	15 087	#DIV/0!	16 187
Municipal Infrastructure Grant (MIG)		-	15 087	18 182	-	15 087	-	15 087	#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	-	1 500	-	1 500	#DIV/0!	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	-	-		1 500
Total Capital Transfers and Grants	5	-	20 247	29 227	-	17 687	-	16 587	#DIV/0!	20 247
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	49 274	60 864	209	56 487	24 933	22 004	88.3%	49 274

8.2 Supporting Table SC7 – Grant expenditure

WC052 Prince Albert - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May										
Description	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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		–	25 010	24 650	1 121	25 807	23 055	2 752	11.9%	25 010
Local Government Equitable Share		–	21 355	21 355	–	21 355	21 355	–		21 355
Local Government Financial Managemem		–	1 700	1 700	93	1 338	1 700	(362)	-21.3%	1 700
Expanded Public Works Programme		–	1 180	1 180	2	1 125	–	1 125	#DIV/0!	1 180
Municipal Infrastructure Grant		–	775	415	1 025	1 990	–	1 990	#DIV/0!	775
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
Provincial Government:		–	4 354	–	1 995	8 806	–	1 649	#DIV/0!	4 354
Financial Management Support (WC_FMGSG)		–	–	–	–	484	–	484	#DIV/0!	–
Financial Management Capacity Building		–	710	–	–	87	–	–		710
Thusong Centre		–	100	–	37	79	–	–		100
Library Grant		–	1 664	–	117	1 434	–	–		1 664
Housing		–	1 000	–	–	454	–	–		1 000
CDW		–	–	–	–	33	–	–		–
Road Maintenance		–	50	–	–	–	–	–		50
COVID-19		–	–	–	334	334	–	334	#DIV/0!	–
Fire Service Capacity Building Grant		–	830	–	–	830	–	830	#DIV/0!	830
Drought Relief		–	–	–	1 507	5 071	–	–		–
mSCOA		–	–	–	–	–	–	–		–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
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	3 116	34 613	23 055	4 401	19.1%	29 387
Capital expenditure of Transfers and Grants										
National Government:		–	15 827	–	419	4 933	–	4 933	#DIV/0!	15 827
Municipal Infrastructure Grant (MIC)		–	14 727	–	–	1 990	–	1 990	#DIV/0!	14 727
Integrated National Electrification Programme		–	1 100	–	419	521	–	521	#DIV/0!	1 100
Water Service Infrastructure Grant		–	–	–	–	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	–	419	4 933	–	4 933	#DIV/0!	19 887
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	49 274	24 650	3 535	39 546	23 055	9 334	40.5%	49 274

Section 9 – Capital expenditure

9.1 Supporting Table SC12

WC052 Prince Albert - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May									
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	-	4 749	#VALUE!	3 340	#VALUE!	#VALUE!	#VALUE!
April	-	6 997	-	33	#VALUE!	10 337	#VALUE!	#VALUE!	#VALUE!
May	-	5 897	-	1 331	#VALUE!	16 234	#VALUE!	#VALUE!	#VALUE!
June	-	5 897	-	-	-	22 131	-	-	-
Total Capital expenditure	-	22 131	-	7 724					

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 - M11 May										
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	2 483	2 646	(163)	-6%	2 887
Pension and UIF Contributions		-	-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		-	-	-	-	-	-	-		-
Cellphone Allowance		-	311	311	26	283	285	(2)	-1%	311
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		-
Sub Total - Councillors		-	3 197	3 197	253	2 766	2 931	(165)	-6%	3 197
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages		-	2 818	(25)	147	2 210	2 418	(208)	-9%	2 818
Pension and UIF Contributions		-	93	93	-	-	85	(85)	-100%	93
Medical Aid Contributions		-	-	-	-	-	-	-		-
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	245	(12)	-	145	213	(68)	-32%	245
Motor Vehicle Allowance		-	302	302	23	258	276	(18)	-7%	302
Cellphone Allowance		-	114	130	8	85	91	(6)	-6%	114
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	6	6	-	-	5	(5)	-100%	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	178	2 699	3 089	(391)	-13%	3 767
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		-	15 795	636	1 139	12 387	14 605	(2 217)	-15%	15 795
Pension and UIF Contributions		-	1 966	0	161	1 752	1 938	(186)	-10%	1 966
Medical Aid Contributions		-	795	300	55	563	811	(248)	-31%	795
Overtime		-	921	881	67	819	812	7	1%	921
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		-	50	50	2	33	46	(13)	-27%	50
Cellphone Allowance		-	61	49	7	79	77	3	4%	61
Housing Allowances		-	110	110	8	95	128	(33)	-25%	110
Other benefits and allowances		-	723	742	104	894	640	254	40%	723
Payments in lieu of leave		-	404	404	60	132	370	(238)	-64%	404
Long service awards		-	83	83	-	81	96	(15)	-15%	83
Post-retirement benefit obligations		-	-	-	-	-	-	-		-
Sub Total - Other Municipal Staff		-	20 907	3 254	1 604	16 837	19 523	(2 686)	-14%	20 907
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality		-	27 872	7 135	2 034	22 301	25 543	(3 242)	-13%	27 872
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		-	27 872	7 135	2 034	22 301	25 543	(3 242)	-13%	27 872
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		-	24 675	3 938	1 781	19 535	22 612	(3 077)	-14%	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 - M11 May																
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
Cash Receipts By Source																
Property rates		(1 406)	1 892	225	225	225	225	225	225	225	184	1 151	3 621	3 903	4 169	
Service charges - electricity revenue		4 907	5 649	1 386	1 218	1 233	1 286	1 373	1 300	1 300	1 180	962	(6 403)	15 391	17 009	18 651
Service charges - water revenue		1 990	2 291	189	171	247	293	308	249	249	209	66	(3 670)	2 592	2 700	2 724
Service charges - sanitation revenue		1 296	1 492	208	210	205	212	216	222	222	201	202	(2 152)	2 533	2 722	2 926
Service charges - refuse		751	865	109	109	104	105	107	104	104	101	103	(1 288)	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	965	243	2 590	2 600	2 610
Interest earned - outstanding debtors		31	39	139	31	31	39	40	40	40	47	48	250	776	800	824
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		161	35	40	78	96	0	161	35	35	24	29	(103)	589	681	589
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	200	200	200	200
Transfer receipts - operating		38 591	209	1 582	2 238	1 129	1 005	304	3 966	3 966	1 072	2 902	(25 437)	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		51 832	14 872	4 448	4 707	3 588	3 498	3 019	6 789	6 789	3 409	5 110	(44 173)	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		51 832	14 872	5 976	4 803	4 051	4 339	3 030	7 285	7 285	3 802	16 825	(39 943)	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	656	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	1 809	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		48 444	11 483	2 980	400	(1 174)	(16)	(2 356)	2 182	2 182	(1 632)	11 960	(73 239)	1 214	2 897	3 423
Cash/cash equivalents at the month/year beginning:		22 515	70 959	82 443	85 422	85 822	84 649	84 632	82 276	84 458	86 640	85 009	96 969	22 515	23 729	26 626
Cash/cash equivalents at the month/year end:		70 959	82 443	85 422	85 822	84 649	84 632	82 276	84 458	86 640	85 009	96 969	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 - M11 May												
R thousands	Description	Ref	2019/20		Budget Year 2019/20			YTD variance	YTD variance %	Full Year Forecast		
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year10 actual				Year10 budget	
	Capital expenditure on new assets by Asset Class/Sub-class											
	Infrastructure			1 100			364	453	(115)	(567)	494.3%	957
	Roads Infrastructure											
	Roads											
	Road Structures											
	Road Furniture											
	Capital Spares											
	Storm water Infrastructure											
	Drainage Collection											
	Storm water Conveyance											
	Attenuation											
	Electrical Infrastructure			1 100			364	453	(115)	(567)	494.3%	957
	Power Plants											
	HV Substations											
	HV Switching Station											
	HV Transmission Conductors											
	MV Substations											
	MV Switching Stations											
	MV Networks											
	LV Networks			1 100			364	453	(115)	(567)	494.3%	957
	Capital Spares											
	Water Supply Infrastructure											
	Dams and Weirs											
	Boreholes											
	Reservoirs											
	Pump Stations											
	Water Treatment Works											
	Bulk Mains											
	Distribution											
	Distribution Points											
	PRV Stations											
	Capital Spares											
	Sanitation Infrastructure											
	Pump Station											
	Rectification											
	Waste Water Treatment Works											
	Outfall Sewers											
	Toilet Facilities											
	Capital Spares											
	Solid Waste Infrastructure											
	Landfill Sites											
	Waste Transfer Stations											
	Waste Processing Facilities											
	Waste Drop-off Points											
	Waste Separation Facilities											
	Electricity Generation Facilities											
	Capital Spares											
	Rail Infrastructure											
	Rail Lines											
	Rail Structures											
	Rail Furniture											
	Drainage Collection											
	Storm water Conveyance											
	Attenuation											
	MV Substations											
	LV Networks											
	Capital Spares											
	Coastal Infrastructure											
	Sand Pumps											
	Piers											
	Revetments											
	Promenades											
	Capital Spares											
	Information and Communication Infrastructure											
	Data Centres											
	Cow Layers											
	Distribution Layers											
	Capital Spares											
	Community Assets											
	Community Facilities											
	Halls											
	Centres											
	Crèches											
	Clinics/Care Centres											
	Fire/Ambulance Stations											
	Testing Stations											
	Museums											
	Galleries											
	Theatres											
	Libraries											
	Cemeteries/Crematoria											
	Police											
	Parks											
	Public Open Space											
	Nature Reserves											
	Public Abution Facilities											
	Markets											
	Stalls											
	Abattoirs											
	Airports											
	Taxi Ranks/Bus Terminals											
	Capital Spares											
	Sport and Recreation Facilities											
	Indoor Facilities											
	Outdoor Facilities											
	Capital Spares											
	Heritage assets											
	Monuments											
	Historic Buildings											
	Works of Art											
	Conservation Areas											
	Other Heritage											
	Investment properties											
	Revenue Generating											
	Improved Property											
	Unimproved Property											
	Non-revenue Generating											
	Improved Property											
	Unimproved Property											
	Other assets			1 500		1 304			(28)	(26)	100.0%	1 478
	Operational Buildings											
	Municipal Offices											
	Play/Entry Points			1 500		1 304			(26)	(26)	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											
	Services											
	Licences and Rights											
	Water Rights											
	Effluent Licenses											
	Solid Waste Licenses											
	Computer Software and Applications											
	Load Settlement Software 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	1		2 600		1 394	364	453	(141)	(593)	421.3%	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 - M11											
Description	Ref	2018/19			Budget Year 2019/20			YTD variance	YTD variance %	Full Year Forecast	
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget				
R thousands	1										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure			6 310	--	967	7 182	11 414	4 231	37.1%	16 914	
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			2 560	--	19	5 403	7 595	2 192	28.9%	10 378	
Dams and Weirs			--	--	--	--	--	--	--	--	
Boreholes			2 560	--	19	5 403	7 595	2 192	28.9%	10 378	
Reservoirs			--	--	--	--	--	--	--	--	
Pump Stations			--	--	--	--	--	--	--	--	
Water Treatment Works			--	--	--	--	--	--	--	--	
Bulk Mains			--	--	--	--	--	--	--	--	
Distribution			--	--	--	--	--	--	--	--	
Distribution Points			--	--	--	--	--	--	--	--	
PRV Stations			--	--	--	--	--	--	--	--	
Capital Spares			--	--	--	--	--	--	--	--	
Sanitation Infrastructure			3 750	--	948	1 779	3 818	2 039	53.4%	6 536	
Pump Station			--	--	--	--	--	--	--	--	
Refiltration			--	--	--	--	--	--	--	--	
Waste Water Treatment Works			3 750	--	948	1 779	3 818	2 039	53.4%	6 536	
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	--	--	577	4 538	3 961	87.3%	11 361	
Community Facilities			--	--	--	--	--	--	--	--	
Halls			--	--	--	--	--	--	--	--	
Centres			--	--	--	--	--	--	--	--	
Crèches			--	--	--	--	--	--	--	--	
Clinics/Care Centres			--	--	--	--	--	--	--	--	
Fire/Ambulance Stations			--	--	--	--	--	--	--	--	
Testing Stations			--	--	--	--	--	--	--	--	
Museums			--	--	--	--	--	--	--	--	
Galleries			--	--	--	--	--	--	--	--	
Theatres			--	--	--	--	--	--	--	--	
Libraries			--	--	--	--	--	--	--	--	
Cemeteries/Crematoria			--	--	--	--	--	--	--	--	
Police			--	--	--	--	--	--	--	--	
Parks			--	--	--	--	--	--	--	--	
Public Open Space			--	--	--	--	--	--	--	--	
Nature Reserves			--	--	--	--	--	--	--	--	
Public Ablution Facilities			--	--	--	--	--	--	--	--	
Markets			--	--	--	--	--	--	--	--	
Stalls			--	--	--	--	--	--	--	--	
Abattoirs			--	--	--	--	--	--	--	--	
Airports			--	--	--	--	--	--	--	--	
Taxi Ranks/Bus Terminals			--	--	--	--	--	--	--	--	
Capital Spares			--	--	--	--	--	--	--	--	
Sport and Recreation Facilities			12 861	--	--	577	4 538	3 961	87.3%	11 361	
Indoor Facilities			--	--	--	--	--	--	--	--	
Outdoor Facilities			12 861	--	--	577	4 538	3 961	87.3%	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			--	--	--	--	--	--	--	--	
Servitudes			--	--	--	--	--	--	--	--	
Licences and Rights			--	--	--	--	--	--	--	--	
Water Rights			--	--	--	--	--	--	--	--	
Effluent Licenses			--	--	--	--	--	--	--	--	
Solid Waste Licenses			--	--	--	--	--	--	--	--	
Computer Software and Applications			--	--	--	--	--	--	--	--	
Local Settlement Software Applications			--	--	--	--	--	--	--	--	
Unspecified			--	--	--	--	--	--	--	--	
Computer Equipment			--	360	--	--	81	155	74	47.8%	90
Computer Equipment			--	360	--	--	81	155	74	47.8%	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		--	19 531	--	967	7 840	16 107	8 266	51.3%	28 365

PART 3 - ACCOUNTING OFFICER'S QUALITY CERTIFICATION

QUALITY CERTIFICATE

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

Monthly budget statement

For the month ended **MAY 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



Date

10 June 2020