

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 JUNE 2009.

MONTHLY BUDGET STATEMENT

JUNE 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 June 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 – Juneor’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 June 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 June 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 JUNE 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 64 724 303.85

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

Services charges: A YTD variance of 71%. The municipality are beginning to collect services money, but this is still going at a steady pace.

Interest earned – external investments: A positive YTD variance of 24%. Interest have been received from the short term investment. More money will be invested on short term investments.

Fines, penalties and forfeits: A positive YTD variance of 14%, this relate to the decision that no penalties will be levied for a period of 3 months.

Agency Service: A positive YTD variance of 6%. Agency services are again rendered.

Transfers and subsidies: A negative YTD variance of 19% 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 R 57 356 129.40

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

Employee Cost: A negative YTD budget variance of 13%. 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 89% is recorded. Incorrect payment was allocated to the finance charges and this was corrected in June 2020.

Bulk purchases: A negative YTD budget variance of 12% is reflected as a result a correction on the vote from the previous reporting month.

Other materials: A negative YTD budget variance of 12% is reflected as a result of cost containment measures.

Contracted services: A negative YTD budget variance of 40% 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 34% is recorded as a result of more payments that has been made to contractors.

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

Capital expenditure: YTD capital expenditure amounts to R 12 485 856.77
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 JUNE 2020 reflects a positive amount of R 37 876 390.43

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 JUNE 2020 Budget Statement report.

3.3 Material variances from SDBIP

No variances were report for JUNE 2020.

3.4 Remedial or corrective steps

No remedial or corrective steps are needed for JUNE 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 - M12 June | | | | | | | | | |
|--|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| 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 | 203 | 3 619 | 3 936 | (317) | -8% | 3 936 |
| Service charges | - | 25 632 | 24 378 | 2 030 | 24 202 | 20 990 | 3 212 | 15% | 20 990 |
| Investment revenue | - | 2 560 | 3 612 | 281 | 3 359 | 2 716 | 643 | 24% | 2 716 |
| Transfers and subsidies | - | 31 601 | 34 137 | 651 | 28 090 | 34 477 | (6 386) | -19% | 34 477 |
| Other own revenue | - | 7 164 | 7 171 | 705 | 5 454 | 7 164 | (1 710) | -24% | 7 164 |
| Total Revenue (excluding capital transfers and contributions) | - | 70 893 | 73 234 | 3 871 | 64 724 | 69 283 | (4 559) | -7% | 69 283 |
| Employee costs | - | 24 675 | 25 628 | 1 973 | 21 978 | 25 334 | (3 356) | -13% | 25 334 |
| Remuneration of Councillors | - | 3 197 | 3 197 | 362 | 3 127 | 3 197 | (70) | -2% | 3 197 |
| Depreciation & asset impairment | - | 3 340 | 3 340 | 275 | 3 340 | 3 340 | (0) | -0% | 3 340 |
| Finance charges | - | 1 055 | 1 410 | - | 152 | 1 410 | (1 258) | -89% | 1 410 |
| Materials and bulk purchases | - | 12 797 | 12 882 | 1 846 | 11 303 | 12 827 | (1 524) | -12% | 12 827 |
| Transfers and subsidies | - | 960 | 1 320 | 196 | 866 | 1 320 | (454) | -34% | 1 320 |
| Other expenditure | - | 24 868 | 25 417 | 2 063 | 16 589 | 24 656 | (8 067) | -33% | 24 656 |
| Total Expenditure | - | 70 892 | 73 193 | 6 715 | 57 356 | 72 084 | (14 728) | -20% | 72 084 |
| Surplus/(Deficit) | - | 1 | 40 | (2 844) | 7 368 | (2 801) | 10 169 | -363% | (2 801) |
| Transfers and subsidies - capital (monetary alloc | - | 20 247 | 29 227 | 2 185 | 9 836 | 27 362 | (17 527) | -64% | 27 362 |
| Contributions & Contributed assets | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | - | 20 248 | 29 268 | (659) | 17 204 | 24 561 | (7 357) | -30% | 24 561 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | - | 20 248 | 29 268 | (659) | 17 204 | 24 561 | (7 357) | -30% | 24 561 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | - | 22 131 | 32 444 | 4 193 | 12 486 | 30 800 | (18 314) | -59% | 30 800 |
| Capital transfers recognised | - | 20 247 | 26 341 | 3 137 | 10 624 | 25 778 | (15 154) | -59% | 25 778 |
| Borrowing | - | - | - | - | - | - | - | - | - |
| Internally generated funds | - | 1 884 | 6 103 | 1 056 | 1 862 | 5 022 | (3 160) | -63% | 5 022 |
| Total sources of capital funds | - | 22 131 | 32 444 | 4 193 | 12 486 | 30 800 | (18 314) | -59% | 30 800 |
| Financial position | | | | | | | | | |
| Total current assets | - | 35 999 | 21 067 | | 75 037 | | | | 35 999 |
| Total non current assets | - | 175 563 | 207 752 | | 144 563 | | | | 175 563 |
| Total current liabilities | - | 6 087 | 6 087 | | 44 390 | | | | 6 087 |
| Total non current liabilities | - | 27 154 | 27 154 | | 6 603 | | | | 27 154 |
| Community wealth/Equity | - | 178 322 | 195 578 | | 168 608 | | | | 178 322 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | - | 23 262 | 23 256 | 21 513 | 13 992 | 24 561 | 10 569 | 43% | 23 262 |
| Net cash from (used) investing | - | (22 066) | (32 379) | (4 193) | 113 | (9 645) | (9 758) | 101% | (45 122) |
| Net cash from (used) financing | - | 23 | 18 | - | - | - | - | - | - |
| Cash/cash equivalents at the month/year end | - | 23 734 | 13 410 | - | 51 982 | 37 431 | (14 550) | -39% | 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 | (2 473) | 1 193 | 879 | 775 | 797 | 517 | 3 060 | 528 | 5 277 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 2 772 | 11 | - | - | - | - | - | - | 2 784 |

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) - M12 June | | | | | | | | | | |
|--|-----|-------------------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | | | | | | | | | | |
| Governance and administration | | – | 32 267 | 40 065 | 960 | 31 745 | 34 753 | (3 007) | -9% | 34 753 |
| Executive and council | | – | 21 793 | 24 427 | 6 | 21 850 | 22 927 | (1 077) | -5% | 22 927 |
| Finance and administration | | – | 10 475 | 15 638 | 953 | 9 896 | 11 826 | (1 930) | -16% | 11 826 |
| Internal audit | | – | – | – | – | – | – | – | – | – |
| Community and public safety | | – | 5 462 | 7 801 | 632 | 4 572 | 7 164 | (2 592) | -36% | 7 164 |
| Community and social services | | – | 4 440 | 2 822 | 632 | 4 559 | 5 270 | (711) | -14% | 5 270 |
| Sport and recreation | | – | 22 | 22 | – | 13 | 22 | (9) | -39% | 22 |
| Public safety | | – | – | 3 085 | – | – | – | – | – | – |
| Housing | | – | 1 000 | 1 872 | – | – | 1 872 | (1 872) | -100% | 1 872 |
| Health | | – | – | – | – | – | – | – | – | – |
| Economic and environmental services | | – | 3 405 | 1 579 | 214 | 3 315 | 3 405 | (90) | -3% | 3 405 |
| Planning and development | | – | 507 | 148 | 38 | 576 | 507 | 69 | 14% | 507 |
| Road transport | | – | 2 898 | 1 431 | 176 | 2 739 | 2 898 | (159) | -5% | 2 898 |
| Environmental protection | | – | – | – | – | – | – | – | – | – |
| Trading services | | – | 50 006 | 53 016 | 4 250 | 34 928 | 51 324 | (16 396) | -32% | 51 324 |
| Energy sources | | – | 18 389 | 16 345 | 1 791 | 15 906 | 17 769 | (1 864) | -10% | 17 769 |
| Water management | | – | 23 735 | 31 252 | 2 005 | 13 039 | 28 157 | (15 118) | -54% | 28 157 |
| Waste water management | | – | 5 079 | 3 587 | 316 | 3 520 | 3 565 | (45) | -1% | 3 565 |
| Waste management | | – | 2 804 | 1 832 | 138 | 2 464 | 1 832 | 632 | 34% | 1 832 |
| Other | 4 | – | – | – | – | – | – | – | – | – |
| Total Revenue - Functional | 2 | – | 91 140 | 102 461 | 6 056 | 74 560 | 96 645 | (22 085) | -23% | 96 645 |
| Expenditure - Functional | | | | | | | | | | |
| Governance and administration | | – | 20 622 | 29 117 | 2 076 | 15 888 | 20 735 | (4 847) | -23% | 20 735 |
| Executive and council | | – | 7 832 | 7 855 | 819 | 7 192 | 7 865 | (674) | -9% | 7 865 |
| Finance and administration | | – | 12 790 | 21 262 | 1 257 | 8 697 | 12 870 | (4 173) | -32% | 12 870 |
| Internal audit | | – | – | – | – | – | – | – | – | – |
| Community and public safety | | – | 7 480 | 8 933 | 359 | 4 295 | 6 024 | (1 729) | -29% | 6 024 |
| Community and social services | | – | 5 264 | 2 463 | 308 | 3 250 | 4 414 | (1 165) | -26% | 4 414 |
| Sport and recreation | | – | 1 215 | 1 237 | 51 | 1 045 | 1 237 | (192) | -16% | 1 237 |
| Public safety | | – | – | 3 360 | – | – | – | – | – | – |
| Housing | | – | 1 000 | 1 872 | – | – | 372 | (372) | -100% | 372 |
| Health | | – | – | – | – | – | – | – | – | – |
| Economic and environmental services | | – | 15 803 | 8 259 | 1 388 | 14 443 | 17 799 | (3 356) | -19% | 17 799 |
| Planning and development | | – | 6 793 | 276 | 349 | 5 428 | 8 059 | (2 631) | -33% | 8 059 |
| Road transport | | – | 9 010 | 7 983 | 1 039 | 9 015 | 9 740 | (725) | -7% | 9 740 |
| Environmental protection | | – | – | – | – | – | – | – | – | – |
| Trading services | | – | 26 788 | 26 684 | 2 892 | 22 531 | 27 327 | (4 796) | -18% | 27 327 |
| Energy sources | | – | 14 183 | 14 250 | 1 979 | 12 577 | 14 230 | (1 653) | -12% | 14 230 |
| Water management | | – | 4 803 | 4 883 | 418 | 3 880 | 4 793 | (913) | -19% | 4 793 |
| Waste water management | | – | 3 458 | 3 266 | 280 | 2 886 | 3 492 | (606) | -17% | 3 492 |
| Waste management | | – | 4 344 | 4 285 | 215 | 3 188 | 4 812 | (1 624) | -34% | 4 812 |
| Other | | – | 200 | 200 | – | 200 | 200 | – | – | 200 |
| Total Expenditure - Functional | 3 | – | 70 892 | 73 193 | 6 715 | 57 356 | 72 084 | (14 728) | -20% | 72 084 |
| Surplus/ (Deficit) for the year | | – | 20 248 | 29 268 | (659) | 17 204 | 24 561 | (7 357) | -30% | 24 561 |

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) - M12 June | | | | | | | | | | |
|--|----------|-----------------|---------------------|-----------------|----------------|---------------|---------------|-----------------|----------------|--------------------|
| 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 | 737 | 25 091 | 39 114 | (14 024) | -35.9% | 39 114 |
| Vote 2 - DIRECTOR FINANCE | | - | 15 116 | 14 295 | 377 | 4 536 | 11 086 | (6 550) | -59.1% | 11 086 |
| Vote 3 - DIRECTOR CORPORATE | | - | 581 | 1 491 | 146 | 1 050 | 1 395 | (345) | -24.7% | 1 395 |
| Vote 4 - DIRECTOR COMMUNITY | | - | 8 309 | 8 001 | 838 | 7 480 | 9 181 | (1 701) | -18.5% | 9 181 |
| Vote 5 - DIRECTOR TECHNICAL SERVICES | | - | 29 154 | 54 247 | 3 959 | 36 403 | 35 869 | 534 | 1.5% | 35 869 |
| Total Revenue by Vote | 2 | - | 91 140 | 102 461 | 6 056 | 74 560 | 96 645 | (22 085) | -22.9% | 96 645 |
| Expenditure by Vote | | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | 1 | - | 7 832 | 7 855 | 819 | 7 192 | 7 865 | (674) | -8.6% | 7 865 |
| Vote 2 - DIRECTOR FINANCE | | - | 12 780 | 12 509 | 1 257 | 8 690 | 12 860 | (4 170) | -32.4% | 12 860 |
| Vote 3 - DIRECTOR CORPORATE | | - | 7 319 | 1 785 | 435 | 6 016 | 8 776 | (2 761) | -31.5% | 8 776 |
| Vote 4 - DIRECTOR COMMUNITY | | - | 10 527 | 9 133 | 534 | 7 231 | 9 071 | (1 840) | -20.3% | 9 071 |
| Vote 5 - DIRECTOR TECHNICAL SERVICES | | - | 32 435 | 34 677 | 3 670 | 28 228 | 33 512 | (5 284) | -15.8% | 33 512 |
| Total Expenditure by Vote | 2 | - | 70 892 | 65 959 | 6 715 | 57 356 | 72 084 | (14 728) | -20.4% | 72 084 |
| Surplus/ (Deficit) for the year | 2 | - | 20 248 | 36 502 | (659) | 17 204 | 24 561 | (7 357) | -30.0% | 24 561 |

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) - M12 June | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|----------------|-----------------|----------------|--------------------|
| 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 | 203 | 3 619 | 3 936 | (317) | -8% | 3 936 |
| Service charges - electricity revenue | | – | 16 549 | 15 125 | 1 329 | 14 903 | 15 930 | (1 027) | -6% | 15 930 |
| Service charges - water revenue | | – | 4 115 | 4 115 | 288 | 4 188 | 2 652 | 1 536 | 58% | 2 652 |
| Service charges - sanitation revenue | | – | 3 247 | 3 417 | 276 | 3 407 | 1 659 | 1 748 | 105% | 1 659 |
| Service charges - refuse revenue | | – | 1 721 | 1 721 | 137 | 1 705 | 750 | 955 | 127% | 750 |
| Rental of facilities and equipment | | – | 397 | 397 | 19 | 290 | 397 | (107) | -27% | 397 |
| Interest earned - external investments | | – | 2 560 | 3 612 | 281 | 3 359 | 2 716 | 643 | 24% | 2 716 |
| Interest earned - outstanding debtors | | – | 1 000 | 1 000 | (1) | 892 | 1 000 | (108) | -11% | 1 000 |
| Dividends received | | – | – | – | – | – | – | – | – | – |
| Fines, penalties and forfeits | | – | 3 089 | 3 089 | 574 | 3 510 | 3 089 | 421 | 14% | 3 089 |
| Licences and permits | | – | – | – | – | – | – | – | – | – |
| Agency services | | – | 200 | 200 | 57 | 211 | 200 | 11 | 6% | 200 |
| Transfers and subsidies | | – | 31 601 | 34 137 | 651 | 28 090 | 34 477 | (6 386) | -19% | 34 477 |
| Other revenue | | – | 2 478 | 2 485 | 56 | 551 | 2 478 | (1 927) | -78% | 2 478 |
| Gains on disposal of PPE | | – | – | – | – | – | – | – | – | – |
| Total Revenue (excluding capital transfers and contributions) | | – | 70 893 | 73 234 | 3 871 | 64 724 | 69 283 | (4 559) | -7% | 69 283 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | – | 24 675 | 25 628 | 1 973 | 21 978 | 25 334 | (3 356) | -13% | 25 334 |
| Remuneration of councillors | | – | 3 197 | 3 197 | 362 | 3 127 | 3 197 | (70) | -2% | 3 197 |
| Debt impairment | | – | 5 260 | 5 260 | 460 | 4 619 | 5 260 | (641) | -12% | 5 260 |
| Depreciation & asset impairment | | – | 3 340 | 3 340 | 275 | 3 340 | 3 340 | (0) | 0% | 3 340 |
| Finance charges | | – | 1 055 | 1 410 | – | 152 | 1 410 | (1 258) | -89% | 1 410 |
| Bulk purchases | | – | 12 124 | 12 124 | 1 824 | 10 686 | 12 124 | (1 438) | -12% | 12 124 |
| Other materials | | – | 673 | 757 | 22 | 617 | 702 | (86) | -12% | 702 |
| Contracted services | | – | 8 589 | 9 290 | 1 035 | 5 039 | 8 335 | (3 296) | -40% | 8 335 |
| Transfers and subsidies | | – | 960 | 1 320 | 196 | 866 | 1 320 | (454) | -34% | 1 320 |
| Other expenditure | | – | 11 019 | 10 866 | 568 | 6 931 | 11 061 | (4 130) | -37% | 11 061 |
| Loss on disposal of PPE | | – | – | – | – | – | – | – | – | – |
| Total Expenditure | | – | 70 892 | 73 193 | 6 715 | 57 356 | 72 084 | (14 728) | -20% | 72 084 |
| Surplus/(Deficit) | | – | 1 | 40 | (2 844) | 7 368 | (2 801) | 10 169 | (0) | (2 801) |
| Transfers and subsidies - capital (minority associates) | | – | – | – | – | – | – | – | – | – |
| (National / Provincial and District) | | – | 20 247 | 29 227 | 2 185 | 9 836 | 27 362 | (17 527) | (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 | (659) | 17 204 | 24 561 | | | 24 561 |
| Taxation | | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) after taxation | | – | 20 248 | 29 268 | (659) | 17 204 | 24 561 | | | 24 561 |
| Attributable to minorities | | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) attributable to municipality | | – | 20 248 | 29 268 | (659) | 17 204 | 24 561 | | | 24 561 |
| Share of surplus/ (deficit) of associate | | – | – | – | – | – | – | – | – | – |
| Surplus/ (Deficit) for the year | | – | 20 248 | 29 268 | (659) | 17 204 | 24 561 | | | 24 561 |

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) - M12 June | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | 6 | (1) | -9% | 6 |
| Vote 3 - DIRECTOR CORPORATE | | - | 1 860 | 1 350 | 681 | 1 059 | 2 991 | (1 932) | -65% | 2 991 |
| Vote 4 - DIRECTOR COMMUNITY | | - | 12 861 | 3 691 | 66 | 1 456 | 12 191 | (10 734) | -88% | 12 191 |
| Vote 5 - DIRECTOR TECHNICAL SERVICES | | - | 7 410 | 17 119 | 3 447 | 9 965 | 15 612 | (5 647) | -36% | 15 612 |
| Total Capital single-year expenditure | 4 | - | 22 131 | 22 444 | 4 193 | 12 486 | 30 800 | (18 314) | -59% | 30 800 |
| Total Capital Expenditure | | - | 22 131 | 32 444 | 4 193 | 12 486 | 30 800 | (18 314) | -59% | 30 800 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | - | 1 860 | 1 634 | - | 81 | 1 568 | (1 487) | -95% | 1 568 |
| Executive and council | | - | - | 8 | - | - | - | - | - | - |
| Finance and administration | | - | 1 860 | 1 626 | - | 81 | 1 568 | (1 487) | -95% | 1 568 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | - | 12 861 | 13 691 | 66 | 642 | 11 361 | (10 718) | -94% | 11 361 |
| Community and social services | | - | - | 2 230 | - | - | - | - | - | - |
| Sport and recreation | | - | 12 861 | 11 461 | 66 | 642 | 11 361 | (10 718) | -94% | 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 | 3 005 | 5 799 | 7 774 | (1 975) | -25% | 7 774 |
| Energy sources | | - | 1 100 | 1 035 | 402 | 854 | 957 | (102) | -11% | 957 |
| Water management | | - | 2 560 | 6 018 | 1 353 | 2 721 | 3 062 | (340) | -11% | 3 062 |
| Waste water management | | - | 3 750 | 4 927 | 1 250 | 2 223 | 3 755 | (1 532) | -41% | 3 755 |
| Waste management | | - | - | 631 | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | - | 22 131 | 32 444 | 3 071 | 6 522 | 20 703 | (14 180) | -68% | 20 703 |
| Funded by: | | | | | | | | | | |
| National Government | | - | 16 187 | 16 884 | 1 718 | 3 801 | 13 922 | (10 121) | -73% | 13 922 |
| Provincial Government | | - | 4 060 | 9 457 | 1 419 | 6 823 | 11 856 | (5 034) | -42% | 11 856 |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | - | 20 247 | 26 341 | 3 137 | 10 624 | 25 778 | (15 154) | -59% | 25 778 |
| Borrowing | 6 | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | - | 1 884 | 6 103 | 1 056 | 1 862 | 5 022 | (3 160) | -63% | 5 022 |
| Total Capital Funding | | - | 22 131 | 32 444 | 4 193 | 12 486 | 30 800 | (18 314) | -59% | 30 800 |

4.1.6 Table C6: Monthly Budget Statement - Financial Position

| WC052 Prince Albert - Table C6 Monthly Budget Statement - Financial Position - M12 June | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|--------------------|
| 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 | 51 982 | 655 |
| Call investment deposits | | - | 23 075 | 8 143 | - | 23 075 |
| Consumer debtors | | - | 3 131 | 3 131 | 18 277 | 3 131 |
| Other debtors | | - | 8 335 | 8 335 | 4 139 | 8 335 |
| Current portion of long-term receivables | | - | - | - | - | - |
| Inventory | | - | 804 | 804 | 640 | 804 |
| Total current assets | | - | 35 999 | 21 067 | 75 037 | 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 | 129 673 | 161 811 |
| Biological | | - | - | - | - | - |
| Intangible | | - | 120 | 120 | 134 | 120 |
| Other non-current assets | | - | - | - | 1 130 | - |
| Total non current assets | | - | 175 563 | 207 752 | 144 563 | 175 563 |
| TOTAL ASSETS | | - | 211 562 | 228 819 | 219 600 | 211 562 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | - | - | - | - | - |
| Borrowing | | - | - | - | 5 | - |
| Consumer deposits | | - | 493 | 493 | 517 | 493 |
| Trade and other payables | | - | 2 832 | 2 832 | 21 640 | 2 832 |
| Provisions | | - | 2 762 | 2 762 | 22 227 | 2 762 |
| Total current liabilities | | - | 6 087 | 6 087 | 44 390 | 6 087 |
| Non current liabilities | | | | | | |
| Borrowing | | - | - | - | 5 372 | - |
| Provisions | | - | 27 154 | 27 154 | 1 231 | 27 154 |
| Total non current liabilities | | - | 27 154 | 27 154 | 6 603 | 27 154 |
| TOTAL LIABILITIES | | - | 33 241 | 33 241 | 50 993 | 33 241 |
| NET ASSETS | 2 | - | 178 322 | 195 578 | 168 608 | 178 322 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated Surplus/(Deficit) | | - | 165 161 | 185 078 | 159 108 | 165 161 |
| Reserves | | - | 13 161 | 10 500 | 9 500 | 13 161 |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | - | 178 322 | 195 578 | 168 608 | 178 322 |

4.1.7 Table C7: Monthly Budget Statement – Cash Flow

| WC052 Prince Albert - Table C7 Monthly Budget Statement - Cash Flow - M12 June | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|----------------|----------------|----------------|--------------------|
| 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 | 203 | 3 619 | 3 936 | (317) | -8% | 3 621 |
| Service charges | | - | 21 789 | 21 789 | 24 202 | 20 990 | 20 990 | - | | 21 789 |
| Other revenue | | - | 3 585 | 3 585 | 706 | 4 562 | 6 164 | (1 602) | -26% | 3 585 |
| Government - operating | | - | 31 527 | 31 601 | 651 | 28 090 | 34 477 | (6 386) | -19% | 31 527 |
| Government - capital | | - | 20 247 | 20 247 | 2 185 | 9 836 | 27 362 | (17 527) | -64% | 20 247 |
| Interest | | - | 3 366 | 3 360 | 281 | 4 250 | 3 716 | 535 | 14% | 3 366 |
| Dividends | | - | - | - | - | - | - | - | | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | - | (58 859) | (58 933) | (6 715) | (57 356) | (72 084) | (14 728) | 20% | (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 | 21 513 | 13 992 | 24 561 | 10 569 | 43% | 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) | (4 193) | (12 486) | (9 645) | 2 841 | -29% | (22 066) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | - | (22 066) | (32 379) | (4 193) | 113 | (9 645) | (9 758) | 101% | (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) | 17 320 | 14 105 | 14 916 | | | (21 861) |
| Cash/cash equivalents at beginning: | | - | 22 515 | 22 515 | | 37 876 | 22 515 | | | 22 515 |
| Cash/cash equivalents at month/year end: | | - | 23 734 | 13 410 | | 51 982 | 37 431 | | | 655 |

4.1.8 Supporting Table SC2 Performance Indicators

| WC052 Prince Albert - Supporting Table SC2 Monthly Budget Statement - performance indicators - M12 June | | | | | | | |
|---|--|-----|-----------------|---------------------|-----------------|---------------|--------------------|
| 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% | 6.4% |
| 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% | 16.0% | 1.6% |
| Gearing | Long Term Borrowing/ Funds & Reserves | | 0.0% | 0.0% | 0.0% | 56.5% | 0.0% |
| Liquidity | | | | | | | |
| Current Ratio | Current assets/current liabilities | 1 | 0.0% | 591.4% | 346.1% | 169.0% | 591.4% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | | 0.0% | 389.8% | 144.5% | 117.1% | 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% | 34.6% | 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% | 34.0% | 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.

| WC052 Prince Albert - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June | | | | | | | | | | | | | | |
|---|-------------|---------------------|--------------|------------|-------------|-------------|-------------|--------------|------------|--------------|--------------|--------------------|--|---|
| Description | NT Code | Budget Year 2019/20 | | | | | | | | | Total | Total over 90 days | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.t.o Council Policy |
| | | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | | | | | |
| R thousands | | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | (702) | 303 | 277 | 229 | 210 | 131 | 841 | 6 | 1 295 | 1 417 | - | - | |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | (398) | 362 | 208 | 192 | 182 | 51 | 93 | 501 | 1 191 | 1 019 | - | - | |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | (346) | 129 | 70 | 52 | 42 | 35 | 320 | 0 | 302 | 449 | - | - | |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | (164) | 240 | 206 | 196 | 179 | 131 | 807 | 3 | 1 599 | 1 316 | - | - | |
| Receivables from Exchange Transactions - Waste Management | 1600 | (214) | 112 | 97 | 92 | 76 | 67 | 417 | 2 | 649 | 654 | - | - | |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | (78) | - | - | - | - | - | - | - | (78) | - | - | - | |
| Interest on Arrear Debtor Accounts | 1810 | (104) | 0 | 1 | - | 95 | 90 | 512 | 0 | 593 | 697 | - | - | |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other | 1900 | (467) | 45 | 21 | 15 | 14 | 12 | 69 | 16 | (275) | 126 | - | - | |
| Total By Income Source | 2000 | (2 473) | 1 193 | 879 | 775 | 797 | 517 | 3 060 | 528 | 5 277 | 5 678 | - | - | |
| 2018/19 - totals only | | | | | | | | | | | | | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 2200 | (248) | 239 | 172 | 149 | 115 | 10 | 44 | 11 | 492 | 329 | - | - | |
| Commercial | 2300 | (201) | 141 | 90 | 112 | 144 | 48 | 113 | 0 | 448 | 417 | - | - | |
| Households | 2400 | (1 896) | 789 | 608 | 505 | 524 | 446 | 2 676 | 517 | 4 169 | 4 668 | - | - | |
| Other | 2500 | (128) | 24 | 9 | 9 | 14 | 13 | 227 | - | 168 | 263 | - | - | |
| Total By Customer Group | 2600 | (2 473) | 1 193 | 879 | 775 | 797 | 517 | 3 060 | 528 | 5 277 | 5 678 | - | - | |

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 - M12 June | | | | | | | | | | |
|---|-------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|--------------|
| 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 | 843 | 1 | - | - | - | - | - | - | 845 |
| Auditor General | 0800 | - | - | - | - | - | - | - | - | - |
| Other | 0900 | 1 929 | 10 | - | - | - | - | - | - | 1 939 |
| Total By Customer Type | 1000 | 2 772 | 11 | - | - | - | - | - | - | 2 784 |

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 - M12 June | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | - | 15 150 | 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 | | - | - | - | - | 9 450 | - | - | | - |
| mSCOA | | - | - | - | - | - | - | - | | - |
| Municipal Disaster Relief Grant | | - | - | - | - | 209 | - | 209 | #DIV/0! | - |
| Other grant providers: | | - | 23 | 23 | 400 | 400 | - | 400 | #DIV/0! | 23 |
| Skills Development Fund Levy | | - | 23 | 23 | - | - | - | - | | 23 |
| SKDM DISASTER RELIEF GRANT | | - | - | - | 400 | 400 | - | - | | - |
| Total Operating Transfers and Grants | 5 | - | 29 027 | 31 637 | 400 | 40 200 | 24 933 | 5 816 | 23.3% | 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 | 400 | 57 887 | 24 933 | 22 404 | 89.9% | 49 274 |

8.2 Supporting Table SC7 – Grant expenditure

| WC052 Prince Albert - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June | | | | | | | | | | |
|---|-----|-------------------------------|--------------------|--------------------|-------------------|------------------|------------------|-----------------|----------------------|-----------------------|
| 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 | 686 | 26 493 | 23 055 | 3 438 | 14.9% | 25 010 |
| Local Government Equitable Share | | – | 21 355 | 21 355 | – | 21 355 | 21 355 | – | | 21 355 |
| Local Government Financial Manage | | – | 1 700 | 1 700 | 362 | 1 700 | 1 700 | – | | 1 700 |
| Expanded Public Works Programme | | – | 1 180 | 1 180 | 55 | 1 180 | – | 1 180 | #DIV/0! | 1 180 |
| Municipal Infrastructure Grant | | – | 775 | 415 | 268 | 2 258 | – | 2 258 | #DIV/0! | 775 |
| Other transfers and grants [insert description] | | – | – | – | – | – | – | – | | – |
| Provincial Government: | | – | 4 354 | – | 1 697 | 10 628 | – | 1 814 | #DIV/0! | 4 354 |
| Financial Management Support (WC_FMGSG) | | – | – | – | – | 584 | – | 584 | #DIV/0! | – |
| Financial Management Capacity Building | | – | 710 | – | – | 93 | – | – | | 710 |
| Thusong Centre | | – | 100 | – | 21 | 100 | – | – | | 100 |
| Library Grant | | – | 1 664 | – | 120 | 1 573 | – | – | | 1 664 |
| Housing | | – | 1 000 | – | – | 454 | – | – | | 1 000 |
| CDW | | – | – | – | 41 | 74 | – | – | | – |
| Road Maintenance | | – | 50 | – | – | – | – | – | | 50 |
| COVID-19 | | – | – | – | 66 | 400 | – | 400 | #DIV/0! | – |
| Fire Service Capacity Building Grant | | – | 830 | – | – | 830 | – | 830 | #DIV/0! | 830 |
| Drought Relief | | – | – | – | 1 449 | 6 519 | – | – | | – |
| mSCOA | | – | – | – | – | – | – | – | | – |
| Municipal Disaster Relief Grant | | – | – | – | – | – | – | – | | – |
| Other grant providers: | | – | 23 | – | – | – | – | – | | 23 |
| Skills Development Fund Levy | | – | – | – | – | – | – | – | | – |
| SKDM DISASTER RELIEF GRANT | | – | 23 | – | – | – | – | – | | 23 |
| Total operating expenditure of Transfers and Grants: | | – | 29 387 | 24 650 | 2 383 | 37 121 | 23 055 | 5 253 | 22.8% | 29 387 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | – | 15 827 | – | 462 | 5 663 | – | 5 663 | #DIV/0! | 15 827 |
| Municipal Infrastructure Grant (MIG) | | – | 14 727 | – | – | 2 258 | – | 2 258 | #DIV/0! | 14 727 |
| Integrated National Electrification Programme | | – | 1 100 | – | 462 | 983 | – | 983 | #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 | – | 462 | 5 663 | – | 5 663 | #DIV/0! | 19 887 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | – | 49 274 | 24 650 | 2 845 | 42 784 | 23 055 | 10 916 | 47.3% | 49 274 |

Section 9 – Capital expenditure

9.1 Supporting Table SC12

| WC052 Prince Albert - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June | | | | | | | | | |
|---|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|----------------------------|
| 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 | - | 4 193 | #VALUE! | 22 131 | #VALUE! | #VALUE! | #VALUE! |
| Total Capital expenditure | - | 22 131 | - | 11 918 | | | | | |

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 - M12 June | | | | | | | | | | |
|--|-----|-----------------|-----------------|---------------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | 336 | 2 819 | 2 887 | (68) | -2% | 2 887 |
| Pension and UIF Contributions | | - | - | - | - | - | - | - | - | - |
| Medical Aid Contributions | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | - | - | - | - | - | - | - | - | - |
| Cellphone Allowance | | - | 311 | 311 | 26 | 309 | 311 | (2) | -1% | 311 |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | - | - | - | - | - | - | - | - | - |
| Sub Total - Councillors | | - | 3 197 | 3 197 | 362 | 3 127 | 3 197 | (70) | -2% | 3 197 |
| % increase | 4 | | #DIV/0! | #DIV/0! | | | | | | #DIV/0! |
| Senior Managers of the Municipality | | | | | | | | | | |
| Basic Salaries and Wages | | - | 2 818 | (25) | 147 | 2 357 | 2 653 | (296) | -11% | 2 818 |
| Pension and UIF Contributions | | - | 93 | 93 | - | - | 93 | (93) | -100% | 93 |
| Medical Aid Contributions | | - | - | - | - | - | - | - | - | - |
| Overtime | | - | - | - | - | - | - | - | - | - |
| Performance Bonus | | - | 245 | (12) | - | 145 | 234 | (88) | -38% | 245 |
| Motor Vehicle Allowance | | - | 302 | 302 | 23 | 281 | 302 | (21) | -7% | 302 |
| Cellphone Allowance | | - | 114 | 130 | 8 | 93 | 100 | (7) | -7% | 114 |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | - | 6 | 6 | - | - | 6 | (6) | -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 | 2 876 | 3 386 | (510) | -15% | 3 767 |
| % increase | 4 | | #DIV/0! | #DIV/0! | | | | | | #DIV/0! |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | - | 15 795 | 636 | 1 299 | 13 686 | 15 988 | (2 302) | -14% | 15 795 |
| Pension and UIF Contributions | | - | 1 966 | 0 | 164 | 1 916 | 2 111 | (194) | -9% | 1 966 |
| Medical Aid Contributions | | - | 795 | 300 | 55 | 618 | 885 | (267) | -30% | 795 |
| Overtime | | - | 921 | 881 | 49 | 869 | 881 | (12) | -1% | 921 |
| Performance Bonus | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | - | 50 | 50 | 2 | 35 | 50 | (15) | -29% | 50 |
| Cellphone Allowance | | - | 61 | 49 | 7 | 86 | 83 | 3 | 4% | 61 |
| Housing Allowances | | - | 110 | 110 | 8 | 104 | 137 | (34) | -24% | 110 |
| Other benefits and allowances | | - | 723 | 742 | 85 | 979 | 698 | 281 | 40% | 723 |
| Payments in lieu of leave | | - | 404 | 404 | 3 | 135 | 404 | (269) | -67% | 404 |
| Long service awards | | - | 83 | 83 | 54 | 135 | 103 | 32 | 32% | 83 |
| Post-retirement benefit obligations | | - | - | - | - | - | - | - | - | - |
| Sub Total - Other Municipal Staff | | - | 20 907 | 3 254 | 1 727 | 18 564 | 21 340 | (2 776) | -13% | 20 907 |
| % increase | 4 | | #DIV/0! | #DIV/0! | | | | | | #DIV/0! |
| Total Parent Municipality | | - | 27 872 | 7 135 | 2 266 | 24 567 | 27 923 | (3 356) | -12% | 27 872 |
| Unpaid salary, allowances & benefits in arrears: | | | | | | | | | | |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | - | 27 872 | 7 135 | 2 266 | 24 567 | 27 923 | (3 356) | -12% | 27 872 |
| % increase | 4 | | #DIV/0! | #DIV/0! | | | | | | #DIV/0! |
| TOTAL MANAGERS AND STAFF | | - | 24 675 | 3 938 | 1 904 | 21 440 | 24 726 | (3 286) | -13% | 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 |
| R thousands | 1 | | | | | | | | | | | | | | | |
| 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 | 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 | 45 | 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

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 - M12

| Description | Ref | Budget Year 2019/20 | | | | | | | | Full Year Forecast |
|---|-----|-------------------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | 2018/19 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | -- | 6 310 | -- | 3 726 | 10 908 | 16 914 | 6 006 | 35.5% | 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 | -- | 1 419 | 6 823 | 10 378 | 3 555 | 34.3% | 10 378 |
| Dams and Weirs | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Boreholes | | -- | 2 560 | -- | 1 419 | 6 823 | 10 378 | 3 555 | 34.3% | 10 378 |
| Reservoirs | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Pump Stations | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Water Treatment Works | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Bulk Mains | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Distribution | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Distribution Points | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| PRV Stations | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Capital Spares | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Sanitation Infrastructure | | -- | 3 750 | -- | 2 306 | 4 085 | 6 536 | 2 451 | 37.5% | 6 536 |
| Pump Station | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Reticulation | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Waste Water Treatment Works | | -- | 3 750 | -- | 2 306 | 4 085 | 6 536 | 2 451 | 37.5% | 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 | -- | 66 | 642 | 11 361 | 10 718 | 94.3% | 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 | -- | 66 | 642 | 11 361 | 10 718 | 94.3% | 11 361 |
| Indoor Facilities | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Outdoor Facilities | | -- | 12 861 | -- | 66 | 642 | 11 361 | 10 718 | 94.3% | 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 | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Biological or Cultivated Assets | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Biological or Cultivated Assets | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Intangible Assets | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Services | | -- | -- | -- | -- | -- | -- | -- | -- | -- |

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 **JUNE 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 14 July 2020