

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 AUGUST 2009.

MONTHLY BUDGET STATEMENT

FEBRUARY 2021

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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 2020/21 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 2020/2021

This is the resolution that will be presented to Council when the In-Year Report is tabled:

RECOMMENDATION:

1. That the Mayor take note of the monthly statement and supporting documentation for FEBRUARY 2021.

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 2020 for the 2020/2021 financial year. The amounts for rates and service charges do not represent cash received but levied amounts.

Total revenue received to date was R 53 728 773.84

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

Services charges: A positive YTD variance of 24%. The municipality are not implementing the credit control policy by cutting electricity thus the shortfall in service charges

Interest earned – external investments: A negative YTD variance of 23%. The current interest rate are lower than the previous quarters.

Fines, penalties and forfeits: A negative YTD variance of 97%.

Agency Service: A YTD variance of 100%. Line item for Agency services has been corrected.

Transfers and subsidies: A positive YTD variance of 31% are due to grant income that 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 45 965 967.98

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

Employee Cost: A positive YTD budget variance of 8%. All positions that need to fill will be freeze due to COVID-19 pandemic.

Depreciation & asset impairment: A YTD budget variance of 0%. This will be corrected later in the financial year

Finance charges: A negative YTD budget variance of 100% is recorded.

Bulk purchases: A negative YTD budget variance of 1% is reflected as a result of payment to Eskom for a lower account than normal. Account has also been paid earlier than usual.

Other materials: A negative YTD budget variance of 60% is reflected as a result of cost containment measures.

Contracted services: A negative YTD budget variance of 19% is reflected as a result of expenditure against the capital and roll-over application projects.

Transfers and Subsidies: A negative YTD budget variance of 22% is recorded as a result of appointments and payments on projects.

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

Capital expenditure: YTD capital expenditure amounts to R 6 760 233.21.

Cash flow: Bank balance as at 28 FEBRUARY 2021 reflects a positive amount of R 49 719 199.83

Please refer to table C7 on page 17 for the Monthly Budget Statement – Cash Flow.

3.2.2 Reports, tables, charts & explanations

No summary tables and charts are included for this section of the FEBRUARY 2021 Budget Statement report.

3.3 Material variances from SDBIP

No variances were report for FEBRUARY 2021.

3.4 Remedial or corrective steps

No remedial or corrective steps are needed for FEBRUARY 2021.

3.5 Conclusion

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

Section 4 – In-year budget statement tables

In-Year budget statement tables

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

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

And

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

4.1 Monthly budget statements

4.1.1 Table C1: S71 Monthly Budget Statement Summary

WC052 Prince Albert - Table C1 Monthly Budget Statement Summary - M08 February									
Description	2019/20	Budget Year 2020/21							
	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	-	4 478	4 478	252	3 665	2 985	680	23%	4 478
Service charges	-	25 195	25 195	2 503	18 854	16 797	2 058	12%	25 195
Investment revenue	-	2 900	2 750	193	1 487	1 933	(446)	-23%	2 750
Transfers and subsidies	-	31 104	34 273	327	27 257	20 736	6 521	31%	34 273
Other own revenue	-	5 676	5 519	337	2 466	3 784	(1 318)	-35%	5 519
Total Revenue (excluding capital transfers and contributions)	-	69 353	72 215	3 611	53 729	46 235	7 493	16%	72 215
Employee costs	-	22 709	25 826	2 018	16 421	15 139	1 282	8%	25 826
Remuneration of Councillors	-	3 370	3 370	262	2 108	2 247	(139)	-6%	3 370
Depreciation & asset impairment	-	3 984	3 984	332	2 656	2 656	0	0%	3 984
Finance charges	-	1 344	1 344	-	-	896	(896)	-100%	1 344
Materials and bulk purchases	-	12 977	12 997	51	8 161	8 651	(491)	-6%	12 997
Transfers and subsidies	-	340	340	67	177	227	(50)	-22%	340
Other expenditure	-	24 620	24 344	1 450	16 444	16 413	30	0%	24 344
Total Expenditure	-	69 345	72 207	4 179	45 966	46 230	(264)	-1%	72 207
Surplus/(Deficit)	-	8	8	(568)	7 763	6	7 757	137198%	8
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	14 104	17 304	273	5 923	9 403	###	-37%	17 304
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	14 112	17 313	(295)	13 686	9 408	4 277	45%	17 313
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	14 112	17 313	(295)	13 686	9 408	4 277	45%	17 313
Capital expenditure & funds sources									
Capital expenditure	-	12 778	22 005	500	6 760	8 519	(1 758)	-21%	22 005
Capital transfers recognised	-	12 264	15 047	237	5 166	8 176	(3 010)	-37%	15 047
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	514	6 958	263	1 594	343	1 252	365%	6 958
Total sources of capital funds	-	12 778	22 005	500	6 760	8 519	(1 758)	-21%	22 005
Financial position									
Total current assets	-	50 990	62 220		71 788				62 220
Total non current assets	-	186 693	176 666		162 695				176 666
Total current liabilities	-	12 611	44 148		44 835				44 148
Total non current liabilities	-	30 264	7 220		6 522				7 220
Community wealth/Equity	-	194 808	187 518		183 126				187 518
Cash flows									
Net cash from (used) operating	-	14 597	14 142	9 264	8 871	1 176	(7 695)	-654%	14 142
Net cash from (used) investing	-	(12 745)	(21 925)	-	(248)	(1 065)	(817)	77%	(21 925)
Net cash from (used) financing	-	10	10	-	-	-	-	-	10
Cash/cash equivalents at the month/year end	-	28 233	44 209	-	58 342	52 093	(6 249)	-12%	44 209
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	2 327	1 722	1 091	975	791	808	3 927	11 453	23 094
Creditors Age Analysis									
Total Creditors	515	3	-	-	-	-	-	-	518

4.1.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub- functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

The main functions are Governance and Administration; Community and Public Safety; Economic and Environmental Services; and Trading services. It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

WC052 Prince Albert - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February										
Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		-	40 541	44 831	743	31 198	27 028	4 170	15%	44 831
Executive and council		-	27 866	32 306	63	20 540	18 577	1 962	11%	32 306
Finance and administration		-	12 675	12 525	680	10 658	8 450	2 208	26%	12 525
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	5 578	5 650	220	1 643	3 719	(2 076)	-56%	5 650
Community and social services		-	2 030	2 259	201	1 516	1 353	162	12%	2 259
Sport and recreation		-	22	22	-	0	15	(15)	-99%	22
Public safety		-	3 526	3 369	19	127	2 351	(2 224)	-95%	3 369
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	1 139	1 139	0	995	759	236	31%	1 139
Planning and development		-	56	56	-	3	37	(34)	-91%	56
Road transport		-	1 083	1 083	0	992	722	270	37%	1 083
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	36 199	37 899	2 922	25 816	24 133	1 683	7%	37 899
Energy sources		-	16 450	16 450	1 511	11 012	10 966	46	0%	16 450
Water management		-	14 436	16 137	797	9 774	9 624	150	2%	16 137
Waste water management		-	3 377	3 377	309	2 589	2 251	338	15%	3 377
Waste management		-	1 936	1 936	304	2 441	1 291	1 150	89%	1 936
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	83 457	89 519	3 884	59 652	55 638	4 014	7%	89 519
Expenditure - Functional										
<i>Governance and administration</i>		-	26 880	27 542	1 621	18 420	17 920	500	3%	27 542
Executive and council		-	7 874	8 031	641	4 400	5 249	(849)	-16%	8 031
Finance and administration		-	19 007	19 511	980	14 020	12 671	1 349	11%	19 511
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	7 367	8 381	716	4 975	4 911	64	1%	8 381
Community and social services		-	2 537	2 822	312	1 832	1 692	141	8%	2 822
Sport and recreation		-	1 269	1 310	82	710	846	(136)	-16%	1 310
Public safety		-	3 560	4 248	322	2 432	2 374	59	2%	4 248
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	7 629	8 359	642	5 628	5 086	543	11%	8 359
Planning and development		-	659	678	46	391	439	(48)	-11%	678
Road transport		-	6 970	7 681	596	5 237	4 647	591	13%	7 681
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	27 269	27 725	1 134	16 826	18 179	(1 353)	-7%	27 725
Energy sources		-	14 191	14 201	185	9 271	9 461	(190)	-2%	14 201
Water management		-	4 481	4 521	378	3 005	2 987	18	1%	4 521
Waste water management		-	3 569	3 773	276	2 253	2 380	(127)	-5%	3 773
Waste management		-	5 028	5 230	296	2 297	3 352	(1 054)	-31%	5 230
<i>Other</i>		-	200	200	67	117	133	(17)	-13%	200
Total Expenditure - Functional	3	-	69 345	72 207	4 179	45 966	46 230	(264)	-1%	72 207
Surplus/ (Deficit) for the year		-	14 112	17 313	(295)	13 686	9 408	4 277	45%	17 313

4.1.3 Table C3: Monthly Budget Statement- Financial Performance (Performance (revenue and expenditure by municipal vote))

The operating expenditure budget is approved by Council on the municipal vote level.

The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Executive & Council, Municipal Manager, Financial Services, Corporate Services, Community and Social Services and Technical Services.

WC052 Prince Albert - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February										
Vote Description	Ref	2019/20	Budget Year 2020/21							
		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	-	27 866	32 707	63	20 540	18 577	1 962	10.6%	32 707
Vote 2 - DIRECTOR FINANCE		-	12 099	11 618	549	9 907	8 066	1 842	22.8%	11 618
Vote 3 - DIRECTOR CORPORATE		-	633	563	130	754	422	332	78.8%	563
Vote 4 - DIRECTOR COMMUNITY		-	5 578	5 650	220	1 643	3 719	(2 076)	-55.8%	5 650
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	37 281	38 982	2 922	26 808	24 854	1 954	7.9%	38 982
Total Revenue by Vote	2	-	83 457	89 519	3 884	59 652	55 638	4 014	7.2%	89 519
Expenditure by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	-	7 874	8 011	641	4 400	5 249	(849)	-16.2%	8 011
Vote 2 - DIRECTOR FINANCE		-	12 612	12 919	583	9 883	8 408	1 476	17.5%	12 919
Vote 3 - DIRECTOR CORPORATE		-	7 054	7 291	443	4 528	4 702	(175)	-3.7%	7 291
Vote 4 - DIRECTOR COMMUNITY		-	7 567	8 581	782	5 091	5 045	47	0.9%	8 581
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	34 239	35 406	1 730	22 064	22 826	(762)	-3.3%	35 406
Total Expenditure by Vote	2	-	69 345	72 207	4 179	45 966	46 230	(264)	-0.6%	72 207
Surplus/ (Deficit) for the year	2	-	14 112	17 313	(295)	13 686	9 408	4 277	45.5%	17 313

4.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

WC052 Prince Albert - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February										
Description	Ref	2019/20	Budget Year 2020/21							
		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		–	4 478	4 478	252	3 665	2 985	680	23%	4 478
Service charges - electricity revenue		–	16 260	16 260	1 511	11 012	10 840	172	2%	16 260
Service charges - water revenue		–	4 233	4 233	524	3 906	2 822	1 084	38%	4 233
Service charges - sanitation revenue		–	3 127	3 127	309	2 595	2 085	511	25%	3 127
Service charges - refuse revenue		–	1 576	1 576	159	1 341	1 051	291	28%	1 576
Rental of facilities and equipment		–	397	397	97	495	265	230	87%	397
Interest earned - external investments		–	2 900	2 750	193	1 487	1 933	(446)	-23%	2 750
Interest earned - outstanding debtors		–	1 280	1 280	145	1 093	853	239	28%	1 280
Dividends received		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	3 332	3 175	9	56	2 221	(2 166)	-97%	3 175
Licences and permits		–	–	–	11	74	–	74	#DIV/0!	–
Agency services		–	200	200	–	–	133	(133)	-100%	200
Transfers and subsidies		–	31 104	34 273	327	27 257	20 736	6 521	31%	34 273
Other revenue		–	467	467	74	748	311	437	140%	467
Gains		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		–	69 353	72 215	3 611	53 729	46 235	7 493	16%	72 215
Expenditure By Type										
Employee related costs		–	22 709	25 826	2 018	16 421	15 139	1 282	8%	25 826
Remuneration of councillors		–	3 370	3 370	262	2 108	2 247	(139)	-6%	3 370
Debt impairment		–	6 534	6 534	570	5 190	4 356	834	19%	6 534
Depreciation & asset impairment		–	3 984	3 984	332	2 656	2 656	0	0%	3 984
Finance charges		–	1 344	1 344	–	–	896	(896)	-100%	1 344
Bulk purchases		–	12 000	12 000	–	7 898	8 000	(102)	-1%	12 000
Other materials		–	977	997	51	263	651	(389)	-60%	997
Contracted services		–	6 552	6 552	397	3 525	4 368	(843)	-19%	6 552
Transfers and subsidies		–	340	340	67	177	227	(50)	-22%	340
Other expenditure		–	11 534	11 258	482	7 729	7 689	39	1%	11 258
Losses		–	–	–	–	–	–	–	–	–
Total Expenditure		–	69 345	72 207	4 179	45 966	46 230	(264)	-1%	72 207
Surplus/(Deficit)										
Transfers and subsidies - capital (priority structure)		–	8	8	(568)	7 763	6	7 757	1	8
(National / Provincial and District)		–	14 104	17 304	273	5 923	9 403	(3 480)	(0)	17 304
(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		–	14 112	17 313	(295)	13 686	9 408			17 313
Taxation		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		–	14 112	17 313	(295)	13 686	9 408			17 313
Attributable to minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		–	14 112	17 313	(295)	13 686	9 408			17 313
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		–	14 112	17 313	(295)	13 686	9 408			17 313

4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

WC052 Prince Albert - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February										
Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTOR FINANCE		-	-	-	-	-	-	-	-	-
Vote 3 - DIRECTOR CORPORATE		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTOR COMMUNITY		-	-	-	-	-	-	-	-	-
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTOR FINANCE		-	3 938	5 592	-	114	2 626	(2 512)	-96%	5 592
Vote 3 - DIRECTOR CORPORATE		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTOR COMMUNITY		-	426	3 586	149	585	284	301	106%	3 586
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	8 414	12 827	351	6 061	5 609	452	8%	12 827
Total Capital single-year expenditure	4	-	12 778	22 005	500	6 760	8 519	(1 758)	-21%	22 005
Total Capital Expenditure		-	12 778	22 005	500	6 760	8 519	(1 758)	-21%	22 005
Capital Expenditure - Functional Classification										
Governance and administration		-	3 938	5 592	-	114	2 626	(2 512)	-96%	5 592
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	3 938	5 592	-	114	2 626	(2 512)	-96%	5 592
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	426	3 586	149	585	284	301	106%	3 586
Community and social services		-	-	1 880	149	585	-	585	#DIV/0!	1 880
Sport and recreation		-	426	1 706	-	-	284	(284)	-100%	1 706
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	4 468	4 918	268	3 495	2 979	516	17%	4 918
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	4 468	4 918	268	3 495	2 979	516	17%	4 918
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	3 946	7 909	83	2 097	2 631	(534)	-20%	7 909
Energy sources		-	-	55	14	47	-	47	#DIV/0!	55
Water management		-	2 608	3 565	-	1 278	1 739	(461)	-27%	3 565
Waste water management		-	1 337	2 589	69	772	892	(120)	-13%	2 589
Waste management		-	-	1 700	-	-	-	-	-	1 700
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	12 778	22 005	500	6 291	8 519	(2 228)	-26%	22 005
Funded by:										
National Government		-	6 249	6 770	237	3 963	4 166	(203)	-5%	6 770
Provincial Government		-	6 016	8 277	-	1 203	4 010	(2 807)	-70%	8 277
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Education)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	12 264	15 047	237	5 166	8 176	(3 010)	-37%	15 047
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	514	6 958	263	1 594	343	1 252	365%	6 958
Total Capital Funding		-	12 778	22 005	500	6 760	8 519	(1 758)	-21%	22 005

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC052 Prince Albert - Table C6 Monthly Budget Statement - Financial Position - M08 February						
Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		-	28 233	44 209	58 342	44 209
Call investment deposits		-	-	-	-	-
Consumer debtors		-	15 954	9 687	6 291	9 687
Other debtors		-	6 164	6 440	5 378	6 440
Current portion of long-term receivables		-	-	-	-	-
Inventory		-	639	1 884	1 777	1 884
Total current assets		-	50 990	62 220	71 788	62 220
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		-	18 843	18 843	13 672	18 843
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	166 586	156 559	147 758	156 559
Biological		-	-	-	-	-
Intangible		-	134	134	134	134
Other non-current assets		-	1 130	1 130	1 130	1 130
Total non current assets		-	186 693	176 666	162 695	176 666
TOTAL ASSETS		-	237 683	238 886	234 483	238 886
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	5	5	5	5
Consumer deposits		-	498	532	556	532
Trade and other payables		-	8 372	19 067	21 285	19 067
Provisions		-	3 736	24 545	22 989	24 545
Total current liabilities		-	12 611	44 148	44 835	44 148
Non current liabilities						
Borrowing		-	-	(5)	(5)	(5)
Provisions		-	30 264	7 225	6 526	7 225
Total non current liabilities		-	30 264	7 220	6 522	7 220
TOTAL LIABILITIES		-	42 876	51 368	51 357	51 368
NET ASSETS	2	-	194 808	187 518	183 126	187 518
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		-	185 308	178 018	173 626	178 018
Reserves		-	9 500	9 500	9 500	9 500
TOTAL COMMUNITY WEALTH/EQUITY	2	-	194 808	187 518	183 126	187 518

4.1.7 Table C7: Monthly Budget Statement – Cash Flow

WC052 Prince Albert - Table C7 Monthly Budget Statement - Cash Flow - M08 February										
Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
1										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	3 134	3 134	1 906	1 906	373	1 533	411%	3 134
Service charges		–	17 637	17 637	2 493	2 100	2 100	–		17 637
Other revenue		–	1 283	1 267	144	144	366	(223)	-61%	1 267
Transfers and Subsidies - Operational		–	31 104	33 791	11 170	11 170	2 592	8 578	331%	33 791
Transfers and Subsidies - Capital		–	14 104	11 686	–	–	1 175	(1 175)	-100%	11 686
Interest		–	3 796	3 646	306	306	348	(42)	-12%	3 646
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		–	(56 062)	(56 620)	(6 755)	(6 755)	(5 779)	976	-17%	(56 620)
Finance charges		–	(59)	(59)	–	–	–	–		(59)
Transfers and Grants		–	(340)	(340)	–	–	–	–		(340)
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	14 597	14 142	9 264	8 871	1 176	(7 695)	-654%	14 142
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	(248)	–	(248)	#DIV/0!	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		–	(12 745)	(21 925)	–	–	(1 065)	(1 065)	100%	(21 925)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(12 745)	(21 925)	–	(248)	(1 065)	(817)	77%	(21 925)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	10	10	–	–	–	–		10
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	10	10	–	–	–	–		10
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		–	26 372	51 982	9 264	8 623	49 719	51 982		51 982
Cash/cash equivalents at month/year end:		–	28 233	44 209	9 264	8 623	58 342	52 093		44 209

4.1.8 Supporting Table SC2 Performance Indicators

WC052 Prince Albert - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February

Description of financial indicator	Basis of calculation	Ref	2019/20	Budget Year 2020/21			
			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%	7.7%	7.4%	0.0%	6.5%
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%	4.3%	10.2%	11.6%	10.2%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	-0.1%	-0.1%	-0.1%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	404.3%	140.9%	160.1%	140.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	223.9%	100.1%	130.1%	100.1%
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%	31.9%	22.3%	21.7%	22.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	32.7%	35.8%	30.6%	35.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	7.7%	7.4%	0.0%	6.5%
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 2020/21									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	531	551	296	270	248	252	1 420	4 238	7 805	6 428	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	822	442	185	110	80	73	213	560	2 486	1 037	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	784	90	53	44	38	34	279	433	1 755	828	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	323	240	183	178	157	155	976	2 715	4 926	4 181	-	-	
Receivables from Exchange Transactions - Waste Management	1600	170	119	103	105	96	95	540	1 984	3 212	2 820	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	1	283	284	284	-	-	
Interest on Arrear Debtor Accounts	1810	233	137	129	130	120	116	405	1 139	2 410	1 910	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(535)	143	142	138	51	83	93	101	216	466	-	-	
Total By Income Source	2000	2 327	1 722	1 091	975	791	808	3 927	11 453	23 094	17 954	-	-	
2019/20 - totals only		0	0	0	0	0	0	0	0	-	-	0	0	
Debtors Age Analysis By Customer Group														
Organs of State	2200	(21)	276	68	22	15	14	97	341	813	490	-	-	
Commercial	2300	496	293	163	154	68	49	97	190	1 509	557	-	-	
Households	2400	1 072	1 039	789	710	649	646	3 545	10 681	19 131	16 231	-	-	
Other	2500	780	114	71	89	58	99	188	241	1 641	676	-	-	
Total By Customer Group	2600	2 327	1 722	1 091	975	791	808	3 927	11 453	23 094	17 954	-	-	

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 2020/21								
		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	480	-	-	-	-	-	-	-	480
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	35	3	-	-	-	-	-	-	38
Total By Customer Type	1000	515	3	-	-	-	-	-	-	518

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

No investments made.

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table SC6 – Grant receipt

WC052 Prince Albert - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February										
Description	Ref	2019/20	Budget Year 2020/21							
		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:		-	26 283	29 223	464	22 601	15 323	4 856	31.7%	29 223
Local Government Equitable Share		-	22 985	25 925	-	20 179	15 323	4 856	31.7%	25 925
Finance Management		-	1 700	1 700	-	1 700	-	-	-	1 700
EPWP Incentive		-	1 032	1 032	464	722	-	-	-	1 032
Municipal Infrastructure Grant		-	357	357	-	-	-	-	-	357
Disaster relief fund		-	209	209	-	-	-	-	-	209
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	2 297	2 297	260	1 619	-	1 619	#DIV/0!	2 297
Financial Management Support (WC_FMGS)		-	401	401	-	-	-	-	-	401
Financial Management Capacity Building		-	-	-	-	-	-	-	-	-
Thusong Centre		-	-	-	-	-	-	-	-	-
Library Grant	4	-	1 790	1 790	260	1 619	-	1 619	#DIV/0!	1 790
Housing		-	-	-	-	-	-	-	-	-
CDW		-	56	56	-	-	-	-	-	56
Road Maintenance		-	50	50	-	-	-	-	-	50
Integrated Transport Planning		-	-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	400	-	400	#DIV/0!	-
SKDM Disaster Relief Grant		-	-	-	-	400	-	400	#DIV/0!	-
Other grant providers:		-	2 524	2 524	-	-	-	-	-	2 524
Skills Development Fund Levy		-	24	24	-	-	-	-	-	24
Service in kind (Audit Fees)		-	2 500	2 500	-	-	-	-	-	2 500
Total Operating Transfers and Grants	5	-	31 104	34 044	724	24 620	15 323	6 875	44.9%	34 044
Capital Transfers and Grants										
National Government:		-	7 186	7 186	-	6 144	-	6 144	#DIV/0!	7 186
Municipal Infrastructure Grant (MIG)		-	7 186	7 186	-	6 144	-	6 144	#DIV/0!	7 186
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Water Service Infrastructure Grant		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	6 918	6 918	-	6 318	-	6 318	#DIV/0!	6 918
Provincial Draught relief		-	2 418	2 418	-	1 818	-	1 818	#DIV/0!	2 418
Maintenance of Waste Water Infrastructure		-	-	-	-	-	-	-	-	-
Regional Socio-Economic Projects Grant (RSEP)		-	4 500	4 500	-	4 500	-	-	-	4 500
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Skills Development Fun		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	14 104	14 104	-	12 462	-	12 462	#DIV/0!	14 104
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	45 208	48 148	724	37 082	15 323	19 337	126.2%	48 148

8.2 Supporting Table SC7 – Grant expenditure

WC052 Prince Albert - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February										
Description	Ref	2019/20	Budget Year 2020/21							
		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:		–	26 283	29 223	154	2 833	1 620	1 213	74.9%	29 223
Local Government Equitable Share		–	22 985	25 925	–	–	–	–	–	25 925
Finance Management		–	1 700	1 700	103	1 550	740	810	109.5%	1 700
EPWP Incentive		–	1 032	1 032	0	992	661	331	50.0%	1 032
Municipal Infrastructure Grant		–	357	357	50	291	219	72	33.0%	357
Disaster relief fund		–	209	209	–	–	–	–	–	209
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:		–	2 191	2 020	134	1 549	1 320	229	17.4%	2 020
Financial Management Support (WC_FMGSG)		–	401	401	–	410	1 320	(910)	-69.0%	401
Financial Management Capacity Building		–	–	–	–	–	–	–	–	–
Thusong Centre		–	–	–	–	(0)	–	–	#DIV/0!	–
Library Grant		–	1 790	1 619	134	1 140	–	1 140	#DIV/0!	1 619
Housing		–	–	–	–	–	–	–	–	–
CDW		–	56	56	–	3	–	3	#DIV/0!	56
Road Maintenance		–	50	50	–	–	–	–	–	50
Integrated Transport Planning		–	–	–	–	–	–	–	–	–
Fire Service Capacity Building Grant		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	400	26	197	–	197	#DIV/0!	400
SKDM Disaster Relief Grant		–	–	400	26	197	–	197	#DIV/0!	400
Other grant providers:		–	2 524	2 524	–	–	–	–	–	2 524
Skills Development Fund Levy		–	24	24	–	–	–	–	–	24
Service in kind (Audit Fees)		–	2 500	2 500	–	–	–	–	–	2 500
		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		–	30 998	34 167	313	4 579	2 940	1 639	55.7%	34 167
Capital expenditure of Transfers and Grants										
National Government:		–	7 186	7 186	273	9 543	–	9 543	#DIV/0!	7 186
Municipal Infrastructure Grant (MIG)		–	7 186	7 186	273	9 543	–	9 543	#DIV/0!	7 186
Integrated National Electrification Programme		–	–	–	–	–	–	–	–	–
Water Service Infrastructure Grant		–	–	–	–	–	–	–	–	–
Other capital transfers [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:		–	6 918	10 118	–	1 580	3 362	(1 782)	-53.0%	10 118
Provincial Draught relief		–	2 418	4 118	–	1 526	754	772	102.5%	4 118
Maintenance of Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Regional Socio-Economic Projects Grant (RSEP)		–	4 500	6 000	–	54	2 609	(2 555)	-97.9%	6 000
		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Skills Development Fun		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		–	14 104	17 304	273	11 123	3 362	7 761	230.8%	17 304
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	45 102	51 471	586	15 702	6 302	9 399	149.1%	51 471

Section 9 – Capital expenditure

9.1 Supporting Table SC12

WC052 Prince Albert - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February									
Month	2019/20	Budget Year 2020/21							
	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	-	1 065	-	-		1 065	-		
August	-	1 065	-	-		2 130	-		
September	-	1 065	-	1 839	#VALUE!	3 195	#VALUE!	#VALUE!	#VALUE!
October	-	1 065	-	1 293	#VALUE!	4 259	#VALUE!	#VALUE!	#VALUE!
November	-	1 065	-	944	#VALUE!	5 324	#VALUE!	#VALUE!	#VALUE!
December	-	1 065	-	2 041	#VALUE!	6 389	#VALUE!	#VALUE!	#VALUE!
January	-	1 065	-	143	#VALUE!	7 454	#VALUE!	#VALUE!	#VALUE!
February	-	1 065	-	500	#VALUE!	8 519	#VALUE!	#VALUE!	#VALUE!
March	-	1 065	-	-		9 584	-		
April	-	1 065	-	-		10 648	-		
May	-	1 065	-	-		11 713	-		
June	-	1 065	-	-		12 778	-		
Total Capital expenditure	-	12 778	-	6 760					

Section 10- Employee related Costs

10.1 Supporting Table SC 8

The table below reports on the salaries, allowances and benefits of staff in terms of section 66 of the Local Government: Municipal Finance Management Act, 2003 (Act No 56 of 2003).

WC052 Prince Albert - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February										
Summary of Employee and Councillor remuneration	Ref	2019/20		Budget Year 2020/21						
		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		-	3 060	3 060	236	1 900	2 040	(139)	-7%	3 060
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	311	311	26	207	207	-	-	311
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		-	3 370	3 370	262	2 108	2 247	(139)	-6%	3 370
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages		-	3 333	3 266	234	1 932	2 222	(290)	-13%	3 266
Pension and UIF Contributions		-	-	2	-	-	-	-	-	2
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	261	-	-	-	-	-	261
Motor Vehicle Allowance		-	-	276	-	-	-	-	-	276
Cellphone Allowance		-	96	96	8	62	64	(3)	-4%	96
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	3	1	0	2	2	0	0%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	3 432	3 902	242	1 996	2 288	(292)	-13%	3 902
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		-	12 186	15 952	1 053	9 649	8 124	1 525	19%	15 952
Pension and UIF Contributions		-	1 863	2 073	160	1 380	1 242	138	11%	2 073
Medical Aid Contributions		-	706	847	53	430	470	(40)	-9%	847
Overtime		-	-	1 015	-	-	-	-	-	1 015
Performance Bonus		-	1 224	-	-	1 052	816	236	29%	-
Motor Vehicle Allowance		-	301	50	25	65	201	(136)	-68%	50
Cellphone Allowance		-	85	89	8	67	57	10	17%	89
Housing Allowances		-	120	120	9	76	80	(4)	-5%	120
Other benefits and allowances		-	1 755	743	121	1 177	1 170	7	1%	743
Payments in lieu of leave		-	448	448	3	266	299	(32)	-11%	448
Long service awards		-	126	104	-	74	84	(10)	-12%	104
Post-retirement benefit obligations		-	462	485	23	190	308	(118)	-38%	485
Sub Total - Other Municipal Staff		-	19 277	21 924	1 456	14 425	12 851	1 574	12%	21 924
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality		-	26 079	29 197	1 960	18 529	17 386	1 143	7%	29 197
Unpaid salary, allowances & benefits in arrears:										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		-	26 079	29 197	1 960	18 529	17 386	1 143	7%	29 197
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		-	22 709	25 826	1 699	16 421	15 139	1 282	8%	25 826

Section 11 – Actuals and Revised Targets for cash Receipts

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

WC052 Prince Albert - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M08 February																		
Description	Ref	Budget Year 2020/21												2020/21 Medium Term Revenue & Expenditure Framework				
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23		
R thousands	1																	
Cash Receipts By Source																		
Property rates		1 906	250	253	250	251	251	251	252	-	-	-	(530)	3 134	3 370	3 622		
Service charges - electricity revenue		1 339	1 383	1 378	1 219	1 464	1 384	1 334	1 511	-	-	-	370	11 382	12 234	13 149		
Service charges - water revenue		621	437	350	427	448	513	585	524	-	-	-	(943)	2 963	3 185	3 424		
Service charges - sanitation revenue		350	338	321	315	316	319	328	309	-	-	-	(407)	2 189	2 353	2 529		
Service charges - refuse		183	177	169	163	162	165	163	159	-	-	-	(238)	1 103	1 186	1 275		
Rental of facilities and equipment		97	97	98	(186)	97	97	97	97	-	-	-	(217)	278	296	315		
Interest earned - external investments		177	162	162	171	215	203	204	193	-	-	-	1 413	2 900	2 975	3 000		
Interest earned - outstanding debtors		129	128	132	139	141	137	141	145	-	-	-	(197)	896	963	1 035		
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		4	3	5	12	13	4	5	9	-	-	-	282	338	314	319		
Licences and permits		14	12	4	6	12	6	9	11	-	-	-	(74)	-	-	-		
Agency services		-	-	-	-	-	-	-	-	-	-	-	200	200	175	180		
Transfers and Subsidies - Operational		11 170	452	3 135	700	761	5 128	5 584	327	-	-	-	3 847	31 104	31 449	33 464		
Other revenue		42	73	31	54	112	51	310	74	-	-	-	(281)	467	473	479		
Total Cash Receipts by Source		16 033	3 512	6 039	3 268	3 994	8 260	9 011	3 611	-	-	-	3 225	56 954	58 972	62 792		
Other Cash Flows by Source																		
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	1 574	1 349	575	2 152	-	273	-	-	-	8 181	14 104	10 392	9 558		
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	10	10	10	10		
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source		16 033	3 512	7 613	4 617	4 569	10 412	9 011	3 884	-	-	-	11 416	71 067	69 374	72 360		
Cash Payments by Type																		
Employee related costs		1 699	1 965	1 849	2 013	2 913	1 866	2 098	2 018	-	-	-	5 251	21 672	21 790	22 816		
Remuneration of councillors		275	262	262	262	262	262	262	262	-	-	-	1 263	3 370	3 554	3 679		
Interest paid		1 213	569	564	569	568	568	570	570	-	-	-	(5 131)	59	59	59		
Bulk purchases - Electricity		332	332	332	332	332	332	332	332	-	-	-	9 313	11 969	12 586	13 236		
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials		1 431	1 502	1 236	897	918	904	1 009	-	-	-	-	(6 924)	974	766	765		
Contracted services		2	92	8	35	20	23	33	51	-	-	-	6 273	6 535	6 009	6 115		
Grants and subsidies paid - other municipalities		505	429	447	464	469	437	377	397	-	-	-	(3 525)	-	-	-		
Grants and subsidies paid - other		-	-	110	-	-	-	-	67	-	-	-	163	340	340	340		
General expenses		1 298	537	2 821	478	706	907	500	482	-	-	-	3 776	11 504	11 497	11 600		
Total Cash Payments by Type		6 755	5 688	7 629	5 049	6 188	5 299	5 180	4 179	-	-	-	10 459	56 425	56 601	58 610		
Other Cash Flows/Payments by Type																		
Capital assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type		6 755	5 688	7 629	5 049	6 188	5 299	5 180	4 179	-	-	-	10 459	56 425	56 601	58 610		
NET INCREASE/(DECREASE) IN CASH HELD		9 278	(2 175)	(15)	(432)	(1 619)	5 113	3 832	(295)	-	-	-	957	14 643	12 772	13 750		
Cash/cash equivalents at the month/year beginning:		51 982	61 260	59 085	59 069	58 638	57 018	62 131	65 668	65 668	65 668	65 668	65 668	51 982	66 625	79 397		
Cash/cash equivalents at the month/year end:		61 260	59 085	59 069	58 638	57 018	62 131	65 663	65 668	65 668	65 668	65 668	66 625	66 625	79 397	93 147		

Section 12 - Capital Expenditure by asset class

12.1 Supporting Table SC13a - Capital expenditure on new assets

WC052 Prince Albert - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February											
R thousands	Description	Ref	2019/20		Budget Year 2020/21			YTD variance	YTD variance %	Full Year Forecast	
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual				YearTD budget
Capital expenditure on new assets by Asset Class/Sub-class											
	Infrastructure			7 805	10 191	337	5 295	5 203	(92)	-1.8%	10 191
	Roads Infrastructure			4 468	4 818	268	3 416	2 979	(437)	-14.7%	4 818
	Road Structures			4 468	4 818	268	3 416	2 979	(437)	-14.7%	4 818
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure			1 337	1 331	60	723	852	169	18.9%	1 331
	Drainage Collection			1 337	1 331	60	723	852	169	18.9%	1 331
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure				635						635
	Power Plants										
	HV Substations										
	HV Switching Station										
	HV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	LV Networks				635						635
	Capital Spares										
	Water Supply Infrastructure			1 999	3 407		1 156	1 333	177	13.3%	3 407
	Dams and Weirs			1 999	2 876		1 156	1 333	177	13.3%	2 876
	Boreholes				531						531
	Reservoirs										
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	PRV Stations										
	Capital Spares										
	Sanitation Infrastructure										
	Pump Station										
	Reticulation										
	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										
	Cable Layers										
	Distribution Layers										
	Capital Spares										
	Community Assets				120						120
	Community Facilities				120						120
	Halls										
	Centres										
	Crèches										
	Clinics/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Police										
	Parks										
	Public Open Space				120						120
	Nature Reserves										
	Public Ablution 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			3 913	5 907		47	2 609	2 562	98.2%	5 907
	Operational Buildings			3 913	5 907		47	2 609	2 562	98.2%	5 907
	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										
	Service Licences										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Land Settlement Software Applications										
	Unspecified										
	Computer Equipment			25	234		58	17	(41)	-240.6%	234
	Computer Equipment			25	234		58	17	(41)	-240.6%	234
	Furniture and Office Equipment			160	160	30	39	(39)	#DIV/0!	160	
	Furniture and Office Equipment			159	259		79	106	27	25.4%	259
	Machinery and Equipment			159	259		79	106	27	25.4%	259
	Machinery and Equipment										
	Transport Assets			1 430	1 430						1 430
	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		11 902	18 301	367	5 518	7 934	2 417	30.5%	18 301

12.2 Supporting Table SC13b - Capital expenditure on renewal of assets by asset class

WC052 Prince Albert - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08											
R thousands	Description	Ref 1	2019/20	Budget Year 2020/21			YTD Variance	YTD variance %	Full Year Forecast		
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual				Year TD actual	Year TD budget
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
	Infrastructure			450	522		640	300	(340)	-113.2%	522
	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			450	522		122	300	179	59.5%	522
	Dams and Weirs										
	Boreholes			450	522		122	300	179	59.5%	522
	Reservoirs										
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	PRV Stations										
	Capital Spares										
	Sanitation Infrastructure										
	Pump Station										
	Reticulation						519		(519)	#DIV/0!	
	Waste Water Treatment Works						519		(519)	#DIV/0!	
	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										
	Core Layers										
	Distribution Layers										
	Capital Spares										
	Community Assets			426	426	134	602	284	(318)	-112.1%	426
	Community Facilities										
	Halls										
	Centres										
	Crèches										
	Child/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			426	426	134	602	284	(318)	-112.1%	426
	Indoor Facilities										
	Outdoor Facilities			426	426	134	602	284	(318)	-112.1%	426
	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										
	Intangible Assets										
	Service Licences and Rights										
	Water Rights										
	Effluent Licenses										
	Solid Waste Licenses										
	Computer Software and Applications										
	Land Settlement Software Applications										
	Unspecified										
	Computer Equipment										
	Computer Equipment										
	Furniture and Office Equipment										
	Furniture and Office Equipment										
	Machinery and Equipment										
	Machinery and Equipment										
	Transport Assets										
	Transport Assets										
	Land										
	Land										
	Zoo's, Marine and Non-biological Animals										
	Zoo's, Marine and Non-biological Animals										
	Total Capital Expenditure on renewal of existing assets	1		876	948	134	1 243	684	(658)	-112.7%	948

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 **FEBRUARY 2021** has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name: **A Vorster**

Municipal Manager of **Prince Albert Municipality WC052**

Signature

A handwritten signature in black ink, consisting of a large, stylized 'A' followed by a horizontal line extending to the right.

Date

10 March 2021