

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 April 2009.

MONTHLY BUDGET STATEMENT

APRIL 2022

Contents

Glossary.....	3
Legislative Framework	5
PART 1 – IN-YEAR REPORT	6
Section 1 – Mayor’s Report.....	6
Section 2 – Resolutions	7
Section 3 – Executive Summary	8
Section 4 – In-year budget statement tables.....	11
PART 2 – SUPPORTING DOCUMENTATION	22
Section 5 – Debtors' analysis	22
Section 6 – Creditors' analysis	22
Section 7 – Investment portfolio analysis.....	22
Section 8 – Allocation and grant receipts and expenditure.....	23
Section 9 – Capital expenditure	25
Section 10- Employee related Costs	26
Section 11 – Actuals and Revised Targets for cash Receipts	27
Section 12 – Capital Expenditure by asset class	28
PART 3 - ACCOUNTING OFFICER’S QUALITY CERTIFICATION.....	30

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 2021/22 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 2021/2022

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 APRIL 2022.

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 2021 for the 2021/2022 financial year. The amounts for rates and service charges do not represent cash received but levied amounts.

Total revenue received to date was R 62 513 445.22

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

Services charges: A negative YTD variance of 11% for service charges. This will change in the last quarter because the municipality will implement the credit control policy by cutting electricity.

Interest earned – external investments: A negative YTD variance of 4%. The municipality invested with Absa for a period of 6 months and this will increase the interest earned.

Fines, penalties and forfeits: A negative YTD variance of 88%. This will improve in the fourth quarter with the current Covid19 level that was lowered. The municipality is also in process of acquiring a speed camera for traffic services which will improve collections

Agency Service: A negative YTD variance of 100%.

Transfers and subsidies: A positive YTD variance of 6% are due to most 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 56 952 512.52

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

Employee Cost: A negative YTD budget variance of 21%. This will improve in quarter four because of the appointment of critical positions in the municipality.

Depreciation & asset impairment: A positive YTD budget variance of 0%. Journals are processed on a monthly basis.

Finance charges: A negative YTD budget variance of 87% is recorded.

Bulk purchases: A positive YTD budget variance of 1% is reflected as a result of regular payments to Eskom.

Contracted services: A negative YTD budget variance of 22% is reflected as a result of expenditure to contractors.

Transfers and Subsidies: A negative YTD budget variance of 35% is recorded. More grant funding has been received for MIG.

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

Capital expenditure: YTD capital expenditure amounts to R 8 510 630.76.

Cash flow: Bank balance as at 31 APRIL 2022 reflects a positive amount of R 61 618 125.88

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 APRIL 2022 Budget Statement report.

3.3 Material variances from SDBIP

No variances were report for APRIL 2022.

3.4 Remedial or corrective steps

No remedial or corrective steps are needed for APRIL 2022.

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 - M10 April

Description	2020/21	Budget Year 2021/22							
	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	-	5 348	4 387	277	3 828	4 457	(629)	-14%	4 387
Service charges	-	31 578	28 946	2 475	24 609	26 315	(1 706)	-6%	28 946
Investment revenue	-	2 340	2 340	227	1 868	1 950	(82)	-4%	2 340
Transfers and subsidies	-	33 002	34 090	429	29 270	27 501	1 769	6%	34 090
Other own revenue	-	5 581	3 681	340	2 938	4 735	(1 796)	-38%	3 681
Total Revenue (excluding capital transfers and contributions)	-	77 849	73 444	3 748	62 513	64 958	(2 444)	-4%	73 444
Employee costs	-	28 162	28 907	1 985	18 497	23 552	(5 055)	-21%	28 907
Remuneration of Councillors	-	3 349	3 324	262	2 618	2 791	(173)	-6%	3 324
Depreciation & asset impairment	-	5 843	5 843	486	4 864	4 869	(5)	-0%	5 843
Finance charges	-	459	59	-	50	383	(333)	-87%	59
Inventory consumed and bulk purchases	-	16 062	17 061	1 148	13 055	13 385	(330)	-2%	17 061
Transfers and subsidies	-	386	421	-	210	322	(112)	-35%	421
Other expenditure	-	25 105	25 836	2 961	17 659	20 904	(3 245)	-16%	25 836
Total Expenditure	-	79 366	81 452	6 841	56 953	66 205	(9 253)	-14%	81 452
Surplus/(Deficit)	-	(1 517)	(8 008)	(3 093)	5 561	(1 247)	6 808	-546%	(8 008)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	9 882	10 611	-	9 197	8 235	962	12%	10 611
Transfers and subsidies - capital (monetary allocations) (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	-	8 365	2 603	(3 093)	14 758	6 988	7 770	111%	2 603
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	8 365	2 603	(3 093)	14 758	6 988	7 770	111%	2 603
Capital expenditure & funds sources									
Capital expenditure	-	10 292	19 350	-	8 511	10 629	(2 119)	-20%	19 350
Capital transfers recognised	-	9 882	13 095	-	7 997	10 288	(2 290)	-22%	13 095
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	410	6 255	-	513	342	172	50%	6 255
Total sources of capital funds	-	10 292	19 350	-	8 511	10 629	(2 119)	-20%	19 350
Financial position									
Total current assets	-	61 107	55 532	-	68 418	-	-	-	55 532
Total non current assets	-	187 420	193 558	-	188 159	-	-	-	193 558
Total current liabilities	-	40 158	39 383	-	43 780	-	-	-	39 383
Total non current liabilities	-	7 740	7 858	-	6 701	-	-	-	7 858
Community wealth/Equity	-	200 629	201 849	-	206 096	-	-	-	201 849
Cash flows									
Net cash from (used) operating	-	14 177	11 651	5 480	24 237	32 761	8 524	26%	11 651
Net cash from (used) investing	-	(10 292)	(13 987)	(233)	(8 479)	(10 213)	(1 733)	17%	(13 987)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	-	41 341	49 601	-	77 375	74 485	(2 890)	-4%	59 282
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	1 232	1 508	1 201	1 015	867	738	4 961	17 690	29 213
Creditors Age Analysis									
Total Creditors	1 626	-	-	-	-	-	-	-	1 626

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) - M10 April

Description	Ref	Budget Year 2021/22								
		2020/21 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>		–	39 225	39 058	796	34 925	32 521	2 404	7%	39 058
Executive and council		–	25 463	29 157	–	2 442	852	1 589	187%	29 157
Finance and administration		–	13 762	9 901	796	32 483	31 668	815	3%	9 901
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		–	5 329	3 629	196	2 347	4 691	(2 344)	-50%	3 629
Community and social services		–	2 904	2 904	155	2 000	2 420	(420)	-17%	2 904
Sport and recreation		–	4	304	–	12	253	(241)	-95%	304
Public safety		–	2 422	422	42	336	2 018	(1 682)	-83%	422
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		–	1 350	2 172	114	1 370	1 125	245	22%	2 172
Planning and development		–	57	79	21	34	48	(14)	-29%	79
Road transport		–	1 293	2 093	93	1 336	1 078	258	24%	2 093
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		–	41 827	39 195	2 641	33 068	34 856	(1 788)	-5%	39 195
Energy sources		–	19 094	19 069	1 506	15 796	15 912	(116)	-1%	19 069
Water management		–	15 489	13 473	461	10 741	12 907	(2 167)	-17%	13 473
Waste water management		–	4 637	4 450	323	3 222	3 864	(642)	-17%	4 450
Waste management		–	2 607	2 202	350	3 309	2 173	1 136	52%	2 202
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	–	87 732	84 055	3 748	71 710	73 193	(1 483)	-2%	84 055
Expenditure - Functional										
<i>Governance and administration</i>		–	29 954	28 994	3 009	18 541	25 045	(6 504)	-26%	28 994
Executive and council		–	7 576	7 615	321	3 292	3 581	(289)	-8%	7 615
Finance and administration		–	22 378	21 379	2 688	15 249	21 465	(6 215)	-29%	21 379
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		–	7 566	7 709	465	5 026	6 305	(1 279)	-20%	7 709
Community and social services		–	3 540	3 520	195	2 270	2 956	(686)	-23%	3 520
Sport and recreation		–	1 513	1 685	118	1 052	1 261	(209)	-17%	1 685
Public safety		–	2 513	2 503	152	1 704	2 088	(384)	-18%	2 503
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		–	9 356	10 937	940	7 608	7 797	(188)	-2%	10 937
Planning and development		–	748	765	73	553	623	(70)	-11%	765
Road transport		–	8 608	10 172	867	7 055	7 173	(118)	-2%	10 172
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		–	32 209	33 531	2 427	25 627	26 824	(1 197)	-4%	33 531
Energy sources		–	17 915	18 895	1 223	14 426	14 913	(487)	-3%	18 895
Water management		–	5 614	5 839	522	4 855	4 678	177	4%	5 839
Waste water management		–	4 665	4 665	394	3 551	3 888	(336)	-9%	4 665
Waste management		–	4 014	4 131	288	2 794	3 345	(551)	-16%	4 131
<i>Other</i>		–	281	281	–	150	234	(84)	-36%	281
Total Expenditure - Functional	3	–	79 366	81 452	6 841	56 953	66 205	(9 253)	-14%	81 452
Surplus/ (Deficit) for the year		–	8 365	2 603	(3 093)	14 758	6 988	7 770	111%	2 603

WC052 Prince Albert - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Municipal governance and administration										
Executive and council		39 225	39 058	796	34 925	32 521	2 404	7%	39 058	
Mayor and Council		25 463	29 157	—	2 442	852	1 589	0	29 157	
Municipal Manager, Town Secretary and Chief Executive		1 023	4 717	—	2 442	852	1 589	0	4 717	
Finance and administration		24 440	24 440	—	—	—	—	—	24 440	
Administrative and Corporate Support		13 762	9 901	796	32 483	31 668	815	0	9 901	
Asset Management		428	428	120	770	356	413	0	428	
Finance		13 335	9 473	676	31 714	31 312	402	0	9 473	
Fleet Management		—	—	—	—	—	—	—	—	
Human Resources		—	—	—	—	—	—	—	—	
Information Technology		—	—	—	—	—	—	—	—	
Legal Services		—	—	—	—	—	—	—	—	
Marketing, Customer Relations, Publicity and Media Co-ordination		—	—	—	—	—	—	—	—	
Property Services		—	—	—	—	—	—	—	—	
Risk Management		—	—	—	—	—	—	—	—	
Security Services		—	—	—	—	—	—	—	—	
Supply Chain Management		—	—	—	—	—	—	—	—	
Valuation Service		—	—	—	—	—	—	—	—	
Internal audit		—	—	—	—	—	—	—	—	
Governance Function		—	—	—	—	—	—	—	—	
Community and public safety		5 329	3 629	196	2 347	4 691	(2 344)	(0)	3 629	
Community and social services		2 904	2 904	155	2 000	2 420	(420)	(0)	2 904	
Aged Care		—	—	—	—	—	—	—	—	
Agricultural		—	—	—	—	—	—	—	—	
Animal Care and Diseases		—	—	—	—	—	—	—	—	
Cemeteries, Funeral Parlours and Crematoriums		20	20	1	17	17	0	0	20	
Child Care Facilities		—	—	—	—	—	—	—	—	
Community Halls and Facilities		148	148	13	124	123	1	0	148	
Consumer Protection		—	—	—	—	—	—	—	—	
Cultural Matters		—	—	—	—	—	—	—	—	
Disaster Management		643	643	4	270	535	(265)	(0)	643	
Education		—	—	—	—	—	—	—	—	
Indigenous and Customary Law		—	—	—	—	—	—	—	—	
Industrial Promotion		—	—	—	—	—	—	—	—	
Language Policy		—	—	—	—	—	—	—	—	
Libraries and Archives		2 094	2 094	137	1 589	1 745	(156)	(0)	2 094	
Literacy Programmes		—	—	—	—	—	—	—	—	
Sport and recreation		4	304	—	12	253	(241)	(0)	304	
Recreational Facilities		—	—	—	—	—	—	—	—	
Sports Grounds and Stadiums		4	304	—	12	253	(241)	(0)	304	
Public safety		2 422	422	42	336	2 018	(1 682)	(0)	422	
Civil Defence		—	—	—	—	—	—	—	—	
Cleansing		—	—	—	—	—	—	—	—	
Control of Public Nuisances		—	—	—	—	—	—	—	—	
Fencing and Fences		—	—	—	—	—	—	—	—	
Fire Fighting and Protection		—	—	—	—	—	—	—	—	
Licensing and Control of Animals		—	—	—	—	—	—	—	—	
Police Forces, Traffic and Street Parking Control		2 422	422	42	336	2 018	(1 682)	(0)	422	
Pounds		—	—	—	—	—	—	—	—	
Economic and environmental services		1 350	2 172	114	1 370	1 125	245	0	2 172	
Planning and development		57	79	21	34	48	(14)	(0)	79	
Corporate Wide Strategic Planning (IDPs, LEDs)		—	—	—	—	—	—	—	—	
Central City Improvement District		—	—	—	—	—	—	—	—	
Development Facilitation		—	—	—	—	—	—	—	—	
Economic Development/Planning		57	79	21	34	48	(14)	(0)	79	
Regional Planning and Development		—	—	—	—	—	—	—	—	
Road transport		1 293	2 093	93	1 336	1 078	258	0	2 093	
Public Transport		—	—	—	—	—	—	—	—	
Road and Traffic Regulation		—	—	—	—	—	—	—	—	
Roads		1 293	2 093	93	1 336	1 078	258	0	2 093	
Trading services		41 827	39 195	2 641	33 068	34 856	(1 788)	(0)	39 195	
Energy sources		19 094	19 069	1 506	15 796	15 912	(116)	(0)	19 069	
Electricity		19 094	19 069	1 506	15 796	15 912	(116)	(0)	19 069	
Street Lighting and Signal Systems		—	—	—	—	—	—	—	—	
Nonelectric Energy		—	—	—	—	—	—	—	—	
Water management		15 489	13 473	461	10 741	12 907	(2 167)	(0)	13 473	
Water Treatment		—	—	—	—	—	—	—	—	
Water Distribution		15 489	13 473	461	10 741	12 907	(2 167)	(0)	13 473	
Water Storage		—	—	—	—	—	—	—	—	
Waste water management		4 637	4 450	323	3 222	3 864	(642)	(0)	4 450	
Public Toilets		—	—	—	—	—	—	—	—	
Sewerage		4 637	4 450	323	3 222	3 864	(642)	(0)	4 450	
Storm Water Management		—	—	—	—	—	—	—	—	
Waste Water Treatment		—	—	—	—	—	—	—	—	
Waste management		2 607	2 202	350	3 309	2 173	1 136	0	2 202	
Recycling		—	—	—	—	—	—	—	—	
Solid Waste Disposal (Landfill Sites)		2 294	1 889	168	1 594	1 912	(318)	(0)	1 889	
Solid Waste Removal		313	313	182	1 715	261	1 454	0	313	
Street Cleaning		—	—	—	—	—	—	—	—	
Total Revenue - Functional	2	87 732	84 055	3 748	71 710	73 193	(1 483)	(0)	84 055	
Expenditure - Functional										
Municipal governance and administration		29 954	28 994	3 009	18 541	25 045	(6 504)	(0)	28 994	
Executive and council		7 576	7 615	321	3 292	3 581	(289)	(0)	7 615	
Mayor and Council		4 297	4 312	321	3 292	3 581	(289)	(0)	4 312	
Municipal Manager, Town Secretary and Chief Executive		3 279	3 303	—	—	—	—	—	3 303	
Finance and administration		22 378	21 379	2 688	15 249	21 465	(6 215)	(0)	21 379	
Administrative and Corporate Support		6 665	7 179	418	4 901	5 554	(653)	(0)	7 179	
Asset Management		—	—	—	—	—	—	—	—	
Finance		15 713	14 200	2 270	10 349	15 910	(5 562)	(0)	14 200	
Fleet Management		—	—	—	—	—	—	—	—	
Human Resources		—	—	—	—	—	—	—	—	
Information Technology		—	—	—	—	—	—	—	—	
Legal Services		—	—	—	—	—	—	—	—	
Marketing, Customer Relations, Publicity and Media Co-ordination		—	—	—	—	—	—	—	—	
Property Services		—	—	—	—	—	—	—	—	
Risk Management		—	—	—	—	—	—	—	—	
Security Services		—	—	—	—	—	—	—	—	
Supply Chain Management		—	—	—	—	—	—	—	—	
Valuation Service		—	—	—	—	—	—	—	—	
Internal audit		—	—	—	—	—	—	—	—	
Governance Function		—	—	—	—	—	—	—	—	
Community and public safety		7 566	7 709	465	5 026	6 305	(1 279)	(0)	7 709	
Community and social services		3 540	3 520	195	2 270	2 956	(686)	(0)	3 520	
Aged Care		—	—	—	—	—	—	—	—	

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) - M10 April

Vote Description	Ref	2020/21	Budget Year 2021/22							
		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	-	25 713	29 157	43	26 842	21 219	5 623	26.5%	29 157
Vote 2 - DIRECTOR FINANCE		-	12 795	9 473	633	7 314	10 946	(3 632)	-33.2%	9 473
Vote 3 - DIRECTOR CORPORATE		-	474	507	142	804	404	400	99.0%	507
Vote 4 - DIRECTOR COMMUNITY		-	5 629	3 629	196	2 347	4 691	(2 344)	-50.0%	3 629
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	43 120	41 288	2 734	34 404	35 934	(1 530)	-4.3%	41 288
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	87 732	84 055	3 748	71 710	73 193	(1 483)	-2.0%	84 055
Expenditure by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	-	7 556	7 615	652	5 521	6 313	(792)	-12.6%	7 615
Vote 2 - DIRECTOR FINANCE		-	15 733	14 200	1 939	8 018	13 178	(5 159)	-39.2%	14 200
Vote 3 - DIRECTOR CORPORATE		-	7 413	7 944	491	5 555	6 178	(622)	-10.1%	7 944
Vote 4 - DIRECTOR COMMUNITY		-	7 847	7 990	465	5 176	6 540	(1 363)	-20.8%	7 990
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	40 817	43 703	3 294	32 682	33 997	(1 315)	-3.9%	43 703
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	79 366	81 452	6 841	56 953	66 205	(9 253)	-14.0%	81 452
Surplus/ (Deficit) for the year	2	-	8 365	2 603	(3 093)	14 758	6 988	7 770	111.2%	2 603

WC052 Prince Albert - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M10 April

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		-	25 713	29 157	43	26 842	21 219	5 623	26%	29 157
1.1 - MUNICIPAL MANAGER		-	24 690	24 440	43	24 400	20 367	4 034	20%	24 440
1.2 - COUNCIL GENERAL EXPENSES		-	1 023	4 717	-	2 442	852	1 589	187%	4 717
Vote 2 - DIRECTOR FINANCE		-	12 795	9 473	633	7 314	10 946	(3 632)	-33%	9 473
2.1 - FINANCIAL SERVICES		-	7 447	10 519	663	8 299	11 166	(2 867)	-26%	10 519
2.2 - PROPERTY RATES		-	5 348	(1 046)	(30)	(985)	(220)	(765)	348%	(1 046)
Vote 3 - DIRECTOR CORPORATE		-	474	507	142	804	404	400	99%	507
3.1 - IDP		-	-	-	-	-	-	-	-	-
3.2 - STRATEGIC SERVICES		-	57	79	21	34	48	(14)	-29%	79
3.3 - CORPORATE SERVICES		-	417	428	120	770	356	413	116%	428
Vote 4 - DIRECTOR COMMUNITY		-	5 629	3 629	196	2 347	4 691	(2 344)	-50%	3 629
4.1 - CEMETRIES		-	20	20	1	17	17	0	1%	20
4.2 - LIBRARY		-	2 094	2 094	137	1 589	1 745	(156)	-9%	2 094
4.3 - DISASTER MANAGEMENT		-	643	643	4	270	535	(265)	-50%	643
4.4 - COMMUNITY HALLS		-	148	148	13	124	123	1	1%	148
4.5 - TRAFFIC CONTROL		-	2 422	422	42	336	2 018	(1 682)	-83%	422
4.6 - HOUSING		-	-	-	-	-	-	-	-	-
4.7 - SPORT AND RECREATION		-	304	304	-	12	253	(241)	-95%	304
4.8 - TOURISM		-	-	-	-	-	-	-	-	-
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	43 120	41 288	2 734	34 404	35 934	(1 530)	-4%	41 288
5.1 - ELECTRICITY SERVICES		-	19 094	19 069	1 506	15 796	15 912	(116)	-1%	19 069
5.2 - WATER SERVICES		-	15 489	13 473	461	10 741	12 907	(2 167)	-17%	13 473
5.3 - SEWERAGE		-	4 637	4 450	323	3 222	3 864	(642)	-17%	4 450
5.4 - REFUSE		-	2 607	2 202	350	3 309	2 173	1 136	52%	2 202
5.5 - PUBLIC WORKS		-	1 293	2 093	93	1 336	1 078	258	24%	2 093
Total Revenue by Vote	2	-	87 732	84 055	3 748	71 710	73 193	(1 483)	-2%	84 055
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		-	7 556	7 615	652	5 521	6 313	(792)	-13%	7 615
1.1 - MUNICIPAL MANAGER		-	3 259	3 303	331	2 229	2 733	(503)	-18%	3 303
1.2 - COUNCIL GENERAL EXPENSES		-	4 297	4 312	321	3 292	3 581	(289)	-9%	4 312
Vote 2 - DIRECTOR FINANCE		-	15 733	14 200	1 939	8 018	13 178	(5 159)	-39%	14 200
2.1 - FINANCIAL SERVICES		-	15 729	14 196	1 939	8 015	13 174	(5 159)	-39%	14 196
2.2 - PROPERTY RATES		-	4	4	0	3	3	0	3%	4
Vote 3 - DIRECTOR CORPORATE		-	7 413	7 944	491	5 555	6 178	(622)	-10%	7 944
3.1 - IDP		-	692	688	52	519	577	(57)	-10%	688
3.2 - STRATEGIC SERVICES		-	56	77	21	34	47	(13)	-27%	77
3.3 - CORPORATE SERVICES		-	6 665	7 179	418	5 002	5 554	(552)	-10%	7 179
Vote 4 - DIRECTOR COMMUNITY		-	7 847	7 990	465	5 176	6 540	(1 363)	-21%	7 990
4.1 - CEMETRIES		-	10	10	-	0	8	(8)	-98%	10
4.2 - LIBRARY		-	2 224	2 196	137	1 585	1 853	(268)	-14%	2 196
4.3 - DISASTER MANAGEMENT		-	1 007	1 007	40	444	840	(395)	-47%	1 007
4.4 - COMMUNITY HALLS		-	306	306	18	241	255	(14)	-6%	306
4.5 - TRAFFIC CONTROL		-	2 505	2 503	152	1 704	2 088	(384)	-18%	2 503
4.6 - HOUSING		-	-	-	-	-	-	-	-	-
4.7 - SPORT AND RECREATION		-	1 513	1 685	118	1 052	1 261	(209)	-17%	1 685
4.8 - TOURISM		-	281	281	-	150	234	(84)	-36%	281
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	40 817	43 703	3 294	32 682	33 997	(1 315)	-4%	43 703
5.1 - ELECTRICITY SERVICES		-	17 895	18 895	1 223	14 426	14 913	(487)	-3%	18 895
5.2 - WATER SERVICES		-	5 634	5 839	522	4 855	4 678	177	4%	5 839
5.3 - SEWERAGE		-	4 665	4 665	394	3 551	3 888	(336)	-9%	4 665
5.4 - REFUSE		-	4 014	4 131	288	2 794	3 345	(551)	-16%	4 131
5.5 - PUBLIC WORKS		-	8 608	10 172	867	7 055	7 173	(118)	-2%	10 172
Total Expenditure by Vote	2	-	79 366	81 452	6 841	56 953	66 205	(9 253)	(0)	81 452
Surplus/(Deficit) for the year	2	-	8 365	2 603	(3 093)	14 758	6 988	7 770	0	2 603

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) - M10 April

Description	Ref	2020/21	Budget Year 2021/22							
		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		–	5 348	4 387	277	3 828	4 457	(629)	-14%	4 387
Service charges - electricity revenue		–	18 928	18 903	1 506	15 796	15 773	22	0%	18 903
Service charges - water revenue		–	6 190	4 174	461	3 964	5 158	(1 195)	-23%	4 174
Service charges - sanitation revenue		–	4 166	3 979	339	3 256	3 471	(216)	-6%	3 979
Service charges - refuse revenue		–	2 294	1 889	168	1 594	1 912	(318)	-17%	1 889
		–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		–	368	405	22	217	306	(89)	-29%	405
Interest earned - external investments		–	2 340	2 340	227	1 868	1 950	(82)	-4%	2 340
Interest earned - outstanding debtors		–	1 834	1 834	166	1 682	1 528	153	10%	1 834
Dividends received		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	2 194	194	34	224	1 829	(1 605)	-88%	194
Licences and permits		–	123	123	8	116	103	14	13%	123
Agency services		–	110	110	–	–	92	(92)	-100%	110
Transfers and subsidies		–	33 002	34 090	429	29 270	27 501	1 769	6%	34 090
Other revenue		–	952	1 015	110	699	877	(178)	-20%	1 015
Gains		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		–	77 849	73 444	3 748	62 513	64 958	(2 444)	-4%	73 444
Expenditure By Type										
Employee related costs		–	28 162	28 907	1 985	18 497	23 552	(5 055)	-21%	28 907
Remuneration of councillors		–	3 349	3 324	262	2 618	2 791	(173)	-6%	3 324
Debt impairment		–	5 252	5 252	463	4 614	4 376	238	5%	5 252
Depreciation & asset impairment		–	5 843	5 843	486	4 864	4 869	(5)	0%	5 843
Finance charges		–	459	59	–	50	383	(333)	-87%	59
Bulk purchases - electricity		–	15 277	16 277	1 079	12 582	12 731	(148)	-1%	16 277
Inventory consumed		–	785	784	69	472	654	(182)	-28%	784
Contracted services		–	8 597	8 159	780	5 545	7 148	(1 602)	-22%	8 159
Transfers and subsidies		–	386	421	–	210	322	(112)	-35%	421
Other expenditure		–	11 256	12 425	1 717	7 499	9 380	(1 881)	-20%	12 425
Losses		–	–	–	–	–	–	–	–	–
Total Expenditure		–	79 366	81 452	6 841	56 953	66 205	(9 253)	-14%	81 452
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	9 882	10 611	–	9 197	8 235	962	0	10 611
Transfers and subsidies - capital (monetary allocations) (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		–	8 365	2 603	(3 093)	14 758	6 988			2 603
Taxation		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		–	8 365	2 603	(3 093)	14 758	6 988			2 603
Attributable to minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		–	8 365	2 603	(3 093)	14 758	6 988			2 603
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		–	8 365	2 603	(3 093)	14 758	6 988			2 603

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) - M10 April

Vote Description	Ref	2020/21	Budget Year 2021/22							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
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		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTOR FINANCE		-	1 000	7 228	-	2 104	3 511	(1 407)	-40%	7 228
Vote 3 - DIRECTOR CORPORATE		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTOR COMMUNITY		-	300	900	-	-	250	(250)	-100%	900
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	8 992	11 222	-	6 406	6 868	(462)	-7%	11 222
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	10 292	19 350	-	8 511	10 629	(2 119)	-20%	19 350
Total Capital Expenditure		-	10 292	19 350	-	8 511	10 629	(2 119)	-20%	19 350
Capital Expenditure - Functional Classification										
Governance and administration		-	1 150	4 213	-	2 104	3 511	(1 407)	-40%	4 213
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	1 150	4 213	-	2 104	3 511	(1 407)	-40%	4 213
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	300	300	-	-	250	(250)	-100%	300
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	300	300	-	-	250	(250)	-100%	300
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	8 647	7 332	-	5 862	6 164	(302)	-5%	7 332
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	8 647	7 332	-	5 862	6 164	(302)	-5%	7 332
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	195	-	-	31	417	(385)	-93%	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	31	417	(385)	-93%	-
Waste water management		-	195	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	10 292	11 845	-	7 997	10 342	(2 344)	-23%	11 845
Funded by:										
National Government		-	7 632	7 332	-	5 862	6 360	(498)	-8%	7 332
Provincial Government		-	2 250	5 763	-	2 135	3 927	(1 792)	-46%	5 763
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Entities, Public Companies, Mutual Funds)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	9 882	13 095	-	7 997	10 288	(2 290)	-22%	13 095
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	410	6 255	-	513	342	172	50%	6 255
Total Capital Funding		-	10 292	19 350	-	8 511	10 629	(2 119)	-20%	19 350

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC052 Prince Albert - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		-	41 341	49 601	54 873	49 601
Call investment deposits		-	-	-	-	-
Consumer debtors		-	10 481	2 923	4 285	2 923
Other debtors		-	7 400	2 402	7 517	2 402
Current portion of long-term receivables		-	-	-	-	-
Inventory		-	1 884	605	1 742	605
Total current assets		-	61 107	55 532	68 418	55 532
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		-	18 836	13 605	13 619	13 605
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	167 354	178 587	173 293	178 587
Biological		-	-	-	-	-
Intangible		-	111	120	128	120
Other non-current assets		-	1 119	1 245	1 119	1 245
Total non current assets		-	187 420	193 558	188 159	193 558
TOTAL ASSETS		-	248 527	249 090	256 577	249 090
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	5	92	-	92
Consumer deposits		-	532	589	637	589
Trade and other payables		-	14 514	14 559	20 544	14 559
Provisions		-	25 107	24 143	22 599	24 143
Total current liabilities		-	40 158	39 383	43 780	39 383
Non current liabilities						
Borrowing		-	(5)	141	-	141
Provisions		-	7 745	7 716	6 701	7 716
Total non current liabilities		-	7 740	7 858	6 701	7 858
TOTAL LIABILITIES		-	47 898	47 241	50 481	47 241
NET ASSETS	2	-	200 629	201 849	206 096	201 849
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		-	191 129	191 349	195 596	191 349
Reserves		-	9 500	10 500	10 500	10 500
TOTAL COMMUNITY WEALTH/EQUITY	2	-	200 629	201 849	206 096	201 849

4.1.7 Table C7: Monthly Budget Statement – Cash Flow

WC052 Prince Albert - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	2020/21	Budget Year 2021/22							
		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		–	5 251	5 251	273	3 828	4 457	(629)	-14%	5 251
Service charges		–	28 908	28 908	2 627	24 609	26 315	(1 706)	-6%	28 908
Other revenue		–	1 700	1 700	180	1 256	3 206	(1 950)	-61%	1 700
Transfers and Subsidies - Operational		–	30 202	30 202	6 487	29 270	27 501	1 769	6%	30 202
Transfers and Subsidies - Capital		–	9 882	9 882	–	9 197	8 235	962	12%	9 882
Interest		–	2 340	2 340	395	3 549	3 478	71	2%	2 340
Dividends		–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees		–	(63 660)	(66 186)	(4 425)	(47 214)	(39 728)	7 486	-19%	(66 186)
Finance charges		–	(59)	(59)	(7)	(50)	(383)	(333)	87%	(59)
Transfers and Grants		–	(386)	(386)	(50)	(210)	(322)	(112)	35%	(386)
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	14 177	11 651	5 480	24 237	32 761	8 524	26%	11 651
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–
Payments										
Capital assets		–	(10 292)	(13 987)	(233)	(8 479)	(10 213)	(1 733)	17%	(13 987)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(10 292)	(13 987)	(233)	(8 479)	(10 213)	(1 733)	17%	(13 987)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD		–	3 885	(2 336)	5 247	15 757	22 548			(2 336)
Cash/cash equivalents at beginning:		–	37 456	51 937	61 618	61 618	51 937			61 618
Cash/cash equivalents at month/year end:		–	41 341	49 601		77 375	74 485			59 282

4.1.8 Supporting Table SC2 Performance Indicators

WC052 Prince Albert - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April

Description of financial indicator	Basis of calculation	Ref	2020/21	Budget Year 2021/22			
			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%	7.9%	7.2%	0.1%	4.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. 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%	7.2%	7.3%	10.0%	7.3%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	-0.1%	1.3%	0.0%	1.3%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	152.2%	141.0%	156.3%	141.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	102.9%	125.9%	125.3%	125.9%
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%	23.0%	7.3%	18.9%	7.3%
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%	36.2%	39.4%	29.6%	39.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	8.1%	8.0%	0.1%	4.6%
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

WC052 Prince Albert - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	Budget Year 2021/22										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	327	396	342	277	263	204	1 505	6 328	9 642	8 577	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	860	439	270	184	117	73	331	456	2 730	1 161	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	195	101	75	60	54	46	433	1 296	2 261	1 890	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	338	218	195	187	154	151	958	4 087	6 286	5 536	-	-	
Receivables from Exchange Transactions - Waste Management	1600	181	119	101	100	87	86	594	2 842	4 110	3 709	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	38	45	37	31	21	12	69	281	532	414	-	-	
Interest on Arrear Debtor Accounts	1810	171	180	174	168	163	158	979	2 053	4 047	3 521	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(878)	11	8	9	9	9	92	346	(395)	465	-	-	
Total By Income Source	2000	1 232	1 508	1 201	1 015	867	738	4 961	17 690	29 213	25 271	-	-	
2020/21 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	(99)	186	164	77	36	10	84	189	646	396	-	-	
Commercial	2300	391	230	113	90	72	42	204	327	1 469	736	-	-	
Households	2400	863	914	818	737	699	633	4 018	15 740	24 424	21 828	-	-	
Other	2500	77	178	107	111	59	53	656	1 433	2 674	2 312	-	-	
Total By Customer Group	2600	1 232	1 508	1 201	1 015	867	738	4 961	17 690	29 213	25 271	-	-	

Section 6 – Creditors' analysis

6.1 Supporting Table SC4 - Creditors' age analysis

WC052 Prince Albert - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	NT Code	Budget Year 2021/22									Total	Prior year totals for chart (same period)
		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			
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	1 240	-	-	-	-	-	-	-	-	1 240	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	268	-	-	-	-	-	-	-	-	268	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	118	-	-	-	-	-	-	-	-	118	-
Total By Customer Type	1000	1 626	-	-	-	-	-	-	-	-	1 626	-

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 - M10 April

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	27 333	27 333	-	26 947	22 456	4 491	20.0%	27 333
Local Government Equitable Share		-	24 054	24 054	-	24 054	20 045	4 009	20.0%	24 054
Local Government Financial Management Grant		-	1 650	1 650	-	1 650	1 375	275	20.0%	1 650
Energy Efficiency and Demand Side Management		-	-	-	-	-	-	-	-	-
Integrated National Electrification (INEP)		-	-	-	-	-	-	-	-	-
CoGTA: Municipal Infrastructure Grant (MIG)		-	386	386	-	-	-	-	-	386
Expanded Public Works Programme Integrated Grant	3	-	1 243	1 243	-	1 243	1 036	207	20.0%	1 243
Disaster Relief Fund		-	-	-	-	-	-	-	-	-
Provincial Government:		-	2 446	2 568	-	3 292	2 038	458	22.5%	2 568
LG&H: Community Development Worker		-	57	79	-	57	48	10	20.0%	79
LG Public Employment Support Grant		-	-	-	-	796	-	-	-	-
CA: Library Conditional Operational		-	2 089	2 089	-	2 089	1 741	348	20.0%	2 089
Financial management Capacity Building Grant		-	250	350	-	350	208	142	68.0%	350
Financial Management Support (WC FMGSG)	4	-	-	-	-	-	-	-	-	-
PW: Maintenance & Construction of Transport Infrastructure		-	50	50	-	-	42	(42)	-100.0%	50
District Municipality:		-	400	400	-	400	333	67	20.0%	400
SKDM Disaster Relief Grant		-	400	400	-	400	333	67	20.0%	400
Other grant providers:		-	2 823	23	-	-	-	-	-	23
Skills Development Fund Levy		-	23	23	-	-	-	-	-	23
Service in kind (Audit Fees)		-	2 800	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	-	33 002	30 324	-	30 639	24 828	5 016	20.2%	30 324
Capital Transfers and Grants										
National Government:		-	7 332	7 332	-	9 718	6 110	3 608	59.0%	7 332
CoGTA: Municipal Infrastructure Grant (MIG)		-	7 332	7 332	-	9 718	6 110	3 608	59.0%	7 332
Provincial Government:		-	2 550	6 245	-	1 300	2 125	(825)	-38.8%	6 245
Provincial Draught relief		-	1 250	1 250	-	-	1 042	(1 042)	-100.0%	1 250
Sport and Recreation		-	300	300	-	300	250	50	20.0%	300
Regional Socio-Economic Projects Grant (RSEP)		-	1 000	4 695	-	1 000	833	167	20.0%	4 695
Total Capital Transfers and Grants	5	-	9 882	13 577	-	11 018	8 235	2 783	33.8%	13 577
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	42 884	43 901	-	41 657	33 063	7 798	23.6%	43 901

8.2 Supporting Table SC7 – Grant expenditure

WC052 Prince Albert - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	Budget Year 2021/22								
		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:		–	27 333	27 333	17	26 961	3 085	23 876	773.9%	27 333
Local Government Equitable Share		–	24 054	24 054	–	24 054	–	24 054	#DIV/0!	24 054
Local Government Financial Management Grant		–	1 650	1 650	(26)	1 318	1 429	(111)	-7.8%	1 650
Energy Efficiency and Demand Side Management		–	–	–	–	–	–	–	–	–
Integrated National Electrification (INEP)		–	–	–	–	–	–	–	–	–
CoGTA: Municipal Infrastructure Grant (MIG)		–	386	386	43	346	421	(75)	-17.8%	386
Expanded Public Works Programme Integrated Grant		–	1 243	1 243	–	1 243	1 235	8	0.7%	1 243
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:		–	2 446	2 418	401	1 962	1 472	490	33.3%	2 418
LG&H Community Development Worker		–	57	79	21	34	33	1	1.7%	79
LG Public Employment Support Grant		–	–	–	93	93	–	93	#DIV/0!	–
CA: Library Conditional Operational		–	2 089	2 089	137	1 585	1 438	147	10.2%	2 089
Financial management Capacity Building Grant		–	250	250	150	250	–	250	#DIV/0!	250
Financial Management Support (WC FMGSG)		–	–	–	–	–	–	–	–	–
PW: Maintenance & Construction of Transport Infrastructure		–	50	50	–	–	–	–	–	50
District Municipality:		–	400	400	10	326	1 212	(886)	-73.1%	400
SKDM Disaster Relief Grant		–	400	400	10	326	1 212	(886)	-73.1%	400
Other grant providers:		–	2 823	23	948	955	2 333	(1 378)	-59.1%	23
Skills Development Fund Levy		–	23	23	–	–	–	–	–	23
Service in kind (Audit Fees)		–	2 800	–	948	955	2 333	(1 378)	-59.1%	–
Total operating expenditure of Transfers and Grants:		–	33 002	30 174	1 376	30 204	8 102	22 102	272.8%	30 174
Capital expenditure of Transfers and Grants										
National Government:		–	7 332	7 332	–	6 741	6 360	381	6.0%	7 332
CoGTA: Municipal Infrastructure Grant (MIG)		–	7 332	7 332	–	6 741	6 360	381	6.0%	7 332
Provincial Government:		–	1 550	1 550	–	36	667	(631)	-94.6%	1 550
Provincial Draught relief		–	1 250	1 250	–	36	417	(381)	-91.4%	1 250
Sport and Recreation		–	300	300	–	–	250	(250)	-100.0%	300
Regional Socio-Economic Projects Grant (RSEP)		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		–	8 882	8 882	–	6 777	7 027	(250)	-3.6%	8 882
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	41 884	39 056	1 376	36 981	15 129	21 852	144.4%	39 056

WC052 Prince Albert - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April

Description	Ref	Budget Year 2021/22				
		Approved Rollover 2020/21	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
Capital expenditure of Approved Roll-overs						
National Government:		–	–	–	–	–
CoGTA: Municipal Infrastructure Grant (MIG)		–	–	–	–	–
Other capital transfers [insert description]		–	–	–	–	–
Provincial Government:		4 695	–	2 420	2 275	48.5%
Regional Socio-Economic Projects Grant (RSEP)		4 695	–	2 420	2 275	48.5%
District Municipality:		–	–	–	–	–
Total capital expenditure of Approved Roll-overs		4 695	–	2 420	2 275	48.5%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		4 695	–	2 420	2 275	48.5%

Section 9 – Capital expenditure

9.1 Supporting Table SC12

WC052 Prince Albert - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

Month	2020/21	Budget Year 2021/22							
	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	-	858	1 166	1 088	1 088	1 166	77	6.6%	11%
August	-	858	1 166	1 092	2 181	2 331	151	6.5%	21%
September	-	858	1 166	155	2 336	3 497	1 161	33.2%	23%
October	-	858	1 166	1 913	4 249	4 662	413	8.9%	41%
November	-	858	1 166	3 244	7 493	5 828	(1 665)	-28.6%	73%
December	-	858	1 166	458	7 951	6 993	(957)	-13.7%	77%
January	-	858	1 166	117	8 068	8 159	91	1.1%	78%
February	-	858	1 166	210	8 278	9 325	1 047	11.2%	80%
March	-	858	1 166	233	8 511	10 490	1 980	18.9%	83%
April	-	858	1 166	-		11 656	-		
May	-	858	1 166	-		12 821	-		
June	-	858	1 166	-		13 987	-		
Total Capital expenditure	-	10 292	13 987	8 511					

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 - M10 April

Summary of Employee and Councillor remuneration	Ref	2020/21		Budget Year 2021/22						
		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		-	3 020	3 324	236	2 359	2 516	(157)	-6%	3 324
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	330	330	26	259	275	(16)	-6%	330
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		-	3 349	3 654	262	2 618	2 791	(173)	-6%	3 654
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages		-	2 940	2 256	198	1 561	2 450	(889)	-36%	2 256
Pension and UIF Contributions		-	2	2	0	3	5	(1)	-26%	2
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	247	247	0	0	124	(124)	-100%	247
Motor Vehicle Allowance		-	276	276	15	150	230	(80)	-35%	276
Cellphone Allowance		-	96	96	11	44	80	(36)	-46%	96
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	2	2	-	-	-	-	-	2
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	3 563	2 879	224	1 758	2 889	(1 131)	-39%	2 879
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		-	18 204	18 204	1 335	12 431	14 171	(1 740)	-12%	18 204
Pension and UIF Contributions		-	2 463	2 463	194	1 818	2 050	(232)	-11%	2 463
Medical Aid Contributions		-	1 138	1 138	48	491	948	(457)	-48%	1 138
Overtime		-	1 049	1 049	-	-	-	-	-	1 049
Performance Bonus		-	-	-	(0)	(0)	-	(0)	#DIV/0!	-
Motor Vehicle Allowance		-	50	50	2	29	42	(13)	-30%	50
Cellphone Allowance		-	103	103	8	103	86	17	20%	103
Housing Allowances		-	110	110	5	48	92	(44)	-47%	110
Other benefits and allowances		-	756	756	169	1 635	1 506	129	9%	756
Payments in lieu of leave		-	429	429	-	-	357	(357)	-100%	429
Long service awards		-	57	57	-	182	47	135	287%	57
Post-retirement benefit obligations		-	240	240	-	0	200	(200)	-100%	240
Sub Total - Other Municipal Staff		-	24 599	24 599	1 761	16 738	19 498	(2 760)	-14%	24 599
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality		-	31 512	31 132	2 247	21 115	25 179	(4 064)	-16%	31 132
TOTAL SALARY, ALLOWANCES & BENEFITS		-	31 512	31 132	2 247	21 115	25 179	(4 064)	-16%	31 132
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		-	28 162	27 478	1 985	18 497	22 388	(3 891)	-17%	27 478

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 - M10 April

Description	Ref	Budget Year 2021/22												2021/22 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 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
Cash Receipts By Source																	
Property rates		1 342	276	276	275	277	280	279	272	273	277	-	1 423	5 251	4 850	5 141	
Service charges - electricity revenue		1 532	1 661	1 546	1 549	1 480	1 684	1 684	1 508	1 646	1 506	-	2 948	18 744	22 435	23 781	
Service charges - water revenue		364	321	201	386	364	451	485	464	467	461	-	1 240	5 203	5 441	5 768	
Service charges - sanitation revenue		272	316	308	336	318	438	226	355	346	339	-	56	3 312	3 569	3 784	
Service charges - refuse		150	160	170	154	154	156	156	156	168	168	-	54	1 648	1 787	1 894	
Rental of facilities and equipment		20	21	20	24	25	21	21	22	22	22	-	73	290	308	327	
Interest earned - external investments		190	184	177	176	161	181	2	359	212	227	-	472	2 340	2 424	2 569	
Interest earned - outstanding debtors		158	156	158	159	171	174	177	180	183	166	-	(1 682)	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		11	13	11	4	6	10	29	40	64	34	-	0	224	241	222	
Licences and permits		25	(4)	15	12	20	7	10	23	2	8	-	7	123	121	129	
Agency services		-	-	2	-	-	-	-	(2)	-	-	-	110	110	117	124	
Transfers and Subsidies - Operational		10 542	406	933	615	537	8 899	479	253	6 487	429	-	931	30 202	29 566	29 630	
Other revenue		32	96	50	(53)	55	69	64	182	93	110	-	253	952	508	539	
Cash Receipts by Source		14 639	3 607	3 866	3 637	3 568	12 061	3 612	3 813	9 963	3 748	-	5 887	68 400	71 367	73 907	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		1 252	1 256	179	2 080	3 568	487	134	241	-	-	-	685	9 882	10 558	11 693	
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source		15 890	4 862	4 044	5 718	7 136	12 548	3 746	4 054	9 963	3 748	-	6 572	78 282	81 926	85 600	
Cash Payments by Type																	
Employee related costs		1 815	1 704	1 816	1 760	1 783	1 782	2 071	1 763	2 019	1 985	-	8 983	27 480	27 759	29 426	
Remuneration of councillors		262	262	262	262	262	262	262	262	262	262	-	731	3 349	3 556	3 770	
Interest paid		14	-	-	326	(311)	-	14	-	7	-	-	9	59	63	67	
Bulk purchases - Electricity		1 686	1 833	1 522	1 053	994	1 030	1 121	1 209	1 056	1 079	-	2 694	15 277	16 907	17 921	
Acquisitions - water & other inventory		48	5	51	65	76	34	14	22	89	69	-	313	785	742	756	
Contracted services		589	281	1 553	645	32	922	270	232	242	780	-	3 052	8 597	7 225	7 587	
Grants and subsidies paid - other municipalities		-	-	-	50	-	50	60	-	50	-	-	176	386	349	370	
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General expenses		1 237	328	662	926	375	529	491	475	758	1 717	-	673	8 172	8 476	8 991	
Cash Payments by Type		5 650	4 413	5 866	5 086	3 209	4 609	4 303	3 963	4 482	5 892	-	16 631	64 105	65 077	68 887	
Other Cash Flows/Payments by Type																	
Capital assets		1 088	1 092	155	1 913	3 244	458	86	210	233	-	-	1 813	10 292	10 585	11 693	
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Cash Flows/Payments		3 035	-	-	-	-	-	-	-	-	-	-	(3 035)	-	-	-	
Total Cash Payments by Type		9 774	5 505	6 021	6 999	6 453	5 067	4 389	4 173	4 715	5 892	-	15 409	74 397	75 663	80 580	
NET INCREASE/(DECREASE) IN CASH HELD		6 116	(643)	(1 976)	(1 281)	682	7 481	(643)	(119)	5 247	(2 144)	-	(8 837)	3 885	6 263	5 020	
Cash/cash equivalents at the month/year beginning:		52 000	58 116	57 474	55 497	54 216	54 898	62 380	61 737	61 618	66 866	64 722	64 722	37 456	41 341	47 604	
Cash/cash equivalents at the month/year end:		58 116	57 474	55 497	54 216	54 898	62 380	61 737	61 618	66 866	64 722	64 722	55 885	41 341	47 604	52 624	

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 - M10 April

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	8 582	8 582	-	5 893	6 527	634	9.7%	8 582
Roads Infrastructure		-	7 332	7 332	-	5 862	6 110	248	4.1%	7 332
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	7 332	7 332	-	5 862	6 110	248	4.1%	7 332
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	1 250	1 250	-	31	417	385	92.5%	1 250
Dams and Weirs		-	-	500	-	31	417	385	92.5%	500
Boreholes		-	1 250	750	-	-	-	-	-	750
Community Assets		-	-	80	-	-	-	-	-	80
Community Facilities		-	-	80	-	-	-	-	-	80
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	80	-	-	-	-	-	80
Other assets		-	1 000	4 213	-	2 104	3 511	1 407	40.1%	4 213
Operational Buildings		-	1 000	4 213	-	2 104	3 511	1 407	40.1%	4 213
Municipal Offices		-	1 000	4 213	-	2 104	3 511	1 407	40.1%	4 213
Computer Equipment		-	-	1 935	-	-	-	-	-	1 935
Computer Equipment		-	-	1 935	-	-	-	-	-	1 935
Furniture and Office Equipment		-	-	80	-	-	-	-	-	80
Furniture and Office Equipment		-	-	80	-	-	-	-	-	80
Machinery and Equipment		-	65	145	-	-	54	54	100.0%	145
Machinery and Equipment		-	65	145	-	-	54	54	100.0%	145
Transport Assets		-	-	2 180	-	-	-	-	-	2 180
Transport Assets		-	-	2 180	-	-	-	-	-	2 180
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	-	9 647	17 215	-	7 997	10 092	2 094	20.8%	17 215

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 - M10 April

Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	195	635	-	389	163	(227)	-139.7%	635
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		-	-	150	-	-	-	-	-	150
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	150	-	-	-	-	-	150
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	195	485	-	389	163	(227)	-139.7%	485
Pump Station		-	-	75	-	-	-	-	-	75
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	195	410	-	389	163	(227)	-139.7%	410
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	300	400	-	-	250	250	100.0%	400
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	300	400	-	-	250	250	100.0%	400
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	300	400	-	-	250	250	100.0%	400
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		-	-	1 000	-	-	-	-	-	1 000
Operational Buildings		-	-	1 000	-	-	-	-	-	1 000
Municipal Offices		-	-	1 000	-	-	-	-	-	1 000
Furniture and Office Equipment		-	-	100	-	-	-	-	-	100
Furniture and Office Equipment		-	-	100	-	-	-	-	-	100
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	150	-	-	124	125	1	0.9%	-
Transport Assets		-	150	-	-	124	125	1	0.9%	-
Total Capital Expenditure on renewal of existing ass	1	-	645	2 135	-	513	538	24	4.5%	2 135

PART 3 - ACCOUNTING OFFICER'S QUALITY CERTIFICATION

QUALITY CERTIFICATE

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

- Monthly budget statement

For the month ended **APRIL 2022** has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name: **A Hendricks**

Acting Municipal Manager of **Prince Albert Municipality WC052**

Signature



A handwritten signature in black ink, appearing to read 'A. Hendricks', is written above a horizontal line.

Date 16 May 2022