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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.

**Quarterly budget and
performance statement for:**

DECEMBER 2021

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 summery..... | 8 |
| Section 4 – In year budget statement tables | 12 |
| Part 2 – Supporting documentation..... | 23 |
| Section 5 – Debtor analysis | 23 |
| Section 6 – Creditor analysis..... | 23 |
| Section 7 – Investment portfolio analysis..... | 24 |
| Section 8 – Allocation of grant receipts and expenditure..... | 24 |
| Section 9 – Councillor allowances and employee related costs | 26 |
| Section 10 – Material Variances to SDBIP | 27 |
| Section 11 – Capital programme performance | 28 |
| Section 14 – Accounting officer’s quality certification | 31 |
| ANNEXURE A: SDBIP REPORT | 29 |

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.

QUARTERLY SECTION 52 BUDGET STATEMENT JULY 2021 TO DECEMBER 2021

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 52: Quarterly 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:

Quarterly Reports on implementation of budget

31. *The mayor's Quarterly report on the implementation of the budget and the financial state of the municipality as required by section 52(d) of the Act must be-*

- (a) 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; and*
- (b) consistent with the monthly budget statements for January, February and DECEMBER as applicable;*
- (c) submitted to National Treasury and the relevant provincial treasury within five days of tabling of the report in the council.*

Publication of quarterly report on implementation of budget

32. *When publishing the quarterly reports on the implementation of the budget in terms of section 75(1)(k) of the Act, the municipal manager must make public any information that the municipal council considers appropriate to facilitate public awareness of the quarterly report on the implementation of the budget and the financial state of affairs of the municipality, including-*

- (a) summaries of quarterly reports 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 – Quarterly 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 there is small improvement in liquidity position.

1.1.3 Other information

The municipality approved its annual budget for 2021/22 financial year as per legislation (MFMA). The original budget was approved by council on 29 May 2020 showing a increase in both Operating expenditure and revenue as follows:

Operating expenditure from R69.3 million to R79 366 296

Operating revenue from R69.3 million to R77 849 400

The Municipality's capital budget increased from R 15.7 million to R 22,1 million.

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.*

Section 52 (d) of the MFMA requires that a report be submitted to council on the implementation of the budget and the financial state of affairs of the municipality on a quarterly basis.

In adherence to the MFMA and the related Budget and Reporting Regulations, the following resolution needs to be taken by Council:

- That Council takes cognisance of the Provisional Finance Management Report (MFMA Section 52 report) for the quarter ending 30 DECEMBER 2021 on the implementation of the budget and the financial state of affairs of the municipality.

Section 3 – Executive summary

Executive summary

6. The executive summary must cover at least the following –
(a) the municipal entity's performance, in relation to both the approved annual budget and the latest approved adjustments budget making reference to the in-year report tables, charts and explanations;
(b) any material variances from the service delivery agreement with the parent municipality and the multi-year business plan of the entity; and
(c) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipal entity's budget.

3.1 Introduction

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

3.2 Consolidated performance

3.2.1 Against annual budget (original approved and latest adjustments)

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 amount to R R 41 377 334.79 which includes subsidies from National and Provincial Treasury.

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

Services charges- electricity revenue: A positive YTD variance of 50% which is due to a reduction in electricity consumption because the consumer using less electricity as a result of higher prices and the changes in season.

Services charges- water revenue: A negative YTD variance of 33%. The credit control policy are not implemented.

Rental of facilities and equipment: A negative YTD variance of 29%, as a result of annual levying of rental contract in the first quarter of the financial year.

Interest earned – external investments: A negative YTD variance of 9%. The current interest rate are lower and will improve in the third quarter.

Fines, penalties and forfeits: A negative YTD variance of 95%. This will improve in the third quarter with the current Covid19 level that was lowered.

Agency Service: A negative YTD variance of 97%. This will increase in the third quarter

Transfers and subsidies: A positive YTD variance of 31% 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 R34 514 174.31

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

Employee Cost: A negative YTD budget variance of 25%. This is because of the salaries that has been paid earlier than usual

Depreciation & asset impairment: A positive YTD budget variance of 0%. Most of the Journals for impairment went through in the first quarter.

Finance charges: A negative YTD budget variance of 88% is recorded. New machines has been installed and the payment have not been made yet.

Bulk purchases: A positive YTD budget variance of 6% is reflected as a result of payment to Eskom for a lower account than normal.

Contracted services: A negative YTD budget variance of 6% is reflected as a result of expenditure to contractors within the accounting services.

Transfers and Subsidies: A negative YTD budget variance of 48% is recorded. Spending will improve in the next quarter.

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

Capital expenditure: YTD capital expenditure amounts to R7 950 796.68

Cash flow: Although the bank balance at the end of the first quarter reflects a positive amount, there are creditor commitments amounting which includes unspent conditional grants. The municipality has sufficient funds available to meet the current commitments as well as to fund operations in the short term.

3.3 Material variances from SDBIP

No variances were report for the first quarter of 2021-2022 budget.

3.4 Remedial or corrective steps

No remedial or corrective steps are needed for the second quarter.

3.5 Conclusion

The municipality can meet its current commitments with a cash position measures favourably against best practice norms. Management is continuously implementing remedial action to further enhance the cash flow position. The long-term financial plan is being monitored to ensure that financial targets are being met as anticipated in the annual approved budget.

The municipality's performance is set out in the attached budget statement tables.

The municipality experienced the following variances:

WC052 Prince Albert - Supporting Table SC1 Material variance explanations - Q2 Second Quarter

| Ref | Description | Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
|--------------------|--|----------|---------------------------------|---|
| R thousands | | | | |
| 1 | Revenue By Source | | | |
| | Service charges - electricity revenue | (12) | Not Material | A positive YTD variance of 23% for service charges. The municipality are not implementing the credit control policy by cutting electricity thus the shortfall in service charges. The low percentage is also due to the starting of the new financial year A positive YTD variance of 41%. The current interest rate are lower and will improve in the second quarter. A negative YTD variance of 90%. This will improve in the second quarter with the current Covid19 level that was lowered. A negative YTD variance of 90%. This will increase in the second quarter A positive YTD variance of 116% are due to most grant income that has not been received yet. The roll-overs from National Treasury are also still outstanding |
| | Service charges - water revenue | (1 008) | Not Material | |
| | Service charges - sanitation revenue | (93) | Not Material | |
| | Service charges - refuse revenue | (203) | Not Material | |
| | Interest earned - external investments | (101) | Not Material | |
| | Fines, penalties and forfeits | (1 041) | Not Material | |
| | Agency services | (53) | Not Material | |
| | Transfers and subsidies | 5 029 | Not Material | |
| 2 | Expenditure By Type | | | |
| | Employee related costs | (3 472) | Not Material | A positive YTD budget variance of 13%. This is due to cost being more than the usually monthly cost for employee benefits i.r.o the salary increases and back pay A positive YTD budget variance of 50%. Most of the Journals for impairment went through in the first quarter. A negative YTD budget variance of 81% is recorded. New machines has been installed and the payment have not been made yet. A positive YTD budget variance of 98% is reflected as a result of payment to Eskom for a lower account than normal. : A positive YTD budget variance of 69% is reflected as a result of expenditure to contractors within the accounting services. A positive YTD budget variance of 100% is recorded. Spending will improve in the next quarter. |
| | Depreciation & asset impairment | (2) | Not Material | |
| | Finance charges | (201) | Not Material | |
| | Bulk purchases - electricity | 479 | Not Material | |
| | Contracted services | (267) | Not Material | |
| | Transfers and subsidies | 5 029 | Not Material | |
| 3 | Capital Expenditure | | | |
| | Finance and administration | 1 504 | Not Material | Capital expenditure are currently on R2 335 806.13. This will increase in the second quarter with contractors that will be appointed on the capital projects. The municipality are also awaiting the roll-over approval of National Treasury and this will mean that the expenditure will further increase in the third quarter of the financial year after the approval of the Adjustment Budget. |
| | Sport and recreation | (150) | Not Material | |
| | Road transport | 1 968 | Not Material | |
| | Waste water management | - | Not Material | |

Section 4 – In year budget statement tables

The in-year budget statement report for July to DECEMBER 2021 of Prince Albert Municipality is set out in the following tables:

Table C1 – Monthly Budget Statement Summary;

Table C2 – Monthly Budget Statement – Financial Performance (Standard Classification);

Table C3 – Monthly Budget Statement – Financial Performance (Revenue and expenditure by municipal vote);

Table C4 – Monthly Budget Statement – Financial Performance (Revenue and expenditure);

Table C5 – Monthly Budget Statement – Capital Expenditure (municipal vote, standard classification and funding);

Table C6 – Monthly Budget statement – Financial Position; and

Table C7 – Monthly Budget statement – Cash Flows

4.1.1 Table C1: S71 Monthly Budget Statement Summary

WC052 Prince Albert - Table C1 Monthly Budget Statement Summary - Q2 Second Quarter

| 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 | 5 348 | 280 | 2 726 | 2 674 | 52 | 2% | 5 348 |
| Service charges | - | 31 578 | 31 578 | 2 730 | 14 473 | 15 789 | (1 316) | -8% | 31 578 |
| Investment revenue | - | 2 340 | 2 340 | 181 | 1 069 | 1 170 | (101) | -9% | 2 340 |
| Transfers and subsidies | - | 33 002 | 30 224 | 8 589 | 21 623 | 16 501 | 5 122 | 31% | 30 224 |
| Other own revenue | - | 5 581 | 5 581 | 281 | 1 487 | 2 841 | (1 354) | -48% | 5 581 |
| Total Revenue (excluding capital transfers and contributions) | - | 77 849 | 75 071 | 12 061 | 41 377 | 38 975 | 2 403 | 6% | 75 071 |
| Employee costs | - | 28 162 | 28 162 | 1 782 | 10 659 | 14 131 | (3 472) | -25% | 28 162 |
| Remuneration of Councillors | - | 3 349 | 3 349 | 262 | 1 571 | 1 675 | (104) | -6% | 3 349 |
| Depreciation & asset impairment | - | 5 843 | 5 832 | 486 | 2 920 | 2 922 | (2) | -0% | 5 832 |
| Finance charges | - | 459 | 459 | - | 28 | 230 | (201) | -88% | 459 |
| Inventory consumed and bulk purchases | - | 16 062 | 16 062 | 1 064 | 8 395 | 8 031 | 365 | 5% | 16 062 |
| Transfers and subsidies | - | 386 | 386 | 50 | 100 | 193 | (93) | -48% | 386 |
| Other expenditure | - | 25 105 | 25 127 | 1 914 | 10 840 | 12 542 | (1 702) | -14% | 25 127 |
| Total Expenditure | - | 79 366 | 79 377 | 5 557 | 34 514 | 39 723 | (5 209) | -13% | 79 377 |
| Surplus/(Deficit) | - | (1 517) | (4 306) | 6 504 | 6 863 | (748) | 7 612 | -1017% | (4 306) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | - | 9 882 | 13 577 | 487 | 8 821 | 4 941 | 3 880 | 79% | 13 577 |
| 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 | 9 271 | 6 990 | 15 684 | 4 193 | 11 492 | 274% | 9 271 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | - | 8 365 | 9 271 | 6 990 | 15 684 | 4 193 | 11 492 | 274% | 9 271 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | - | 10 292 | 13 987 | 458 | 7 951 | 5 146 | 2 805 | 55% | 13 987 |
| Capital transfers recognised | - | 9 882 | 13 577 | 423 | 7 670 | 4 941 | 2 729 | 55% | 13 577 |
| Borrowing | - | - | - | - | - | - | - | - | - |
| Internally generated funds | - | 410 | 410 | 34 | 280 | 205 | 75 | 37% | 410 |
| Total sources of capital funds | - | 10 292 | 13 987 | 458 | 7 951 | 5 146 | 2 805 | 55% | 13 987 |
| Financial position | | | | | | | | | |
| Total current assets | - | 61 107 | 55 532 | | 62 038 | | | | 55 532 |
| Total non current assets | - | 187 420 | 193 558 | | 189 544 | | | | 193 558 |
| Total current liabilities | - | 40 158 | 39 383 | | 37 759 | | | | 39 383 |
| Total non current liabilities | - | 7 740 | 7 858 | | 6 800 | | | | 7 858 |
| Community wealth/Equity | - | 200 629 | 201 849 | | 207 024 | | | | 201 849 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | - | 14 177 | 11 651 | (1 678) | 27 556 | 12 824 | (14 733) | -115% | 11 651 |
| Net cash from (used) investing | - | (10 292) | (13 987) | (1 092) | - | - | - | - | (13 987) |
| Net cash from (used) financing | - | - | - | - | - | - | - | - | - |
| Cash/cash equivalents at the month/year end | - | 41 341 | 49 601 | - | 76 450 | 64 760 | (11 689) | -18% | 46 557 |
| 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 | 1 297 | 1 436 | 1 173 | 900 | 927 | 1 040 | 5 546 | 15 458 | 27 778 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 1 266 | - | - | - | - | - | - | - | 1 266 |

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) - Q2 Second Quarter

| 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 | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | - | 39 225 | 40 120 | 8 627 | 25 726 | 19 512 | 6 213 | 32% | 40 120 |
| Executive and council | | - | 25 463 | 29 157 | - | 2 321 | 511 | 1 810 | 354% | 29 157 |
| Finance and administration | | - | 13 762 | 10 962 | 8 627 | 23 405 | 19 001 | 4 404 | 23% | 10 962 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | - | 5 329 | 5 329 | 328 | 1 348 | 2 815 | (1 466) | -52% | 5 329 |
| Community and social services | | - | 2 904 | 2 904 | 305 | 1 212 | 1 452 | (240) | -17% | 2 904 |
| Sport and recreation | | - | 4 | 4 | 6 | 6 | 152 | (146) | -96% | 4 |
| Public safety | | - | 2 422 | 2 422 | 17 | 130 | 1 211 | (1 081) | -89% | 2 422 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | - | 1 350 | 1 372 | 203 | 1 160 | 675 | 485 | 72% | 1 372 |
| Planning and development | | - | 57 | 79 | - | 12 | 29 | (17) | -59% | 79 |
| Road transport | | - | 1 293 | 1 293 | 203 | 1 149 | 647 | 502 | 78% | 1 293 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | - | 41 827 | 41 827 | 3 390 | 21 964 | 20 914 | 1 051 | 5% | 41 827 |
| Energy sources | | - | 19 094 | 19 094 | 1 684 | 9 452 | 9 547 | (95) | -1% | 19 094 |
| Water management | | - | 15 489 | 15 489 | 938 | 8 604 | 7 744 | 859 | 11% | 15 489 |
| Waste water management | | - | 4 637 | 4 637 | 438 | 1 972 | 2 319 | (346) | -15% | 4 637 |
| Waste management | | - | 2 607 | 2 607 | 329 | 1 937 | 1 304 | 633 | 49% | 2 607 |
| <i>Other</i> | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | - | 87 732 | 88 648 | 12 548 | 50 198 | 43 916 | 6 283 | 14% | 88 648 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | - | 29 954 | 29 943 | 1 898 | 11 027 | 15 027 | (4 000) | -27% | 29 943 |
| Executive and council | | - | 7 576 | 7 576 | 304 | 1 945 | 2 148 | (204) | -9% | 7 576 |
| Finance and administration | | - | 22 378 | 22 367 | 1 593 | 9 082 | 12 879 | (3 797) | -29% | 22 367 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | - | 7 566 | 7 566 | 633 | 2 972 | 3 783 | (811) | -21% | 7 566 |
| Community and social services | | - | 3 540 | 3 540 | 328 | 1 427 | 1 774 | (347) | -20% | 3 540 |
| Sport and recreation | | - | 1 513 | 1 513 | 111 | 570 | 756 | (186) | -25% | 1 513 |
| Public safety | | - | 2 513 | 2 513 | 195 | 975 | 1 253 | (278) | -22% | 2 513 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | - | 9 356 | 9 378 | 691 | 4 602 | 4 678 | (76) | -2% | 9 378 |
| Planning and development | | - | 748 | 770 | 56 | 322 | 374 | (52) | -14% | 770 |
| Road transport | | - | 8 608 | 8 608 | 634 | 4 280 | 4 304 | (24) | -1% | 8 608 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | - | 32 209 | 32 209 | 2 286 | 15 814 | 16 094 | (281) | -2% | 32 209 |
| Energy sources | | - | 17 915 | 17 915 | 1 238 | 9 207 | 8 948 | 259 | 3% | 17 915 |
| Water management | | - | 5 614 | 5 614 | 399 | 2 787 | 2 807 | (20) | -1% | 5 614 |
| Waste water management | | - | 4 665 | 4 665 | 384 | 2 127 | 2 333 | (206) | -9% | 4 665 |
| Waste management | | - | 4 014 | 4 014 | 265 | 1 693 | 2 007 | (314) | -16% | 4 014 |
| <i>Other</i> | | - | 281 | 281 | 50 | 100 | 141 | (41) | -29% | 281 |
| Total Expenditure - Functional | 3 | - | 79 366 | 79 377 | 5 557 | 34 514 | 39 723 | (5 209) | -13% | 79 377 |
| Surplus/ (Deficit) for the year | | - | 8 366 | 9 271 | 6 990 | 15 684 | 4 193 | 11 492 | 274% | 9 271 |

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) - Q2 Second Quarter

| 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 | 29 407 | 8 050 | 20 558 | 12 731 | 7 827 | 61.5% | 29 407 |
| Vote 2 - DIRECTOR FINANCE | | - | 12 795 | 9 995 | 510 | 4 832 | 6 567 | (1 735) | -26.4% | 9 995 |
| Vote 3 - DIRECTOR CORPORATE | | - | 474 | 496 | 66 | 347 | 242 | 104 | 43.1% | 496 |
| Vote 4 - DIRECTOR COMMUNITY | | - | 5 629 | 5 629 | 328 | 1 348 | 2 815 | (1 466) | -52.1% | 5 629 |
| Vote 5 - DIRECTOR TECHNICAL SERVICES | | - | 43 120 | 43 120 | 3 593 | 23 113 | 21 560 | 1 553 | 7.2% | 43 120 |
| 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 | 88 648 | 12 548 | 50 198 | 43 916 | 6 283 | 14.3% | 88 648 |
| Expenditure by Vote | | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | 1 | - | 7 556 | 7 556 | 499 | 3 327 | 3 788 | (461) | -12.2% | 7 556 |
| Vote 2 - DIRECTOR FINANCE | | - | 15 733 | 15 722 | 916 | 4 593 | 7 907 | (3 314) | -41.9% | 15 722 |
| Vote 3 - DIRECTOR CORPORATE | | - | 7 413 | 7 435 | 539 | 3 429 | 3 707 | (277) | -7.5% | 7 435 |
| Vote 4 - DIRECTOR COMMUNITY | | - | 7 847 | 7 847 | 683 | 3 072 | 3 924 | (852) | -21.7% | 7 847 |
| Vote 5 - DIRECTOR TECHNICAL SERVICES | | - | 40 817 | 40 817 | 2 920 | 20 093 | 20 398 | (305) | -1.5% | 40 817 |
| 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 | 79 377 | 5 557 | 34 514 | 39 723 | (5 209) | -13.1% | 79 377 |
| Surplus/ (Deficit) for the year | 2 | - | 8 365 | 9 271 | 6 990 | 15 684 | 4 193 | 11 492 | 274.1% | 9 271 |

WC052 Prince Albert - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - Q2 Second Quarter

| 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 | | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | 1 | - | 25 713 | 29 407 | 8 050 | 20 558 | 12 731 | 7 827 | 61% | 29 407 |
| 1.1 - MUNICIPAL MANAGER | | - | 24 690 | 24 690 | 8 050 | 18 238 | 12 220 | 6 018 | 49% | 24 690 |
| 1.2 - COUNCIL GENERAL EXPENSES | | - | 1 023 | 4 717 | - | 2 321 | 511 | 1 810 | 354% | 4 717 |
| Vote 2 - DIRECTOR FINANCE | | - | 12 795 | 9 995 | 510 | 4 832 | 6 567 | (1 735) | -26% | 9 995 |
| 2.1 - FINANCIAL SERVICES | | - | 7 447 | 4 647 | 542 | 5 696 | 6 699 | (1 003) | -15% | 4 647 |
| 2.2 - PROPERTY RATES | | - | 5 348 | 5 348 | (32) | (864) | (132) | (732) | 554% | 5 348 |
| Vote 3 - DIRECTOR CORPORATE | | - | 474 | 496 | 66 | 347 | 242 | 104 | 43% | 496 |
| 3.1 - IDP | | - | - | - | - | - | - | - | - | - |
| 3.2 - STRATEGIC SERVICES | | - | 57 | 79 | - | 12 | 29 | (17) | -59% | 79 |
| 3.3 - CORPORATE SERVICES | | - | 417 | 417 | 66 | 335 | 214 | 121 | 57% | 417 |
| Vote 4 - DIRECTOR COMMUNITY | | - | 5 629 | 5 629 | 328 | 1 348 | 2 815 | (1 466) | -52% | 5 629 |
| 4.1 - CEMETRIES | | - | 20 | 20 | 1 | 8 | 10 | (2) | -22% | 20 |
| 4.2 - LIBRARY | | - | 2 094 | 2 094 | 254 | 998 | 1 047 | (48) | -5% | 2 094 |
| 4.3 - DISASTER MANAGEMENT | | - | 643 | 643 | 38 | 133 | 321 | (189) | -59% | 643 |
| 4.4 - COMMUNITY HALLS | | - | 148 | 148 | 12 | 73 | 74 | (0) | -1% | 148 |
| 4.5 - TRAFFIC CONTROL | | - | 2 422 | 2 422 | 17 | 130 | 1 211 | (1 081) | -89% | 2 422 |
| 4.6 - HOUSING | | - | - | - | - | - | - | - | - | - |
| 4.7 - SPORT AND RECREATION | | - | 304 | 304 | 6 | 6 | 152 | (146) | -96% | 304 |
| 4.8 - TOURISM | | - | - | - | - | - | - | - | - | - |
| Vote 5 - DIRECTOR TECHNICAL SERVICES | | - | 43 120 | 43 120 | 3 593 | 23 113 | 21 560 | 1 553 | 7% | 43 120 |
| 5.1 - ELECTRICITY SERVICES | | - | 19 094 | 19 094 | 1 684 | 9 452 | 9 547 | (95) | -1% | 19 094 |
| 5.2 - WATER SERVICES | | - | 15 489 | 15 489 | 938 | 8 604 | 7 744 | 859 | 11% | 15 489 |
| 5.3 - SEWERAGE | | - | 4 637 | 4 637 | 438 | 1 972 | 2 319 | (346) | -15% | 4 637 |
| 5.4 - REFUSE | | - | 2 607 | 2 607 | 329 | 1 937 | 1 304 | 633 | 49% | 2 607 |
| 5.5 - PUBLIC WORKS | | - | 1 293 | 1 293 | 203 | 1 149 | 647 | 502 | 78% | 1 293 |
| Total Revenue by Vote | 2 | - | 87 732 | 88 648 | 12 548 | 50 198 | 43 916 | 6 283 | 14% | 88 648 |
| Expenditure by Vote | | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | 1 | - | 7 556 | 7 556 | 499 | 3 327 | 3 788 | (461) | -12% | 7 556 |
| 1.1 - MUNICIPAL MANAGER | | - | 3 259 | 3 259 | 194 | 1 382 | 1 640 | (257) | -16% | 3 259 |
| 1.2 - COUNCIL GENERAL EXPENSES | | - | 4 297 | 4 297 | 304 | 1 945 | 2 148 | (204) | -9% | 4 297 |
| Vote 2 - DIRECTOR FINANCE | | - | 15 733 | 15 722 | 916 | 4 593 | 7 907 | (3 314) | -42% | 15 722 |
| 2.1 - FINANCIAL SERVICES | | - | 15 729 | 15 718 | 916 | 4 590 | 7 904 | (3 314) | -42% | 15 718 |
| 2.2 - PROPERTY RATES | | - | 4 | 4 | 0 | 2 | 2 | 0 | 15% | 4 |
| Vote 3 - DIRECTOR CORPORATE | | - | 7 413 | 7 435 | 539 | 3 429 | 3 707 | (277) | -7% | 7 435 |
| 3.1 - IDP | | - | 692 | 692 | 56 | 311 | 346 | (36) | -10% | 692 |
| 3.2 - STRATEGIC SERVICES | | - | 56 | 78 | - | 12 | 28 | (16) | -58% | 78 |
| 3.3 - CORPORATE SERVICES | | - | 6 665 | 6 665 | 482 | 3 107 | 3 333 | (225) | -7% | 6 665 |
| Vote 4 - DIRECTOR COMMUNITY | | - | 7 847 | 7 847 | 683 | 3 072 | 3 924 | (852) | -22% | 7 847 |
| 4.1 - CEMETRIES | | - | 10 | 10 | - | 0 | 5 | (5) | -96% | 10 |
| 4.2 - LIBRARY | | - | 2 224 | 2 224 | 253 | 996 | 1 112 | (116) | -10% | 2 224 |
| 4.3 - DISASTER MANAGEMENT | | - | 1 007 | 1 007 | 56 | 266 | 504 | (238) | -47% | 1 007 |
| 4.4 - COMMUNITY HALLS | | - | 306 | 306 | 18 | 165 | 153 | 12 | 8% | 306 |
| 4.5 - TRAFFIC CONTROL | | - | 2 505 | 2 505 | 195 | 975 | 1 253 | (278) | -22% | 2 505 |
| 4.6 - HOUSING | | - | - | - | - | - | - | - | - | - |
| 4.7 - SPORT AND RECREATION | | - | 1 513 | 1 513 | 111 | 570 | 756 | (186) | -25% | 1 513 |
| 4.8 - TOURISM | | - | 281 | 281 | 50 | 100 | 141 | (41) | -29% | 281 |
| Vote 5 - DIRECTOR TECHNICAL SERVICES | | - | 40 817 | 40 817 | 2 920 | 20 093 | 20 398 | (305) | -1% | 40 817 |
| 5.1 - ELECTRICITY SERVICES | | - | 17 895 | 17 895 | 1 238 | 9 207 | 8 948 | 259 | 3% | 17 895 |
| 5.2 - WATER SERVICES | | - | 5 634 | 5 634 | 399 | 2 787 | 2 807 | (20) | -1% | 5 634 |
| 5.3 - SEWERAGE | | - | 4 665 | 4 665 | 384 | 2 127 | 2 333 | (206) | -9% | 4 665 |
| 5.4 - REFUSE | | - | 4 014 | 4 014 | 265 | 1 693 | 2 007 | (314) | -16% | 4 014 |
| 5.5 - PUBLIC WORKS | | - | 8 608 | 8 608 | 634 | 4 280 | 4 304 | (24) | -1% | 8 608 |
| Total Expenditure by Vote | 2 | - | 79 366 | 79 377 | 5 557 | 34 514 | 39 723 | (5 209) | (0) | 79 377 |
| Surplus/ (Deficit) for the year | 2 | - | 8 365 | 9 271 | 6 990 | 15 684 | 4 193 | 11 492 | 0 | 9 271 |

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) - Q2 Second Quarter

| 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 | 5 348 | 280 | 2 726 | 2 674 | 52 | 2% | 5 348 |
| Service charges - electricity revenue | | – | 18 928 | 18 928 | 1 684 | 9 452 | 9 464 | (12) | 0% | 18 928 |
| Service charges - water revenue | | – | 6 190 | 6 190 | 451 | 2 087 | 3 095 | (1 008) | -33% | 6 190 |
| Service charges - sanitation revenue | | – | 4 166 | 4 166 | 438 | 1 989 | 2 083 | (93) | -4% | 4 166 |
| Service charges - refuse revenue | | – | 2 294 | 2 294 | 156 | 944 | 1 147 | (203) | -18% | 2 294 |
| | | – | – | – | – | – | – | – | – | – |
| Rental of facilities and equipment | | – | 368 | 368 | 21 | 130 | 184 | (53) | -29% | 368 |
| Interest earned - external investments | | – | 2 340 | 2 340 | 181 | 1 069 | 1 170 | (101) | -9% | 2 340 |
| Interest earned - outstanding debtors | | – | 1 834 | 1 834 | 174 | 975 | 975 | 58 | 6% | 1 834 |
| Dividends received | | – | – | – | – | – | – | – | – | – |
| Fines, penalties and forfeits | | – | 2 194 | 2 194 | 10 | 56 | 1 097 | (1 041) | -95% | 2 194 |
| Licences and permits | | – | 123 | 123 | 7 | 74 | 62 | 13 | 21% | 123 |
| Agency services | | – | 110 | 110 | – | 2 | 55 | (53) | -97% | 110 |
| Transfers and subsidies | | – | 33 002 | 30 224 | 8 589 | 21 623 | 16 501 | 5 122 | 31% | 30 224 |
| Other revenue | | – | 952 | 952 | 69 | 249 | 526 | (277) | -53% | 952 |
| Gains | | – | – | – | – | – | – | – | – | – |
| Total Revenue (excluding capital transfers and contributions) | | – | 77 849 | 75 071 | 12 061 | 41 377 | 38 975 | 2 403 | 6% | 75 071 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | – | 28 162 | 28 162 | 1 782 | 10 659 | 14 131 | (3 472) | -25% | 28 162 |
| Remuneration of councillors | | – | 3 349 | 3 349 | 262 | 1 571 | 1 675 | (104) | -6% | 3 349 |
| Debt impairment | | – | 5 252 | 5 252 | 462 | 2 762 | 2 626 | 136 | 5% | 5 252 |
| Depreciation & asset impairment | | – | 5 843 | 5 832 | 486 | 2 920 | 2 922 | (2) | 0% | 5 832 |
| Finance charges | | – | 459 | 459 | – | 28 | 230 | (201) | -88% | 459 |
| Bulk purchases - electricity | | – | 15 277 | 15 277 | 1 030 | 8 117 | 7 638 | 479 | 6% | 15 277 |
| Inventory consumed | | – | 785 | 785 | 34 | 278 | 393 | (114) | -29% | 785 |
| Contracted services | | – | 8 597 | 8 597 | 922 | 4 021 | 4 289 | (267) | -6% | 8 597 |
| Transfers and subsidies | | – | 386 | 386 | 50 | 100 | 193 | (93) | -48% | 386 |
| Other expenditure | | – | 11 256 | 11 278 | 529 | 4 057 | 5 628 | (1 571) | -28% | 11 278 |
| Losses | | – | – | – | – | – | – | – | – | – |
| Total Expenditure | | – | 79 366 | 79 377 | 5 557 | 34 514 | 39 723 | (5 209) | -13% | 79 377 |
| Surplus/(Deficit) | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | – | (1 517) | (4 306) | 6 504 | 6 863 | (748) | 7 612 | (0) | (4 306) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | – | 9 882 | 13 577 | 487 | 8 821 | 4 941 | 3 880 | 0 | 13 577 |
| Transfers and subsidies - capital (in-kind - all) | | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) after capital transfers & contributions | | – | 8 365 | 9 271 | 6 990 | 15 684 | 4 193 | | | 9 271 |
| Taxation | | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) after taxation | | – | 8 365 | 9 271 | 6 990 | 15 684 | 4 193 | | | 9 271 |
| Attributable to minorities | | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) attributable to municipality | | – | 8 365 | 9 271 | 6 990 | 15 684 | 4 193 | | | 9 271 |
| Share of surplus/ (deficit) of associate | | – | – | – | – | – | – | – | – | – |
| Surplus/ (Deficit) for the year | | – | 8 365 | 9 271 | 6 990 | 15 684 | 4 193 | | | 9 271 |

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) - Q2 Second Quarter

| 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 | 1 | | | | | | | | | |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | | - | - | - | - | - | - | - | - | - |
| Vote 2 - DIRECTOR FINANCE | | - | 1 000 | 4 695 | - | 2 004 | 500 | 1 504 | 301% | 4 695 |
| Vote 3 - DIRECTOR CORPORATE | | - | - | - | - | - | - | - | - | - |
| Vote 4 - DIRECTOR COMMUNITY | | - | 300 | 300 | - | - | 150 | (150) | -100% | 300 |
| Vote 5 - DIRECTOR TECHNICAL SERVICES | | - | 8 992 | 8 992 | 458 | 5 947 | 4 496 | 1 451 | 32% | 8 992 |
| 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 | 13 987 | 458 | 7 951 | 5 146 | 2 805 | 55% | 13 987 |
| Total Capital Expenditure | | - | 10 292 | 13 987 | 458 | 7 951 | 5 146 | 2 805 | 55% | 13 987 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | - | 1 150 | 4 845 | - | 2 004 | 500 | 1 504 | 301% | 4 845 |
| Executive and council | | - | - | - | - | - | - | - | - | - |
| Finance and administration | | - | 1 150 | 4 845 | - | 2 004 | 500 | 1 504 | 301% | 4 845 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | - | 300 | 300 | - | - | 150 | (150) | -100% | 300 |
| Community and social services | | - | - | - | - | - | - | - | - | - |
| Sport and recreation | | - | 300 | 300 | - | - | 150 | (150) | -100% | 300 |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | - | 8 647 | 8 647 | 423 | 5 666 | 3 699 | 1 968 | 53% | 8 647 |
| Planning and development | | - | - | - | - | - | - | - | - | - |
| Road transport | | - | 8 647 | 8 647 | 423 | 5 666 | 3 699 | 1 968 | 53% | 8 647 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | - | 195 | 195 | - | - | 625 | (625) | -100% | 195 |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | 625 | (625) | -100% | - |
| Waste water management | | - | 195 | 195 | - | - | - | - | - | 195 |
| Waste management | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | - | 10 292 | 13 987 | 423 | 7 670 | 4 974 | 2 697 | 54% | 13 987 |
| Funded by: | | | | | | | | | | |
| National Government | | - | 7 632 | 7 632 | 423 | 5 666 | 3 816 | 1 850 | 48% | 7 632 |
| Provincial Government | | - | 2 250 | 5 945 | - | 2 004 | 1 125 | 879 | 78% | 5 945 |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Companies, Higher Education) | | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | - | 9 882 | 13 577 | 423 | 7 670 | 4 941 | 2 729 | 55% | 13 577 |
| Borrowing | 6 | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | - | 410 | 410 | 34 | 280 | 205 | 75 | 37% | 410 |
| Total Capital Funding | | - | 10 292 | 13 987 | 458 | 7 951 | 5 146 | 2 805 | 55% | 13 987 |

WC052 Prince Albert - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - Q2 Second Quarter

| Vote Description R thousand | 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 |
| Capital expenditure - Municipal Vote | | | | | | | | | | |
| Expenditure of single-year capital appropriation | 1 | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | | - | - | - | - | - | - | - | - | - |
| 1.1 - MUNICIPAL MANAGER | | - | - | - | - | - | - | - | - | - |
| 1.2 - COUNCIL GENERAL EXPENSES | | - | - | - | - | - | - | - | - | - |
| Vote 2 - DIRECTOR FINANCE | | - | 1 000 | 4 695 | - | 2 004 | 500 | 1 504 | 301% | 4 695 |
| 2.1 - FINANCIAL SERVICES | | - | 1 000 | 4 695 | - | 2 004 | 500 | 1 504 | 301% | 4 695 |
| 2.2 - PROPERTY RATES | | - | - | - | - | - | - | - | - | - |
| Vote 3 - DIRECTOR CORPORATE | | - | - | - | - | - | - | - | - | - |
| 3.1 - IDP | | - | - | - | - | - | - | - | - | - |
| 3.2 - STRATEGIC SERVICES | | - | - | - | - | - | - | - | - | - |
| 3.3 - CORPORATE SERVICES | | - | - | - | - | - | - | - | - | - |
| Vote 4 - DIRECTOR COMMUNITY | | - | 300 | 300 | - | - | 150 | (150) | -100% | 300 |
| 4.1 - CEMETRIES | | - | - | - | - | - | - | - | - | - |
| 4.2 - LIBRARY | | - | - | - | - | - | - | - | - | - |
| 4.3 - DISASTER MANAGEMENT | | - | - | - | - | - | - | - | - | - |
| 4.4 - COMMUNITY HALLS | | - | - | - | - | - | - | - | - | - |
| 4.5 - TRAFFIC CONTROL | | - | - | - | - | - | - | - | - | - |
| 4.6 - HOUSING | | - | - | - | - | - | - | - | - | - |
| 4.7 - SPORT AND RECREATION | | - | 300 | 300 | - | - | 150 | (150) | -100% | 300 |
| 4.8 - TOURISM | | - | - | - | - | - | - | - | - | - |
| Vote 5 - DIRECTOR TECHNICAL SERVICES | | - | 8 992 | 8 992 | 458 | 5 947 | 4 496 | 1 451 | 32% | 8 992 |
| 5.1 - ELECTRICITY SERVICES | | - | - | - | - | - | - | - | - | - |
| 5.2 - WATER SERVICES | | - | - | - | - | - | 625 | (625) | -100% | - |
| 5.3 - SEWERAGE | | - | 1 595 | 1 595 | 34 | 280 | 173 | 108 | 63% | 1 595 |
| 5.4 - REFUSE | | - | - | - | - | - | - | - | - | - |
| 5.5 - PUBLIC WORKS | | - | 7 397 | 7 397 | 423 | 5 666 | 3 699 | 1 968 | 53% | 7 397 |
| Total single-year capital expenditure | | - | 10 292 | 13 987 | 458 | 7 951 | 5 146 | 2 805 | 0 | 13 987 |
| Total Capital Expenditure | | - | 10 292 | 13 987 | 458 | 7 951 | 5 146 | 2 805 | 0 | 13 987 |

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC052 Prince Albert - Table C6 Monthly Budget Statement - Financial Position - Q2 Second Quarter

| 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 | 49 530 | 49 601 |
| Call investment deposits | | – | – | – | – | – |
| Consumer debtors | | – | 10 481 | 2 923 | 4 335 | 2 923 |
| Other debtors | | – | 7 400 | 2 402 | 6 431 | 2 402 |
| Current portion of long-term receivables | | – | – | – | – | – |
| Inventory | | – | 1 884 | 605 | 1 742 | 605 |
| Total current assets | | – | 61 107 | 55 532 | 62 038 | 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 | 174 678 | 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 | 189 544 | 193 558 |
| TOTAL ASSETS | | – | 248 527 | 249 090 | 251 582 | 249 090 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | – | – | – | – | – |
| Borrowing | | – | 5 | 92 | – | 92 |
| Consumer deposits | | – | 532 | 589 | 610 | 589 |
| Trade and other payables | | – | 14 514 | 14 559 | 14 366 | 14 559 |
| Provisions | | – | 25 107 | 24 143 | 22 783 | 24 143 |
| Total current liabilities | | – | 40 158 | 39 383 | 37 759 | 39 383 |
| Non current liabilities | | | | | | |
| Borrowing | | – | (5) | 141 | – | 141 |
| Provisions | | – | 7 745 | 7 716 | 6 800 | 7 716 |
| Total non current liabilities | | – | 7 740 | 7 858 | 6 800 | 7 858 |
| TOTAL LIABILITIES | | – | 47 898 | 47 241 | 44 558 | 47 241 |
| NET ASSETS | 2 | – | 200 629 | 201 849 | 207 024 | 201 849 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated Surplus/(Deficit) | | – | 191 129 | 191 349 | 196 524 | 191 349 |
| Reserves | | – | 9 500 | 10 500 | 10 500 | 10 500 |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | – | 200 629 | 201 849 | 207 024 | 201 849 |

4.1.7 Table C7: Monthly Budget Statement – Cash Flow

WC052 Prince Albert - Table C7 Monthly Budget Statement - Cash Flow - Q2 Second Quarter

| 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 | 276 | 14 682 | 2 674 | 12 008 | 449% | 5 251 |
| Service charges | | – | 28 908 | 28 908 | 1 661 | 9 268 | 15 789 | (6 521) | -41% | 28 908 |
| Other revenue | | – | 1 700 | 1 700 | 321 | 1 884 | 526 | 1 358 | 258% | 1 700 |
| Transfers and Subsidies - Operational | | – | 30 202 | 30 202 | 316 | 1 838 | 16 501 | (14 663) | -89% | 30 202 |
| Transfers and Subsidies - Capital | | – | 9 882 | 9 882 | 160 | 860 | – | 860 | #DIV/0! | 9 882 |
| Interest | | – | 2 340 | 2 340 | – | – | 1 170 | (1 170) | -100% | 2 340 |
| Dividends | | – | – | – | – | – | – | – | – | – |
| Payments | | | | | | | | | | |
| Suppliers and employees | | – | (63 660) | (66 186) | (4 413) | (975) | (23 837) | (22 862) | 96% | (66 186) |
| Finance charges | | – | (59) | (59) | – | – | – | – | – | (59) |
| Transfers and Grants | | – | (386) | (386) | – | – | – | – | – | (386) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | – | 14 177 | 11 651 | (1 678) | 27 556 | 12 824 | (14 733) | -115% | 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) | (1 092) | – | – | – | – | (13 987) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | – | (10 292) | (13 987) | (1 092) | – | – | – | – | (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) | (2 770) | 27 556 | 12 824 | | | (2 336) |
| Cash/cash equivalents at beginning: | | – | 37 456 | 51 937 | 48 893 | 48 893 | 51 937 | | | 48 893 |
| Cash/cash equivalents at month/year end: | | – | 41 341 | 49 601 | | 76 450 | 64 760 | | | 46 557 |

Part 2 – Supporting documentation

Section 5 – Debtor analysis

WC052 Prince Albert - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q2 Second Quarter

| Description | NT Code | Budget Year 2021/22 | | | | | | | | | 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 Days | 151-180 Days | 181 Dys-1 Yr | Over 1Yr | | | | | |
| R thousands | | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 322 | 330 | 300 | 211 | 321 | 221 | 1 716 | 5 706 | 9 127 | 8 175 | - | - | |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 930 | 462 | 309 | 146 | 112 | 81 | 357 | 526 | 2 923 | 1 222 | - | - | |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 213 | 116 | 75 | 63 | 56 | 344 | 784 | 680 | 2 331 | 1 926 | - | - | |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 459 | 206 | 185 | 173 | 165 | 140 | 931 | 3 731 | 5 991 | 5 140 | - | - | |
| Receivables from Exchange Transactions - Waste Management | 1600 | 166 | 115 | 107 | 117 | 94 | 85 | 589 | 2 611 | 3 883 | 3 496 | - | - | |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 27 | 27 | 26 | 25 | 20 | 12 | 32 | 281 | 451 | 371 | - | - | |
| Interest on Arrear Debtor Accounts | 1810 | 161 | 170 | 163 | 155 | 151 | 147 | 1 002 | 1 638 | 3 587 | 3 094 | - | - | |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other | 1900 | (990) | 10 | 9 | 10 | 9 | 134 | 284 | (515) | 446 | - | - | - | |
| Total By Income Source | 2000 | 1 297 | 1 436 | 1 173 | 900 | 927 | 1 040 | 5 546 | 15 458 | 27 778 | 23 871 | - | - | |
| 2020/21 - totals only | | | | | | | | | | | | | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 2200 | (86) | 207 | 68 | 14 | 12 | 50 | 98 | 196 | 559 | 370 | - | - | |
| Commercial | 2300 | 414 | 214 | 189 | 72 | 69 | 67 | 203 | 284 | 1 513 | 695 | - | - | |
| Households | 2400 | 935 | 889 | 808 | 719 | 681 | 678 | 4 059 | 14 345 | 23 114 | 20 462 | - | - | |
| Other | 2500 | 34 | 126 | 107 | 95 | 166 | 245 | 1 185 | 633 | 2 592 | 2 324 | - | - | |
| Total By Customer Group | 2600 | 1 297 | 1 436 | 1 173 | 900 | 927 | 1 040 | 5 546 | 15 458 | 27 778 | 23 871 | - | - | |

Section 6 – Creditor analysis

WC052 Prince Albert - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q2 Second Quarter

| 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 | | | |
| R thousands | | | | | | | | | | | | |
| Creditors Age Analysis By Customer Type | | | | | | | | | | | | |
| Bulk Electricity | 0100 | 1 143 | - | - | - | - | - | - | - | - | 1 143 | - |
| Bulk Water | 0200 | - | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 0300 | - | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | 0400 | - | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | 0500 | - | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | 0600 | - | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 0700 | 115 | - | - | - | - | - | - | - | - | 115 | - |
| Auditor General | 0800 | - | - | - | - | - | - | - | - | - | - | - |
| Other | 0900 | 8 | - | - | - | - | - | - | - | - | 8 | - |
| Total By Customer Type | 1000 | 1 266 | - | - | - | - | - | - | - | - | 1 266 | - |

Section 7 – Investment portfolio analysis

No investments

Section 8 – Allocation of grant receipts and expenditure

Spending against grants will increase in the outer quarters due to contracts being finalised and awarded to the respective bidders.

WC052 Prince Albert - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q2 Second Quarter

| 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: | | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | - | 27 333 | 27 333 | 8 018 | 20 002 | 13 474 | 5 704 | 42.3% | 27 333 |
| Local Government Equitable Share | | - | 24 054 | 24 054 | 8 018 | 18 041 | 12 027 | 6 014 | 50.0% | 24 054 |
| Local Government Financial Management Grant | | - | 1 650 | 1 650 | - | 1 650 | 825 | - | - | 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 | - | 311 | 622 | (311) | -50.0% | 1 243 |
| Disaster Relief Fund | | - | - | - | - | - | - | - | - | - |
| Provincial Government: | | - | 2 446 | 2 446 | - | 1 720 | 1 223 | 522 | 42.7% | 2 446 |
| LG&H: Community Development Worker | | - | 57 | 57 | - | - | 29 | (29) | -100.0% | 57 |
| LG&H: Integrated Housing & Human Settlements | | - | - | - | - | - | - | - | - | - |
| CA: Library Conditional Operational | | - | 2 089 | 2 089 | - | 1 720 | 1 045 | 676 | 64.7% | 2 089 |
| Financial management Capacity Building Grant | 4 | - | 250 | 250 | - | - | 125 | (125) | -100.0% | 250 |
| Financial Management Support (WC FMGSG) | | - | - | - | - | - | - | - | - | - |
| PW: Maintenance & Construction of Transport Infrastructure | | - | 50 | 50 | - | - | 25 | - | - | 50 |
| District Municipality: | | - | 400 | 400 | - | - | 200 | (200) | -100.0% | 400 |
| SKDM Disaster Relief Grant | | - | 400 | 400 | - | - | 200 | (200) | -100.0% | 400 |
| Other grant providers: | | - | 2 823 | 23 | - | 16 | 1 411 | (1 395) | -98.9% | 23 |
| Skills Development Fund Levy | | - | 23 | 23 | - | 16 | 11 | 5 | 42.1% | 23 |
| Service in kind (Audit Fees) | | - | 2 800 | - | - | - | 1 400 | - | - | - |
| Total Operating Transfers and Grants | 5 | - | 33 002 | 30 202 | 8 018 | 21 738 | 16 308 | 4 630 | 28.4% | 30 202 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | - | 7 332 | 7 332 | 2 491 | 6 422 | 3 666 | 2 756 | 75.2% | 7 332 |
| CoGTA: Municipal Infrastructure Grant (MIG) | | - | 7 332 | 7 332 | 2 491 | 6 422 | 3 666 | 2 756 | 75.2% | 7 332 |
| Provincial Government: | | - | 2 550 | 2 550 | - | - | 1 275 | (1 275) | -100.0% | 2 550 |
| Provincial Draught relief | | - | 1 250 | 1 250 | - | - | 625 | (625) | -100.0% | 1 250 |
| Sport and Recreation | | - | 300 | 300 | - | - | 150 | - | - | 300 |
| Regional Socio-Economic Projects Grant (RSEP) | | - | 1 000 | 1 000 | - | - | 500 | - | - | 1 000 |
| Total Capital Transfers and Grants | 5 | - | 9 882 | 9 882 | 2 491 | 6 422 | 4 941 | 1 481 | 30.0% | 9 882 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | - | 42 884 | 40 084 | 10 509 | 28 160 | 21 249 | 6 111 | 28.8% | 40 084 |

WC052 Prince Albert - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q2 Second Quarter

| 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 | | | | | | | | | | |
| EXPENDITURE | | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | - | 27 333 | 27 333 | (7 734) | 20 387 | 1 851 | 18 536 | 1001.4% | 27 333 |
| Local Government Equitable Share | | - | 24 054 | 24 054 | (8 018) | 18 041 | | 18 041 | #DIV/0! | 24 054 |
| Local Government Financial Management Grant | | - | 1 650 | 1 650 | 49 | 1 001 | 858 | 143 | 16.7% | 1 650 |
| Energy Efficiency and Demand Side Management | | - | - | - | - | - | - | - | - | - |
| Integrated National Electrification (INEP) | | - | - | - | - | - | - | - | - | - |
| CoGTA: Municipal Infrastructure Grant (MIG) | | - | 386 | 386 | 32 | 197 | 253 | (56) | -22.2% | 386 |
| Expanded Public Works Programme Integrated Grant | | - | 1 243 | 1 243 | 203 | 1 149 | 741 | 408 | 55.0% | 1 243 |
| Other transfers and grants [insert description] | | - | - | - | - | - | - | - | - | - |
| Provincial Government: | | - | 2 446 | 2 418 | 253 | 1 008 | 883 | 125 | 14.1% | 2 418 |
| LG&H: Community Development Worker | | - | 57 | 79 | - | 12 | 20 | (8) | -41.9% | 79 |
| LG&H: Integrated Housing & Human Settlements | | - | - | - | - | - | - | - | - | - |
| CA: Library Conditional Operational | | - | 2 089 | 2 089 | 253 | 996 | 863 | 133 | 15.4% | 2 089 |
| Financial management Capacity Building Grant | | - | 250 | 250 | - | - | - | - | - | 250 |
| Financial Management Support (WC FMGSG) | | - | - | - | - | - | - | - | - | - |
| PW: Maintenance & Construction of Transport Infrastructure | | - | 50 | - | - | - | - | - | - | 50 |
| District Municipality: | | - | 400 | 400 | 34 | 212 | 727 | (515) | -70.8% | 400 |
| SKDM Disaster Relief Grant | | - | 400 | 400 | 34 | 212 | 727 | (515) | -70.8% | 400 |
| Other grant providers: | | - | 2 823 | 23 | 7 | 7 | 1 400 | (1 393) | -99.5% | 23 |
| Skills Development Fund Levy | | - | 23 | 23 | - | - | - | - | - | 23 |
| Service in kind (Audit Fees) | | - | 2 800 | - | 7 | 7 | 1 400 | (1 393) | -99.5% | - |
| Total operating expenditure of Transfers and Grants: | | - | 33 002 | 30 174 | (7 439) | 21 614 | 4 861 | 16 753 | 344.6% | 30 174 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | - | 7 332 | 7 332 | 487 | 6 516 | 3 816 | 2 700 | 70.8% | 7 332 |
| CoGTA: Municipal Infrastructure Grant (MIG) | | - | 7 332 | 7 332 | 487 | 6 516 | 3 816 | 2 700 | 70.8% | 7 332 |
| Provincial Government: | | - | 1 550 | 1 550 | - | - | 775 | (775) | -100.0% | 1 550 |
| Provincial Draught relief | | - | 1 250 | 1 250 | - | - | 625 | (625) | -100.0% | 1 250 |
| Sport and Recreation | | - | 300 | 300 | - | - | 150 | (150) | -100.0% | 300 |
| Regional Socio-Economic Projects Grant (RSEP) | | - | - | - | - | - | - | - | - | - |
| Total capital expenditure of Transfers and Grants | | - | 8 882 | 8 882 | 487 | 6 516 | 4 591 | 1 925 | 41.9% | 8 882 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | - | 41 884 | 39 056 | (6 953) | 28 130 | 9 452 | 18 678 | 197.6% | 39 056 |

Section 9 – Councillor allowances and employee related costs

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 - Q2 Second Quarter

| 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 | 3 020 | 236 | 1 416 | 1 510 | (94) | -6% | 3 020 |
| Pension and UIF Contributions | | - | - | - | - | - | - | - | - | - |
| Medical Aid Contributions | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | - | - | - | - | - | - | - | - | - |
| Cellphone Allowance | | - | 330 | 330 | 26 | 155 | 165 | (9) | -6% | 330 |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | - | - | - | - | - | - | - | - | - |
| Sub Total - Councillors | | - | 3 349 | 3 349 | 262 | 1 571 | 1 675 | (104) | -6% | 3 349 |
| % increase | 4 | | #DIV/0! | #DIV/0! | | | | | | #DIV/0! |
| Senior Managers of the Municipality | 3 | | | | | | | | | |
| Basic Salaries and Wages | | - | 2 940 | 2 940 | 94 | 565 | 714 | (148) | -21% | 2 940 |
| Pension and UIF Contributions | | - | 2 | 2 | - | - | - | - | - | 2 |
| Medical Aid Contributions | | - | - | - | - | - | - | - | - | - |
| Overtime | | - | - | - | - | - | - | - | - | - |
| Performance Bonus | | - | 247 | 247 | - | - | - | - | - | 247 |
| Motor Vehicle Allowance | | - | 276 | 276 | - | - | - | - | - | 276 |
| Cellphone Allowance | | - | 96 | 96 | 3 | 18 | 48 | (30) | -63% | 96 |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | - | 2 | 2 | 0 | 2 | 3 | (1) | -26% | 2 |
| Payments in lieu of leave | | - | - | - | - | - | - | - | - | - |
| Long service awards | | - | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | | - | - | - | - | - | - | - | - | - |
| Sub Total - Senior Managers of Municipality | | - | 3 563 | 3 563 | 98 | 585 | 764 | (179) | -23% | 3 563 |
| % increase | 4 | | #DIV/0! | #DIV/0! | | | | | | #DIV/0! |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | - | 18 204 | 18 204 | 1 289 | 7 567 | 9 259 | (1 693) | -18% | 18 204 |
| Pension and UIF Contributions | | - | 2 463 | 2 463 | 184 | 1 064 | 1 233 | (168) | -14% | 2 463 |
| Medical Aid Contributions | | - | 1 138 | 1 138 | 49 | 292 | 569 | (277) | -49% | 1 138 |
| Overtime | | - | 1 049 | 1 049 | - | - | - | - | - | 1 049 |
| Performance Bonus | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | - | 50 | 50 | 19 | 105 | 163 | (58) | -36% | 50 |
| Cellphone Allowance | | - | 103 | 103 | 11 | 63 | 52 | 12 | 22% | 103 |
| Housing Allowances | | - | 110 | 110 | 5 | 29 | 55 | (26) | -47% | 110 |
| Other benefits and allowances | | - | 756 | 756 | 128 | 913 | 901 | 12 | 1% | 756 |
| Payments in lieu of leave | | - | 429 | 429 | - | - | 214 | (214) | -100% | 429 |
| Long service awards | | - | 57 | 57 | - | 42 | 28 | 14 | 48% | 57 |
| Post-retirement benefit obligations | | - | 240 | 240 | - | 0 | 120 | (120) | -100% | 240 |
| Sub Total - Other Municipal Staff | | - | 24 599 | 24 599 | 1 684 | 10 074 | 12 594 | (2 520) | -20% | 24 599 |
| % increase | 4 | | #DIV/0! | #DIV/0! | | | | | | #DIV/0! |
| Total Parent Municipality | | - | 31 512 | 31 512 | 2 044 | 12 230 | 15 033 | (2 802) | -19% | 31 512 |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | - | 31 512 | 31 512 | 2 044 | 12 230 | 15 033 | (2 802) | -19% | 31 512 |
| % increase | 4 | | #DIV/0! | #DIV/0! | | | | | | #DIV/0! |
| TOTAL MANAGERS AND STAFF | | - | 28 162 | 28 162 | 1 782 | 10 659 | 13 358 | (2 699) | -20% | 28 162 |

Section 10 – Material Variances to SDBIP

Please refer attached annexure A for performance targets

Section 11 – Capital programme performance

WC052 Prince Albert - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q2 Second Quarter

| 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 | - | - | 8 159 | - | - | - |
| February | - | 858 | 1 166 | - | - | 9 325 | - | - | - |
| March | - | 858 | 1 166 | - | - | 10 490 | - | - | - |
| 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 | 7 951 | | | | | |

ANNEXURE A: SDBIP REPORT

**Prince Albert Municipality
Second Quarter MFMA Section
52(d) Report DECEMBER 2021**

Annexure A

References (Ref) table

| SO# | Strategic Objective | KPA# | Key Performance Area |
|-----|--|------|---|
| SO1 | To promote sustainable integrated development through social and spatial integration that eradicates the apartheid legacy. | KPA1 | Environmental & spatial development |
| SO3 | To improve the general standards of living | KPA3 | Social development |
| SO4 | To provide quality, affordable and sustainable services on an equitable basis. | KPA4 | Basic service delivery & infrastructure development |
| SO2 | To stimulate, strengthen and improve the economy for sustainable growth. | KPA2 | Economic development |
| SO5 | To maintain financial viability & sustainability through prudent expenditure, and sound financial systems. | KPA5 | Financial sustainability & development |
| SO6 | To commit to the continuous improvement of human skills and resources to delivery effective services. | KPA6 | Institutional development & transformation |
| SO7 | To enhance participatory democracy | KPA7 | Good governance and public participation |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION
PLAN**

SECTION 52 REPORT

QUARTER 2

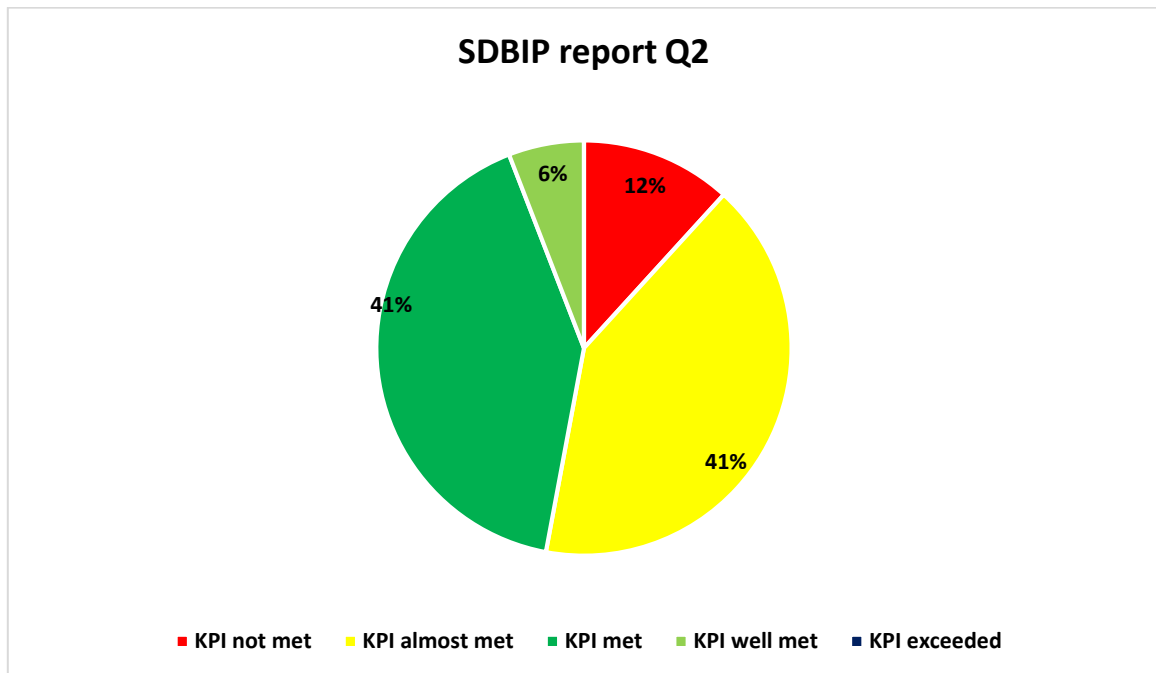
PERFORMANCE INFORMATION

JANUARY 2022

SDBIP REPORT

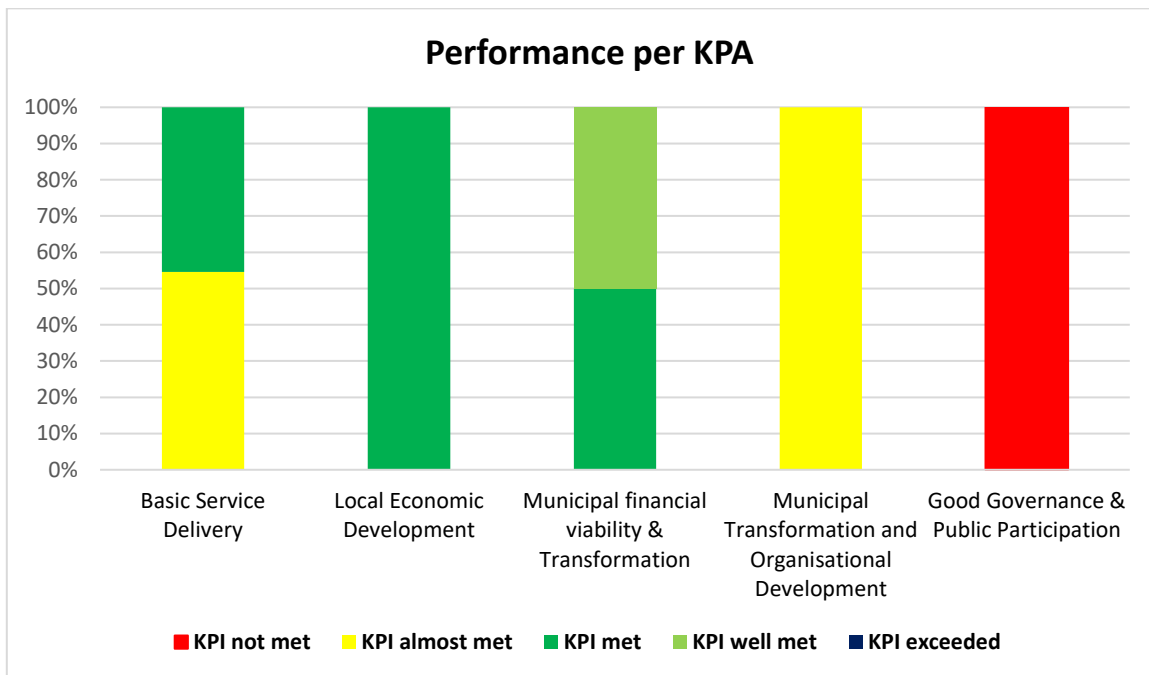
Q2

| | |
|----------------|----|
| KPI not met | 2 |
| KPI almost met | 7 |
| KPI met | 7 |
| KPI well met | 1 |
| KPI exceeded | 0 |
| Total KPI's | 17 |



Performance per KPA

| | Basic Service Delivery | Local Economic Development | Municipal financial viability & transformation | Municipal Transformation and Organisational Development | Good Governance & Public participation | Total |
|----------------|------------------------|----------------------------|--|---|--|-----------|
| KPI not met | - | - | - | - | 2 | 2 |
| KPI almost met | 6 | - | - | 1 | - | 7 |
| KPI met | 5 | 1 | 1 | - | - | 7 |
| KPI well met | - | - | 1 | - | - | 2 |
| KPI exceeded | - | - | - | - | - | 0 |
| Total | 11 | 1 | 2 | 1 | 2 | 17 |



SDBIP Q2 REPORTING

MUNICIPAL FINANCIAL VIABILITY & DEVELOPMENT

| Ref | Directorate | Top Layer KPI Ref | Strategic Objective | National KPA | Municipal KPA | KPI | Unit of Measurement | Performance Standard | Source of Evidence | Q2 Target | Actual achieved | Corrective measure | Colour Coding |
|-----|---------------------------------|---|---|--|--|---|---|---|---|-----------|-----------------|--------------------|---------------|
| TL3 | Office of the Municipal Manager | The % of the Municipality's capital budget spent on capital projects identified in the IDP, measured as the Total actual Year to Date (YTD) Capital Expenditure/ Total Approved Annual or Adjusted Capital Budget x 100 | To maintain financial viability & sustainability through prudent expenditure, and sound financial systems | Municipal Financial Viability and Management | Financial sustainability & Development | The % of the Municipality's capital budget spent on capital projects identified in the IDP, measured as the Total actual Year to Date (YTD) Capital Expenditure/ Total Approved Annual or Adjusted Capital Budget x 100 | The percentage (%) of a municipality's Annual or Adjusted capital budget spent on capital projects identified in the IDP for the 2021/22 financial year | Report submitted before 31 January 2021 | Annual Financial Statements & Annual Report | 25% | 57.6% | | |

| | | | | | | | | | | | | | |
|------|--------------------|---|---|--|--|--|---|---|----------------|-----|-----|--|--|
| TL20 | Financial Services | Maintain a Year to Date (YTD) debtors payment percentage of 85%, excluding traffic services | To maintain financial viability & sustainability through prudent expenditure, and sound financial systems | Municipal Financial Viability and Management | Financial sustainability & development | Maintain a Year to Date (YTD) debtors payment percentage of 85% excluding traffic services | Payment percentage (%) of debtors over 12 months rolling period, excluding traffic services | Payment percentage (%) of debtors over 12 months rolling period, excluding traffic services | Debtors Report | 85% | 86% | | |
|------|--------------------|---|---|--|--|--|---|---|----------------|-----|-----|--|--|

GOOD GOVERNANCE AND PUBLIC PARTICIPATION

| | | | | | | | | | | | | | |
|-----|--------------------|--|------------------------------------|--|--|--|--|--|---|---|---|--|--|
| TL6 | Corporate Services | Effective functioning of Council meetings | To enhance participatory democracy | Good Governance and Public Participation | Good Governance and Public Participation | Ensure that Council meet for a General Council Meeting once every quarter | Number of Council general meetings | Four general council meetings | Minutes of Council meeting | 1 | 0 | Target not reached due to November 1 local government elections, no ordinary Council meetings took place | |
| TL7 | Corporate Services | Effective functioning of Councils committee system | To enhance participatory democracy | Good Governance and Public Participation | Good Governance and Public Participation | Ensure that Council's section 80 committees per operational area meet once every quarter | Number of Council Section 80 committee meetings per operational area meet once every quarter | Four section 80 committee meetings per annum | Minutes of Section 80 committee meeting | 1 | 0 | Target not reached due to November 1 local government elections, no committee meetings took place | |

INSTITUTIONAL DEVELOPMENT & TRANSFORMATION

| | | | | | | | | | | | | | |
|------|--------------------------------|---|--|--|--|---|---|--------------------------------|-------------------------------------|-----|-------|---|--|
| TL10 | Corporate & Community Services | The % of the Municipality's training budget spent, measured as (Total Actual Training Expenditure/Approved Training Budget x 100) | To commit to continues improvement of human skills and resources to deliver effective services | Municipal Transformation and Institutional Development | Institutional development & transformation | The % of the Municipality's training budget spent, measured as (Total Actual Training Expenditure/Approved Training Budget x 100) | % of training budget spend as at 30 June 2022 | 100 % expenditure by June 2021 | Financial System expenditure report | 50% | 14.7% | No training was schedule for the first half of the year | |
|------|--------------------------------|---|--|--|--|---|---|--------------------------------|-------------------------------------|-----|-------|---|--|

BASIC SERVICE DELIVERY

| | | | | | | | | | | | | | |
|------|-------------------------|---|---|------------------------|---|---|--|---|----------------------------------|------|------|--|--|
| TL12 | Infrastructure Services | Number of Residential account holders connected to the municipal electrical infrastructure network (credit and prepaid electrical metering) | To provide quality, affordable and sustainable services on an equitable basis | Basic Service Delivery | Basic service delivery & infrastructure development | Number of Residential account holders connected to the municipal electrical infrastructure network (credit and prepaid electrical metering) | # of Residential account holders connected to the municipal electrical infrastructure network (credit and prepaid electrical metering) | Number of Residential account holders connected to the municipal electrical infrastructure network (credit and prepaid electrical metering) | Billing data of financial system | 2578 | 2628 | | |
|------|-------------------------|---|---|------------------------|---|---|--|---|----------------------------------|------|------|--|--|

| | | | | | | | | | | | | | |
|------|-------------------------|--|---|------------------------|---|--|--|--|----------------------------------|------|------|--|--|
| TL13 | Infrastructure Services | Provide 50kwh free basic electricity to registered indigent account holders connected to the municipal and Eskom electrical infrastructure network | To provide quality, affordable and sustainable services on an equitable basis | Basic Service Delivery | Basic service delivery & infrastructure development | Provide 50kwh free basic electricity to registered indigent account holders connected to the municipal and Eskom electrical infrastructure network | No of indigent account holders receiving free basic electricity which are connected to the municipal and Eskom electrical infrastructure network | No of indigent account holders receiving free basic electricity which are connected to the municipal and Eskom electrical infrastructure network | Billing data of Financial system | 1200 | 1028 | | |
| TL14 | Infrastructure Services | Provide refuse removal, refuse dumps and solid waste disposal to households within the municipal area | To provide quality, affordable and sustainable services on an equitable basis | Basic Service Delivery | Basic service delivery & infrastructure development | Provide refuse removal, refuse dumps and solid waste disposal to all account holders within the municipal area | Number of account holders for which refuse is removed at least once a week | Number of account holders for which refuse is removed at least once a week | Billing data of financial system | 2720 | 2730 | | |
| TL15 | Infrastructure Services | Provision of free basic refuse removal, refuse dumps and solid waste disposal to registered indigent account holders | To provide quality, affordable and sustainable services on an equitable basis | Basic Service Delivery | Basic service delivery & infrastructure development | Provision of free basic refuse removal, refuse dumps and solid waste disposal to registered indigent account holders | No of indigent account holders receiving free basic refuse removal monthly | No of indigent account holders receiving free basic refuse removal monthly | Billing data of Financial system | 1200 | 1194 | | |

| | | | | | | | | | | | | | |
|------|-------------------------|--|---|------------------------|---|---|--|--|---|------|------|--|--|
| TL16 | Infrastructure Services | Provision of clean piped water to formal residential properties which are connected to the municipal water infrastructure network. | To provide quality, affordable and sustainable services on an equitable basis | Basic Service Delivery | Basic service delivery & infrastructure development | Provision of clean piped water to formal residential properties which are connected to the municipal water infrastructure network | Number of formal residential properties that meet agreed service standards for piped water | Number of formal residential properties that meet agreed service standards for piped water | Billing data of financial system, and water quality results because you refer to a standard | 2820 | 2483 | | |
| TL17 | Infrastructure Services | Provide 6kl free basic water to registered indigent account holders per month | To provide quality, affordable and sustainable services on an equitable basis | Basic Service Delivery | Basic service delivery & infrastructure development | Provide 6kl free basic water to registered indigent account holders per month | No of registered indigent account holders receiving 6kl of free water. | No of registered indigent account holders receiving 6kl of free water. | Billing data of Financial system | 1200 | 1195 | | |

| | | | | | | | | | | | | | |
|------|-------------------------|---|---|------------------------|---|--|---|---|----------------------------------|------|------|--|--|
| TL18 | Infrastructure Services | Provision of sanitation services to properties which are connected to the municipal waste water (sanitation/sewerage) network & are billed for sewerage service, irrespective of the number of water closets (toilets). | To provide quality, affordable and sustainable services on an equitable basis | Basic Service Delivery | Basic service delivery & infrastructure development | Provision of sanitation services to properties which are connected to the municipal waste water (sanitation/sewerage) network & are billed for sewerage service, irrespective of the number of water closets (toilets) | No of residential properties which are billed for sewerage in accordance to the financial system. | No of residential properties which are billed for sewerage in accordance to the financial system. | Billing data of Financial system | 2701 | 2715 | | |
|------|-------------------------|---|---|------------------------|---|--|---|---|----------------------------------|------|------|--|--|

| | | | | | | | | | | | | | |
|------|-------------------------|--|---|------------------------|---|--|--|--|----------------------------------|------|-------|--|--|
| TL19 | Infrastructure Services | Provision of free basic sanitation services to registered indigent account holders which are connected to the municipal waste water (sanitation/sewerage) network & are billed for sewerage service, irrespective of the number of water closets (toilets) | To provide quality, affordable and sustainable services on an equitable basis | Basic Service Delivery | Basic service delivery & infrastructure development | Provision of free basic sanitation services to registered indigent account holders which are connected to the municipal waste water (sanitation/sewerage) network & are billed for sewerage service, irrespective of the number of water closets (toilets) | No of indigent account holders receiving free basic sanitation in terms of Equitable share requirements. | No of indigent account holders receiving free basic sanitation in terms of Equitable share requirements. | Billing data of Financial system | 1200 | 1192 | | |
| TL26 | Infrastructure Services | Excellent water quality measured by the compliance of water Lab results with SANS 241 criteria for Prins-Albert, Leeu-Gamka and Klaarstroom. | To provide quality, affordable and sustainable services on an equitable basis | Basic Service Delivery | Basic service delivery & infrastructure development | Excellent water quality measured by the compliance of water Lab results with SANS 241 criteria for Prins-Albert, Leeu-Gamka and Klaarstroom. | % of Lab Results complying with SANS 241. | % of Lab Results complying with SANS 241. | Report of laboratory results | 80% | 81,3% | | |

| | | | | | | | | | | | | | |
|------|-------------------------|--|---|------------------------|---|--|--|--|--|-----|-------|--|--|
| TL27 | Infrastructure Services | Excellent waste water quality measured by the compliance of waste water Lab results with SANS irrigation standard (for Prins-Albert, Leeu-Gamka and Klaarstroom) | To provide quality, affordable and sustainable services on an equitable basis | Basic Service Delivery | Basic service delivery & infrastructure development | Excellent waste water quality measured by the compliance of waste water Lab results with SANS irrigation standard (for Prins-Albert, Leeu-Gamka and Klaarstroom) | % of Lab Results complying with SANS Irrigation standards. | % of Lab Results complying with SANS Irrigation standards. | Report of laboratory results | 80% | 73,2% | | |
| TL32 | Municipal Manager | Implementation of programs and awareness initiatives held in terms of social welfare as per project plan signed off by Municipal Manager | To promote the general standard of living | Basic Service Delivery | Social Development | Implementation of programs and awareness initiatives held in terms of social welfare as per project plan signed off by MM | Number of awareness initiatives and programs launched within community | Number of awareness initiatives and programs | Signed attendance register, pamphlet, door to door or project plan | 1 | 1 | | |

LOCAL ECONOMIC DEVELOPMENT

| | | | | | | | | | | | | | |
|------|---------------------------------|---|---|----------------------------|----------------------|---|--|---|---|----|----|--|--|
| TL25 | Infrastructure Services | The number of temporary jobs created through the municipality's local economic development EPWP projects, measured by the number of people temporary appointed in the EPWP programmes for 2021/22 | To stimulate, strengthen and improve the economy for sustainable growth | Local Economic Development | Economic Development | The number of temporary jobs created through the municipality's local economic development EPWP projects, measured by the number of people temporary appointed in the EPWP programmes for 2021/22 | Number of people temporary appointed in the EPWP programs | The number of temporary jobs created through the municipality's local economic development EPWP projects, measured by the number of people temporary appointed in the EPWP programmes for 2022/22 | EPWP statistics submitted (Project registration Forms, Beneficiary List and Attendance Registers) | 75 | 82 | | |
| TL31 | Development & Strategic Support | Implementation of the Local Economic Development Strategy | To stimulate, strengthen and improve the economy for sustainable growth | Local Economic Development | Economic development | Implementation of the Local Economic Development Strategy | Number of LED interventions/ activities / programmes implemented | One project per quarter to be implemented | Minutes of meetings, attendance register, project report signed off by Municipal Manager | 1 | 1 | | |

Section 14 – Accounting officer’s quality certification

QUALITY CERTIFICATE

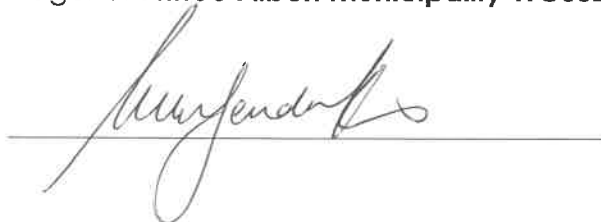
I, **A Hendricks**, accounting officer of **Prince Albert Municipality**, hereby certify that

Quarterly budget and performance assessment for the quarter ended DECEMBER 2021 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name: **A Hendricks**

Municipal Manager of **Prince Albert Municipality WC052**

Signature

A handwritten signature in cursive script, appearing to read 'A Hendricks', written over a horizontal line.

Date

26 / 01 / 2022