

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

JANUARY 2023

Contents

Glossary.....	3
Legislative Framework	5
PART 1 – IN-YEAR REPORT	6
Section 1 – DECEMBERor’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 2022/23 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 2022/2023

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 JANUARY 2023.

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 2022 for the 2022/2023 financial year. The amounts for rates and service charges do not represent cash received but levied amounts.

Total revenue received to date was R57 147 919.20.

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

Services charges: A positive YTD variance of 65% for service charges. This is due to the correction in the previous months billing.

Interest earned – external investments: A positive YTD variance of 47%. This is due to the fact that the interest received and the capital amount has been reinvested so more interest can be accrued.

Fines, penalties and forfeits: A negative YTD variance of 42%. This will improve because the municipality has acquired a speed camera and has begun to do speed measurements.

Agency Service: A positive YTD variance of 757%. There has been a correction on the data strings and the config codes on the system. This percentage will gradually improve in the next two quarters

Transfers and subsidies: A positive YTD variance of 14% are due to the fact that most grant funding has been received. The last Equitable Share grant will be received in the last quarter of the year.

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 R61 894 843.45

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

Employee Cost: A negative YTD budget variance of 5%. Most of the vacant positions has been filled.

Depreciation & asset impairment: A positive YTD budget variance of 1%. Journals are processed on a monthly basis.

Finance charges: A negative YTD budget variance of 88% is recorded. An increase in levies is expected during the next reporting period.

Bulk purchases: A negative YTD budget variance of 14% is reflected as a result of early payment of the eskom account.

Contracted services: A negative YTD budget variance of 10% is reflected as a result of the appointment of the CFO thus bringing a lower account for accounting services.

Transfers and Subsidies: A negative YTD budget variance of 9% is recorded.

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

Capital expenditure: YTD capital expenditure amounts to R7 232 590.81.

Cash flow: Bank balance as at 31 January 2023 reflects a positive amount of R 65 670 316.32

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 JANUARY 2023 Budget Statement report.

3.3 Material variances from SDBIP

No variances were report for JANUARY 2023.

3.4 Remedial or corrective steps

No remedial or corrective steps are needed for JANUARY 2023.

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 - M07 January									
Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	4 380	4 969	4 969	304	3 402	2 899	504	17%	4 969
Service charges	30 552	33 451	33 451	1 714	25 603	19 513	6 090	31%	33 451
Investment revenue	4 279	2 376	2 376	367	2 040	1 386	655	47%	2 376
Transfers and subsidies	32 272	34 260	34 500	354	22 880	19 985	2 895	14%	34 500
Other own revenue	9 717	5 104	4 564	747	3 222	2 977	245	8%	4 564
Total Revenue (excluding capital transfers and contributions)	81 202	80 160	79 860	3 486	57 148	46 760	10 388	22%	79 860
Employee costs	23 570	28 978	28 761	2 741	16 139	16 902	(763)	-5%	28 761
Remuneration of Councillors	3 142	3 456	3 456	269	1 744	2 016	(272)	-13%	3 456
Depreciation & asset impairment	5 363	5 474	5 474	453	3 170	3 193	(23)	-1%	5 474
Finance charges	1 955	449	449	3	32	262	(230)	-88%	449
Inventory consumed and bulk purchases	16 361	18 943	18 943	1 073	9 349	11 050	(1 701)	-15%	18 943
Transfers and subsidies	390	490	490	83	260	286	(26)	-9%	490
Other expenditure	29 147	22 369	22 484	(111)	31 201	12 891	18 310	142%	22 484
Total Expenditure	79 929	80 158	80 056	4 511	61 895	46 599	15 296	33%	80 056
Surplus/(Deficit)	1 273	2	(197)	(1 025)	(4 747)	161	(4 908)	-3055%	(197)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	12 746	14 110	15 609	1 025	4 747	8 231	(3 484)	-42%	15 609
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	14 019	14 112	15 412	0	0	8 392	(8 392)	-100%	15 412
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	14 019	14 112	15 412	0	0	8 392	(8 392)	-100%	15 412
Capital expenditure & funds sources									
Capital expenditure	13 155	16 342	20 187	1 150	7 233	11 776	(4 543)	-39%	20 187
Capital transfers recognised	11 165	12 336	13 402	1 000	4 258	7 818	(3 560)	-46%	13 402
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1 990	4 006	6 785	150	2 974	3 958	(984)	-25%	6 785
Total sources of capital funds	13 155	16 342	20 187	1 150	7 233	11 776	(4 543)	-39%	20 187
Financial position									
Total current assets	55 096	48 247	49 401		53 920				49 401
Total non current assets	191 156	210 263	205 869		186 648				205 869
Total current liabilities	35 473	15 990	35 473		33 537				35 473
Total non current liabilities	5 937	30 430	5 647		6 789				5 647
Community wealth/Equity	204 842	212 090	214 150		200 242				214 150
Cash flows									
Net cash from (used) operating	14 019	16 845	28 885	542	13 067	20 510	7 442	36%	28 885
Net cash from (used) investing	(13 155)	(16 342)	(20 187)	(1 049)	(5 362)	(6 887)	(1 525)	22%	(20 187)
Net cash from (used) financing	-	(92)	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	46 725	41 389	54 559	-	73 376	59 484	(13 892)	-23%	74 368
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	1 964	1 695	983	1 010	821	1 293	5 148	8 137	21 051
Creditors Age Analysis									
Total Creditors	1 342	-	-	43	-	-	-	-	1 385

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) - M07 January										
Description	Ref	2021/22	Budget Year 2022/23							
		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>		39 447	39 797	40 471	1 816	27 259	23 215	4 045	17%	40 471
Executive and council		2 455	26 970	1 223	1 000	1 022	14	1 008	7146%	1 223
Finance and administration		36 991	12 827	39 249	816	26 237	23 201	3 037	13%	39 249
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		10 027	3 770	4 070	721	2 767	2 199	568	26%	4 070
Community and social services		2 687	2 383	2 383	665	1 726	1 390	336	24%	2 383
Sport and recreation		12	12	312	7	17	7	10	146%	312
Public safety		7 328	1 375	1 375	49	1 024	802	222	28%	1 375
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1 865	1 343	1 567	118	1 491	784	707	90%	1 567
Planning and development		50	56	56	10	30	33	(3)	-8%	56
Road transport		1 815	1 287	1 511	108	1 461	751	710	95%	1 511
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		42 610	49 360	49 360	1 856	30 377	28 793	1 584	6%	49 360
Energy sources		19 123	27 478	20 926	599	10 826	12 207	(1 381)	-11%	20 926
Water management		16 898	14 238	20 790	444	13 393	12 128	1 266	10%	20 790
Waste water management		4 349	5 096	5 096	485	3 553	2 973	580	19%	5 096
Waste management		2 239	2 547	2 547	328	2 606	1 486	1 120	75%	2 547
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	93 948	94 270	95 468	4 511	61 895	54 991	6 904	13%	95 468
Expenditure - Functional										
<i>Governance and administration</i>		25 397	29 355	29 025	784	22 932	17 085	5 848	34%	29 025
Executive and council		3 984	7 125	4 682	327	2 278	2 615	(337)	-13%	4 682
Finance and administration		21 412	22 230	24 343	457	20 654	14 469	6 185	43%	24 343
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		12 101	7 369	7 369	556	3 781	4 269	(489)	-11%	7 369
Community and social services		2 831	3 212	3 212	206	1 642	1 868	(226)	-12%	3 212
Sport and recreation		1 389	1 900	1 900	146	987	1 108	(122)	-11%	1 900
Public safety		7 881	2 257	2 257	204	1 152	1 293	(141)	-11%	2 257
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		10 539	9 282	9 510	1 080	6 091	5 329	762	14%	9 510
Planning and development		706	106	106	10	42	61	(19)	-31%	106
Road transport		9 833	9 176	9 404	1 070	6 049	5 268	781	15%	9 404
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		31 621	33 882	33 882	2 008	28 941	19 758	9 182	46%	33 882
Energy sources		17 273	20 907	20 907	1 180	10 729	12 196	(1 467)	-12%	20 907
Water management		5 544	5 519	5 519	390	11 523	3 219	8 303	258%	5 519
Waste water management		4 033	4 359	4 359	240	5 302	2 543	2 760	109%	4 359
Waste management		4 772	3 097	3 097	198	1 388	1 801	(413)	-23%	3 097
<i>Other</i>		270	270	270	83	150	158	(8)	-5%	270
Total Expenditure - Functional	3	79 929	80 158	80 056	4 511	61 895	46 599	15 296	33%	80 056
Surplus/ (Deficit) for the year		14 019	14 112	15 412	-	-	8 392	(8 392)	-100%	15 412

WC052 Prince Albert - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January

Description	Ref	Budget Year 2022/23								
		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>Municipal governance and administration</i>		39 447	39 797	40 471	1 816	27 259	23 215	4 045	17%	40 471
Executive and council		2 455	26 970	1 223	1 000	1 022	14	1 008	0	1 223
<i>Mayor and Council</i>		2 455	24	1 223	1 000	1 022	14	1 008	0	1 223
<i>Municipal Manager, Town Secretary and Chief Executive</i>		-	26 946	-	-	-	-	-	-	-
Finance and administration		36 991	12 827	39 249	816	26 237	23 201	3 037	0	39 249
<i>Administrative and Corporate Support</i>		686	757	757	49	502	441	61	0	757
<i>Asset Management</i>		-	-	-	-	-	-	-	-	-
<i>Finance</i>		36 305	12 070	38 492	766	25 735	22 759	2 976	0	38 492
<i>Community and public safety</i>		10 027	3 770	4 070	721	2 767	2 199	568	0	4 070
Community and social services		2 687	2 383	2 383	665	1 726	1 390	336	0	2 383
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		21	21	21	1	11	12	(2)	(0)	21
<i>Community Halls and Facilities</i>		148	309	309	526	608	180	428	0	309
<i>Disaster Management</i>		354	100	100	(3)	3	58	(55)	(0)	100
<i>Libraries and Archives</i>		2 164	1 952	1 952	141	1 103	1 139	(36)	(0)	1 952
Sport and recreation		12	12	312	7	17	7	10	0	312
<i>Recreational Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Sports Grounds and Stadiums</i>		12	12	312	7	17	7	10	0	312
Public safety		7 328	1 375	1 375	49	1 024	802	222	0	1 375
<i>Police Forces, Traffic and Street Parking Control</i>		7 328	1 375	1 375	49	1 024	802	222	0	1 375
<i>Economic and environmental services</i>		1 865	1 343	1 567	118	1 491	784	707	0	1 567
Planning and development		50	56	56	10	30	33	(3)	(0)	56
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>		-	-	-	-	-	-	-	-	-
<i>Central City Improvement District</i>		-	-	-	-	-	-	-	-	-
<i>Development Facilitation</i>		-	-	-	-	-	-	-	-	-
<i>Economic Development/Planning</i>		50	56	56	10	30	33	(3)	(0)	56
<i>Regional Planning and Development</i>		-	-	-	-	-	-	-	-	-
Road transport		1 815	1 287	1 511	108	1 461	751	710	0	1 511
<i>Road and Traffic Regulation</i>		-	-	-	-	-	-	-	-	-
<i>Roads</i>		1 815	1 287	1 511	108	1 461	751	710	0	1 511
<i>Trading services</i>		42 610	49 360	49 360	1 856	30 377	28 793	1 584	0	49 360
Energy sources		19 123	27 478	20 926	599	10 826	12 207	(1 381)	(0)	20 926
<i>Electricity</i>		19 123	27 478	20 926	599	10 826	12 207	(1 381)	(0)	20 926
<i>Street Lighting and Signal Systems</i>		-	-	-	-	-	-	-	-	-
<i>Nonelectric Energy</i>		-	-	-	-	-	-	-	-	-
Water management		16 898	14 238	20 790	444	13 393	12 128	1 266	0	20 790
<i>Water Treatment</i>		-	-	-	-	-	-	-	-	-
<i>Water Distribution</i>		16 898	14 238	20 790	444	13 393	12 128	1 266	0	20 790
<i>Water Storage</i>		-	-	-	-	-	-	-	-	-
Waste water management		4 349	5 096	5 096	485	3 553	2 973	580	0	5 096
<i>Public Toilets</i>		-	-	-	-	-	-	-	-	-
<i>Sewerage</i>		4 349	5 096	5 096	485	3 553	2 973	580	0	5 096
<i>Storm Water Management</i>		-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment</i>		-	-	-	-	-	-	-	-	-
Waste management		2 239	2 547	2 547	328	2 606	1 486	1 120	0	2 547
<i>Solid Waste Disposal (Landfill Sites)</i>		1 885	2 176	2 176	211	1 581	1 270	311	0	2 176
<i>Solid Waste Removal</i>		354	370	370	117	1 025	216	809	0	370
<i>Street Cleaning</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<i>Tourism</i>		-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	93 948	94 270	95 468	4 511	61 895	54 991	6 904		95 468
Expenditure - Functional										
<i>Municipal governance and administration</i>		25 397	29 355	29 025	784	22 932	17 085	5 848	0	29 025
Executive and council		3 984	7 125	4 682	327	2 278	2 615	(337)	(0)	4 682
<i>Mayor and Council</i>		3 984	4 483	4 682	327	2 278	2 615	(337)	(0)	4 682
<i>Municipal Manager, Town Secretary and Chief Executive</i>		-	2 642	-	-	-	-	-	-	-
Finance and administration		21 412	22 230	24 343	457	20 654	14 469	6 185	0	24 343
<i>Administrative and Corporate Support</i>		6 130	7 346	7 346	537	4 548	4 285	263	0	7 346
<i>Asset Management</i>		-	-	-	-	-	-	-	-	-
<i>Finance</i>		15 282	14 884	16 997	(80)	16 106	10 184	5 922	0	16 997
<i>Community and public safety</i>		12 101	7 369	7 369	556	3 781	4 269	(489)	(0)	7 369
Community and social services		2 831	3 212	3 212	206	1 642	1 868	(226)	(0)	3 212
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		-	10	10	0	0	0	(0)	(0)	10
<i>Community Halls and Facilities</i>		215	293	293	16	195	171	24	0	293
<i>Disaster Management</i>		546	658	658	49	348	384	(36)	(0)	658
<i>Libraries and Archives</i>		2 070	2 251	2 251	141	1 099	1 313	(214)	(0)	2 251
Sport and recreation		1 389	1 900	1 900	146	987	1 108	(122)	(0)	1 900
<i>Recreational Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Sports Grounds and Stadiums</i>		1 389	1 900	1 900	146	987	1 108	(122)	(0)	1 900
Public safety		7 881	2 257	2 257	204	1 152	1 293	(141)	(0)	2 257
<i>Fire Fighting and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Police Forces, Traffic and Street Parking Control</i>		7 881	2 257	2 257	204	1 152	1 293	(141)	(0)	2 257
<i>Economic and environmental services</i>		10 539	9 282	9 510	1 080	6 091	5 329	762	0	9 510
Planning and development		706	106	106	10	42	61	(19)	(0)	106
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>		656	51	50	-	12	29	(17)	(0)	50
<i>Economic Development/Planning</i>		50	55	56	10	30	32	(2)	(0)	56
<i>Regional Planning and Development</i>		-	-	-	-	-	-	-	-	-
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>		-	-	-	-	-	-	-	-	-
Road transport		9 833	9 176	9 404	1 070	6 049	5 268	781	0	9 404
<i>Public Transport</i>		-	-	-	-	-	-	-	-	-
<i>Road and Traffic Regulation</i>		-	-	-	-	-	-	-	-	-
<i>Roads</i>		9 833	9 176	9 404	1 070	6 049	5 268	781	0	9 404
<i>Trading services</i>		31 621	33 882	33 882	2 008	28 941	19 758	9 182	0	33 882
Energy sources		17 273	20 907	20 907	1 180	10 729	12 196	(1 467)	(0)	20 907
<i>Electricity</i>		17 273	20 907	20 907	1 180	10 729	12 196	(1 467)	(0)	20 907
<i>Street Lighting and Signal Systems</i>		-	-	-	-	-	-	-	-	-
<i>Nonelectric Energy</i>		-	-	-	-	-	-	-	-	-
Water management		5 544	5 519	5 519	390	11 523	3 219	8 303	0	5 519
<i>Water Treatment</i>		-	-	-	-	-	-	-	-	-
<i>Water Distribution</i>		5 544	5 519	5 519	390	11 523	3 219	8 303	0	5 519
<i>Water Storage</i>		-	-	-	-	-	-	-	-	-
Waste water management		4 033	4 359	4 359	240	5 302	2 543	2 760	0	4 359
<i>Public Toilets</i>		-	-	-	-	-	-	-	-	-
<i>Sewerage</i>		4 033	4 359	4 359	240	5 302	2 543	2 760	0	4 359
<i>Storm Water Management</i>		-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment</i>		-	-	-	-	-	-	-	-	-
Waste management		4 772	3 097	3 097	198	1 388	1 801	(413)	(0)	3 097
<i>Solid Waste Disposal (Landfill Sites)</i>		2 114	1 890	697	9	183	401	(218)	(0)	697
<i>Solid Waste Removal</i>		2 657	1 207	2 400	190	1 205	1 400	(195)	(0)	2 400
<i>Street Cleaning</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		270	270	270	83	150	158	(8)	(0)	270
<i>Tourism</i>		270	270	270	83	150	158	(8)	(0)	270
Total Expenditure - Functional	3	79 929	80 158	80 056	4 511	61 895	46 599	15 296	0	80 056
Surplus/ (Deficit) for the year		14 019	14 112	15 412	-	-	8 392	(8 392)	(0)	15 412

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) - M07 January										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		2 455	26 970	28 168	997	20 114	15 732	4 381	27.8%	28 168
Vote 2 - DIRECTOR FINANCE		10 331	12 081	11 546	769	6 643	7 041	(398)	-5.6%	11 546
Vote 3 - DIRECTOR CORPORATE		26 224	802	813	59	532	474	58	12.3%	813
Vote 4 - DIRECTOR COMMUNITY		10 027	3 770	4 070	721	2 767	2 199	568	25.8%	4 070
Vote 5 - DIRECTOR TECHNICAL SERVICES		44 911	50 647	50 871	1 964	31 838	29 544	2 294	7.8%	50 871
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	93 948	94 270	95 468	4 511	61 895	54 991	6 904	12.6%	95 468
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		6 897	7 125	7 340	425	3 504	4 120	(616)	-15.0%	7 340
Vote 2 - DIRECTOR FINANCE		12 370	14 879	14 339	(179)	14 880	8 679	6 201	71.4%	14 339
Vote 3 - DIRECTOR CORPORATE		6 835	7 452	7 452	547	4 590	4 347	244	5.6%	7 452
Vote 4 - DIRECTOR COMMUNITY		12 371	7 639	7 639	638	3 931	4 427	(496)	-11.2%	7 639
Vote 5 - DIRECTOR TECHNICAL SERVICES		41 455	43 062	43 286	3 079	34 990	25 026	9 963	39.8%	43 286
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	79 929	80 158	80 056	4 511	61 895	46 599	15 296	32.8%	80 056
Surplus/ (Deficit) for the year	2	14 019	14 112	15 412	-	-	8 392	(8 392)	-100.0%	15 412

WC052 Prince Albert - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M07 January										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		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		2 455	26 970	28 168	997	20 114	15 732	4 381	28%	28 168
1.1 - MUNICIPAL MANAGER		-	26 946	26 946	(3)	19 092	15 718	3 373	21%	26 946
1.2 - COUNCIL GENERAL EXPENSES		2 455	24	1 223	1 000	1 022	14	1 008	7146%	1 223
Vote 2 - DIRECTOR FINANCE		10 331	12 081	11 546	769	6 643	7 041	(398)	-6%	11 546
2.1 - FINANCIAL SERVICES		5 950	7 112	12 817	774	6 674	7 782	(1 108)	-14%	12 817
2.2 - PROPERTY RATES		4 380	4 969	(1 271)	(5)	(31)	(741)	711	-96%	(1 271)
Vote 3 - DIRECTOR CORPORATE		26 224	802	813	59	532	474	58	12%	813
3.1 - IDP		-	-	-	-	-	-	-	-	-
3.2 - STRATEGIC SERVICES		50	56	56	10	30	33	(3)	-8%	56
3.3 - CORPORATE SERVICES		26 174	746	757	49	502	441	61	14%	757
Vote 4 - DIRECTOR COMMUNITY		10 027	3 770	4 070	721	2 767	2 199	568	26%	4 070
4.1 - CEMETRIES		21	21	21	1	11	12	(2)	-12%	21
4.2 - LIBRARY		2 164	1 952	1 952	141	1 103	1 139	(36)	-3%	1 952
4.3 - DISASTER MANAGEMENT		354	100	100	(3)	3	58	(55)	-94%	100
4.4 - COMMUNITY HALLS		148	309	309	526	608	180	428	237%	309
4.5 - TRAFFIC CONTROL		7 328	1 375	1 375	49	1 024	802	222	28%	1 375
4.6 - HOUSING		-	-	-	-	-	-	-	-	-
4.7 - SPORT AND RECREATION		12	12	312	7	17	7	10	146%	312
4.8 - TOURISM		-	-	-	-	-	-	-	-	-
Vote 5 - DIRECTOR TECHNICAL SERVICES		44 911	50 647	50 871	1 964	31 838	29 544	2 294	8%	50 871
5.1 - ELECTRICITY SERVICES		19 123	27 478	20 926	599	10 826	12 207	(1 381)	-11%	20 926
5.2 - WATER SERVICES		16 898	14 238	20 790	444	13 393	12 128	1 266	10%	20 790
5.3 - SEWERAGE		4 349	5 096	5 096	485	3 553	2 973	580	19%	5 096
5.4 - REFUSE		2 725	2 547	2 547	328	2 606	1 486	1 120	75%	2 547
5.5 - PUBLIC WORKS		1 815	1 287	1 511	108	1 461	751	710	95%	1 511
Total Revenue by Vote	2	93 948	94 270	95 468	4 511	61 895	54 991	6 904	13%	95 468
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		6 897	7 125	7 340	425	3 504	4 120	(616)	-15%	7 340
1.1 - MUNICIPAL MANAGER		2 913	2 642	4 682	99	1 226	1 505	(279)	-19%	4 682
1.2 - COUNCIL GENERAL EXPENSES		3 984	4 483	2 658	327	2 278	2 615	(337)	-13%	2 658
Vote 2 - DIRECTOR FINANCE		12 370	14 879	14 339	(179)	14 880	8 679	6 201	71%	14 339
2.1 - FINANCIAL SERVICES		11 961	14 879	14 339	(179)	14 880	8 679	6 201	71%	14 339
2.2 - PROPERTY RATES		409	-	-	-	-	-	-	-	-
Vote 3 - DIRECTOR CORPORATE		6 835	7 452	7 452	547	4 590	4 347	244	6%	7 452
3.1 - IDP		672	51	50	-	12	29	(17)	-59%	50
3.2 - STRATEGIC SERVICES		50	55	56	10	30	32	(2)	-6%	56
3.3 - CORPORATE SERVICES		6 114	7 346	7 346	537	4 548	4 285	263	6%	7 346
Vote 4 - DIRECTOR COMMUNITY		12 371	7 639	7 639	638	3 931	4 427	(496)	-11%	7 639
4.1 - CEMETRIES		-	10	10	0	0	0	(0)	0%	10
4.2 - LIBRARY		2 070	2 251	2 251	141	1 099	1 313	(214)	-16%	2 251
4.3 - DISASTER MANAGEMENT		546	658	658	49	348	384	(36)	-9%	658
4.4 - COMMUNITY HALLS		215	293	293	16	195	171	24	14%	293
4.5 - TRAFFIC CONTROL		7 881	2 257	2 257	204	1 152	1 293	(141)	-11%	2 257
4.6 - HOUSING		-	-	-	-	-	-	-	-	-
4.7 - SPORT AND RECREATION		1 389	1 900	1 900	146	987	1 108	(122)	-11%	1 900
4.8 - TOURISM		270	270	270	83	150	158	(8)	-5%	270
Vote 5 - DIRECTOR TECHNICAL SERVICES		41 455	43 062	43 286	3 079	34 990	25 026	9 963	40%	43 286
5.1 - ELECTRICITY SERVICES		17 273	20 907	20 907	1 180	10 729	12 196	(1 467)	-12%	20 907
5.2 - WATER SERVICES		5 544	5 519	5 519	390	11 523	3 219	8 303	258%	5 519
5.3 - SEWERAGE		4 033	4 359	4 359	240	5 302	2 543	2 760	109%	4 359
5.4 - REFUSE		4 772	3 097	3 097	198	1 388	1 801	(413)	-23%	3 097
5.5 - PUBLIC WORKS		9 833	9 181	9 404	1 070	6 049	5 268	781	15%	9 404
Total Expenditure by Vote	2	79 929	80 158	80 056	4 511	61 895	46 599	15 296	0	80 056
Surplus/ (Deficit) for the year	2	14 019	14 112	15 412	-	-	8 392	(8 392)	(0)	15 412

4.1.1 Table C4: Monthly Budget Statement – Financial Performance (Revenue and Expenditure)

WC052 Prince Albert - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		4 380	4 969	4 969	304	3 402	2 899	504	17%	4 969
Service charges - electricity revenue		18 916	20 687	20 687	599	10 826	12 067	(1 242)	-10%	20 687
Service charges - water revenue		5 854	5 951	5 951	419	9 647	3 472	6 175	178%	5 951
Service charges - sanitation revenue		3 897	4 636	4 636	485	3 550	2 704	846	31%	4 636
Service charges - refuse revenue		1 885	2 177	2 177	211	1 581	1 270	311	24%	2 177
Rental of facilities and equipment		268	340	340	527	656	199	457	230%	340
Interest earned - external investments		4 279	2 376	2 376	367	2 040	1 386	655	47%	2 376
Interest earned - outstanding debtors		1 644	2 011	2 011	117	1 028	1 173	(146)	-12%	2 011
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		6 910	1 107	1 107	40	373	646	(273)	-42%	1 107
Licences and permits		137	153	153	10	55	90	(35)	-39%	153
Agency services		286	120	120	-	600	70	530	757%	120
Transfers and subsidies		32 272	34 260	34 500	354	22 880	19 985	2 895	14%	34 500
Other revenue		472	832	832	53	510	800	(290)	-36%	832
Gains		-	540	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		81 202	80 160	79 860	3 486	57 148	46 760	10 388	22%	79 860
Expenditure By Type										
Employee related costs		23 570	28 978	28 761	2 741	16 139	16 902	(763)	-5%	28 761
Remuneration of councillors		3 142	3 456	3 456	269	1 744	2 016	(272)	-13%	3 456
Debt impairment		10 972	4 160	4 160	219	13 649	2 427	11 222	462%	4 160
Depreciation & asset impairment		5 363	5 474	5 474	453	3 170	3 193	(23)	-1%	5 474
Finance charges		1 955	449	449	3	32	262	(230)	-88%	449
Bulk purchases - electricity		15 796	18 404	18 404	1 044	9 204	10 735	(1 532)	-14%	18 404
Inventory consumed		565	539	539	28	146	314	(169)	-54%	539
Contracted services		7 837	6 849	7 047	184	3 517	3 896	(378)	-10%	7 047
Transfers and subsidies		390	490	490	83	260	286	(26)	-9%	490
Other expenditure		10 338	11 260	11 277	(514)	14 035	6 568	7 467	114%	11 277
Losses		-	100	-	-	-	-	-	-	-
Total Expenditure		79 929	80 158	80 056	4 511	61 895	46 599	15 296	33%	80 056
Surplus/(Deficit)										
		1 273	2	(197)	1 025	(4 747)	161	(4 908)	(0)	(197)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		12 746	14 110	15 609	1 025	4 747	8 231	(3 484)	(0)	15 609
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		14 019	14 112	15 412	2 050	0	8 392			15 412
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		14 019	14 112	15 412	2 050	0	8 392			15 412
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		14 019	14 112	15 412	2 050	0	8 392			15 412
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		14 019	14 112	15 412	2 050	0	8 392			15 412

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) - M07 January										
Vote Description	Ref	2021/22		Budget Year 2022/23						
		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		3 599	1 300	2 430	1 041	1 471	1 534	(63)	-4%	2 430
Vote 3 - DIRECTOR CORPORATE		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTOR COMMUNITY		70	2 182	2 923	-	258	1 588	(1 330)	-84%	2 923
Vote 5 - DIRECTOR TECHNICAL SERVICES		9 486	12 859	14 834	109	5 503	8 653	(3 150)	-36%	14 834
Total Capital single-year expenditure	4	13 155	16 342	20 187	1 150	7 233	11 776	(4 543)	-39%	20 187
Total Capital Expenditure		13 155	16 342	20 187	1 150	7 233	11 776	(4 543)	-39%	20 187
Capital Expenditure - Functional Classification										
Governance and administration		3 599	1 300	2 430	1 041	-	1 534	(1 534)	-100%	2 430
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		3 599	1 300	2 430	1 041	-	1 534	(1 534)	-100%	2 430
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		70	2 182	2 923	-	-	1 052	(1 052)	-100%	2 923
Community and social services		70	-	200	-	-	-	-	-	200
Sport and recreation		-	2 182	2 443	-	-	1 052	(1 052)	-100%	2 443
Public safety		-	-	280	-	-	-	-	-	280
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		8 212	3 404	3 649	109	-	2 128	(2 128)	-100%	3 649
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		8 212	3 404	3 649	109	-	2 128	(2 128)	-100%	3 649
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		1 274	9 456	11 186	-	-	4 871	(4 871)	-100%	11 186
Energy sources		-	800	800	-	-	-	-	-	800
Water management		865	6 569	6 569	-	-	4 871	(4 871)	-100%	6 569
Waste water management		409	2 087	3 717	-	-	-	-	-	3 717
Waste management		-	-	100	-	-	-	-	-	100
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	13 155	16 342	20 187	1 150	-	9 585	(9 585)	-100%	20 187
Funded by:										
National Government		8 196	12 136	12 142	-	2 618	3 834	(1 216)	-32%	12 142
Provincial Government		2 969	200	1 261	1 000	1 641	3 984	(2 344)	-59%	1 261
District Municipality		-	-	0	-	-	-	-	-	0
Transfers recognised - capital		11 165	12 336	13 402	1 000	4 258	7 818	(3 560)	-46%	13 402
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds	6	1 990	4 006	6 785	150	2 974	3 958	(984)	-25%	6 785
Total Capital Funding		13 155	16 342	20 187	1 150	7 233	11 776	(4 543)	-39%	20 187

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC052 Prince Albert - Table C6 Monthly Budget Statement - Financial Position - M07 January						
Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		45 861	41 389	57 724	54 476	57 724
Call investment deposits		-	-	0	-	0
Consumer debtors		4 791	3 165	(12 365)	(2 665)	(12 365)
Other debtors		2 761	3 087	2 857	435	2 857
Current portion of long-term receivables		-	-	-	-	-
Inventory		1 684	605	1 185	1 673	1 185
Total current assets		55 096	48 247	49 401	53 920	49 401
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		13 605	13 599	13 599	13 612	13 599
Investments in Associate		-	-	-	-	-
Property, plant and equipment		159 404	195 337	190 935	171 647	190 935
Biological		-	-	-	-	-
Intangible		117	94	91	143	91
Other non-current assets		18 030	1 234	1 245	1 245	1 245
Total non current assets		191 156	210 263	205 869	186 648	205 869
TOTAL ASSETS		246 252	258 510	255 270	240 567	255 270
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		98	98	98	7	98
Consumer deposits		648	589	648	605	648
Trade and other payables		7 818	12 675	10 343	11 764	10 343
Provisions		26 909	2 628	24 384	21 161	24 384
Total current liabilities		35 473	15 990	35 473	33 537	35 473
Non current liabilities						
Borrowing		43	43	43	43	43
Provisions		5 894	30 387	5 604	6 745	5 604
Total non current liabilities		5 937	30 430	5 647	6 789	5 647
TOTAL LIABILITIES		41 410	46 420	41 120	40 325	41 120
NET ASSETS	2	204 842	212 090	214 150	200 242	214 150
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		194 342	201 590	203 650	199 030	203 650
Reserves		10 500	10 500	10 500	1 212	10 500
TOTAL COMMUNITY WEALTH/EQUITY	2	204 842	212 090	214 150	200 242	214 150

4.1.7 Table C7: Monthly Budget Statement – Cash Flow

WC052 Prince Albert - Table C7 Monthly Budget Statement - Cash Flow - M07 January										
Description	Ref	2021/22			Budget Year 2022/23					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		4 380	4 933	5 798	304	3 402	2 899	504	17%	5 798
Service charges		30 552	30 819	39 417	1 714	25 603	19 513	6 090	31%	39 417
Other revenue		8 073	1 489	2 552	996	1 594	1 734	(140)	-8%	2 552
Transfers and Subsidies - Operational		32 272	32 060	32 798	354	22 880	19 985	2 895	14%	32 798
Transfers and Subsidies - Capital		12 746	14 110	15 110	-	4 747	8 231	(3 484)	-42%	15 110
Interest		5 924	2 376	2 376	929	(52)	2 559	(2 611)	-102%	2 376
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(79 524)	(68 404)	(69 167)	(3 753)	(45 076)	(33 864)	11 212	-33%	(69 167)
Finance charges		(15)	(49)	-	(3)	(32)	(262)	(230)	88%	-
Transfers and Grants		(390)	(490)	-	-	-	(286)	(286)	100%	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		14 019	16 845	28 885	542	13 067	20 510	7 442	36%	28 885
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		(13 155)	(16 342)	(20 187)	(1 049)	(5 362)	(6 887)	(1 525)	22%	(20 187)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(13 155)	(16 342)	(20 187)	(1 049)	(5 362)	(6 887)	(1 525)	22%	(20 187)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		-	(92)	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(92)	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		864	412	8 698	(507)	7 705	13 623			8 698
Cash/cash equivalents at beginning:		45 861	40 977	45 861	65 670	65 670	45 861			65 670
Cash/cash equivalents at month/year end:		46 725	41 389	54 559		73 376	59 484			74 368

4.1.8 Supporting Table SC2 – Performance Indicators

WC052 Prince Albert - Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 January							
Description of financial indicator	Basis of calculation	Ref	2021/22	Budget Year 2022/23			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.4%	7.4%	7.4%	0.1%	4.9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		3.9%	6.0%	4.9%	5.9%	4.9%
Gearing	Long Term Borrowing/ Funds & Reserves		0.4%	0.4%	0.4%	3.6%	0.4%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	155.3%	301.7%	139.3%	160.8%	139.3%
Liquidity Ratio	Monetary Asses/Current Liabilities		129.3%	258.8%	162.7%	162.4%	162.7%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		9.3%	7.8%	-11.9%	-3.9%	-11.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
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		29.0%	36.1%	36.0%	28.2%	36.0%
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		9.0%	7.4%	7.4%	0.1%	4.9%
<u>IDP regulation financial viability indicators</u>							
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 - M07 January													
Description	NT Code	Budget Year 2022/23									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L.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	651	373	282	329	218	738	1 590	1 703	5 884	4 578	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	810	428	118	74	61	56	150	234	1 932	576	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	226	300	58	48	40	40	1 142	605	2 459	1 875	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	452	296	248	226	222	187	786	1 946	4 363	3 367	-	-
Receivables from Exchange Transactions - Waste Management	1600	220	159	133	120	117	111	465	1 295	2 619	2 107	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	19	19	28	22	23	24	95	337	568	502	-	-
Interest on Arrear Debtor Accounts	1810	121	113	106	182	133	129	870	1 606	3 260	2 920	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(539)	6	10	8	6	6	52	412	(34)	485	-	-
Total By Income Source	2000	1 964	1 695	983	1 010	821	1 293	5 148	8 137	21 051	16 409	-	-
2021/22 - totals only													
												0	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	202	112	56	37	34	24	815	185	1 466	1 095	-	-
Commercial	2300	337	279	56	52	43	41	96	186	1 090	419	-	-
Households	2400	1 284	952	766	834	672	1 142	3 186	6 988	15 823	12 821	-	-
Other	2500	141	352	105	87	72	86	1 052	778	2 672	2 074	-	-
Total By Customer Group	2600	1 964	1 695	983	1 010	821	1 293	5 148	8 137	21 051	16 409	-	-

Section 6 – Creditors' Analysis

6.1 Supporting Table SC4 - Creditors' Age Analysis

WC052 Prince Albert - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January											
Description	NT Code	Budget Year 2022/23								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	1 201	-	-	-	-	-	-	-	1 201	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (outputless input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	140	-	-	43	-	-	-	-	183	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	1	-	-	-	-	-	-	-	1	-
Total By Customer Type	1000	1 342	-	-	43	-	-	-	-	1 385	-

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 Receipts

WC052 Prince Albert - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January										
Description	Ref	2021/22	Budget Year 2022/23							
		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	29 833	29 833	-	867	17 402	(15 486)	-89.0%	29 833
Local Government Equitable Share		24 054	26 548	26 548	-	-	15 486	(15 486)	-100.0%	26 548
Local Government Financial Management Grant		1 650	1 650	1 650	-	-	963			1 650
Municipal Infrastructure Grant (MIG)		386	398	398	-	-	232			398
EPWP Incentive		1 243	1 237	1 237	-	867	722			1 237
Provincial Government:		3 111	2 203	2 443	-	1 328	1 168	160	13.7%	2 443
Library Grant		2 158	1 947	-	-	1 298	1 136	162	14.3%	-
WC Capacity Building Grant		231	-	-	-	-	-	-	-	-
MRP		-	50	50	-	-	-	-	-	50
Thusong Centre		-	150	-	-	-	-	-	-	-
CDW		50	56	-	-	30	33	(3)	-8.0%	-
WC FMSG		672	-	2 393	-	-	-	-	-	2 393
District Municipality:		331	-	-	-	-	-	-	-	-
CKDM Community Safety Grant		331	-	-	-	-	-	-	-	-
Other grant providers:		1 498	24	-	-	22	14	8	56.7%	-
Local Government Public Employment Support Grant		-	-	-	-	-	-	-	-	-
SETA		36	24	-	-	22	14	8	56.7%	-
NT Contribution to Audit Fees		1 462	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	32 272	32 060	32 276	-	2 217	18 585	(15 319)	-82.4%	32 276
Capital Transfers and Grants										
National Government:		9 332	14 110	14 110	-	8 175	4 409	1 216	27.6%	14 110
Municipal Infrastructure Grant (MIG)		9 332	7 558	7 558	-	5 625	4 409	1 216	27.6%	7 558
Water Services Infrastructure Grant		-	6 552	6 552	-	2 550	-	-	-	6 552
INEPG		-	-	-	-	-	-	-	-	-
Provincial Government:		3 414	-	2 224	-	960	-	960	#DIV/0!	2 224
WC Drought Relief		994	-	-	-	960	-	960	#DIV/0!	-
Streeks en socio ekonomiese Projek (RSEP)		2 420	-	2 224	-	-	-	-	-	2 224
Total Capital Transfers and Grants	5	12 746	14 110	16 334	-	9 135	4 409	2 176	49.4%	16 334
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	45 018	46 170	48 610	-	11 352	22 994	(13 142)	-57.2%	48 610

8.2 Supporting Table SC7 – Grant Expenditure

WC052 Prince Albert - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January										
Description	Ref	2021/22	Budget Year 2022/23							
		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	29 833	(7 238)	98	21 505	12 227	9 278	75.9%	(7 238)
Local Government Equitable Share		24 054	26 548	(7 238)	–	19 092	10 351	8 741	84.4%	(7 238)
Local Government Financial Management Grant		1 650	1 650	–	98	1 177	932	245	26.3%	–
Municipal Infrastructure Grant (MIG)		386	398	–	–	–	223	(223)	-100.0%	–
EPWP Incentive		1 243	1 237	–	–	1 237	722	515	71.4%	–
Provincial Government:		2 370	2 203	–	151	1 129	1 082	47	4.3%	–
Library Grant		2 089	1 947	–	141	1 099	1 055	44	4.2%	–
WC Capacity Building Grant		231	–	–	–	–	–	–	–	–
MRP		–	50	–	–	–	–	–	–	–
Thusong Centre		–	150	–	–	–	–	–	–	–
CDW		50	56	–	10	30	28	3	9.2%	–
WC FMSG		672	–	2 191	–	–	–	–	–	2 191
District Municipality:		331	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
<i>CKDM Community Safety Grant</i>		331	–	–	–	–	–	–	–	–
Other grant providers:		–	24	–	–	–	–	–	–	–
<i>Local Government Public Employment Support Grant</i>		–	–	–	–	–	–	–	–	–
<i>SETA</i>		–	24	–	–	–	–	–	–	–
<i>NT Contribution to Audit Fees</i>		–	2 200	–	–	943	–	–	–	–
Total operating expenditure of Transfers and Grants:		30 033	32 060	(7 238)	249	22 634	13 310	9 325	70.1%	(7 238)
Capital expenditure of Transfers and Grants										
National Government:		9 332	14 110	–	25	3 747	7 083	(3 336)	-47.1%	–
Municipal Infrastructure Grant (MIG)		9 332	7 558	–	25	3 010	3 834	(824)	-21.5%	–
Water Services Infrastructure Grant		–	6 552	–	–	737	3 249	(2 512)	-77.3%	–
INEPG		–	–	–	–	–	–	–	–	–
Provincial Government:		3 414	–	2 215	–	–	–	–	–	2 215
WC Drought Relief		994	–	–	–	–	–	–	–	–
<i>Streeks en socio ekonomiese Projek (RSEP)</i>		2 420	–	2 215	–	–	–	–	–	2 215
Total capital expenditure of Transfers and Grants		12 746	14 110	2 215	25	3 747	7 083	(3 336)	-47.1%	2 215
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		42 780	46 170	(5 023)	274	26 381	20 392	5 989	29.4%	(5 023)

Section 9 – Capital Expenditure

9.1 Supporting Table SC 12 – Capital Expenditure

WC052 Prince Albert - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January									
Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	1 094	1 362	–	453	453	1 362	908	66.7%	3%
August	1 094	1 362	–	2 479	2 932	2 724	(208)	-7.7%	18%
September	1 094	1 362	–	321	3 253	4 085	833	20.4%	20%
October	1 094	1 362	–	(42)		5 447	–		
November	1 094	1 362	–	419	#VALUE!	6 809	#VALUE!	#VALUE!	#VALUE!
December	1 094	1 362	–	2 452	#VALUE!	8 171	#VALUE!	#VALUE!	#VALUE!
January	1 094	1 362	–	1 150	#VALUE!	9 533	#VALUE!	#VALUE!	#VALUE!
February	1 094	1 362	–	–		10 894	–		
March	1 094	1 362	–	–		12 256	–		
April	1 094	1 362	–	–		13 618	–		
May	1 094	1 362	–	–		14 980	–		
June	1 094	1 362	–	–		16 342	–		
Total Capital expenditure	13 131	16 342	–	7 233					

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 - M07 January										
Summary of Employee and Councillor remuneration	Ref	Budget Year 2022/23								
		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		2 831	3 114	3 114	243	1 561	1 817	(255)	-14%	3 114
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		311	342	342	26	183	199	(16)	-8%	342
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		3 142	3 456	3 456	269	1 744	2 016	(272)	-13%	3 456
% increase	4		10.0%	10.0%						10.0%
Senior Managers of the Municipality										
Basic Salaries and Wages		2 029	2 086	2 086	153	1 102	1 217	(115)	-9%	2 086
Pension and UIF Contributions		-	-	(440)	0	1	2	(1)	-43%	(440)
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		93	189	189	0	0	53	(53)	-100%	189
Motor Vehicle Allowance		180	336	336	15	105	105	-	-	336
Cellphone Allowance		67	66	66	6	39	39	-	-	66
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	2	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		2 369	2 680	2 238	173	1 247	1 416	(169)	-12%	2 238
% increase	4		13.1%	-5.5%						-5.5%
Other Municipal Staff										
Basic Salaries and Wages		15 373	19 102	17 689	1 842	10 917	10 330	587	6%	17 689
Pension and UIF Contributions		2 064	2 903	2 903	237	1 607	1 654	(47)	-3%	2 903
Medical Aid Contributions		589	1 120	1 120	71	410	654	(244)	-37%	1 120
Overtime		1 160	1 133	1 148	-	-	-	-	-	1 148
Performance Bonus		1 042	-	1 393	(0)	(0)	870	(870)	-100%	1 393
Motor Vehicle Allowance		33	50	50	17	112	120	(8)	-7%	50
Cellphone Allowance		119	167	172	18	115	97	18	18%	172
Housing Allowances		60	64	288	7	47	37	9	25%	288
Other benefits and allowances		1 717	871	873	375	1 467	1 147	320	28%	873
Payments in lieu of leave		350	366	366	-	-	214	(214)	-100%	366
Long service awards		-	373	325	-	213	217	(4)	-2%	325
Post-retirement benefit obligations		240	150	197	-	-	(169)	169	-100%	197
Sub Total - Other Municipal Staff		22 747	26 298	26 524	2 568	14 888	15 171	(284)	-2%	26 524
% increase	4		15.6%	16.6%						16.6%
Total Parent Municipality		28 258	32 434	32 217	3 010	17 879	18 603	(724)	-4%	32 217
TOTAL SALARY, ALLOWANCES & BENEFITS		28 258	32 434	32 217	3 010	17 879	18 603	(724)	-4%	32 217
% increase	4		14.8%	14.0%						14.0%
TOTAL MANAGERS AND STAFF		25 116	28 978	28 761	2 741	16 135	16 587	(452)	-3%	28 761

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 - M07 January																
Description	Ref	Budget Year 2022/23												2022/23 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 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Cash Receipts By Source																
Property rates	3 402	1 862	(120)	294	302	302	457	304	-	-	-	-	1 423	4 826	5 163	5 525
Service charges - electricity revenue	25 603	1 725	2 182	1 506	1 400	1 504	1 909	599	-	-	-	-	9 882	20 708	22 698	24 210
Service charges - water revenue		444	7 037	142	680	313	612	419	-	-	-	-	(5 055)	4 592	4 936	5 280
Service charges - sanitation revenue		592	474	525	515	484	474	485	-	-	-	-	1 026	4 576	5 262	6 051
Service charges - refuse		251	237	226	225	214	216	211	-	-	-	-	592	2 172	2 498	2 873
Rental of facilities and equipment	656	20	24	22	24	23	17	527	-	-	-	-	(263)	393	421	450
Interest earned - external investments		253	260	254	231	293	383	367	-	-	-	-	463	2 504	2 679	2 867
Interest earned - outstanding debtors		(304)	5	37	203	562	407	117	-	-	-	-	960	1 988	2 036	2 251
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	428	50	53	53	64	73	41	40	-	-	-	-	735	1 108	1 186	1 269
Licences and permits		7	15	11	(2)	10	4	10	-	-	-	-	105	160	171	183
Agency services		124	454	278	17	207	733	204	-	-	-	-	(1 897)	120	128	137
Transfers and Subsidies - Operational	22 880	10 990	671	775	548	520	9 022	354	-	-	-	-	10 380	33 260	31 554	33 709
Other revenue	510	31	137	39	97	91	62	53	-	-	-	-	94	605	529	556
Cash Receipts by Source		16 045	11 430	4 163	4 302	4 596	14 338	3 690	-	-	-	-	18 446	77 010	79 262	85 361
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National/ Provincial and District)	4 747	-	3 195	162	-	278	87	1 025	-	-	-	-	9 363	14 110	14 369	12 017
Transfers and subsidies - capital (monetary allocations) (National/ Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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		16 045	14 625	4 325	4 302	4 874	14 425	4 715	-	-	-	-	27 809	91 121	93 631	97 378
Cash Payments by Type																
Employee related costs	16 139	2 341	2 285	2 210	2 215	2 307	2 040	2 741	-	-	-	-	12 739	28 877	29 998	33 231
Remuneration of councillors	1 744	221	198	194	248	309	304	269	-	-	-	-	1 712	3 456	3 767	4 106
Interest paid	32	-	14	3	3	3	3	3	-	-	-	-	4 373	4 405	4 141	4 174
Bulk purchases - Electricity	9 204	1 648	1 877	1 527	996	-	2 111	1 044	-	-	-	-	(3 441)	5 762	5 785	5 828
Acquisitions - water & other inventory	146	2	12	18	36	13	36	28	-	-	-	-	349	495	497	498
Contracted services	3 517	218	527	779	1 428	412	(31)	184	-	-	-	-	(2 938)	579	580	582
Grants and subsidies paid - other municipalities	260	-	-	178	-	-	-	83	-	-	-	-	5 773	6 033	5 582	5 475
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	320	320	320	320
General expenses	14 035	10 689	8 457	(1 664)	(1 433)	(10 281)	8 781	(514)	-	-	-	-	(4 810)	9 225	9 312	10 701
Cash Payments by Type	45 076	15 119	13 369	3 245	3 494	(7 235)	13 245	3 839	-	-	-	-	14 076	77 008	78 909	84 599
Other Cash Flows/Payments by Type																
Capital assets	5 362	453	2 479	156	(43)	419	849	1 049	-	-	-	-	(5 362)	-	-	-
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	50 438	15 572	15 848	3 401	3 451	(6 816)	14 094	4 888	-	-	-	-	8 714	77 008	78 909	84 599
NET INCREASE/(DECREASE) IN CASH HELD																
(50 438)		473	(1 223)	924	851	11 689	331	(173)	-	-	-	-	19 095	14 113	14 722	12 779
Cash/cash equivalents at the monthly year beginning:		52 624	53 097	51 875	52 799	53 650	65 340	65 670	65 498	65 498	65 498	65 498	65 498	52 624	66 737	81 459
Cash/cash equivalents at the monthly year end:		53 097	51 875	52 799	53 650	65 340	65 670	65 498	65 498	65 498	65 498	65 498	84 593	66 737	81 459	94 238

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 - M07 January										
Description	Ref	2021/22	Budget Year 2022/23							
		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		9 470	9 954	4 885	101	3 675	7 326	3 652	49.8%	4 885
Roads Infrastructure		8 196	3 104	3 104	101	2 875	1 810	(1 064)	-58.8%	3 104
Roads		-	-	-	-	-	-	-	-	-
Road Structures		8 196	3 104	3 104	101	2 875	1 810	(1 064)	-58.8%	3 104
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		409	1 281	1 281	-	-	470	470	100.0%	1 281
Drainage Collection		409	1 281	1 281	-	-	470	470	100.0%	1 281
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	500	-	152	467	314	67.3%	500
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	500	-	152	467	314	67.3%	500
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		865	5 569	-	-	647	4 579	3 932	85.9%	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		865	5 569	-	-	641	3 249	2 608	80.3%	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	7	1 331	1 324	99.5%	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	200	-	-	15	1 379	1 364	98.9%	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	200	-	-	15	1 379	1 364	98.9%	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	200	-	-	15	1 379	1 364	98.9%	-
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		2 172	1 300	2 000	1 041	1 095	1 167	72	6.1%	2 000
Operational Buildings		2 172	1 300	2 000	1 041	1 095	1 167	72	6.1%	2 000
Municipal Offices		2 172	1 300	2 000	1 041	1 095	1 167	72	6.1%	2 000
Intangible Assets		1 353	-	-	-	-	-	-	-	-
Computer Software and Applications		1 353	-	-	-	-	-	-	-	-
Computer Equipment		-	200	430	-	376	251	(125)	-49.9%	430
Computer Equipment		-	200	430	-	376	251	(125)	-49.9%	430
Furniture and Office Equipment		112	-	0	-	-	-	-	-	0
Furniture and Office Equipment		112	-	0	-	-	-	-	-	0
Machinery and Equipment		16	100	100	8	63	58	(4)	-7.6%	100
Machinery and Equipment		16	100	100	8	63	58	(4)	-7.6%	100
Transport Assets		32	-	-	-	2 009	1 374	(635)	-46.3%	-
Transport Assets		32	-	-	-	2 009	1 374	(635)	-46.3%	-
Total Capital Expenditure on new assets	1	13 155	11 754	7 415	1 150	7 233	11 555	4 322	37.4%	7 415

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 - M07 January										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	1 506	7 675	-	-	-	-	-	7 675
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	300	-	-	-	-	-	300
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	300	-	-	-	-	-	300
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	1 000	6 569	-	-	-	-	-	6 569
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	1 000	5 569	-	-	-	-	-	5 569
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	1 000	-	-	-	-	-	1 000
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	506	806	-	-	-	-	-	806
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	506	806	-	-	-	-	-	806
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	0	-	-	-	-	-	0
Landfill Sites		-	-	0	-	-	-	-	-	0
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	379	2 743	-	-	221	221	100.0%	2 743
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	379	2 743	-	-	221	221	100.0%	2 743
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	379	2 743	-	-	221	221	100.0%	2 743
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	2 355	-	-	-	-	-	2 355
Transport Assets		-	-	2 355	-	-	-	-	-	2 355
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	-	1 884	12 773	-	-	221	221	100.0%	12 773