

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 MARCH 2009.

MONTHLY BUDGET STATEMENT

October 2018

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PART 1 – IN YEAR REPORT

SECTION 1 - EXECUTIVE SUMMARY

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 - M04 October

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	1 351	Not Material	None
	Service charges - electricity revenue	3 254	Not Material	None
	Service charges - water revenue	638	Not Material	None
	Service charges - sanitation revenue	789	Not Material	None
	Service charges - refuse revenue	386	Not Material	None
	Service charges - other	-		
	Rental of facilities and equipment	84	Not Material	None
	Interest earned - external investments	740	Not Material	None
	Interest earned - outstanding debtors	165	Not Material	None
	Dividends received	-		None
	Fines, penalties and forfeits	439	Fines calc still to be performed	None
	Licences and permits	29	Not Material	None
	Agency services	-		
	Transfers and subsidies	4 645	Housing grant written back per AG report	None
	Other revenue	(706)	Other revenue not realised	None
2	Expenditure By Type			
	Employee related costs	3 676	Less employee related costs than budgeted for	None
	Remuneration of councillors	630	Not Material	None
	Debt impairment	1 999	Year end calc still to be performed	None
	Depreciation & asset impairment	662	Year end calc still to be performed	None
	Finance charges	-		None
	Bulk purchases	2 625	Not Material	None
	Other materials	-		
	Contracted services	61	Year end calc still to be performed	None
	Transfers and grants	-		
	Other expenditure	835	Housing grant written back per AG report	None
	Loss on disposal of PPE	-		
3	Capital Expenditure			
	Finance and administration	-	No capital purchases	None
	Sport and recreation	-	No capital purchases	None
	Housing	-		None
	Road transport	(193)	Capital to be correctly allocated	None
	Energy sources	563	Capital to be correctly allocated	None
	Water management	-	Capital to be correctly allocated	
	Waste water management	1 157		

SECTION 2 – IN-YEAR BUDGET STATEMENT TABLES

The in-year budget statement report for MARCH2016 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

WC052 Prince Albert - Table C1 Monthly Budget Statement Summary - M04 October

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	3 453	-	206	1 735	384	1 351	352%	3 453
Service charges	-	22 405	-	1 846	7 555	2 489	5 066	204%	22 405
Investment revenue	-	2 280	-	240	993	253	740	292%	2 280
Transfers and subsidies	-	46 641	-	367	9 828	5 182	4 645	90%	46 641
Other own revenue	-	13 726	-	140	1 537	1 525	12	1%	13 726
Total Revenue (excluding capital transfers and contributions)	-	88 504	-	2 798	21 648	9 834	11 814	120%	88 504
Employee costs	-	21 982	-	1 550	6 118	2 442	3 676	150%	21 982
Remuneration of Councillors	-	3 086	-	244	973	343	630	184%	3 086
Depreciation & asset impairment	-	2 978	-	248	993	331	662	200%	2 978
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	9 800	-	134	3 714	1 089	2 625	241%	9 800
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	-	41 776	-	2 255	7 537	4 642	2 895	62%	41 776
Total Expenditure	-	79 622	-	4 431	19 335	8 847	10 488	119%	79 622
Surplus/(Deficit)	-	8 882	-	(1 633)	2 313	987	1 327	134%	8 882
Transfers and subsidies - capital (monetary alloc	-	7 180	-	382	2 846	798	2 049	257%	7 180
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	16 062	-	(1 251)	5 160	1 785	3 375	189%	16 062
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	16 062	-	(1 251)	5 160	1 785	3 375	189%	16 062
Capital expenditure & funds sources									
Capital expenditure	-	15 680	-	1 027	3 269	1 742	1 527	88%	15 680
Capital transfers recognised	-	15 680	-	281	2 513	1 376	1 137	83%	15 680
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	747	757	367	390	106%	-
Total sources of capital funds	-	15 680	-	1 027	3 269	1 742	1 527	88%	15 680
Financial position									
Total current assets	-	39 345	-	-	42 457	-	-	-	39 345
Total non current assets	-	141 386	-	-	143 634	-	-	-	141 386
Total current liabilities	-	8 967	-	-	12 694	-	-	-	8 967
Total non current liabilities	-	26 838	-	-	25 257	-	-	-	26 838
Community wealth/Equity	-	144 926	-	-	148 141	-	-	-	144 926
Cash flows									
Net cash from (used) operating	-	16 317	-	(2 179)	13 470	1 813	(11 657)	-643%	16 317
Net cash from (used) investing	-	(15 584)	-	(1 027)	(3 269)	(1 732)	1 538	-89%	(15 584)
Net cash from (used) financing	-	15	-	0	(8)	2	10	619%	15
Cash/cash equivalents at the month/year end	25 414	31 147	-	-	35 606	30 483	(5 123)	-17%	26 161
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	1 277	810	584	784	377	6 274	-	1 417	11 523
Creditors Age Analysis									
Total Creditors	1 146	-	-	-	-	-	-	-	1 146

WC052 Prince Albert - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		-	66 432	-	1 190	15 466	7 381	8 084	110%	66 432
Executive and council		-	19 716	-	22	8 071	2 191	5 881	268%	19 716
Finance and administration		-	46 716	-	1 167	7 394	5 191	2 204	42%	46 716
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	1 980	-	141	555	220	335	152%	1 980
Community and social services		-	1 890	-	132	546	210	336	160%	1 890
Sport and recreation		-	40	-	9	9	4	4	99%	40
Public safety		-	50	-	-	(0)	6	(6)	-100%	50
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	3 931	-	0	906	437	469	107%	3 931
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	3 931	-	0	906	437	469	107%	3 931
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	23 341	-	1 849	7 568	2 593	4 975	192%	23 341
Energy sources		-	14 715	-	1 174	4 855	1 635	3 220	197%	14 715
Water management		-	3 854	-	267	1 036	428	608	142%	3 854
Waste water management		-	2 906	-	271	1 112	323	789	244%	2 906
Waste management		-	1 867	-	137	566	207	358	173%	1 867
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	95 684	-	3 180	24 494	10 632	13 863	130%	95 684
Expenditure - Functional										
<i>Governance and administration</i>		-	42 039	-	2 133	7 305	4 671	2 634	56%	42 039
Executive and council		-	6 982	-	601	2 045	776	1 269	164%	6 982
Finance and administration		-	35 057	-	1 532	5 259	3 895	1 364	35%	35 057
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	3 609	-	292	1 049	401	648	162%	3 609
Community and social services		-	1 963	-	161	580	218	362	166%	1 963
Sport and recreation		-	1 115	-	96	322	124	198	160%	1 115
Public safety		-	531	-	35	146	59	87	148%	531
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	9 801	-	884	3 631	1 089	2 542	233%	9 801
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	9 801	-	884	3 631	1 089	2 542	233%	9 801
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	24 173	-	1 121	7 351	2 686	4 665	174%	24 173
Energy sources		-	13 124	-	365	4 463	1 458	3 005	206%	13 124
Water management		-	4 990	-	293	1 243	554	689	124%	4 990
Waste water management		-	3 744	-	268	1 049	416	633	152%	3 744
Waste management		-	2 315	-	195	595	257	338	131%	2 315
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	79 622	-	4 431	19 335	8 847	10 488	119%	79 622
Surplus/ (Deficit) for the year		-	16 062	-	(1 251)	5 160	1 785	3 375	189%	16 062

WC052 Prince Albert - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M04 October

Vote Description	Ref	Budget Year 2018/19								
		2017/18	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand		Audited Outcome								
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		-	32 115	-	22	8 071	2 191	5 881	268%	32 115
1.1 - MUNICIPAL MANAGER			19 692	-	-	-	2 188	(2 188)	-100%	19 692
1.2 - COUNCIL GENERAL EXPENSES			12 423	-	22	8 071	3	8 069	315738%	12 423
Vote 2 - DIRECTOR FINANCE		-	48 362	-	1 150	7 286	5 148	2 138	42%	48 362
2.1 - FINANCIAL SERVICES			9 407	-	309	1 395	820	575	70%	9 407
2.2 - PROPERTY RATES			3 453	-	206	1 735	384	1 351	352%	3 453
2.3 - GRANTS AND SUBSIDIES			35 502	-	635	4 157	3 945	212	5%	35 502
Vote 3 - DIRECTOR CORPORATE		-	819	-	17	108	43	65	153%	819
3.1 - CORPORATE SERVICES			745	-	17	108	43	65	153%	745
3.2 - STRATEGIC SERVICES			74	-	-	-	-	-	-	74
3.3 - IDP			-	-	-	-	-	-	-	-
3.4 - ENVIRONMENTAL HEALTH			-	-	-	-	-	-	-	-
Vote 4 - DIRECTOR COMMUNITY		-	6 020	-	141	1 460	657	803	122%	6 020
4.1 - SOCIAL SERVICES			-	-	-	-	-	-	-	-
4.2 - GRAVEYARD			11	-	1	3	1	1	113%	11
4.3 - LIBRARY			1 605	-	112	456	178	278	156%	1 605
4.4 - COMMUNITY DEVELOPMENT WORKERS			74	-	1	12	8	4	50%	74
4.5 - GALLERY			-	-	-	-	-	-	-	-
4.6 - THUSONG SERVICE CENTRE			310	-	19	75	22	52	236%	310
4.7 - CIVIL DEFENCE			50	-	-	(0)	6	(6)	-100%	50
4.8 - LICENCES AND TRAFFIC			3 930	-	0	905	437	468	107%	3 930
4.9 - SPORT AND RECREATION			40	-	9	9	4	4	99%	40
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	24 434	-	1 849	7 569	2 594	4 975	192%	24 434
5.1 - REFUSE			1 753	-	137	566	207	358	173%	1 753
5.2 - SEWERAGE			3 020	-	271	1 112	323	789	244%	3 020
5.3 - PUBLIC WORKS			1 093	-	0	1	0	1	589%	1 093
5.4 - WATER SERVICES			3 854	-	267	1 036	428	608	142%	3 854
5.5 - ELECTRICITY SERVICES			14 715	-	1 174	4 855	1 635	3 220	197%	14 715
Total Revenue by Vote	2	-	111 749	-	3 180	24 494	10 632	13 863	130%	111 749
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		-	7 422	-	601	2 045	776	1 269	164%	7 422
1.1 - MUNICIPAL MANAGER			2 870	-	235	718	319	399	125%	2 870
1.2 - COUNCIL GENERAL EXPENSES			4 552	-	366	1 327	457	870	190%	4 552
Vote 2 - DIRECTOR FINANCE		-	28 519	-	1 135	3 124	3 194	(70)	-2%	28 519
2.1 - FINANCIAL SERVICES			11 609	-	1 116	3 078	1 355	1 723	127%	11 609
2.2 - PROPERTY RATES			70	-	6	23	8	16	200%	70
2.3 - GRANTS AND SUBSIDIES			16 840	-	14	23	1 831	(1 808)	-99%	16 840
Vote 3 - DIRECTOR CORPORATE		-	6 942	-	397	2 135	701	1 434	205%	6 942
3.1 - CORPORATE SERVICES			6 234	-	370	2 022	630	1 391	221%	6 234
3.2 - STRATEGIC SERVICES			74	-	-	-	-	-	-	74
3.3 - IDP			634	-	27	114	70	43	61%	634
3.4 - ENVIRONMENTAL HEALTH			-	-	-	-	-	-	-	-
Vote 4 - DIRECTOR COMMUNITY		-	8 147	-	612	3 025	883	2 142	243%	8 147
4.1 - SOCIAL SERVICES			50	-	4	17	6	11	200%	50
4.2 - GRAVEYARD			40	-	1	2	4	(3)	-57%	40
4.3 - LIBRARY			1 605	-	150	494	178	316	177%	1 605
4.4 - COMMUNITY DEVELOPMENT WORKERS			74	-	1	12	8	4	50%	74
4.5 - GALLERY			150	-	-	-	-	-	-	150
4.6 - THUSONG SERVICE CENTRE			194	-	4	55	22	33	155%	194
4.7 - CIVIL DEFENCE			531	-	35	146	59	87	148%	531
4.8 - LICENCES AND TRAFFIC			4 448	-	320	1 976	482	1 494	310%	4 448
4.9 - SPORT AND RECREATION			1 055	-	96	322	124	198	160%	1 055
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	29 686	-	1 685	9 005	3 293	5 712	173%	29 686
5.1 - REFUSE			2 315	-	195	595	257	338	131%	2 315
5.2 - SEWERAGE			3 744	-	268	1 049	416	633	152%	3 744
5.3 - PUBLIC WORKS			6 555	-	564	1 654	607	1 047	173%	6 555
5.4 - WATER SERVICES			4 990	-	293	1 243	554	689	124%	4 990
5.5 - ELECTRICITY SERVICES			12 082	-	365	4 463	1 458	3 005	206%	12 082
Total Expenditure by Vote	2	-	80 716	-	4 431	19 335	8 847	10 488	0	80 716
Surplus/ (Deficit) for the year	2	-	31 034	-	(1 251)	5 160	1 785	3 375	0	31 034

WC052 Prince Albert - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

Description	Ref	2017/18	Budget Year 2018/19								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
Revenue By Source											
Property rates			3 453	-	206	1 735	384	1 351	352%	3 453	
Service charges - electricity revenue			14 293	-	1 171	4 842	1 588	3 254	205%	14 293	
Service charges - water revenue			3 584	-	267	1 036	398	638	160%	3 584	
Service charges - sanitation revenue			2 906	-	271	1 112	323	789	244%	2 906	
Service charges - refuse revenue			1 622	-	137	566	180	386	214%	1 622	
Service charges - other			-	-	-	-	-	-	-	-	
Rental of facilities and equipment			502	-	42	140	56	84	151%	502	
Interest earned - external investments			2 280	-	240	993	253	740	292%	2 280	
Interest earned - outstanding debtors			698	-	66	243	78	165	213%	698	
Dividends received			-	-	-	-	-	-	-	-	
Fines, penalties and forfeits			3 713	-	0	852	413	439	106%	3 713	
Licences and permits			220	-	0	54	24	29	120%	220	
Agency services			-	-	-	-	-	-	-	-	
Transfers and subsidies			46 641	-	367	9 828	5 182	4 645	90%	46 641	
Other revenue			8 594	-	31	249	955	(706)	-74%	8 594	
Gains on disposal of PPE			-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)			-	88 504	-	2 798	21 648	9 834	11 814	120%	88 504
Expenditure By Type											
Employee related costs			21 982	-	1 550	6 118	2 442	3 676	150%	21 982	
Remuneration of councillors			3 086	-	244	973	343	630	184%	3 086	
Debt impairment			5 930	-	494	2 658	659	1 999	303%	5 930	
Depreciation & asset impairment			2 978	-	248	993	331	662	200%	2 978	
Finance charges			-	-	-	-	-	-	-	-	
Bulk purchases			9 800	-	134	3 714	1 089	2 625	241%	9 800	
Other materials			-	-	-	-	-	-	-	-	
Contracted services			650	-	52	134	72	61	85%	650	
Transfers and subsidies			-	-	-	-	-	-	-	-	
Other expenditure			35 196	-	1 709	4 745	3 911	835	21%	35 196	
Loss on disposal of PPE			-	-	-	-	-	-	-	-	
Total Expenditure			-	79 622	-	4 431	19 335	8 847	10 488	119%	79 622
Surplus/(Deficit)											
Transfers and subsidies - capital (monetary allocations)			-	8 882	-	(1 633)	2 313	987	1 327	0	8 882
(National / Provincial and District)				7 180	-	382	2 846	798	2 049	0	7 180
(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			-	16 062	-	(1 251)	5 160	1 785			16 062
Taxation				-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation			-	16 062	-	(1 251)	5 160	1 785			16 062
Attributable to minorities				-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality			-	16 062	-	(1 251)	5 160	1 785			16 062
Share of surplus/ (deficit) of associate				-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year			-	16 062	-	(1 251)	5 160	1 785			16 062

WC052 Prince Albert - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October

Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-		-
Vote 2 - DIRECTOR FINANCE		-	-	-	-	-	-	-		-
Vote 3 - DIRECTOR CORPORATE		-	-	-	-	-	-	-		-
Vote 4 - DIRECTOR COMMUNITY		-	-	-	-	-	-	-		-
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	15 680	-	1 027	3 269	1 742	1 527	88%	15 680
Total Capital single-year expenditure	4	-	15 680	-	1 027	3 269	1 742	1 527	88%	15 680
Total Capital Expenditure		-	15 680	-	1 027	3 269	1 742	1 527	88%	15 680
Capital Expenditure - Functional Classification										
Economic and environmental services		-	8 550	-	747	757	950	(193)	-20%	8 550
Planning and development		-	-	-	-	-	-	-		-
Road transport		-	8 550	-	747	757	950	(193)	-20%	8 550
Environmental protection		-	-	-	-	-	-	-		-
Trading services		-	7 130	-	281	2 513	792	1 720	217%	7 130
Energy sources		-	-	-	-	563	-	563	#DIV/0!	-
Water management		-	-	-	-	-	-	-		-
Waste water management		-	7 130	-	281	1 949	792	1 157	146%	7 130
Waste management		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	-	15 680	-	1 027	3 269	1 742	1 527	88%	15 680
Funded by:										
National Government		-	15 680	-	281	2 513	1 376	1 137	83%	15 680
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		-	-	-	-	-	-	-		-
Transfers recognised - capital		-	15 680	-	281	2 513	1 376	1 137	83%	15 680
Public contributions & donations	5	-	-	-	-	-	-	-		-
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		-	-	-	747	757	367	390	106%	-
Total Capital Funding		-	15 680	-	1 027	3 269	1 742	1 527	88%	15 680

WC052 Prince Albert - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M04 October

Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand										
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-		-
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	15 680	-	1 027	3 269	1 742	1 527	88%	15 680
5.1 - REFUSE		-	-	-	-	-	-	-		-
5.2 - SEWERAGE		-	7 130	-	281	1 949	792	1 157	146%	7 130
5.3 - PUBLIC WORKS		-	8 550	-	747	757	950	(193)	-20%	8 550
5.4 - WATER SERVICES		-	-	-	-	-	-	-		-
5.5 - ELECTRICITY SERVICES		-	-	-	-	563	-	563	#DIV/0!	-
Total single-year capital expenditure		-	15 680	-	1 027	3 269	1 742	1 527	0	15 680
Total Capital Expenditure		-	15 680	-	1 027	3 269	1 742	1 527	0	15 680

WC052 Prince Albert - Table C6 Monthly Budget Statement - Financial Position - M04 October

Description	Ref	2017/18	Budget Year 2018/19				
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
R thousands	1						
ASSETS							
Current assets							
Cash			3 147	-	35 606	3 147	
Call investment deposits			28 000	-	-	28 000	
Consumer debtors			3 597	-	1 134	3 597	
Other debtors			4 030	-	5 002	4 030	
Current portion of long-term receivables			-	-	-	-	
Inventory			570	-	715	570	
Total current assets			-	39 345	-	42 457	39 345
Non current assets							
Long-term receivables			-	-	-	-	
Investments			-	-	-	-	
Investment property			13 288	-	14 212	13 288	
Investments in Associate			-	-	-	-	
Property, plant and equipment			128 002	-	129 302	128 002	
Agricultural			-	-	-	-	
Biological			-	-	-	-	
Intangible			95	-	120	95	
Other non-current assets			-	-	-	-	
Total non current assets			-	141 386	-	143 634	141 386
TOTAL ASSETS			-	180 731	-	186 091	180 731
LIABILITIES							
Current liabilities							
Bank overdraft			-	-	-	-	
Borrowing			57	-	37	57	
Consumer deposits			472	-	468	472	
Trade and other payables			8 110	-	10 045	8 110	
Provisions			328	-	2 144	328	
Total current liabilities			-	8 967	-	12 694	8 967
Non current liabilities							
Borrowing			12	-	-	12	
Provisions			26 826	-	25 257	26 826	
Total non current liabilities			-	26 838	-	25 257	26 838
TOTAL LIABILITIES			-	35 805	-	37 951	35 805
NET ASSETS	2		-	144 926	-	148 141	144 926
COMMUNITY WEALTH/EQUITY							
Accumulated Surplus/(Deficit)			135 426	-	134 980	135 426	
Reserves			9 500	-	13 161	9 500	
TOTAL COMMUNITY WEALTH/EQUITY	2		-	144 926	-	148 141	144 926

WC052 Prince Albert - Table C7 Monthly Budget Statement - Cash Flow - M04 October

Description	Ref	2017/18	Budget Year 2018/19								
		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			2 935	-	297	1 340	326	1 014	311%	2 935	
Service charges			19 076	-	1 332	5 426	2 120	3 307	156%	19 076	
Other revenue			6 627	-	52	1 258	736	522	71%	6 627	
Government - operating			43 823	-	534	11 079	4 869	6 210	128%	43 823	
Government - capital			12 400	-	-	10 318	1 378	8 940	649%	12 400	
Interest			2 873	-	240	993	319	674	211%	2 873	
Dividends			-	-	-	-	-	-	-	-	
Payments											
Suppliers and employees			(71 363)	-	(4 634)	(16 945)	(7 929)	9 016	-114%	(71 363)	
Finance charges			(55)	-	-	-	(6)	(6)	100%	(55)	
Transfers and Grants			-	-	-	-	-	-	-	-	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	16 317	-	(2 179)	13 470	1 813	(11 657)	-643%	16 317
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors			-	-	-	-	-	-	-	-	
Decrease (increase) other non-current receivables			-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments			-	-	-	-	-	-	-	-	
Payments											
Capital assets			(15 584)	-	(1 027)	(3 269)	(1 732)	1 538	-89%	(15 584)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(15 584)	-	(1 027)	(3 269)	(1 732)	1 538	-89%	(15 584)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans			-	-	-	-	-	-	-	-	
Borrowing long term/refinancing			-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits			39	-	8	21	4	16	379%	39	
Payments											
Repayment of borrowing			(24)	-	(7)	(29)	(3)	27	-984%	(24)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	15	-	0	(8)	2	10	619%	15
NET INCREASE/ (DECREASE) IN CASH HELD			-	747	-	(3 206)	10 192	83			747
Cash/cash equivalents at beginning:			25 414	30 400	-		25 414	30 400			25 414
Cash/cash equivalents at month/year end:			25 414	31 147	-		35 606	30 483			26 161

PART 2 – SUPPORTING DOCUMENTATION

SECTION 3 – DEBTOR ANALYSIS

WC052 Prince Albert - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

Description	NT Code	Budget Year 2018/19									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	293	201	189	227	131	2 587	-	198	3 826	3 142	0	5 284
Trade and Other Receivables from Exchange Transactions - Electricity	1300	622	244	111	72	41	705	-	104	1 898	921	-	810
Receivables from Non-exchange Transactions - Property Rates	1400	98	39	26	266	18	244	-	845	1 536	1 374	-	354
Receivables from Exchange Transactions - Waste Water Management	1500	121	188	137	121	101	1 308	-	119	2 095	1 649	-	2 656
Receivables from Exchange Transactions - Waste Management	1600	144	118	100	87	76	1 074	-	102	1 702	1 339	-	2 452
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	1 413
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	0	-	-	-	0	-	-	-	0	0	-	-
Other	1900	-	21	21	11	11	355	-	49	468	426	-	200
Total By Income Source	2000	1 277	810	584	784	377	6 274	-	1 417	11 523	8 852	0	13 170
2017/18 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	178	121	51	45	15	103	-	155	667	318	-	-
Commercial	2300	227	68	34	226	18	502	-	351	1 426	1 097	-	-
Households	2400	872	621	500	513	344	5 669	-	911	9 431	7 437	0	13 170
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	1 277	810	584	784	377	6 274	-	1 417	11 523	8 852	0	13 170

SECTION 4 – CREDITOR ANALYSIS

WC052 Prince Albert - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description	NT Code	Budget Year 2018/19									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	826	-	-	-	-	-	-	-	-	826	979
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	131
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	320	-	-	-	-	-	-	-	-	320	972
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	15 038
Total By Customer Type	1000	1 146	-	-	-	-	-	-	-	-	1 146	17 120

SECTION 5 – INVESTMENT PORTFOLIO ANALYSIS

WC052 Prince Albert - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
Municipality									
Investec Investment: DB9798902		6mde	Money Marke	31-12-2018	135	7.9%	20 391		20 526
Investec Investment: DB9808180		6mde	Money Marke	31-12-2018	80	7.5%	10 238		10 318
Municipality sub-total					215		30 629	-	30 844
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				215		30 629	-	30 844

SECTION 6 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

WC052 Prince Albert - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October

Description	Ref	2017/18	Budget Year 2018/19							
		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:		-	22 684	-	-	10 011	2 520	7 491	297.2%	22 684
Local Government Equitable Share			19 317	-	-	8 049	2 146	5 903	275.0%	19 317
Finance Management			1 700	-	-	1 700	189	1 511		1 700
EPWP Incentive			1 042	-	-	262	116	146		1 042
Municipal Infrastructure Grant (MIG)			-	-	-	-	-	-		-
Integrated National Electrification Programme			-	-	-	-	-	-		-
PMU	3		250	-	-	-	28	(28)	-100.0%	250
			375	-	-	-	42	(42)	-100.0%	375
			-	-	-	-	-	-		-
			-	-	-	-	-	-		-
Other transfers and grants [insert description]			-	-	-	-	-	-		-
Provincial Government:		-	21 116	-	534	1 068	2 346	(1 278)	-54.5%	21 116
Financial Management Support Grant			330	-	-	-	37	(37)	-100.0%	330
CDW			74	-	-	-	8	(8)		74
LIBRARY SUBSIDY			1 602	-	534	1 068	178	890		1 602
THUSONG CENTRE			110	-	-	-	12	(12)		110
Housing			18 590	-	-	-	2 066	(2 066)		18 590
FINANCIAL ASSISTANCE TO MUNICIPALITIES FOR MAINTENANCE AND CONSTRUCTION O			-	-	-	-	-	-		-
Public Transport and Systems			50	-	-	-	6	(6)		50
Capacity Building			360	-	-	-	40	(40)		360
Financial Capacity - AFS			-	-	-	-	-	-		-
Financial Capacity - AFS software			-	-	-	-	-	-		-
Financial Capacity - Capacity building (Rollover)			-	-	-	-	-	-		-
Financial Capacity - Internal Audit			-	-	-	-	-	-		-
Financial Capacity - Internship (Rollover)			-	-	-	-	-	-		-
Financial Capacity - MSCOA			-	-	-	-	-	-		-
Financial Capacity - SDBIP			-	-	-	-	-	-		-
Other transfers and grants [insert description]	4		-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Financial Capacity - MSCOA training			-	-	-	-	-	-		-
			-	-	-	-	-	-		-
Other grant providers:		-	23	-	-	-	3	(3)	-100.0%	23
Skills Development Fund Levy			23	-	-	-	3	(3)	-100.0%	23
Total Operating Transfers and Grants	5	-	43 823	-	534	11 079	4 869	6 210	127.5%	43 823
Capital Transfers and Grants										
National Government:		-	12 400	-	-	10 318	1 378	8 940	648.9%	12 400
Municipal Infrastructure Grant (MIG)			7 150	-	-	4 818	794	4 024	506.5%	7 150
Accelerated Community Infrastructure Programme (ACIP)			-	-	-	-	-	-		-
Public Work Pedestrian Pathways			-	-	-	-	-	-		-
Finance Management			-	-	-	-	-	-		-
Integrated National Electrification Programme			2 250	-	-	2 500	250	2 250		2 250
			-	-	-	-	-	-		-
			-	-	-	-	-	-		-
Water Service Infrastructure Grant			3 000	-	-	3 000	333	2 667	800.0%	3 000
Total Capital Transfers and Grants	5	-	12 400	-	-	10 318	1 378	8 940	648.9%	12 400
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	56 223	-	534	21 397	6 247	15 150	242.5%	56 223

WC052 Prince Albert - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	22 684	-	129	9 238	2 520	6 718	266.5%	22 684
Local Government Equitable Share			19 317	-	-	8 049	2 146	5 903	275.0%	19 317
Finance Management			1 700	-	129	848	189	659	348.8%	1 700
EPWP Incentive			1 042	-	-	342	116	226	195.1%	1 042
Municipal Infrastructure Grant (MIG)			-	-	-	-	-	-	-	-
Integrated National Electrification Programme			250	-	-	-	28	(28)	-100.0%	250
PMU			375	-	-	-	42	(42)	-100.0%	375
Other transfers and grants [insert description]			-	-	-	-	-	-	-	-
Provincial Government:		-	21 116	-	18	11 847	2 346	9 482	404.1%	21 116
Financial Management Support Grant			330	-	-	-	37	(37)	-100.0%	330
CDW			74	-	-	86	8	78	-	74
LIBRARY SUBSIDY			1 602	-	5	1 961	178	1 783	-	1 602
THUSONG CENTRE			110	-	-	-	12	(12)	-	110
Housing			18 590	-	-	9 781	2 066	7 716	-	18 590
FINANCIAL ASSISTANCE TO MUNICIPALITIES FOR MAINTENANCE AND CONS			-	-	-	-	-	-	-	-
Public Transport and Systems			50	-	-	-	6	(6)	-	50
Capacity Building			360	-	-	-	40	(40)	-	360
Financial Capacity - AFS			-	-	-	-	-	-	-	-
Financial Capacity - AFS software			-	-	-	-	-	-	-	-
Financial Capacity - Capacity building (Rollover)			-	-	-	-	-	-	-	-
Financial Capacity - Internal Audit			-	-	-	-	-	-	-	-
Financial Capacity - Internship (Rollover)			-	-	-	-	-	-	-	-
Financial Capacity - MSCOA			-	-	-	-	-	-	-	-
Financial Capacity - SDBIP			-	-	13	19	-	-	-	-
Other transfers and grants [insert description]			-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>Financial Capacity - MSCOA training</i>			-	-	-	-	-	-	-	-
Other grant providers:		-	23	-	-	-	3	(3)	-100.0%	23
<i>Skills Development Fund Levy</i>			23	-	-	-	3	(3)	-100.0%	23
Total operating expenditure of Transfers and Grants:		-	43 823	-	147	21 086	4 869	16 197	332.6%	43 823
Capital expenditure of Transfers and Grants										
National Government:		-	12 400	-	411	2 960	1 378	1 583	114.9%	12 400
Municipal Infrastructure Grant (MIG)			7 150	-	454	2 356	794	1 561	196.5%	7 150
Accelerated Community Infrastructure Programme (ACIP)			-	-	-	-	-	-	-	-
Public Work Pedestrian Pathways			-	-	-	-	-	-	-	-
Finance Management			-	-	-	-	-	-	-	-
Integrated National Electrification Programme			2 250	-	(43)	605	250	355	-	2 250
			-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
Water Service Infrastructure Grant			3 000	-	-	-	333	(333)	-100.0%	3 000
Provincial Government:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	12 400	-	411	2 960	1 378	1 583	114.9%	12 400
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	56 223	-	558	24 046	6 247	17 780	284.6%	56 223

SECTION 7 – COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

WC052 Prince Albert - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October

Summary of Employee and Councillor remuneration	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	2 775	-	218	870	308	561	182%	2 775
Pension and UIF Contributions		-	-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		-	-	-	-	-	-	-		-
Cellphone Allowance		-	311	-	26	104	35	69	200%	311
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		-
Sub Total - Councillors			3 086	-	244	973	343	630	184%	3 086
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages	3		2 477	-	184	736	275	461	167%	2 477
Pension and UIF Contributions			86	-	20	80	10	70	735%	86
Medical Aid Contributions			48	-	5	22	5	16	310%	48
Overtime			-	-	-	-	-	-		-
Performance Bonus			-	-	-	-	-	-		-
Motor Vehicle Allowance			301	-	25	100	33	67	200%	301
Cellphone Allowance			60	-	8	32	7	25	380%	60
Housing Allowances			18	-	2	6	2	4	200%	18
Other benefits and allowances			36	-	-	-	4	(4)	-100%	36
Payments in lieu of leave			-	-	-	-	-	-		-
Long service awards			-	-	-	-	-	-		-
Post-retirement benefit obligations	2		-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality			3 026	-	244	976	336	639	190%	3 026
% increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			14 298	-	1 033	4 137	1 589	2 549	160%	14 298
Pension and UIF Contributions			1 775	-	120	469	197	271	138%	1 775
Medical Aid Contributions			952	-	38	156	106	50	47%	952
Overtime			668	-	59	227	74	153	206%	668
Performance Bonus			-	-	-	-	-	-		-
Motor Vehicle Allowance			146	-	4	17	16	0	3%	146
Cellphone Allowance			97	-	7	23	11	13	117%	97
Housing Allowances			100	-	8	32	11	21	188%	100
Other benefits and allowances			630	-	-	-	70	(70)	-100%	630
Payments in lieu of leave			12	-	37	52	1	51	3822%	12
Long service awards			162	-	-	29	18	11	62%	162
Post-retirement benefit obligations	2		116	-	-	-	13	(13)	-100%	116
Sub Total - Other Municipal Staff			18 956	-	1 306	5 142	2 106	3 036	144%	18 956
% increase	4		#DIV/0!							#DIV/0!
Total Parent Municipality			25 068	-	1 794	7 091	2 785	4 306	155%	25 068
Unpaid salary, allowances & benefits in arrears:										
Sub Total - Other Staff of Entities			-	-	-	-	-	-	-	-
% increase	4		#DIV/0!							#DIV/0!
Total Municipal Entities			-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS			25 068	-	1 794	7 091	2 785	4 306	155%	25 068
% increase	4		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF			21 982	-	1 550	6 118	2 442	3 676	150%	21 982

SECTION 8 – CAPITAL PROGRAMME PERFORMANCE

WC052 Prince Albert - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

Month	2017/18	Budget Year 2018/19							
	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				1 200	1 200	-	(1 200)	#DIV/0!	8%
August				479	1 679	-	(1 679)	#DIV/0!	11%
September				563	2 242	-	(2 242)	#DIV/0!	14%
October				1 027	3 269	-	(3 269)	#DIV/0!	21%
November				-		-	-		
December				-		-	-		
January				-		-	-		
February				-		-	-		
March				-		-	-		
April				-		-	-		
May				-		-	-		
June		15 680		-		15 680	-		
Total Capital expenditure	-	15 680	-	3 269					

SECTION 9 - ACCOUNTING OFFICER'S QUALITY CERTIFICATION

QUALITY CERTIFICATE

I, H Mettler, accounting officer of Prince Albert Municipality, hereby certify that

1. Monthly budget statement

For the month ended OCTOBER 2018 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name: H F W Mettler

Municipal Manager of Prince Albert Municipality WC052

Signature _____

Date 13 November 2018