

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.

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**MONTHLY BUDGET STATEMENT**

**APRIL 2019**

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## Glossary

**Adjustments budget** – Prescribed in section 28 of the MFMA. This formally means by which a municipality may revise its annual budget during the year.

**Allocations** – Money received from Provincial or National Government or other municipalities.

**Budget** – The financial plan of the Municipality.

**Budget related policy** – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.

**Capital expenditure** - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

**Cash flow statement** – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

**DORA** – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

**Equitable share** – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

**Fruitless and wasteful expenditure** – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

**GFS** – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

**GRAP** – Generally Recognised Accounting Practice. The new standard for municipal accounting.

**IDP** – Integrated Development Plan. The main strategic planning document of the Municipality

**MBRR** – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

**MFMA** – Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.

**MTREF** – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

**Operating expenditure** – Spending on the day to day expenses of the Municipality such as salaries and wages.

**Rates** – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

**SDBIP** – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

**Strategic objectives** – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

**Unauthorised expenditure** – Generally, is spending without, or in excess of, an approved budget.

**Virement** – A transfer of budget.

**Virement policy** - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

**Vote** – One of the main segments into which a budget is divided.

**mSCOA** – Municipal Standard Chart of Accounts.

## Legislative Framework

This report has been prepared in terms of the following enabling legislation

### The Municipal Finance Management Act

Section 71: Monthly budget statements

### **Local Government: Municipal Finance Management Act (56/2003)**

### **Municipal budget and reporting regulations (MBRR)**

Highlighted in the text box below are the relevant sections from the MBRR:

#### Format of monthly budget statements

*28. The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168{1} of the Act.*

#### *Tabling of monthly budget statements*

*29. The mayor may table in the municipal council a monthly budget statement submitted to the mayor in terms of section 71 (1) of the Act. If the mayor does so, the monthly budget statement must be accompanied by a mayor's report in a format set out in Schedule C.*

#### *Publication of monthly budget statements*

*30. {1} The monthly budget statement of a municipality must be placed on the municipality's website.*

*(2) The municipal manager must publish on the municipality's website any other information that the municipal council considers appropriate to facilitate public awareness of the monthly budget statement, including -*

*(a) summaries of monthly budget statements in alternate languages predominant in the community; and*

*(b) information relevant to each ward in the municipality.*

# PART 1 – IN-YEAR REPORT

## Section 1 – Mayor’s Report

### 1.1 In-Year Report - Monthly Budget Statement

***Mayor's report***

3. The mayor's report accompanying an in-year monthly budget statement must provide-

( a) a summary of whether the municipality's budget is being implemented in accordance with the service delivery and budget implementation plan and any service delivery agreements with municipal entities;

(b) a summary of any financial problems or risks facing the municipality or any such entity; and

(c) any other information considered relevant by the mayor.

#### 1.1.1 Implementation of budget in terms of SDBIP

The municipal budget was implemented in accordance with the approved SDBIP.

#### 1.1.2 Financial problems or risks facing the municipality

The municipality is in a position to meet its current commitments and it is anticipated that the liquidity position will improve over the current financial year.

#### 1.1.3 Other information

The municipality approved its annual budget for 2018/19 financial year as per legislation (MFMA). The Mid –Year (2<sup>th</sup>) Adjustments budget was approved on the 28 January 2019 and operating expenditure decreased from R 84 553 758 to R 79 829 274 and the operating revenue decrease from R 84 720 822 to R 79 996 338. The Municipality’s capital budget increased from R 14 467 758 to R 14 487 758.

## 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 2018/2019**

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

### **RECOMMENDATION:**

1. That the Mayor take note of the monthly statement and supporting documentation for April 2019.

## 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 2018 for the 2018/2019 financial year. The amounts for rates and service charges do not represent cash received but levied amounts.

Total revenue received to date was R 55 630 150.67 which represents 34.70% of the total operating revenue budget for the year.

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

**Services charges:** A negative YTD variance of 8% is evident, the main contributor is that monies are not collected in the Eskom serving areas. Prepaid water meters will be installed in the two outer towns, but funding is needed as PAMUN does not have the funds for this. The mentioned plan will be tabled to council in the following months.

**Interest earned – external investments:** A positive YTD variance of 1%, as a result of the interest for April 2019 were also recorded in April 2019.

**Fines, penalties and forfeits:** A positive YTD variance of 64%, this relate to the provision that is being journalled through every month that has a negative effect on SC9. The provision therefore will be moved to general expenses on SC9 to better reflect the actual income of fines. Remember that these amounts reflected are levied fines.

**Agency Service:** A positive YTD variance of 14%, as a result of more revenue that was received than anticipated in the budget.



**Transfers and subsidies:** A negative YTD variance of 25%, as a result of grant income that haven't been received yet.

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 R50 360 317.39 which represents 43.34% of the total operating expenditure budget for the year.

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

**Employee Cost:** A negative YTD budget variance of 12%. Some expenses did not related to Employee costs and will be moved.

**Depreciation & asset impairment:** A negative YTD budget variance of 10%,

**Finance charges:** A negative YTD budget variance of 3% is recorded which is still within the budgeted norms for this item.

**Bulk purchases:** A negative YTD budget variance of 12% is reflected as a result of less electricity that was purchased from Eskom and not as anticipated in the budget.

**Other materials:** A positive YTD budget variance of 13% is reflected as a result of cost containment measures coupled with the fact that certain tenders for materials still needs to be awarded.

**Contracted services:** A positive YTD budget variance of 18% is reflected as a result of certain measures that was put in place to ensure better management of contracts however it should be noted that the appointment of certain contractor took longer than anticipated and the expenditure for this category will increase over the remainder of the financial year.

**Transfers and Subsidies:** A positive YTD budget variance of 13% is recorded due to less payments to these creditors and not as anticipated in the budget however this will balance out over the reminder of the financial year.

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

**Capital expenditure:** Total year to date capital expenditure as at 31 April 2019 amounts to R 8 915 063 which represent 70.75% of the total capital budget. The service delivery departments urgently needs to expedite the capital spending in order to ensure that service delivery targets are met and programs are executed as intended.

Refer to table C5 (page 16) for Capital Expenditure per Government Finance Statistics and table SC12 (page 27) for the monthly Capital Expenditure trend.

**Cash flow:** Although the bank balance as at 31 April 2019 reflects a positive amount of R 38 886 652 there are creditor commitments amounting to R 10 236 365.45 which includes unspent conditional grants of R 9 638 829.55. The municipality has sufficient funds available to meet the current commitments as well as to fund operations in the short term.

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

### **3.2.2 Reports, tables, charts & explanations**

No summary tables and charts are included for this section of the April 2019 Budget Statement report.

### **3.3 Material variances from SDBIP**

No variances was report for April 2019.

### **3.4 Remedial or corrective steps**

No remedial or corrective steps are needed for April 2019.

### **3.5 Conclusion**

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

## Section 4 – In-year budget statement tables

### ***In-Year budget statement tables***

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

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

And

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

## 4.1 Monthly budget statements

### 4.1.1 Table C1: S71 Monthly Budget Statement Summary

WC052 Prince Albert - Table C1 Monthly Budget Statement Summary - M10 April

Description	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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	3 453	3 703	220	3 000	2 469	531	22%	3 703
Service charges	-	22 405	23 486	2 071	19 450	15 658	3 792	24%	23 486
Investment revenue	-	2 280	2 830	203	2 348	1 887	462	24%	2 830
Transfers and subsidies	-	46 641	42 395	489	24 475	28 264	(3 788)	-13%	42 395
Other own revenue	-	13 726	7 582	413	6 358	5 055	1 303	26%	7 582
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>88 504</b>	<b>79 996</b>	<b>3 396</b>	<b>55 630</b>	<b>53 331</b>	<b>2 299</b>	<b>4%</b>	<b>79 996</b>
Employee costs	-	21 982	23 051	1 516	16 768	15 367	1 400	9%	23 051
Remuneration of Councillors	-	3 086	3 086	253	2 522	2 057	465	23%	3 086
Depreciation & asset impairment	-	2 978	3 288	243	2 462	2 192	270	12%	3 288
Finance charges	-	-	55	-	-	37	(37)	-100%	55
Materials and bulk purchases	-	9 800	11 190	1 207	8 131	7 460	671	9%	11 190
Transfers and subsidies	-	-	1 236	-	-	824	(824)	-100%	1 236
Other expenditure	-	41 776	37 923	1 917	20 477	25 282	(4 805)	-19%	37 923
<b>Total Expenditure</b>	-	<b>79 622</b>	<b>79 829</b>	<b>5 136</b>	<b>50 360</b>	<b>53 220</b>	<b>(2 859)</b>	<b>-5%</b>	<b>79 829</b>
<b>Surplus/(Deficit)</b>	-	<b>8 882</b>	<b>167</b>	<b>(1 740)</b>	<b>5 270</b>	<b>111</b>	<b>5 158</b>	<b>4632%</b>	<b>167</b>
Transfers and subsidies - capital (monetary alloc	-	7 180	14 468	701	5 891	9 645	(3 754)	-39%	14 468
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>16 062</b>	<b>14 635</b>	<b>(1 038)</b>	<b>11 161</b>	<b>9 757</b>	<b>1 404</b>	<b>14%</b>	<b>14 635</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>16 062</b>	<b>14 635</b>	<b>(1 038)</b>	<b>11 161</b>	<b>9 757</b>	<b>1 404</b>	<b>14%</b>	<b>14 635</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>15 680</b>	<b>19 643</b>	<b>1 037</b>	<b>8 915</b>	<b>13 095</b>	<b>(4 180)</b>	<b>-32%</b>	<b>19 643</b>
Capital transfers recognised	-	12 380	14 488	750	5 487	9 659	(4 171)	-43%	14 488
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3 300	5 155	286	3 428	3 437	(9)	-0%	5 155
<b>Total sources of capital funds</b>	-	<b>15 680</b>	<b>19 643</b>	<b>1 037</b>	<b>8 915</b>	<b>13 095</b>	<b>(4 180)</b>	<b>-32%</b>	<b>19 643</b>
<b>Financial position</b>									
Total current assets	-	39 345	32 300		44 236				32 300
Total non current assets	-	141 386	157 712		147 811				157 712
Total current liabilities	-	8 967	6 076		12 867				6 076
Total non current liabilities	-	26 838	26 382		25 138				26 382
Community wealth/Equity	-	<b>144 926</b>	<b>157 554</b>		<b>154 041</b>				<b>157 554</b>
<b>Cash flows</b>									
Net cash from (used) operating	-	16 317	18 219	(1 107)	22 072	12 146	(9 926)	-82%	18 219
Net cash from (used) investing	-	(15 584)	(21 961)	(1 037)	(8 915)	(14 641)	(5 726)	39%	(21 961)
Net cash from (used) financing	-	15	(34)	(5)	(28)	(23)	5	-21%	(34)
<b>Cash/cash equivalents at the month/year end</b>	<b>25 414</b>	<b>31 147</b>	<b>21 638</b>	<b>-</b>	<b>38 543</b>	<b>22 897</b>	<b>(15 647)</b>	<b>-68%</b>	<b>21 638</b>
<b>Debtors &amp; creditors analysis</b>									
	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	1 064	1 034	629	517	439	7 733	-	1 859	13 276
<b>Creditors Age Analysis</b>									
Total Creditors	652	-	-	-	-	-	-	-	652

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

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

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

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

Description	Ref	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
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		-	66 432	36 261	1 585	35 581	24 174	11 407	47%	36 261
Executive and council		-	19 716	21 225	29	19 973	14 150	5 823	41%	21 225
Finance and administration		-	46 716	15 036	1 557	15 608	10 024	5 584	56%	15 036
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		-	1 980	14 478	148	1 650	9 652	(8 002)	-83%	14 478
Community and social services		-	1 890	1 976	147	1 556	1 317	239	18%	1 976
Sport and recreation		-	40	40	0	21	27	(5)	-19%	40
Public safety		-	50	-	1	72	-	72	#DIV/0!	-
Housing		-	-	12 462	-	-	8 308	(8 308)	-100%	12 462
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		-	3 931	4 897	288	4 811	3 265	1 546	47%	4 897
Planning and development		-	-	74	-	-	49	(49)	-100%	74
Road transport		-	3 931	4 823	288	4 811	3 215	1 596	50%	4 823
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		-	23 341	38 828	2 076	19 479	25 885	(6 407)	-25%	38 828
Energy sources		-	14 715	17 672	1 195	12 002	11 781	220	2%	17 672
Water management		-	3 854	16 085	376	3 251	10 723	(7 472)	-70%	16 085
Waste water management		-	2 906	3 319	369	2 840	2 213	627	28%	3 319
Waste management		-	1 867	1 753	135	1 386	1 168	218	19%	1 753
<i><b>Other</b></i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	95 684	94 464	4 098	61 521	62 976	(1 455)	-2%	94 464
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		-	42 039	27 424	1 592	18 048	18 283	(234)	-1%	27 424
Executive and council		-	6 982	8 252	462	5 191	5 501	(310)	-6%	8 252
Finance and administration		-	35 057	19 172	1 129	12 858	12 782	76	1%	19 172
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		-	3 609	15 958	288	2 858	10 638	(7 780)	-73%	15 958
Community and social services		-	1 963	2 425	143	1 530	1 616	(86)	-5%	2 425
Sport and recreation		-	1 115	1 071	99	928	714	213	30%	1 071
Public safety		-	531	-	46	400	-	400	#DIV/0!	-
Housing		-	-	12 462	-	-	8 308	(8 308)	-100%	12 462
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		-	9 801	12 264	948	11 144	8 176	2 968	36%	12 264
Planning and development		-	-	611	-	-	407	(407)	-100%	611
Road transport		-	9 801	11 653	948	11 144	7 769	3 375	43%	11 653
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		-	24 173	23 984	2 308	18 309	15 989	2 320	15%	23 984
Energy sources		-	13 124	12 547	1 447	10 505	8 365	2 140	26%	12 547
Water management		-	4 990	4 783	495	3 586	3 189	397	12%	4 783
Waste water management		-	3 744	3 164	192	2 544	2 109	435	21%	3 164
Waste management		-	2 315	3 489	173	1 675	2 326	(651)	-28%	3 489
<i><b>Other</b></i>		-	-	200	-	-	133	(133)	-100%	200
<b>Total Expenditure - Functional</b>	3	-	79 622	79 829	5 136	50 360	53 220	(2 859)	-5%	79 829
<b>Surplus/ (Deficit) for the year</b>		-	16 062	14 635	(1 038)	11 161	9 757	1 404	14%	14 635

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

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

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

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

Vote Description	Ref	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
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - EXECUTIVE AND COUNCIL	1	-	19 716	21 225	29	19 973	14 150	5 823	41.2%	21 225
Vote 2 - DIRECTOR FINANCE		-	46 332	13 888	1 537	15 263	9 259	6 004	64.8%	13 888
Vote 3 - DIRECTOR CORPORATE		-	385	1 222	19	345	814	(469)	-57.6%	1 222
Vote 4 - DIRECTOR COMMUNITY		-	5 870	18 168	436	6 438	12 112	(5 674)	-46.8%	18 168
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	23 342	39 921	2 076	19 480	26 614	(7 134)	-26.8%	39 921
<b>Total Revenue by Vote</b>	2	-	<b>95 644</b>	<b>94 424</b>	<b>4 097</b>	<b>61 499</b>	<b>62 949</b>	<b>(1 450)</b>	<b>-2.3%</b>	<b>94 424</b>
<b>Expenditure by Vote</b>										
Vote 1 - EXECUTIVE AND COUNCIL	1	-	6 982	8 252	462	5 191	5 501	(310)	-5.6%	8 252
Vote 2 - DIRECTOR FINANCE		-	28 749	12 182	574	7 834	8 121	(287)	-3.5%	12 182
Vote 3 - DIRECTOR CORPORATE		-	6 308	7 602	555	5 024	5 068	(44)	-0.9%	7 602
Vote 4 - DIRECTOR COMMUNITY		-	7 947	20 517	833	9 907	13 678	(3 771)	-27.6%	19 245
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	29 636	31 278	2 711	22 405	20 852	1 553	7.4%	31 278
<b>Total Expenditure by Vote</b>	2	-	<b>79 622</b>	<b>79 829</b>	<b>5 136</b>	<b>50 360</b>	<b>53 220</b>	<b>(2 859)</b>	<b>-5.4%</b>	<b>78 558</b>
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>16 022</b>	<b>14 595</b>	<b>(1 039)</b>	<b>11 139</b>	<b>9 730</b>	<b>1 409</b>	<b>14.5%</b>	<b>15 866</b>

## 4.1.4 Table C4: Monthly Budget Statement - Financial

### Performance (revenue and expenditure)

WC052 Prince Albert - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	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
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		-	3 453	3 703	220	3 000	2 469	531	22%	3 703
Service charges - electricity revenue		-	14 293	15 038	1 190	11 973	10 025	1 948	19%	15 038
Service charges - water revenue		-	3 584	3 720	376	3 251	2 480	771	31%	3 720
Service charges - sanitation revenue		-	2 906	3 106	369	2 840	2 071	769	37%	3 106
Service charges - refuse revenue		-	1 622	1 623	135	1 386	1 082	304	28%	1 623
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	502	387	33	353	258	95	37%	387
Interest earned - external investments		-	2 280	2 830	203	2 348	1 887	462	24%	2 830
Interest earned - outstanding debtors		-	698	825	77	678	550	128	23%	825
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	3 713	3 543	257	4 618	2 362	2 256	96%	3 543
Licences and permits		-	220	-	-	-	-	-	-	-
Agency services		-	-	220	32	195	147	48	33%	220
Transfers and subsidies		-	46 641	42 395	489	24 475	28 264	(3 788)	-13%	42 395
Other revenue		-	8 594	2 607	16	513	1 738	(1 225)	-70%	2 607
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	<b>88 504</b>	<b>79 996</b>	<b>3 396</b>	<b>55 630</b>	<b>53 331</b>	<b>2 299</b>	<b>4%</b>	<b>79 996</b>
<b>Expenditure By Type</b>										
Employee related costs		-	21 982	23 051	1 516	16 768	15 367	1 400	9%	23 051
Remuneration of councillors		-	3 086	3 086	253	2 522	2 057	465	23%	3 086
Debt impairment		-	5 930	5 930	699	8 631	3 953	4 678	118%	5 930
Depreciation & asset impairment		-	2 978	3 288	243	2 462	2 192	270	12%	3 288
Finance charges		-	-	55	-	-	37	(37)	-100%	55
Bulk purchases		-	9 800	10 500	1 207	8 131	7 000	1 131	16%	10 500
Other materials		-	-	690	-	-	460	(460)	-100%	690
Contracted services		-	650	21 114	231	1 567	14 076	(12 509)	-89%	21 114
Transfers and subsidies		-	-	1 236	-	-	824	(824)	-100%	1 236
Other expenditure		-	35 196	10 879	987	10 279	7 253	3 026	42%	10 879
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		-	<b>79 622</b>	<b>79 829</b>	<b>5 136</b>	<b>50 360</b>	<b>53 220</b>	<b>(2 859)</b>	<b>-5%</b>	<b>79 829</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary contributions)		-	8 882	167	(1 740)	5 270	111	5 158	0	167
(National / Provincial and District)		-	7 180	14 468	701	5 891	9 645	(3 754)	(0)	14 468
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		-	<b>16 062</b>	<b>14 635</b>	<b>(1 038)</b>	<b>11 161</b>	<b>9 757</b>			<b>14 635</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		-	<b>16 062</b>	<b>14 635</b>	<b>(1 038)</b>	<b>11 161</b>	<b>9 757</b>			<b>14 635</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		-	<b>16 062</b>	<b>14 635</b>	<b>(1 038)</b>	<b>11 161</b>	<b>9 757</b>			<b>14 635</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		-	<b>16 062</b>	<b>14 635</b>	<b>(1 038)</b>	<b>11 161</b>	<b>9 757</b>			<b>14 635</b>

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

WC052 Prince Albert - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	Budget Year 2018/19								
		2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	20	-	-	13	(13)	-100%	20
Vote 2 - DIRECTOR FINANCE		-	-	31	-	-	21	(21)	-100%	31
Vote 3 - DIRECTOR CORPORATE		-	-	185	-	-	123	(123)	-100%	185
Vote 4 - DIRECTOR COMMUNITY		-	-	710	-	-	473	(473)	-100%	710
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	15 680	18 697	1 037	8 915	12 465	(3 549)	-28%	18 697
<b>Total Capital single-year expenditure</b>	4	-	15 680	19 643	1 037	8 915	13 095	(4 180)	-32%	19 643
<b>Total Capital Expenditure</b>		-	15 680	19 643	1 037	8 915	13 095	(4 180)	-32%	19 643
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	-	236	-	-	157	(157)	-100%	236
Executive and council		-	-	20	-	-	13	(13)	-100%	20
Finance and administration		-	-	216	-	-	144	(144)	-100%	216
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	710	-	-	473	(473)	-100%	710
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	710	-	-	473	(473)	-100%	710
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	8 550	5 158	894	7 560	3 439	4 121	120%	5 158
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	8 550	5 158	894	7 560	3 439	4 121	120%	5 158
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	7 130	13 538	142	1 356	9 026	(7 670)	-85%	13 538
Energy sources		-	-	2 700	-	563	1 800	(1 237)	-69%	2 700
Water management		-	-	7 624	21	237	5 083	(4 846)	-95%	7 624
Waste water management		-	7 130	1 126	122	555	751	(196)	-26%	1 126
Waste management		-	-	2 088	-	-	1 392	(1 392)	-100%	2 088
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	15 680	19 643	1 037	8 915	13 095	(4 180)	-32%	19 643
<b>Funded by:</b>										
National Government		-	12 380	14 488	730	5 250	9 659	(4 408)	-46%	14 488
Provincial Government		-	-	-	21	237	-	237	#DIV/0!	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	12 380	14 488	750	5 487	9 659	(4 171)	-43%	14 488
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	3 300	5 155	286	3 428	3 437	(9)	0%	5 155
<b>Total Capital Funding</b>		-	15 680	19 643	1 037	8 915	13 095	(4 180)	-32%	19 643



## 4.1.6 Table C6: Monthly Budget Statement - Financial Position

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

Description	Ref	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		-	3 147	(457)	38 887	(457)
Call investment deposits		-	28 000	22 075	-	22 075
Consumer debtors		-	3 597	2 179	(139)	2 179
Other debtors		-	4 030	7 744	4 773	7 744
Current portion of long-term receivables		-	-	-	-	-
Inventory		-	570	758	715	758
<b>Total current assets</b>		-	<b>39 345</b>	<b>32 300</b>	<b>44 236</b>	<b>32 300</b>
<b>Non current assets</b>						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		-	13 288	13 625	14 197	13 625
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	128 002	143 983	133 493	143 983
Agricultural		-	-	-	-	-
Biological		-	-	-	-	-
Intangible		-	95	103	120	103
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		-	<b>141 386</b>	<b>157 712</b>	<b>147 811</b>	<b>157 712</b>
<b>TOTAL ASSETS</b>		-	<b>180 731</b>	<b>190 012</b>	<b>192 046</b>	<b>190 012</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	57	5	8	5
Consumer deposits		-	472	475	478	475
Trade and other payables		-	8 110	3 131	10 236	3 131
Provisions		-	328	2 466	2 144	2 466
<b>Total current liabilities</b>		-	<b>8 967</b>	<b>6 076</b>	<b>12 867</b>	<b>6 076</b>
<b>Non current liabilities</b>						
Borrowing		-	12	-	-	-
Provisions		-	26 826	26 382	25 138	26 382
<b>Total non current liabilities</b>		-	<b>26 838</b>	<b>26 382</b>	<b>25 138</b>	<b>26 382</b>
<b>TOTAL LIABILITIES</b>		-	<b>35 805</b>	<b>32 458</b>	<b>38 005</b>	<b>32 458</b>
<b>NET ASSETS</b>	2	-	<b>144 926</b>	<b>157 554</b>	<b>154 041</b>	<b>157 554</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		-	135 426	144 393	140 881	144 393
Reserves		-	9 500	13 161	13 161	13 161
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	-	<b>144 926</b>	<b>157 554</b>	<b>154 041</b>	<b>157 554</b>

## 4.1.7 Table C7: Monthly Budget Statement – Cash Flow

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

Description	Ref	Budget Year 2018/19								
		2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	2 935	3 147	325	2 811	2 098	712	34%	3 147
Service charges		-	19 076	19 963	1 566	14 577	13 309	1 268	10%	19 963
Other revenue		-	6 627	3 891	331	5 610	2 594	3 016	116%	3 891
Government - operating		-	43 823	42 395	128	25 228	28 264	(3 035)	-11%	42 395
Government - capital		-	12 400	14 488	-	12 610	9 659	2 951	31%	14 488
Interest		-	2 873	3 531	203	2 348	2 354	(6)	0%	3 531
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		-	(71 363)	(67 906)	(3 659)	(41 112)	(45 270)	(4 159)	9%	(67 906)
Finance charges		-	(55)	(55)	-	-	(37)	(37)	100%	(55)
Transfers and Grants		-	-	(1 236)	-	-	(824)	(824)	100%	(1 236)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	16 317	18 219	(1 107)	22 072	12 146	(9 926)	-82%	18 219
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		-	(15 584)	(21 961)	(1 037)	(8 915)	(14 641)	(5 726)	39%	(21 961)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	(15 584)	(21 961)	(1 037)	(8 915)	(14 641)	(5 726)	39%	(21 961)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	39	27	0	30	18	13	70%	27
<b>Payments</b>										
Repayment of borrowing		-	(24)	(61)	(5)	(58)	(41)	17	-42%	(61)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	15	(34)	(5)	(28)	(23)	5	-21%	(34)
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		-	747	(3 776)	(2 149)	13 129	(2 518)			(3 776)
Cash/cash equivalents at beginning:		25 414	30 400	25 414		25 414	25 414			25 414
Cash/cash equivalents at month/year end:		25 414	31 147	21 638		38 543	22 897			21 638

## 4.1.8 Supporting Table SC2 Performance Indicators

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

Description of financial indicator	Basis of calculation	Ref	2017/18	Budget Year 2018/19			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	3.7%	4.2%	0.0%	3.9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	5.6%	2.0%	6.7%	2.0%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.1%	0.0%	0.0%	0.0%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	0.0%	438.8%	531.6%	343.8%	531.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	347.4%	355.8%	302.2%	355.8%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	8.6%	12.4%	8.3%	12.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	24.8%	28.8%	30.1%	28.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	3.4%	4.2%	0.0%	3.9%
<b><u>IDP regulation financial viability indicators</u></b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

## PART 2 – SUPPORTING DOCUMENTATION

### Section 5 – Debtors' analysis

#### 5.1 Supporting Table SC3

#### Debtors' age analysis

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

Description	NT Code	Budget Year 2018/19									Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr					
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200	407	334	204	205	179	3 287	–	288	4 903	3 959	–	–	5 284
Trade and Other Receivables from Exchange Transactions - Electricity	1300	591	242	144	88	50	715	–	102	1 931	954	–	–	810
Receivables from Non-exchange Transactions - Property Rates	1400	(46)	44	22	9	8	220	–	1 074	1 331	1 311	–	–	354
Receivables from Exchange Transactions - Waste Water Management	1500	23	184	156	120	110	1 729	–	183	2 505	2 142	–	–	2 656
Receivables from Exchange Transactions - Waste Management	1600	149	126	96	88	85	1 414	–	154	2 112	1 742	–	–	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	–	–	–
Other	1900	(58)	104	7	8	7	368	–	58	493	440	–	–	200
<b>Total By Income Source</b>	<b>2000</b>	<b>1 064</b>	<b>1 034</b>	<b>629</b>	<b>517</b>	<b>439</b>	<b>7 733</b>	<b>–</b>	<b>1 859</b>	<b>13 276</b>	<b>10 548</b>	<b>–</b>	<b>–</b>	<b>13 170</b>
<b>2017/18 - totals only</b>														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	129	148	87	59	34	264	–	201	922	558	–	–	–
Commercial	2300	39	65	27	8	6	556	–	493	1 193	1 062	–	–	–
Households	2400	897	821	515	450	400	6 912	–	1 165	11 161	8 927	–	–	13 170
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Total By Customer Group</b>	<b>2600</b>	<b>1 064</b>	<b>1 034</b>	<b>629</b>	<b>517</b>	<b>439</b>	<b>7 733</b>	<b>–</b>	<b>1 859</b>	<b>13 276</b>	<b>10 548</b>	<b>–</b>	<b>–</b>	<b>13 170</b>

### Section 6 – Creditors' analysis

#### 6.1 Supporting Table SC4 - Creditors' age analysis

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

Description	NT Code	Budget Year 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				
<b>R thousands</b>													
<b>Creditors Age Analysis By Customer Type</b>													
Bulk Electricity	0100	588	–	–	–	–	–	–	–	–	–	588	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	63	–	–	–	–	–	–	–	–	–	63	–
Auditor General	0800	–	–	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–	–	–
<b>Total By Customer Type</b>	<b>1000</b>	<b>652</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>652</b>	<b>–</b>

## Section 7 – Investment portfolio analysis

### 7.1 Supporting Table SC5

WC052 Prince Albert - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

Investments by maturity Name of institution & investment ID	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							
<b>R thousands</b>									
<b>Municipality</b>									
Investec Investment: DB9798902		3mde	Money Marke	06-05-2019	134	7.9%	21 184		21 317
Nedbank		34 Days	Fixed Depos	28-06-2018	68	7.6%	10 071		10 139
<b>Municipality sub-total</b>					202		31 255	-	31 456
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				202		31 255	-	31 456

## Section 8 – Allocation and grant receipts and expenditure

### 8.1 Supporting Table SC6 – Grant receipt

WC052 Prince Albert - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

Description	Ref	2017/18	Budget Year 2018/19							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	22 684	22 434	128	22 454	14 956	7 498	50.1%	22 434
Local Government Equitable Share		-	19 317	19 317	-	19 317	12 878	6 439	50.0%	19 317
Finance Management		-	1 700	1 700	-	1 700	1 133	567		1 700
EPWP Incentive		-	1 042	1 042	-	1 042	695	347		1 042
Municipal Infrastructure Grant (MIG)		-	-	-	-	-	-	-		-
Integrated National Electrification Programme		-	250	-	-	-	-	-		-
PMU	3	-	375	375	128	395	250	145	58.1%	375
<b>Provincial Government:</b>		-	21 116	17 038	-	2 774	11 359	(8 585)	-75.6%	17 038
Financial Management Support Grant		-	330	330	-	-	220	(220)	-100.0%	330
CDW		-	74	74	-	-	49	(49)		74
LIBRARY SUBSIDY		-	1 602	1 602	-	1 602	1 068	534		1 602
THUSONG CENTRE		-	110	110	-	110	73	37		110
Housing		-	18 590	12 462	-	372	8 308	(7 936)		12 462
Public Transport and Systems		-	50	50	-	-	33	(33)		50
Capacity Building		-	360	600	-	360	400	(40)		600
Wes kaap provinsie Toedeling		-	-	1 510	-	330	1 007	(677)		1 510
WK Suiging van tenk subsidie		-	-	99	-	-	66	(66)		99
Financial Capacity - AFS		-	-	84	-	-	56	(56)		84
Financial Capacity - Internal Audit		-	-	-	-	-	-	-		-
Financial Capacity - Internship (Rollover)		-	-	72	-	-	48	(48)		72
Financial Capacity - Capacity building (Rollover)		-	-	-	-	-	-	-		-
Financial Capacity - SDBIP	4	-	-	46	-	-	30	(30)	-100.0%	46
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
Financial Capacity - MSCOA training		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	23	2 923	-	-	1 949	(1 949)	-100.0%	2 923
Skills Development Fund Levy		-	23	23	-	-	15	(15)	-100.0%	23
NT Audit fee		-	-	2 900	-	-	1 933	-		2 900
<b>Total Operating Transfers and Grants</b>	5	-	43 823	42 395	128	25 228	28 264	(3 035)	-10.7%	42 395
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	12 400	12 650	728	8 010	8 433	(423)	-5.0%	12 650
Municipal Infrastructure Grant (MIG)		-	7 150	7 150	706	5 310	4 767	543	11.4%	7 150
Integrated National Electrification Programme		-	2 250	2 500	-	2 500	1 667	833		2 500
Public Work Pedestrian Pathways		-	-	-	-	-	-	-		-
Water Service Infrastructure Grant		-	3 000	3 000	22	200	2 000	(1 800)		3 000
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		-	-	1 838	-	-	1 225	(1 225)	-100.0%	1 838
Provincial Draught relief		-	-	1 838	-	-	1 225	(1 225)	-100.0%	1 838
<b>Total Capital Transfers and Grants</b>	5	-	12 400	14 488	728	8 010	9 659	(1 649)	-17.1%	14 488
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	56 223	56 883	856	33 238	37 922	(4 684)	-12.4%	56 883

## 8.2 Supporting Table SC7 – Grant expenditure

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

Description	Ref	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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	22 684	22 434	73	21 832	14 956	6 876	46.0%	22 434
Local Government Equitable Share		-	19 317	19 317	-	19 317	12 878	6 439	50.0%	19 317
Finance Management		-	1 700	1 700	73	1 473	1 133	340	30.0%	1 700
EPWP Incentive		-	1 042	1 042	-	1 042	695	347	50.0%	1 042
Municipal Infrastructure Grant (MIG)		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		-	250	-	-	-	-	-	-	-
PMU		-	375	375	-	-	250	(250)	-100.0%	375
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	21 116	16 615	65	2 175	11 077	(8 924)	-80.6%	16 615
Financial Management Support Grant		-	330	330	-	330	220	110	50.0%	330
CDW		-	74	74	-	122	49	72	-	74
LIBRARY SUBSIDY		-	1 602	1 602	4	1 309	1 068	241	-	1 602
THUSONG CENTRE		-	110	110	-	-	73	(73)	-	110
Housing		-	18 590	12 462	-	363	8 308	(7 945)	-	12 462
Public Transport and Systems		-	50	50	-	-	33	(33)	-	50
Capacity Building		-	360	600	-	(108)	400	(508)	-	600
Wes kaap provinsie Toedeling		-	-	1 040	-	-	693	(693)	-	1 040
WK Suiging van tenk subsidie		-	-	99	-	-	66	(66)	-	99
Financial Capacity - AFS		-	-	84	55	55	56	(1)	-	84
Financial Capacity - Internal Audit		-	-	47	5	52	31	21	-	47
Financial Capacity - Internship (Rollover)		-	-	72	-	-	48	(48)	-	72
Financial Capacity - Capacity building (Rollover)		-	-	-	-	-	-	-	-	-
Financial Capacity - SDBIP		-	-	46	-	52	30	-	-	46
		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Financial Capacity - MSCOA training		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	23	23	-	-	15	(15)	-100.0%	23
		-	-	-	-	-	-	-	-	-
Skills Development Fund Levy		-	23	23	-	-	15	(15)	-100.0%	23
<b>Total operating expenditure of Transfers and Grants:</b>		-	43 823	39 072	137	24 006	26 048	(2 063)	-7.9%	39 072
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	12 400	12 650	728	8 010	8 433	(423)	-5.0%	12 650
Municipal Infrastructure Grant (MIG)		-	7 150	7 150	706	5 310	4 767	543	11.4%	7 150
Integrated National Electrification Programme		-	2 250	2 500	-	2 500	1 667	833	-	2 500
Public Work Pedestrian Pathways		-	-	-	-	-	-	-	-	-
Water Service Infrastructure Grant		-	3 000	3 000	22	200	2 000	(1 800)	-	3 000
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	-	1 838	-	-	1 225	(1 225)	-100.0%	1 838
Provincial Draught relief		-	-	1 838	-	-	1 225	(1 225)	-100.0%	1 838
		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
Financial Capacity - MSCOA training		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		-	12 400	14 488	728	8 010	9 659	(1 649)	-17.1%	14 488
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	56 223	53 560	865	32 016	35 707	(3 712)	-10.4%	53 560

## Section 9 – Capital expenditure

### 9.1 Supporting Table SC12

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

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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July				1 200	1 200	–	(1 200)	#DIV/0!	8%
August				429	1 629	–	(1 629)	#DIV/0!	10%
September				563	2 193	–	(2 193)	#DIV/0!	14%
October				1 027	3 220	–	(3 220)	#DIV/0!	21%
November				325	3 545	–	(3 545)	#DIV/0!	23%
December				732	4 277	–	(4 277)	#DIV/0!	27%
January				204	4 481	–	(4 481)	#DIV/0!	29%
February				604	5 085	–	(5 085)	#DIV/0!	32%
March				2 793	7 878	–	(7 878)	#DIV/0!	50%
April				1 037	8 915	–	(8 915)	#DIV/0!	0
May				–	–	–	–	–	–
June		15 680		–	–	15 680	–	–	–
<b>Total Capital expenditure</b>	–	<b>15 680</b>	–	<b>8 915</b>					



## Section 10- Employee related Costs

### 10.1 Supporting Table SC 8

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

WC052 Prince Albert - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration	Ref	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
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		-	2 775	2 775	227	2 263	1 850	413	22%	2 775
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	311	311	26	259	207	52	25%	311
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		-	<b>3 086</b>	<b>3 086</b>	<b>253</b>	<b>2 522</b>	<b>2 057</b>	<b>465</b>	<b>23%</b>	<b>3 086</b>
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		-	2 477	2 269	138	1 580	1 513	67	4%	2 269
Pension and UIF Contributions		-	86	86	317	3 289	57	3 232	5646%	86
Medical Aid Contributions		-	48	48	1	25	32	(7)	-22%	48
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	8	-	266	5	261	4893%	8
Motor Vehicle Allowance		-	301	301	10	176	201	(25)	-12%	301
Cellphone Allowance		-	60	60	5	67	40	27	68%	60
Housing Allowances		-	18	18	-	8	12	(5)	-38%	18
Other benefits and allowances		-	36	36	-	63	24	39	161%	36
Payments in lieu of leave		-	-	-	-	165	-	165	#DIV/0!	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	190	-	-	127	(127)	-100%	190
<b>Sub Total - Senior Managers of Municipality</b>		-	<b>3 026</b>	<b>3 016</b>	<b>471</b>	<b>5 639</b>	<b>2 011</b>	<b>3 628</b>	<b>180%</b>	<b>3 016</b>
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		-	14 298	15 008	1 045	11 809	10 005	1 804	18%	15 008
Pension and UIF Contributions		-	1 775	1 688	(173)	(1 879)	1 126	(3 004)	-267%	1 688
Medical Aid Contributions		-	952	817	44	414	545	(131)	-24%	817
Overtime		-	668	843	87	667	562	106	19%	843
Performance Bonus		-	-	-	-	(266)	-	(266)	#DIV/0!	-
Motor Vehicle Allowance		-	146	146	4	42	97	(56)	-57%	146
Cellphone Allowance		-	97	103	8	67	69	(2)	-3%	103
Housing Allowances		-	100	100	7	84	67	17	26%	100
Other benefits and allowances		-	630	605	-	(63)	404	(467)	-116%	605
Payments in lieu of leave		-	12	411	22	125	274	(149)	-54%	411
Long service awards		-	162	198	-	130	132	(2)	-2%	198
Post-retirement benefit obligations		-	116	116	-	-	77	(77)	-100%	116
<b>Sub Total - Other Municipal Staff</b>		-	<b>18 956</b>	<b>20 035</b>	<b>1 045</b>	<b>11 129</b>	<b>13 357</b>	<b>(2 227)</b>	<b>-17%</b>	<b>20 035</b>
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Total Parent Municipality</b>		-	<b>25 068</b>	<b>26 137</b>	<b>1 769</b>	<b>19 290</b>	<b>17 425</b>	<b>1 865</b>	<b>11%</b>	<b>26 137</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Sub Total - Other Staff of Entities</b>		-	-	-	-	-	-	-	-	-
% increase	4									
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		-	<b>25 068</b>	<b>26 137</b>	<b>1 769</b>	<b>19 290</b>	<b>17 425</b>	<b>1 865</b>	<b>11%</b>	<b>26 137</b>
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>TOTAL MANAGERS AND STAFF</b>		-	<b>21 982</b>	<b>23 051</b>	<b>1 516</b>	<b>16 768</b>	<b>15 367</b>	<b>1 400</b>	<b>9%</b>	<b>23 051</b>

## Section 11 – Actuals and Revised Targets for cash Receipts

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

WC052 Prince Albert - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April

Description	Ref	Budget Year 2018/19												2018/19 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 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
<b>R thousands</b>	1																
<b>Cash Receipts By Source</b>																	
Property rates		176	364	503	297	282	220	237	203	204	325	-	124	2 935	3 128	3 352	
Service charges - electricity revenue		1 340	1 158	1 001	1 143	1 265	1 075	1 246	1 200	1 237	1 090	-	427	12 181	12 952	13 921	
Service charges - water revenue		125	97	102	123	182	139	224	220	163	208	-	1 462	3 046	3 253	3 474	
Service charges - sanitation revenue		(22)	(13)	52	(6)	(19)	(38)	53	177	131	198	-	1 957	2 470	2 622	2 835	
Service charges - refuse		92	68	97	69	83	50	62	68	79	68	-	643	1 379	1 389	1 479	
Service charges - other		1	(4)	(0)	3	(13)	3	8	0	(11)	2	-	11	-	-	-	
Rental of facilities and equipment		18	49	26	15	56	14	28	35	93	33	-	25	392	392	392	
Interest earned - external investments		240	265	248	240	218	239	234	207	254	203	-	(68)	2 280	2 280	2 280	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	593	593	644	697	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		-	382	470	-	803	-	431	2 271	3	256	-	(3 872)	743	743	743	
Licences and permits		6	5	5	0	2	4	6	7	5	7	-	(48)	-	-	-	
Agency services		-	20	17	-	14	16	15	20	20	24	-	73	220	220	220	
Transfer receipts - operating		8 578	1 956	11	534	828	6 802	636	675	4 917	67	-	18 819	43 823	39 314	56 547	
Other revenue		32	23	153	36	24	49	15	78	13	10	-	4 840	5 273	5 374	5 675	
<b>Cash Receipts by Source</b>		<b>10 586</b>	<b>4 372</b>	<b>2 685</b>	<b>2 455</b>	<b>3 725</b>	<b>8 573</b>	<b>3 193</b>	<b>5 160</b>	<b>7 109</b>	<b>2 492</b>	<b>-</b>	<b>24 986</b>	<b>75 335</b>	<b>72 311</b>	<b>91 615</b>	
<b>Other Cash Flows by Source</b>																	
Transfer receipts - capital		10 318	-	-	-	-	(103)	-	(41)	2 653	(22)	-	(4 593)	8 212	11 628	10 790	
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase in consumer deposits		8	2	3	8	3	5	-	(1)	3	0	-	(30)	-	-	-	
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Cash Receipts by Source</b>		<b>20 912</b>	<b>4 374</b>	<b>2 687</b>	<b>2 462</b>	<b>3 728</b>	<b>8 475</b>	<b>3 193</b>	<b>5 119</b>	<b>9 765</b>	<b>2 470</b>	<b>-</b>	<b>20 363</b>	<b>83 547</b>	<b>83 939</b>	<b>102 405</b>	
<b>Cash Payments by Type</b>																	
Employee related costs		1 479	1 650	1 504	1 571	2 656	1 831	1 812	1 510	1 429	1 537	-	(1 334)	15 645	16 823	18 081	
Remuneration of councillors		244	241	244	244	242	244	305	253	253	253	-	343	2 865	2 915	3 090	
Interest paid		-	-	-	-	-	-	-	-	-	-	-	450	450	471	493	
Bulk purchases - Electricity		1 211	1 301	1 068	134	756	713	767	776	199	1 207	-	1 424	9 555	10 951	12 046	
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	20	20	22	23	
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services		4 316	(4 149)	72	331	221	146	97	214	101	262	-	(1 240)	370	387	405	
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General expenses		(7 511)	9 564	1 077	2 354	1 564	307	1 528	1 010	1 285	318	-	31 564	43 061	58 345	52 299	
<b>Cash Payments by Type</b>		<b>(260)</b>	<b>8 606</b>	<b>3 965</b>	<b>4 634</b>	<b>5 438</b>	<b>3 241</b>	<b>4 509</b>	<b>3 764</b>	<b>3 266</b>	<b>3 577</b>	<b>-</b>	<b>31 227</b>	<b>71 966</b>	<b>89 914</b>	<b>86 436</b>	
<b>Other Cash Flows/Payments by Type</b>																	
Capital assets		1 200	429	563	1 027	325	732	204	604	2 793	1 037	-	(214)	8 701	11 266	10 420	
Repayment of borrowing		7	7	7	7	5	5	5	5	5	5	-	29	87	(1)	(1)	
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Cash Payments by Type</b>		<b>947</b>	<b>9 043</b>	<b>4 535</b>	<b>5 669</b>	<b>5 767</b>	<b>3 978</b>	<b>4 717</b>	<b>4 373</b>	<b>6 064</b>	<b>4 619</b>	<b>-</b>	<b>31 042</b>	<b>80 754</b>	<b>101 179</b>	<b>96 855</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>19 965</b>	<b>(4 669)</b>	<b>(1 848)</b>	<b>(3 206)</b>	<b>(2 040)</b>	<b>4 497</b>	<b>(1 524)</b>	<b>746</b>	<b>3 701</b>	<b>(2 149)</b>	<b>-</b>	<b>(10 680)</b>	<b>2 793</b>	<b>(17 240)</b>	<b>5 550</b>	
Cash/cash equivalents at the month/year beginning:		25 414	45 379	40 710	38 862	35 656	33 616	38 113	36 589	37 335	41 036	38 887	38 887	25 414	28 207	10 967	
Cash/cash equivalents at the month/year end:		45 379	40 710	38 862	35 656	33 616	38 113	36 589	37 335	41 036	38 887	38 887	28 207	28 207	10 967	16 517	

## Section 12 – Capital Expenditure by asset class

### 12.1 Supporting Table SC13a - Capital expenditure on new assets

WC052 Prince Albert - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April

Description	Ref	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
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		–	9 616	6 243	1 037	8 915	4 162	(4 753)	-114.2%	6 243
Roads Infrastructure		–	3 011	889	928	7 426	593	(6 834)	-1153.1%	889
Roads		–	–	859	928	7 426	573	(6 854)	-1196.8%	859
Road Structures		–	3 011	30	–	–	20	20	100.0%	30
Storm water Infrastructure		–	1 356	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	1 356	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	2 250	2 700	–	563	1 800	1 237	68.7%	2 700
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	563	–	(563)	#DIV/0!	–
LV Networks		–	2 250	2 700	–	–	1 800	1 800	100.0%	2 700
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	3 000	2 654	88	255	1 769	1 515	85.6%	2 654
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	2 509	–	–	1 673	1 673	100.0%	2 509
Reservoirs		–	–	–	88	255	–	(255)	#DIV/0!	–
Pump Stations		–	–	45	–	–	30	30	100.0%	45
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		–	3 000	100	–	–	67	67	100.0%	100
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	21	671	–	(671)	#DIV/0!	–
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	21	671	–	(671)	#DIV/0!	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
<b>Community Assets</b>		–	500	500	–	–	333	333	100.0%	500
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	500	500	–	–	333	333	100.0%	500
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	500	500	–	–	333	333	100.0%	500
Capital Spares		–	–	–	–	–	–	–	–	–
<b>Computer Equipment</b>		–	–	51	–	–	34	34	100.0%	51
Computer Equipment		–	–	51	–	–	34	34	100.0%	51
<b>Furniture and Office Equipment</b>		–	–	10	–	–	7	7	100.0%	10
Furniture and Office Equipment		–	–	10	–	–	7	7	100.0%	10
<b>Machinery and Equipment</b>		–	–	2 784	–	–	1 856	1 856	100.0%	2 784
Machinery and Equipment		–	–	2 784	–	–	1 856	1 856	100.0%	2 784
<b>Transport Assets</b>		–	3 300	175	–	–	117	117	100.0%	175
Transport Assets		–	3 300	175	–	–	117	117	100.0%	175
<b>Total Capital Expenditure on new assets</b>	1	–	13 416	9 763	1 037	8 915	6 509	(2 406)	-37.0%	9 763

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

WC052 Prince Albert - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10

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
<b>R thousands</b>	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	2 263	3 985	-	-	2 657	2 657	100.0%	3 985
Roads Infrastructure		-	-	1 760	-	-	1 173	1 173	100.0%	1 760
Roads		-	-	1 760	-	-	1 173	1 173	100.0%	1 760
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	1 975	2 225	-	-	1 484	1 484	100.0%	2 225
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	1 975	2 185	-	-	1 457	1 457	100.0%	2 185
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	40	-	-	27	27	100.0%	40
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	288	-	-	-	-	-	-	-
Landfill Sites		-	288	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing ass</b>	1	-	2 263	3 985	-	-	2 657	2 657	100.0%	3 985

## 12.3 Supporting Table SC13c – Repairs and maintenance by asset class

WC052 Prince Albert - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April

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
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		–	9 269	12 916	84	368	8 610	8 243	95.7%	12 916
Roads Infrastructure		–	4 645	5 247	1	102	3 498	3 397	97.1%	5 247
Roads		–	4 645	–	1	102	–	(102)	#DIV/0!	–
Road Structures		–	–	5 247	–	–	3 498	3 498	100.0%	5 247
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	500	1 582	–	28	1 055	1 027	97.4%	1 582
Power Plants		–	–	–	–	28	–	(28)	#DIV/0!	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	435	60	–	–	40	40	100.0%	60
LV Networks		–	5	1 522	–	–	1 015	1 015	100.0%	1 522
Capital Spares		–	60	–	–	–	–	–	–	–
Water Supply Infrastructure		–	2 003	2 478	83	232	1 652	1 419	85.9%	2 478
Dams and Weirs		–	–	–	83	228	–	(228)	#DIV/0!	–
Boreholes		–	90	120	–	–	80	80	100.0%	120
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	5	–	(5)	#DIV/0!	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	1 913	2 358	–	–	1 572	1 572	100.0%	2 358
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	1 128	1 234	–	6	823	817	99.3%	1 234
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	110	1 190	–	1	793	793	99.9%	1 190
Waste Water Treatment Works		–	1 018	44	–	5	29	24	82.3%	44
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	994	2 374	–	–	1 583	1 583	100.0%	2 374
Landfill Sites		–	994	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	2 374	–	–	1 583	1 583	100.0%	2 374
<b>Community Assets</b>		–	40	20	–	–	13	13	100.0%	20
Community Facilities		–	40	20	–	–	13	13	100.0%	20
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	40	20	–	–	13	13	100.0%	20
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
<b>Other assets</b>		–	337	247	74	163	165	2	1.0%	247
Operational Buildings		–	337	247	74	163	165	2	1.0%	247
Municipal Offices		–	337	247	74	163	165	2	1.0%	247
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
<b>Computer Equipment</b>		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
<b>Furniture and Office Equipment</b>		–	–	–	–	16	–	(16)	#DIV/0!	–
Furniture and Office Equipment		–	–	–	–	16	–	(16)	#DIV/0!	–
<b>Machinery and Equipment</b>		–	283	65	2	37	43	6	14.3%	65
Machinery and Equipment		–	283	65	2	37	43	6	14.3%	65
<b>Transport Assets</b>		–	497	675	14	519	450	(69)	-15.3%	675
Transport Assets		–	497	675	14	519	450	(69)	-15.3%	675
<b>Total Repairs and Maintenance Expenditure</b>	1	–	10 426	13 923	174	1 103	9 282	8 179	88.1%	13 923

## SECTION 9 - ACCOUNTING OFFICER'S QUALITY CERTIFICATION

### QUALITY CERTIFICATE

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

-

- Monthly budget statement
- The quarterly budget and performance report

For the month ended **APRIL 2019** has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name: **A Vorster**

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

Signature \_\_\_\_\_

Date            15 May 2019