

Prince Albert Municipality



Mid-Year Section 72 Report

2023/24

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MAYORS REPORT

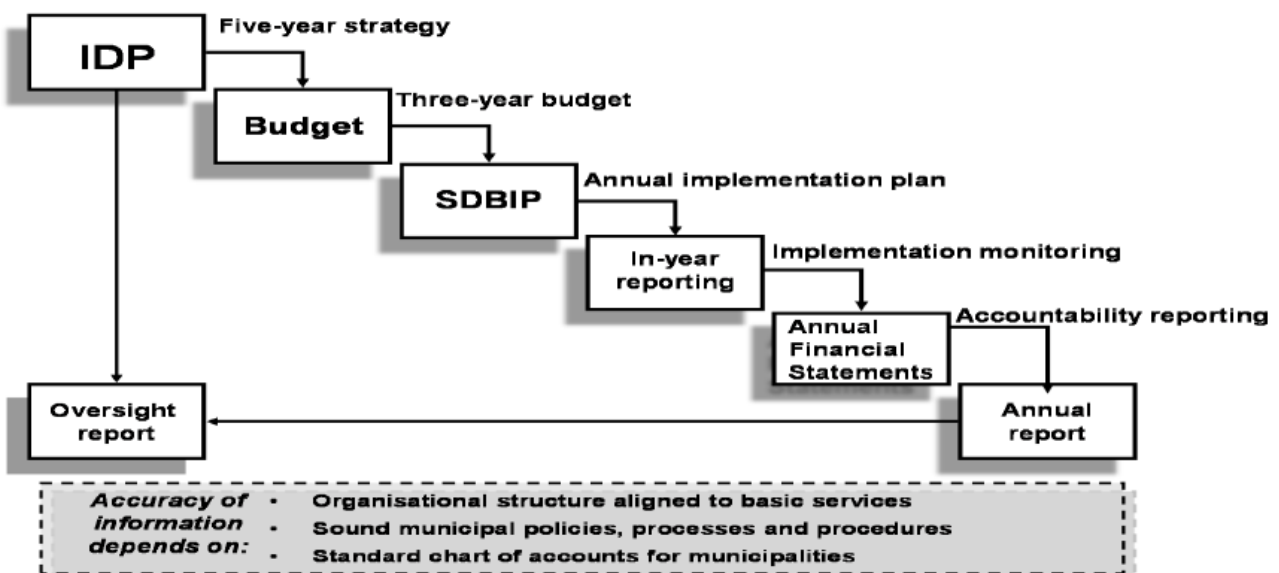
Budget Process:

Section 53(1)(a) of the MFMA stipulates that the Executive Mayor of the Municipality must provide general political guidance over the budget process and the priorities that must guide the preparation of a budget.

The flowchart on the budget process basically reflecting three different processes in the budget cycle at the same time, namely:

- Reporting on the previous year budget;
- Current year budget implementation; and
- Preparation of the new financial year’s budget (including the budget estimates for the two outer financial years)

The municipal planning and budget cycle processes consist of the following:



For the period under review that is the month ending 31 December 2023 the following MFMA related activities was successfully complete as per legislative requirements:

December 2023

- Submit all monthly MFMA section 71 reporting.
- Submission of the information as required in terms of the new mSCOA Regulation to National and Provincial Treasury.
- Verification of audited information and reconciliation of information submitted via the different National and Provincial treasuries platforms.

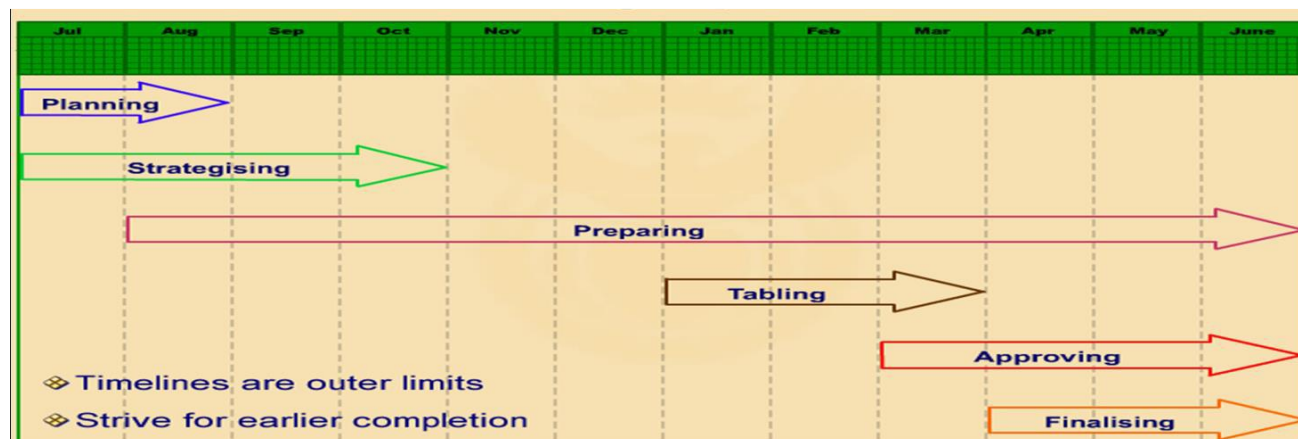
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Budget planning process 2024/2025

Administration is in the process of planning the budget process for the 2024/25 Draft and Annual Budget. This will be done as per the budget timetable approved by council during the 25 August 2021 council meeting.

Following the Budget Process Timeline in respect of the budget year under review:



Monthly Reporting:

Monthly financial reporting as per DoRA and MFMA requirements to Council, National & Provincial Departments and other stakeholders have been adequately adhered to for the period 1 July 2023 – 31 December 2023.

Financial Statements for the Year-ended 30 June 2023

The Auditor General has completed the audit of the 2022/23 AFS and the municipality received an unqualified audit for the year under review.

1. INTRODUCTION

1.1 PURPOSE OF REPORT

- To submit to the Executive Mayor an assessment report on the Municipality's Performance covering the period 1 July 2023 to 31 December 2023.

Section 72(1) (a) of the MFMA prescribes that the accounting officer of a municipality must by 25 January each year assess the performance of the municipality during the first half of the financial year taking into account:

- (a) The monthly statements referred to in section 71 of the MFMA for the first half of the financial year;
- (b) The municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
- (c) The past year's annual report and progress on resolving problems identified in the annual report; and
- (d) The performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 of the MFMA from any such entities.

In terms of section 72(1)(b) of the MFMA, the Accounting Officer must also by 25th January of each year submit a report on such assessment to the mayor of the municipality, National Treasury and Provincial Treasury. Once the Mayor has considered the report, it must be submitted to Council by 31 January in terms of Section 54 of the MFMA.

Section 72(3) of the MFMA further states accounting officer must, as part of the review:

- (a) Make recommendations as to whether an adjustment budget is necessary; and
- (b) Recommend revised projections for revenue and expenditure to the extent that this may be necessary.

The mid-year performance reports and supporting tables of Prince Albert Municipality is prepared in accordance with MFMA Circular 13 and the Municipal Budget and Reporting Regulations, to illustrate the performance in graphical and tabular format as per Annexures E to G.

1.2 ORGANISATIONAL PERFORMANCE OVERVIEW

The Prince Albert Municipality is proud to report that Annual Financial Statements for 2022/23 was drafted in-house and was sent to three different consultants for review purposes. The 2022/23 audit has been concluded and the municipality received an unqualified audit from the Auditor General.

As of December 31, 2023, Prince Albert Municipality boasts a workforce comprising 96 dedicated professionals, 26 of whom are engaged on a fixed-term basis, contributing to a vacancy rate of 35.12%. Despite potential challenges in internal capacity, the municipality remains steadfast in fulfilling its vision to be recognized as an area synonymous with a superior quality of living and excellence in service delivery.

Mr. Erasmus assumed the position as Acting CFO in March 2022, following a decision by the council. In May 2022, Mr. Erasmus was officially appointed as Chief Financial Officer, a decision made in concurrence with the MEC of Local Government. During his tenure, Mr. Erasmus executed his responsibilities as CFO with exceptional proficiency, aligning with relevant legislation. Regrettably, Mr. Erasmus submitted his resignation in November 2023, concluding his commendable service of over a year in the role.

Significant progress has been made in addressing crucial staffing gaps since July 1, 2023. Key positions, including the law enforcement officers, cadet fire fighters, access controller: landfill site, electrical assistant, contributing to the strengthening of municipal capacity and the improvement of service delivery quality. Nevertheless, the position of Manager: Revenue Services has remained vacant since April 2023. Despite three consecutive advertising campaigns, we encountered challenges in attracting suitably qualified candidates. In the interim, internal candidates in the Finance department have assumed the responsibilities of the position, seeking to garner valuable exposure at the middle management level and to uphold the momentum of progress.

Regarding disciplinary matters, only one case was registered in 2023, and it was promptly addressed in accordance with established procedures. This singular instance is indicative of the high standard of discipline maintained among the staff. We remain committed to continuous improvement in this regard, aiming for even higher standards of professionalism and conduct within the organisation.

On 31 August 2023, the Municipality formally endorsed its revised organizational structure, adhering to the Municipal Staff Regulations. This strategic initiative was undertaken to realign the structure with overarching strategic objectives.

2. BUDGET PERFORMANCE ANALYSIS

2.1 OPERATIONAL EXPENDITURE AND REVENUE PERFORMANCE

Approximately 48.75% of the original budgeted operating expenditure of **R 88 733 343.00** was spent as at the end of December 2023 and 57.95% of the original projected revenue of **R 733 752.00** was raised. The reasons for major deviations are explained in paragraphs (i) and (ii) below and in the Section 71 In-year Financial Report for the period ended 31 December 2023 that is attached as **Annexure A and B**.

Indications are that an adjustments budget will be required as there are numerous variances in expenditure and revenue items that need to be addressed in the final adjustments that must be approved by Council.

Items of revenue and expenditure with major deviations from the budget are as follows:

REVENUE

INCREASE IN REVENUE

Revenue source and reason for such decrease	Total original budget for 2023/24	Actual as at 31 December 2023	% Variance from expected 50%
	R'000		
Interest received	2 013	855	42%
Traffic Fines	1 105	269	24%

The slow spending on capital projects have caused higher than expected bank balances. The severe under collection of traffic fines is due to the fact that the Municipality have appointed a service provider for traffic services but the appointment has been done earlier in the previous financial year and the municipality expect the income to increase in the next reporting period. The Municipality also appointed another traffic official which will enhance the collection on traffic fines.

Despite the Municipality's request for authorization of the law enforcement officials to undertake speed law enforcement, no such authorization has been received from the Provincial Department for over a year.

INCREASE IN REVENUE

There was a slight increase in revenue. The Manager Income position has been vacant since April 2023 but an official has been appointed to act in the position. It is expected that the revenue

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collection rate will increase in the next reporting period if the position can be filled. The debtor's payment % as of 31 December 2023 stood at 70%.

Also refer to **Annexure A and B**.

The slight increase in debt collection has an impact on the cash flow of the Municipality. The increase can be attributed to the fact that the municipal debt collection policy is now rigorously implemented and the community are always kept informed of the initiatives that the municipality implement to further improve the collection rate. The Municipality however have to improve their debt collection initiatives and certain measure were put in place like the Masekhane Committee to deal with income issues on a more expeditive measure.

The Municipality furthermore has run a TID roll-over process where a data cleansing will occur on the financial system and also the pre-paid electricity system. From this process the municipality can now pick up on meters that are inactive and meters that was tempered with. This will greatly assist the municipality in increasing the debt collection.

COST CONTAINMENT

The Municipality undertook cost containment by curbing their travel and subsistence cost and limiting their travel. Overtime always spikes during the December and January period, but will then reduce again. Cost containment is managed by continuously endeavouring to buy stock and PPE at the best price and best value.

The Municipality will need to seriously investigate shared service options or even inter-governmental service agreements to lower operational costs and meeting operational requirements. Shared services do not seem to work in the Central Karoo and should be addressed as soon as possible. Loss of income should also be curbed and therefore water and electricity losses should be investigated and a strategy devised to address these shortcomings.

OPERATIONAL EXPENDITURE

DECREASE IN EXPENDITURE

There was no decrease in expenditure.

Expenditure item and reason for such decrease	Total original budget for 2023/24	Actual as at 31 December 2023	% Variance from expected 50%
	R'000		
Employee related costs	32,548	15,552	4.44%
Bulk purchases	18,315	8,064	11.95%
Other expenditure	12,370	6,018	7.93%

The municipality has not filled all vacancies budgeted for. Furthermore, new vacancies were also created due to employees leaving service of the municipality.

Due to the fact that Eskom charges the municipality based on time of use, estimated correct usage is very difficult.

Operational expenditure is well managed and only recorded a variance of 7.93%. Stricter budget implementation will be enforced from quarter three and four.

Variances, where necessary, will be rectified in the adjustment budget.

Also refer to **Annexure A and B**.

2.2 CAPITAL BUDGET PERFORMANCE

The capital expenditure as at the end of December 2023 is **R 7 715 554.57**, excluding committed costs (orders issued), which is **28%** of the budgeted amount.

With the appointment of the Director Technical Services the municipality expects to increase the MIG expenditure programme.

SERVICE DELIVERY PERFORMANCE ANALYSIS

CREATING A CULTURE OF PERFORMANCE

(I) PERFORMANCE FRAMEWORK

Regulation 7 (1) of the Local Government: Municipal Planning and Performance Management Regulations, 2001 states that “A Municipality’s Performance Management System entails a framework that describes and represents how the municipality’s cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organized and managed, including determining the roles of the different role players.” This framework, inter alia, reflects the linkage between the IDP, Budget, SDBIP and individual and service provider performance.

The municipality adopted a performance management framework that was reviewed and approved by Council on 10 April 2018.

(II) IMPLEMENTATION OF PERFORMANCE MANAGEMENT

The Final Revised Fifth Generation Integrated Development Plan [resolution 43/2023] for the 2023/2024 financial year and Budget [resolution 31/2023] was tabled to Council on 30 May 2023. On 31 August 2023, Council considered and approved the 2023/2024 Time Schedule Outlining Key Deadlines.

The Prince Albert Municipality is currently utilizing a manual performance management system, the process for appointing a service provider for the provision of an electronic web-based performance management system has been concluded and the appointed service provider will commence work in January 2024. The procured system will be utilized for both Organisational and Individual performance management. The Organisational performance is evaluated by means of a municipal scorecard (Top Layer Service Delivery and Budget Implementation Plan).

The Service Delivery and Budget Implementation Plan (“SDBIP”) converts the Integrated Development Plan (“IDP”) and Budget into measurable criteria’s which indicates how, where, and when the strategies, objectives and operations of the Municipality shall unfold.

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The 2023/2024 SDBIP was considered an approved by the Executive Mayor on 26 June 2024.

(III) MONITORING PERFORMANCE

Monitoring of performance takes place as follows:

- i. The implementation of the SDBIP is monitored on a continuous basis by the key performance indicator owners, and quarterly by the performance system administrator.
- ii. The performance management system administrator circulates e-mails to the key performance indicator owners on a quarterly basis as a reminder for updating the manual performance management system within the specified time.
- iii. Quarterly non-financial performance assessment reports, based on the reported performance, are developed and submitted to Council and the Audit Committee as legislatively required.

(IV) OVERALL SERVICE DELIVERY PERFORMANCE IN TERMS OF THE TOP LAYER SDBIP

The 2023/2024 SDBIP consists of thirty-six (36) key performance indicators for the financial year. For the mid-year a total of twenty-two (22) key performance indicators were due for implementation. The remaining key performance indicators are due in the remaining six (6) months of the financial year and will be reported on in the applicable period.

The table below provides an explanation on the key performance indicator calculation:

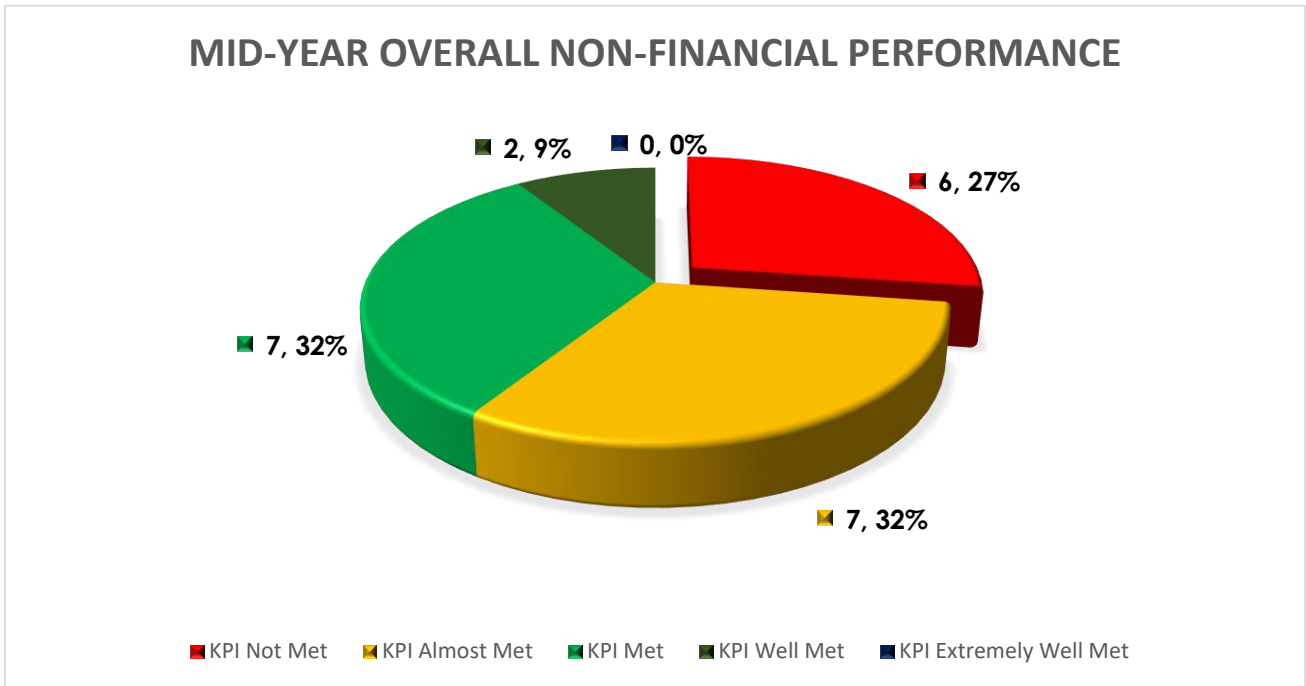
KPI CALCULATION EXPLAINED		
KPI RESULT	CATEGORY	CALCULATION EXPLANATION
N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.
R	KPI Not Met	0% <= Actual/Target <= 66.999%
O	KPI Almost Met	67.000% <= Actual/Target <= 99.999%
G	KPI Met	Actual meets Target (Actual/Target = 100%)
G2	KPI Well Met	100.001% <= Actual/Target <= 132.999%
B	KPI Extremely Well Met	133.000% <= Actual/Target

The performance data will thus be displayed as explained in the table above.

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The figure below provides an overview on the overall performance on the number of key performance indicators for the reporting period.



A total of **twenty-two (22)** key performance indicators were due for the mid-year, **nine (9)** key performance indicators were met, **seven (7)** almost met, and **six (6)** were not met for the period 1 July 2023 to 31 December 2023.¹

The following data are displayed for the performance per Directorate and the National Key Performance Areas.

¹ The data for “indicators met” include the indicators that were met, well met, and extremely well met.

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The table below provides an overview of the performance per Directorate:

MID-YEAR - NON-FINANCIAL PERFORMANCE PER DIRECTORATE				
RESULT	Office of the Municipal Manager	Corporate and Community Services	Financial Services	Technical Services
N/A	0	0	0	0
R	0	1	1	4
O	1	0	1	5
G	3	3	1	0
G2	0	0	0	2
B	0	0	0	0
TOTAL	4	4	3	11

The table below provides an overview of the performance per National Key Performance Area:

MID-YEAR- NON-FINANCIAL PERFORMANCE PER NATIONAL KEY PERFORMANCE AREA					
RESULT	BSD	LED	MFVM	MTOD	GGPP
	Basic Service Delivery	Local Economic Development	Municipal Financial Viability and Management	Municipal Transformation and Institutional Development	Good Governance and Public Participation
N/A	0	0	0	0	0
R	4	0	1	1	0
O	4	1	2	0	0
G	1	1	2	0	3
G2	2	0	0	0	0
B	0	0	0	0	0
TOTAL	11	2	5	1	3

3.2 Summary and challenges

Taking into account the reported performance for the mid-year, the achievement of output and goals in terms of the SDBIP, is not on track. The lack of an electronic performance management system is one of the cornerstones of incomplete performance reporting, this risk is however being addressed, but will remain a concern until such time that the system is live.

The indicators which were not met for the reporting period relates to the spending of the capital budget and training budget, debtor payment percentage, maintaining an unqualified audit opinion, free basic services to indigent account holders, provision of services to residential account holders, creation of temporary job opportunities through the Expanded Public Works Programme (“EPWP”), water quality, and waste water quality.

Management has provided corrective measures for those indicators which were not met for the reporting period, the progress made on these measures will be reported on in the next mid-year report. Management will in addition review the SDBIP to ensure that it is in line with the planning and systems of the Municipality.

During the 2021/2022 audit as conducted by the Auditor-General, the audit opinion has regressed from the previous financial year to unqualified with findings. The Auditor-General has provided recommendations to these findings and management will implement the same.

3. FINANCIAL PERFORMANCE ANALYSIS

CASH MANAGEMENT

- Revenue is collected when it is due and banked promptly;
- Payments are made, including transfers, no earlier than necessary, with due regard for efficient, effective and economical programme delivery and the municipality's normal terms for account payments;
- Debtors are perused with appropriate sensitivity to ensure that amounts receivable by the municipality are collected and banked promptly;
- The municipality's cash flow requirements are accurately forecasted;
- Taking any other action that avoids locking up money unnecessarily and inefficiently, such as managing inventories to the minimum level necessary for efficient and effective programme delivery, and selling surplus or under-utilized assets in terms of the asset management policy;
- Bank reconciliation is performed on a monthly basis to detect any unauthorized entries; and

Also refer to **Annexure 8 Table C7** for more detail on cash receipts and payments for the period.

OUTSTANDING DEBTORS

Attached as **Annexure 8 Table SC3** is a summary of outstanding debtors as 31 December 2023, analyzing age of debtors by income source and number of days outstanding and type of consumer. Although, approximately **84.63%** (R 21 294 392.00) of the total outstanding

debtors of **R 25 162 244** is more than 120 days outstanding, the Administration institute the following procedures to collect outstanding amounts:

- Implemented an approved credit control and debt collection policy.
- Provision is made for bad debts
- Attorneys has been appointed that will also handle outstanding debtors accounts for collection

4. ADJUSTMENTS BUDGET

Section 72(3) of the MFMA further states that the accounting officer must, as part of the review:

- Make recommendations as to whether an adjustment budget is necessary and
- Recommend revised projections for revenue and expenditure to the extent that this may be necessary.

Regulation 23 of the Municipal Budget and Reporting Regulations provides, *inter alia* for the following:

“An adjustment budget may be tabled in the Municipal Council at any time after the Mid-year Budget and Performance Assessment has been tabled in the Council, but not later than 28 February of each year. Furthermore, except under certain circumstances only one adjustment budget may be tabled in Council during a financial year.”

Accordingly, a report on adjustments to the budget will be submitted for consideration by Council during February 2024. The Top Layer SDBIP will have to be adjusted accordingly, but only as it pertains to monetary adjustments reflected in the approved adjustment budget.

5. ANNUAL REPORT

The 2022/2023 Draft Annual Report was tabled to Council on 6 December 2023 and was subsequently submitted to the relevant authorities and advertised for public comment, as guided by the MFMA. The 2022/2023 Final Annual Report will serve before Council on 24 January 2024.

As prescribed in section 72(1((a)(iii) of the MFMA the Accounting officer must assess the performance of the municipality in the first 6 months taking into account the past year's Annual Report, and progress on resolving the problems identified in the Annual Report.

6. RECOMMENDATIONS

- (i) That the Executive Mayor considers the report and deals with it in terms of Section 54 of the Municipal Finance Management Act, as detailed in introduction of this report.
- (ii) That an adjustment budget be approved.
- (iii) That the Top Layer SDBIP be adjusted to accommodate the financial changes to the budget.
- (iv) That Council strive to fill critical vacancies within their budgetary provision.

8. ANNEXURES

8.1 FINANCIAL AND BUDGET PERFORMANCE

- (i) ANNEXURE A TABLE C1 – MONTHLY BUDGET STATEMENT SUMMARY;
- (ii) ANNEXURE B TABLE C2 – MONTHLY BUDGET STATEMENT – FINANCIAL PERFORMANCE (STANDARD CLASSIFICATION);
- (iii) ANNEXURE C TABLE C3 – MONTHLY BUDGET STATEMENT – FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE BY MUNICIPAL VOTE);
- (iv) ANNEXURE D TABLE C4 – MONTHLY BUDGET STATEMENT – FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE);
- (v) ANNEXURE E TABLE C5 – MONTHLY BUDGET STATEMENT – CAPITAL EXPENDITURE (MUNICIPAL VOTE, STANDARD CLASSIFICATION AND FUNDING);
- (vi) ANNEXURE F TABLE C6 – MONTHLY BUDGET STATEMENT – FINANCIAL POSITION; AND
- (vii) ANNEXURE G TABLE C7 – MONTHLY BUDGET STATEMENT – CASH FLOWS
- (viii) ANNEXURE H TABLE SC3 – MONTHLY TRADE RECEIVABLES

8.2 SERVICE DELIVERY PERFORMANCE

- (ix) ANNEXURE I — TOP LAYER SDBIP 2023/24 PER NATIONAL KPA AND ASSESSMENT OF TARGETS ACHIEVED
- (x) ANNEXURE J — DASHBOARD OF OVERALL PERFORMANCE FOR 2023/24 PER NATIONAL KPA

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WC052 Prince Albert - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Mid-Year Assessment

Description	Ref	2022/23	Budget Year 2023/24							
		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>		38 660	43 507	45 386	10 616	30 096	23 055	7 041	31%	45 386
Executive and council		(938)	29 488	29 488	9 593	21 983	15 106	6 877	46%	29 488
Finance and administration		39 598	14 019	15 898	1 024	8 113	7 949	164	2%	15 898
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		12 665	4 115	3 944	223	1 300	1 972	(672)	-34%	3 944
Community and social services		2 512	2 417	2 246	172	981	1 123	(142)	-13%	2 246
Sport and recreation		19	18	18	6	6	9	(3)	-35%	18
Public safety		9 954	1 500	1 500	45	313	750	(437)	-58%	1 500
Housing		180	180	180	-	-	90	(90)	-100%	180
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1 567	2 266	1 918	177	1 215	959	256	27%	1 918
Planning and development		56	764	416	20	394	208	187	90%	416
Road transport		1 511	1 503	1 503	157	821	751	69	9%	1 503
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		39 757	57 827	67 888	4 692	25 358	35 592	(10 234)	-29%	67 888
Energy sources		18 581	21 613	22 188	1 737	10 832	11 065	(233)	-2%	22 188
Water management		12 096	25 369	34 855	2 093	9 265	19 105	(9 840)	-52%	34 855
Waste water management		6 234	7 339	7 339	592	3 567	3 670	(103)	-3%	7 339
Waste management		2 846	3 506	3 506	271	1 695	1 753	(58)	-3%	3 506
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	92 649	107 716	119 137	15 708	57 969	61 579	(3 610)	-6%	119 137
Expenditure - Functional										
<i>Governance and administration</i>		29 288	22 834	22 994	2 335	9 909	11 497	(1 588)	-14%	22 994
Executive and council		4 375	7 499	7 499	529	3 394	3 750	(356)	-9%	7 499
Finance and administration		24 913	15 335	15 495	1 806	6 515	7 748	(1 232)	-16%	15 495
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		15 200	9 228	9 228	650	4 103	4 614	(511)	-11%	9 228
Community and social services		3 117	3 929	3 929	267	1 694	1 964	(271)	-14%	3 929
Sport and recreation		1 804	2 071	2 071	168	986	1 036	(50)	-5%	2 071
Public safety		10 279	3 048	3 048	214	1 424	1 524	(100)	-7%	3 048
Housing		-	180	180	-	-	90	(90)	-100%	180
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		12 957	20 242	20 242	1 607	10 886	10 121	765	8%	20 242
Planning and development		942	9 155	9 155	616	4 958	4 577	381	8%	9 155
Road transport		12 015	11 087	11 087	992	5 928	5 543	384	7%	11 087
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		37 260	36 159	36 559	1 850	18 223	18 279	(57)	0%	36 559
Energy sources		19 126	21 631	22 031	517	9 569	11 016	(1 447)	-13%	22 031
Water management		6 214	6 324	6 324	668	4 309	3 162	1 147	36%	6 324
Waste water management		4 688	4 964	4 964	377	2 749	2 482	267	11%	4 964
Waste management		7 232	3 240	3 240	288	1 596	1 620	(24)	-1%	3 240
<i>Other</i>		270	270	270	-	140	135	5	4%	270
Total Expenditure - Functional	3	94 975	88 733	89 293	6 442	43 261	44 647	(1 386)	-3%	89 293
Surplus/ (Deficit) for the year		(2 326)	18 983	29 843	9 267	14 708	16 932	(2 224)	-13%	29 843

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WC052 Prince Albert - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Mid-Year Assessment

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive and Council		25 771	29 488	29 488	9 593	21 983	15 106	6 877	45.5%	29 488
Vote 2 - Director Finance		15 050	14 019	15 738	1 024	8 113	7 869	244	3.1%	15 738
Vote 3 - Director Corporate		841	764	416	20	394	208	187	89.8%	416
Vote 4 - Director Community		12 665	4 115	4 104	223	1 300	2 052	(752)	-36.7%	4 104
Vote 5 - Director Technical Services		41 268	59 330	69 391	4 849	26 179	36 344	(10 165)	-28.0%	69 391
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	95 595	107 716	119 137	15 708	57 969	61 579	(3 610)	-5.9%	119 137
Expenditure by Vote	1									
Vote 1 - Executive and Council		7 264	7 499	7 499	529	3 394	3 750	(356)	-9.5%	7 499
Vote 2 - Director Finance		14 611	15 335	15 335	1 806	6 515	7 668	(1 152)	-15.0%	15 335
Vote 3 - Director Corporate		8 354	9 155	9 155	616	4 958	4 577	381	8.3%	9 155
Vote 4 - Director Community		15 470	9 498	9 658	650	4 243	4 829	(586)	-12.1%	9 658
Vote 5 - Director Technical Services		49 274	47 245	47 645	2 841	24 150	23 823	328	1.4%	47 645
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	94 975	88 733	89 293	6 442	43 261	44 647	(1 386)	-3.1%	89 293
Surplus/ (Deficit) for the year	2	621	18 983	29 843	9 267	14 708	16 932	(2 224)	-13.1%	29 843

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WC052 Prince Albert - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		18 442	20 867	16 382	1 329	8 445	8 191	254	3%	16 382
Service charges - Water		4 787	6 839	6 839	524	2 939	3 419	(481)	-14%	6 839
Service charges - Waste Water Management		5 898	6 847	6 847	555	3 364	3 423	(59)	-2%	6 847
Service charges - Waste management		2 641	3 080	3 080	247	1 564	1 540	24	2%	3 080
Sale of Goods and Rendering of Services		509	368	362	10	185	181	4	2%	362
Agency services		294	260	260	-	-	130	(130)	-100%	260
Interest		-	-	-	-	-	-	-	0%	-
Interest earned from Receivables		1 131	2 013	2 013	156	855	1 006	(152)	-15%	2 013
Interest from Current and Non Current Assets		4 071	4 350	4 350	511	3 058	2 175	883	41%	4 350
Dividends		-	-	-	-	-	-	-	0%	-
Rent on Land		56	252	72	5	30	36	(5)	-15%	72
Rental from Fixed Assets		624	292	478	36	221	239	(18)	-7%	478
Licence and permits		-	-	-	-	-	-	-	0%	-
Operational Revenue		84	58	58	-	96	29	67	232%	58
Non-Exchange Revenue										
Property rates		5 073	5 463	5 463	343	3 555	2 731	823	30%	5 463
Surcharges and Taxes		-	-	-	-	-	-	-	0%	-
Fines, penalties and forfeits		9 575	1 105	1 105	44	269	552	(283)	-51%	1 105
Licence and permits		89	140	140	7	51	70	(19)	-27%	140
Transfers and subsidies - Operational		34 785	36 568	38 103	10 001	24 471	19 022	5 449	29%	38 103
Interest		(761)	234	234	-	-	117	(117)	-100%	234
Fuel Levy		-	-	-	-	-	-	-	0%	-
Operational Revenue		-	-	4 485	399	2 340	2 242	98	4%	4 485
Gains on disposal of Assets		-	-	-	-	-	-	-	0%	-
Other Gains		-	-	-	-	-	-	-	0%	-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		87 299	88 734	90 269	14 168	51 445	45 105	6 340	14%	90 269
Expenditure By Type										
Employee related costs		29 460	32 548	32 548	2 649	15 552	16 274	(722)	-4%	32 548
Remuneration of councillors		3 018	3 404	3 404	280	1 767	1 702	65	4%	3 404
Bulk purchases - electricity		16 197	18 315	18 315	27	8 064	9 158	(1 093)	-12%	18 315
Inventory consumed		428	628	688	56	171	344	(173)	-50%	688
Debt impairment		(3 638)	4 315	4 315	360	2 158	2 158	0	0%	4 315
Depreciation and amortisation		7 094	5 748	5 748	479	2 874	2 874	0	0%	5 748
Interest		2 097	301	301	-	28	151	(122)	-81%	301
Contracted services		9 248	8 734	9 212	783	3 369	4 606	(1 237)	-27%	9 212
Transfers and subsidies		490	390	390	-	140	195	(55)	-28%	390
Irrecoverable debts written off		18 210	1 302	1 302	247	3 120	651	2 469	379%	1 302
Operational costs		12 370	13 049	13 071	1 563	6 018	6 536	(518)	-8%	13 071
Losses on Disposal of Assets		-	-	-	-	-	-	-	0%	-
Other Losses		-	-	-	-	-	-	-	0%	-
Total Expenditure		94 975	88 733	89 293	6 442	43 261	44 647	(1 386)	-3%	89 293
Surplus/(Deficit)		(7 675)	0	975	7 727	8 184	459	7 725	1685%	975
Transfers and subsidies - capital (monetary allocations)		6 831	18 982	28 868	1 540	6 524	16 474	(9 949)	-60%	28 868
Transfers and subsidies - capital (in-kind)		1 465	-	-	-	-	-	-	0%	-
Surplus/(Deficit) after capital transfers & contributions		621	18 983	29 843	9 267	14 708	16 932			29 843
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		621	18 983	29 843	9 267	14 708	16 932			29 843
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		621	18 983	29 843	9 267	14 708	16 932			29 843
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		621	18 983	29 843	9 267	14 708	16 932			29 843

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

Vote Description	Ref	Budget Year 2023/24								
		2022/23 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									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Director Finance		6 219	1 166	1 600	18	449	593	(144)	-24%	1 600
Vote 3 - Director Corporate		-	-	-	-	-	-	-	-	-
Vote 4 - Director Community		330	2 656	3 916	3	69	1 924	(1 855)	-96%	3 916
Vote 5 - Director Technical Services		3 892	23 379	28 938	811	7 198	14 524	(7 326)	-50%	28 938
Total Capital Multi-year expenditure	4,7	10 441	27 200	34 454	833	7 716	17 041	(9 325)	-55%	34 454
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Director Finance		-	-	-	-	-	-	-	-	-
Vote 3 - Director Corporate		-	-	-	-	-	-	-	-	-
Vote 4 - Director Community		440	-	-	-	-	-	-	-	-
Vote 5 - Director Technical Services		13 737	-	-	-	-	-	-	-	-
Vote 15 -		1 429	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	15 606								
Total Capital Expenditure		26 047	27 200	34 454	833	7 716	17 041	(9 325)	-55%	34 454
Capital Expenditure - Functional Classification										
Governance and administration		16 546	1 166	1 600	18	449	593	(144)	-24%	1 600
Executive and council										
Finance and administration		16 546	1 166	1 600	18	449	593	(144)	-24%	1 600
Internal audit										
Community and public safety		770	2 656	3 916	3	69	1 924	(1 855)	-96%	3 916
Community and social services		197	150	759	3	69	379	(311)	-82%	759
Sport and recreation		330	2 506	3 157	-	-	1 545	(1 545)	-100%	3 157
Public safety		243	-	-	-	-	-	-	-	-
Housing										
Health										
Economic and environmental services		3 412	8 440	7 954	26	4 065	4 031	34	1%	7 954
Planning and development										
Road transport		3 412	8 440	7 954	26	4 065	4 031	34	1%	7 954
Environmental protection										
Trading services		5 319	14 939	20 984	785	3 132	10 493	(7 360)	-70%	20 984
Energy sources		484	1 726	3 886	-	-	1 943	(1 943)	-100%	3 886
Water management		3 001	11 975	14 583	192	1 293	7 505	(6 211)	-83%	14 583
Waste water management		1 834	1 138	2 255	593	1 771	941	830	88%	2 255
Waste management		-	100	260	-	68	103	(35)	-34%	260
Other										
Total Capital Expenditure - Functional Classification	3	26 047	27 200	34 454	833	7 716	17 041	(9 325)	-55%	34 454
Funded by:										
National Government		14 794	15 811	21 006	785	5 269	10 503	(5 234)	-50%	21 006
Provincial Government		3 302	696	696	18	449	174	275	158%	696
District/Municipality		509	-	1 576	-	-	788	(788)	-100%	1 576
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)										
Transfers recognised - capital		18 606	16 507	23 277	804	5 718	11 465	(5 747)	-50%	23 277
Borrowing										
Internally generated funds	6	7 441	10 693	11 177	29	1 997	5 576	(3 579)	-64%	11 177
Total Capital Funding		26 047	27 200	34 454	833	7 716	17 041	(9 325)	-55%	34 454

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WC052 Prince Albert - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		52 538	39 939	48 782	67 086	48 782
Trade and other receivables from exchange transactions		5 708	2 182	5 780	4 301	5 780
Receivables from non-exchange transactions		426	3 912	2 251	1 771	2 251
Current portion of non-current receivables						
Inventory		1 915	1 225	1 856	1 738	1 856
VAT		4 302	1 152	1 090	3 273	1 090
Other current assets		1 257	1 160	1 252	1 253	1 252
Total current assets		66 145	49 570	61 011	79 421	61 011
Non current assets						
Investments						
Investment property		13 528	13 691	13 614	13 588	13 614
Property, plant and equipment		181 514	214 241	210 966	184 910	210 966
Biological assets						
Living and non-living resources						
Heritage assets		1 245	1 245	1 245	1 245	1 245
Intangible assets		462	64	409	436	409
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		196 749	229 241	226 234	200 179	226 234
TOTAL ASSETS		262 894	278 812	287 245	279 600	287 245
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		43	98	43	43	43
Consumer deposits		658	648	658	704	658
Trade and other payables from exchange transactions		2 187	4 345	5 133	5 419	5 133
Trade and other payables from non-exchange transactions		12 650	3 472	11 630	16 394	11 630
Provision		26 772	24 384	27 934	26 454	27 934
VAT		5 675	2 525	2 148	4 634	2 148
Other current liabilities						
Total current liabilities		47 984	35 473	47 545	53 649	47 545
Non current liabilities						
Financial liabilities		0	43	-	0	-
Provision		1 484	1 309	1 447	1 447	1 447
Long term portion of trade payables						
Other non-current liabilities		5 315	2 366	2 554	4 224	2 554
Total non current liabilities		6 799	3 718	4 001	5 671	4 001
TOTAL LIABILITIES		54 784	39 191	51 546	59 319	51 546
NET ASSETS	2	208 110	239 620	235 698	220 281	235 698
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		197 610	229 120	225 198	209 781	225 198
Reserves and funds		10 500	10 500	10 500	10 500	10 500
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	208 110	239 620	235 698	220 281	235 698

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WC052 Prince Albert - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment

Description	Ref	2022/23		Budget Year 2023/24						
		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		821	5 187	5 187	340	2 786	2 594	192	7%	5 187
Service charges		5 545	32 410	32 859	2 636	17 809	16 429	1 379	8%	32 859
Other revenue		180 577	1 484	1 484	18 740	92 431	742	91 689	12356%	1 484
Transfers and Subsidies - Operational		2	34 368	35 903	9 575	29 672	17 922	11 750	66%	35 903
Transfers and Subsidies - Capital		-	18 982	28 868	-	6 490	16 474	(9 984)	-61%	28 868
Interest		6 109	4 350	4 350	511	3 058	2 175	883	41%	4 350
Dividends								-		
Payments										
Suppliers and employees		(94 585)	(77 790)	(80 481)	(8 468)	(30 787)	(40 194)	(9 407)	23%	(80 481)
Interest								-		
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		98 469	18 991	28 170	23 334	121 458	16 142	(105 316)	-652%	28 170
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(9 742)	(27 200)	(34 454)	(1 582)	(8 596)	(17 041)	(8 445)	50%	(34 454)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(9 742)	(27 200)	(34 454)	(1 582)	(8 596)	(17 041)	(8 445)	50%	(34 454)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		658	648	658	12	47	-	47	#DIV/0!	658
Payments										
Repayment of borrowing		-	(51)	(51)	-	-	(26)	(26)	100%	(51)
NET CASH FROM/(USED) FINANCING ACTIVITIES		658	597	607	12	47	(26)	(72)	283%	607
NET INCREASE/ (DECREASE) IN CASH HELD		89 385	(7 612)	(5 678)	21 764	112 908	(925)			(5 678)
Cash/cash equivalents at beginning:		45 861	45 417	52 395	52 395	52 395	52 395			52 395
Cash/cash equivalents at month/year end:		135 246	37 805	46 718		165 304	51 471			46 718

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WC052 Prince Albert - Supporting Table SC2 Monthly Budget Statement - performance indicators - Mid-Year Assessment

Description of financial indicator	Basis of calculation	Ref	2022/23	Budget Year 2023/24			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.2%	6.8%	6.8%	0.1%	4.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		9.7%	4.3%	8.2%	11.8%	8.2%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	137.8%	139.7%	128.3%	148.0%	128.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		109.5%	112.6%	102.6%	125.0%	102.6%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		8.5%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		33.7%	36.7%	36.1%	30.2%	36.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		23.4%	19.4%	19.6%	15.7%	19.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		10.5%	6.8%	6.7%	0.1%	4.1%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

References

1. Consumer debtors > 12 months old are excluded from current assets.
2. Material variances to be explained.

Calculations					
Financial liabilities			43		
Total Assets	262 894	278 812	287 245	279 600	287 245
Employee related costs	29 460	32 548	32 548	15 552	32 548
Repairs & Maintenance	20 403	17 210	17 670	8 075	17 670
Interest (finance charges)	2 097	301	301	28	301
Principal paid		51	51		51
Depreciation	7 094	5 748	5 748		3 404
Operating expenditure	94 975	88 733	89 293	43 261	89 293
Total Capital Expenditure	26 047	27 200	34 454	833	7 716
Borrowed funding for capital					
Debt	20 196	10 325	19 360	26 079	19 360
Equity	208 110	239 620	235 698	220 281	235 698
Reserves and funds					
Borrowing			43		
Current assets	66 145	49 570	61 011	79 421	61 011
Current liabilities	47 984	35 473	47 545	53 649	47 545
Monetary assets	52 538	39 939	48 782	67 086	48 782
Total Revenue (excluding capital transfers and contributions)	87 299	88 734	90 269	51 445	90 269
Transfers and subsidies - Operational	34 785				
Transfers and subsidies - capital (monetary allocations)	6 831	18 982	28 868	6 524	28 868
Debt service payments	6 109	4 299	4 299		(51)
Outstanding debtors (receivables)	7 391				
Annual services revenue	36 842	43 095	38 610	2 999	19 867
Cash + investments	52 538	39 939	48 782	67 086	48 782
Fixed operational expend. (monthly)					
Longstanding debtors outstanding					
Longstanding debtors recovered					
Attorney collections					

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WC052 Prince Albert - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment

Description	NT Code	Budget Year 2023/24									Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.O Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	548	380	459	217	212	390	1 122	3 304	6 632	5 245	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	865	332	281	97	81	69	210	250	2 185	706	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	254	124	185	46	38	476	326	1 261	2 710	2 147	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	497	320	306	217	203	271	829	2 491	5 134	4 010	-	-
Receivables from Exchange Transactions - Waste Management	1600	251	170	204	130	120	203	539	1 611	3 229	2 603	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	16	14	14	12	12	19	115	428	630	587	-	-
Interest on Arrear Debtor Accounts	1810	152	148	190	126	112	166	626	2 453	3 973	3 484	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(706)	114	10	8	1 352	8	42	481	1 307	1 890	-	-
Total By Income Source	2000	1 878	1 601	1 650	853	2 130	1 601	3 808	12 279	25 800	20 672	-	-
2022/23 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	106	123	65	32	51	190	267	694	1 528	1 234	-	-
Commercial	2300	439	271	338	107	98	401	537	1 723	3 914	2 866	-	-
Households	2400	1 333	1 206	1 247	715	1 981	1 011	3 004	9 861	20 358	16 572	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	1 878	1 601	1 650	853	2 130	1 601	3 808	12 279	25 800	20 672	-	-

WC052 Prince Albert - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment

Description	NT Code	Budget Year 2023/24									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	62	-	-	-	-	-	-	-	-	62	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	117	-	-	-	-	-	-	-	-	117	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	88	-	-	-	-	-	-	-	-	88	-
Total By Customer Type	1000	267	-	-	-	-	-	-	-	-	267	-

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WC052 Prince Albert - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Mid-Year Assessment

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		29 596	31 856	31 856	9 812	23 451	15 928	7 523	47.2%	31 856
Local Government Equitable Share		26 548	28 653	28 653	9 551	21 490	14 327	7 164	50.0%	28 653
Energy Efficiency and Demand Side Management Grant								-		
Expanded Public Works Programme Integrated Grant		1 237	1 098	1 098	123	631	549	82	15.0%	1 098
Infrastructure Skills Development Grant								-		
Local Government Financial Management Grant		1 650	1 700	1 700	104	1 140	850	290	34.1%	1 700
Municipal Infrastructure Grant		161	405	405	34	190	202	(13)	-6.3%	405
Provincial Government:		2 607	2 477	4 012	166	993	1 977	(984)	-49.8%	4 012
Infrastructure		50	-	175	-	-	58	(58)	-100.0%	175
Infrastructure								-		
Capacity Building		2 557	2 477	3 837	166	993	1 919	(925)	-48.2%	3 837
Capacity Building								-		
District Municipality:	4	609	-	-	-	-	-	-	-	-
Infrastructure								-		
Infrastructure								-		
Capacity Building		609	-	-	-	-	-	-	-	-
Capacity Building								-		
Other grant providers:		1 974	2 235	2 235	23	27	1 118	(1 090)	-97.5%	2 235
Other Grants Received		1 974	2 235	2 235	23	27	1 118	(1 090)	-97.5%	2 235
Total Operating Transfers and Grants	5	34 785	36 568	38 103	10 001	24 471	19 022	5 449	28.6%	38 103
Capital Transfers and Grants										
National Government:		5 831	18 182	24 156	1 522	6 059	13 756	(7 697)	-56.0%	24 156
Integrated National Electrification Programme Grant		-	490	490	-	-	245	(245)	-100.0%	490
Municipal Infrastructure Grant		3 843	7 692	11 102	682	4 572	7 229	(2 656)	-36.7%	11 102
Water Services Infrastructure Grant		1 988	10 000	12 564	839	1 487	6 282	(4 795)	-76.3%	12 564
Provincial Government:		1 000	800	4 712	18	465	2 718	(2 253)	-82.9%	4 712
Infrastructure		-	-	3 912	-	-	1 956	(1 956)	-100.0%	3 912
Infrastructure								-		
Capacity Building		1 000	800	800	18	465	762	(297)	-38.9%	800
District Municipality:		-	-	-	-	-	-	-	-	-
Infrastructure								-		
Infrastructure								-		
Capacity Building								-		
Capacity Building								-		
Other grant providers:		1 465	-	-	-	-	-	-	-	-
[insert description]		1 465	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	8 296	18 982	28 868	1 540	6 524	16 474	(9 949)	-60.4%	28 868
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	43 081	55 550	66 971	11 541	30 995	35 496	(4 500)	-12.7%	66 971

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WC052 Prince Albert - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Mid-Year Assessment

Description	Ref	2022/23	Budget Year 2023/24							
		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:		26 390	31 852	31 792	2 056	14 495	15 866	(1 371)	-8.6%	31 792
Equitable Share		23 378	28 486	28 426	1 802	12 644	14 183	(1 539)	-10.9%	28 426
Energy Efficiency and Demand Side Management Grant								-		
Expanded Public Works Programme Integrated Grant		1 237	1 098	1 098	123	631	549	82	15.0%	1 098
Infrastructure Skills Development Grant								-		
Integrated City Development Grant								-		
Local Government Financial Management Grant		1 631	1 700	1 700	97	1 031	850	181	21.3%	1 700
Municipal Infrastructure Grant		144	568	568	34	188	284	(96)	-33.7%	568
Provincial Government:		2 551	2 464	3 024	166	985	1 512	(527)	-34.8%	3 024
Infrastructure								-		
Infrastructure								-		
Capacity Building		2 551	2 464	3 024	166	985	1 512	(527)	-34.8%	3 024
Capacity Building								-		
Other grant providers:		1 970	2 200	2 200	1 073	1 073	1 100	(27)	-2.4%	2 200
Expenditure on Other Grants		1 970	2 200	2 200	1 073	1 073	1 100	(27)	-2.4%	2 200
Total operating expenditure of Transfers and Grants:		30 911	36 516	37 016	3 296	16 554	18 478	(1 924)	-10.4%	37 016
Capital expenditure of Transfers and Grants										
National Government:		14 794	15 811	21 006	785	5 269	10 503	(5 234)	-49.8%	21 006
Integrated National Electrification Programme Grant		-	426	426	-	-	213	(213)	-100.0%	426
Municipal Infrastructure Grant		13 023	6 690	9 655	593	3 976	4 827	(852)	-17.6%	9 655
Water Services Infrastructure Grant		1 771	8 696	10 925	192	1 293	5 463	(4 169)	-76.3%	10 925
Provincial Government:		3 302	696	696	18	449	174	275	158.3%	696
Infrastructure		124	-	-	-	-	-	-		-
Infrastructure								-		
Capacity Building		3 178	696	696	18	449	174	275	158.3%	696
Other grant providers:		509	-	1 576	-	-	788	(788)	-100.0%	1 576
Expenditure on Other Grants		509	-	1 576	-	-	788	(788)	-100.0%	1 576
Total capital expenditure of Transfers and Grants		18 606	16 507	23 277	804	5 718	11 465	(5 747)	-50.1%	23 277
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		49 517	53 023	60 294	4 099	22 272	29 943	(7 671)	-25.6%	60 294

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WC052 Prince Albert - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid-Year Assessment

Summary of Employee and Councillor remuneration	Ref	Budget Year 2023/24								
		2022/23 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		2 719	3 062	3 062	252	1 589	1 531	58	4%	3 062
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Motor Vehicle Allowance								-		
Cellphone Allowance		300	342	342	27	178	171	7	4%	342
Housing Allowances								-		
Other benefits and allowances								-		
Sub Total - Councillors		3 018	3 404	3 404	280	1 767	1 702	65	4%	3 404
% increase	4		12.8%	12.8%						12.8%
Senior Managers of the Municipality										
Basic Salaries and Wages		2 207	2 941	2 654	291	1 597	1 184	414	35%	2 654
Pension and UIF Contributions		(707)	(1 800)	(1 800)	-	-	(900)	900	-100%	(1 800)
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus		189	452	452	-	-	226	(226)	-100%	452
Motor Vehicle Allowance		336	336	468	39	234	300	(66)	-22%	468
Cellphone Allowance		66	66	96	8	48	63	(15)	-24%	96
Housing Allowances								-		
Other benefits and allowances		-	-	-	-	-	-	-		-
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Entertainment								-		
Scarcity								-		
Acting and post related allowance								-		
In kind benefits								-		
Sub Total - Senior Managers of Municipality		2 091	1 995	1 870	338	1 879	873	1 007	115%	1 870
% increase	4		-4.6%	-10.6%						-10.6%
Other Municipal Staff										
Basic Salaries and Wages		18 264	21 222	21 211	1 722	9 967	10 600	(633)	-6%	21 211
Pension and UIF Contributions		2 750	3 530	3 541	270	1 581	1 776	(195)	-11%	3 541
Medical Aid Contributions		721	1 156	1 281	77	461	703	(243)	-34%	1 281
Overtime		1 503	1 488	1 488	120	792	744	48	6%	1 488
Performance Bonus		1 323	1 676	1 676	-	-	838	(838)	-100%	1 676
Motor Vehicle Allowance		36	50	50	2	12	25	(12)	-50%	50
Cellphone Allowance		204	214	214	19	112	107	5	5%	214
Housing Allowances		82	118	118	7	45	59	(14)	-24%	118
Other benefits and allowances		1 083	942	942	93	634	471	163	35%	942
Payments in lieu of leave		420	-	-	-	-	-	-		-
Long service awards		-	157	157	-	69	79	(10)	-12%	157
Post-retirement benefit obligations		985	-	-	-	-	-	-		-
Entertainment								-		
Scarcity								-		
Acting and post related allowance								-		
In kind benefits								-		
Sub Total - Other Municipal Staff		27 369	30 553	30 678	2 310	13 673	15 402	(1 729)	-11%	30 678
% increase	4		11.6%	12.1%						12.1%
Total Parent Municipality		32 478	35 952	35 952	2 928	17 319	17 976	(657)	-4%	35 952
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		32 478	35 952	35 952	2 928	17 319	17 976	(657)	-4%	35 952
% increase	4		10.7%	10.7%						10.7%
TOTAL MANAGERS AND STAFF		29 460	32 548	32 548	2 649	15 552	16 274	(722)	-4%	32 548

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WC052 Prince Albert - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Mid-Year Assessment

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Outcome	June Outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands	1															
Cash Receipts By Source																
Property rates		315	680	696	370	395	340	432	432	432	432	432	240	5 187	5 298	5 880
Service charges - Electricity revenue		2 303	2 016	2 027	1 838	2 264	1 823	1 684	1 684	1 684	1 684	1 684	(930)	19 764	22 745	24 329
Service charges - Water revenue		245	315	341	303	375	273	397	397	397	397	397	925	4 761	5 045	5 798
Service charges - Waste Water Management		411	461	537	444	476	396	458	458	458	458	458	479	5 493	5 822	6 171
Service charges - Waste Mangement		127	170	180	158	180	144	199	199	199	199	199	436	2 393	2 537	2 689
Rental of facilities and equipment		8	21	5	8	11	6	45	45	45	45	45	257	543	502	537
Interest earned - external investments		7	508	525	978	529	511	363	363	363	363	363	(520)	4 350	3 945	3 845
Interest earned - outstanding debtors																
Dividends received																
Fines, penalties and forfeits		26	44	48	57	54	43	10	10	10	10	10	(204)	115	115	115
Licences and permits		20	12	7	8	9	7	12	12	12	12	12	18	140	140	140
Agency services		0		0	0	0	0	22	22	22	22	22	152	260	260	260
Transfers and Subsidies - Operational		13 606	1 975	3 826		690	9 575	2 997	2 997	2 997	2 997	2 997	(10 288)	34 368	38 269	36 485
Other revenue		20 720	9 746	10 884	22 024	9 978	18 683	36	36	36	36	36	(9 178)	426	429	426
Cash Receipts by Source		37 789	15 949	19 068	26 187	14 961	31 802	6 653	6 653	6 653	6 653	6 653	(101 223)	77 799	85 107	86 677
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		1 490			5 000			1 782	1 843	1 698	1 698	2 259	3 212	18 982	8 927	9 983
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)																
Proceeds on Disposal of Fixed and Intangible Assets																
Short term loans																
Borrowing long term/refinancing																
Increase (decrease) in consumer deposits																
Decrease (increase) in non-current receivables																
Decrease (increase) in non-current investments																
Total Cash Receipts by Source		39 279	15 949	19 068	31 187	14 961	31 802	8 435	8 496	8 351	8 351	8 913	(98 011)	96 781	94 034	96 659
Cash Payments by Type																
Employee related costs		(1 098)	1 221	(175)	2 817	4 406	3 066	2 862	2 862	2 862	2 862	2 862	9 799	34 348	34 974	37 422
Remuneration of councillors					(209)	(206)	(206)	(284)	(284)	(284)	(284)	(284)	(1 364)	(3 404)	(3 581)	(3 767)
Interest																
Bulk purchases - Electricity		56	2 282	2 399	1 964	1 452	1 457	1 526	1 526	1 526	1 526	1 526	1 074	18 315	20 641	22 300
Acquisitions - water & other inventory																
Contracted services																
Transfers and subsidies - other municipalities													8 734	8 734	11 235	7 983
Transfers and subsidies - other																
Other expenditure		1 321	1 659	1 122	656	1 823	3 738	2 042	2 042	2 042	2 042	2 042	(7 541)	12 989	13 687	14 379
Cash Payments by Type		278	5 162	3 346	5 228	7 475	8 956	6 147	6 147	6 147	6 147	6 147	10 702	70 983	76 957	78 317
Other Cash Flows/Payments by Type																
Capital assets		583	981	3 582	266	1 602	1 582	2 902	2 902	2 902	2 902	2 902	4 093	27 200	11 764	6 636
Repayment of borrowing																
Other Cash Flows/Payments																
Total Cash Payments by Type		861	6 143	6 927	5 494	9 077	9 638	9 049	9 049	9 049	9 049	9 049	14 795	98 183	88 721	84 952
NET INCREASE/(DECREASE) IN CASH HELD		38 417	9 805	12 140	25 693	5 884	22 164	(614)	(553)	(698)	(698)	(137)	(112 806)	(1 402)	5 313	11 707
Cash/cash equivalents at the month/year beginning:		52 395	90 813	100 618	112 758	138 451	144 335	166 499	165 885	165 332	164 634	163 936	163 800	52 395	50 993	56 306
Cash/cash equivalents at the month/year end:		90 813	100 618	112 758	138 451	144 335	166 499	165 885	165 332	164 634	163 936	163 800	50 993	50 993	56 306	68 013

WC052 Prince Albert - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Mid-Year Assessment

Month	2022/23	Budget Year 2023/24							
	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	453	2 198	2 813	601	601	2 813	2 212	78.6%	2%
August	2 479	2 198	2 813	911	1 511	5 625	4 114	73.1%	6%
September	321	2 198	2 813	3 147	4 658	8 438	3 780	44.8%	17%
October	(42)	2 198	2 799	1 112	5 770	11 236	5 467	48.7%	21%
November	419	2 301	2 902	1 113	6 882	14 138	7 256	51.3%	25%
December	2 452	2 301	2 902	833	7 716	17 041	9 325	54.7%	28%
January	1 150	2 301	2 902			19 943			
February	453	2 301	2 902			22 845			
March	117	2 301	2 902			25 748			
April	872	2 301	2 902			28 650			
May	1 574	2 301	2 902			31 552			
June	1 236	2 301	2 902			34 454			
Total Capital expenditure	11 484	27 200	34 454	7 716					

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WC052 Prince Albert - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Mid-Year Assessment

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		11 537	1 564	5 634	593	1 510	2 648	1 138	43.0%	5 634
Roads Infrastructure		10 826	-	-	-	-	-	-	-	-
Roads										
Road Structures		10 826	-	-	-	-	-	-	-	-
Road Furniture										
Capital Spares										
Storm water Infrastructure		416	838	1 854	593	1 510	758	(752)	-99.3%	1 854
Drainage Collection		416	838	1 854	593	1 510	758	(752)	-99.3%	1 854
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		295	726	726	-	-	363	363	100.0%	726
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks		295	726	726	-	-	363	363	100.0%	726
Capital Spares										
Water Supply Infrastructure		-	-	3 054	-	-	1 527	1 527	100.0%	3 054
Dams and Weirs		-	-	3 054	-	-	1 527	1 527	100.0%	3 054
Boreholes										
Other assets		4 475	696	1 304	18	449	478	29	6.1%	1 304
Operational Buildings		4 475	696	1 304	18	449	478	29	6.1%	1 304
Municipal Offices		4 475	696	1 304	18	449	478	29	6.1%	1 304
Computer Equipment		1 744	250	685	-	-	309	309	100.0%	685
Computer Equipment		1 744	250	685	-	-	309	309	100.0%	685
Furniture and Office Equipment		70	220	220	-	-	110	110	100.0%	220
Furniture and Office Equipment		70	220	220	-	-	110	110	100.0%	220
Machinery and Equipment		108	4 123	3 248	2	2 925	1 743	(1 182)	-67.8%	3 248
Machinery and Equipment		108	4 123	3 248	2	2 925	1 743	(1 182)	-67.8%	3 248
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on new assets	1	17 934	6 853	11 092	614	4 884	5 288	404	7.6%	11 092

ORGANISATIONAL PERFORMANCE

The table below provides the dashboard information of the overall performance for the mid-year per National Key Performance Area:

MID-YEAR- NON-FINANCIAL PERFORMANCE PER NATIONAL KEY PERFORMANCE AREA					
RESULT	BSD	LED	MFVM	MTOD	GGPP
	Basic Service Delivery	Local Economic Development	Municipal Financial Viability and Management	Municipal Transformation and Institutional Development	Good Governance and Public Participation
N/A	0	0	0	0	0
R	4	0	1	1	0
O	4	1	2	0	0
G	1	1	2	0	3
G2	2	0	0	0	0
B	0	0	0	0	0
TOTAL	11	2	5	1	3
	50%	9.09%	22.73%	4.65%	13.64%

ANNEXURE I — TOP LAYER SDBIP 2023/24 PER NATIONAL KPA AND ASSESSMENT OF TARGETS ACHIEVED

The tables below provide the details on the performance per National Key Performance Area and an assessment of targets achieved for the reporting period.

NATIONAL KPA: BASIC SERVICE DELIVERY

REFERENCE	DIRECTORATE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	ANNUAL TARGET	KPI CALCULATION TYPE	Mid-Year Overall Target	Mid-Year Actual	Consolidated Performance Comment <i>(required)</i>	Consolidated Corrective Measure <i>(required if the actual does not meet the target)</i>	Result
TL23	Corporate and Community Services	Implementation of Social Welfare Initiatives in line with the approved Project Implementation Plan	Four Awareness Initiatives implemented in terms of the Social Initiatives Project Implementation Plan	4	Accumulative	2	2	The Municipality entered into an agreement with the Prince Albert Tourism Office to facilitate social initiative awareness campaigns. The organisation provides the municipality with quarterly reports on the spending of the funding allocations.	No corrective measures are required, the key performance indicator is met for the period under review.	G

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REFERENCE	DIRECTORATE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	ANNUAL TARGET	KPI CALCULATION TYPE	Mid-Year Overall Target	Mid-Year Actual	Consolidated Performance Comment <i>(required)</i>	Consolidated Corrective Measure <i>(required if the actual does not meet the target)</i>	Result
TL24	Technical Services	Provision of electricity to formal residential account holders connected to the municipal electrical infrastructure network for both credit and prepaid electricity meters	Number of formal residential account holders connected to the municipal electrical infrastructure network	1850	Stand-Alone	1850	244	The Financial Services Directorate could only report on the credit meters which equates to 244 for the reporting period. The Directorate will ensure that complete reporting is done for the remaining months of the financial year.	This key performance indicator will be reported on in the next reporting cycle of the Service Delivery and Budget Implementation Plan.	R

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REFERENCE	DIRECTORATE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	ANNUAL TARGET	KPI CALCULATION TYPE	Mid-Year Overall Target	Mid-Year Actual	Consolidated Performance Comment <i>(required)</i>	Consolidated Corrective Measure <i>(required if the actual does not meet the target)</i>	Result
TL25	Technical Services	Provide 50kwh free basic electricity to registered indigent account holders connected to the municipal & ESKOM electrical infrastructure network as on 30 June 2023	Number of indigent account holders receiving free basic electricity which are connected to the municipal electrical infrastructure network	800	Stand-Alone	800	0	The Financial Services Directorate is unable to report on this key performance indicator for the second quarter, the Directorate is awaiting the data for the town of Klaarstroom and Leeu-Gamka from ESKOM. This key performance indicator will be reported on in the next reporting cycle of the Service Delivery and Budget Implementation Plan.	The Municipality is reliant on an external stakeholder, ESKOM, in order to accurately report on this key performance indicator. This key performance indicator will be reported on in the next reporting cycle of the Service Delivery and Budget Implementation Plan.	R

Mid –Year Budget and Performance Report

2023/24

REFERENCE	DIRECTORATE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	ANNUAL TARGET	KPI CALCULATION TYPE	Mid-Year Overall Target	Mid-Year Actual	Consolidated Performance Comment <i>(required)</i>	Consolidated Corrective Measure <i>(required if the actual does not meet the target)</i>	Result
TL26	Technical Services	Provide refuse removal, refuse dumps and solid waste disposal to all residential account holders within the Prince Albert municipal area	Number of residential account holders for which refuse is billed once per month	2720	Stand-Alone	2720	2879	2, 879 residential account holders were billed for refuse removal, refuse dumps, and solid waste disposal for the reporting period.	No corrective measures are required, the key performance indicator is met for the reporting period.	G2
TL27	Technical Services	Provision of free basic refuse removal, refuse dumps and solid waste disposal to registered indigent account holders	Number of indigent account holders receiving free basic refuse removal monthly	1200	Stand-Alone	1200	1159	1, 159 indigent account holders received free basic refuse removal, refuse dumps, and solid waste disposal fro the reporting period.	The number of indigents depends on the number of successful applications processed for indigent support. The Municipality conducted indigent outreaches before the commencement of this reporting financial year. More outreaches should be conducted to ensure that all qualifying households are registered.	O

Mid –Year Budget and Performance Report

2023/24

REFERENCE	DIRECTORATE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	ANNUAL TARGET	KPI CALCULATION TYPE	Mid-Year Overall Target	Mid-Year Actual	Consolidated Performance Comment <i>(required)</i>	Consolidated Corrective Measure <i>(required if the actual does not meet the target)</i>	Result
TL28	Technical Services	Provision of clean piped water to residential account holders which are connected to the municipal water infrastructure network	Number of residential account holders that meet agreed service standards for piped water	2450	Stand-Alone	2450	2920	2, 920 residential account holders which are connected to the municipal water infrastructure network were billed for the reporting period.	No corrective measures are required, the key performance indicator is met for the reporting period.	G2
TL29	Technical Services	Provide 6kl free basic water to registered indigent account holders per month	Number of registered indigent account holders receiving 6kl of free water.	1200	Stand-Alone	1200	1160	1, 160 indigent account holders received 6kl free basic water for the reporting period.	The number of indigents depends on the number of successful applications processed for indigent support. The Municipality conducted indigent outreaches before the commencement of this reporting financial year. More outreaches should be conducted to ensure that all qualifying households are registered.	O

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REFERENCE	DIRECTORATE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	ANNUAL TARGET	KPI CALCULATION TYPE	Mid-Year Overall Target	Mid-Year Actual	Consolidated Performance Comment <i>(required)</i>	Consolidated Corrective Measure <i>(required if the actual does not meet the target)</i>	Result
TL30	Technical Services	Provision of sanitation services to residential account holders are connected to the municipal waste water (sanitation/sewera ge) network & are billed for sewerage service, irrespective of the number of water closets (toilets)	Number of residential account holders which are billed for sewerage in accordance to the financial system.	2701	Stand-Alone	2701	2357	2, 357 residential account holders connected to the municipal wastewater (sanitation/sewera ge) network and are billed for sewerage services, irrespective of the number of water closets received this service for the reporting period.	The Municipality will revise the target with the 2023/2024 Amendment Service Delivery and Budget Implementation Plan to ensure that it is in line with the current billing system.	○

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REFERENCE	DIRECTORATE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	ANNUAL TARGET	KPI CALCULATION TYPE	Mid-Year Overall Target	Mid-Year Actual	Consolidated Performance Comment <i>(required)</i>	Consolidated Corrective Measure <i>(required if the actual does not meet the target)</i>	Result
TL31	Technical Services	Provision of free basic sanitation services to registered indigent account holders which are connected to the municipal waste water (sanitation/sewage) network & are billed for sewerage service, irrespective of the number of water closets (toilets)	Number of indigent account holders receiving free basic sanitation in terms of Equitable share requirements.	1200	Stand-Alone	1200	1159	1, 159 indigent account holders connected to the municipal wastewater (sanitation/sewage) network and are billed for sewerage services, irrespective of the number of water closets received this service for the reporting period.	The number of indigents depends on the number of successful applications processed for indigent support. The Municipality conducted indigent outreaches before the commencement of this reporting financial year. More outreaches should be conducted to ensure that all qualifying households are registered.	O
TL33	Technical Services	Excellent water quality measured by the compliance of water Lab results with SANS 241 criteria for Prince-Albert, Leeu-Gamka and Klaarstroom.	Percentage of Lab Results complying with SANS 241	94%	Stand-Alone	94%	0	<u>PERFORMANCE MANAGEMENT UNIT COMMENT:</u> The required information was unavailable at the time of finalising this report. The custodian of this key performance indicator was out of the office during the timeframe of the development of this report.		R

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REFERENCE	DIRECTORATE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	ANNUAL TARGET	KPI CALCULATION TYPE	Mid-Year Overall Target	Mid-Year Actual	Consolidated Performance Comment <i>(required)</i>	Consolidated Corrective Measure <i>(required if the actual does not meet the target)</i>	Result
TL34	Technical Services	Excellent waste water quality measured by the compliance of waste water Lab results with SANS irrigation standard (for Prince-Albert, Leeu-Gamka and Klaarstroom)	Percentage of Lab Results complying with SANS Irrigation standards	80%	Stand-Alone	80%	0	<p><u>PERFORMANCE MANAGEMENT UNIT COMMENT:</u> The required information was unavailable at the time of finalising this report. The custodian of this key performance indicator was out of the office during the timeframe of the development of this report.</p>		R

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2023/24

NATIONAL KPA: LOCAL ECONOMIC DEVELOPMENT

REFERENCE	DIRECTORATE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	ANNUAL TARGET	KPI CALCULATION TYPE	Mid-Year Overall Target	Mid-Year Actual	Consolidated Performance Comment <i>(required)</i>	Consolidated Corrective Measure <i>(required if the actual does not meet the target)</i>	Result
TL22	Corporate and Community Services	Implementation of the Local Economic Development Strategy	Four Initiatives implemented in terms of the Local Economic Development Project Implementation Plan	4	Accumulative	2	2	<p>The Municipality entered into an agreement with the Prince Albert Community Trust to facilitate local economic development initiatives. For the first quarter, the Prince Albert Community Trust hosted the annual US4US Concert which took place on 23 September 2023.</p> <p>The Prince Albert Community Trust ("PACT") in collaboration with the Prince Albert Municipality ("PAM") hosted a Youth Indaba on Saturday, 2 December 2023 at the Showroom Theatre. The objective of this initiative was to create a database for the upcoming Journey2Jazz Festival and create awareness of the role of PAM as a Local Government Authority on matters of Youth Development, municipal bursaries, and the pilot Youth Desk situated in the Office of the Executive Mayor. In addition, the initiative consisted of motivational talks from one of our Chrysalis Academy Graduates and those closely involved with the operations of PACT and the Journey2Jazz Festival.</p>	No corrective measures are required, the key performance indicator is met for the period under review.	C

Mid –Year Budget and Performance Report

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REFERENCE	DIRECTORATE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	ANNUAL TARGET	KPI CALCULATION TYPE	Mid-Year Overall Target	Mid-Year Actual	Consolidated Performance Comment <i>(required)</i>	Consolidated Corrective Measure <i>(required if the actual does not meet the target)</i>	Result
TL32	Technical Services	Number of temporary employment opportunities created by the Municipality through the Expanded Public Works Programme	Number of people temporary employed through the Expanded Public Works Programme for the financial year	150	Accumulative	75	58	<p>Fifty-three (53) Expanded Public Works ("EPWP") work opportunities were created for the first quarter and five (5) during the second quarter,</p> <p>The bulk of the appointments were made during the first quarter of this reporting financial year with the grant money received from the Department: Public Works and Infrastructure. Council, for the reporting financial year, did not budget for additional EPWP work opportunities as opposed to the previous financial year. It was agreed that the most critical EPWP opportunities be filled with the money received from the Department: Public Works and Infrastructure.</p>	<p>Management will revise the target for this key performance indicator with the 2023/2024 Amended Service Delivery and Budget Implementation Plan ("SDBIP") process, for consideration by the Council.</p>	○

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NATIONAL KPA: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

REFERENCE	DIRECTORATE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	ANNUAL TARGET	KPI CALCULATION TYPE	Mid-Year Overall Target	Mid-Year Actual	Consolidated Performance Comment <i>(required)</i>	Consolidated Corrective Measure <i>(required if the actual does not meet the target)</i>	Result
TL2	Office of the Municipal Manager	The percentage of the Municipality's approved capital budget spent on capital projects measured as the Total actual Year to Date (YTD) Capital Expenditure/ Total Approved Annual or Adjusted Capital Budget x 100	90% of the municipality's approved capital budget spent on capital projects for the financial year under review	90%	Carry Over	25%	21,06%	21,06% of the capital budget was spent during the reporting period. Calculation [Year-To-Date Actual: R7, 715, 554.57 / Budget: R36, 644, 661.00 * 100% = 21,06%].	Management have developed a procurement plan as a tool to assist in measuring the progress of the projects. The Municipality will strive to expedite the spending of the capital budget during the remaining months of the financial year.	○

Mid –Year Budget and Performance Report

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REFERENCE	DIRECTORATE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	ANNUAL TARGET	KPI CALCULATION TYPE	Mid-Year Overall Target	Mid-Year Actual	Consolidated Performance Comment <i>(required)</i>	Consolidated Corrective Measure <i>(required if the actual does not meet the target)</i>	Result
TL10	Financial Services	Submission of the Annual Financial Statements to the Auditor-General by end-August	One Annual Financial Statements submitted to the Auditor-General by end-August	1	Stand-Alone	1	1	The 2022/2023 Annual Financial Statements were submitted to the Auditor-General on 31 August 2023.	No corrective measures are required, the key performance indicator is met for the reporting period.	C

Mid –Year Budget and Performance Report

2023/24

REFERENCE	DIRECTORATE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	ANNUAL TARGET	KPI CALCULATION TYPE	Mid-Year Overall Target	Mid-Year Actual	Consolidated Performance Comment <i>(required)</i>	Consolidated Corrective Measure <i>(required if the actual does not meet the target)</i>	Result
TL13	Financial Services	Maintain a Year to Date (YTD) debtors payment percentage of 85% excluding traffic services	Payment percentage of debtors over 12 months rolling period, excluding traffic services	85%	Carry Over	85%	83.01%	<p>For the first quarter, the percentage of debtor payment equates to 83.01%. The percentage shows an increase of the preceding months' achievement of 78,84%, however, remains worrisome.</p> <p>Calculation [Debtors payment: R31, 079, 857 / Levy: R37, 439, 963 * 100% = 83,01%]</p> <p>The Financial Services Directorate confirmed that the Financial Report for the month of December 2023, which takes into account the figures for this reporting period has not yet been developed to date. This key performance indicator will be reported on in the next reporting cycle of the Service Delivery and Budget Implementation Plan.</p>	The Municipality is implementing strict debt collection mechanisms in respect of debt collection, coupled herewith are the installation of prepaid water meters in the ESKOM areas, which will increase payment percentages of at least one service charge (water). The municipality has embarked on workshops in the ESKOM areas in respect of the prepaid water meters.	○

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REFERENCE	DIRECTORATE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	ANNUAL TARGET	KPI CALCULATION TYPE	Mid-Year Overall Target	Mid-Year Actual	Consolidated Performance Comment <i>(required)</i>	Consolidated Corrective Measure <i>(required if the actual does not meet the target)</i>	Result
TL14	Financial Services	Maintain a financially unqualified audit opinion for the 2022/2023 financial year	Financial statements considered free from material misstatements as per the Auditor-Generals' Report	1	Carry Over	1	0	The Municipality maintained its unqualified audit outcome in the 2022/2023 financial year but with findings. This audit outcome is a regression from the previous year's audit outcome.	Management will ensure that the recommendations of the Auditor-General of South Africa are addressed, based on the findings raised during the 2022/2023 financial year.	R
TL18	Corporate and Community Services	Submission of the Annual Performance Report to the Auditor-General by end-August	One Annual Performance Report submitted to the Auditor-General by end-August	1	Stand-Alone	1	1	The 2022/2023 Annual Report was submitted to the Auditor-General on 31 August 2023.	No corrective measures are required, the key performance indicator is met for the period under review.	G

Mid –Year Budget and Performance Report

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NATIONAL KPA: MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT

REFERENCE	DIRECTORATE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	ANNUAL TARGET	KPI CALCULATION TYPE	Mid-Year Overall Target	Mid-Year Actual	Consolidated Performance Comment <i>(required)</i>	Consolidated Corrective Measure <i>(required if the actual does not meet the target)</i>	Result
TL19	Corporate and Community Services	The percentage of the Municipality`s training budget spent, measured as (Total Actual Training Expenditure/Approved Training Budget x 100)	90% of training budget spent by end-June	90%	Carry Over	50%	7,76	<p>The Supply Chain Management ("SCM") process is nearing the final stage for the Adult Matric that was reported on in the first quarter of this reporting financial year. The Municipality has identified two additional training gaps to be addressed, which relate to Report Writing and Minute-Taking. Quotations were requested and both requests resulted in the quotations exceeding the amount of R30,000, thus meaning that the Request for Quote ("RFQ") process needs to be followed. Due to the amount in comparison to the available budget, it was decided that only the Minute-Taking and Adult Matric will be done during this reporting financial year.</p> <p>7.76% of the training budget was spent in the second quarter of the 2023/2024 financial year.</p> <p>Calculation [Year-To-Date Actual: R6, 991.15 / Budget: R 90, 000.00 * 100% = 7.76%].</p>	Management is in the process of finalising the tender for Adult Matric, as well as the RFQ for the minute-taking training intervention.	R

Mid –Year Budget and Performance Report

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NATIONAL KPA: GOO GOVERNANCE AND PIUBLIC PARTICIPATION

REFERENCE	DIRECTORATE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	ANNUAL TARGET	KPI CALCULATION TYPE	Mid-Year Overall Target	Mid-Year Actual	Consolidated Performance Comment <i>(required)</i>	Consolidated Corrective Measure <i>(required if the actual does not meet the target)</i>	Result
TL4	Office of the Municipal Manager	Number of General Council meetings held on a quarterly basis	Four General Council meetings held for the financial year	4	Carry Over	2	2	Two General Council meetings were held for the reporting period, the meetings took place respectively on 7 August 2023 and 7 November 2023,	No corrective measures are required, the key performance indicator is met for the reporting period.	Ⓒ
TL5	Office of the Municipal Manager	Number of Section 80 Committee meetings held per quarter	Sixteen Section 80 Committee meetings held for the financial year	4	Carry Over	2	2	Section 80 Committee meetings for the portfolios of Personnel and Administration, Development Services, Financial Services, and Technical Services were held during July 2023 for the first quarter and during October 2023 for the second quarter.	No corrective measures are required, the key performance indicator is met for the reporting period.	Ⓒ
TL9	Office of the Municipal Manager	The number of audit committee meetings conducted per quarter	The attendance register and minutes of meeings held	4		2	2	Two virtual Audit Committee meetings were held during the reporting period, respectively on 28 August 2023 and 13 December 2023.	No corrective measures are required, the key performance indicator is met for the reporting period.	Ⓒ

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2022/2023 ANNUAL REPORT PROGRESS REPORT:

2022/2023 Corrective Measures Implementation Status Report

The following KPI's were not met or almost met during the 2022/203 financial year. The table below contains the progress made on the implementation of the corrective or improvement measures identified.

REFERENCE	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	PREVIOUS YEAR ACTUAL PERFORMANCE	OVERALL PERFORMANCE 2022/2023				CONSOLIDATED PERFORMANCE COMMENTS	CONSOLIDATED CORRECTIVE MEASURES	PROGRESS AS AT 31 DECEMBER 2023
					ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ACTUAL	RESULT			
TL2	SO7	Submit the Mid-Year Performance Report in terms of sec72 of the MFMA to council to monitor the overall municipal performance and decide on corrective measures if necessary	Mid-year report submitted to council and treasury by January 25 annually	1	1	1	0	R	The 2022/2023 Mid-Year Budget and Performance Assessment Report was submitted to the Council on 26 January 2023.	Management will ensure that the Municipality complies with the provision of Section 72 of the Local Government: Municipal Finance Management Act, No. 56 of 2003 for the following financial year and beyond. Management will further advise the Council on the legislative deadlines in order for the Council and Council Committee meetings to be scheduled within the legislative prescripts.	The 2022/2023 Mid-Year Budget and Performance Assessment Report was submitted to the Council on 26 January 2023.

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REFERENCE	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	PREVIOUS YEAR ACTUAL PERFORMANCE	OVERALL PERFORMANCE 2022/2023				CONSOLIDATED PERFORMANCE COMMENTS	CONSOLIDATED CORRECTIVE MEASURES	PROGRESS AS AT 31 DECEMBER 2023
					ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ACTUAL	RESULT			
TL3	SO5	The % of the Municipality's capital budget spent on capital projects identified in the IDP, measured as the Total actual Year to Date (YTD) Capital Expenditure/ Total Approved Annual or Adjusted Capital Budget x 100	The percentage (%) of a municipality's Annual or Adjusted capital budget spent on capital projects identified in the IDP for the 2022/23 financial year	66.3%	90%	90%	62,98	○	The total Capital Expenditure as at end-June equates to 62,98% Year-To-Date Budget spent: R 13 922 345.62 Capital Budget: R 22 107 200.00 % spent: 62.98%	The Municipality will strive to expedite the spending of the capital budget, taking into account the legislative Supply Chain Management, and internal controls and processes. The Technical Services Directorate has developed the procurement plan as a tool to measure the project's progress.	Management is continuously striving towards putting the necessary processes and procedures in place to address under-performance. The developed procurement plan is one of the tools to measure the progress on projects spent, which guides Management to better implement project management and the spending of the budget.

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REFERENCE	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	PREVIOUS YEAR ACTUAL PERFORMANCE	OVERALL PERFORMANCE 2022/2023				CONSOLIDATED PERFORMANCE COMMENTS	CONSOLIDATED CORRECTIVE MEASURES	PROGRESS AS AT 31 DECEMBER 2023
					ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ACTUAL	RESULT			
TL10	SO6	The % of the Municipality's training budget spent, measured as (Total Actual Training Expenditure/Approved Training Budget x 100)	% of training budget spend as at 30 June 2023	88%	90%	90%	86,24 %	○	<p>Management could not spend the training budget within the first two quarters of the financial year. The delay in the spending of the budget was due to the incomplete applications received from potential service providers. Management could spend 3% of the budget in the third quarter and 86.24% in the fourth quarter of the financial year.</p> <p>Calculation: Training Budget: R 60 366.21 Year-To-Date Budget spent: R 70 000 Spent: 86.24%</p>	<p>Management will in the new financial year and beyond, plan accordingly, taking the Supply Chain Management processes and procedures into account, and ensuring that scope is taken into account, should the same risk present itself.</p>	<p>The spending of the training budget remains a concern. The user Department and the Financial Services Directorate are facing issues of incomplete applications by service providers, including the issue of not receiving any applications for quotes requested and/or RFQs and tenders advertised.</p>

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REFERENCE	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	PREVIOUS YEAR ACTUAL PERFORMANCE	OVERALL PERFORMANCE 2022/2023				CONSOLIDATED PERFORMANCE COMMENTS	CONSOLIDATED CORRECTIVE MEASURES	PROGRESS AS AT 31 DECEMBER 2023
					ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ACTUAL	RESULT			
TL11	SO6	The number of people from employment equity target groups employed (appointed) in the three highest levels of management in compliance with Prince Albert Census Demographic statistical data	Number of people appointed/employed in terms of approved equity plan	1	3	3	1	R	The position of Manager: Revenue Services was advertised twice in the 2023 calendar year, and has not yet been filled. The Municipality is struggling to attract suitable candidates. In the month of June 2023, the position of Director: Technical Services was filled.	Management will review the recruitment and selection process, to expedite the advertising and filling of critical vacancies in the organisation, taking into consideration the financial health of the organisation. The Prince Albert Municipality must be made attractive to attract more suitably qualified candidates, Management will review and consider this facet of Human Resource Management.	The Municipality is in the process of employing a Public Relations Officer, with this position being filled, various communication platforms and methods may be used to advertise the Prince Albert Municipality in order to attain suitably qualified candidates. The revision of the recruitment and selection process is still to be done.

Mid –Year Budget and Performance Report

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REFERENCE	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	PREVIOUS YEAR ACTUAL PERFORMANCE	OVERALL PERFORMANCE 2022/2023				CONSOLIDATED PERFORMANCE COMMENTS	CONSOLIDATED CORRECTIVE MEASURES	PROGRESS AS AT 31 DECEMBER 2023
					ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ACTUAL	RESULT			
TL13	SO4	Provide 50kwh free basic electricity to registered indigent account holders connected to the municipal & ESKOM electrical infrastructure network as on 30 June 2023	No of indigent account holders receiving free basic electricity which are connected to the municipal electrical infrastructure network	1,054	1200	1200	1110	○	<p>The number of residents receiving free basic services or forming part of the indigent list solely relies on the number of successful applications received. The Municipality has criteria that an applicant must comply with in order to be regarded or classified as an indigent resident.</p> <p>1, 110 registered indigent account holders receive free basic electricity which is connected to the municipal and Eskom electrical infrastructure network as at end-June 2023.</p>	<p>The Municipality at its 2023/2024 Integrated Development Plan and Budget Public Participation meeting informed the communities of the indigent applications for the 2023/2024 financial year, coupled with the scheduled dates of the roadshow. A full-scale indigent roadshow was conducted throughout the Greater Prince Albert Municipal Area and the service was taken to the community.</p>	<p>The Municipality will continue to facilitate the roadshows for indigent awareness.</p>

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REFERENCE	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	PREVIOUS YEAR ACTUAL PERFORMANCE	OVERALL PERFORMANCE 2022/2023				CONSOLIDATED PERFORMANCE COMMENTS	CONSOLIDATED CORRECTIVE MEASURES	PROGRESS AS AT 31 DECEMBER 2023
					ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ACTUAL	RESULT			
TL14	SO4	Provide refuse removal, refuse dumps and solid waste disposal to all residential account holders within the Prince Albert municipal area	Number of residential account holders for which refuse is billed once per month	2,727	2720	2720	2703	○	2, 703 residential account holders received services of refuse removal, refuse dumps, and solid waste disposal as at end-June 2023.	The Municipality is in the process of conducting a data cleansing process to ensure that the data on the financial management system is accurate and complete. The performance target will be revised once the data cleansing process has been finalised to ensure that the Municipality projects are in line with the financial management system.	The data cleansing process is still on-going.

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REFERENCE	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	PREVIOUS YEAR ACTUAL PERFORMANCE	OVERALL PERFORMANCE 2022/2023				CONSOLIDATED PERFORMANCE COMMENTS	CONSOLIDATED CORRECTIVE MEASURES	PROGRESS AS AT 31 DECEMBER 2023
					ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ACTUAL	RESULT			
TL15	SO4	Provision of free basic refuse removal, refuse dumps and solid waste disposal to registered indigent account holders	No of indigent account holders receiving free basic refuse removal monthly	1,206	1200	1200	1115	○	The number of residents receiving free basic services or forming part of the indigent list solely relies on the number of successful applications received. The Municipality has criteria that an applicant must comply with in order to be regarded or classified as an indigent resident. 1, 115 registered indigent account holders received free basic refuse removal, refuse dumps, and solid waste disposal services as at end-June 2023.	The Municipality at its 2023/2024 Integrated Development Plan and Budget Public Participation meeting informed the communities of the indigent applications for the 2023/2024 financial year, coupled with the scheduled dates of the roadshow. A full-scale indigent roadshow was conducted throughout the Greater Prince Albert Municipal Area and the service was taken to the community.	The Municipality will continue to facilitate the roadshows for indigent awareness.

Mid –Year Budget and Performance Report

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REFERENCE	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	PREVIOUS YEAR ACTUAL PERFORMANCE	OVERALL PERFORMANCE 2022/2023				CONSOLIDATED PERFORMANCE COMMENTS	CONSOLIDATED CORRECTIVE MEASURES	PROGRESS AS AT 31 DECEMBER 2023
					ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ACTUAL	RESULT			
TL17	SO4	Provide 6kl free basic water to registered indigent account holders per month	No of registered indigent account holders receiving 6kl of free water.	1,208	1200	1200	1118	○	<p>The number of residents receiving free basic services or forming part of the indigent list solely relies on the number of successful applications received. The Municipality has criteria that an applicant must comply with in order to be regarded or classified as an indigent resident.</p> <p>1, 118 registered indigent account holders received 6kl free basic water per month as at end-June 2023.</p>	<p>The Municipality at its 2023/2024 Integrated Development Plan and Budget Public Participation meeting informed the communities of the indigent applications for the 2023/2024 financial year, coupled with the scheduled dates of the roadshow. A full-scale indigent roadshow was conducted throughout the Greater Prince Albert Municipal Area and the service was taken to the community.</p>	<p>The Municipality will continue to facilitate the roadshows for indigent awareness.</p>

Mid –Year Budget and Performance Report

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REFERENCE	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	PREVIOUS YEAR ACTUAL PERFORMANCE	OVERALL PERFORMANCE 2022/2023				CONSOLIDATED PERFORMANCE COMMENTS	CONSOLIDATED CORRECTIVE MEASURES	PROGRESS AS AT 31 DECEMBER 2023
					ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ACTUAL	RESULT			
TL18	SO4	Provision of sanitation services to residential account holders are connected to the municipal waste water (sanitation/sewerage) network & are billed for sewerage service, irrespective of the number of water closets (toilets)	No of residential account holders which are billed for sewerage in accordance to the financial system.	2,703	2701	2701	2631	○	2, 631 residential account holders connected to the municipal wastewater (sanitation/sewerage) network and are billed, irrespective of the number of waste closets (toilets) that received sanitation services as at end-June 2023.	The Municipality is in the process of conducting a data cleansing process to ensure that the data on the financial management system is accurate and complete. The performance target will be revised once the data cleansing process has been finalised to ensure that the Municipality projects are in line with the financial management system.	The data cleansing process is still on-going.

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REFERENCE	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	PREVIOUS YEAR ACTUAL PERFORMANCE	OVERALL PERFORMANCE 2022/2023				CONSOLIDATED PERFORMANCE COMMENTS	CONSOLIDATED CORRECTIVE MEASURES	PROGRESS AS AT 31 DECEMBER 2023
					ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ACTUAL	RESULT			
TL19	SO4	Provision of free basic sanitation services to registered indigent account holders which are connected to the municipal waste water (sanitation/sewerage) network & are billed for sewerage service, irrespective of the number of water closets (toilets)	No of indigent account holders receiving free basic sanitation in terms of Equitable share requirements.	1,205	1200	1200	1111	○	<p>The number of residents receiving free basic services or forming part of the indigent list solely relies on the number of successful applications received. The Municipality has criteria that an applicant must comply with in order to be regarded or classified as an indigent resident.</p> <p>1, 111 registered indigent account holders who are connected to the municipal wastewater (sanitation/sewerage) network and are billed, irrespective of the number of water closets (toilets) received free basic sanitation services as at end-Juen 2023.</p>	<p>The Municipality at its 2023/2024 Integrated Development Plan and Budget Public Participation meeting informed the communities of the indigent applications for the 2023/2024 financial year, coupled with the scheduled dates of the roadshow. A full-scale indigent roadshow was conducted throughout the Greater Prince Albert Municipal Area and the service was taken to the community.</p>	<p>The Municipality will continue to facilitate the roadshows for indigent awareness.</p>

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REFERENCE	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	PREVIOUS YEAR ACTUAL PERFORMANCE	OVERALL PERFORMANCE 2022/2023				CONSOLIDATED PERFORMANCE COMMENTS	CONSOLIDATED CORRECTIVE MEASURES	PROGRESS AS AT 31 DECEMBER 2023
					ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ACTUAL	RESULT			
TL20	SO5	Maintain a Year to Date (YTD) debtors payment percentage of 85% excluding traffic services	Payment percentage (%) of debtors over 12 months rolling period, excluding traffic services	87%	85%	85%	79,99	○	The 2022/2023 financial year resulted in a 79,99% Year-To-Date (YTD) debtors payment percentage, inclusive of property tax, electricity, sewerage, refuse removal, and water.	The Municipality will develop and implement a much-stricken Credit Control Policy to ensure that the Eskom area's outstanding payments can be increased. Prepaid water meters will be installed in the Eskom areas which will increase payment percentages of at least one service charge (Water).	The Municipality has reviewed the Credit Control Policy in conjunction with the budget process for the 2023/2024 financial year.

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REFERENCE	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	PREVIOUS YEAR ACTUAL PERFORMANCE	OVERALL PERFORMANCE 2022/2023				CONSOLIDATED PERFORMANCE COMMENTS	CONSOLIDATED CORRECTIVE MEASURES	PROGRESS AS AT 31 DECEMBER 2023
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TL23	SO5	Financial viability measured in terms of the outstanding service debtors (Total outstanding service debtors/ revenue received for services)	(Total outstanding service debtors/ revenue received for services)X100	10,5%	13%	13%	19,75	R	<p>The 2022/2023 financial year resulted in the financial viability in terms of the outstanding service debtors, to equate to 19.75% as at end-June 2023.</p> <p>Total outstanding service debtors: R 29 917 430 Revenue received for services: R 37 280 808</p> <p>$(1-0.802489) *100 = 19.75\%$</p>	The Municipal Council has requested the Financial Services Directorate to implement strict debt collection processes in the Greater Prince Albert Municipal Area, inclusive of the ESKOM areas.	The Municipality has reviewed the Debt Collection Policy in conjunction with the budget process for the 2023/2024 financial year.

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REFERENCE	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	PREVIOUS YEAR ACTUAL PERFORMANCE	OVERALL PERFORMANCE 2022/2023				CONSOLIDATED PERFORMANCE COMMENTS	CONSOLIDATED CORRECTIVE MEASURES	PROGRESS AS AT 31 DECEMBER 2023
					ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ACTUAL	RESULT			
TL25	SO2	The number of temporary jobs created through the municipality's local economic development EPWP projects, measured by the number of people temporary appointed in the EPWP programmes for 2022/23	Number of people temporary appointed in the EPWP programs	178	150	150	145	○	145 temporary work opportunities were created for the 2022/2023 financial year through the Expanded Public Works Programme.	No corrective measures are required, the key performance indicator is met for the 2022/2023 financial year.	The Municipality will revise the target set for EPWP job opportunities for the 2023/2024 financial year.
TL27	SO4	Excellent waste water quality measured by the compliance of waste water Lab results with SANS irrigation standard (for Prins-Albert, Leeu-Gamka and Klaarstroom)	% of Lab Results complying with SANS Irrigation standards.	72,90%	80%	80%	64.66	○	64.66% wastewater quality measured by the compliance of wastewater lab results with SANS irrigation standard was achieved for the 2022/2023 financial year.	In the 2023/2024 financial year and beyond the Municipality will ensure that samples are taken on a monthly basis to comply with the SANS 241 Standards. In the event of non-compliance, the Municipality will conduct a resampling to ascertain the correct results.	Samples are taken on a monthly basis to ensure compliance to the provisions of SANS241.

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REFERENCE	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	PREVIOUS YEAR ACTUAL PERFORMANCE	OVERALL PERFORMANCE 2022/2023				CONSOLIDATED PERFORMANCE COMMENTS	CONSOLIDATED CORRECTIVE MEASURES	PROGRESS AS AT 31 DECEMBER 2023
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TL28	SO4	Limit water losses to not more than 15% {(Number of Kiloliters Water Purchased or Purified - Number of Kiloliters Water Sold) / Number of Kiloliters Water Purchased or Purified x 100}	% Water losses achieved (Number of Kiloliters Water Purchased or Purified - Number of Kiloliters Water Sold) / Number of Kiloliters Water Purchased or Purified x 100)	28,5%	15%	15%	24,94	R	24.94% limit water losses were achieved for the 2022/2023 financial year.	In the 2023/2024 financial year, the Municipality will install bulk water meters to reduce water losses in areas that are not metered.	The Municipality is still in the process of installing the bulk water meters.

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REFERENCE	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	PREVIOUS YEAR ACTUAL PERFORMANCE	OVERALL PERFORMANCE 2022/2023				CONSOLIDATED PERFORMANCE COMMENTS	CONSOLIDATED CORRECTIVE MEASURES	PROGRESS AS AT 31 DECEMBER 2023
					ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ACTUAL	RESULT			
TL29	SO4	Limit electricity losses to not more than 15% {(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated} x 100}}	% Electricity losses achieved (Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated) x 100	11,5%	15%	15%	17,03	R	<p>PURCHASED: ESKOM Invoices indicate the total consumption equates to 9, 273, 720.20</p> <p>kWhSOLD:CREDIT METERS: The Elec Report indicates the total credit electricity sold equates to - 3, 549, 709</p> <p>PREPAID METERS: The Sales Statistics Report indicates that the total prepaid electricity sold equates to - 4, 144, 687,90</p> <p>CALCULATION: Total Purchased (9, 273 702,20) + Total Sold (-7, 694, 396,90) = Loss (1, 579, 305,30)</p> <p>The percentage of electricity losses for the 2022/2023 financial year equates to (1, 579, 305,30 / 9, 273, 702,20 *100%) = 17,03%</p>	The Municipality will conduct a meter audit throughout the Greater Prince Albert Municipal Area, as well as a review of its own electricity consumption, to ensure that all meters are accounted for and paid for. The Municipality envisage that this audit and review will be conducted in the 2023/2024 financial year.	The meter audit is yet to be done.

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					ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ACTUAL	RESULT			
TL31	SO2	Implementation of the Local Economic Development Strategy	Number of LED interventions/ activities / programmes implemented	2	4	4	3	○	Three of the Local Economic Development Initiatives, as per the Project Implementation Plan: LED Initiatives for the 2022/2023 financial year were implemented.	The Municipality will develop a Project Implementation Plan with related supporting documentation to support the implementation of and reporting on this key performance indicator for the new financial year and beyond.	The project implementation plan has not yet been developed, for the 2023/2024 financial year, the agreed-upon programmes are being implemented in line with the MOA.

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REFERENCE	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	PREVIOUS YEAR ACTUAL PERFORMANCE	OVERALL PERFORMANCE 2022/2023				CONSOLIDATED PERFORMANCE COMMENTS	CONSOLIDATED CORRECTIVE MEASURES	PROGRESS AS AT 31 DECEMBER 2023
					ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ACTUAL	RESULT			
TL32	SO3	Implementation of programs and awareness initiatives held in terms of social welfare as per project plan signed off by MM	Number of awareness initiatives and programs launched within community	2	4	4	2	R	Two Social Initiatives were facilitated during the 2022/2023 financial year.	The Municipality will develop a Project Implementation Plan with related supporting documentation to support the implementation of and reporting on this key performance indicator for the new financial year and beyond.	The project implementation plan has not yet been developed, for the 2023/2024 financial year, the agreed-upon programmes are being implemented in line with the MOA.
TL34	SO1	Draft Scheme Regulations By-law submitted to Council before 15 December 2022 for approval	The approved scheme regulations by-law and minutes of Council meeting	New Key Performance Indicator	1	1	0	R	The Draft Zoning Scheme By-law only served before and was adopted at a Special Council meeting held on Tuesday, 2 May 2023	Management will inform and advise the Council on the Service Delivery and Budget Implementation Plan and legislative deadlines in order for the Council and Council Committee meetings to be scheduled within the legislative and Municipal planning prescripts.	The Draft Zoning Scheme By-law served before and was adopted by Council at a Special Council meeting held on Tuesday, 2 May 2023