

MUNISIPALITEIT
VAN
PRINS ALBERT



MUNICIPALITY
OF
PRINCE ALBERT

In – Year Report of Municipality

Prepared in terms of the Local Government: Municipal Finance Management Act, (Act 56 of 2003): Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.

**Quarterly budget and
performance statement for:**

DECEMBER 2023

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Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

mSCOA – Municipal Standard Chart of Accounts

Legislative Framework

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

The Municipal Finance Management Act

Section 52(d): Quarterly budget statements

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

Municipal budget and reporting regulations (MBRR)

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

Quarterly Reports on implementation of budget

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

- (a) In the format specified in Schedule C and include all the required tables. Charts and explanatory information, taking into account any guidelines issued by the minister in terms of section 168(1) of the Act; and*
- {b) consistent with the monthly budget statements for October, November and December as applicable;*
- (c) submitted to National Treasury and the relevant provincial treasury within five days of tabling of the report in the council.*

Publication of quarterly report on implementation of budget

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

- (a) summaries of quarterly reports in alternate languages predominant in the community; and*
- (b) information relevant to each ward in the municipality.*

Part 1 – In Year Report

Section 1 – Mayor’s report

1.1 In-Year Report – Quarterly Budget Statement

Mayor’s report

3. The Mayor’s report accompanying an in-year monthly budget statement must provide-

- (a) a summary of whether the municipality’s budget is being implemented in accordance with the service delivery and budget implementation plan and any service delivery agreements with municipal entities;
- (b) a summary of any financial problems or risks facing the municipality or any such entity; and
- (c) any other information considered relevant by the Mayor.

1.1.1 Implementation of budget in terms of SDBIP

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

1.1.2 Financial problems or risks facing the municipality

The municipality is in a position to meet its current commitments and there is small improvement in liquidity position.

1.1.3 Other information

The municipality approved its annual budget for 2023/24 financial year as per legislation (MFMA). The original budget was approved by council on 30 May 2023 showing an increase in both Operating expenditure and revenue as follows:

Operating expenditure from R80 157 822 to R88 733 343

Operating revenue from R80 159 780 to R88 733 752

The Municipality’s capital budget increased to R27 200 044.

Section 2 – Resolutions

Resolutions

5. If an in-year report is tabled in the municipal council, resolutions dealing with at least the following matters must be prepared and presented as part of the documentation, as may be relevant –

- (a) noting the monthly budget statement and any supporting documents;*
- (b) noting the quarterly report on the implementation of the budget and the financial affairs for the municipality referred to in section 52(d) of the Act;*
- (c) noting the mid-year budget and performance assessment referred to in section 72 of the Act; (d) noting the in-year reports of any municipal entities; and*
- (e) any other resolutions that may be required.*

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

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

- That Council takes cognisance of the Provisional Finance Management Report (MFMA Section 52 report) for the quarter ending 31 December 2023 on the implementation of the budget and the financial state of affairs of the municipality.

Section 3 – Executive summary

Executive summary

6. The executive summary must cover at least the following –

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

3.1 Introduction

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

3.2 Consolidated performance

3.2.1 Against annual budget (original approved and latest adjustments)

Revenue by Source

The total operational revenue recognised to date for the second quarter amounted to R 57,779,449.60 which includes subsidies from National and Provincial Treasury. The following is highlighted with regards to the variances in Revenue:

Services charges: A negative YTD variance of -11% was recorded for service charges. The municipality are applying their Credit Control and Debt Collection policy on a more vigorous basis.

Interest earned – external investments: A positive YTD variance of 13% was recorded. The municipality made a substantial investment, which makes for a positive YTD variance.

Fines, penalties and forfeits: A negative YTD variance of 51%. The vacant position for another traffic officer has been filled and operations has been set up to generate revenue.

Agency Service: A negative YTD variance of 27%.

Transfers and subsidies: A positive YTD variance of 29% were recorded, due to the fact that the municipality received a substantial amount of the grant funding.

Please refer to table C4 on page 14 for a Breakdown of Revenue by Source.

Operating expenditure by type: The total expenditure to date is R43,071,216.31

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

Employee Cost: A negative YTD budget variance of 4% was recorded. Most of the vacant positions has been filled.

Depreciation & asset impairment: A YTD budget variance of 0%. Journals for the depreciation and asset impairment are done on a monthly basis.

Finance charges: A negative YTD budget variance of 81% is recorded.

Bulk purchases: A negative YTD budget variance of 12% is reflected. This is due to the fact the high season is over and all accounts are seemingly less high than peak season.

Contracted services: A negative YTD budget variance of 27% is reflected as a result of the municipality are less reliant on consultants and make more use of inhouse capacity.

Transfers and Subsidies: A negative YTD budget variance of 28% is recorded. All roll-over amounts were paid over to NT & PT.

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

Capital expenditure: YTD capital expenditure amounts to R7,715,554.57

Cash flow: The bank balance at the end of the second quarter reflects a positive amount, please refer to C7. Although there are creditor commitments due at the end of the reporting date, the municipality has sufficient funds available to meet the current commitments as well as to fund operations in the short term.

3.3 Material variances from SDBIP

No variances were report for the second quarter of 2023-2024 budget.

3.4 Remedial or corrective steps

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

3.5 Conclusion

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

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

The municipality experienced the following variances:

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

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	Exchange Revenue			
	Service charges - Electricity	3%	No remedial action needed	No remedial action needed
	Service charges - Water	-14%	No remedial action needed	No remedial action needed
	Service charges - Waste Water Management	-2%	No remedial action needed	No remedial action needed
	Service charges - Waste management	2%	No remedial action needed	No remedial action needed
	Sale of Goods and Rendering of Services	2%	No remedial action needed	No remedial action needed
	Agency services	-100%	No remedial action needed	No remedial action needed
	Interest	0%	No remedial action needed	No remedial action needed
	Interest earned from Receivables	-15%	No remedial action needed	No remedial action needed
	Interest from Current and Non Current Assets	41%	No remedial action needed	No remedial action needed
	Dividends	0%	No remedial action needed	No remedial action needed
	Rent on Land	-15%	No remedial action needed	No remedial action needed
	Rental from Fixed Assets	-7%	No remedial action needed	No remedial action needed
	Licence and permits	0%	No remedial action needed	No remedial action needed
	Operational Revenue	232%	No remedial action needed	No remedial action needed
	Non-Exchange Revenue			
	Property rates	30%	No remedial action needed	No remedial action needed
	Surcharges and Taxes	0%	No remedial action needed	No remedial action needed
	Fines, penalties and forfeits	-51%	No remedial action needed	No remedial action needed
	Licence and permits	-27%	No remedial action needed	No remedial action needed
	Transfers and subsidies - Operational	29%	No remedial action needed	No remedial action needed
	Interest	-100%	No remedial action needed	No remedial action needed
	Fuel Levy	0%	No remedial action needed	No remedial action needed
	Operational Revenue	4%	No remedial action needed	No remedial action needed
	Gains on disposal of Assets	0%	No remedial action needed	No remedial action needed
	Other Gains	0%	No remedial action needed	No remedial action needed
	Discontinued Operations	0%	No remedial action needed	No remedial action needed
2	Expenditure By Type			
	Employee related costs	-4%	No remedial action needed	No remedial action needed
	Remuneration of councillors	4%	No remedial action needed	No remedial action needed
	Bulk purchases - electricity	-12%	No remedial action needed	No remedial action needed
	Inventory consumed	-50%	No remedial action needed	No remedial action needed
	Debt impairment	0%	No remedial action needed	No remedial action needed
	Depreciation and amortisation	0%	No remedial action needed	No remedial action needed
	Interest	-81%	No remedial action needed	No remedial action needed
	Contracted services	-27%	No remedial action needed	No remedial action needed
	Transfers and subsidies	-28%	No remedial action needed	No remedial action needed
	Irrecoverable debts written off	379%	No remedial action needed	No remedial action needed
	Operational costs	-8%	No remedial action needed	No remedial action needed
	Losses on Disposal of Assets	0%	No remedial action needed	No remedial action needed
	Other Losses	0%	No remedial action needed	No remedial action needed
3	Capital Expenditure			
	Governance and administration	-24%	No remedial action needed	No remedial action needed
	Community and public safety	-96%	No remedial action needed	No remedial action needed
	Economic and environmental services	1%	No remedial action needed	No remedial action needed
	Trading services	-70%	No remedial action needed	No remedial action needed
	Other		No remedial action needed	No remedial action needed
4	Financial Position			
	Current assets	-60%	No remedial action needed	No remedial action needed
	Non current assets	13%	No remedial action needed	No remedial action needed
	Current liabilities	-51%	No remedial action needed	No remedial action needed
	Non current liabilities	-53%	No remedial action needed	No remedial action needed
5	Cash Flow			
	OPERATING ACTIVITIES			
	Receipts	170%	No remedial action needed	No remedial action needed
	Payments	23%	No remedial action needed	No remedial action needed
	INVESTING ACTIVITIES			
	Receipts			
	Payments	50%	No remedial action needed	No remedial action needed
	FINANCING ACTIVITIES			
	Receipts	#DIV/0!		
	Payments	100%	No remedial action needed	No remedial action needed

Section 4 – In year budget statement tables

The in-year budget statement report for October to December 2023 of Prince Albert Municipality is set out in the following tables:

Table C1 – Monthly Budget Statement Summary;

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

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

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

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

Table C6 – Monthly Budget statement – Financial Position; and

Table C7 – Monthly Budget statement – Cash Flows

4.1.1 Table C1: S71 Monthly Budget Statement Summary

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

Description	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									
Financial Performance									
Property rates	5 073	5 463	5 463	343	3 555	2 731	823	30%	5 463
Service charges	31 768	37 632	33 147	2 655	16 313	16 574	(261)	-2%	33 147
Investment revenue	4 071	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	34 785	36 568	38 103	10 001	24 471	19 022	5 449	29%	38 103
Other own revenue	11 601	9 071	13 556	1 169	7 106	6 778	329	5%	-
Total Revenue (excluding capital transfers and contributions)	87 299	88 734	90 269	14 168	51 445	45 105	6 340	14%	90 269
Employee 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
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
Inventory consumed and bulk purchases	16 625	18 943	19 003	83	8 235	9 501	(1 266)	-13%	19 003
Transfers and subsidies	490	390	390	-	140	195	(55)	-28%	390
Other expenditure	36 190	27 400	27 900	2 952	14 665	13 950	715	5%	27 900
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	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	621	18 983	29 843	9 267	14 708	16 932	(2 224)	-13%	29 843
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	621	18 983	29 843	9 267	14 708	16 932	(2 224)	-13%	29 843
Capital expenditure & funds sources									
Capital expenditure	26 047	27 200	34 454	833	7 716	17 041	(9 325)	-55%	34 454
Capital transfers recognised	18 606	16 507	23 277	804	5 718	11 465	(5 747)	-50%	23 277
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	7 441	10 693	11 177	29	1 997	5 576	(3 579)	-64%	11 177
Total sources of capital funds	26 047	27 200	34 454	833	7 716	17 041	(9 325)	-55%	34 454
Financial position									
Total current assets	66 145	49 570	61 011	-	79 421	-	-	-	61 011
Total non current assets	196 749	229 241	226 234	-	200 179	-	-	-	226 234
Total current liabilities	47 984	35 473	47 545	-	53 649	-	-	-	47 545
Total non current liabilities	6 799	3 718	4 001	-	5 671	-	-	-	4 001
Community wealth/Equity	208 110	239 620	235 698	-	220 281	-	-	-	235 698
Cash flows									
Net cash from (used) operating	98 469	18 991	28 170	23 334	121 458	16 142	(105 316)	-652%	28 170
Net cash from (used) investing	(9 742)	(27 200)	(34 454)	(1 582)	(8 596)	(17 041)	(8 445)	50%	(34 454)
Net cash from (used) financing	658	597	607	12	47	(26)	(72)	283%	607
Cash/cash equivalents at the month/year end	135 246	37 805	46 718	-	165 304	51 471	(113 833)	-221%	46 718
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	1 878	1 601	1 650	853	2 130	1 601	3 808	12 279	25 800
Creditors Age Analysis									
Total Creditors	267	-	-	-	-	-	-	-	267

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

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions. The main functions are Governance and Administration; Community and Public Safety; Economic and Environmental Services; and Trading services. It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

WC052 Prince Albert - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q2 Second Quarter

Description	Ref	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									
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

WC052 Prince Albert - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q2 Second Quarter

R thousands	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
Revenue - Functional											
	Municipal governance and administration		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
	Mayor and Council		(938)	29 488	29 488	9 593	21 983	15 106	6 877	46%	29 488
	Executive		—	—	—	—	—	—	—	—	—
	Municipal Manager, Town Secretary and Chief		—	—	—	—	—	—	—	—	—
	Finance and administration		39 598	14 019	15 898	1 024	8 113	7 949	164	2%	15 898
	Administrative and Corporate Support		785	—	—	—	—	—	—	—	—
	Asset Management		—	—	—	—	—	—	—	—	—
	Finance		38 812	14 019	15 738	1 024	8 113	7 869	244	3%	15 738
	Security Services		—	—	160	—	—	80	(80)	-100%	160
	Supply Chain Management		—	—	—	—	—	—	—	—	—
	Valuation Service		—	—	—	—	—	—	—	—	—
	Internal audit		—	—	—	—	—	—	—	—	—
	Governance Function		—	—	—	—	—	—	—	—	—
	Community and public safety		12 665	4 115	3 944	223	1 300	1 972	(672)	-34%	3 944
	Community and social services		2 912	2 417	2 246	172	981	1 123	(142)	-13%	2 246
	Aged Care		—	—	—	—	—	—	—	—	—
	Agricultural		—	—	—	—	—	—	—	—	—
	Animal Care and Diseases		—	—	—	—	—	—	—	—	—
	Cemeteries, Funeral Parlours and Crematoriums		—	—	—	—	—	—	—	—	—
	Child Care Facilities		18	20	20	1	10	10	(0)	-1%	20
	Community Halls and Facilities		468	315	150	—	—	75	(75)	-100%	150
	Consumer Protection		—	—	—	—	—	—	—	—	—
	Cultural Matters		74	6	—	—	—	—	—	—	—
	Disaster Management		—	—	—	—	—	—	—	—	—
	Education		—	—	—	—	—	—	—	—	—
	Libraries and Archives		1 952	2 076	2 076	171	971	1 038	(67)	-6%	2 076
	Literacy Programmes		—	—	—	—	—	—	—	—	—
	Sport and recreation		19	18	18	6	6	9	(3)	-35%	18
	Sports Grounds and Stadiums		19	18	18	6	6	9	(3)	-35%	18
	Public safety		9 954	1 500	1 500	45	313	1 500	(437)	-58%	1 500
	Police Forces, Traffic and Street Parking Control		9 954	1 500	1 500	45	313	1 500	(437)	-58%	1 500
	Pounds		—	—	—	—	—	—	—	—	—
	Housing		180	180	180	—	—	90	(90)	-100%	180
	Housing		180	180	180	—	—	90	(90)	-100%	180
	Informal Settlements		—	—	—	—	—	—	—	—	—
	Economic and environmental services		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
	Economic Development/Planning		56	764	416	20	394	208	187	90%	416
	Road transport		1 511	1 503	1 503	157	821	751	69	9%	1 503
	Roads		1 511	1 503	1 503	157	821	751	69	9%	1 503
	Taxi Ranks		—	—	—	—	—	—	—	—	—
	Trading services		39 757	57 827	67 888	4 692	25 358	35 992	(10 234)	-29%	67 888
	Energy sources		18 581	21 613	22 188	1 737	10 832	11 065	(233)	-2%	22 188
	Electricity		18 581	21 613	22 188	1 737	10 832	11 065	(233)	-2%	22 188
	Street Lighting and Signal Systems		—	—	—	—	—	—	—	—	—
	Nonelectric Energy		—	—	—	—	—	—	—	—	—
	Water management		12 096	25 369	34 855	2 093	9 265	19 105	(9 840)	-52%	34 855
	Water Treatment		—	—	—	—	—	—	—	—	—
	Water Distribution		12 096	25 369	34 855	2 093	9 265	19 105	(9 840)	-52%	34 855
	Water Storage		—	—	—	—	—	—	—	—	—
	Waste water management		6 234	7 339	7 339	592	3 567	3 670	(103)	-3%	7 339
	Public Toilets		—	—	—	—	—	—	—	—	—
	Sewerage		6 234	7 339	7 339	592	3 567	3 670	(103)	-3%	7 339
	Storm Water Management		—	—	—	—	—	—	—	—	—
	Waste Water Treatment		—	—	—	—	—	—	—	—	—
	Waste management		2 846	3 506	3 506	271	1 695	1 753	(58)	-3%	3 506
	Recycling		—	—	—	—	—	—	—	—	—
	Solid Waste Disposal (Landfill Sites)		2 641	3 080	—	—	—	—	—	—	—
	Solid Waste Removal		205	426	3 506	271	1 695	1 753	(58)	-3%	3 506
	Street Cleaning		—	—	—	—	—	—	—	—	—
	Total Revenue - Functional	2	92 649	107 716	119 137	15 708	57 969	61 579	(3 610)	-6%	119 137
Expenditure - Functional											
	Municipal governance and administration		29 288	22 834	22 894	2 335	9 909	11 497	(1 588)	-14%	22 894
	Executive and council		4 375	7 499	7 499	529	3 394	3 750	(356)	-9%	7 499
	Mayor and Council		4 375	7 499	7 499	529	3 394	3 750	(356)	-9%	7 499
	Executive		—	—	—	—	—	—	—	—	—
	Municipal Manager, Town Secretary and Chief		—	—	—	—	—	—	—	—	—
	Finance and administration		24 913	15 335	15 495	1 806	6 515	7 748	(1 232)	-16%	15 495
	Administrative and Corporate Support		7 412	—	—	—	—	—	—	—	—
	Asset Management		—	—	—	—	—	—	—	—	—
	Finance		17 501	15 335	15 335	1 806	6 515	7 668	(1 152)	-15%	15 335
	Security Services		—	—	160	—	—	80	(80)	-100%	160
	Supply Chain Management		—	—	—	—	—	—	—	—	—
	Valuation Service		—	—	—	—	—	—	—	—	—
	Internal audit		—	—	—	—	—	—	—	—	—
	Governance Function		—	—	—	—	—	—	—	—	—
	Community and public safety		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
	Aged Care		—	—	—	—	—	—	—	—	—
	Agricultural		—	—	—	—	—	—	—	—	—
	Animal Care and Diseases		—	—	—	—	—	—	—	—	—
	Cemeteries, Funeral Parlours and Crematoriums		—	—	—	—	—	—	—	—	—
	Child Care Facilities		—	0	0	0	0	0	(0)	-1%	0
	Community Halls and Facilities		—	—	—	—	—	—	—	—	—
	Consumer Protection		338	564	564	17	167	282	(115)	-41%	564
	Cultural Matters		—	—	—	—	—	—	—	—	—
	Disaster Management		—	—	—	—	—	—	—	—	—
	Education		828	1 258	1 258	82	546	629	(83)	-13%	1 258
	Libraries and Archives		—	—	—	—	—	—	—	—	—
	Sport and recreation		1 951	2 107	2 107	168	981	1 053	(72)	-7%	2 107
	Sports Grounds and Stadiums		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
	Police Forces, Traffic and Street Parking Control		10 279	3 048	3 048	214	1 424	1 524	(100)	-7%	3 048
	Pounds		—	—	—	—	—	—	—	—	—
	Housing		—	180	180	—	—	90	(90)	-100%	180
	Housing		—	180	180	—	—	90	(90)	-100%	180
	Informal Settlements		—	—	—	—	—	—	—	—	—
	Economic and environmental services		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
	Billboards		—	—	—	—	—	—	—	—	—
	Corporate Wide Strategic Planning (IDPs, LEDs)		181	644	644	40	251	322	(71)	-22%	644
	Economic Development/Planning		761	8 511	8 511	576	4 707	4 256	451	11%	8 511
	Road transport		12 015	11 087	11 087	992	5 928	5 543	384	7%	11 087
	Roads		12 015	11 087	11 087	992	5 928	5 543	384	7%	11 087
	Taxi Ranks		—	—	—	—	—	—	—	—	—
	Trading services		37 260	36 559	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
	Electricity		19 126	21 631	22 031	517	9 569	11 016	(1 447)	-13%	22 031
	Street Lighting and Signal Systems		—	—	—	—	—	—	—	—	—
	Nonelectric Energy		—	—	—	—	—	—	—	—	—
	Water management		6 214	6 324	6 324	668	4 309	3 162	1 147	36%	6 324
	Water Treatment		—	—	—	—	—	—	—	—	—
	Water Distribution		6 214	6 324	6 324	668	4 309	3 162	1 147	36%	6 324
	Water Storage		—	—	—	—	—	—	—	—	—
	Waste water management		4 688	4 964	4 964	377	2 749	2 482	267	11%	4 964
	Public Toilets		—	—	—	—	—	—	—	—	—
	Sewerage		4 688	4 964	4 964	377	2 749	2 482	267	11%	

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

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

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

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

Vote Description	Ref	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										
Vote 1 - Executive and Council	1	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										
Vote 1 - Executive and Council	1	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

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

Vote Description	Ref	Budget Year 2023/24								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Executive and Council		25 771	29 488	29 488	9 593	21 983	15 106	6 877	46%	29 488
1.1 - Mayor and Council		1 042	835	835	42	493	779	(287)	-37%	835
1.2 - Municipal Manager		24 729	28 653	28 653	9 551	21 490	14 327	7 164	50%	28 653
Vote 2 - Director Finance		15 050	14 019	15 738	1 024	8 113	7 869	244	3%	15 738
2.1 - Financial Services		15 102	14 079	15 798	1 025	8 120	7 899	221	3%	15 798
2.2 - Property Rates		(52)	(60)	(60)	(1)	(7)	(30)	23	-77%	(60)
Vote 3 - Director Corporate		841	764	416	20	394	208	187	90%	416
3.1 - Corporate Services		785	688	340	19	365	170	195	115%	340
3.2 - IDP										
3.3 - Strategic Services (CDW)		56	76	76	1	29	38	(9)	-23%	76
Vote 4 - Director Community		12 665	4 115	4 104	223	1 300	2 052	(752)	-37%	4 104
4.1 - Cemeteries		18	20	20	1	10	10	(0)	-1%	20
4.2 - Safety and Security Services				160			80	(80)	-100%	160
4.3 - Community Halls		468	315	150			75	(75)	-100%	150
4.4 - Disaster Management		74	6							
4.5 - Library		1 952	2 076	2 076	171	971	1 038	(67)	-6%	2 076
4.6 - Library										
4.7 - Sport and Recreation		19	18	18	6	6	9	(3)	-35%	18
4.8 - Housing		180	180	180			90	(90)	-100%	180
4.9 - Traffic Services		9 954	1 500	1 500	45	313	750	(437)	-58%	1 500
4.10 - Tourism										
Vote 5 - Director Technical Services		41 268	59 330	69 391	4 849	26 179	36 344	(10 165)	-28%	69 391
5.1 - Public Works		1 511	1 503	1 503	157	821	751	69	9%	1 503
5.2 - Electricity Services		18 581	21 613	22 188	1 737	10 832	11 065	(233)	-2%	22 188
5.3 - Water Services		12 096	25 369	34 855	2 093	9 265	19 105	(9 840)	-52%	34 855
5.4 - D Water Management - Water Storage										
5.5 - Sewerage		6 234	7 339	7 339	592	3 567	3 670	(103)	-3%	7 339
5.6 - Storm Water Management										
5.7 - Waste Management - Solid Waste Disposal Landfill Sites		2 641	3 080							
5.8 - Refuse		205	426	3 506	271	1 695	1 753	(58)	-3%	3 506
Total Revenue by Vote	2	95 595	107 716	119 137	15 708	57 969	61 579	(3 610)	-6%	119 137
Expenditure by Vote	1									
Vote 1 - Executive and Council		7 264	7 499	7 499	529	3 394	3 750	(356)	-9%	7 499
1.1 - Mayor and Council		4 219	4 388	4 388	341	2 181	2 194	(13)	-1%	4 388
1.2 - Municipal Manager		3 045	3 111	3 111	188	1 212	1 556	(343)	-22%	3 111
Vote 2 - Director Finance		14 611	15 335	15 335	1 806	6 515	7 668	(1 152)	-15%	15 335
2.1 - Financial Services		14 611	15 335	15 335	1 806	6 515	7 668	(1 152)	-15%	15 335
2.2 - Property Rates										
Vote 3 - Director Corporate		8 354	9 155	9 155	616	4 958	4 577	381	8%	9 155
3.1 - Corporate Services		8 117	8 444	8 444	575	4 678	4 222	456	11%	8 444
3.2 - IDP		181	644	644	40	251	322	(71)	-22%	644
3.3 - Strategic Services (CDW)		56	68	68	1	29	34	(4)	-13%	68
Vote 4 - Director Community		15 470	9 498	9 658	650	4 243	4 829	(586)	-12%	9 658
4.1 - Cemeteries			0	0	0	0	0	(0)	-1%	0
4.2 - Safety and Security Services				160			80	(80)	-100%	160
4.3 - Community Halls		338	564	564	17	167	282	(115)	-41%	564
4.4 - Disaster Management		828	1 258	1 258	82	546	629	(83)	-13%	1 258
4.5 - Library		1 951	2 096	2 096	168	970	1 048	(77)	-7%	2 096
4.6 - Library			11	11		11	6	5	86%	11
4.7 - Sport and Recreation		1 804	2 071	2 071	168	986	1 036	(50)	-5%	2 071
4.8 - Housing			180	180			90	(90)	-100%	180
4.9 - Traffic Services		10 279	3 048	3 048	214	1 424	1 524	(100)	-7%	3 048
4.10 - Tourism		270	270	270		140	135	5	4%	270
Vote 5 - Director Technical Services		49 274	47 245	47 645	2 841	24 150	23 823	328	1%	47 645
5.1 - Public Works		12 015	11 087	11 087	992	5 928	5 543	384	7%	11 087
5.2 - Electricity Services		19 126	21 631	22 031	517	9 569	11 016	(1 447)	-13%	22 031
5.3 - Water Services		6 214	6 324	6 324	668	4 309	3 162	1 147	36%	6 324
5.4 - D Water Management - Water Storage										
5.5 - Sewerage		4 688	4 964	4 964	377	2 749	2 482	267	11%	4 964
5.6 - Storm Water Management										
5.7 - Waste Management - Solid Waste Disposal Landfill Sites		2 414	563	563	9	105	281	(176)	-63%	563
5.8 - Refuse		4 818	2 677	2 677	279	1 491	1 339	152	11%	2 677
Total Expenditure by Vote	2	94 975	88 733	89 293	6 442	43 261	44 647	(1 386)	(0)	89 293
Surplus/ (Deficit) for the year	2	621	18 983	29 843	9 267	14 708	16 932	(2 224)	(0)	29 843

4.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

WC052 Prince Albert - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q2 Second Quarter

Description	Ref	2022/23		Budget Year 2023/24						Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
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 Associates		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		621	18 983	29 843	9 267	14 708	16 932			29 843

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

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

Vote Description	Ref	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									
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 Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		18 606	16 507	23 277	804	5 718	11 465	(5 747)	-50%	23 277
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		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

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

Vote Description	Ref	Budget Year 2023/24								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
1.1 - Mayor and Council		-	-	-	-	-	-	-	-	-
1.2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Director Finance		6 219	1 166	1 600	18	449	593	(144)	-24%	1 600
2.1 - Financial Services		6 219	1 166	1 600	18	449	593	(144)	-24%	1 600
2.2 - Property Rates		-	-	-	-	-	-	-	-	-
Vote 3 - Director Corporate		-	-	-	-	-	-	-	-	-
3.1 - Corporate Services		-	-	-	-	-	-	-	-	-
3.2 - IDP		-	-	-	-	-	-	-	-	-
3.3 - Strategic Services (CDW)		-	-	-	-	-	-	-	-	-
Vote 4 - Director Community		330	2 656	3 916	3	69	1 924	(1 855)	-96%	3 916
4.1 - Cemeteries		-	-	-	-	-	-	-	-	-
4.2 - Safety and Security Services		-	-	-	-	-	-	-	-	-
4.3 - Community Halls		-	150	759	3	69	379	(311)	-82%	759
4.4 - Disaster Management		-	-	-	-	-	-	-	-	-
4.5 - Library		-	-	-	-	-	-	-	-	-
4.6 - Library		-	-	-	-	-	-	-	-	-
4.7 - Sport and Recreation		330	2 506	3 157	-	-	1 545	(1 545)	-100%	3 157
4.8 - Housing		-	-	-	-	-	-	-	-	-
4.9 - Traffic Services		-	-	-	-	-	-	-	-	-
4.10 - Tourism		-	-	-	-	-	-	-	-	-
Vote 5 - Director Technical Services		3 892	23 379	28 938	811	7 198	14 524	(7 326)	-50%	28 938
5.1 - Public Works		85	8 440	7 954	26	4 065	4 031	34	1%	7 954
5.2 - Electricity Services		484	1 726	3 886	-	-	1 943	(1 943)	-100%	3 886
5.3 - Water Services		2 492	11 975	13 442	192	1 293	6 934	(5 641)	-81%	13 442
5.4 - D Water Management - Water Storage		-	-	1 141	-	-	570	(570)	-100%	1 141
5.5 - Sewerage		415	300	401	-	261	184	77	42%	401
5.6 - Storm Water Management		416	838	1 854	593	1 510	758	752	99%	1 854
5.7 - Waste Management - Solid Waste Disposal Landfill Sites		-	-	-	-	-	-	-	-	-
5.8 - Refuse		-	100	260	-	68	103	(35)	-34%	260
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total multi-year capital expenditure		10 441	27 200	34 454	833	7 716	17 041	(9 325)	-55%	34 454
Capital expenditure - Municipal Vote										
Expenditure of single-year capital appropriation	1									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
1.1 - Mayor and Council		-	-	-	-	-	-	-	-	-
1.2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Director Finance		-	-	-	-	-	-	-	-	-
2.1 - Financial Services		-	-	-	-	-	-	-	-	-
2.2 - Property Rates		-	-	-	-	-	-	-	-	-
Vote 3 - Director Corporate		-	-	-	-	-	-	-	-	-
3.1 - Corporate Services		-	-	-	-	-	-	-	-	-
3.2 - IDP		-	-	-	-	-	-	-	-	-
3.3 - Strategic Services (CDW)		-	-	-	-	-	-	-	-	-
Vote 4 - Director Community		440	-	-	-	-	-	-	-	-
4.1 - Cemeteries		-	-	-	-	-	-	-	-	-
4.2 - Safety and Security Services		-	-	-	-	-	-	-	-	-
4.3 - Community Halls		197	-	-	-	-	-	-	-	-
4.4 - Disaster Management		-	-	-	-	-	-	-	-	-
4.5 - Library		-	-	-	-	-	-	-	-	-
4.6 - Library		-	-	-	-	-	-	-	-	-
4.7 - Sport and Recreation		-	-	-	-	-	-	-	-	-
4.8 - Housing		-	-	-	-	-	-	-	-	-
4.9 - Traffic Services		243	-	-	-	-	-	-	-	-
4.10 - Tourism		-	-	-	-	-	-	-	-	-
Vote 5 - Director Technical Services		13 737	-	-	-	-	-	-	-	-
5.1 - Public Works		11 810	-	-	-	-	-	-	-	-
5.2 - Electricity Services		-	-	-	-	-	-	-	-	-
5.3 - Water Services		509	-	-	-	-	-	-	-	-
5.4 - D Water Management - Water Storage		-	-	-	-	-	-	-	-	-
5.5 - Sewerage		1 417	-	-	-	-	-	-	-	-
5.6 - Storm Water Management		-	-	-	-	-	-	-	-	-
5.7 - Waste Management - Solid Waste Disposal Landfill Sites		-	-	-	-	-	-	-	-	-
5.8 - Refuse		-	-	-	-	-	-	-	-	-
Vote 15 -		1 429	-	-	-	-	-	-	-	-
		1 429	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total single-year capital expenditure		15 606	-	-	-	-	-	-	-	-
Total Capital Expenditure		26 047	27 200	34 454	833	7 716	17 041	(9 325)	(0)	34 454

4.1.6 Table C6: Monthly Budget Statement - Financial Position

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

Description	Ref	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

4.1.7 Table C7: Monthly Budget Statement – Cash Flow

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

Description	Ref	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										
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

Part 2 – Supporting documentation

Section 5 – Debtor analysis

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

Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts Lit. 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	Total over 90 days			
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	-	-	

Section 6 – Creditor analysis

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

Description	NT Code	Budget Year 2023/24									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	Total		
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	-

Section 7 – Investment portfolio analysis

No investments

Section 8 – Allocation of grant receipts and expenditure

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

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

Description	Ref	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	

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

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

Section 9 – Councillor allowances and employee related costs

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

WC052 Prince Albert - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q2 Second Quarter

Summary of Employee and Councillor remuneration	Ref	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		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
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	3									
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	2							-		
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	2	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

Section 10 – Material Variances to SDBIP

Please refer attached annexure A for performance targets

Section 11 – Capital programme performance

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

Month	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					

ANNEXURE A: SDBIP REPORT

**Prince Albert Municipality
Second Quarter MFMA Section
52(d) Report DECEMBER 2023**

Annexure A

References (Ref) table

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



PRINCE ALBERT LOCAL MUNICIPALITY

Quarter Two Non-Financial Performance Assessment Report

2023/2024

DECEMBER 2023

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CHAPTER 1: NON-FINANCIAL PERFORMANCE ASSESSMENT

INTRODUCTION

This report is compiled in terms of Section 52(d) of the Local Government: Municipal Finance Management Act, No. 56 of 2003, which places a legislative responsibility on the Mayor to submit a report to the Council on the implementation of the Budget through the Service Delivery and Budget Implementation Plan of the organisation, including the financial state of affairs of the Municipality.

The Service Delivery and Budget Implementation Plan of the Prince Albert Local Municipality is aligned to its Integrated Development Plan and Budget. The implementation of the Budget is monitored through the Service Delivery and Budget Implementation Plan by means of a manual performance management system.

The process of appointing a Service Provider for the provision of an electronic web-based performance management system is concluded. The system will be utilised to report and monitor both organisational and individual performance of the organisation.

This section envelops the non-financial performance assessment of the Prince Albert Local Municipality through its Service Delivery and Budget Implementation Plan and contains data for the **second quarter** of the **2023/2024 financial year**.

1.1 PERFORMANCE MONITORING

The Service Delivery and Budget Implementation Plan serves as a contract between the Administration, Council, and the Community of the Greater Prince Albert Municipal Municipality. It serves as a management, implementation, and monitoring tool that assists all relevant stakeholders in monitoring the implementation of the budget through the Service Delivery and Budget Implementation Plan, the performance of Senior Management, and the overall achievement of the strategic direction of the Council.

The diagram below illustrates the role of the stakeholders involved in performance management:

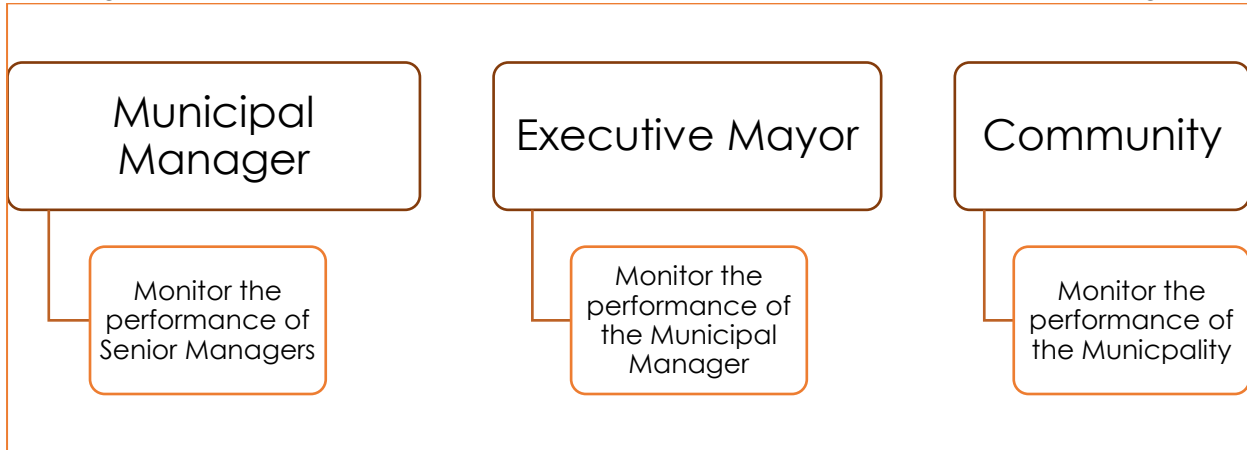


Figure 1 - Stakeholders in Performance Management

It is therefore of pivotal importance that the performance agreements of the Municipal Manager and Directors are aligned with the Service Delivery and Budget Implementation Plan. The performance agreements of the Municipal Manager and Directors are a legislative prescript and it is guided by the Local Government: Municipal Systems Act, No. 32 of 2000, these agreements are determined and must be concluded within sixty (60) days after the start of the financial year, and may be reviewed as circumstances demand.

At present the Prince Albert Local Municipality is utilising a manual performance management system that encompasses all the key performance indicators as approved by the Executive Mayor. These key performance indicators may be reviewed and may be amended, following approval by Council and an approved adjustments budget. The monitoring and reporting of performance are done continuously to ascertain whether the organisation is still on par with the projected key performance indicators in achieving the strategic objectives of the Council.

The objective of the performance management system is to:

- Facilitate:
 - o Strategy development;
 - o Increased accountability;
 - o Learning and improvement; and
 - o Decision-making.
- Provide early warning signs of under-performance; and
- Creating a culture of performance in the Prince Albert Local Municipality as well as best practices.

1.2 SERVICE DELIVERY PERFORMANCE

The Service Delivery and Budget Implementation Plan is a key management, implementation, and monitoring tool, it paves the way for the Prince Albert Local Municipality to deliver on its Constitutional mandate which includes -

- Providing democratic and accountable government for local communities;
- Ensure the provision of services to communities in a sustainable manner;
- Promote social and economic development;
- Promote a safe and healthy environment; and
- Encouraging the involvement of communities and community organisations in the matters of local government.

The figure below provides a depiction of the linkage of the National Key Performance Areas to the Constitutional mandate of Local Government as listed above.

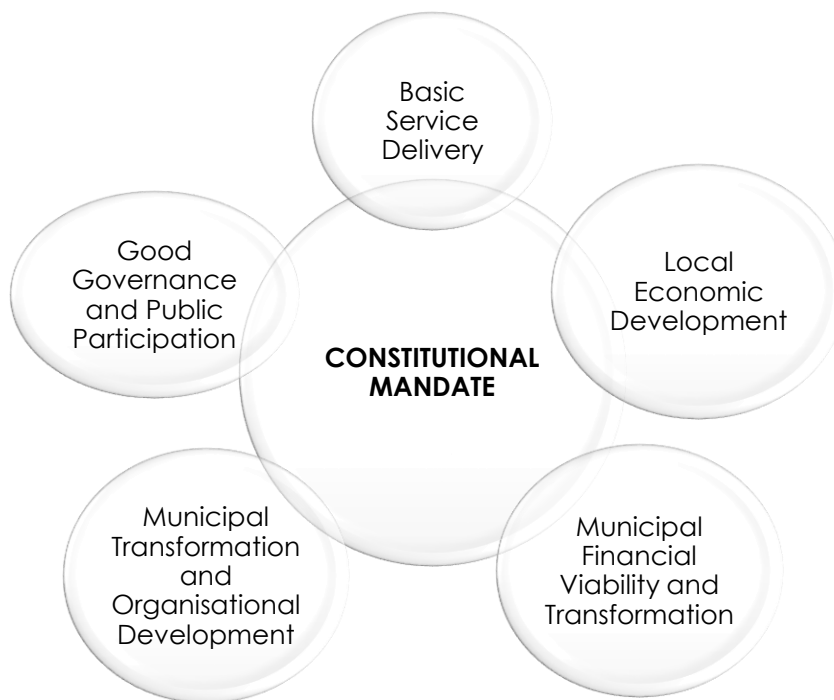


Figure 2 - Constitutional Mandate

The strategic objectives of the Prince Albert Local Municipality are directly aligned to the Constitutional mandate of Local Government, coupled with the National Key Performance Areas as depicted in the figure above.

CHAPTER 2: QUARTER TWO NON-FINANCIAL PERFORMANCE ASSESSMENT: OVERVIEW

The purpose of the in-year monitoring and reporting of the Service Delivery and Budget Implementation Plan is to report the progress on the implementation of the Budget, to identify any major problems, and institute, where necessary, corrective measures to address the same. The approved Service Delivery and Budget Implementation Plan for the **2023/2024** financial year has a total of **thirty-six (36)** key performance indicators that must be managed, implemented and monitored by the respective Directors under the leadership of the Accounting Officer and reported on via the Office of the Executive Mayor to Council.

For the **Second Quarter**, a total of **twenty (20)** key performance indicators had to be implemented. The table below provides an overview of the status as of the end of **December 2023**. The progress is displayed in numbers and percentages, the number represents the number of key performance indicators against the methodology (result), and the percentage represents the performance percentage against the total number of key performance indicators for the reporting period.

RESULT	PROGRESS
Not Met	8 (40%)
Almost Met	5 (25%)
Met	5 (25%)
Well Met	2 (10%)
Extremely Well Met	-
TOTAL	20 (100%)

Table 1 - Overall Summary of Results

Twenty (20) of the **thirty-six (36)** key performance indicators were due for implementation for the period **October 2023** to **December 2023**. The remainder of the key performance indicators will be implemented, monitored and reported on during the course of the financial year.

Where applicable, corrective measures were identified for any key performance indicators that were not met for the quarter under review. These measures indicate the processes and procedures management has and/or will put in place to address the underperformance in ensuring that the projected key performance indicators are met before the end of the **2023/2024** financial year.

The overall assessment of actual performance against targets set for key performance indicators as documented in the Service Delivery and Budget Implementation Plan is illustrated in terms of the following assessment methodology:

RESULT (R)	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

Table 2 - Performance Assessment Criteria

The Prince Albert Local Municipality strives to achieve and deliver on its Constitutional mandate within its financial and administrative capacity in an efficient, effective, and economical manner, in the greater municipal area.

For the **2023/2024** financial year, a total of **thirty-six (36)** top-layer key performance indicators were approved to measure and monitor the implementation of the municipality's budget. For the period under review, a total of **twenty (20)** KPIs were due for implementation of which a detailed representation is reflected later in this report. The remaining key performance indicators will be measured and reported on at the anticipated time during the remainder of the financial year.

The graph following represents an overview of the overall performance of the Municipality for the **Second Quarter**:

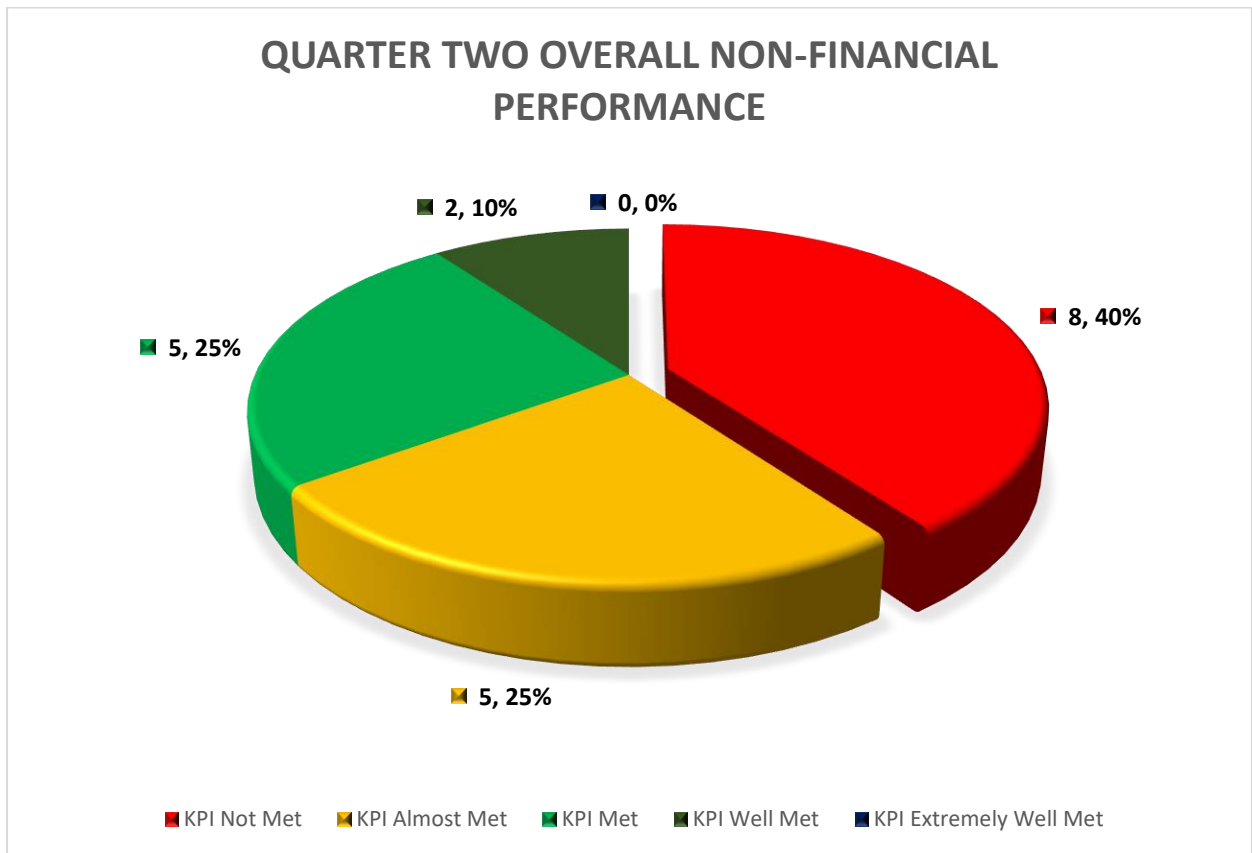


Figure 3 - Overall Performance

In total, **seven (7)** key performance indicators were **met** for the period under reviews, **five (5)** were **almost met**, and **eight (8)** was **not met** for the period **1 October 2023 to 31 December 2023**.¹

The remainder of this report is structured to illustrate the service delivery performance of Prince Albert Local Municipality per:

- National Key Performance Area;
- Strategic Objective; and
- Directorate.

¹ The data displayed for “key performance indicators met”, include the results of the key performance indicators met, well met, and extremely well met.

2.1 PERFORMANCE PER NATIONAL KEY PERFORMANCE AREA

Section 43(1) of the Local Government: Municipal Systems Act, No. 32 of 2000, states that:

“The Minister, after consultation with the MECs for local government and organised local government representing local government nationally, may -

- (a) by regulation prescribe general key performance indicators that are appropriate and that can be applied to local government generally; and*
- (b) when necessary, review and adjust those general key performance indicators.”*

These general key performance areas, hereinafter referred to as National Key Performance Areas are prescribed in the Local Government: Municipal Planning and Performance Management Regulations, 2001.

The table below illustrates the Municipality’s performance against the National Key Performance Areas (NKPA’s):

NATIONAL KEY PERFORMANCE AREA						
Overall National Key Performance Area Performance Result	Basic Service Delivery	Local Economic Development	Municipal Financial Viability and Management	Municipal Transformation and Organisational Development	Good Governance and Public Participation	
Not Met	8 (40%)	4	1	2	1	0
Almost Met	5 (25%)	4	0	1	0	0
Met	5 (25%)	1	1	0	0	3
Well Met	2 (10%)	2	0	0	0	0
Extremely Well Met	-	0	0	0	0	0
Total:	20	11	2	3	1	3
	100%	55%	10%	15%	5%	15%

Table 3 - National Key Performance Area Performance - Overall Result

Annexure A provides a detailed overview of the respective key performance indicators linked to the National Key Performance Areas.

2.2 PERFORMANCE PER MUNICIPAL STRATEGIC OBJECTIVES

The Prince Albert Municipality developed 5 Strategic Focus Areas (SFAs) and 7 Strategic Objectives. The table below illustrates the integration and coordination of the Prince Albert Municipality's strategic objectives and programmes of the sector departments aligned with the national key performance indicators. A fundamental principle of these local objectives is to create a receptive and conducive environment to achieve the national, provincial, and local agendas.

SFA #	STRATEGIC FOCUS AREA/ NATIONAL KEY PERFORMANCE AREA	SO#	STRATEGIC OBJECTIVES	KPA#	KEY PERFORMANCE AREA
SFA 1	Basic Service Delivery	SO1	To promote sustainable integrated development through social and spatial integration that eradicates the apartheid legacy.	KPA 1	Environmental & spatial development
		SO3	To promote the general standard of living.	KPA 3	Social Development
		SO4	To provide quality, affordable and sustainable services on an equitable basis.	KPA4	Basic service delivery & infrastructure development
SFA 2	Local Economic Development	SO2	To stimulate, strengthen and improve the economy for sustainable growth.	KPA 2	Economic development
SFA 3	Municipal Financial Viability & Transformation	SO5	To maintain financial viability & sustainability through prudent expenditure, and sound financial systems.	KPA 5	Financial sustainability & development
SFA 4	Municipal Transformation & Organisational Development	SO6	To commit to the continuous improvement of human skills and resources to deliver effective services.	KPA 6	Institutional development & transformation
SFA 5	Good Governance & Public Participation	SO7	To enhance participatory Democracy.	KPA 7	Good Governance and Public participation

Table 4 - Alignment Table

The table below illustrates the Municipality's performance against the Strategic Objectives:

Overall Strategic Objective Performance Result	STRATEGIC OBJECTIVES							
	SO1	SO2	SO3	SO4	SO5	SO6	SO7	
Not Met	8 (40%)	0	1	0	4	2	1	0
Almost Met	5 (25%)	0	0	0	4	1	0	0
Met	5 (25%)	0	1	1	0	0	0	3
Well Met	2 (10%)	0	0	0	2	0	0	0
Extremely Well Met	-	0	0	0	0	0	0	0
Total:	20	0	2	1	10	3	1	3
	100%	-	10%	5%	50%	15%	5%	15%

Table 5 - Strategic Objectives Performance - Overall Results

2.3 PERFORMANCE PER DIRECTORATE

The administrative component of Prince Albert Local Municipality is headed by the Accounting Officer, supported by the Directors, as appointed in terms of Section 56 of the Local Government: Municipal Systems Act, Act No. 32 of 2000. The administration, together with the Council of Prince Albert Local Municipality deemed it fit to review the organisational structure on 31 August 2023. The review and re-design of the organisational structure are purposed at ensuring effective operational performance by addressing the needs of the Greater Prince Albert Municipal Area.

DIRECTORATE	STRATEGIC FUNCTIONS
Municipal Manager	<ul style="list-style-type: none"> - Internal Audit. - Risk Management. - Strategic Management. - Good Governance and Compliance. - Integrated Development Planning (IDP). - Communication Services
Corporate and Community Services	<ul style="list-style-type: none"> - Human Resources. - Traffic Law Enforcement. - Housing Administration. - Fire Services and Disaster Management. - Libraries. - Thusong. - Community Liaison. - Parks and Recreation Facilities. - Contract Management. - Committee Services. - Administrative Support. - Integrated Development Planning. - Performance Management. - Town Planning. - Building Control. - Records Management. - Local Economic Development.
Financial Services	<ul style="list-style-type: none"> - Revenue Management and Collection, Valuation Roll. - Supply Chain Management and Asset Management. - Statutory Reporting. - Payroll, Budget Office, and Finance Data processing. - Expenditure Management. - Management of the Municipal Investments and Insurance Portfolio. - Indigent Support. - Annual Financial Statements and all accounting facilities.
Technical Services	<ul style="list-style-type: none"> - Water and Sewerage Purification. - Water and Sewerage Reticulation. - Refuse Removal and Management of Landfill Sites. - Vehicle Maintenance. - Streets, Storm Water, and Construction. - Roads and Pavements. - Infrastructure Projects. - EPWP Administration.

Table 6 - Organisational Structure

The table below illustrates the Municipality's performance per Directorate:

Overall Directorate Performance Result	DIRECTORATES				
	Municipal Manager	Corporate and Community Services	Financial Services	Technical Services	
Not Met	8 (40%)	0	1	2	5
Almost Met	5 (25%)	1	0	0	4
Met	5 (25%)	3	2	0	0
Well Met	2 (10%)	0	0	0	2
Extremely Well Met	-	0	0	0	0
Total:	20	4	3	2	11
	100%	20%	15%	10%	55%



Table 7 - Directorate Performance - Overall Result

ANNEXURE A

2023/2024 QUARTER TWO NON-FINANCIAL PERFORMANCE ASSESSMENT RESULTS

The table below provides a detailed overview of the non-financial performance assessment results for the reporting period. The reported figures is subjected to change based on the audit opinions expressed by both Internal Audit and the Auditor-General of South Africa.

Reference	Directorate	National KPA	KPI	Unit of Measurement	Annual Target	KPI Calculation Type	Quarter Two Overall Target	Quarter Two Actual <i>(required)</i>	Performance Comment <i>(required)</i>	Corrective Measure <i>(required if the actual does not meet the target)</i>	Result
TL2	Office of the Municipal Manager	MFVM	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 has 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.	○
TL4	Office of the Municipal Manager	GGPP	Number of General Council meetings held on a quarterly basis	Four General Council meetings held for the financial year	4	Carry Over	1	1	One General Council meeting was held for the reporting period, the meeting took place on Friday, 17 November 2023,	No corrective measures are required, and the key performance indicator is met for the reporting period.	☑

Reference	Directorate	National KPA	KPI	Unit of Measurement	Annual Target	KPI Calculation Type	Quarter Two Overall Target	Quarter Two Actual <i>(required)</i>	Performance Comment <i>(required)</i>	Corrective Measure <i>(required if the actual does not meet the target)</i>	Result
TL5	Office of the Municipal Manager	GGPP	Number of Section 80 Committee meetings held per quarter	Sixteen Section 80 Committee meetings held for the financial year	4	Carry Over	1	1	Four Section 80 Committee Meetings were held for the reporting period, respectively on: (1) 09 October 2023, Personnel and Administration. (2) 11 October 2023, Technical Services (3) 12 October 2023, Financial Services (4) 12 October 2023, Development Services	No corrective measures are required, and the key performance indicator is met for the reporting period.	
TL9	Office of the Municipal Manager	GGPP	The number of audit committee meetings conducted per quarter	The attendance register and minutes of meetings held	4		1	1	A virtual Audit Committee meeting was held on 13 December 2023.	No corrective measures are required, and the key performance indicator is met for the reporting period.	

Reference	Directorate	National KPA	KPI	Unit of Measurement	Annual Target	KPI Calculation Type	Quarter Two Overall Target	Quarter Two Actual <i>(required)</i>	Performance Comment <i>(required)</i>	Corrective Measure <i>(required if the actual does not meet the target)</i>	Result
TL13	Financial Services	MFVM	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%	0%	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 have 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.	The Chief Financial Officer left the employ of the Prince Albert Municipality and the Council appointed an Acting Chief Financial Officer for the month of January 2024. With the appointment of the Acting Chief Financial Officer, the reporting on this key performance indicator will be done in the next reporting cycle of the SDBIP.	R
TL14	Financial Services	MFVM	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

Reference	Directorate	National KPA	KPI	Unit of Measurement	Annual Target	KPI Calculation Type	Quarter Two Overall Target	Quarter Two Actual <i>(required)</i>	Performance Comment <i>(required)</i>	Corrective Measure <i>(required if the actual does not meet the target)</i>	Result
TL19	Corporate and Community Services	MTID	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

Reference	Directorate	National KPA	KPI	Unit of Measurement	Annual Target	KPI Calculation Type	Quarter Two Overall Target	Quarter Two Actual <i>(required)</i>	Performance Comment <i>(required)</i>	Corrective Measure <i>(required if the actual does not meet the target)</i>	Result
TL22	Corporate and Community Services	LED	Implementation of the Local Economic Development Strategy	Four Initiatives implemented in terms of the Local Economic Development Project Implementation Plan	4	Accumulative	1	1	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.	No corrective measures are required, the key performance indicator is met for the reporting period.	C

Reference	Directorate	National KPA	KPI	Unit of Measurement	Annual Target	KPI Calculation Type	Quarter Two Overall Target	Quarter Two Actual <i>(required)</i>	Performance Comment <i>(required)</i>	Corrective Measure <i>(required if the actual does not meet the target)</i>	Result
TL23	Corporate and Community Services	BSD	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	1	1	The Prince Albert Tourism ("Tourism Office") provided the Municipality with funding reports for this reporting period. The report provides an overview of the year-to-date expenditure based on the funding received from the Municipality, in terms of the Memorandum of Agreement entered into between the Municipality and the Tourism Office.	No corrective measures are required, the key performance indicator is met for the reporting period.	G
TL24	Technical Services	BSD	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

Reference	Directorate	National KPA	KPI	Unit of Measurement	Annual Target	KPI Calculation Type	Quarter Two Overall Target	Quarter Two Actual <i>(required)</i>	Performance Comment <i>(required)</i>	Corrective Measure <i>(required if the actual does not meet the target)</i>	Result
TL25	Technical Services	BSD	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
TL26	Technical Services	BSD	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	BSD	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 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

Reference	Directorate	National KPA	KPI	Unit of Measurement	Annual Target	KPI Calculation Type	Quarter Two Overall Target	Quarter Two Actual <i>(required)</i>	Performance Comment <i>(required)</i>	Corrective Measure <i>(required if the actual does not meet the target)</i>	Result
TL28	Technical Services	BSD	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, and the key performance indicator is met for the reporting period.	G2
TL29	Technical Services	BSD	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
TL30	Technical Services	BSD	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)	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/sewerage) 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.	O

Reference	Directorate	National KPA	KPI	Unit of Measurement	Annual Target	KPI Calculation Type	Quarter Two Overall Target	Quarter Two Actual <i>(required)</i>	Performance Comment <i>(required)</i>	Corrective Measure <i>(required if the actual does not meet the target)</i>	Result
TL31	Technical Services	BSD	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)	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/sewerage) 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.	○

Reference	Directorate	National KPA	KPI	Unit of Measurement	Annual Target	KPI Calculation Type	Quarter Two Overall Target	Quarter Two Actual <i>(required)</i>	Performance Comment <i>(required)</i>	Corrective Measure <i>(required if the actual does not meet the target)</i>	Result
TL32	Technical Services	LED	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	25	5	<p>Five (5) Expanded Public Works ("EPWP") work opportunities were created for the period October to December 2023.</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>	R
TL33	Technical Services	BSD	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	<p>PERFORMANCE MANAGEMENT UNIT COMMENT:</p> <p>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

Reference	Directorate	National KPA	KPI	Unit of Measurement	Annual Target	KPI Calculation Type	Quarter Two Overall Target	Quarter Two Actual <i>(required)</i>	Performance Comment <i>(required)</i>	Corrective Measure <i>(required if the actual does not meet the target)</i>	Result
TL34	Technical Services	BSD	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

Table 8 - Quarter Two Detailed Performance Assessment Results

Section 14 – Accounting officer’s quality certification

QUALITY CERTIFICATE

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

Quarterly budget and performance assessment for the quarter ended DECEMBER 2023 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name: **A Hendricks**

Municipal Manager of **Prince Albert Municipality WC052**

Signature



Date

29.01.2024