

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.

**Section 52 Quarterly budget and
performance statement ending:**

DECEMBER 2024

Table of Contents

Glossary	3
Legislative Framework	5
Part 1 – In Year Report	6
Section 1 – Mayor’s report	6
Section 2 – Resolutions	7
Section 3 – Executive summary	8
Section 4 – In year budget statement tables	12
Part 2 – Supporting documentation	22
Section 5 – Debtor age analysis	22
Section 6 – Creditor analysis	23
Section 7 – Investment portfolio analysis.....	24
Section 8 – Allocation of grant receipts and expenditure	24
Section 9 – Councillor allowances and employee related costs	26
Section 10 – Actuals and Revised Targets for Cash Receipts	27
Section 11 – Capital Programme Performance	28
Section 12 – Capital Expenditure by Asset Class	29
Section 13 – Monthly Bank Reconciliation	34
Section 14 – Quarterly Withdrawals Section 11 of the MFMA	35
Section 14 – Cost Containment Quarterly Schedule	36
Section 15 – Quarterly SDBIP and Material Variances to SDBIP	37
Section 16 – Accounting officer’s quality certification	40

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 2024/25 financial year as per legislation (MFMA). The original budget was approved by council on 31 May 2024 showing an increase in both Operating expenditure and revenue as follows:

Operating expenditure from R89 million to R99 million

Operating revenue from R88 million to R105 million

The Municipality’s capital budget increased to R29 million.

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 2024 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 58 355 169.84 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 105% for service charges. The municipality had its yearly write-off of indigent account holders in December 2024.

Interest earned: A positive YTD variance of 26%. The municipality is in the process to get information from a few banks to make more investments. The interest rate on outstanding debtors was also adjusted to conform to the prime lending rate plus two percent (2%), as per municipal approved Credit Control Debt Collection Policy.

Fines, penalties and forfeits: A negative YTD variance of 3 %. The traffic officials are now busy with speed measurement on a weekly basis and it is expected that the income from this will slightly increase.

Agency Service: A negative YTD variance of 100%. Agency services are done on a monthly basis and paid over to the department of transport.

Transfers and subsidies: A positive YTD variance of 35% are due to the fact that the municipality has received most of the grant funding.

Please refer to table C4 on page 18 for a Breakdown of Revenue by Source.

Operating expenditure by type: The total expenditure to date is R 46 918 200.51.

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

Employee Cost: A negative YTD budget variance of 12%. Most of the vacant positions has been filled. The municipality try to keep the employee cost in the norm of 35%.

Depreciation & asset impairment: A YTD budget variance of 0%. This is because of an inline alignment between actual amount and budgeted amount.

Finance charges: A positive YTD budget variance of 4% is recorded. This is an improvement from the previous reporting with new lease agreements that was signed. New contracts have also been signed with some of the tenants at the municipal building.

Bulk purchases: A negative YTD budget variance of 6% is reflected. The monthly account of bulk purchases is paid according to the requirements of the MFMA within 30 days each month.

Contracted services: A negative YTD budget variance of 34% is reflected. The DPIP has however changed and progress in spending will improve in the next reporting cycle. Different projects are in various stages of appointment as per Top 10 capital projects on page 27.

Transfers and Subsidies: A positive YTD budget variance of 100% is recorded. The expenditure on capital projects is on an upwards trajectory as can be seen in the Top 10 capital projects on page 27.

Please refer to table C4 on page 18 for Breakdown of Expenditure by Type.

Capital expenditure: YTD capital expenditure amounts to R 11 241 931.96.

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 2024-2025 budget.

3.4 Remedial or corrective steps

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

3.5 Conclusion

The municipality are able to meet its current commitments and is continuously implementing controls to further enhance the cash flow position. The financial wellbeing of the municipality is being monitored continuously to ensure that financial targets are being met as anticipated in the 2024/25 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	-30%		
	Service charges - Water	-60%		
	Service charges - Waste Water Management	-5%		
	Service charges - Waste management	-11%		
	Sale of Goods and Rendering of Services	-20%		
	Agency services	-100%		
	Interest	0%		
	Interest earned from Receivables	26%		
	Interest from Current and Non Current Assets	37%		
	Dividends	0%		
	Rent on Land	-6%		
	Rental from Fixed Assets	89%		
	Licence and permits	0%		
	Operational Revenue	-73%		
	Non-Exchange Revenue			
	Property rates	10%		
	Surcharges and Taxes	0%		
	Fines, penalties and forfeits	-3%		
	Licence and permits	29%		
	Transfers and subsidies - Operational	35%		
	Interest	61%		
	Fuel Levy	0%		
	Operational Revenue	0%		
	Gains on disposal of Assets	0%		
	Other Gains	-100%		
	Discontinued Operations	0%		
2	Expenditure By Type			
	Employee related costs	-12%		
	Remuneration of councillors	-2%		
	Bulk purchases - electricity	-6%		
	Inventory consumed	4%		
	Debt impairment	0%		
	Depreciation and amortisation	0%		
	Interest	-33%		
	Contracted services	-34%		
	Transfers and subsidies	100%		
	Irrecoverable debts written off	291%		
	Operational costs	-27%		
	Losses on Disposal of Assets	0%		
	Other Losses	0%		
3	Capital Expenditure			
	Governance and administration	-16%		
	Community and public safety	-49%		
	Economic and environmental services	-6%		
	Trading services	-11%		
	Other			
4	Financial Position			
	Current assets	-36%		
	Non current assets	11%		
	Current liabilities	14%		
	Non current liabilities	-691%		
5	Cash Flow			
	OPERATING ACTIVITIES			
	Receipts	213%		
	Payments	-67455%		
	INVESTING ACTIVITIES			
	Receipts			
	Payments	-1%		
	FINANCING ACTIVITIES			
	Receipts	#DIV/0!		
	Payments	100%		

Section 4 – In year budget statement tables

The in-year budget statement report for October 2024 to December 2024 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	2023/24	Budget Year 2024/25							
	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	5 754	6 250	6 250	384	3 639	3 299	340	10%	6 250
Service charges	33 311	37 089	37 089	2 766	16 164	23 255	(7 091)	-30%	37 089
Investment revenue	6 183	5 063	5 063	446	2 859	2 082	777	37%	5 063
Transfers and subsidies - Operational	32 714	44 710	44 967	11 563	30 296	22 483	7 813	35%	44 967
Other own revenue	20 019	12 216	12 216	914	5 397	6 056	(659)	-11%	-
Total Revenue (excluding capital transfers and contributions)	97 981	105 328	105 585	16 073	58 355	57 174	1 181	2%	105 585
Employee costs	34 385	39 906	39 906	2 820	16 951	19 186	(2 235)	-12%	39 906
Remuneration of Councillors	3 324	3 689	3 689	287	1 723	1 760	(37)	-2%	3 689
Depreciation and amortisation	7 443	6 150	6 150	512	3 075	3 075	(0)	-0%	6 150
Interest	3 251	373	373	-	44	65	(21)	-33%	373
Inventory consumed and bulk purchases	18 010	21 556	21 556	1 434	11 117	11 845	(728)	-6%	21 556
Transfers and subsidies	277	128	128	-	128	64	64	100%	128
Other expenditure	38 051	27 804	28 092	2 215	13 880	16 222	(2 342)	-14%	28 092
Total Expenditure	104 741	99 607	99 894	7 269	46 918	52 218	(5 300)	-10%	99 894
Surplus/(Deficit)	(6 760)	5 722	5 691	8 804	11 437	4 956	6 480	131%	5 691
Transfers and subsidies - capital (monetary allocations)	23 046	17 630	18 971	1 319	3 526	9 486	(5 960)	-63%	18 971
Transfers and subsidies - capital (in-kind)	1 688	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	17 974	23 352	24 663	10 123	14 963	14 442	521	4%	24 663
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	17 974	23 352	24 663	10 123	14 963	14 442	521	4%	24 663
Capital expenditure & funds sources									
Capital expenditure	26 020	29 989	29 588	2 876	11 242	12 830	(1 589)	-12%	29 588
Capital transfers recognised	19 359	23 788	23 126	2 104	7 367	7 673	(307)	-4%	23 126
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	6 660	6 201	6 461	771	3 875	5 157	(1 282)	-25%	6 461
Total sources of capital funds	26 020	29 989	29 588	2 876	11 242	12 830	(1 589)	-12%	29 588
Financial position									
Total current assets	70 672	60 408	69 971		81 881				69 971
Total non current assets	213 722	250 476	237 160		221 889				237 160
Total current liabilities	34 864	48 793	31 667		42 097				31 667
Total non current liabilities	31 774	4 001	31 774		31 647				31 774
Community wealth/Equity	217 756	258 090	243 690		229 993				243 690
Cash flows									
Net cash from (used) operating	189 141	27 219	28 530	41 260	(31 055 631)	15 614	31 071 245	198995%	28 530
Net cash from (used) investing	(22 434)	(29 989)	(29 588)	(3 297)	(12 913)	(12 830)	82	-1%	(29 588)
Net cash from (used) financing	732	552	627	1	41	(65)	(106)	163%	627
Cash/cash equivalents at the month/year end	219 834	48 513	57 837	96 233	(31 010 234)	60 986	31 071 221	50948%	57 837
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	2 010	1 679	1 477	1 185	994	1 400	4 837	17 610	31 192
Creditors Age Analysis									
Total Creditors	1 614	-	-	-	-	-	-	-	1 614

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	2023/24	Budget Year 2024/25							
		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>		46 867	48 719	48 969	11 099	31 080	24 130	6 949	29%	48 969
Executive and council		31 665	32 499	32 499	10 100	22 746	16 249	6 497	40%	32 499
Finance and administration		15 202	16 221	16 471	999	8 334	7 881	453	6%	16 471
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		10 690	3 401	3 401	294	1 353	1 727	(374)	-22%	3 401
Community and social services		2 156	2 252	2 252	226	990	1 126	(136)	-12%	2 252
Sport and recreation		12	15	15	12	12	8	4	48%	15
Public safety		8 522	853	853	56	351	451	(100)	-22%	853
Housing		-	282	282	-	-	141	(141)	-100%	282
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2 649	9 693	9 700	1 235	5 766	4 846	920	19%	9 700
Planning and development		521	411	411	52	300	201	99	49%	411
Road transport		2 127	9 282	9 289	1 183	5 466	4 644	821	18%	9 289
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		62 510	61 144	62 486	4 764	23 682	35 957	(12 274)	-34%	62 486
Energy sources		22 388	26 413	26 413	1 820	10 713	15 822	(5 109)	-32%	26 413
Water management		29 885	22 908	24 249	1 954	7 105	13 975	(6 870)	-49%	24 249
Waste water management		6 971	7 673	7 673	657	3 890	4 003	(113)	-3%	7 673
Waste management		3 267	4 151	4 151	332	1 974	2 157	(182)	-8%	4 151
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	122 715	122 958	124 556	17 392	61 881	66 660	(4 779)	-7%	124 556
Expenditure - Functional										
<i>Governance and administration</i>		23 797	27 506	27 794	2 379	11 577	15 530	(3 953)	-25%	27 794
Executive and council		6 824	8 707	8 744	563	4 214	3 941	274	7%	8 744
Finance and administration		16 973	18 799	19 049	1 816	7 363	11 590	(4 227)	-36%	19 049
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		17 396	10 163	10 163	800	4 226	4 985	(759)	-15%	10 163
Community and social services		5 191	4 232	4 232	318	1 755	2 073	(319)	-15%	4 232
Sport and recreation		1 982	2 155	2 155	218	848	1 055	(207)	-20%	2 155
Public safety		10 223	3 493	3 493	265	1 623	1 715	(92)	-5%	3 493
Housing		-	282	282	-	-	141	(141)	-100%	282
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		24 098	22 481	22 481	1 307	10 148	10 787	(639)	-6%	22 481
Planning and development		9 612	10 075	10 075	503	4 846	4 847	(1)	0%	10 075
Road transport		14 486	12 406	12 406	804	5 302	5 940	(638)	-11%	12 406
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		39 680	39 456	39 456	2 783	20 967	20 916	51	0%	39 456
Energy sources		20 070	24 207	24 207	1 712	12 748	13 395	(647)	-5%	24 207
Water management		8 306	6 348	6 348	400	3 698	3 106	591	19%	6 348
Waste water management		5 077	5 077	5 077	440	2 962	2 637	326	12%	5 077
Waste management		6 228	3 824	3 824	231	1 559	1 777	(218)	-12%	3 824
<i>Other</i>		140	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	105 112	99 607	99 894	7 269	46 918	52 218	(5 300)	-10%	99 894
Surplus/ (Deficit) for the year		17 603	23 352	24 663	10 123	14 963	14 442	521	4%	24 663

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

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Municipal governance and administration</i>		46 867	48 719	48 969	11 099	31 080	24 130	6 949	29%	48 969
Executive and council		31 665	32 499	32 499	10 100	22 746	16 249	6 497	40%	32 499
Mayor and Council		31 665	32 499	32 499	10 100	22 746	16 249	6 497	40%	32 499
Finance and administration		15 202	16 221	16 471	999	8 334	7 881	453	6%	16 471
Finance		15 123	16 221	16 471	999	8 334	7 881	453	6%	16 471
<i>Community and public safety</i>		10 690	3 401	3 401	294	1 353	1 727	(374)	-22%	3 401
Community and social services		2 156	2 252	2 252	226	990	1 126	(136)	-12%	2 252
Cemeteries, Funeral Parlours and Crematoriums		20	20	20	2	13	11	2	17%	20
Community Halls and Facilities		83	150	150	-	-	75	(75)	-100%	150
Libraries and Archives		2 053	2 082	2 082	225	978	1 041	(63)	-6%	2 082
Sport and recreation		12	15	15	12	12	8	4	48%	15
Sports Grounds and Stadiums		12	15	15	12	12	8	4	48%	15
Public safety		8 522	853	853	56	351	451	(100)	-22%	853
Police Forces, Traffic and Street Parking Control		8 522	853	853	56	351	451	(100)	-22%	853
Pounds		-	-	-	-	-	-	-	-	-
Housing		-	282	282	-	-	141	(141)	-100%	282
Housing		-	282	282	-	-	141	(141)	-100%	282
<i>Economic and environmental services</i>		2 649	9 693	9 700	1 235	5 766	4 846	920	19%	9 700
Planning and development		521	411	411	52	300	201	99	49%	411
Economic Development/Planning		521	411	411	52	300	201	99	49%	411
Road transport		2 127	9 282	9 289	1 183	5 466	4 644	821	18%	9 289
Roads		2 127	9 282	9 289	1 183	5 466	4 644	821	18%	9 289
<i>Trading services</i>		62 510	61 144	62 486	4 764	23 682	35 957	(12 274)	-34%	62 486
Energy sources		22 388	26 413	26 413	1 820	10 713	15 822	(5 109)	-32%	26 413
Electricity		22 388	26 413	26 413	1 820	10 713	15 822	(5 109)	-32%	26 413
Water management		29 885	22 908	24 249	1 954	7 105	13 975	(6 870)	-49%	24 249
Water Distribution		29 885	22 908	24 249	1 954	7 105	13 975	(6 870)	-49%	24 249
Waste water management		6 971	7 673	7 673	657	3 890	4 003	(113)	-3%	7 673
Sewerage		6 971	7 673	7 673	657	3 890	4 003	(113)	-3%	7 673
Waste management		3 267	4 151	4 151	332	1 974	2 157	(182)	-8%	4 151
Solid Waste Removal		3 267	4 151	4 151	332	1 974	2 157	(182)	-8%	4 151
Total Revenue - Functional	2	122 715	122 958	124 556	17 392	61 881	66 660	(4 779)	-7%	124 556
Expenditure - Functional										
<i>Municipal governance and administration</i>		23 797	27 506	27 794	2 379	11 577	15 530	(3 953)	-25%	27 794
Executive and council		6 824	8 707	8 744	563	4 214	3 941	274	7%	8 744
Mayor and Council		6 824	8 707	8 744	563	4 214	3 941	274	7%	8 744
Finance and administration		16 973	18 799	19 049	1 816	7 363	11 590	(4 227)	-36%	19 049
Finance		16 901	18 799	19 049	1 816	7 363	11 590	(4 227)	-36%	19 049
Security Services		72	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		17 396	10 163	10 163	800	4 226	4 985	(759)	-15%	10 163
Community and social services		5 191	4 232	4 232	318	1 755	2 073	(319)	-15%	4 232
Cemeteries, Funeral Parlours and Crematoriums		-	0	0	0	0	0	(0)	-2%	0
Community Halls and Facilities		1 791	572	572	69	218	260	(42)	-16%	572
Disaster Management		1 211	1 348	1 348	91	612	650	(38)	-6%	1 348
Libraries and Archives		2 189	2 312	2 312	158	925	1 163	(238)	-20%	2 312
Sport and recreation		1 982	2 155	2 155	218	848	1 055	(207)	-20%	2 155
Sports Grounds and Stadiums		1 982	2 155	2 155	218	848	1 055	(207)	-20%	2 155
Public safety		10 223	3 493	3 493	265	1 623	1 715	(92)	-5%	3 493
Police Forces, Traffic and Street Parking Control		10 223	3 493	3 493	265	1 623	1 715	(92)	-5%	3 493
Pounds		-	-	-	-	-	-	-	-	-
Housing		-	282	282	-	-	141	(141)	-100%	282
Housing		-	282	282	-	-	141	(141)	-100%	282
<i>Economic and environmental services</i>		24 098	22 481	22 481	1 307	10 148	10 787	(639)	-6%	22 481
Planning and development		9 612	10 075	10 075	503	4 846	4 847	(1)	0%	10 075
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		613	694	694	44	291	100	191	191%	694
Economic Development/Planning		9 000	9 381	9 381	459	4 555	4 747	(192)	-4%	9 381
Road transport		14 486	12 406	12 406	804	5 302	5 940	(638)	-11%	12 406
Roads		14 486	12 406	12 406	804	5 302	5 940	(638)	-11%	12 406
<i>Trading services</i>		39 680	39 456	39 456	2 783	20 967	20 916	51	0%	39 456
Energy sources		20 070	24 207	24 207	1 712	12 748	13 395	(647)	-5%	24 207
Electricity		20 070	24 207	24 207	1 712	12 748	13 395	(647)	-5%	24 207
Water management		8 306	6 348	6 348	400	3 698	3 106	591	19%	6 348
Water Distribution		8 306	6 348	6 348	400	3 698	3 106	591	19%	6 348
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		5 077	5 077	5 077	440	2 962	2 637	326	12%	5 077
Public Toilets		-	-	-	-	-	-	-	-	-
Sewerage		5 077	5 077	5 077	440	2 962	2 637	326	12%	5 077
Waste management		6 228	3 824	3 824	231	1 559	1 777	(218)	-12%	3 824
Recycling		-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		2 421	515	515	27	160	135	25	19%	515
Solid Waste Removal		3 807	3 309	3 309	204	1 399	1 642	(243)	-15%	3 309
<i>Other</i>		140	-	-	-	-	-	-	-	-
Tourism		140	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	105 112	99 607	99 894	7 269	46 918	52 218	(5 300)	-10%	99 894
Surplus/ (Deficit) for the year		17 603	23 352	24 663	10 123	14 963	14 442	521	4%	24 663

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	2023/24	Budget Year 2024/25							
		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	31 665	32 499	32 499	10 100	22 746	16 249	6 497	40.0%	32 499
Vote 2 - Financial Services		15 123	16 221	16 471	999	8 334	7 881	453	5.7%	16 471
Vote 3 - Technical Services		64 637	70 426	71 775	5 947	29 148	40 601	(11 453)	-28.2%	71 775
Vote 4 - Corporate and Community Services		11 211	3 812	3 812	345	1 653	1 929	(275)	-14.3%	3 812
Vote 5 -		-	-	-	-	-	-	-	-	-
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		79	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	122 715	122 958	124 556	17 392	61 881	66 660	(4 779)	-7.2%	124 556
Expenditure by Vote										
Vote 1 - Executive and Council	1	6 964	8 707	8 744	563	4 214	3 941	274	6.9%	8 744
Vote 2 - Financial Services		17 904	18 799	19 049	1 816	7 363	11 590	(4 227)	-36.5%	19 049
Vote 3 - Technical Services		54 166	51 863	51 863	3 587	26 269	26 856	(587)	-2.2%	51 863
Vote 4 - Corporate and Community Services		25 635	20 238	20 238	1 303	9 072	9 831	(760)	-7.7%	20 238
Vote 5 -		-	-	-	-	-	-	-	-	-
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		72	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	104 741	99 607	99 894	7 269	46 918	52 218	(5 300)	-10.1%	99 894
Surplus/ (Deficit) for the year	2	17 974	23 352	24 663	10 123	14 963	14 442	521	3.6%	24 663

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 2024/25									
		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		31 665	32 499	32 499	10 100	22 746	16 249	6 497	40%	32 499	
1.1 - Mayor and Council		798	1 268	1 268	-	22	634	(612)	-97%	1 268	
1.2 - Municipal Manager		30 866	31 231	31 231	10 100	22 724	15 616	7 108	46%	31 231	
1.3 - Tourism Services		-	-	-	-	-	-	-	-	-	
Vote 2 - Financial Services		15 123	16 221	16 471	999	8 334	7 881	453	6%	16 471	
2.1 - Financial Services		15 137	16 335	16 585	999	8 334	7 938	396	5%	16 585	
2.2 - Property Rates		(14)	(114)	(114)	(0)	(1)	(57)	57	-99%	(114)	
2.3 - Information & Communication Technology		-	-	-	-	-	-	-	-	-	
Vote 3 - Technical Services		64 637	70 426	71 775	5 947	29 148	40 601	(11 453)	-28%	71 775	
3.1 - Public Works		2 127	9 282	9 289	1 183	5 466	4 644	821	18%	9 289	
3.2 - Electricity Services		22 388	26 413	26 413	1 820	10 713	15 822	(5 109)	-32%	26 413	
3.3 - Water Services		29 885	22 908	24 249	1 954	7 105	13 975	(6 870)	-49%	24 249	
3.4 - Water Storage		-	-	-	-	-	-	-	-	-	
3.5 - Sewerage Services		6 971	7 673	7 673	657	3 890	4 003	(113)	-3%	7 673	
3.6 - Storm Water Management		-	-	-	-	-	-	-	-	-	
3.7 - Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-	
3.8 - Solid Waste Removal (Refuse)		3 267	4 151	4 151	332	1 974	2 157	(182)	-8%	4 151	
Vote 4 - Corporate and Community Services		11 211	3 812	3 812	345	1 653	1 929	(275)	-14%	3 812	
4.1 - Corporate Services		457	335	335	47	285	163	122	75%	335	
4.2 - Cemeteries		20	20	20	2	13	11	2	17%	20	
4.3 - Community Halls and Facilities		83	150	150	-	-	75	(75)	-100%	150	
4.4 - Disaster Management		-	-	-	-	-	-	-	-	-	
4.5 - Library Services		2 053	2 082	2 082	225	978	1 041	(63)	-6%	2 082	
4.6 - Sport and Recreation		12	15	15	12	12	8	4	48%	15	
4.7 - Housing		-	282	282	-	-	141	(141)	-100%	282	
4.8 - Integrated Development Planning		-	-	-	-	-	-	-	-	-	
4.9 - Strategic Services (CDW)		64	76	76	4	15	38	(23)	-61%	76	
4.10 - Traffic Services		8 522	853	853	56	351	451	(100)	-22%	853	
		79	-	-	-	-	-	-	-	-	
Total Revenue by Vote	2	122 715	122 958	124 556	17 392	61 881	66 660	(4 779)	-7%	124 556	
Expenditure by Vote	1										
Vote 1 - Executive and Council		6 964	8 707	8 744	563	4 214	3 941	274	7%	8 744	
1.1 - Mayor and Council		4 055	4 676	4 714	339	2 272	2 234	38	2%	4 714	
1.2 - Municipal Manager		2 769	4 031	4 031	224	1 943	1 707	235	14%	4 031	
1.3 - Tourism Services		140	-	-	-	-	-	-	-	-	
Vote 2 - Financial Services		17 904	18 799	19 049	1 816	7 363	11 590	(4 227)	-36%	19 049	
2.1 - Financial Services		17 904	18 799	19 049	1 816	7 363	11 590	(4 227)	-36%	19 049	
2.2 - Property Rates		-	-	-	-	-	-	-	-	-	
2.3 - Information & Communication Technology		-	-	-	-	-	-	-	-	-	
Vote 3 - Technical Services		54 166	51 863	51 863	3 587	26 269	26 856	(587)	-2%	51 863	
3.1 - Public Works		14 486	12 406	12 406	804	5 302	5 940	(638)	-11%	12 406	
3.2 - Electricity Services		20 070	24 207	24 207	1 712	12 748	13 395	(647)	-5%	24 207	
3.3 - Water Services		8 306	6 348	6 348	400	3 698	3 106	591	19%	6 348	
3.4 - Water Storage		-	-	-	-	-	-	-	-	-	
3.5 - Sewerage Services		5 077	5 077	5 077	440	2 962	2 637	326	12%	5 077	
3.6 - Storm Water Management		-	-	-	-	-	-	-	-	-	
3.7 - Solid Waste Disposal (Landfill Sites)		2 421	515	515	27	160	135	25	19%	515	
3.8 - Solid Waste Removal (Refuse)		3 807	3 309	3 309	204	1 399	1 642	(243)	-15%	3 309	
Vote 4 - Corporate and Community Services		25 635	20 238	20 238	1 303	9 072	9 831	(760)	-8%	20 238	
4.1 - Corporate Services		8 935	9 305	9 305	454	4 540	4 718	(178)	-4%	9 305	
4.2 - Cemeteries		-	0	0	0	0	0	(0)	-2%	0	
4.3 - Community Halls and Facilities		418	572	572	69	218	260	(42)	-16%	572	
4.4 - Disaster Management		1 211	1 348	1 348	91	612	650	(38)	-6%	1 348	
4.5 - Library Services		2 189	2 312	2 312	158	925	1 163	(238)	-20%	2 312	
4.6 - Sport and Recreation		1 982	2 155	2 155	218	848	1 055	(207)	-20%	2 155	
4.7 - Housing		-	282	282	-	-	141	(141)	-100%	282	
4.8 - Integrated Development Planning		613	694	694	44	291	100	191	191%	694	
4.9 - Strategic Services (CDW)		64	76	76	4	15	29	(14)	-49%	76	
4.10 - Traffic Services		10 223	3 493	3 493	265	1 623	1 715	(92)	-5%	3 493	
		72	-	-	-	-	-	-	-	-	
Total Expenditure by Vote	2	104 741	99 607	99 894	7 269	46 918	52 218	(5 300)	(0)	99 894	
Surplus/ (Deficit) for the year	2	17 974	23 352	24 663	10 123	14 963	14 442	521	0	24 663	

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	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		17 251	19 655	19 655	1 500	8 765	12 456	(3 691)	-30%	19 655
Service charges - Water		6 532	6 333	6 333	368	2 019	5 017	(2 999)	-60%	6 333
Service charges - Waste Water Management		6 541	7 238	7 238	603	3 600	3 786	(186)	-5%	7 238
Service charges - Waste management		2 987	3 863	3 863	295	1 780	1 996	(216)	-11%	3 863
Sale of Goods and Rendering of Services		403	569	569	46	213	265	(52)	-20%	569
Agency services		287	220	220	-	-	110	(110)	-100%	220
Interest		-	-	-	-	-	-	-	0%	-
Interest earned from Receivables		1 605	1 594	1 594	189	1 022	814	208	26%	1 594
Interest from Current and Non Current Assets		6 183	5 063	5 063	446	2 859	2 082	777	37%	5 063
Dividends		-	-	-	-	-	-	-	0%	-
Rent on Land		61	65	65	5	30	32	(2)	-6%	65
Rental from Fixed Assets		452	564	564	61	431	228	203	89%	564
Licence and permits		-	-	-	-	-	-	-	0%	-
Operational Revenue		2 059	115	115	-	13	50	(37)	-73%	115
Non-Exchange Revenue										
Property rates		5 754	6 250	6 250	384	3 639	3 299	340	10%	6 250
Surcharges and Taxes		-	-	-	-	-	-	-	0%	-
Fines, penalties and forfeits		8 162	546	546	50	288	298	(10)	-3%	546
Licence and permits		90	95	95	6	61	47	14	29%	95
Transfers and subsidies - Operational		32 714	44 710	44 967	11 563	30 296	22 483	7 813	35%	44 967
Interest		2 434	266	266	40	214	133	81	61%	266
Fuel Levy		-	-	-	-	-	-	-	0%	-
Operational Revenue		4 468	6 257	6 257	517	3 125	3 115	10	0%	6 257
Gains on disposal of Assets		-	-	-	-	-	-	-	0%	-
Other Gains		-	1 926	1 926	-	-	963	(963)	-100%	1 926
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)										
		97 981	105 328	105 585	16 073	58 355	57 174	1 181	2%	105 585
Expenditure By Type										
Employee related costs		34 385	39 906	39 906	2 820	16 951	19 186	(2 235)	-12%	39 906
Remuneration of councillors		3 324	3 689	3 689	287	1 723	1 760	(37)	-2%	3 689
Bulk purchases - electricity		17 345	20 907	20 907	1 403	10 840	11 578	(738)	-6%	20 907
Inventory consumed		666	649	649	31	277	267	11	4%	649
Debt impairment		12 356	3 699	3 699	308	1 849	1 849	0	0%	3 699
Depreciation and amortisation		7 443	6 150	6 150	512	3 075	3 075	(0)	0%	6 150
Interest		3 251	373	373	-	44	65	(21)	-33%	373
Contracted services		8 055	9 858	9 895	488	3 389	5 105	(1 715)	-34%	9 895
Transfers and subsidies		277	128	128	-	128	64	64	100%	128
Irrecoverable debts written off		4 078	1 177	1 177	18	2 299	588	1 711	291%	1 177
Operational costs		12 940	13 070	13 320	1 400	6 342	8 680	(2 338)	-27%	13 320
Losses on Disposal of Assets		38	-	-	-	-	-	-	0%	-
Other Losses		584	-	-	-	-	-	-	0%	-
Total Expenditure										
		104 741	99 607	99 894	7 269	46 918	52 218	(5 300)	-10%	99 894
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		(6 760)	5 722	5 691	8 804	11 437	4 956	6 480	131%	5 691
Transfers and subsidies - capital (in-kind)		23 046	17 630	18 971	1 319	3 526	9 486	(5 960)	-63%	18 971
Surplus/(Deficit) after capital transfers & contributions		1 688	-	-	-	-	-	-	0%	-
Income Tax		17 974	23 352	24 663	10 123	14 963	14 442	521	4%	24 663
Surplus/(Deficit) after income tax		-	-	-	-	-	-	-	0%	-
Share of Surplus/Deficit attributable to Joint Venture		17 974	23 352	24 663	10 123	14 963	14 442	521	4%	24 663
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	0%	-
Surplus/(Deficit) attributable to municipality		17 974	23 352	24 663	10 123	14 963	14 442	521	4%	24 663
Share of Surplus/Deficit attributable to Associates		-	-	-	-	-	-	-	0%	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	0%	-
Surplus/ (Deficit) for the year										
		17 974	23 352	24 663	10 123	14 963	14 442	521	4%	24 663

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	2023/24				Budget Year 2024/25				
		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 - Financial Services		537	435	435	-	363	435	(72)	-16%	435
Vote 3 - Technical Services		18 161	26 681	26 280	2 419	10 392	10 853	(462)	-4%	26 280
Vote 4 - Corporate and Community Services		423	2 873	2 873	457	487	1 542	(1 055)	-68%	2 873
Vote 5 -		-	-	-	-	-	-	-	-	-
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	19 121	29 989	29 588	2 876	11 242	12 830	(1 589)	-12%	29 588
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services		819	-	-	-	-	-	-	-	-
Vote 3 - Technical Services		5 558	-	-	-	-	-	-	-	-
Vote 4 - Corporate and Community Services		418	-	-	-	-	-	-	-	-
Vote 5 -		-	-	-	-	-	-	-	-	-
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		105	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	6 899	-	-	-	-	-	-	-	-
Total Capital Expenditure		26 020	29 989	29 588	2 876	11 242	12 830	(1 589)	-12%	29 588
Capital Expenditure - Functional Classification										
Governance and administration		1 461	435	435	-	363	435	(72)	-16%	435
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1 461	435	435	-	363	435	(72)	-16%	435
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		840	2 287	2 287	457	484	957	(473)	-49%	2 287
Community and social services		195	1 461	1 461	73	100	130	(31)	-23%	1 461
Sport and recreation		395	826	826	384	384	826	(442)	-54%	826
Public safety		250	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		7 535	5 539	6 716	690	3 404	3 609	(205)	-6%	6 716
Planning and development		-	586	586	-	3	586	(583)	-99%	586
Road transport		7 535	4 953	6 130	690	3 401	3 024	377	12%	6 130
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		16 184	21 728	20 149	1 729	6 991	7 830	(839)	-11%	20 149
Energy sources		1 740	6 677	4 853	582	3 925	3 005	920	31%	4 853
Water management		12 295	15 051	15 297	1 147	3 066	4 825	(1 759)	-36%	15 297
Waste water management		2 025	-	-	-	-	-	-	-	-
Waste management		125	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	26 020	29 989	29 588	2 876	11 242	12 830	(1 589)	-12%	29 588
Funded by:										
National Government		17 157	21 240	19 673	1 845	7 107	6 916	190	3%	19 673
Provincial Government		693	2 548	3 453	260	260	757	(497)	-66%	3 453
District/Municipality		1 509	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		19 359	23 788	23 126	2 104	7 367	7 673	(307)	-4%	23 126
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds	6	6 660	6 201	6 461	771	3 875	5 157	(1 282)	-25%	6 461
Total Capital Funding		26 020	29 989	29 588	2 876	11 242	12 830	(1 589)	-12%	29 588

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	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		58 268	46 903	56 153	66 266	56 153
Trade and other receivables from exchange transactions		4 885	6 744	5 457	5 949	5 457
Receivables from non-exchange transactions		1 208	2 562	2 050	1 417	2 050
Current portion of non-current receivables						
Inventory		1 803	1 856	1 803	1 803	1 803
VAT		2 535	1 090	2 535	4 477	2 535
Other current assets		1 974	1 252	1 974	1 970	1 974
Total current assets		70 672	60 408	69 971	81 881	69 971
Non current assets						
Investments						
Investment property		13 615	13 607	13 608	13 615	13 608
Property, plant and equipment		198 487	235 244	221 962	206 654	221 962
Biological assets						
Living and non-living resources						
Heritage assets		1 245	1 245	1 245	1 245	1 245
Intangible assets		375	380	346	375	346
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		213 722	250 476	237 160	221 889	237 160
TOTAL ASSETS		284 394	310 883	307 131	303 770	307 131
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		-	43	-	-	-
Consumer deposits		732	658	732	773	732
Trade and other payables from exchange transactions		18 505	8 307	18 505	17 185	18 505
Trade and other payables from non-exchange transactions		8 587	11 630	8 587	16 175	8 587
Provision		4 517	26 008	1 319	2 724	1 319
VAT		2 524	2 148	2 524	5 240	2 524
Other current liabilities						
Total current liabilities		34 864	48 793	31 667	42 097	31 667
Non current liabilities						
Financial liabilities		0	-	-	0	-
Provision		27 367	1 447	27 367	27 367	27 367
Long term portion of trade payables						
Other non-current liabilities		4 407	2 554	4 407	4 280	4 407
Total non current liabilities		31 774	4 001	31 774	31 647	31 774
TOTAL LIABILITIES		66 639	52 794	63 441	73 744	63 441
NET ASSETS	2	217 756	258 090	243 690	230 026	243 690
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		207 256	247 590	233 190	219 493	233 190
Reserves and funds		10 500	10 500	10 500	10 500	10 500
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	217 756	258 090	243 690	229 993	243 690

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	2023/24			Budget Year 2024/25					
		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		4 831	5 932	5 932	331	2 988	3 131	(143)	-5%	5 932
Service charges		35 812	38 164	38 164	2 759	18 958	23 230	(4 272)	-18%	38 164
Other revenue		158 412	1 467	1 467	22 437	123 578	655	122 923	18764%	1 467
Transfers and Subsidies - Operational		42 452	37 246	37 496	10 640	27 420	18 748	8 672	46%	37 496
Transfers and Subsidies - Capital		8 890	25 260	26 608	8 603	17 810	13 304	4 506	34%	26 608
Interest		6 183	6 477	6 477	462	2 977	2 803	174	6%	6 477
Dividends								-		
Payments										
Suppliers and employees		(67 439)	(87 328)	(87 615)	(3 973)	(31 249 362)	(46 257)	31 203 105	-67455%	(87 615)
Interest								-		
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		189 141	27 219	28 530	41 260	(31 055 631)	15 614	31 071 245	198995%	28 530
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		(22 434)	(29 989)	(29 588)	(3 297)	(12 913)	(12 830)	82	-1%	(29 588)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(22 434)	(29 989)	(29 588)	(3 297)	(12 913)	(12 830)	82	-1%	(29 588)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		732	658	732	1	41	-	41	#DIV/0!	732
Payments										
Repayment of borrowing		-	(106)	(106)	-	-	(65)	(65)	100%	(106)
NET CASH FROM/(USED) FINANCING ACTIVITIES		732	552	627	1	41	(65)	(106)	163%	627
NET INCREASE/ (DECREASE) IN CASH HELD		167 439	(2 218)	(431)	37 965	(31 068 503)	2 718			(431)
Cash/cash equivalents at beginning:		52 395	50 731	58 268	58 268	58 268	58 268			58 268
Cash/cash equivalents at month/year end:		219 834	48 513	57 837	96 233	(31 010 234)	60 986			57 837

4.1.7.1 Cashflow Commitments

Prince Albert Municipality

Cash flow commitments

2024/12/31

Unspent grants

16 175 441.66

Trade creditors (including bulk purchases)

1 613 814.19

Commitments to cash

17 789 255.85

Current bank account

2 038 534.07

Investment account less than 90 days

58 928 395.91

Petty cash

Total

60 966 929.98

Available cash

43 177 674.13

Part 2 – Supporting documentation

Section 5 – Debtor age analysis

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

Description	NT Code	Budget Year 2024/25									Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts Li to 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					
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	564	518	355	330	346	230	1 446	4 303	8 093	6 656	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	852	222	293	48	54	30	173	488	2 161	794	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	290	126	83	89	57	629	297	1 675	3 246	2 747	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	551	320	284	270	206	187	1 035	3 282	6 135	4 980	-	-	
Receivables from Exchange Transactions - Waste Management	1600	303	210	189	202	155	134	720	2 182	4 095	3 393	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	56	44	41	19	12	11	81	576	839	699	-	-	
Interest on Arrear Debtor Accounts	1810	203	225	222	221	158	171	1 038	3 192	5 430	4 780	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(809)	14	10	6	6	47	1 912	1 193	1 977	-	-	-	
Total By Income Source	2000	2 010	1 679	1 477	1 185	994	1 400	4 837	17 610	31 192	26 027	-	-	
2023/24 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	41	169	150	61	37	187	280	1 097	2 022	1 682	-	-	
Commercial	2300	556	316	279	129	91	477	466	2 427	4 740	3 590	-	-	
Households	2400	1 412	1 194	1 049	995	866	735	4 091	14 087	24 429	20 774	-	-	
Other	2500	0	0	0	0	-	1	-	-	1	1	-	-	
Total By Customer Group	2600	2 010	1 679	1 477	1 185	994	1 400	4 837	17 610	31 192	26 027	-	-	

5.1 Top 20 Outstanding Debtors

PRINCE ALBERT MUNICIPALITY_TOP 20 OUTSTANDING DEBTORS AS AT December 2024						
Account No	Current	30 Days	60 Days	90 Days	120 Days +	Total Outstanding
5000018045	752.39	767.74	767.74	767.74	85 193.94	88 249.55
2000055007	1 088.96	1 096.30	1 091.27	1 086.23	73 369.95	77 732.71
5000999009	3 975.86	3 991.33	3 969.14	3 946.94	228 909.14	244 792.41
5000018837	267.59	64 094.00	752.53	741.00	16 608.26	82 463.38
1000001254	1 279.23	1 305.34	1 305.34	1 305.34	146 271.77	151 467.02
3000019047	5 362.92	5 643.30	4 783.85	5 279.34	378 058.53	399 127.94
2000017038	1 002.51	1 022.97	1 022.97	1 445.22	112 291.79	116 785.46
2000017179	1 179.10	1 372.24	1 210.99	1 214.08	80 307.39	85 283.80
2000007553	2 466.31	2 976.14	2 307.03	2 548.81	89 591.60	99 889.89
2000017358	2 350.75	5 220.96	3 043.49	3 254.43	62 279.78	76 149.41
1000030102	88 311.58	5 156.35	6 876.43	-	-	100 344.36
1000049202	75 089.97	46 038.33	123 385.65	-	-	244 513.95
1000020454	4 813.33	4 801.58	5 385.91	4 762.89	167 249.10	187 012.81
1000002948	10 325.48	8 374.95	8 486.68	11 603.90	639 933.64	678 724.65
1000010689	1 423.31	1 452.36	1 452.36	1 452.36	154 536.79	160 317.18
1000002255	7 576.14	5 193.52	8 015.57	3 266.34	191 081.88	215 133.45
1000002155	2 773.74	2 361.59	3 175.08	1 994.75	104 251.18	114 556.34
1000010863	40 548.63	14 655.40	28 320.25	-	-	83 524.28
1000011393	2 207.00	2 399.96	2 435.87	2 624.56	68 387.09	78 054.48
1000101463	81 942.93	-	-	-	-	81 942.93
R						3 366 066.00

5.2 Collection rate – December 2024 YTD

The municipality had a year-to-date collection rate of 80.79% for the end of December 2024. This is an improvement on the last reporting month. The municipality has appointed an Accountant Revenue Services who will strictly monitor and implement the Credit Control Policy.

COLLECTION RATE YTD_ 2024-2025				
DESCRIPTION	SUPPORTING SCHEDULE		Amount	
Gross Debtors Opening Balance at 01 December 2024	DAGEO	R	29 831 213.36	
Billed Revenue (Exchange transactions)	TB	R	14 731 596.13	
Billed Revenue (Non-exchange transactions)	TB	R	5 080 205.70	
Gross Debtors Closing Balance at 31 December 2024	DAGEO	R	31 192 630.03	
Bad Debts Written Off	TB	R	2 443 458.50	
				80.79%

Section 6 – Creditor analysis

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

Description	NT Code	Budget Year 2024/25									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		
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	1 614	-	-	-	-	-	-	-	-	1 614	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0910	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1 614	-	-	-	-	-	-	-	-	1 614	-

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	2023/24	Budget Year 2024/25							
		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:		31 527	42 263	42 270	11 335	29 284	21 135	8 149	38.6%	42 270
Local Government Equitable Share		28 653	31 231	31 231	10 100	22 724	15 616	7 108	45.5%	31 231
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant		769	1 200	1 200	130	407	600	(193)	-32.2%	1 200
Infrastructure Skills Development Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		1 700	1 800	1 800	51	1 094	900	194	21.6%	1 800
Municipal Disaster Relief Grant	3	-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-	-	-
Municipal Demarcation Transition Grant		-	-	-	-	-	-	-	-	-
Integrated City Development Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		405	8 032	8 039	1 053	5 059	4 019	1 039	25.9%	8 039
Provincial Government:		1 017	2 409	2 409	229	991	1 205	(214)	-17.7%	2 409
Infrastructure		221	50	50	-	-	25	(25)	-100.0%	50
Infrastructure		-	-	-	-	-	-	-	-	-
Capacity Building		797	2 359	2 359	229	991	1 180	(189)	-16.0%	2 359
Capacity Building		-	-	-	-	-	-	-	-	-
District Municipality:	4	95	-	250	-	-	125	(125)	-100.0%	250
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Capacity Building		95	-	250	-	-	125	(125)	-100.0%	250
Capacity Building		-	-	-	-	-	-	-	-	-
Other grant providers:		75	38	38	-	22	19	3	16.1%	38
Other Grants Received		75	38	38	-	22	19	3	16.1%	38
		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	32 714	44 710	44 967	11 563	30 296	22 483	7 813	34.7%	44 967
Capital Transfers and Grants										
National Government:		19 731	15 000	15 000	1 100	3 307	7 500	(4 193)	-55.9%	15 000
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		8 331	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		11 400	15 000	15 000	1 100	3 307	7 500	(4 193)	-55.9%	15 000
		-	-	-	-	-	-	-	-	-
Provincial Government:		3 315	2 630	3 971	218	218	1 986	(1 767)	-89.0%	3 971
Infrastructure		2 570	1 400	2 741	218	218	1 371	(1 152)	-84.1%	2 741
Infrastructure		-	-	-	-	-	-	-	-	-
Capacity Building		745	1 230	1 230	-	-	615	(615)	-100.0%	1 230
Other grant providers:		1 688	-	-	-	-	-	-	-	-
[insert description]		1 688	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	24 734	17 630	18 971	1 319	3 526	9 486	(5 960)	-62.8%	18 971
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	57 448	62 340	63 938	12 882	33 822	31 969	1 853	5.8%	63 938

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

Description	Ref	2023/24				Budget Year 2024/25				
		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:		30 216	34 633	34 632	2 860	15 185	18 954	(3 769)	-19.9%	34 632
Equitable Share		27 439	31 231	31 231	2 647	13 594	16 632	(3 038)	-18.3%	31 231
Energy Efficiency and Demand Side Management Grant										
Expanded Public Works Programme Integrated Grant		782	1 200	1 200	130	407	1 200	(793)	-66.1%	1 200
Infrastructure Skills Development Grant										
Integrated City Development Grant										
Local Government Financial Management Grant		1 622	1 800	1 800	51	990	1 100	(110)	-10.0%	1 800
Municipal Demarcation Transition Grant										
Municipal Disaster Relief Grant										
Municipal Systems Improvement Grant										
Neighbourhood Development Partnership Grant										
Municipal Disaster Recovery Grant										
Rural Road Asset Management Systems Grant										
Municipal Infrastructure Grant		372	402	401	32	193	21	172	804.4%	401
Provincial Government:		2 468	2 632	2 632	152	861	1 282	(421)	-32.8%	2 632
Infrastructure			50	50						50
Infrastructure										
Capacity Building		2 468	2 582	2 582	152	861	1 282	(421)	-32.8%	2 582
Capacity Building										
Other grant providers:		3 856	38	325	0	6	164	(158)	-96.4%	325
Expenditure on Other Grants		3 856	38	325	0	6	164	(158)	-96.4%	325
Total operating expenditure of Transfers and Grants:		36 540	37 302	37 589	3 012	16 051	20 399	(4 348)	-21.3%	37 589
Capital expenditure of Transfers and Grants										
National Government:		17 157	21 240	19 673	1 845	7 107	6 916	190	2.8%	19 673
Integrated National Electrification Programme Grant										
Municipal Infrastructure Grant		7 245	8 197	6 629	888	4 231	2 866	1 365	47.6%	6 629
Neighbourhood Development Partnership Grant										
Rural Road Asset Management Systems Grant										
Urban Settlement Development Grant										
Integrated City Development Grant										
Municipal Disaster Recovery Grant										
Energy Efficiency and Demand Side Management Grant										
Local Government Financial Management Grant										
Public Transport Network Grant										
Regional Bulk Infrastructure Grant										
Water Services Infrastructure Grant		9 913	13 043	13 043	957	2 876	4 050	(1 174)	-29.0%	13 043
Infrastructure Skills Development Grant										
Municipal Disaster Relief Grant										
Municipal Emergency Housing Grant										
Metro Informal Settlements Partnership Grant										
Integrated Urban Development Grant										
Provincial Government:		693	2 548	3 453	260	260	757	(497)	-65.7%	3 453
Infrastructure			1 217	2 384	190	190	1 018	(828)	-81.3%	2 384
Infrastructure										
Capacity Building		693	1 330	1 070	70	70	(261)	331	-126.8%	1 070
Capacity Building										
District Municipality:										
Infrastructure										
Infrastructure										
Capacity Building										
Capacity Building										
Other grant providers:		1 509								
Expenditure on Other Grants		1 509								
Total capital expenditure of Transfers and Grants		19 359	23 788	23 126	2 104	7 367	7 673	(307)	-4.0%	23 126
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		55 899	61 090	60 715	5 117	23 418	28 073	(4 655)	-16.6%	60 715

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	2023/24		Budget Year 2024/25						
		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		2 998	3 319	3 319	260	1 559	1 573	(14)	-1%	3 319
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Motor Vehicle Allowance								-		
Cellphone Allowance		325	370	370	27	165	188	(23)	-12%	370
Housing Allowances								-		
Other benefits and allowances								-		
Sub Total - Councillors		3 324	3 689	3 689	287	1 723	1 760	(37)	-2%	3 689
% increase	4		11.0%	11.0%						11.0%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		2 983	3 220	3 220	168	1 477	964	513	53%	3 220
Pension and UIF Contributions		-	196	196	-	-	98	(98)	-100%	196
Medical Aid Contributions		-	111	111	6	33	56	(23)	-41%	111
Overtime								-		
Performance Bonus		235	537	537	-	-	269	(269)	-100%	537
Motor Vehicle Allowance		421	468	468	-	100	234	(134)	-57%	468
Cellphone Allowance		91	108	108	7	50	39	11	29%	108
Housing Allowances								-		
Other benefits and allowances		-	0	0	0	0	0	(0)	0%	0
Sub Total - Senior Managers of Municipality		3 730	4 640	4 640	180	1 660	1 659	1	0%	4 640
% increase	4		24.4%	24.4%						24.4%
Other Municipal Staff										
Basic Salaries and Wages		20 012	24 575	24 575	1 891	11 179	12 433	(1 254)	-10%	24 575
Pension and UIF Contributions		3 208	4 051	4 051	296	1 695	2 007	(312)	-16%	4 051
Medical Aid Contributions		985	1 161	1 161	69	443	523	(80)	-15%	1 161
Overtime		1 886	1 340	1 340	165	904	550	354	64%	1 340
Performance Bonus		1 642	1 928	1 928	-	19	964	(945)	-98%	1 928
Motor Vehicle Allowance		25	50	50	2	12	23	(11)	-46%	50
Cellphone Allowance		217	228	228	16	105	108	(3)	-3%	228
Housing Allowances		85	99	99	74	113	47	65	138%	99
Other benefits and allowances		1 386	1 330	1 330	126	690	597	93	16%	1 330
Payments in lieu of leave		535	352	352	-	50	176	(126)	-72%	352
Long service awards		-	48	48	-	47	45	2	4%	48
Post-retirement benefit obligations	2	1 047	103	103	-	33	51	(19)	-37%	103
Entertainment								-		
Scarcity								-		
Acting and post related allowance								-		
In kind benefits								-		
Sub Total - Other Municipal Staff		31 026	35 266	35 266	2 640	15 291	17 527	(2 236)	-13%	35 266
% increase	4		13.7%	13.7%						13.7%
Total Parent Municipality		38 080	43 595	43 595	3 108	18 674	20 946	(2 272)	-11%	43 595
Unpaid salary, allowances & benefits in arrears:										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		38 080	43 595	43 595	3 108	18 674	20 946	(2 272)	-11%	43 595
% increase	4		14.5%	14.5%						14.5%
TOTAL MANAGERS AND STAFF		34 756	39 906	39 906	2 820	16 951	19 186	(2 235)	-12%	39 906

Section 10 – Actuals and Revised Targets for Cash Receipts

WC052 Prince Albert - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q2 Second Quarter

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Outcome	June Outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Cash Receipts By Source																	
Property rates		519	704	589	499	347	331	431	424	614	447	447	581	5 932	6 944	7 566	
Service charges - Electricity revenue		2 644	2 229	2 228	2 013	2 280	1 885	954	1 781	1 544	2 122	1 575	3 888	25 141	26 969	29 246	
Service charges - Water revenue		288	302	323	349	298	289	126	179	126	147	76	1 797	4 301	4 752	5 207	
Service charges - Waste Water Management		472	426	451	498	494	422	463	391	484	457	439	713	5 710	6 380	6 967	
Service charges - Waste Management		176	177	178	196	178	163	239	232	248	240	242	742	3 012	3 308	3 623	
Rental of facilities and equipment		6	17	6	64	5	50	114	37	37	80	46	168	629	673	727	
Interest earned - external investments		518	534	458	465	439	455	456	494	449	515	531	(250)	5 063	5 418	5 851	
Interest earned - outstanding debtors		10	18	12	45	16	7	115	115	115	115	116	730	1 414	1 513	1 634	
Dividends received																	
Fines, penalties and forfeits		55	55	57	78	31	50	4	5	6	5	4	(288)	62	67	72	
Licences and permits		9	10	7	23	8	6	8	8	8	8	8	(7)	95	102	110	
Agency services				0	0			18	18	18	18	18	128	220	225	228	
Transfers and Subsidies - Operational		13 971	2 100	0	709		10 640	3 125	3 125	3 125	3 125	3 125	(5 797)	37 246	51 005	54 257	
Other revenue		40 983	13 783	13 811	17 282	14 852	22 331	37	29	56	28	48	(122 779)	462	453	531	
Cash Receipts by Source		59 650	20 354	18 121	22 219	18 948	36 630	6 091	6 837	6 829	7 306	6 676	(120 374)	89 286	107 846	116 018	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		5 611		3 596			8 603	2 217	2 217	2 217	2 217	2 217	(3 637)	25 260	26 781	15 254	
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)																	
Proceeds on Disposal of Fixed and Intangible Assets																	
Short term loans																	
Borrowing long term/refinancing																	
Increase (decrease) in consumer deposits																	
VAT Control (receipts)																	
Decrease (increase) in non-current receivables																	
Decrease (increase) in non-current investments																	
Total Cash Receipts by Source		65 261	20 354	21 717	22 219	18 948	45 233	8 309	9 054	9 046	9 523	8 894	(124 011)	114 546	134 628	131 272	
Cash Payments by Type																	
Employee related costs		2 765	2 942	85	6 198	4 711	77	3 288	3 126	3 399	3 231	3 299	6 684	39 803	41 656	44 938	
Remuneration of councillors		200	201		407	210		329	329	329	329	321	1 034	3 689	3 948	4 264	
Interest																	
Bulk purchases - Electricity			2 529	2 966	2 164	1 585	1 608	1 482	1 537	1 300	1 534	1 434	2 767	20 907	22 370	24 160	
Acquisitions - water & other inventory																	
Contracted services		220	446	558	522	453	424						7 234	9 858	14 122	10 752	
Transfers and subsidies - other municipalities																	
Transfers and subsidies - other																	
Other expenditure		816	591	1 587	31 205 541	7 691	1 864	985	1 657	1 516	2 017	1 868	(31 213 064)	13 070	13 949	15 017	
Cash Payments by Type		4 000	6 710	5 196	31 214 832	14 650	3 973	6 084	6 649	6 543	7 112	6 923	(31 195 345)	87 328	96 045	99 130	
Other Cash Flows/Payments by Type																	
Capital assets			2 378	3 492	1 600	2 147	3 297	2 619	4 169	3 888	2 477	2 256	1 666	29 989	20 439	7 923	
Repayment of borrowing																	
Other Cash Flows/Payments																	
Total Cash Payments by Type		4 000	9 088	8 688	31 216 432	16 797	7 269	8 704	10 818	10 431	9 589	9 179	(31 193 679)	117 316	116 484	107 053	
NET INCREASE/(DECREASE) IN CASH HELD		61 260	11 266	13 029	(31 194 213)	2 151	37 964	(395)	(1 764)	(1 380)	(65)	(285)	(31 069 668)	(2 770)	18 144	24 218	
Cash/cash equivalents at the month/year beginning:		58 268	119 529	130 794	143 823	(31 050 390)	(31 048 239)	(31 010 276)	(31 012 434)	(31 013 819)	(31 013 884)	(31 014 170)	58 268	55 498	73 642	77 860	
Cash/cash equivalents at the month/year end:		119 529	130 794	143 823	(31 050 390)	(31 048 239)	(31 010 276)	(31 010 670)	(31 012 434)	(31 013 819)	(31 013 884)	(31 014 170)	55 498	55 498	73 642	97 860	

Section 11 – Capital Programme Performance

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

Month	2023/24	Budget Year 2024/25							
	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	601	290	256	8	8	256	248	96.7%	0%
August	911	590	556	2 062	2 071	813	(1 258)	-154.8%	7%
September	3 147	3 356	3 322	3 037	5 108	4 135	(973)	-23.5%	17%
October	1 112	3 681	3 648	1 391	6 499	7 783	1 284	16.5%	22%
November	1 113	3 375	3 341	1 867	8 366	11 124	2 758	24.8%	28%
December	833	1 740	1 706	2 876	11 242	12 830	1 589	12.4%	37%
January	92	2 653	2 619	-	-	15 450	-	-	-
February	964	4 202	4 169	-	-	19 619	-	-	-
March	301	3 921	3 888	-	-	23 506	-	-	-
April	2 211	2 510	2 477	-	-	25 983	-	-	-
May	1 213	2 290	2 256	-	-	28 240	-	-	-
June	7 364	1 381	1 348	-	-	29 588	-	-	-
Total Capital expenditure	19 861	29 989	29 588	11 242					

Section 12 – Capital Expenditure by Asset Class

12.1 Supporting Table SC13a – Capital Expenditure on New Assets

WC052 Prince Albert - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q2 Second Quarter

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		3 772	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		1 678	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>		1 678	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>										
<i>Attenuation</i>										
Electrical Infrastructure		207	-	-	-	-	-	-	-	-
<i>Power Plants</i>										
<i>HV Substations</i>										
<i>MV Networks</i>										
<i>LV Networks</i>		207	-	-	-	-	-	-	-	-
<i>Capital Spares</i>										
Water Supply Infrastructure		1 888	-	-	-	-	-	-	-	-
<i>Dams and Weirs</i>		1 888	-	-	-	-	-	-	-	-
Other assets		764	-	-	-	-	-	-	-	-
Operational Buildings		764	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>		764	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>										
<i>Social Housing</i>										
<i>Capital Spares</i>										
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Biological or Cultivated Assets</i>										
Computer Equipment		537	217	217	-	154	217	63	29.1%	217
<i>Computer Equipment</i>		537	217	217	-	154	217	63	29.1%	217
Furniture and Office Equipment		126	52	52	-	3	52	49	94.0%	52
<i>Furniture and Office Equipment</i>		126	52	52	-	3	52	49	94.0%	52
Machinery and Equipment		4 856	1 344	130	3	30	(476)	(506)	106.3%	130
<i>Machinery and Equipment</i>		4 856	1 344	130	3	30	(476)	(506)	106.3%	130
Transport Assets		-	-	-	-	-	-	-	-	-
<i>Transport Assets</i>										
Land		-	-	-	-	-	-	-	-	-
<i>Land</i>										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>										
Living resources		-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
<i>Immature</i>		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Total Capital Expenditure on new assets	1	10 055	1 614	400	3	187	(207)	(394)	190.5%	400

12.2 Supporting Table SC13b – Capital Expenditure on Renewal of Assets by Asset Class

WC052 Prince Albert - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q2 Second Quarter

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		15 022	24 385	26 118	2 035	9 567	11 759	2 191	18.6%	26 118
Roads Infrastructure		2 327	3 043	5 435	306	2 576	2 935	359	12.2%	5 435
Roads		2 327	3 043	5 435	306	2 576	2 935	359	12.2%	5 435
Electrical Infrastructure		1 534	7 211	5 386	582	3 925	3 538	(387)	-10.9%	5 386
MV Substations		838	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		696	7 211	5 386	582	3 925	3 538	(387)	-10.9%	5 386
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		10 684	14 130	15 297	1 147	3 066	5 285	2 219	42.0%	15 297
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	13 913	15 079	1 147	3 066	5 068	2 002	39.5%	15 079
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		10 407	217	217	-	-	217	217	100.0%	217
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		277	-	-	-	-	-	-	-	-
Sanitation Infrastructure		346	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		346	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		131	-	-	-	-	-	-	-	-
Landfill Sites		131	-	-	-	-	-	-	-	-
Community Assets		519	435	435	-	-	435	435	100.0%	435
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		519	435	435	-	-	435	435	100.0%	435
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		519	435	435	-	-	435	435	100.0%	435
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		173	217	217	70	70	109	39	35.7%	217
Operational Buildings		173	217	217	70	70	109	39	35.7%	217
Stores		173	217	217	70	70	109	39	35.7%	217
Transport Assets		250	2 417	2 417	768	1 418	1 304	(113)	-8.7%	2 417
Transport Assets		250	2 417	2 417	768	1 418	1 304	(113)	-8.7%	2 417
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immunature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	15 965	27 454	29 188	2 873	11 055	13 606	2 552	18.8%	29 188

12.3 Supporting Table SC13c – Repairs and Maintenance by Asset Class Assets

WC052 Prince Albert - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q2 Second Quarter

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		17 534	20 479	20 479	1 460	9 166	10 126	960	9.5%	20 479
Roads Infrastructure		9 727	9 453	9 453	673	4 158	4 472	314	7.0%	9 453
Roads										
Road Structures		9 727	9 453	9 453	673	4 158	4 472	314	7.0%	9 453
Electrical Infrastructure		868	2 768	2 768	266	1 599	1 556	(43)	-2.7%	2 768
Power Plants										
MV Networks		12	6	6	-	-	3	3	100.0%	6
LV Networks		855	2 762	2 762	266	1 599	1 553	(46)	-2.9%	2 762
Capital Spares										
Water Supply Infrastructure		5 031	4 595	4 595	250	1 816	2 232	416	18.6%	4 595
Distribution		5 031	4 595	4 595	250	1 816	2 232	416	18.6%	4 595
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		1 619	3 016	3 016	269	1 526	1 629	102	6.3%	3 016
Pump Station										
Reticulation		1 619	3 016	3 016	269	1 526	1 629	102	6.3%	3 016
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		290	646	646	3	65	236	171	72.4%	646
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points		290	646	646	3	65	236	171	72.4%	646
Community Assets		3	6	6	2	2	3	1	42.5%	6
Community Facilities		3	6	6	2	2	3	1	42.5%	6
Halls										
Police										
Parks		3	6	6	2	2	3	1	42.5%	6
Other assets		107	196	196	9	20	106	86	81.2%	196
Operational Buildings		107	196	196	9	20	106	86	81.2%	196
Municipal Offices		107	196	196	9	20	106	86	81.2%	196
Pay/Enquiry Points										
Computer Equipment		-	-	-	-	-	-	-		-
Computer Equipment										
Furniture and Office Equipment		28	33	33	1	2	14	12	84.6%	33
Furniture and Office Equipment		28	33	33	1	2	14	12	84.6%	33
Machinery and Equipment		3 641	2 647	2 647	177	892	1 270	378	29.8%	2 647
Machinery and Equipment		3 641	2 647	2 647	177	892	1 270	378	29.8%	2 647
Transport Assets		53	56	56	0	38	12	(26)	-211.4%	56
Transport Assets		53	56	56	0	38	12	(26)	-211.4%	56
Land		-	-	-	-	-	-	-		-
Land										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals										
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-		-
Policing and Protection										
Zoological plants and animals										
Total Repairs and Maintenance Expenditure	1	21 366	23 417	23 417	1 649	10 119	11 531	1 412	12.2%	23 417

12.4 Supporting Table SC13e – Capital Expenditure on Upgrading of Existing Assets by Asset Class

WC052 Prince Albert - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - Q2 Second Quarter

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	921	-	-	-	(460)	(460)	100.0%	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Water Supply Infrastructure		-	921	-	-	-	(460)	(460)	100.0%	-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works		-	921	-	-	-	(460)	(460)	100.0%	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls										
Outdoor Facilities										
Capital Spares										
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights										
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment										
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment										
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets										
Land		-	-	-	-	-	-	-	-	-
Land										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on upgrading of existing assets	1	-	921	-	-	-	(460)	(460)	100.0%	-

12.4.1 Top 10 Capital Projects

Top 10 Capital Projects, December 2024											
Number	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	SOBIP/Year to date Budget	Variance R'000	% Variance	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	MIG. Specialised Waste Vehicles (Yellowfleet)	R 1 213 783.00	R -	R -	R 101 148.58	R 101 148.58	8%	Tipper truck was delivered in 2023/24FY & Dozer is on 2025/26 FY Budget	Planning stage (implementation planned for 2025/26 procurement of dozer)	None	N/A
	MIG. New High Mast Light (Klaarstroom)	R 1 792 913.00	R -	R 1 681 060.80	R 149 409.42	R 1 531 651.38	-85%	Practical Completed	Practical Completed	Eskom delaying is supplying power connection point in two High Mast Lights	Awaiting for Eskom
3	MIG - High Mast Lights (Prince Albert)	R 3 348 892.00	R -	R 1 960 627.19	R 279 074.33	R 1 681 552.86	-50%	Practical Completed	Practical Completed	None	N/A
4	MIG - High Mast Lights (Leeu-Gamka)	R 920 548.00	R -	R 871 972.95	R 76 712.33	R 795 260.62	-86%	Practical Completed	Practical Completed	Eskom delaying is supplying power connection point in two High Mast Lights	Awaiting for Eskom
5	PT (ERG) - PV Plant Study	R 347 826.00	R -	R -	R 28 985.50	R 28 985.50	8%	Concept report was issue in 2023/24 FY	feasibility stage	None	
6	WSIG. Water & Sanitation Infrastructure Leeu-Gamka	R 13 043 478.00	R -	R 3 307 290.39	R 1 086 956.50	R 2 220 333.89	-17%	Phase 1 Practical completed, phase 2 Tender evaluation	Phase 1 Practical completed, phase 2 Tender evaluation	Phase 2 tender submissions exceeds budget.	Clarify tendered rates
7	MIG - Upgrading of Klaarstroom Water Treatment Plant	R 920 603.00	R -	R -	R 76 716.92	R 76 716.92	8%	Planning Stage for 2025/26 FY	Application Submitted to MIG. Awaiting appraisal	None	N/A
8	PT - Surface Water Supply Security	R 869 565.00	R -	R -	R 72 463.75	R 72 463.75	8%	Project Kick-Off	Planning stage	None	N/A
	Totals	R 21 588 043.00	R -	R 7 820 951.34	R 1 871 467.33	R 5 949 484.00					
Project status: If the project is in the SCM process of being procured. Please state in which stage (planning, specification, advertising, etc)											

Section 13 – Monthly Bank Reconciliation

	PRINCE ALBERT MUNICIPALITY
BANK RECONCILIATION ON 31 December 2024	

	A. CASHBOOK	CONFIG CODE	TOTAL	PRIMARY BANK ACCOUNT: 2640560064
	Cashbook balance on 01 December 2024		962,100.90	962,100.90
Plus:	Primary Bank ABSA Deposits	031204146052	22,954,750.26	22,954,750.26
Plus:	Primary Bank Interest Earned	031204146055	9,455.36	9,455.36
Minus:	Primary Bank Account Withdrawals	031204146054	-8,435,043.08	-8,435,043.08
Minus:	Primary Bank Account ABSA Charges	031204146056	-	-
	Cashbook balance on 31 December 2024		15,491,263.44	15,491,263.44

	B.BANK	TOTAL	PRIMARY BANK ACCOUNT: 2640560064
	Bank Statement balance on 31 December 2024		2,038,534.07
Plus:	Deposit in ledger and not on bank statement	20,659.81	20,659.81
Minus:	Debit Cards on bank statement and not receipted in general ledger	-	-
Minus:	Outstanding EFT's & Outstanding Cheques	-842.44	-842.44
Plus:	Creditor's payments on bank statement and not in ledger	13,370,877.93	13,370,877.93
Minus:	PAYAT Differences (Receipted but funds not transferred yet)	23,592.85	23,592.85
Plus:	Debtor's deposit in bank statement and not in ledger	37,521.68	37,521.68
Plus:	Difference between receipt and bank	919.54	919.54
	Bank Statement balance on 31 December 2024		15,491,263.44

COMPILED BY:	T. CARELSE 10-01-2025
REVIEWED BY:	 10-01-2025

Section 14 – Quarterly Withdrawals Section 11 of the MFMA

PROVINCIAL TREASURY		
Withdrawals from Municipal Bank Accounts		
In accordance with Section 11, Sub-section 1 (b) to (j)		
NAME OF MUNICIPALITY:	Prince Albert Municipality	
MUNICIPAL DEMARCATION CODE:	WC052	
QUARTER ENDED:	Dec-24	
MFMA section 11. (1) Only the accounting officer or the chief financial officer of a municipality, or any other senior financial official of the municipality acting on the written authority of the accounting officer may withdraw money or authorise the withdrawal of money from any of the municipality's bank accounts, and may do so only - (b) to defray expenditure authorised in terms of section 26(4); (c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1); (d) in the case of a bank account opened in terms of section 12, to make payments from the account in accordance with subsection (4) of that section; (e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including - (i) money collected by the municipality on behalf of that person or organ of state by agreement; or (ii) any insurance or other payments received by the municipality for that person or organ of state; (f) to refund money incorrectly paid into a bank account; (g) to refund guarantees, sureties and security deposits; (h) for cash management and investment purposes in accordance with section 13; (i) to defray increased expenditure in terms of section 31; or (j) for such other purposes as may be prescribed.	Amount	Reason for withdrawal
	(b) to defray expenditure authorised in terms of section 26(4);	R 0.00
(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);	R 0.00	
(d) in the case of a bank account opened in terms of section 12, to make payments from the account in accordance with subsection (4) of that section;	R 0.00	
(e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including -	R 0.00	
(i) money collected by the municipality on behalf of that person or organ of state by agreement; or	R 0.00	
(ii) any insurance or other payments received by the municipality for that person or organ of state;	R 0.00	
(f) to refund money incorrectly paid into a bank account;	R 0.00	
(g) to refund guarantees, sureties and security deposits;	R 0.00	
(h) for cash management and investment purposes in accordance with section 13;	R 0.00	
(i) to defray increased expenditure in terms of section 31; or	R 0.00	
(j) for such other purposes as may be prescribed.	R 0.00	
(4) The accounting officer must within 30 days after the end of each quarter -	Name and Surname: Bjorn H. C. Metembo	
(a) table in the municipal council a consolidated report of all withdrawals made in terms of subsection 1 (b) to (j) during that quarter; and	Rank/Position: Chief Financial Officer	
(b) submit a copy of the report to the relevant provincial treasury and the Auditor-General.	Signature: 	
Tel number	Fax number	Email Address
023 541 1668		bjorn@pamun.gov.za
The completed form must reach Mr Wesley Baatjies at the Provincial Treasury, Private Bag x 9165, 7 Wale Street, Cape Town, 8000, Tel: 021 483 8662, Fax 021 483 8623, Email: wbaatjie@pgwc.gov.za on or before the 15th of the month following the end of each quarter.		

Section 14 – Cost Containment Quarterly Schedule

Line Items	Adjusted Budget 2024-25	Q1: Year-to Date Budget	Q1: Year-to Date Actual	Savings	Q2: Year-to Date Budget	Q2: Year-to Date Actual	Savings	Q3: Year-to Date Budget	Q3: Year-to Date Actual	Savings	Q4: Year-to Date Budget	Q4: Year-to Date Actual	Savings
000 or thousands													
Use of consultants	37 500	2 204 479	1 926 626	277 853	2 890 694	1 462 812	1 427 882	-	-	-	-	-	-
Vehicles used for political office – bearers	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel and subsistence	(41 200)	210 146	198 273	11 873	171 162	297 796	(126 634)	-	-	-	-	-	-
Domestic accommodation	50 000	80 399	76 312	4 087	95 452	109 426	(13 974)	-	-	-	-	-	-
Credit cards	-	-	-	-	-	-	-	-	-	-	-	-	-
Sponsorships, events and catering	-	32 370	27 161	5 209	22 573	13 182	9 391	-	-	-	-	-	-
Communication	(2 700)	166 577	166 405	172	156 347	185 057	(28 710)	-	-	-	-	-	-
Conferences, meetings and study tours; and	-	-	-	-	-	-	-	-	-	-	-	-	-
Other related expenditure items:	-	-	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	280 221	446 487	(166 266)	269 783	457 134	(187 351)	-	-	-	-	-	-
Office furniture	-	108 677	157 459	(48 782)	158 023	119 797	38 226	-	-	-	-	-	-
Other	243 550	21 877 928	20 869 949	1 007 979	21 571 652	18 554 858	3 016 794	-	-	-	-	-	-
TOTAL COST CONTAINMENT	287 150	24 960 797	23 868 671	1 092 126	25 335 686	21 200 062	4 135 624	-	-	-	-	-	-

Section 15 – Quarterly SDBIP and Material Variances to SDBIP

Please refer attached annexure A for performance targets

**Prince Albert Municipality
Second Quarter MFMA Section
52(d) Report December 2024**

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



Quarter Two Non-Financial Performance Assessment Report

2024/2025

DECEMBER 2024

- 23 Church Street | Prince Albert | Western Cape | 6930
- Telephone: +27 23 541 1320
- E-mail: rekords@pamun.gov.za
- Facebook: www.facebook.com/princealbertmunicipality

TABLE OF CONTENTS

1.1	PERFORMANCE MONITORING	4
1.2	SERVICE DELIVERY PERFORMANCE.....	5
CHAPTER 2: QUARTER TWO NON-FINANCIAL PERFORMANCE ASSESSMENT: OVERVIEW		7
2.1	PERFORMANCE PER NATIONAL KEY PERFORMANCE AREA	9
2.2	PERFORMANCE PER MUNICIPAL STRATEGIC OBJECTIVES	11
2.3	PERFORMANCE PER DIRECTORATE.....	13
ANNEXURE A: 2024/2025 QUARTER TWO NON-FINANCIAL PERFORMANCE ASSESSMENT RESULTS.....		16
	PERFORMANCE: NATIONAL KPA - BASIC SERVICE DELIVERY	17
	PERFORMANCE: NATIONAL KPA – GOOD GOVERNANCE AND PUBLIC PARTICIPATION	24
	PERFORMANCE: NATIONAL KPA – MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	27
	PERFORMANCE: NATIONAL KPA – MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	29
	PERFORMANCE: NATIONAL KPA – LOCAL ECONOMIC DEVELOPMENT.....	30

LIST OF TABLES

Table 1 - Performance Assessment Criteria	3
Table 2 - Overall Summary of Results	7
Table 3 - National Key Performance Area Performance - Overall Result	10
Table 4 - Alignment Table	11
Table 5 - Strategic Objectives Performance - Overall Results.....	12
Table 6 - Organisational Structure	14
Table 7 - Directorate Performance - Overall Result	15
Table 8 – NKPA Performance: Basic Service Delivery	23
Table 9 - NKPA Performance: Good Governance and Public Participation	26
Table 10 - NKPA Performance: Municipal Financial Viability and Management.....	28

LIST OF FIGURES

Figure 1 - Stakeholders in Performance Management	4
Figure 2 - Constitutional Mandate.....	6
Figure 3 - Overall Performance.....	8

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 an electronic performance management system.

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 (October 2024 to December 2024)** of the **2024/2025 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 1 - 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.

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:

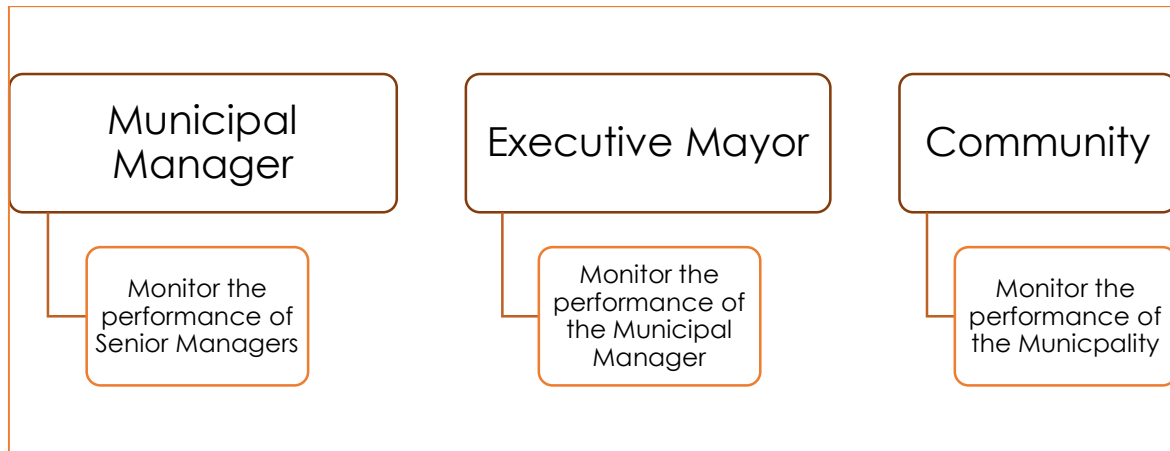


Figure 1 - Stakeholders in Performance Management

It is of pivotal importance that the performance agreements of the Municipal Manager and Directors are aligned with the Service Delivery and Budget Implementation Plan of the organisation. The performance agreements are a legislative prescript and is guided by the Local Government: Municipal Systems Act, No. 32 of 2000 and any Regulation(s) promulgated under the Systems Act relating to organisational performance, these agreements are determined and must be concluded within thirty (30) days after the start of the financial year, and may be reviewed as circumstances demand.

The monitoring and reporting of performance are done continuously through the performance management system to ascertain whether the organisation is still on par with the projections in achieving the strategic objectives of the Council. In the event where under-performance is noted, corroboratory corrective measures must be put in place in order to ensure that under-performance is met.

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.

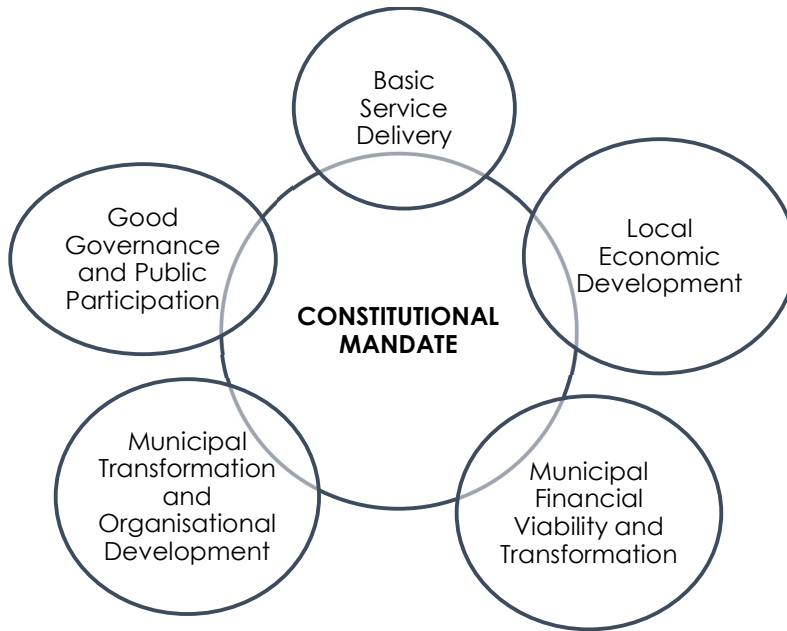


Figure 2 - Constitutional Mandate

The strategic objectives of the Prince Albert Local Municipality are directly aligned to the Constitutional mandate of Local Government, including 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 **2024/2025** financial year has a total of **thirty-nine (39)** 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 **eighteen (18)**¹ key performance indicators had to be implemented. The table below provides an overview of the status as of the end of **December 2024**.

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	5 (27.78%)
Almost Met	2 (11.11%)
Met	3 (16.67%)
Well Met	7 (38.89%)
Extremely Well Met	1 (5.56%)
TOTAL	18 (100%)

Table 2 - Overall Summary of Results

¹ Excludes 21 KPIs which had no target/actuals for the period under review.

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 **2024/2025** financial year and beyond. It is notable that in some cases the key performance indicators were met but the system was not utilised to report, for these indicators a generic comment will be noted from the Department responsible for compiling this report.

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

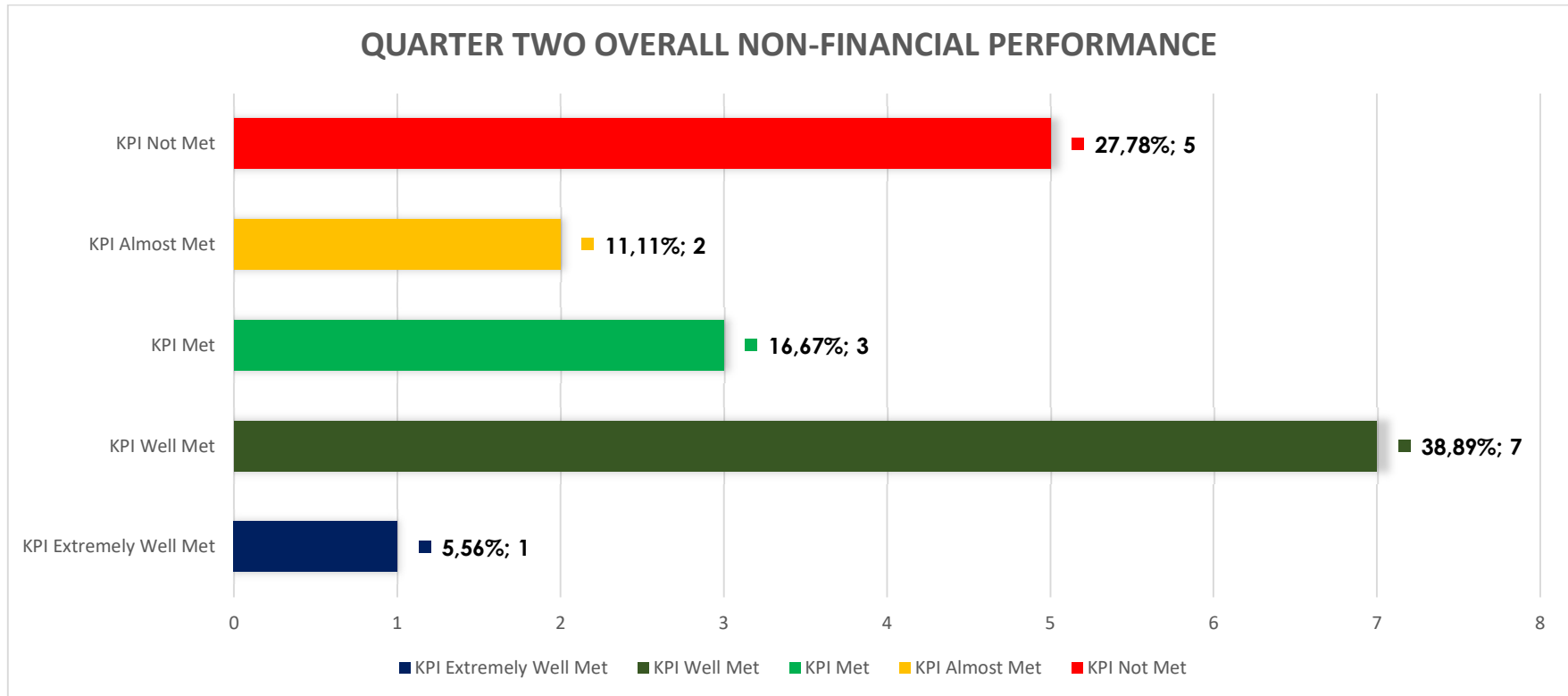


Figure 3 - Overall Performance

In total, **eleven (11)** key performance indicators were **met** for the period under review, **one (1)** were **almost met**, and **six (6)** were **not met** for the period.²

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.

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.

² The data displayed for “key performance indicators met”, include the results of the key performance indicators **met**, **well met**, and **extremely well met**.

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

OVERALL PERFORMANCE RESULTS						
NATIONAL KEY PERFORMANCE AREA	NOT MET	ALMOST MET	MET	WELL MET	EXTREMELY WELL MET	TOTAL
Basic Service Delivery	4 (33.33%)	2 (16.67%)	-	6 (50.00%)	-	12 (66.67%)
Good Governance and Public Participation	1 (33.33%)	-	2 (66.67%)	-	-	3 (16.67%)
Local Economic Development	-	-	-	-	-	-
Municipal Financial Viability and Management	-	-	1 (33.33%)	1 (33.33%)	1 (33.33%)	3 (16.67%)
Municipal Transformation and Institutional Development	-	-	-	-	-	-
TOTAL	5	2	3	7	1	18
	27.78%	11.11%	16.67%	38.89%	5.56%	100%

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 PERFORMANCE RESULTS						
STRATEGIC OBJECTIVE	NOT MET	ALMOST MET	MET	WELL MET	EXTREMELY WELL MET	TOTAL
To promote sustainable integrated development through social and spatial integration that eradicates the apartheid legacy	1 (100.00%)	-	-	-	-	1 (5.56%)
To stimulate, strengthen and improve the economy for sustainable growth	1 (100.00%)	-	-	-	-	1 (5.56%)
To promote the general standard of living	-	-	-	-	-	-
To provide quality, affordable and sustainable services on an equitable basis	2 (20.00%)	2 (20.00%)	-	6 (60.00%)	-	10 (55.56%)
To maintain financial viability & sustainability through prudent expenditure, and sound financial systems	-	-	1 (33.33%)	1 (33.33%)	1 (33.33%)	3 (16.67%)
To commit to the continuous improvement of human skills and resources to deliver effective services	-	-	-	-	-	-
To enhance participatory Democracy	1 (33.33%)	-	2 (66.67%)	-	-	3 (16.67%)
TOTAL	5	2	3	7	1	18
	27.78%	11.11%	16.67%	38.89%	5.56%	100%

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
<p>Municipal Manager</p>	<ul style="list-style-type: none"> - Internal Audit. - Risk Management. - Strategic Management. - Good Governance and Compliance. - Integrated Development Planning (IDP). - Communication Services
<p>Corporate and Community Services</p>	<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.

DIRECTORATE	STRATEGIC FUNCTIONS
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 PERFORMANCE RESULTS						
DIRECTORATE	NOT MET	ALMOST MET	MET	WELL MET	EXTREMELY WELL MET	TOTAL
Office of the Municipal Manager	1 (25.00%)	-	2 (50.00%)	-	1 (25.00%)	4 (22.22%)
Corporate and Community Services	-	-	-	-	-	-
Financial Services	-	-	1 (16.67%)	5 (83.33%)	-	6 (33.33%)
Technical Services	4 (50.00%)	2 (25.00%)	-	2 (25.00%)	-	8 (44.44%)
TOTAL	5	2	3	7	1	18
	27.78%	11.11%	16.67%	38.89%	5.56%	100%

Table 7 - Directorate Performance - Overall Result

ANNEXURE A: 2024/2025 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 are subjected to change at the end of the financial year based on the audit opinions expressed by both Internal Audit and the Auditor-General of South Africa.

PERFORMANCE: NATIONAL KPA - BASIC SERVICE DELIVERY

REFERENCE	RESPONSIBLE DIRECTORATE	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	CALCULATION TYPE	ANNUAL TARGET	QUARTER ENDING DECEMBER 2024				
							TARGET	ACTUAL	R	PERFORMANCE COMMENT (required)	CORRECTIVE MEASURES (required if actual does not meet target)
TL30	Technical Services	To stimulate, strengthen and improve the economy for sustainable growth	Create 85 jobs opportunities in terms of the Expanded Public Works Programme (EPWP) by 30 June 2025	Number of job opportunities created in terms of EPWP by 30 June 2025	Accumulative	85	45	14	R	Fourteen temporary work opportunities were created through the Expanded Public Works Programme (EPWP) for the quarter under review. Council did not make any provision for co-funding towards EPWP which resulted in the failure to meet the target.	Management will review the target to ensure that it is aligned with the EPWP Protocol Agreement, following a review of the Service Delivery and Budget Implementation Plan.
TL35	Technical Services	To promote sustainable development through social and spatial integration that eradicates the apartheid legacy	Develop and submit the Integrated Waste Management Plan to the Council for consideration by 31 December 2024	Integrated Waste Management Plan submitted by 31 December 2024	Accumulative	1	1	0	R	PERFORMANCE MANAGEMENT SECTION COMMENT: No information was available on the system at the time of generating this report.	

REFERENCE	RESPONSIBLE DIRECTORATE	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	CALCULATION TYPE	ANNUAL TARGET	QUARTER ENDING DECEMBER 2024				
							TARGET	ACTUAL	R	PERFORMANCE COMMENT (required)	CORRECTIVE MEASURES (required if actual does not meet target)
TL22	Technical Services	To provide quality, affordable and sustainable services on an equitable basis	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. Excluding consumers connected to the Eskom Network.	Last Value	1 150	1 150	991	○	991 formal residential account holders connected to the municipal electrical infrastructure network were provided with electricity services. This is not a true reflection of the performance of this indicator to date, as this indicator is reliant on external data sources as well. The Municipality awaits the ESKOM data to report the final actuals.	Management will update the performance management system as soon as the outstanding data is made available.

REFERENCE	RESPONSIBLE DIRECTORATE	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	CALCULATION TYPE	ANNUAL TARGET	QUARTER ENDING DECEMBER 2024				
							TARGET	ACTUAL	R	PERFORMANCE COMMENT (required)	CORRECTIVE MEASURES (required if actual does not meet target)
TL23	Financial Services	To provide quality, affordable and sustainable services on an equitable basis	Provide 50kwh free basic electricity to registered indigent account holders connected to the municipal & ESKOM electrical infrastructure network as on 30 June 2025	Number of indigent account holders receiving free basic electricity which are connected to the municipal electrical infrastructure network. Consumers receiving free basic electricity from ESKOM is also included.	Last Value	1 100	1 050	1 160	G2	Same actual used as first quarter due to information from Eskom not yet received on reporting due date.	No corrective measures are required, the key performance indicator is met for the reporting period.
TL24	Technical Services	To provide quality, affordable and sustainable services on an equitable basis	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	Last Value	2 650	2 650	2 795	G2	2, 795 formal residential account holders were provided with refuse removal, refuse dumps, and solid waste disposal services for the quarter under review.	No corrective measures are required, the key performance indicator is met for the reporting period.

REFERENCE	RESPONSIBLE DIRECTORATE	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	CALCULATION TYPE	ANNUAL TARGET	QUARTER ENDING DECEMBER 2024				
							TARGET	ACTUAL	R	PERFORMANCE COMMENT (required)	CORRECTIVE MEASURES (required if actual does not meet target)
TL25	Financial Services	To provide quality, affordable and sustainable services on an equitable basis	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	Last Value	1 100	1 050	1 181	G2	Actual more than target.	No corrective measures are required, the key performance indicator is met for the reporting period.
TL26	Technical Services	To provide quality, affordable and sustainable services on an equitable basis	Provision of clean piped water to formal 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	Last Value	2 600	2 600	2 643	G2	2, 643 formal residential account holders were provided with clean piped water for the quarter under review.	No corrective measures are required, the key performance indicator is met for the reporting period.
TL27	Financial Services	To provide quality, affordable and sustainable services on an equitable basis	Provide 6kl free basic water to registered indigent account holders per month	Number of registered indigent account holders receiving 6kl of free water.	Last Value	1 200	1 000	1 207	G2	Actuals more than target.	No corrective measures are required, the key performance indicator is met for the reporting period.

REFERENCE	RESPONSIBLE DIRECTORATE	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	CALCULATION TYPE	ANNUAL TARGET	QUARTER ENDING DECEMBER 2024				
							TARGET	ACTUAL	R	PERFORMANCE COMMENT (required)	CORRECTIVE MEASURES (required if actual does not meet target)
TL28	Technical Services	To provide quality, affordable and sustainable services on an equitable basis	Provision of sanitation services to formal 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.	Last Value	2 600	2 600	2 306	○	2, 306 formal residential account holders received sanitation services for the quarter under review. The Municipality has two informal settlements where more than one household make use of one sanitation facility, this is a contributing factor to the under-performance of the key performance indicator.	The project is in the pipeline to formalise the informal settlement in the town of Klaarstroom, this is an initiative between the Municipality and the Provincial Department. This will be a multi-year project, if consensus is reached between the stakeholders.

REFERENCE	RESPONSIBLE DIRECTORATE	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	CALCULATION TYPE	ANNUAL TARGET	QUARTER ENDING DECEMBER 2024				
							TARGET	ACTUAL	R	PERFORMANCE COMMENT (required)	CORRECTIVE MEASURES (required if actual does not meet target)
TL29	Financial Services	To provide quality, affordable and sustainable services on an equitable basis	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.	Last Value	1 100	1 050	1 156	G2	Actual more than target.	No corrective measures are required, the key performance indicator is met for the reporting period.
TL31	Technical Services	To provide quality, affordable and sustainable services on an equitable basis	Excellent water quality measured by the compliance of water Lab results with SANS 241 criteria for Prince-Albert, Leeu-Gamka and Klarstroom.	Percentage of Lab Results complying with SANS 241	Last Value	94%	94%	0%	R	<u>PERFORMANCE MANAGEMENT SECTION COMMENT:</u> No information was available on the system at the time of generating this report.	

REFERENCE	RESPONSIBLE DIRECTORATE	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	CALCULATION TYPE	ANNUAL TARGET	QUARTER ENDING DECEMBER 2024				
							TARGET	ACTUAL	R	PERFORMANCE COMMENT <i>(required)</i>	CORRECTIVE MEASURES <i>(required if actual does not meet target)</i>
TL32	Technical Services	To provide quality, affordable and sustainable services on an equitable basis	Excellent waste water quality measured by the compliance of waste water Lab results with SANS irrigation standard (for Prince-Albert, Leeu-Gamka and Klarstroom)	Percentage of Lab Results complying with SANS Irrigation standards	Last Value	80%	80%	0%	R	<p>PERFORMANCE MANAGEMENT SECTION COMMENT: No information was available on the system at the time of generating this report.</p>	

Table 8 – NKPA Performance: Basic Service Delivery

PERFORMANCE: NATIONAL KPA – GOOD GOVERNANCE AND PUBLIC PARTICIPATION

REFERENCE	RESPONSIBLE DIRECTORATE	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	CALCULATION TYPE	ANNUAL TARGET	QUARTER ENDING DECEMBER 2024				
							TARGET	ACTUAL	R	PERFORMANCE COMMENT <i>(required)</i>	CORRECTIVE MEASURES <i>(required if actual does not meet target)</i>
TL4	Office of the Municipal Manager	To enhance participatory democracy	Conduct quarterly General Council meetings	Number of General Council meetings conducted	Carry Over	1	1	1	G	A General Council meeting was held on 05 December 2024.	No corrective measures are required, the key performance indicator is met for the reporting period.

REFERENCE	RESPONSIBLE DIRECTORATE	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	CALCULATION TYPE	ANNUAL TARGET	QUARTER ENDING DECEMBER 2024				
							TARGET	ACTUAL	R	PERFORMANCE COMMENT (required)	CORRECTIVE MEASURES (required if actual does not meet target)
TL5	Office of the Municipal Manager	To enhance participatory democracy	Conduct quarterly Section 80 Committee meetings	Number of Section 80 Committee meetings held per quarter	Carry Over	4	4	4	G	Four Section 80 Committee Meetings were held, respectively (1) Development Services, 12 November 2024; (2) Personnel and Administration, 12 November 2024; (3) Technical Services, 13 November 2024; and (4) Finance, 13 November 2024.	No corrective measures are required, the key performance indicator is met for the reporting period.

REFERENCE	RESPONSIBLE DIRECTORATE	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	CALCULATION TYPE	ANNUAL TARGET	QUARTER ENDING DECEMBER 2024				
							TARGET	ACTUAL	R	PERFORMANCE COMMENT (required)	CORRECTIVE MEASURES (required if actual does not meet target)
TL9	Office of the Municipal Manager	To enhance participatory democracy	Conduct quarterly audit committee meetings	The number of audit committee meetings conducted	Accumulative	4	1	0	R	No Audit Committee meeting convened for the quarter under review. At the meeting of 27 August 2024, it was resolved that the preliminary dates for the Audit Committee will be communicated through the Office of the Municipal Manager.	Management will ensure that the resolution of the Audit Committee meeting held on 27 August 2024 is implemented in the third quarter of the financial year. Management will further ensure that the under-performance of this key performance indicator is addressed before the end of this reporting financial year.

Table 9 - NKPA Performance: Good Governance and Public Participation

PERFORMANCE: NATIONAL KPA – MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

REFERENCE	RESPONSIBLE DIRECTORATE	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	CALCULATION TYPE	ANNUAL TARGET	QUARTER ENDING DECEMBER 2024				
							TARGET	ACTUAL	R	PERFORMANCE COMMENT <i>(required)</i>	CORRECTIVE MEASURES <i>(required if actual does not meet target)</i>
TL2	Office of the Municipal Manager	To maintain financial viability & sustainability through prudent expenditure, and sound financial systems	Spend 90% of the municipal approved capital budget on capital projects by 30 June 2025 (Actual amount spent on capital projects/Total amount budgeted for capital projects) X100	% of the municipal capital budget actually spent on capital projects as at 30 June 2025	Carry Over	90%	25%	37.99%	B	The total capital expenditure as at end-December equates to 37,99% [Total Expenditure: R11, 241, 931.96 / Total Budget: R29, 587, 522.00 * 100% = 37,99%]	No corrective measures are required, the key performance indicator is met for the reporting period.

REFERENCE	RESPONSIBLE DIRECTORATE	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	CALCULATION TYPE	ANNUAL TARGET	QUARTER ENDING DECEMBER 2024				
							TARGET	ACTUAL	R	PERFORMANCE COMMENT <i>(required)</i>	CORRECTIVE MEASURES <i>(required if actual does not meet target)</i>
TL14	Financial Services	To maintain financial viability & sustainability through prudent expenditure, and sound financial systems	Maintain a Year to Date (YTD) debtors' payment percentage of 82% excluding traffic services	Achieve a debtor payment percentage of 82% as at 30 June 2025 {(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100}	Last Value	82%	82%	87.67%	G2	Collection Percentage exceeds the target.	None.
TL15	Financial Services	To maintain financial viability & sustainability through prudent expenditure, and sound financial systems	Maintain a financially unqualified audit opinion for the 2023/2024 financial year	Financial statements considered free from material misstatements as per the Auditor-Generals' Report	Last Value	1	1	1	G	Maintained a financial unqualified audit opinion.	None.

Table 10 - NKPA Performance: Municipal Financial Viability and Management

PERFORMANCE: NATIONAL KPA – MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT

No key performance indicators linked to the National Key Performance Area – Municipal Transformation and Institutional Development for the quarter under review.

PERFORMANCE: NATIONAL KPA – LOCAL ECONOMIC DEVELOPMENT

No key performance indicators linked to the National Key Performance Area – Local Economic Development for the 2024/2025 financial year.

Section 16 – Accounting officer's quality certification

QUALITY CERTIFICATE

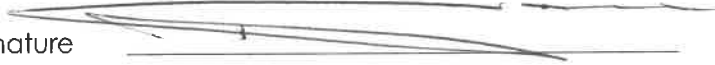
I, **N I Van Stade**, accounting officer of **Prince Albert Municipality**, hereby certify that

Quarterly budget and performance assessment for the quarter ended December 2024 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name: **N I Van Stade**

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

Signature



Date

23-01-25