

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.

MONTHLY BUDGET STATEMENT

APRIL 2025

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Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

mSCOA – Municipal Standard Chart of Accounts.

Legislative Framework

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

- The Municipal Finance Management Act
- Section 71: Monthly budget statements
- Local Government: Municipal Finance Management Act (56/2003)
- Municipal budget and reporting regulations (MBRR)

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

Format of Monthly Budget Statements

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

Tabling of monthly budget statements

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

Publication of monthly budget statements

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

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

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

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

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In-Year Report - Monthly Budget Statement

Mayor’s report

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

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

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

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

1.1.1 Implementation of budget in terms of SDBIP

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

1.1.2 Financial problems or risks facing the municipality

The municipality is in a position to meet its current commitments. The municipality are focused on ensuring fiscal responsibility and sustainability by strengthening our financial resilience and to maintain essential services for all residents.

1.1.3 Other information

The municipality approved its annual budget for 2024/25 financial year as per legislation (MFMA).

Section 2 – Resolutions

Resolutions

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

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

IN-YEAR REPORTS 2024/2025

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

RECOMMENDATION:

1. That the Mayor take note of the monthly statement and supporting documentation for April 2025.

Section 3 – Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

3.2.1 Measured against annual budget (originally approved)

Revenue by Source

Annual Rates, Refuse Removal and Sewerage were levied in July 2024 for the 2024/2025 financial year. The amounts for rates and service charges do not represent cash received but levied amounts.

Total revenue received to date was R 82 394 359.86.

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

Services charges: A negative YTD variance of 7% for service charges. The municipality introduced an incentive programme and although the municipality received some income based on the programme it also written of service charges based on the programme. The program will continue until June 2025 and it is expected that it will increase the income from service charges although there will be write-offs.

Interest earned: A positive YTD variance of 5%. The municipality is in the process to get information from a few banks to make external investments.

Fines, penalties and forfeits: A negative YTD variance of 93%. Currently there is no speed measurements done because the speed camera of the traffic department is out of operation. The current tender for a back office has been advertised two times but no tenders have been received.

Agency Service: A positive YTD variance of 66%. Agency services are done on a monthly basis and paid over to the department of transport. Correction has been made on the line item and the correct reporting will be done from this reporting period.

Transfers and subsidies: A positive YTD variance of 17% are due to the fact that the municipality has received most of the grant funding.

Please refer to table C4 on page 17 for a Breakdown of Revenue by Source.

Operating expenditure by type

The total expenditure to date is R 73 544 017.80.

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

Employee Cost: A negative YTD budget variance of 13%. Most of the vacant positions have been filled. The critical position of Director Corporate and Community Services is, however still vacant and will bring the budget variance in line.

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

Finance charges: A negative YTD budget variance of 16% is recorded.

Bulk purchases: A negative YTD budget variance of 11% is reflected. The monthly Eskom account for bulk purchases is paid according to the requirements of the MFMA within 30 days each month.

Contracted services: A negative YTD budget variance of 38% is reflected. Please refer to the challenges regarding contracted services based on the top 10 capital projects on page 27.

Transfers and Subsidies: A negative YTD budget variance of 69% 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 17 for the Breakdown of Expenditure by Type.

Capital expenditure: YTD capital expenditure amounts to R 14 337 666.18.

Cash flow: Bank balance as at 31 April 2025 reflects a positive amount of R 66 382 162.96.

Please refer to table C7 on page 21 for the Monthly Budget Statement – Cash Flow.

3.2.2 Reports, tables, charts & explanations

No summary tables and charts are included for this section of the April 2025 Budget Statement report.

3.3 Material variances from SDBIP

No variances were report for April 2025.

3.4 Remedial or corrective steps

No remedial or corrective steps are needed for April 2025.

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. Cost containment is still implemented to make sure that the municipality stays financially stable and is reported on a quarterly basis.

Section 4 – In-year Budget Statement Tables

In-Year budget statement tables

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

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

And

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

4.1 Monthly budget statements

4.1.1 Table C1: S71 Monthly Budget Statement Summary

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

Description	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	5 900	383	5 172	5 025	146	3%	5 900
Service charges	33 311	37 089	34 634	2 710	27 351	30 143	(2 792)	-9%	34 634
Investment revenue	6 183	5 063	5 225	455	4 583	4 130	453	11%	5 225
Transfers and subsidies - Operational	32 714	44 710	36 893	450	35 936	30 722	5 213	17%	36 893
Other own revenue	20 019	12 216	21 054	1 243	9 353	17 586	(8 233)	-47%	–
Total Revenue (excluding capital transfers and contributions)	97 981	105 328	103 705	5 242	82 394	87 606	(5 212)	-6%	103 705
Employee costs	34 385	39 906	40 311	2 868	28 296	32 591	(4 294)	-13%	40 311
Remuneration of Councillors	3 324	3 689	3 689	294	2 937	3 076	(139)	-5%	3 689
Depreciation and amortisation	7 443	6 150	6 150	512	5 125	5 125	(0)	-0%	6 150
Interest	3 251	373	2 591	–	70	2 093	(2 023)	-97%	2 591
Inventory consumed and bulk purchases	18 010	21 556	21 637	407	16 065	18 071	(2 006)	-11%	21 637
Transfers and subsidies	277	128	478	–	128	420	(292)	-69%	478
Other expenditure	38 051	27 804	37 469	1 248	20 922	31 825	(10 903)	-34%	37 469
Total Expenditure	104 741	99 607	112 326	5 329	73 544	93 201	(19 657)	-21%	112 326
Surplus/(Deficit)	(6 760)	5 722	(8 621)	(88)	8 850	(5 594)	14 445	-258%	(8 621)
Transfers and subsidies - capital (monetary allocations)	23 046	17 630	24 287	–	10 370	20 128	(9 758)	-48%	24 287
Transfers and subsidies - capital (in-kind)	1 688	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	17 974	23 352	15 666	(88)	19 220	14 533	4 687	32%	15 666
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	17 974	23 352	15 666	(88)	19 220	14 533	4 687	32%	15 666
Capital expenditure & funds sources									
Capital expenditure	431	29 989	31 515	314	14 338	27 623	(13 285)	-48%	31 515
Capital transfers recognised	(3 534)	23 788	23 883	51	9 837	20 621	(10 784)	-52%	23 883
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	3 966	6 201	7 631	263	4 501	7 002	(2 501)	-36%	7 631
Total sources of capital funds	431	29 989	31 515	314	14 338	27 623	(13 285)	-48%	31 515
Financial position									
Total current assets	70 672	60 408	(46 491)		82 872				(46 491)
Total non current assets	213 722	250 476	239 087		222 827				239 087
Total current liabilities	34 864	48 793	33 864		39 804				33 864
Total non current liabilities	31 774	4 001	32 824		31 556				32 824
Community wealth/Equity	217 756	258 090	125 907		234 262				125 907
Cash flows									
Net cash from (used) operating	275 717	27 219	28 031	31 201 436	137 408	24 633	(112 775)	-458%	28 031
Net cash from (used) investing	(22 434)	(29 989)	(31 515)	(1 183)	(16 310)	(27 623)	(11 313)	41%	(31 515)
Net cash from (used) financing	732	552	627	2	72	(102)	(175)	171%	627
Cash/cash equivalents at the month/year end	306 411	48 513	55 411	31 258 523	179 439	55 176	(124 262)	-225%	55 411
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	1 966	1 603	1 304	1 244	930	937	5 915	18 832	32 730
Creditors Age Analysis									
Total Creditors	1 689	–	–	–	–	–	–	–	1 689

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

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

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

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

Description	Ref	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	47 194	1 042	43 179	39 163	4 015	10%	47 194
Executive and council		31 665	32 499	30 337	9	30 356	25 280	5 076	20%	30 337
Finance and administration		15 202	16 221	16 858	1 032	12 823	13 883	(1 060)	-8%	16 858
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		10 690	3 401	11 628	592	3 393	9 708	(6 315)	-65%	11 628
Community and social services		2 156	2 252	3 209	224	2 471	2 674	(203)	-8%	3 209
Sport and recreation		12	15	33	0	27	30	(3)	-10%	33
Public safety		8 522	853	8 325	367	894	6 953	(6 059)	-87%	8 325
Housing		-	282	60	-	-	50	(50)	-100%	60
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2 649	9 693	2 257	200	1 717	1 881	(164)	-9%	2 257
Planning and development		521	411	605	61	476	506	(30)	-6%	605
Road transport		2 127	9 282	1 652	139	1 241	1 376	(134)	-10%	1 652
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		62 510	61 144	66 913	3 409	44 475	56 982	(12 507)	-22%	66 913
Energy sources		22 388	26 413	23 676	1 764	17 862	20 267	(2 405)	-12%	23 676
Water management		29 885	22 908	31 438	655	16 761	26 807	(10 046)	-37%	31 438
Waste water management		6 971	7 673	7 831	671	6 555	6 579	(23)	0%	7 831
Waste management		3 267	4 151	3 968	319	3 297	3 329	(33)	-1%	3 968
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	122 715	122 958	127 992	5 242	92 764	107 734	(14 970)	-14%	127 992
Expenditure - Functional										
<i>Governance and administration</i>		23 797	27 506	(25 418)	1 285	17 722	(20 849)	38 571	-185%	(25 418)
Executive and council		6 824	8 707	8 755	448	6 258	7 015	(757)	-11%	8 755
Finance and administration		16 973	18 799	(34 173)	837	11 464	(27 864)	39 328	-141%	(34 173)
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		17 396	10 163	70 481	762	7 182	58 739	(51 557)	-88%	70 481
Community and social services		5 191	4 232	4 184	336	2 916	3 388	(472)	-14%	4 184
Sport and recreation		1 982	2 155	2 034	163	1 586	1 728	(143)	-8%	2 034
Public safety		10 223	3 493	64 204	263	2 680	53 573	(50 893)	-95%	64 204
Housing		-	282	60	-	-	50	(50)	-100%	60
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		24 098	22 481	21 825	1 609	16 501	17 007	(506)	-3%	21 825
Planning and development		9 612	10 075	9 714	553	7 342	7 986	(644)	-8%	9 714
Road transport		14 486	12 406	12 111	1 056	9 159	9 021	139	2%	12 111
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		39 680	39 456	45 238	1 673	32 139	38 137	(5 998)	-16%	45 238
Energy sources		20 070	24 207	24 633	562	18 397	20 665	(2 268)	-11%	24 633
Water management		8 306	6 348	8 393	384	6 109	7 132	(1 023)	-14%	8 393
Waste water management		5 077	5 077	6 237	422	4 805	5 308	(503)	-9%	6 237
Waste management		6 228	3 824	5 975	305	2 827	5 032	(2 205)	-44%	5 975
<i>Other</i>		140	-	200	-	-	167	(167)	-100%	200
Total Expenditure - Functional	3	105 112	99 607	112 326	5 329	73 544	93 201	(19 657)	-21%	112 326
Surplus/ (Deficit) for the year		17 603	23 352	15 666	(88)	19 220	14 533	4 687	32%	15 666

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

Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands	1								
Revenue - Functional									
<i>Municipal governance and administration</i>		46 867	48 719	47 194	1 042	43 179	39 163	4 015	10%
Executive and council		31 665	32 499	30 337	9	30 356	25 280	5 076	20%
Mayor and Council		31 665	32 499	30 337	9	30 356	25 280	5 076	20%
Finance and administration		15 202	16 221	16 858	1 032	12 823	13 883	(1 060)	-8%
Finance		15 123	16 221	16 777	1 032	12 823	13 815	(993)	-7%
Security Services		79	-	81	-	-	68	(68)	-100%
<i>Community and public safety</i>		10 690	3 401	11 628	592	3 393	9 708	(6 315)	-65%
Community and social services		2 156	2 252	3 209	224	2 471	2 674	(203)	-8%
Cemeteries, Funeral Parlours and Crematoriums		20	20	24	2	19	19	(1)	-4%
Community Halls and Facilities		83	150	150	-	2	125	(123)	-99%
Disaster Management		-	-	980	-	804	817	(12)	-2%
Libraries and Archives		2 053	2 082	2 055	222	1 647	1 713	(66)	-4%
Sport and recreation		12	15	33	0	27	30	(3)	-10%
Sports Grounds and Stadiums		12	15	33	0	27	30	(3)	-10%
Public safety		8 522	853	8 325	367	894	6 953	(6 059)	-87%
Police Forces, Traffic and Street Parking Control		8 522	853	8 325	367	894	6 953	(6 059)	-87%
Pounds		-	-	-	-	-	-	-	-
Housing		-	282	60	-	-	50	(50)	-100%
Housing		-	282	60	-	-	50	(50)	-100%
Informal Settlements		-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2 649	9 693	2 257	200	1 717	1 881	(164)	-9%
Planning and development		521	411	605	61	476	506	(30)	-6%
Economic Development/Planning		521	411	605	61	476	506	(30)	-6%
Road transport		2 127	9 282	1 652	139	1 241	1 376	(134)	-10%
Roads		2 127	9 282	1 652	139	1 241	1 376	(134)	-10%
Taxi Ranks		-	-	-	-	-	-	-	-
<i>Trading services</i>		62 510	61 144	66 913	3 409	44 475	56 982	(12 507)	-22%
Energy sources		22 388	26 413	23 676	1 764	17 862	20 267	(2 405)	-12%
Electricity		22 388	26 413	23 676	1 764	17 862	20 267	(2 405)	-12%
Water management		29 885	22 908	31 438	655	16 761	26 807	(10 046)	-37%
Water Treatment		-	-	-	-	-	-	-	-
Water Distribution		29 885	22 908	31 438	655	16 761	26 807	(10 046)	-37%
Water Storage		-	-	-	-	-	-	-	-
Waste water management		6 971	7 673	7 831	671	6 555	6 579	(23)	0%
Sewerage		6 971	7 673	7 831	671	6 555	6 579	(23)	0%
Waste management		3 267	4 151	3 968	319	3 297	3 329	(33)	-1%
Solid Waste Removal		3 267	4 151	3 968	319	3 297	3 329	(33)	-1%
Total Revenue - Functional	2	122 715	122 958	127 992	5 242	92 764	107 734	(14 970)	-14%
Expenditure - Functional									
<i>Municipal governance and administration</i>		23 797	27 506	(25 418)	1 285	17 722	(20 849)	38 571	-185%
Executive and council		6 824	8 707	8 755	448	6 258	7 015	(757)	-11%
Mayor and Council		6 824	8 707	8 755	448	6 258	7 015	(757)	-11%
Finance and administration		16 973	18 799	(34 173)	837	11 464	(27 864)	39 328	-141%
Finance		16 901	18 799	(34 254)	837	11 464	(27 932)	39 396	-141%
Security Services		72	-	81	-	-	68	(68)	-100%
<i>Community and public safety</i>		17 396	10 163	70 481	762	7 182	58 739	(51 557)	-88%
Community and social services		5 191	4 232	4 184	336	2 916	3 388	(472)	-14%
Cemeteries, Funeral Parlours and Crematoriums		-	0	0	0	0	0	(0)	-2%
Community Halls and Facilities		1 791	572	540	54	337	369	(31)	-8%
Disaster Management		1 211	1 348	1 358	114	1 030	1 113	(83)	-7%
Libraries and Archives		2 189	2 312	2 286	168	1 548	1 906	(358)	-19%
Literacy Programmes		-	-	-	-	-	-	-	-
Sport and recreation		1 982	2 155	2 034	163	1 586	1 728	(143)	-8%
Sports Grounds and Stadiums		1 982	2 155	2 034	163	1 586	1 728	(143)	-8%
Public safety		10 223	3 493	64 204	263	2 680	53 573	(50 893)	-95%
Civil Defence		-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		10 223	3 493	64 204	263	2 680	53 573	(50 893)	-95%
Pounds		-	-	-	-	-	-	-	-
Housing		-	282	60	-	-	50	(50)	-100%
Housing		-	282	60	-	-	50	(50)	-100%
Informal Settlements		-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		24 098	22 481	21 825	1 609	16 501	17 007	(506)	-3%
Planning and development		9 612	10 075	9 714	553	7 342	7 986	(644)	-8%
Corporate Wide Strategic Planning (IDPs, LEDs)		613	694	654	46	473	375	98	26%
Economic Development/Planning		9 000	9 381	9 061	507	6 869	7 611	(742)	-10%
Road transport		14 486	12 406	12 111	1 056	9 159	9 021	139	2%
Roads		14 486	12 406	12 111	1 056	9 159	9 021	139	2%
<i>Trading services</i>		39 680	39 456	45 238	1 673	32 139	38 137	(5 998)	-16%
Energy sources		20 070	24 207	24 633	562	18 397	20 665	(2 268)	-11%
Electricity		20 070	24 207	24 633	562	18 397	20 665	(2 268)	-11%
Water management		8 306	6 348	8 393	384	6 109	7 132	(1 023)	-14%
Water Distribution		8 306	6 348	8 393	384	6 109	7 132	(1 023)	-14%
Waste water management		5 077	5 077	6 237	422	4 805	5 308	(503)	-9%
Sewerage		5 077	5 077	6 237	422	4 805	5 308	(503)	-9%
Waste management		6 228	3 824	5 975	305	2 827	5 032	(2 205)	-44%
Solid Waste Disposal (Landfill Sites)		2 421	515	2 805	31	264	2 279	(2 015)	-88%
Solid Waste Removal		3 807	3 309	3 170	275	2 563	2 753	(190)	-7%
<i>Other</i>		140	-	200	-	-	167	(167)	-100%
Tourism		140	-	200	-	-	167	(167)	-100%
Total Expenditure - Functional	3	105 112	99 607	112 326	5 329	73 544	93 201	(19 657)	-21%
Surplus/ (Deficit) for the year		17 603	23 352	15 666	(88)	19 220	14 533	4 687	32%

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

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

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

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

Vote Description	Ref	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	1									
Vote 1 - Executive and Council		31 665	32 499	30 337	9	30 356	25 280	5 076	20.1%	30 337
Vote 2 - Financial Services		15 123	16 221	16 777	1 032	12 823	13 815	(993)	-7.2%	16 777
Vote 3 - Technical Services		64 637	70 426	68 565	3 548	45 717	58 358	(12 641)	-21.7%	68 565
Vote 4 - Corporate and Community Services		11 211	3 812	12 234	652	3 869	10 213	(6 344)	-62.1%	12 234
Vote 5 -		-	-	-	-	-	-	-	-	-
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		79	-	81	-	-	68	(68)	-100.0%	81
Total Revenue by Vote	2	122 715	122 958	127 992	5 242	92 764	107 734	(14 970)	-13.9%	127 992
Expenditure by Vote	1									
Vote 1 - Executive and Council		6 964	8 707	8 955	448	6 258	7 182	(924)	-12.9%	8 955
Vote 2 - Financial Services		17 904	18 799	(34 254)	837	11 464	(27 932)	39 396	-141.0%	(34 254)
Vote 3 - Technical Services		54 166	51 863	57 349	2 729	41 298	47 158	(5 860)	-12.4%	57 349
Vote 4 - Corporate and Community Services		25 635	20 238	80 196	1 315	14 524	66 726	(52 202)	-78.2%	80 196
Vote 5 -		-	-	-	-	-	-	-	-	-
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		72	-	81	-	-	68	(68)	-100.0%	81
Total Expenditure by Vote	2	104 741	99 607	112 326	5 329	73 544	93 201	(19 657)	-21.1%	112 326
Surplus/ (Deficit) for the year	2	17 974	23 352	15 666	(88)	19 220	14 533	4 687	32.2%	15 666

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

Vote Description		Ref	2023/24	Budget Year 2024/25								
R thousand			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	30 337	9	30 356	25 280	5 076	20%	30 337
1.1 - Mayor and Council				798	1 268	38	9	57	31	26	82%	38
1.2 - Municipal Manager				30 866	31 231	30 299	-	30 299	25 249	5 050	20%	30 299
1.3 - Tourism Services												
								</				

4.1.4 Table C4: Monthly Budget Statement – Financial Performance (Revenue and Expenditure)

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

Description	Ref	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	19 407	1 434	14 613	16 661	(2 048)	-12%	19 407
Service charges - Water		6 532	6 333	4 416	384	3 751	4 400	(650)	-15%	4 416
Service charges - Waste Water Management		6 541	7 238	7 240	613	6 039	6 086	(47)	-1%	7 240
Service charges - Waste management		2 987	3 863	3 570	279	2 948	2 996	(48)	-2%	3 570
Sale of Goods and Rendering of Services		403	569	393	27	323	303	20	6%	393
Agency services		287	220	220	305	305	183	121	66%	220
Interest								–	0%	
Interest earned from Receivables		1 605	1 594	2 080	200	1 812	1 736	76	4%	2 080
Interest from Current and Non Current Assets		6 183	5 063	5 225	455	4 583	4 130	453	11%	5 225
Dividends								–	0%	
Rent on Land		61	65	61	5	51	51	0	0%	61
Rental from Fixed Assets		452	564	771	60	659	647	12	2%	771
Licence and permits								–	0%	
Operational Revenue		2 059	115	1 822	16	29	1 512	(1 482)	-98%	1 822
Non-Exchange Revenue								–	0%	
Property rates		5 754	6 250	5 900	383	5 172	5 025	146	3%	5 900
Surcharges and Taxes								–	0%	
Fines, penalties and forfeits		8 162	546	8 003	55	491	6 684	(6 193)	-93%	8 003
Licence and permits		90	95	100	8	98	83	14	17%	100
Transfers and subsidies - Operational		32 714	44 710	36 893	450	35 936	30 722	5 213	17%	36 893
Interest		2 434	266	380	40	375	317	59	19%	380
Fuel Levy								–	0%	
Operational Revenue		4 468	6 257	6 224	527	5 210	5 235	(25)	0%	6 224
Gains on disposal of Assets								–	0%	
Other Gains		–	1 926	1 000	–	–	833	(833)	-100%	1 000
Discontinued Operations								–	0%	
Total Revenue (excluding capital transfers and contributions)		97 981	105 328	103 705	5 242	82 394	87 606	(5 212)	-6%	103 705
Expenditure By Type										
Employee related costs		34 385	39 906	40 311	2 868	28 296	32 591	(4 294)	-13%	40 311
Remuneration of councillors		3 324	3 689	3 689	294	2 937	3 076	(139)	-5%	3 689
Bulk purchases - electricity		17 345	20 907	20 950	407	15 560	17 467	(1 908)	-11%	20 950
Inventory consumed		666	649	687	–	505	604	(98)	-16%	687
Debt impairment		12 356	3 699	(44 086)	308	3 082	(36 739)	39 821	-108%	(44 086)
Depreciation and amortisation		7 443	6 150	6 150	512	5 125	5 125	(0)	0%	6 150
Interest		3 251	373	2 591	–	70	2 093	(2 023)	-97%	2 591
Contracted services		8 055	9 858	9 870	310	5 089	8 263	(3 173)	-38%	9 870
Transfers and subsidies		277	128	478	–	128	420	(292)	-69%	478
Irrecoverable debts written off		4 078	1 177	58 053	52	3 036	48 377	(45 342)	-94%	58 053
Operational costs		12 940	13 070	12 633	578	9 715	11 091	(1 376)	-12%	12 633
Losses on Disposal of Assets		38	–	–	–	–	–	–	0%	–
Other Losses		584	–	1 000	–	–	833	(833)	-100%	1 000
Total Expenditure		104 741	99 607	112 326	5 329	73 544	93 201	(19 657)	-21%	112 326
Surplus/(Deficit)		(6 760)	5 722	(8 621)	(88)	8 850	(5 594)	14 445	-258%	(8 621)
Transfers and subsidies - capital (monetary allocations)		23 046	17 630	24 287	–	10 370	20 128	(9 758)	-48%	24 287
Transfers and subsidies - capital (in-kind)		1 688	–	–	–	–	–	–	0%	–
Surplus/(Deficit) after capital transfers & contributions		17 974	23 352	15 666	(88)	19 220	14 533	4 687	32%	15 666
Income Tax								–	0%	
Surplus/(Deficit) after income tax		17 974	23 352	15 666	(88)	19 220	14 533	4 687	32%	15 666
Share of Surplus/Deficit attributable to Joint Venture								–	0%	
Share of Surplus/Deficit attributable to Minorities								–	0%	
Surplus/(Deficit) attributable to municipality		17 974	23 352	15 666	(88)	19 220	14 533	4 687	32%	15 666
Share of Surplus/Deficit attributable to Associate								–	0%	
Intercompany/Parent subsidiary transactions								–	0%	
Surplus/ (Deficit) for the year		17 974	23 352	15 666	(88)	19 220	14 533	4 687	32%	15 666

4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (Municipal Vote, Standard Classification and Funding)

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

Vote Description	Ref	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		-	435	435	-	380	435	(55)	-13%	435
Vote 3 - Technical Services		884	26 681	27 352	177	12 572	23 603	(11 031)	-47%	27 352
Vote 4 - Corporate and Community Services		(1 078)	2 873	3 728	137	1 386	3 585	(2 199)	-61%	3 728
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	(194)	29 989	31 515	314	14 338	27 623	(13 285)	-48%	31 515
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services		(71)	-	-	-	-	-	-	-	-
Vote 3 - Technical Services		610	-	-	-	-	-	-	-	-
Vote 4 - Corporate and Community Services		86	-	-	-	-	-	-	-	-
Vote 5 -		-	-	-	-	-	-	-	-	-
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	626	-	-	-	-	-	-	-	-
Total Capital Expenditure		431	29 989	31 515	314	14 338	27 623	(13 285)	-48%	31 515
Capital Expenditure - Functional Classification										
Governance and administration		(2 933)	435	435	-	380	435	(55)	-13%	435
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		(2 933)	435	435	-	380	435	(55)	-13%	435
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		759	2 287	3 675	145	1 383	3 444	(2 061)	-60%	3 675
Community and social services		114	1 461	2 499	145	999	2 326	(1 327)	-57%	2 499
Sport and recreation		395	826	1 176	-	384	1 118	(734)	-66%	1 176
Public safety		250	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		260	5 539	6 562	162	3 868	5 880	(2 011)	-34%	6 562
Planning and development		-	586	52	(7)	3	141	(138)	-98%	52
Road transport		260	4 953	6 509	170	3 865	5 739	(1 874)	-33%	6 509
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		2 345	21 728	20 843	7	8 707	17 864	(9 157)	-51%	20 843
Energy sources		763	6 677	4 619	-	4 172	4 745	(573)	-12%	4 619
Water management		1 137	15 051	16 224	7	4 535	13 119	(8 584)	-65%	16 224
Waste water management		346	-	-	-	-	-	-	-	-
Waste management		98	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	431	29 989	31 515	314	14 338	27 623	(13 285)	-48%	31 515
Funded by:										
National Government		6 854	21 240	19 673	-	7 532	17 321	(9 789)	-57%	19 673
Provincial Government		(1 208)	2 548	4 210	51	2 305	3 300	(995)	-30%	4 210
District Municipality		(9 180)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		(3 534)	23 788	23 883	51	9 837	20 621	(10 784)	-52%	23 883
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds	6	3 966	6 201	7 631	263	4 501	7 002	(2 501)	-36%	7 631
Total Capital Funding		431	29 989	31 515	314	14 338	27 623	(13 285)	-48%	31 515

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

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 thousand										
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
Vote 1 - Executive and Council		-	-	-	-	-	-	-		-
1.1 - Mayor and Council										
1.2 - Municipal Manager										
1.3 - Tourism Services										
Vote 2 - Financial Services		-	435	435	-	380	435	(55)	-13%	435
2.1 - Financial Services		-	435	435	-	380	435	(55)	-13%	435
2.2 - Property Rates										
2.3 - Information & Communication Technology										
Vote 3 - Technical Services		884	26 681	27 352	177	12 572	23 603	(11 031)	-47%	27 352
3.1 - Public Works		938	4 953	6 509	170	3 865	5 739	(1 874)	-33%	6 509
3.2 - Electricity Services		696	6 677	4 619	-	4 172	4 745	(573)	-12%	4 619
3.3 - Water Services		(750)	15 051	16 224	7	4 535	13 119	(8 584)	-65%	16 224
3.4 - Water Storage										
3.5 - Sewerage Services										
3.6 - Storm Water Management										
3.7 - Solid Waste Disposal (Landfill Sites)										
3.8 - Solid Waste Removal (Refuse)										
Vote 4 - Corporate and Community Services		(1 078)	2 873	3 728	137	1 386	3 585	(2 199)	-61%	3 728
4.1 - Corporate Services		-	586	52	(7)	3	141	(138)	-98%	52
4.2 - Cemeteries										
4.3 - Community Halls and Facilities		(938)	130	1 169	94	179	996	(817)	-82%	1 169
4.4 - Disaster Management		-	1 113	1 113	-	699	1 113	(414)	-37%	1 113
4.5 - Library Services		-	217	217	51	121	217	(97)	-45%	217
4.6 - Sport and Recreation		(140)	826	1 176	-	384	1 118	(734)	-66%	1 176
4.7 - Housing										
4.8 - Integrated Development Planning										
4.9 - Strategic Services (CDW)										
4.10 - Traffic Services										
Total multi-year capital expenditure		(194)	29 989	31 515	314	14 338	27 623	(13 285)	-48%	31 515
Capital expenditure - Municipal Vote										
Expenditure of single-year capital appropriation	1									
Vote 1 - Executive and Council		-	-	-	-	-	-	-		-
1.1 - Mayor and Council		-	-	-	-	-	-	-		-
1.2 - Municipal Manager										
1.3 - Tourism Services										
Vote 2 - Financial Services		(71)	-	-	-	-	-	-		-
2.1 - Financial Services		(71)	-	-	-	-	-	-		-
2.2 - Property Rates										
2.3 - Information & Communication Technology										
Vote 3 - Technical Services		610	-	-	-	-	-	-		-
3.1 - Public Works		(207)	-	-	-	-	-	-		-
3.2 - Electricity Services		(58)	-	-	-	-	-	-		-
3.3 - Water Services		750	-	-	-	-	-	-		-
3.4 - Water Storage		-	-	-	-	-	-	-		-
3.5 - Sewerage Services		-	-	-	-	-	-	-		-
3.6 - Storm Water Management		-	-	-	-	-	-	-		-
3.7 - Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-		-
3.8 - Solid Waste Removal (Refuse)		125	-	-	-	-	-	-		-
Vote 4 - Corporate and Community Services		86	-	-	-	-	-	-		-
4.1 - Corporate Services		-	-	-	-	-	-	-		-
4.2 - Cemeteries		-	-	-	-	-	-	-		-
4.3 - Community Halls and Facilities		-	-	-	-	-	-	-		-
4.4 - Disaster Management		-	-	-	-	-	-	-		-
4.5 - Library Services		71	-	-	-	-	-	-		-
4.6 - Sport and Recreation		15	-	-	-	-	-	-		-
4.7 - Housing										
4.8 - Integrated Development Planning										
4.9 - Strategic Services (CDW)										
4.10 - Traffic Services		-	-	-	-	-	-	-		-
Total single-year capital expenditure		626	-	-	-	-	-	-		-
Total Capital Expenditure		431	29 989	31 515	314	14 338	27 623	(13 285)	(0)	31 515

4.1.6 Table C6: Monthly Budget Statement - Financial Position

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

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	51 051	66 912	51 051
Trade and other receivables from exchange transactions		4 885	6 744	(58 341)	6 870	(58 341)
Receivables from non-exchange transactions		1 208	2 562	(45 513)	830	(45 513)
Current portion of non-current receivables						
Inventory		1 803	1 856	1 803	1 664	1 803
VAT		2 535	1 090	2 535	4 626	2 535
Other current assets		1 974	1 252	1 974	1 970	1 974
Total current assets		70 672	60 408	(46 491)	82 872	(46 491)
Non current assets						
Investments						
Investment property		13 615	13 607	13 608	13 615	13 608
Property, plant and equipment		198 487	235 244	223 889	207 592	223 889
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	239 087	222 827	239 087
TOTAL ASSETS		284 394	310 883	192 596	305 699	192 596
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		–	43	–	–	–
Consumer deposits		732	658	732	805	732
Trade and other payables from exchange transactions		18 505	8 307	18 505	10 676	18 505
Trade and other payables from non-exchange transactions		8 587	11 630	8 587	18 842	8 587
Provision		4 517	26 008	3 517	2 272	3 517
VAT		2 524	2 148	2 524	7 209	2 524
Other current liabilities						
Total current liabilities		34 864	48 793	33 864	39 804	33 864
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	5 457	4 189	5 457
Total non current liabilities		31 774	4 001	32 824	31 556	32 824
TOTAL LIABILITIES		66 639	52 794	66 689	71 360	66 689
NET ASSETS	2	217 756	258 090	125 907	234 339	125 907
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		207 256	247 590	115 407	223 762	115 407
Reserves and funds		10 500	10 500	10 500	10 500	10 500
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	217 756	258 090	125 907	234 262	125 907

4.1.7 Table C7: Monthly Budget Statement – Cash Flow

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

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	5 605	375	4 720	4 774	(55)	-1%	5 605
Service charges		35 812	38 164	36 124	3 937	32 990	31 263	1 727	6%	36 124
Other revenue		158 412	1 467	2 554	4	111 402	2 104	109 298	5195%	2 554
Transfers and Subsidies - Operational		42 452	37 246	37 715	9	36 407	31 408	4 999	16%	37 715
Transfers and Subsidies - Capital		8 890	25 260	25 267	—	24 003	20 944	3 060	15%	25 267
Interest		—	6 477	7 066	523	4 836	5 666	(830)	-15%	7 066
Dividends								—		
Payments										
Suppliers and employees		25 320	(87 328)	(86 301)	31 196 587	(76 950)	(71 527)	5 423	-8%	(86 301)
Interest								—		
Transfers and Subsidies								—		
NET CASH FROM/(USED) OPERATING ACTIVITIES		275 717	27 219	28 031	31 201 436	137 408	24 633	(112 775)	-458%	28 031
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)	(31 515)	(1 183)	(16 310)	(27 623)	(11 313)	41%	(31 515)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(22 434)	(29 989)	(31 515)	(1 183)	(16 310)	(27 623)	(11 313)	41%	(31 515)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								—		
Borrowing long term/refinancing								—		
Increase (decrease) in consumer deposits		732	658	732	2	72	725	(652)	-90%	732
Payments										
Repayment of borrowing		—	(106)	(106)	—	—	(102)	(102)	100%	(106)
NET CASH FROM/(USED) FINANCING ACTIVITIES		732	552	627	2	72	622	550	88%	627
NET INCREASE/ (DECREASE) IN CASH HELD		254 015	(2 218)	(2 857)	31 200 255	121 170	(2 367)			(2 857)
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:		306 411	48 513	55 411	31 258 523	179 439	55 901			55 411

4.1.8 Supporting Table SC2 – Performance Indicators

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

Description of financial indicator	Basis of calculation	Ref	2023/24	Budget Year 2024/25		
			Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		3.1%	6.5%	7.8%	5.6%
Borrowed funding of own capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		14.5%	8.7%	25.9%	25.9%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%
Liquidity						
Current Ratio	Current assets/current liabilities	1	202.7%	123.8%	-137.3%	208.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		167.1%	96.1%	150.8%	150.8%
Revenue Management						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		8.2%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))					
Funding of Provisions						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
Other Indicators						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2				
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2				
Employee costs	Employee costs/Total Revenue - capital revenue		35.1%	37.9%	38.9%	34.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		21.8%	0.0%	0.0%	24.4%
Interest & Depreciation	I&D/Total Revenue - capital revenue		10.9%	6.2%	8.4%	6.1%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year					
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services					
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure					

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' Analysis

5.1 Supporting Table SC3 – Debtors' Age Analysis

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

Description	NT Code	Budget Year 2024/25									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.O. Council Policy	
		6-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	568	442	369	422	268	311	1 626	4 341	8 347	6 968	--	--	--
Trade and Other Receivables from Exchange Transactions - Electricity	1300	864	298	175	87	33	26	169	474	2 126	789	--	--	--
Receivables from Non-exchange Transactions - Property Rates	1400	272	102	71	63	53	49	767	1 778	3 155	2 710	--	--	--
Receivables from Exchange Transactions - Waste Water Management	1500	540	305	255	240	199	187	1 176	3 666	6 567	5 468	--	--	--
Receivables from Exchange Transactions - Waste Management	1600	280	187	173	169	141	134	841	2 450	4 376	3 735	--	--	--
Receivables from Exchange Transactions - Property Rental Debtors	1700	24	23	15	15	14	13	80	616	800	738	--	--	--
Interest on Arrear Debtor Accounts	1810	228	239	235	240	214	212	1 212	3 570	6 149	5 447	--	--	--
Recoverable unauthorized, irregular, fullness and wasteful expenditure	1820	--	--	--	--	--	--	--	--	--	--	--	--	--
Other	1900	(810)	7	10	8	8	6	44	1 937	1 210	2 002	--	--	--
Total By Income Source	2000	1 966	1 603	1 304	1 244	930	937	5 915	18 832	32 730	27 857	--	--	--
2023/24 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	(46)	114	76	90	41	33	316	737	1 320	1 177	--	--	--
Commercial	2300	594	310	235	135	91	163	899	2 688	5 004	3 866	--	--	--
Households	2400	1 418	1 180	992	1 058	798	751	4 699	15 507	26 402	22 813	--	--	--
Other	2500	0	0	0	0	0	0	1	--	3	1	--	--	--
Total By Customer Group	2600	1 966	1 603	1 304	1 244	930	937	5 915	18 832	32 730	27 857	--	--	--

5.1.1 Top 50 Outstanding Debtors

PRINCE ALBERT MUNICIPALITY_TOP 50 OUTSTANDING DEBTORS AS AT APRIL 2025														
Account No	Current	30 Days	60 Days	90 Days	120 Days +	Total Outstanding								
1000002948	R 4 645.17	R 7 631.89	R 11 325.07	R 11 158.85	R 121 559.18	R	156 320.16							
1000049202	R 83 403.87	R 80 244.44	R 80 203.45	R 37 544.99	R -	R	281 396.75							
3000019047	R 10 146.74	R 4 147.12	R 4 225.83	R 4 200.89	R 371 044.44	R	393 765.02							
1000002255	R 5 741.30	R 5 664.44	R 5 596.70	R 5 523.73	R 215 133.45	R	237 659.62							
1000020454	R 4 952.00	R 4 917.33	R 4 882.66	R 4 848.00	R 187 012.81	R	206 612.80							
1000010689	R 1 423.31	R 1 423.31	R 1 423.31	R 1 423.31	R 160 317.18	R	166 010.42							
5000999009	R 4 062.86	R 4 041.11	R 4 019.36	R 3 997.61	R 244 792.41	R	260 913.35							
1000030102	R 38 666.06	R 47 079.79	R 15 657.39	R -	R -	R	101 403.24							
2000017038	R 1 002.51	R 1 002.51	R 1 002.51	R 1 002.51	R 116 785.46	R	120 795.50							
1000101463	R 100 470.14	R -	R -	R -	R -	R	100 470.14							
1000001254	R 1 279.23	R 1 279.23	R 1 279.23	R 1 279.23	R 151 467.02	R	156 583.94							
1000002155	R 3 720.93	R 1 752.75	R 3 484.78	R 3 417.79	R 96 574.83	R	108 951.08							
5000018045	R 752.39	R 752.39	R 752.39	R 752.39	R 88 249.55	R	91 259.11							
2000007553	R 2 546.25	R 2 220.03	R 2 335.60	R 3 365.02	R 99 889.89	R	110 356.79							
5000018837	R 1 080.47	R 903.13	R 929.39	R 926.66	R 82 463.38	R	86 303.03							
2000017300	R 2 345.56	R 1 798.61	R 1 567.58	R 2 144.20	R 57 785.41	R	65 641.36							
2000017358	R 1 307.08	R 2 796.55	R 2 642.14	R 4 694.40	R 76 149.41	R	87 589.58							
5000018166	R 543.46	R 543.46	R 543.46	R 543.46	R 65 157.39	R	67 331.23							
1000010838	R 2 163.45	R 2 146.39	R 2 129.32	R 2 112.26	R 51 595.01	R	60 146.43							
2000017179	R 1 247.45	R 1 246.46	R 1 459.62	R 1 967.68	R 84 554.02	R	90 475.23							
1000010756	R 1 690.18	R 1 677.75	R 1 665.33	R 1 652.91	R 52 127.64	R	58 813.81							
2000017261	R 1 638.78	R 1 678.82	R 1 966.80	R 2 068.64	R 72 934.48	R	80 287.52							
2000017351	R 1 814.40	R 1 931.93	R 1 919.27	R 1 809.94	R 67 132.68	R	74 608.22							
2000017466	R 1 558.88	R 1 196.97	R 1 302.40	R 1 212.57	R 69 064.72	R	74 335.54							
2000017227	R 1 665.89	R 4 633.73	R 1 563.52	R 8 654.30	R 40 731.17	R	57 248.61							
2000017074	R 1 268.81	R 1 262.09	R 1 255.36	R 1 248.64	R 73 372.95	R	78 407.85							
2000010695	R 1 159.03	R 1 162.12	R 1 147.34	R 1 132.38	R 71 855.19	R	76 456.06							
2000007525	R 1 291.86	R 1 314.46	R 1 568.84	R 1 118.87	R 72 664.44	R	77 958.47							
2000055007	R 1 108.68	R 1 103.75	R 1 098.82	R 1 093.89	R 77 732.71	R	82 137.85							
2000017293	R 1 263.48	R 1 452.65	R 1 616.58	R 2 057.69	R 63 844.01	R	70 234.41							
2000017173	R 1 115.97	R 1 302.32	R 1 229.97	R 1 183.50	R 67 921.63	R	72 753.39							
2000027219	R 1 159.84	R 1 090.32	R 1 084.79	R 1 088.34	R 65 686.96	R	70 110.25							
2000020510	R 1 976.55	R 1 962.95	R 1 949.35	R 1 928.49	R 69 305.59	R	77 122.93							
2000017342	R 1 092.99	R 1 131.99	R 1 108.02	R 1 111.18	R 66 659.12	R	71 103.30							
2000017389	R 1 137.59	R 1 079.73	R 1 792.28	R 1 767.78	R 62 955.38	R	68 732.76							
2000007511	R 23 659.97	R 16 947.96	R 16 227.18	R 0.98	R -	R	56 836.09							
1000011094	R 1 124.98	R 1 150.02	R 1 084.41	R 1 087.90	R 67 226.09	R	71 673.40							
1000011937	R 1 246.55	R 1 218.47	R 1 275.53	R 1 214.73	R 66 668.62	R	71 623.90							
2000027349	R 1 079.68	R 1 093.58	R 1 117.88	R 1 091.77	R 55 351.46	R	59 734.37							
2000017272	R 1 252.99	R 1 300.75	R 4 373.46	R 1 048.11	R 56 535.53	R	64 510.84							
5000999027	R 1 033.74	R 1 027.89	R 1 022.04	R 1 016.20	R 57 091.75	R	61 191.62							
1000016303	R 1 091.99	R 1 105.96	R 1 098.67	R 1 175.24	R 57 769.18	R	62 241.04							
2000017444	R 1 301.70	R 1 538.69	R 1 558.46	R 2 021.41	R 54 879.70	R	61 299.96							
2000007492	R 11 780.34	R 28 265.68	R 9 970.92	R 9 312.44	R 4 403.09	R	63 732.47							
2000017209	R 1 506.46	R 1 239.55	R 1 134.67	R 1 300.35	R 57 501.27	R	62 682.30							
2000007514	R 1 921.78	R 1 907.04	R 1 892.76	R 1 832.73	R 56 135.73	R	63 690.04							
2000017263	R 1 054.95	R 1 108.44	R 1 175.74	R 1 255.50	R 52 320.71	R	56 915.34							
1000004226	R 57 406.22	R 14 993.35	R -	R -	R -	R	72 399.57							
2000017321	R 1 327.46	R 1 318.49	R 1 309.53	R 1 300.56	R 51 932.54	R	57 188.58							
1000010545	R 365.73	R 365.73	R 365.73	R 365.73	R 41 898.57	R	43 361.49							
												R	4 969 376.76	

95.1.2 Collection rate – April 2025 YTD

The municipality currently has a year-to-date collection rate of 89.45%. Although the norm is 95% according to MFMA Circular No 71 financial ratios and norms, the municipality are currently unable to implement credit control and debt collection in Leeu Gamka and Klaarstroom because these are Eskom serviced areas. It is however evident that the collection rate is starting to grow per reporting period.

COLLECTION RATE YTD_ 2024-2025

DESCRIPTION	SUPPORTING SCHEDULE		Amount
Gross Debtors Opening Balance at 01 April 2025	DAGEO	R	32 509 619.60
Billed Revenue (Exchange transactions)	TB	R	25 148 382.06
Billed Revenue (Non-exchange transactions)	TB	R	7 566 776.03
Gross Debtors Closing Balance at 30 April 2025	DAGEO	R	32 730 128.61
Bad Debts Written Off	TB	R	3 231 333.17
			89.45%

5.1.3 Outstanding Debt Per Tow



OUTSTANDING DEBT IN THE MUNICIPAL AREA PER TOWN_APRIL 2025

Town	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	360 Days	360plus Days	TOTAL	% Per Town of Outstanding Debt
Prince Albert	R 1 528 210.48	R 856 305.41	R 592 395.19	R 522 471.97	R 285 463.53	R 230 633.48	R 215 811.06	R 1 168 133.57	R 4 417 690.26	R 9 817 114.95	29.99
Leeu Gamka	R 548 242.87	R 611 520.29	R 567 898.71	R 569 299.83	R 496 850.61	R 507 719.75	R 492 574.24	R 2 907 676.42	R 11 143 975.95	R 17 845 758.67	54.52
Klaarstroom	R 120 721.61	R 101 731.52	R 109 063.36	R 87 020.21	R 97 505.28	R 91 545.85	R 80 202.15	R 433 294.95	R 1 473 793.01	R 2 594 877.94	7.93
Welgemoed	R 6 027.28	R 5 184.64	R 4 383.02	R 7 990.57	R 3 928.63	R 4 567.98	R 6 255.37	R 17 213.47	R 53 784.11	R 109 335.07	0.33
Farms	R 129 729.92	R 33 261.12	R 32 865.92	R 30 124.69	R 29 374.01	R 95 471.97	R 31 087.76	R 553 620.51	R 1 686 965.92	R 2 363 041.98	7.22
	R 2 073 472.32	R 1 608 002.98	R 1 306 606.20	R 1 216 907.27	R 913 122.06	R 929 939.03	R 826 930.58	R 5 079 938.92	R 18 776 209.25	R 32 730 128.61	100

Section 6 – Creditors' Analysis

6.1 Supporting Table SC4 - Creditors' Age Analysis

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

Description R thousands	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	1 689	-	-	-	-	-	-	-	1 689	-
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	0	-	-	-	-	-	-	-	0	-
Medical Aid deductions	0910	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1 689	-	-	-	-	-	-	-	1 689	-

6.1.1 Outstanding Creditors April 2025

Outstanding creditors: 30 days and older				
Apr-25				
Name of supplier	Invoice(s) date(s)	Outstanding Amount	Dispute/Reason for non-payment	Remedial action
SYNTELL	20250429	266.11	Within 30 days payment as per MFMA Section 65(2) (e)	None
ESKOM HOLDINGS	20250424	1689037.47	Within 30 days payment as per MFMA Section 65(2) (e)	None

6.1.2 Monthly Fuel Expenditure

PRINCE ALBERT MUNICIPALITY- FUEL EXPENDITURE 2024/2025					
Town	Registration Number	Description	Type	Apr-25 Amount	
LG SHELL	CCA 3921	Technical	Diesel	R	1 279.05
	CCA 3759	Technical	Petrol	R	978.35
	CCA 3921	Technical	Diesel	R	1 305.50
	CCA 3921	Technical	Diesel	R	1 130.35
	CCA 3019	Technical	Diesel	R	2 000.00
	Generator	Technical	Petrol	R	423.60
	CCA 3921	Technical	Diesel	R	944.35
	CCA 3921	Technical	Diesel	R	1 071.85
	CCA 3514	Technical	Petrol	R	953.10
	CCA 3921	Technical	Diesel	R	1 239.30
	CCA 3921	Technical	Diesel	R	1 002.00
PA	CCA 3019	Technical	Diesel	R	5 942.10
BP GARAGE	CCA 4208	Sewerage Truck	Diesel	R	1 430.41
	CCA 1852	Technical	Petrol	R	1 218.25
	CCA 2811	Technical	Diesel	R	1 390.98
	CCA 3920	Technical-Water	Diesel	R	1 118.04
	CCA 3813	Sewerage Truck	Diesel	R	4 908.29
	CCA 3813	Sewerage Truck	Petrol	R	529.75
	CCA 3961	Traffic Car	Petrol	R	553.91
	CCA 2811	Technical	Diesel	R	2 028.98
	CCA 2811	Technical	Petrol	R	423.80
	CCA 3761	Traffic Car	Petrol	R	1 085.35
	CCA 1852	Technical	Petrol	R	1 227.16
	CCA 3961	Traffic Car	Petrol	R	713.68
	CCA 3680	Technical-Water	Diesel	R	945.38
	CCA 1626	Refuse Truck	Diesel	R	4 665.27
	CCA 3920	Technical-Water	Diesel	R	940.47
	CCA 3961	Traffic Car	Petrol	R	575.52
	CCA 3145	Technical	Diesel	R	1 861.12
	CCA 1349	Technical	Diesel	R	3 376.36
	GENERATORS	Technical	Petrol	R	529.75
	CCA 4208	Sewerage Truck	Diesel	R	875.34
	CCA 1852	Technical	Petrol	R	892.14
	CCA 3995	Technical- Elec	Diesel	R	1 329.74
	CCA 3761	Traffic Car	Petrol	R	977.07
	CCA 3813	Sewerage Truck	Diesel	R	4 022.38
	CCA 1852	Technical	Petrol	R	940.88
	CCA 3961	Traffic Car	Petrol	R	520.48
	TLB	Technical	Petrol	R	529.79
	CCA 3308	Technical	Diesel	R	1 391.96
	GENERATORS	Technical	Petrol	R	529.75
	CCA 3920	Technical-Water	Diesel	R	854.69
	CCA 3019	Technical	Diesel	R	4 293.47
	CCA 3680	Technical-Water	Diesel	R	1 004.07
	CCA 3991	Finance Car	Petrol	R	448.80
	CCA 3145	Technical	Diesel	R	1 448.30
	CCA 2170	Technical	Diesel	R	1 182.05
	CCA 4208	Sewerage Truck	Diesel	R	1 062.96
	CCA 3514	Technical	Petrol	R	1 281.15
	CCA 3920	Technical-Water	Diesel	R	668.40
	CCA 3961	Traffic Car	Petrol	R	540.45
	CCA 3761	Traffic Car	Petrol	R	993.28
	TLB	Technical	Diesel	R	2 303.19
	GENERATORS	Technical	Petrol	R	529.95
	CCA 1852	Technical	Petrol	R	1 353.72
	CCA 1626	Refuse Truck	Diesel	R	4 800.52
	CCA 3961	Traffic Car	Petrol	R	424.01
	CCA 3813	Sewerage Truck	Diesel	R	3 415.62
	CCA 3019	Technical	Diesel	R	4 043.78
	CCA 3961	Traffic Car	Petrol	R	697.36
	CCA 3761	Traffic Car	Petrol	R	882.39
	CCA 4208	Sewerage Truck	Diesel	R	1 112.04
	CCA 3961	Traffic Car	Petrol	R	475.72
	CCA 3680	Technical-Water	Diesel	R	1 211.96
	CCA 3019	Technical	Diesel	R	4 562.40
	CCA 1852	Technical	Petrol	R	1 357.11
	CCA 3145	Technical	Diesel	R	1 845.22
	CCA 3995	Technical- Elec	Diesel	R	1 315.41
	CCA 3961	Traffic Car	Petrol	R	423.69
	CCA 3813	Sewerage Truck	Petrol	R	529.75
	CCA 3961	Traffic Car	Petrol	R	328.45
	CCA 3920	Technical-Water	Petrol	R	1 188.99
	CCA 3761	Traffic Car	Petrol	R	1 009.11
	CCA 3308	Technical	Diesel	R	1 341.32
	CCA 3019	Technical	Diesel	R	3 847.48
	CCA 3961	Finan	Petrol	R	545.37
	CCA 3761	Traffic Car	Petrol	R	1 035.81
	CCA 2811	Technical	Diesel	R	1 874.08
	CCA 3680	Tra	Diesel	R	836.04
	CCA 3145	Technical	Diesel	R	1 697.21
	CCA 1626	Refuse Truck	Diesel	R	4 554.36
	CCA 3920	Technical-Water	Diesel	R	750.26
TOTAL				R	123 871.49

Section 7 – Investment Portfolio Analysis

7.1 Supporting Table SC5

No investments made.

Section 8 – Allocation and Grant Receipts and Expenditure

8.1 Supporting Table SC6 – Grant Receipts

WC052 Prince Albert - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M 10 April

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	33 701	210	33 027	28 083	4 943	17.6%	33 701
Local Government Equitable Share		28 653	31 231	30 299	–	30 299	25 249	5 050	20.0%	30 299
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant		769	1 200	1 200	106	869	1 000	(131)	-13.1%	1 200
Infrastructure Skills Development Grant		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant		1 700	1 800	1 800	71	1 536	1 500	36	2.4%	1 800
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		405	8 032	402	33	323	334	(11)	-3.4%	402
Provincial Government:		1 017	2 409	2 801	222	2 519	2 334	184	7.9%	2 801
Infrastructure		221	50	50	–	50	42	8	20.0%	50
Infrastructure		–	–	–	–	–	–	–	–	–
Capacity Building		797	2 359	2 751	222	2 469	2 293	176	7.7%	2 751
Capacity Building		–	–	–	–	–	–	–	–	–
District Municipality:		95	–	353	8	333	274	60	21.8%	353
Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Capacity Building		95	–	353	8	333	274	60	21.8%	353
Capacity Building		–	–	–	–	–	–	–	–	–
Other grant providers:		75	38	38	9	57	31	26	82.2%	38
Other Grants Received		75	38	38	9	57	31	26	82.2%	38
Total Operating Transfers and Grants	5	32 714	44 710	36 893	450	35 936	30 722	5 213	17.0%	36 893
Capital Transfers and Grants										
National Government:		19 731	15 000	22 630	–	8 662	18 859	(10 197)	-54.1%	22 630
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		8 331	–	7 630	–	5 163	6 359	(1 196)	-18.8%	7 630
Water Services Infrastructure Grant		11 400	15 000	15 000	–	3 499	12 500	(9 001)	-72.0%	15 000
Provincial Government:		3 315	2 630	1 657	–	1 708	1 269	439	34.6%	1 657
Infrastructure		2 570	1 400	1 657	–	1 708	1 269	439	34.6%	1 657
Infrastructure		–	–	–	–	–	–	–	–	–
Capacity Building		745	1 230	–	–	–	–	–	–	–
Other grant providers:		1 688	–	–	–	–	–	–	–	–
[insert description]		1 688	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	24 734	17 630	24 287	–	10 370	20 128	(9 758)	-48.5%	24 287
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	57 448	62 340	61 180	450	46 305	50 850	(4 545)	-8.9%	61 180

8.2 Supporting Table SC7 – Grant Expenditure

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

Description	Ref	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	33 644	2 036	23 487	27 567	(4 081)	-14.8%	33 644
Equitable Share		27 439	31 231	30 243	1 829	20 897	24 575	(3 677)	-15.0%	30 243
Energy Efficiency and Demand Side Management Grant								-		
Expanded Public Works Programme Integrated Grant		782	1 200	1 200	106	869	1 200	(331)	-27.6%	1 200
Infrastructure Skills Development Grant								-		
Integrated City Development Grant								-		
Local Government Financial Management Grant		1 622	1 800	1 800	68	1 398	1 578	(180)	-11.4%	1 800
Municipal Infrastructure Grant		372	402	402	33	323	215	107	50.0%	402
								-		
Provincial Government:		2 468	2 632	3 144	152	1 482	2 619	(1 137)	-43.4%	3 144
Infrastructure		-	50	50	-	43	50	(7)	-13.0%	50
Infrastructure								-		
Capacity Building		2 468	2 582	3 094	152	1 438	2 569	(1 131)	-44.0%	3 094
								-		
Other grant providers:		3 856	38	406	8	324	315	9	2.8%	406
Expenditure on Other Grants		3 856	38	406	8	324	315	9	2.8%	406
								-		
								-		
								-		
								-		
Total operating expenditure of Transfers and Grants:		36 540	37 302	37 194	2 197	25 292	30 501	(5 209)	-17.1%	37 194
Capital expenditure of Transfers and Grants										
National Government:		6 854	21 240	19 673	-	7 532	17 321	(9 789)	-56.5%	19 673
Integrated National Electrification Programme Grant		(1 102)	-	-	-	-	-	-		-
Municipal Infrastructure Grant		(1 957)	8 197	6 629	-	4 489	7 021	(2 532)	-36.1%	6 629
Water Services Infrastructure Grant		9 913	13 043	13 043	-	3 043	10 300	(7 257)	-70.5%	13 043
Provincial Government:		(1 208)	2 548	4 210	51	2 305	3 300	(995)	-30.2%	4 210
Infrastructure		-	1 217	3 141	-	1 485	2 230	(745)	-33.4%	3 141
Infrastructure								-		
Capacity Building		(1 208)	1 330	1 070	51	820	1 070	(250)	-23.3%	1 070
Other grant providers:		(9 180)	-	-	-	-	-	-		-
Expenditure on Other Grants		(9 180)	-	-	-	-	-	-		-
								-		
Total capital expenditure of Transfers and Grants		(3 534)	23 788	23 883	51	9 837	20 621	(10 784)	-52.3%	23 883
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		33 005	61 090	61 077	2 248	35 129	51 122	(15 993)	-31.3%	61 077

Section 9 – Capital Expenditure

9.1 Supporting Table SC 12 – Capital Expenditure

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

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	450	8	8	450	442	98.1%	0%
August	911	590	750	2 062	2 071	1 201	(870)	-72.4%	7%
September	3 147	3 356	3 516	3 037	5 108	4 717	(391)	-8.3%	17%
October	1 112	3 681	3 842	1 391	6 499	8 559	2 060	24.1%	22%
November	1 113	3 375	3 485	1 867	8 366	12 044	3 678	30.5%	28%
December	833	1 740	1 850	2 876	11 242	13 894	2 652	19.1%	37%
January	92	2 653	2 763	265	11 507	16 658	5 150	30.9%	38%
February	964	4 202	4 313	484	11 991	20 970	8 979	42.8%	40%
March	301	3 921	4 031	2 033	14 024	25 002	10 978	43.9%	47%
April	2 211	2 510	2 621	314	14 338	27 623	13 285	48.1%	0
May	1 213	2 290	2 400	–		30 023	–		
June	7 364	1 381	1 492	–		31 515	–		
Total Capital expenditure	19 861	29 989	31 515	14 338					

9.1.1 Capital Commitments

The total capital commitments to date are R 13 462 659.35.

See below the capital commitments breakdown:

Prince Albert Municipality											
CAPITAL EXPENDITURE FOR 2024/2025 UP TO APRIL 2025											
*** ALL VOTES ***											
CAPITAL EXPENDITURE PER ASSET											
Description	Asset Type	Budgeted	Add. Budg	Year tot. Budgeted	Budget Period	Monthly Outlay	Yearly Outlay	On Order	Period Deviation	Yearly Deviation	% Spend
ROADS, PAVEMENTS, BR	1002	3043479	2391354	5434833	4480207	169540.00	3804072.36	674406.00	1361734.64	2394360.64	55.94
WATER RESERVOIRS & R	1003	14833646	1180132	16013778	12600454	7444.52	4535032.15	11817554.43	8065421.85	11478745.85	28.32
ELECTRICITY RETICULA	1005	6943901	2358083	4585818	4960945	0.00	4138835.91	109114.62	822109.09	446982.09	90.25
STREET LIGHTING	1008	266861	233592	33269	85620	0.00	33268.70	0.00	52351.30	0.30	100.00
REFUSE SITES	1009	0	250000	250000	125000	0.00	0.00	0.00	125000.00	250000.00	0.00
OTHER INFRASTRUCTURE	1011	695652	128889	824541	824541	0.00	824538.07	0.00	2.93	2.93	100.00
SPORTSFIELDS	1013	434783	350000	784783	609783	0.00	0.00	126874.77	609783.00	784783.00	0.00
LIBRARIES	1015	217391	0	217391	217391	50715.00	120565.00	86071.75	96826.00	96826.00	55.46
OTHER ASSETS	1020	3552912	182803	3370109	3154341	86425.48	1644953.99	648547.70	1509387.01	1725155.01	48.81
GRAND TOTAL:		29988625	1525897	31514522	26980282	314125.00	14337666.18	13462659.35	12642615.82	17176855.82	

9.1.2 Top 10 Capital Projects

Top 10 Capital Projects April 2025											
Number	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	SDRP/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	Planned for Implementation FY 2025/26 (procurement of dozer)	None	N/A
	MIG. New High Mast Light (Klaarstroom)	R 1 792 913.00	R -	R 1 461 792.00	R 149 409.42	R 1 312 382.58	-73%	Practical Completed	Practical Completed	None	N/A
3	MIG - High Mast Lights (Prince Albert)	R 3 348 892.00	R -	R 1 902 866.91	R 279 074.33	R 1 623 792.58	-48%	Practical Completed	Practical Completed	None	N/A
4	MIG - High Mast Lights (Leeu-Gamka)	R 920 548.00	R -	R 774 177.00	R 76 712.33	R 697 464.67	-76%	Practical Completed	Practical Completed	None	N/A
5	PT (ERQ) - PV Plant Study	R 347 826.00	R -	R -	R 28 985.50	R 28 985.50	8%	Concept report was done in 2023/24 FY	feasibility stage	None	N/A
6	WSIG Water & Sanitation Infrastructure Leeu-Gamka	R 13 043 478.00	R -	R 3 042 717.51	R 1 086 956.50	R 1 955 761.01	-15%	Phase 1 Practical completed, phase 2 Contractor on site	Phase 1 Practical completed, phase 2 Contractor Appointed	None	N/A
7	MIG - Upgrading of Road and Stormwater in Klaarstroom	R 2 391 354.00	R -	R -	R 199 279.50	R 199 279.50	8%	Contractor on site	Contractor Appointed	None	N/A
8	PT - Surface Water Supply Security	R 899 565.00	R -	R -	R 72 483.75	R 72 483.75	8%	Project Kick-Off	Planning stage	None	N/A
	Totals	R 23 058 794.00	R -	R 7 181 553.42	R 1 994 029.92	R 5 187 523.50					
Project status: If the project is in the SCM process of being procured. Please state in which stage (planning, specification, advertising, etc)											

Section 10- Employee Related Costs

10.1 Supporting Table SC 8

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

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

Summary of Employee and Councillor remuneration	Ref	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	A	B	C						D
<u>Councillors (Political Office Bearers plus Other)</u>										
Basic Salaries and Wages		2 998	3 319	3 319	266	2 663	2 763	(100)	-4%	3 319
Cellphone Allowance		325	370	370	27	274	313	(39)	-12%	370
Housing Allowances								-		
Other benefits and allowances								-		
Sub Total - Councillors		3 324	3 689	3 689	294	2 937	3 076	(139)	-5%	3 689
% increase	4		11.0%	11.0%						11.0%
<u>Senior Managers of the Municipality</u>	3									
Basic Salaries and Wages		2 983	3 220	3 220	262	2 132	1 716	415	24%	3 220
Pension and UIF Contributions		-	196	196	-	-	163	(163)	-100%	196
Medical Aid Contributions		-	111	111	6	55	93	(38)	-41%	111
Overtime								-		
Performance Bonus		235	537	537	-	-	448	(448)	-100%	537
Motor Vehicle Allowance		421	468	408	13	203	340	(137)	-40%	408
Cellphone Allowance		91	108	108	10	82	65	17	26%	108
Housing Allowances								-		
Other benefits and allowances		-	0	0	0	0	0	(0)	-4%	0
Sub Total - Senior Managers of Municipality		3 730	4 640	4 580	290	2 471	2 825	(354)	-13%	4 580
% increase	4		24.4%	22.8%						22.8%
<u>Other Municipal Staff</u>										
Basic Salaries and Wages		20 012	24 575	23 257	1 724	18 181	19 376	(1 195)	-6%	23 257
Pension and UIF Contributions		3 208	4 051	3 730	309	2 919	3 113	(194)	-6%	3 730
Medical Aid Contributions		985	1 161	1 098	79	791	894	(102)	-11%	1 098
Overtime		1 886	1 340	2 354	273	1 823	1 976	(153)	-8%	2 354
Performance Bonus		1 642	1 928	1 854	-	-	1 545	(1 545)	-100%	1 854
Motor Vehicle Allowance		25	50	86	2	21	74	(53)	-72%	86
Cellphone Allowance		217	228	220	15	165	182	(17)	-9%	220
Housing Allowances		85	99	84	8	146	84	62	74%	84
Other benefits and allowances		1 386	1 330	1 496	168	1 557	1 223	334	27%	1 496
Payments in lieu of leave		535	352	352	-	-	294	(294)	-100%	352
Long service awards		-	48	48	-	117	45	71	158%	48
Post-retirement benefit obligations	2	1 047	103	1 153	-	105	961	(855)	-89%	1 153
Sub Total - Other Municipal Staff		31 026	35 266	35 732	2 578	25 825	29 766	(3 940)	-13%	35 732
% increase	4		13.7%	15.2%						15.2%
Total Parent Municipality		38 080	43 595	44 001	3 162	31 234	35 667	(4 433)	-12%	44 001
TOTAL SALARY, ALLOWANCES & BENEFITS		38 080	43 595	44 001	3 162	31 234	35 667	(4 433)	-12%	44 001
% increase	4		14.5%	15.5%						15.5%
TOTAL MANAGERS AND STAFF		34 756	39 906	40 311	2 868	28 296	32 591	(4 294)	-13%	40 311

10.2 Overtime April 2025

OVERTIME PER DEPARTMENT - 2024-2025																
DIRECTORATE DEPARTMENT	DEPARTMENT CODE	BUDGET 2024-2025	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	YTD	YTD PERCENTAGE	YTD BUDGET	YTD ACTUALS
1 Executive and Council		6 000.00	-	-	-	-	-	-	-	-	5 423.81	-	5 423.81	90.40	5 000.00	5 423.81
Mayor and Council	1110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Manager	1120	6 000.00	-	-	-	-	-	-	-	-	5 423.81	-	5 423.81	90.40	5 000.00	5 423.81
2 Corporate and Community Services		481 380.00	29 669.96	28 574.22	24 617.60	18 027.74	22 161.17	26 649.47	27 153.23	12 898.13	103 450.34	136 124.98	429 326.84	281.37	401 150.00	293 201.86
Corporate Services	1201	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cemeteries	2104	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Halls and Facilities	2106	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disaster Management	2109	60 500.00	-	-	-	-	-	-	-	-	57 382.74	2 719.71	60 102.45	99.34	50 416.67	57 382.74
Library Services	2115	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation	2205	132 000.00	-	-	-	-	-	-	-	-	10 494.69	121 288.26	131 782.95	99.84	110 000.00	10 494.69
Housing	2401	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Integrated Development Planning	3102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Strategic Services (CDW)	3105	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Traffic Services	3201	288 880.00	29 669.96	28 574.22	24 617.60	18 027.74	22 161.17	26 649.47	27 153.23	12 898.13	35 572.91	12 117.01	237 441.44	82.19	240 733.33	225 324.43
3 Financial Services		20 000.00	-	-	-	-	-	-	-	-	9 105.88	-	9 105.88	45.53	16 666.67	9 105.88
Financial Services	1203	20 000.00	-	-	-	-	-	-	-	-	9 105.88	-	9 105.88	45.53	16 666.67	9 105.88
Property Rates	1204	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 Technical Services		1 805 408.00	120 445.53	115 759.69	127 420.06	120 610.87	131 432.55	138 252.39	201 082.61	141 789.76	145 594.76	137 114.11	1 379 502.33	370.06	1 504 506.67	1 242 388.22
Public Works	3205	698 766.00	35 109.73	37 126.79	41 198.07	54 887.01	61 721.88	57 242.31	81 913.30	64 338.98	43 943.30	62 454.61	539 935.98	77.27	582 305.00	477 481.37
Electricity Services	4101	129 025.00	22 710.27	14 269.14	11 404.95	-	-	-	-	-	23 350.77	5 493.74	77 228.87	59.86	107 520.83	71 735.13
Water Services	4202	362 512.00	25 735.03	24 247.43	31 569.47	24 371.78	28 822.48	29 145.22	38 295.17	26 657.33	24 336.50	17 648.21	270 828.62	74.71	302 093.33	253 180.41
Sewerage Services	4302	423 898.00	26 145.62	30 607.57	35 172.72	33 057.91	31 567.34	34 331.28	51 252.51	33 297.14	34 813.24	33 999.90	344 245.23	81.21	353 248.33	310 245.33
Solid Waste Disposal (Landfill Sites)	4402	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Removal (Refuse)	4403	191 207.00	10 744.88	9 508.76	8 074.85	8 294.17	9 320.85	17 533.58	29 621.63	17 496.31	19 150.95	17 517.65	147 263.63	77.02	159 339.17	129 745.98
TOTAL		2 312 788.00	150 115.49	144 333.91	152 037.66	138 638.61	153 593.72	164 901.86	228 235.84	154 687.89	263 574.79	273 239.09	1 823 358.86	787.36	1 927 323.33	1 550 119.77
		489 429.14														

Section 11 – Actuals and Revised Targets for Cash Receipts

11.1 Supporting Table SC9 – Actuals and Revised Targets for Cash Receipts

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

Description	Ref	Budget Year 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 Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	1															
Cash Receipts By Source																
Property rates		519	704	589	499	347	331	505	418	432	375	420	793	5 932	6 390	6 677
Service charges - Electricity revenue		2 644	2 229	2 228	2 013	2 280	1 885	2 438	1 912	2 223	2 439	1 354	1 497	25 141	25 270	26 624
Service charges - Water revenue		288	302	323	349	298	289	490	443	440	823	149	106	4 301	6 049	6 321
Service charges - Waste Water Management		472	426	451	498	494	422	581	493	453	472	442	506	5 710	6 317	6 602
Service charges - Waste Management		176	177	178	196	178	163	244	180	197	203	218	901	3 012	3 133	3 277
Rental of facilities and equipment		6	17	6	64	5	50	71	99	15	61	78	158	629	1 065	1 114
Interest earned - external investments		518	534	458	465	439	455	441	383	436	455	545	(65)	5 063	5 418	5 851
Interest earned - outstanding debtors		10	18	12	45	16	7	42	12	23	68	152	1 009	1 414	2 229	2 531
Dividends received																
Fines, penalties and forfeits		55	55	57	78	31	50	32	85	64	55	66	(567)	62	825	842
Licences and permits		9	10	7	23	8	6	9	12	8	8	8	(12)	95	102	110
Agency services		-	-	0	0	-	-	0	-	0	0	18	201	220	230	240
Transfers and Subsidies - Operational		13 971	2 100	0	709	-	10 640	1 017	-	7 961	9	3 153	(2 315)	37 246	38 519	61 428
Other revenue		(2 690)	13 783	13 811	17 282	14 852	22 331	4 980	6 295	19 823	(121)	44	(109 929)	462	430	482
Cash Receipts by Source		15 977	20 354	18 121	22 219	18 948	36 630	10 851	10 334	32 073	4 849	6 648	(107 716)	89 266	95 978	122 101
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		5 611	-	3 596	-	-	8 603	-	-	6 193	-	2 162	(905)	25 260	9 286	15 259
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Deparm 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		21 588	20 354	21 717	22 219	18 948	45 233	10 851	10 334	38 266	4 849	8 809	(108 621)	114 546	105 264	137 361
Cash Payments by Type																
Employee related costs		2 765	2 942	85	6 198	4 711	77	2 935	6 006	3 104	(31 200 548)	3 251	31 208 279	39 803	45 822	47 718
Remuneration of councillors		200	201	-	407	210	-	209	425	211	211	321	1 293	3 689	3 948	4 264
Interest																
Bulk purchases - Electricity		-	2 529	2 966	2 164	1 585	1 608	1 614	1 589	1 782	1 589	1 438	2 043	20 907	23 322	24 572
Acquisitions - water & other inventory		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		220	446	558	522	453	424	709	341	444	187	-	5 553	9 858	14 737	13 897
Transfers and subsidies - other municipalities																
Transfers and subsidies - other																
Other expenditure		816	591	1 587	31 205 541	7 691	1 864	912	1 294	2 600	1 974	1 815	(31 213 616)	13 070	13 738	14 364
Cash Payments by Type		4 000	6 710	5 196	31 214 832	14 650	3 973	6 379	9 656	8 139	(31 196 587)	6 825	3 553	87 328	101 566	104 815
Other Cash Flows/Payments by Type																
Capital assets		-	2 378	3 492	1 600	2 147	3 297	305	440	1 470	1 183	2 400	11 278	29 989	21 347	13 404
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	6 684	10 096	9 610	(31 195 405)	9 225	14 831	117 316	122 913	118 219
NET INCREASE/(DECREASE) IN CASH HELD		17 588	11 266	13 029	(31 194 213)	2 151	37 964	4 167	238	28 656	31 200 253	(416)	(123 452)	(2 770)	(17 649)	19 142
Cash/cash equivalents at the month/year beginning:		58 268	75 856	87 121	100 150	(31 094 063)	(31 091 912)	(31 053 948)	(31 049 782)	(31 049 544)	(31 020 887)	179 366	178 950	58 268	55 498	37 849
Cash/cash equivalents at the month/year end:		75 856	87 121	100 150	(31 094 063)	(31 091 912)	(31 053 948)	(31 049 782)	(31 049 544)	(31 020 887)	179 366	178 950	55 498	55 498	37 849	56 991

Section 12 – Capital Expenditure by Asset Class

12.1 Supporting Table SC13a - Capital Expenditure on New Assets

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

Description	Ref	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		1 523	-	-	-	-	-	-	-	-
Electrical Infrastructure		(364)	-	-	-	-	-	-	-	-
Power Plants								-		
HV Substations								-		
HV Switching Station								-		
HV Transmission Conductors								-		
MV Substations								-		
MV Switching Stations								-		
MV Networks								-		
LV Networks		(364)	-	-	-	-	-	-		-
Capital Spares								-		
Water Supply Infrastructure		1 888	-	-	-	-	-	-		-
Dams and Weirs		1 888	-	-	-	-	-	-		-
Other assets		-	-	1 038	94	149	865	716	82.8%	1 038
Operational Buildings		-	-	1 038	94	149	865	716	82.8%	1 038
Municipal Offices		-	-	1 038	94	149	865	716	82.8%	1 038
Pay/Enquiry Points								-		
Building Plan Offices								-		
Workshops								-		
Yards								-		
Stores								-		
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets								-		
Intangible Assets		-	-	-	-	-	-	-		-
Servitudes								-		
Licences and Rights		-	-	-	-	-	-	-		-
Water Rights								-		
Effluent Licenses								-		
Solid Waste Licenses								-		
Computer Software and Applications								-		
Load Settlement Software Applications								-		
Unspecified								-		
Computer Equipment		-	217	217	-	170	217	47	21.6%	217
Computer Equipment		-	217	217	-	170	217	47	21.6%	217
Furniture and Office Equipment		126	52	52	(7)	3	52	49	94.0%	52
Furniture and Office Equipment		126	52	52	(7)	3	52	49	94.0%	52
Machinery and Equipment		-	1 344	130	-	30	434	404	93.1%	130
Machinery and Equipment		-	1 344	130	-	30	434	404	93.1%	130
Transport Assets		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection								-		
Zoological plants and animals								-		
Immature		-	-	-	-	-	-	-		-
Policing and Protection								-		
Zoological plants and animals								-		
Total Capital Expenditure on new assets	1	1 649	1 614	1 438	86	352	1 569	1 216	77.5%	1 438

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

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

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		(1 523)	24 385	26 528	177	11 748	22 334	10 586	47.4%	26 528
Roads Infrastructure		–	3 043	5 435	170	3 040	4 402	1 362	30.9%	5 435
Roads		–	3 043	5 435	170	3 040	4 402	1 362	30.9%	5 435
Electrical Infrastructure		87	7 211	4 619	–	4 172	4 834	662	13.7%	4 619
MV Substations		(609)	–	–	–	–	–	–	–	–
LV Networks		696	7 211	4 619	–	4 172	4 834	662	13.7%	4 619
Capital Spares								–		
Water Supply Infrastructure		(1 610)	14 130	16 224	7	4 535	12 889	8 354	64.8%	16 224
Dams and Weirs								–		
Boreholes		(11 801)	13 913	15 079	–	4 528	11 899	7 372	62.0%	15 079
Distribution		9 913	217	1 144	7	7	990	982	99.2%	1 144
Distribution Points								–		
PRV Stations								–		
Capital Spares		277	–	–	–	–	–	–		–
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	–	250	–	–	208	208	100.0%	250
Landfill Sites		–	–	250	–	–	208	208	100.0%	250
Community Assets		–	435	785	–	–	726	726	100.0%	785
Community Facilities		–	–	–	–	–	–	–		–
Halls								–		
Capital Spares								–		
Sport and Recreation Facilities		–	435	785	–	–	726	726	100.0%	785
Indoor Facilities								–		
Outdoor Facilities		–	435	785	–	–	726	726	100.0%	785
Capital Spares								–		
Other assets		–	217	217	51	121	217	97	44.5%	217
Operational Buildings		–	217	217	51	121	217	97	44.5%	217
Workshops								–		
Yards								–		
Stores		–	217	217	51	121	217	97	44.5%	217
Laboratories								–		
Computer Equipment		(126)	–	–	–	–	–	–		–
Computer Equipment		(126)	–	–	–	–	–	–		–
Transport Assets		–	2 417	2 546	–	2 117	2 546	429	16.9%	2 546
Transport Assets		–	2 417	2 546	–	2 117	2 546	429	16.9%	2 546
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection								–		
Zoological plants and animals								–		
Immature		–	–	–	–	–	–	–		–
Policing and Protection								–		
Zoological plants and animals								–		
Total Capital Expenditure on renewal of existing assets	1	(1 649)	27 454	30 076	228	13 985	25 824	11 839	45.8%	30 076

PART 3 - ACCOUNTING OFFICER'S QUALITY CERTIFICATION

QUALITY CERTIFICATE

I, **Thys Giliomee**, accounting officer of **Prince Albert Municipality**, hereby certify that:

- ☐ Monthly budget statement

For the month ended **April 2025** has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name: T Giliomee

Municipal Manager of **Prince Albert Municipality WC052**

Signature



Date 12 May 2025