

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

DECEMBER 2024

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	11
PART 2 – SUPPORTING DOCUMENTATION	22
Section 5 – Debtors' Analysis.....	23
Section 6 – Creditors' Analysis.....	24
Section 7 – Investment Portfolio Analysis	25
Section 8 – Allocation and Grant Receipts and Expenditure.....	26
Section 9 – Capital Expenditure.....	28
Section 10- Employee Related Costs	29
Section 11 – Actuals and Revised Targets for Cash Receipts	30
Section 12 – Capital Expenditure by Asset Class	31
PART 3 - ACCOUNTING OFFICER’S QUALITY CERTIFICATION	33

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 and it is anticipated that the liquidity position will improve over the current financial year. The municipality is still awaiting the outcome of the Cost of Supply study submitted to Nersa for approval to be able to implement electricity increases.

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 December 2024.

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 58 355 169.84

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 17 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 DPIIP 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 17 for Breakdown of Expenditure by Type.

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

Cash flow: Bank balance as at 30 December 2024 reflects a positive amount of R 62 361 415.92.

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 December 2024 Budget Statement report.

3.3 Material variances from SDBIP

No variances were report for December 2024.

3.4 Remedial or corrective steps

No remedial or corrective steps are needed for December 2024.

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 are still implemented to make sure that the municipality stays financially stable.

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 - M06 December

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) - M06 December

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) - M06 December

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
Revenue - Functional										
Municipal governance and administration		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
Municipal Manager, Town Secretary and Chief Executive										
Finance and administration		15 202	16 221	16 471	999	8 334	7 881	453	6%	16 471
Administrative and Corporate Support		-	-	-	-	-	-	-		-
Asset Management		-	-	-	-	-	-	-		-
Finance		15 123	16 221	16 471	999	8 334	7 881	453	6%	16 471
Security Services		79	-	-	-	-	-	-		-
Governance Function										
Community and public safety		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
Child Care Facilities										
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
Founds										
Housing		-	282	282	-	-	141	(141)	-100%	282
Housing		-	282	282	-	-	141	(141)	-100%	282
Economic and environmental services		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
Trading services		62 510	61 144	62 486	4 784	23 682	39 957	(12 274)	-34%	62 486
Energy sources		22 388	26 413	26 413	1 600	10 713	15 822	(5 109)	-32%	26 413
Electricity		22 388	26 413	26 413	1 600	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 Treatment		29 885	22 908	24 249	1 954	7 105	13 975	(6 870)	-49%	24 249
Water Distribution										
Water Storage										
Waste water management		6 971	7 673	7 673	657	3 890	4 003	(113)	-3%	7 673
Public Toilets										
Sewerage		6 971	7 673	7 673	657	3 890	4 003	(113)	-3%	7 673
Storm Water Management										
Waste Water Treatment										
Waste management		3 267	4 151	4 151	332	1 974	2 157	(182)	-8%	4 151
Recycling										
Solid Waste Disposal (Landfill Sites)										
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										
Municipal governance and administration		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
Municipal Manager, Town Secretary and Chief Executive										
Finance and administration		16 973	18 799	19 049	1 816	7 363	11 590	(4 227)	-36%	19 049
Administrative and Corporate Support		-	-	-	-	-	-	-		-
Asset Management		-	-	-	-	-	-	-		-
Finance		16 901	18 799	19 049	1 816	7 363	11 590	(4 227)	-36%	19 049
Security Services		72	-	-	-	-	-	-		-
Community and public safety		17 396	10 163	10 163	800	4 226	4 985	(759)	-19%	10 163
Community and social services		5 191	4 232	4 232	318	1 755	2 073	(319)	-19%	4 232
Cemeteries, Funeral Parlours and Crematoriums		-	0	0	0	0	0	(0)	-2%	0
Child Care Facilities										
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
Beaches and Jetties										
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
Founds										
Housing		-	282	282	-	-	141	(141)	-100%	282
Housing		-	282	282	-	-	141	(141)	-100%	282
Economic and environmental services		24 089	22 481	22 481	1 307	10 148	10 787	(639)	-6%	22 481
Planning and development		9 612	10 075	10 075	983	4 846	4 847	(1)	0%	10 075
Billboards										
Corporate Wide Strategic Planning (IDPs, LEDs)		613	694	694	44	291	100	191	191%	694
Central City Improvement District										
Development Facilitation										
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
Public Transport										
Road and Traffic Regulation										
Roads		14 486	12 406	12 406	804	5 302	5 940	(638)	-11%	12 406
Trading services		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
Street Lighting and Signal Systems										
Nonelectric Energy										
Water management		8 306	6 348	6 348	400	3 698	3 106	591	19%	6 348
Water Treatment										
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
Storm Water Management										
Waste Water Treatment										
Waste management		6 228	3 824	3 824	231	1 599	1 777	(178)	-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
Street Cleaning										
Other		140	-	-	-	-	-	-		-
Abatirs		140	-	-	-	-	-	-		-
Tourism										
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	23 351	24 662	10 123	14 963	14 442	521	4%	24 662

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) - M06 December

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	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	1									
Vote 1 - Executive and Council		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

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) - M06 December

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										
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)										
		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	-	-	-	-	-	-	0%	-
Surplus/(Deficit) after capital transfers & contributions										
		17 974	23 352	24 663	10 123	14 963	14 442	521	4%	24 663
Income Tax										
		-	-	-	-	-	-	-	0%	-
Surplus/(Deficit) after income tax										
		17 974	23 352	24 663	10 123	14 963	14 442	521	4%	24 663
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	24 663	10 123	14 963	14 442	521	4%	24 663
Share of Surplus/Deficit attributable to Associate										
		-	-	-	-	-	-	-	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) - M06 December

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
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		57	435	435	—	363	435	(72)	-16%	435
Vote 2 - Financial Services		18 161	26 681	26 280	2 419	10 392	10 853	(462)	-4%	26 280
Vote 3 - Technical Services		423	2 873	2 873	457	487	1 542	(1 055)	-68%	2 873
Vote 4 - Corporate and Community Services		—	—	—	—	—	—	—	—	—
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 Deparm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educ Institutions)		—	—	—	—	—	—	—	—	—
Transfers recognised - capital		19 359	23 788	23 126	2 104	7 367	7 673	(307)	-4%	23 126
Borrowing	6	—	—	—	—	—	—	—	—	—
Internally generated funds		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

WC052 Prince Albert - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M06
December

Vote Description	Ref	Budget Year 2024/25								
		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
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation										
Vote 1 - Executive and Council	1	-	-	-	-	-	-	-	-	-
1.1 - Mayor and Council		-	-	-	-	-	-	-	-	-
1.2 - Municipal Manager		-	-	-	-	-	-	-	-	-
1.3 - Tourism Services		-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services		537	435	435	-	363	435	(72)	-16%	435
2.1 - Financial Services		537	435	435	-	363	435	(72)	-16%	435
2.2 - Property Rates		-	-	-	-	-	-	-	-	-
2.3 - Information & Communication Technology		-	-	-	-	-	-	-	-	-
Vote 3 - Technical Services		18 161	26 681	26 280	2 419	10 392	10 853	(462)	-4%	26 280
3.1 - Public Works		7 058	4 963	6 130	690	3 401	3 024	377	12%	6 130
3.2 - Electricity Services		696	6 677	4 853	582	3 925	3 005	920	31%	4 853
3.3 - Water Services		10 407	15 051	15 297	1 147	3 066	4 825	(1 759)	-36%	15 297
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		423	2 873	2 873	457	487	1 542	(1 055)	-68%	2 873
4.1 - Corporate Services		-	586	586	-	3	586	(583)	-99%	586
4.2 - Cemeteries		-	-	-	-	-	-	-	-	-
4.3 - Community Halls and Facilities		43	130	130	3	30	130	(100)	-77%	130
4.4 - Disaster Management		-	1 113	1 113	-	-	-	-	-	1 113
4.5 - Library Services		-	217	217	70	70	-	70	#DIV/0!	217
4.6 - Sport and Recreation		379	826	826	384	384	826	(442)	-54%	826
4.7 - Housing		-	-	-	-	-	-	-	-	-
4.8 - Integrated Development Planning		-	-	-	-	-	-	-	-	-
4.9 - Strategic Services (CDW)		-	-	-	-	-	-	-	-	-
4.10 - Traffic Services		-	-	-	-	-	-	-	-	-
Total multi-year capital expenditure		19 121	29 989	29 588	2 876	11 242	12 830	(1 589)	-12%	29 588
Capital expenditure - Municipal Vote										
Expenditure of single-year capital appropriation										
Vote 1 - Executive and Council	1	-	-	-	-	-	-	-	-	-
1.1 - Mayor and Council		-	-	-	-	-	-	-	-	-
1.2 - Municipal Manager		-	-	-	-	-	-	-	-	-
1.3 - Tourism Services		-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services		819	-	-	-	-	-	-	-	-
2.1 - Financial Services		819	-	-	-	-	-	-	-	-
2.2 - Property Rates		-	-	-	-	-	-	-	-	-
2.3 - Information & Communication Technology		-	-	-	-	-	-	-	-	-
Vote 3 - Technical Services		5 558	-	-	-	-	-	-	-	-
3.1 - Public Works		477	-	-	-	-	-	-	-	-
3.2 - Electricity Services		1 044	-	-	-	-	-	-	-	-
3.3 - Water Services		750	-	-	-	-	-	-	-	-
3.4 - Water Storage		1 137	-	-	-	-	-	-	-	-
3.5 - Sewerage Services		346	-	-	-	-	-	-	-	-
3.6 - Storm Water Management		1 678	-	-	-	-	-	-	-	-
3.7 - Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-
3.8 - Solid Waste Removal (Refuse)		125	-	-	-	-	-	-	-	-
Vote 4 - Corporate and Community Services		418	-	-	-	-	-	-	-	-
4.1 - Corporate Services		-	-	-	-	-	-	-	-	-
4.2 - Cemeteries		-	-	-	-	-	-	-	-	-
4.3 - Community Halls and Facilities		81	-	-	-	-	-	-	-	-
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		250	-	-	-	-	-	-	-	-
Vote 15 -		105	-	-	-	-	-	-	-	-
Total single-year capital expenditure		6 899	-	-	-	-	-	-	-	-
Total Capital Expenditure		26 020	29 989	29 588	2 876	11 242	12 830	(1 589)	(0)	29 588

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC052 Prince Albert - Table C6 Monthly Budget Statement - Financial Position - M06 December

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 - M06 December

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										
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

4.1.8 Supporting Table SC2 – Performance Indicators

WC052 Prince Albert - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

Description of financial indicator	Basis of calculation	Ref	2023/24	Budget Year 2024/25			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		3.1%	6.5%	6.5%	1.2%	4.1%
Borrowed funding of own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		14.5%	8.7%	12.9%	16.4%	12.9%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	202.7%	123.8%	221.0%	194.5%	221.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		167.1%	96.1%	177.3%	157.4%	177.3%
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%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		35.1%	37.9%	37.8%	29.0%	37.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		21.8%	0.0%	0.0%	0.0%	22.2%
Interest & Depreciaton	I&D/Total Revenue - capital revenue		10.9%	6.2%	6.2%	1.0%	3.8%
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 - M06 December

Description	NT Code	Budget Year 2024/25										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts Lto Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	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 Water Management	1600	303	210	189	202	155	134	720	2 182	4 055	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	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	1 662	-	-	
Commercial	2300	556	316	279	129	91	477	466	2 427	4 740	3 990	-	-	
Households	2400	1 412	1 194	1 049	995	866	735	4 091	14 067	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	-	-	

5.1.1 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

5.1.2 Collection rate – December 2024 YTD

The municipality currently has a year-to-date collection rate of 87.67%.

COLLECTION RATE YTD_ 2024-2025

DESCRIPTION	SUPPORTING SCHEDULE	Amount
Gross Debtors Opening Balance at 01 December 2024	DAGEO R	29 831 721.10
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	29 831 213.36
Bad Debts Written Off	TB R	2 443 458.50

87.67%

Section 6 – Creditors' Analysis

6.1 Supporting Table SC4 - Creditors' Age Analysis

WC052 Prince Albert - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

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	-

6.1.1 Outstanding Creditors_December 2024

Outstanding creditors: 30 days and older				
Dec-24				
Name of supplier	Invoice(s) date(s)	Outstanding Amount	Dispute/Reason for non-payment	Remedial action
ESKOM HOLDINGS	20241219	1613814.19	Within 30 days payment as per MFMA Section 65(2) (e)	None

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 - M06 December

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
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-	-	-
Urban Settlements Development Grant		-	-	-	-	-	-	-	-	-
Integrated City Development Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
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
Capacity Building		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building		-	-	-	-	-	-	-	-	-
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

8.2 Supporting Table SC7 – Grant Expenditure

WC052 Prince Albert - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

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
Water Services Infrastructure Grant										
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										
District Municipality:										
Infrastructure										
Infrastructure										
Capacity Building										
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										
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 – Capital Expenditure

9.1 Supporting Table SC 12 – Capital Expenditure

WC052 Prince Albert - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

Month	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	11 224	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					

9.1.1 Capital Commitments

The total capital commitments to date are R 4 175 469.97

See below the capital commitments breakdown:

CAPITAL EXPENDITURE FOR 2024/2025 UP TO DECEMBER 2024

*** ALL VOTES ***

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	2336967	305928.79	2576294.45	880847.91	239327.45-	2858538.55	47.40
WATER RESERVOIRS & R	1003	14833646	245687	15079333	4546206	1146875.14	3065898.68	2135286.56	1480307.32	12013434.32	20.33
ELECTRICITY RETICULA	1005	6943901	1824361-	5119540	3727632	581772.30	3924922.56	355114.98	197290.56-	1194617.44	76.67
STREET LIGHTING	1008	266861	128889-	137972	137972	0.00	0.00	0.00	137972.00	137972.00	0.00
OTHER INFRASTRUCTURE	1011	695652	128889	824541	824541	384084.26	824538.07	0.00	2.93	2.93	100.00
SPORTSFIELDS	1013	434783	0	434783	434783	0.00	0.00	0.00	434783.00	434783.00	0.00
LIBRARIES	1015	217391	0	217391	0	69850.00	69850.00	0.00	69850.00-	147541.00	32.13
OTHER ASSETS	1020	3552912	1213783-	2339129	922640	387319.03	780426.20	804226.52	142211.00	1558700.00	33.36
GRAND TOTAL:		29988625	401103-	29587522	12930741	2875829.52	11241931.96	4175469.97	1688809.04	18345590.04	

9.1.2 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	SDBIP/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	MG. Specialised Waste Vehicles (Yellowfeet)	R 1 213 793.00	R -	R -	R 101 148.58	R 101 148.58	8%	Tipper truck was delivered in 2023/24 FY & Dozer is on 2025/26 FY Budget	Planning stage (implementation planned for 2025/26 procurement of dozer)	None	N/A
	MG. New High Mast Light (Klaarstroom)	R 1 792 913.00	R -	R 1 681 060.80	R 140 409.42	R 1 531 651.38	-85%	Practical Completed	Practical Completed	Eskom delaying in supplying power connection point in two High Mast Lights	Awaiting for Eskom
3	MG. 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	MG. 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 in supplying power connection point in two High Mast Lights	Awaiting for Eskom
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	
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	MG - 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 MG. 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 7 820 953.34	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 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 - M06 December

Summary of Employee and Councillor remuneration	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	A	B	C						D
Councillors (Political Office Bearers plus Other)										
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
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations	2							-		
Entertainment								-		
Scarcity								-		
Acting and post related allowance								-		
In kind benefits								-		
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:										
% 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 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 - M06 December

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 Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	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	493	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 Depart 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	2 866	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	31 214 632	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	107 653	
NET INCREASE/(DECREASE) IN CASH HELD		61 260	11 266	13 029	(31 194 213)	2 151	37 664	(395)	(1 764)	(1 389)	(65)	(285)	31 069 568	(2 770)	18 144	24 219	
Cash/cash equivalents at the month/year beginning:		58 266	119 529	130 794	143 823	(31 050 390)	(31 046 239)	(31 010 276)	(31 010 670)	(31 012 434)	(31 013 819)	(31 013 884)	(31 014 170)	58 266	55 498	73 642	
Cash/cash equivalents at the month/year end:		119 529	130 794	143 823	(31 050 390)	(31 046 239)	(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 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 - M06 December

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		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		1 678	-	-	-	-	-	-	-	-
Drainage Collection		1 678	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		207	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		207	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 888	-	-	-	-	-	-	-	-
Dams and Weirs		1 888	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		764	-	-	-	-	-	-	-	-
Operational Buildings		764	-	-	-	-	-	-	-	-
Municipal Offices		764	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		537	217	217	-	154	217	63	29.1%	217
Computer Equipment		537	217	217	-	154	217	63	29.1%	217
Furniture and Office Equipment		126	52	52	-	3	52	49	94.0%	52
Furniture and Office Equipment		126	52	52	-	3	52	49	94.0%	52
Machinery and Equipment		4 856	1 344	130	3	30	(476)	(506)	106.3%	130
Machinery and Equipment		4 856	1 344	130	3	30	(476)	(506)	106.3%	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	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 - M06 December

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										
Immature		-	-	-	-	-	-	-	-	-
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

PART 3 - ACCOUNTING OFFICER'S QUALITY CERTIFICATION

QUALITY CERTIFICATE

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

- Monthly budget statement

For the month 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 13 January 2025