



2025/2026 SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN



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EXECUTIVE MAYOR'S REPORT



The Service Delivery and Budget Implementation Plan ("SDBIP") serves as a contract between the Administration, Council, and the Community of the Greater Prince Albert Municipal Area. The success of the SDBIP is reliant on a credible Integrated Development Plan ("IDP") and Budget.

At a special Council meeting held on Thursday, 29 May 2025, the Final Integrated Development Plan (IDP) and Budget were tabled and formally adopted. As the Municipality's principal strategic planning instrument, the IDP is designed to give effect to the developmental mandate of local government, as enshrined in the Constitution of the Republic of South Africa.

This Service Delivery and Budget Implementation Plan (SDBIP) will serve as a monitoring tool to track the implementation of the Municipality's goals for the 2025/2026 financial year. Reporting will be conducted on a quarterly, mid-year, and annual basis, in accordance with legislative requirements.

The Strategic Objectives of the Municipality, as outlined in the five-year Integrated Development Plan (IDP), establish the fundamental direction for achieving its goals. These objectives are designed to create and align a responsive and conducive environment in accordance with Local, Provincial, and National agendas.

The approved strategic objectives and key performance areas for the five-year IDP are:

SO1 To promote sustainable integrated development through social and spatial integration that eradicates the apartheid legacy

KPA 1 Environmental & Spatial Development

SO2 To stimulate, strengthen and improve the economy for sustainable growth

KPA 2 Economic Development

SO3 To promote the general standard of living

KPA 3 Social Development

SO4 To provide quality, affordable and sustainable services on an equitable basis

KPA 4 Basic Service Delivery & Infrastructure Development

SO5 To maintain financial viability & sustainability through prudent expenditure, and sound financial systems

KPA 5 Financial Sustainability & Development

SO6 To commit to the continuous improvement of human skills and resources to deliver effective services

KPA 6 Institutional Development & Transformation

SO7 To enhance participatory democracy

KPA 7 Good Governance and Public Participation

Annexure A, the alignment table, provides an overview of the strategic objectives and focus areas linked to the total number of key performance indicators for the 2025/2026 financial year. **Annexure B**, the municipal scorecard, outlines the key performance metrics per directorate for the financial year under review.

The municipality is committed to the optimal utilization of its limited resources to enhance service delivery to the community. Additionally, it seeks to foster strategic partnerships among stakeholders to collectively improve the livelihoods of our people.

Councillor Linda Jaquet

Executive Mayor

INTRODUCTION

Performance management is a process that measures the implementation of the organisations' strategy. Performance management aims to enhance integrated planning; it serves as a monitoring and measuring tool to ascertain whether the predetermined objectives are met within a specific timeframe. Efficiency and effectiveness stand at the forefront of performance management to augment the impact of service delivery to the residents of the Greater Prince Albert Municipal Area.

Performance management within a municipal environment is institutionalised through the legislative requirements on the performance management process for Local Government. The Service Delivery and Budget Implementation Plan is a detailed plan as approved by the Mayor for implementing the municipality's delivery of municipal services and its annual budget.

Section 152 of the Constitution of the Republic of South Africa, 1996, paves the way for performance management with the requirement for an "accountable government". The Basic Values and Principles Governing Public Administration, as listed in Section 195 (1) of the Constitution, are linked with the concept of performance management. A municipality must strive, within its financial and administrative capacity, to achieve the objects of local government, listed below:

- *provide democratic and accountable government for local communities;*
- *ensure the provision of services to communities in a sustainable manner;*
- *promote social and economic development;*
- *promote a safe and healthy environment; and*
- *encourage the involvement of communities and community organisations in the matters of local government.*

Circular No. 13 of the Local Government: Municipal Finance Management Act, No. 56 of 2003 ("the MFMA"), states that *"the SDBIP is a layered plan, with the top layer of the plan dealing with consolidated service delivery targets and in-year deadlines, and linking such targets to top management"*. Mention must be made, that this Circular serves as a guideline to municipalities.

The Prince Albert Local Municipality has appointed a Service Provider, Ignite Advisory to provide the service of a web-based electronic performance management system. Having this electronic system in place allows the Municipality to develop the lower-level Service Delivery and Budget Implementation Plan.

The municipal scorecard is of strategic nature, as it's dealing with consolidated service delivery targets set by Council and linking such targets to top management. It, therefore, provides an overall picture of performance for the municipality as a whole, reflecting performance on its strategic priorities and also facilitates oversight over the financial and non-financial performance of the municipality.

1. LEGISLATIVE FRAMEWORK

Section 1 of the MFMA defines the Services Delivery and Budget Implementation Plan as “a detailed plan approved by the mayor of a municipality in terms of Section 53(1)(c)(ii) for implementing the municipality's delivery of municipal services and its annual budget, and which must indicate

–

(a) Projections for each month of –

(i) revenue to be collected, by sources; and

(ii) operational and capital expenditure, by vote;

(b) service delivery targets and performance indicators for each quarter; and

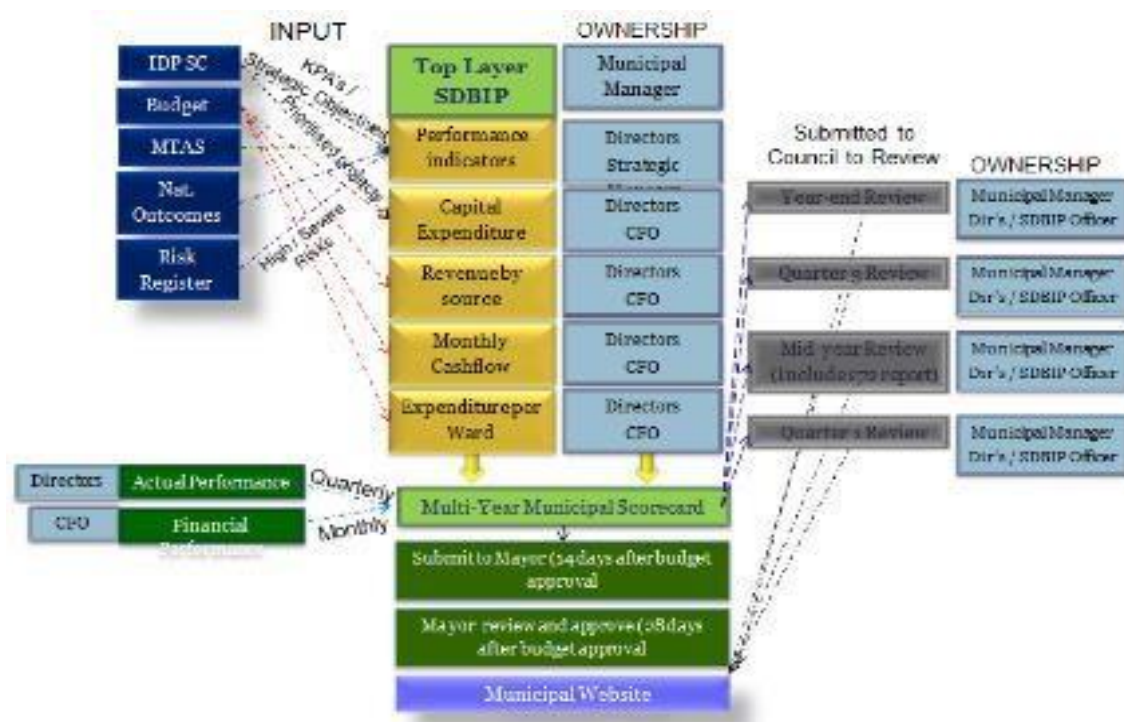
(c) any other matters that may be prescribed,

and includes any revisions of such plan by the mayor in terms of Section 54(1)(c).

The Service Delivery and Budget Implementation Plan is essentially the management and implementation tool of the Municipality, it encompasses in-year information pertaining to quarterly service delivery and monthly budget targets, and it links each service delivery output to the budget of the Municipality. This Plan places the obligation on each Senior Manager within the organisation to execute the predetermined objectives within a specific timeframe, with the necessary resource requirement for each output.

2. DRAFTING OF THE MUNICIPAL SCORECARD

The diagram below illustrates the process relating to the drafting of a municipal scorecard which serves as a performance monitoring and evaluation tool.



Ideally, the Service Delivery and Budget Implementation Plan must be jointly developed with the IDP and Budget. A draft of the SDBIP must accompany the IDP for consideration by Council. Following the adopting of the final budget of the organisation, the Municipal Manager is lawfully required to submit a draft of the SDBIP, coupled with the draft performance agreements of the Municipal Manager and Directors, to the Executive Mayor within fourteen (14) days, whereafter the Mayor has an additional fourteen (14) days to consider the same.

3. UPDATE AND REPORTING ON THE MUNICIPAL SCORECARD

Updating and reporting on the municipal scorecards is conducted via the electronic performance management system. Management is provided with an opportunity to update key performance indicators due within a specific time period, in the event where under-performance is noted, management is required to provide corrective measures indicative of how the under-performance will be dealt with. These reported results are pre-audited by the Performance Management Office and final auditing is conducted by the Internal Auditors.

Quarterly reports are submitted to the Council for consideration and the approved reports are submitted to the relevant authorities as legislatively required.

4. PERFORMANCE REPORTING ON THE SDBIP

The Local Government: Municipal Systems Act, No. 32 of 2000 ("the Systems Act"), including the MFMA, and any regulations promulgated under these acts, places the responsibility on the municipality to report to the Council, the Department: National Treasury, including the Department: Provincial Treasury on the implementation status of the SDBIP on a quarterly, mid-year and annual basis.

The monitoring and evaluation of organisational performance are reported as follow:

4.1 QUARTERLY REVIEWS

On a quarterly basis, the Executive Mayor should engage in an intensive review of municipal performance against both the directorate's scorecards and the municipal scorecard, as reported by the Municipal Manager.

These reviews will take place in October (for the period July to the end of September), January (for the period October to the end of December), April (for the period January to the end of March), and July (for the period April to the end of June).

The review in January will coincide with the mid-year performance assessment as per Section 72 of the Municipal Finance Management Act. Section 72 determines that by 25 January of each year, the accounting officer must assess the performance of the municipality and report to the Council on, inter alia, its service delivery performance during the first half of the financial year and the service delivery targets and performance indicators set in the service delivery and budget implementation plan.

Several of the indicators in the municipal scorecard are measured on an annual basis. The quarterly reviews should thus culminate in a comprehensive annual review of performance in terms of all the scorecards. The Executive Mayor will need to ensure that targets committed to in the municipal scorecard are being met, in instances where targets are not met; satisfactory and sufficient reasons should be provided together with the necessary corrective actions to address poor performance.

4.2 COUNCIL REVIEWS

At least annually, the Executive Mayor will be required to report to the council on the overall municipal performance. It is proposed that this reporting takes place using the municipal scorecard in an annual performance report format as per the Systems Act. The said annual performance report will form part of the municipality's Annual Report as per Section 121 of the MFMA.

APPROVAL

APPROVAL



Approval of the 2025/2026 Service Delivery and Budget Implementation Plan

The Service Delivery and Budget Implementation Plan for the 2025/2026 financial year is hereby approved in terms of Section 53(1)(c)(ii) of the Local Government Municipal Finance Management Act, No. 56 of 2003¹


Executive Mayor, Councillor Linda Jaquet

26 | 6 | 2025
Date

¹ 53(1)(c)(ii) The mayor of a municipality must –
(c) take all reasonable steps to ensure –
(ii) that the municipality's service delivery and budget implementation plan is approved by the mayor within 28 days after the approval of the budget

2025/2026 SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

Annexure A – 2025/2026 Service Delivery and Budget Implementation Plan (Alignment Table)

SFA #	Strategic Focus Area/ National Key Performance Area	COUNT	SO#	Strategic Objectives	COUNT	KPA#	Key Performance Area	COUNT
SFA 1	Basic Service Delivery	2	SO1	To promote sustainable integrated development through social and spatial integration that eradicates the apartheid legacy	2	KPA 1	Environmental and Spatial Development	2
		6	SO3	To promote the general standard of living	6	KPA 3	Social Development	6
		4	SO4	To provide quality, affordable and sustainable services on an equitable basis	4	KPA 4	Basic Service Delivery and Infrastructure Development	4
SFA 2	Local Economic Development	3	SO2	To stimulate, strengthen and improve the economy for sustainable growth	3	KPA 2	Economic Development	3
SFA 3	Municipal Financial Viability and Management	9	SO5	To maintain financial viability & sustainability through prudent expenditure, and sound financial systems	9	KPA 5	Financial Sustainability and Development	9
SFA 4	Municipal Transformation and Institutional Development	6	SO6	To commit to the continuous improvement of human skills and resources to deliver effective services	6	KPA 6	Institutional Development and Transformation	6
SFA 5	Good Governance and Public Participation	20	SO7	To enhance participatory democracy	20	KPA 7	Good Governance and Public Participation	20
TOTALS		50			50			50

Annexure B – 2025/2026 Service Delivery and Budget Implementation Plan (Municipal Scorecard)

REFERENCE	DIRECTORATE	NKPA	STRATEGIC OBJECTIVE	IDP REFERENCE	PLANNED DELIVERY		CONCEPT	TYPE	WARDS	BASELINE	PLANNED TARGETS FOR THE 2025/2026 FINANCIAL YEAR				
											ANNUAL TARGET	QUARTERLY			
					KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT						Q1	Q2	Q3	Q4
TL1	Municipal Manager	GGPP	SO7	9.3	Submit the Mid-Year Budget and Performance Assessment Report to Council in terms of the Local Government: Municipal Finance Management Act, No. 56 of 2003 by 25 January 2026	Mid-Year Budget and Performance Assessment Report submitted to Council Support for inclusion in the Council meeting agenda within the legislative deadline	Output	Strategic	All	1	1	-	-	1	-
TL2	Municipal Manager	GGPP	SO7	3.15	Submit the Risk-Based Audit Plan to the Audit Committee by 31 May 2026	Risk-Based Audit Plan submitted to the Audit Committee by end-May	Output	Strategic	All	1	1	-	-	-	1
TL3	Municipal Manager	GGPP	SO7	3.1.1	Schedule quarterly General Council meetings	Number of General Council meetings scheduled	Outcome	Strategic	All	4	4	1	1	1	1
TL4	Municipal Manager	GGPP	SO7	3.1.1	Schedule quarterly Section 80 Committee meetings	Number of Section 80 Committee meetings scheduled per quarter	Outcome	Strategic	All	4	16	4	4	4	4

REFERENCE	DIRECTORATE	NKPA	STRATEGIC OBJECTIVE	IDP REFERENCE	PLANNED DELIVERY		CONCEPT	TYPE	WARDS	BASELINE	PLANNED TARGETS FOR THE 2025/2026				
											FINANCIAL YEAR				
					KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT					ANNUAL TARGET	QUARTERLY			
Q1	Q2	Q3	Q4												
TL5	Municipal Manager	GGPP	SO7	9.2	Submit the Draft Top Layer SDBIP to the Mayor within 14 days after the budget has been approved by Council	Draft Top Layer SDBIP submitted within the legislative deadline	Output	Strategic	All	1	1	-	-	-	1
TL6	Municipal Manager	GGPP	SO7	9.2	Submit draft performance agreements of the S57 managers and MM to the Mayor within 14 days after the budget has been approved by Council	Number of agreements submitted within the legislative deadline	Output	Strategic	All	3	3	-	-	-	3
TL7	Municipal Manager	GGPP	SO7	3.14	Review and submit the Risk register to the Audit Committee by end-February	Reviewed Risk Register submitted to the Audit Committee by end-February	Output	Strategic	All	1	1	-	-	1	-
TL8	Municipal Manager	GGPP	SO7	3.14	Schedule quarterly audit committee meetings	Number of audit committee meetings scheduled	Outcome	Strategic	All	4	4	1	1	1	1
TL9	Municipal Manager	GGPP	SO7	9.3	Submit the Annual Performance Report to the Auditor-General by 31 August 2025	Annual Performance Report submitted within the legislative deadline	Output	Strategic	All	1	1	1	-	-	-

REFERENCE	DIRECTORATE	NKPA	STRATEGIC OBJECTIVE	IDP REFERENCE	PLANNED DELIVERY		CONCEPT	TYPE	WARDS	BASELINE	PLANNED TARGETS FOR THE 2025/2026 FINANCIAL YEAR				
					KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT					ANNUAL TARGET	QUARTERLY			
												Q1	Q2	Q3	Q4
TL10	Municipal Manager	GGPP	SO7	4.5.3.1	Develop and submit the Air Quality Management Bylaw to Council by 30 June 2026	Air Quality Management Bylaw submitted to Council by 30 June 2026	Output	Strategic	All	New KPI	1	-	-	-	1
TL11	Municipal Manager	GGPP	SO7	9.3	Submit the Final Annual Report in terms of the Local Government: Municipal Finance Management Act, No. 56 of 2003 to Council by end-January 2026	Final Annual Report submitted to Council within the legislative deadline	Output	Strategic	All	New KPI	1	-	-	1	-
TL12	Corporate and Community Services	MTID	SO6	3.8	The percentage of the Municipality`s training budget spent, measured as (Total Actual Training Expenditure/Approved Training Budget x 100) by 30 June 2026	Percentage of training budget spent by end-June	Input	Strategic	All	86,24%	90%	-	-	-	90%

REFERENCE	DIRECTORATE	NKPA	STRATEGIC OBJECTIVE	IDP REFERENCE	PLANNED DELIVERY		CONCEPT	TYPE	WARDS	BASELINE	PLANNED TARGETS FOR THE 2025/2026 FINANCIAL YEAR				
					KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT					ANNUAL TARGET	QUARTERLY			
												Q1	Q2	Q3	Q4
TL13	Corporate and Community Services	MTID	SO6	3.7	Percentage of appointments in the three highest management levels aligned with the Employment Equity Plan as at 30 June 2026 (Number of compliant posts /Total appointments made x 100)	Percentage of the three highest levels of management appointments made in compliance with the Employment Equity Plan	Outcome	Strategic	All	100%	100%	-	-	-	100%
TL14	Corporate and Community Services	MTID	SO6	3.8	Submit the Workplace Skills Plan (WSP) to the Local Government Sector Education and Training Authority (LGSETA) by end-April 2026	WSP submitted to LGSETA by end-April 2026	Output	Strategic	All	New KPI	1	-	-	-	1
TL15	Corporate and Community Services	GGPP	SO7	1.1	Compile and submit the final IDP to Council by 31 May 2026	Final IDP submitted to Council by 31 May 2026	Output	Strategic	All	1	1	-	-	-	1

REFERENCE	DIRECTORATE	NKPA	STRATEGIC OBJECTIVE	IDP REFERENCE	PLANNED DELIVERY		CONCEPT	TYPE	WARDS	BASELINE	PLANNED TARGETS FOR THE 2025/2026 FINANCIAL YEAR				
					KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT					ANNUAL TARGET	QUARTERLY			
												Q1	Q2	Q3	Q4
TL16	Corporate and Community Services	MFVM	SO5	8.1	Effective management of the maintenance budget measured by the percentage spent as at 30 June 2026 (Actual Expenditure/Total Maintenance Budget x 100%)	Percentage of the maintenance budget spent by 30 June 2026	Input	Strategic	All	New KPI	90%	5%	25%	60%	90%
TL17	Corporate and Community Services	MFVM	SO5	8.1	10% of total traffic fines and by-law penalties issued that have been successfully collected by end-June 2026 (Collection Rate: Value of fines and penalties collected / Total value of fines and penalties issued x 100%)	Percentage Traffic Fines and Bylaw Penalties Collection Rate as at end-June 2026	Outcome	Strategic	All	New KPI	10%	-	-	-	10%

REFERENCE	DIRECTORATE	NKPA	STRATEGIC OBJECTIVE	IDP REFERENCE	PLANNED DELIVERY		CONCEPT	TYPE	WARDS	BASELINE	PLANNED TARGETS FOR THE 2025/2026 FINANCIAL YEAR				
					KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT					ANNUAL TARGET	QUARTERLY			
												Q1	Q2	Q3	Q4
TL18	Corporate and Community Services	MTID	SO6	3.7	Quarterly filling of vacant budgeted positions to ensure efficient workforce planning and service delivery by minimizing delays in recruitment (Number of budgeted positions filled within three months / Total number of budgeted positions filled x 100%)	Percentage of vacant budgeted position filled within three months	Outcome	Strategic	All	New KPI	90%	90%	90%	90%	90%
TL19	Corporate and Community Services	GGPP	SO7	3.1.1	Quarterly submission of Council Resolution Registers to Council to facilitate up-to-date information for informed governance and decision-making	Number of updated Council Resolution Registers submitted to Council for the financial year	Outcome	Strategic	All	New KPI	4	1	1	1	1
TL20	Corporate and Community Services	MTID	SO6	9.1	Completion and submission of the reviewed Performance Management Policy to Council by end-June 2026	Number of reviewed Performance Management Policies submitted by the target date.	Outcome	Strategic	All	New KPI	1	-	-	-	1

REFERENCE	DIRECTORATE	NKPA	STRATEGIC OBJECTIVE	IDP REFERENCE	PLANNED DELIVERY		CONCEPT	TYPE	WARDS	BASELINE	PLANNED TARGETS FOR THE 2025/2026 FINANCIAL YEAR				
					KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT					ANNUAL TARGET	QUARTERLY			
												Q1	Q2	Q3	Q4
TL21	Corporate and Community Services	MTID	SO6	3.3	Schedule quarterly Occupational Health and Safety Committee Meetings to fulfil legal and organisational responsibilities regarding workplace safety	Number of Occupational Health and Safety Committee Meetings Scheduled	Outcome	Strategic	All	New KPI	4	1	1	1	1
TL22	Corporate and Community Services	LED	SO2	4.3	Review and submit the Local Economic Development Strategy to Council by end-June 2026	Reviewed Local Economic Development Strategy submitted to Council	Output	Strategic	All	New KPI	1	-	-	-	1
TL23	Corporate and Community Services	LED	SO2	4.3	Implementation of the Local Economic Development Strategy by facilitating programmes and awareness initiatives	Number of programmes and awareness initiatives implemented by June 2026	Outcome	Strategic	All	New KPI	2	-	1	-	1

REFERENCE	DIRECTORATE	NKPA	STRATEGIC OBJECTIVE	IDP REFERENCE	PLANNED DELIVERY		CONCEPT	TYPE	WARDS	BASELINE	PLANNED TARGETS FOR THE 2025/2026 FINANCIAL YEAR				
					KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT					ANNUAL TARGET	QUARTERLY			
												Q1	Q2	Q3	Q4
TL24	Corporate and Community Services	MFVM	SO5	8.3	Spend 90% of the approved municipal capital budget on Corporate and Community Services capital projects by 30 June 2026 (Actual amount spent on capital projects/Total amount budgeted for capital projects) X100	Percentage of the municipal capital budget actually spent on Corporate and Community Services capital projects as at 30 June 2026	Input	Strategic	All	New KPI	90%	5%	25%	60%	90%
TL25	Financial Services	MFVM	SO5	8.1	Submit of the Annual Financial Statements to the Auditor-General by 31 August 2025	Annual Financial Statements submitted to the Auditor-General within the legislative deadline	Output	Strategic	All	1	1	1	-	-	-
TL26	Financial Services	GGPP	SO7	8.1	Submit the Final Annual Budget to Council Support and the Mayor by 31 May 2026	Annual Budget submitted to Council Support and the Mayor within the legislative deadline	Outcome	Strategic	All	1	1	-	-	-	1

REFERENCE	DIRECTORATE	NKPA	STRATEGIC OBJECTIVE	IDP REFERENCE	PLANNED DELIVERY		CONCEPT	TYPE	WARDS	BASELINE	PLANNED TARGETS FOR THE 2025/2026 FINANCIAL YEAR				
					KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT					ANNUAL TARGET	QUARTERLY			
												Q1	Q2	Q3	Q4
TL27	Financial Services	GGPP	SO7	8.1	Submit the Adjustments Budget to Council Support and the Mayor by 28 February 2026	Adjustments Budget submitted to Council Support and the Mayor Council within the legislative deadline	Outcome	Strategic	All	1	1	-	-	1	-
TL28	Financial Services	MFVM	SO5	8.1	Maintain a Year to Date (YTD) debtors' payment percentage of 84% excluding traffic services	Achieve a debtor payment percentage of 84% as at 30 June 2026 {{(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100}}	Outcome	Strategic	All	82%	84%	84%	84%	84%	84%
TL29	Financial Services	MFVM	SO5	8.1	Maintain a financially unqualified audit opinion for the 2024/2025 financial year	Financial statements considered free from material misstatements as per the Auditor-Generals' Report	Outcome	Strategic	All	1	1	-	1	-	-

REFERENCE	DIRECTORATE	NKPA	STRATEGIC OBJECTIVE	IDP REFERENCE	PLANNED DELIVERY		CONCEPT	TYPE	WARDS	BASELINE	PLANNED TARGETS FOR THE 2025/2026 FINANCIAL YEAR				
					KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT					ANNUAL TARGET	QUARTERLY			
												Q1	Q2	Q3	Q4
TL30	Financial Services	MFVM	SO5	8.1	Financial viability measured in terms of the outstanding service debtors as at June 2026 (Total outstanding service debtors/ revenue received for services)	The average number of days to receive payment from Consumers for bills/invoices issued for services	Outcome	Strategic	All	50 days	65 days	-	-	-	65 days
TL31	Financial Services	MFVM	SO5	8.1	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2026 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets))	Number of months it takes to cover fix operating expenditure with available cash	Outcome	Strategic	All	2,5 months	3 months	-	-	-	3 months

REFERENCE	DIRECTORATE	NKPA	STRATEGIC OBJECTIVE	IDP REFERENCE	PLANNED DELIVERY		CONCEPT	TYPE	WARDS	BASELINE	PLANNED TARGETS FOR THE 2025/2026 FINANCIAL YEAR				
					KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT					ANNUAL TARGET	QUARTERLY			
												Q1	Q2	Q3	Q4
TL32	Financial Services	BSD	SO3	4.1.7	Provide 50kwh free basic electricity to registered indigent account holders connected to the municipal & ESKOM electrical infrastructure network as on 30 June 2026	Number of indigent account holders receiving free basic electricity which are connected to the municipal electrical infrastructure network. Consumers receiving free basic electricity from ESKOM is also included	Outcome	Strategic	All	800	1100	1100	1100	1100	1100
TL33	Financial Services	BSD	SO3	4.1.7	Provision of free basic refuse removal, refuse dumps, and solid waste disposal to registered indigent account holders	Number of indigent account holders receiving free basic refuse removal monthly	Outcome	Strategic	All	800	1100	1100	1100	1100	1100
TL34	Financial Services	BSD	SO3	4.1.7	Provide 6kl free basic water to registered indigent account holders per month	Number of registered indigent account holders receiving 6kl of free water	Outcome	Strategic	All	800	1100	1100	1100	1100	1100

REFERENCE	DIRECTORATE	NKPA	STRATEGIC OBJECTIVE	IDP REFERENCE	PLANNED DELIVERY		CONCEPT	TYPE	WARDS	BASELINE	PLANNED TARGETS FOR THE 2025/2026 FINANCIAL YEAR				
					KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT					ANNUAL TARGET	QUARTERLY			
												Q1	Q2	Q3	Q4
TL35	Financial Services	BSD	SO3	4.1.7	Provision of free basic sanitation services to registered indigent account holders which are connected to the municipal waste water (sanitation/sewerage) network & are billed for sewerage service, irrespective of the number of water closets (toilets)	Number of indigent account holders receiving free basic sanitation in terms of Equitable share requirements	Outcome	Strategic	All	800	1100	1100	1100	1100	1100
TL36	Financial Services	GGPP	SO7	3.11	Submission of reviewed Information and Communication Technology (ICT) Policy to Council by end-June 2026	Completion and submission of the updated ICT Policy to Council by the specified deadline.	Outcome	Strategic	All	New KPI	1	-	-	-	1

REFERENCE	DIRECTORATE	NKPA	STRATEGIC OBJECTIVE	IDP REFERENCE	PLANNED DELIVERY		CONCEPT	TYPE	WARDS	BASELINE	PLANNED TARGETS FOR THE 2025/2026 FINANCIAL YEAR				
					KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT					ANNUAL TARGET	QUARTERLY			
												Q1	Q2	Q3	Q4
TL37	Technical Services	MFVM	SO5	8.3	Spend 90% of the approved municipal capital budget on Technical Services capital projects by 30 June 2026 (Actual amount spent on capital projects/Total amount budgeted for capital projects) X100	Percentage of the municipal capital budget actually spent on Technical Services capital projects as at 30 June 2026	Input	Strategic	All	New KPI	90%	5%	25%	60%	90%
TL38	Technical Services	BSD	SO4	4.1.3	Provision of electricity to formal residential account holders connected to the municipal electrical infrastructure network for both credit and prepaid electricity meters	Number of formal residential account holders connected to the municipal electrical infrastructure network. Excluding consumers connected to the Eskom Network	Outcome	Strategic	All	1900	2100	2100	2100	2100	2100
TL39	Technical Services	BSD	SO4	4.1.4	Provide refuse removal, refuse dumps and solid waste disposal to all formal residential account holders within the Prince Albert municipal area	Number of formal residential account holders for which refuse is billed once per month	Outcome	Strategic	All	2550	2600	2600	2600	2600	2600

REFERENCE	DIRECTORATE	NKPA	STRATEGIC OBJECTIVE	IDP REFERENCE	PLANNED DELIVERY		CONCEPT	TYPE	WARDS	BASELINE	PLANNED TARGETS FOR THE 2025/2026 FINANCIAL YEAR				
					KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT					ANNUAL TARGET	QUARTERLY			
												Q1	Q2	Q3	Q4
TL40	Technical Services	BSD	SO4	4.1.1	Provision of clean piped water to formal residential account holders which are connected to the municipal water infrastructure network	Number of formal residential account holders that meet agreed service standards for piped water	Outcome	Strategic	All	2550	2600	2600	2600	2600	2600
TL41	Technical Services	BSD	SO4	4.1.2	Provision of sanitation services to formal residential account holders are connected to the municipal waste water (sanitation/sewerage) network & are billed for sewerage service, irrespective of the number of water closets (toilets)	Number of residential account holders which are billed for sewerage in accordance to the financial system.	Outcome	Strategic	All	1900	2300	2300	2300	2300	2300

REFERENCE	DIRECTORATE	NKPA	STRATEGIC OBJECTIVE	IDP REFERENCE	PLANNED DELIVERY		CONCEPT	TYPE	WARDS	BASELINE	PLANNED TARGETS FOR THE 2025/2026 FINANCIAL YEAR				
					KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT					ANNUAL TARGET	QUARTERLY			
												Q1	Q2	Q3	Q4
TL42	Technical Services	LED	SO2	8.2.2	The number of temporary jobs opportunities created through the municipality's local economic development projects in terms of the Expanded Public Works Programme (EPWP) by 30 June 2026	Number of temporary job opportunities created in terms of the municipality's local economic development projects by 30 June 2026	Outcome	Strategic	All	30	40	-	40	-	40
TL43	Technical Services	BSD	SO3	4.1.1	Excellent water quality measured by the compliance of water Lab results with SANS 241 criteria for Prince-Albert, Leeu-Gamka, and Klaarstroom.	Number of samples passed the compliance in line with SANS 241 (Specifically the Bac: E-coli & Total Coliform)	Outcome	Strategic	All	81,25%	100%	100%	100%	100%	100%
TL44	Technical Services	BSD	SO3	4.1.2	Excellent wastewater quality measured by the compliance of wastewater Lab results with SANS irrigation standard (for Prince-Albert, Leeu-Gamka, and Klaarstroom)	Percentage of Lab Results complying with SANS Irrigation standards	Outcome	Strategic	All	64,66%	80%	80%	80%	80%	80%

REFERENCE	DIRECTORATE	NKPA	STRATEGIC OBJECTIVE	IDP REFERENCE	PLANNED DELIVERY		CONCEPT	TYPE	WARDS	BASELINE	PLANNED TARGETS FOR THE 2025/2026 FINANCIAL YEAR				
					KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT					ANNUAL TARGET	QUARTERLY			
												Q1	Q2	Q3	Q4
TL45	Technical Services	BSD	SO1	4.1.1	Limit water losses to not more than 25% {(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified × 100}}	Percentage Water losses achieved (Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified × 100)	Outcome	Strategic	All	24,94%	25%	-	-	-	25%
TL46	Technical Services	BSD	SO1	4.1.3	Limit electricity losses to not more than 10% {(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated) × 100}}	Percentage Electricity losses achieved (Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated) × 100	Outcome	Strategic	All	12%	10%	-	-	-	10%

REFERENCE	DIRECTORATE	NKPA	STRATEGIC OBJECTIVE	IDP REFERENCE	PLANNED DELIVERY		CONCEPT	TYPE	WARDS	BASELINE	PLANNED TARGETS FOR THE 2025/2026 FINANCIAL YEAR				
					KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT					ANNUAL TARGET	QUARTERLY			
												Q1	Q2	Q3	Q4
TL47	Technical Services	GGPP	SO7	4.1.3	Develop and submit a Sustainable Renewable Energy Security Plan to Council by end-June 2026	Completion and submission of the Sustainable Renewable Energy Security Plan to Council by the specified deadline.	Output	Strategic	All	New KPI	1	-	-	-	1
TL48	Technical Services	GGPP	SO7	4.1.1	Review and submit the Water Master Plan to Council by end-June 2026	Completion and submission of the Reviewed Water Master Plan to Council by the specified deadline.	Output	Strategic	All	New KPI	1	-	-	-	1
TL49	Technical Services	GGPP	SO7	4.1.2	Review and submit the Sewer Master Plan to Council by end-June 2026	Completion and submission of the Reviewed Sewer Water Master Plan to Council by the specified deadline.	Output	Strategic	All	New KPI	1	-	-	-	1

REFERENCE	DIRECTORATE	NKPA	STRATEGIC OBJECTIVE	IDP REFERENCE	PLANNED DELIVERY		CONCEPT	TYPE	WARDS	BASELINE	PLANNED TARGETS FOR THE 2025/2026 FINANCIAL YEAR				
					KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT					ANNUAL TARGET	QUARTERLY			
												Q1	Q2	Q3	Q4
TL50	Technical Services	GGPP	SO7	6.5	Review and submit the Integrated Waste Management Plan to Council by end-June 2026	Completion and submission of the Reviewed Integrated Waste Management Plan to Council by the specified deadline.	Output	Strategic	All	New KPI	1	-	-	-	1

FINANCIAL TABLES: 2025/2026

Budget Summary

WC052 Prince Albert - Table A1 Budget Summary

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands										
<u>Financial Performance</u>										
Property rates	4 380	5 073	5 754	6 250	5 900	5 900	5 900	6 726	7 029	7 204
Service charges	30 552	31 768	33 311	37 089	34 634	34 634	43 296	40 040	42 042	43 980
Investment revenue	2 347	4 071	6 183	5 063	5 225	5 225	5 225	5 418	5 851	5 558
Transfer and subsidies - Operational	32 272	34 804	32 714	44 710	36 893	36 893	36 893	35 663	39 420	42 048
Other own revenue	11 650	11 601	20 019	12 216	21 054	21 054	21 054	22 497	21 628	44 564
Total Revenue (excluding capital transfers and contributions)	81 202	87 318	97 981	105 328	103 705	103 705	112 367	110 343	115 969	143 355
Employee costs	23 570	29 460	34 385	39 906	40 311	40 311	40 311	46 169	46 490	50 587
Remuneration of councillors	3 142	3 018	3 324	3 689	3 689	3 689	3 689	3 948	4 264	4 455
Depreciation and amortisation	5 363	7 094	7 443	6 150	6 150	6 150	6 150	6 580	7 107	7 249
Interest	1 940	2 097	3 251	373	2 591	2 591	2 591	2 713	2 918	3 138
Inventory consumed and bulk purchases	16 361	16 625	18 010	21 556	21 637	21 637	21 637	24 075	25 360	26 918
Transfers and subsidies	390	490	277	128	478	478	478	200	498	510
Other expenditure	29 611	36 190	38 051	27 804	37 469	37 469	37 469	40 711	42 031	49 127
Total Expenditure	80 377	94 975	104 741	99 607	112 326	112 326	112 326	124 396	128 667	141 984
Surplus/(Deficit)	825	(7 657)	(6 760)	5 722	(8 621)	(8 621)	41	(14 053)	(12 698)	1 371
Transfers and subsidies - capital (monetary allocations)	12 746	6 831	23 046	17 630	24 287	24 287	24 287	10 286	46 067	11 367
Transfers and subsidies - capital (in-kind)	-	1 465	1 688	-	-	-	-	-	-	-
	13 571	639	17 974	23 352	15 666	15 666	24 328	(3 766)	33 370	12 738
Surplus/(Deficit) after capital transfers & contributions										
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 571	639	17 974	23 352	15 666	15 666	24 328	(3 766)	33 370	12 738
<u>Capital expenditure & funds sources</u>										
Capital expenditure	(0)	-	26 020	29 989	31 515	31 515	31 515	20 497	24 569	18 994
Transfers recognised - capital	(1 862)	(2 390)	19 359	23 788	23 883	23 883	23 883	9 075	13 269	9 884
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 862	2 390	6 660	6 201	7 631	7 631	7 631	11 422	11 300	9 110
Total sources of capital funds	(0)	-	26 020	29 989	31 515	31 515	31 515	20 497	24 569	18 994
<u>Financial position</u>										
Total current assets	55 096	63 865	70 672	60 408	(46 491)	(46 491)	(46 491)	54 508	64 362	63 090
Total non current assets	191 156	195 337	213 722	250 476	239 087	239 087	239 087	220 183	237 645	245 338
Total current liabilities	35 473	47 545	34 864	48 793	33 864	33 864	33 864	32 864	32 864	31 864
Total non current liabilities	5 937	5 801	31 774	4 001	32 824	32 824	32 824	32 065	32 376	32 709
Community wealth/Equity	204 842	205 855	217 756	258 090	125 907	125 907	125 907	208 761	236 767	243 854
<u>Cash flows</u>										
Net cash from (used) operating	232 830	203 410	189 594	25 805	26 190	26 190	26 190	6 986	45 263	21 987
Net cash from (used) investing	(12 781)	(9 742)	(22 434)	(29 989)	(31 515)	(31 515)	(31 515)	(20 497)	(24 569)	(18 994)
Net cash from (used) financing	-	-	-	(106)	(106)	(106)	(106)	(30)	(19)	(7)
Cash/cash equivalents at the year end	265 909	246 063	219 556	46 441	52 838	52 838	52 838	44 727	65 402	68 388
<u>Cash backing/surplus reconciliation</u>										
Cash and investments available	45 861	52 395	58 268	46 903	51 051	51 051	51 051	41 061	57 519	56 006
Application of cash and investments	23 788	27 519	19 858	49 211	121 366	121 366	110 825	35 478	39 664	38 458
Balance - surplus (shortfall)	22 073	24 877	38 410	(2 308)	(70 315)	(70 315)	(59 774)	5 583	17 855	17 548
<u>Asset management</u>										
Asset register summary (WDV)	174 371	189 644	208 029	244 782	233 394	233 394		214 489	231 952	239 645
Depreciation	5 363	7 094	7 443	6 150	6 150	6 150		6 580	7 107	7 249
Renewal and Upgrading of Existing Assets	(198)	-	15 965	28 375	30 076	30 076		13 997	15 960	11 167
Repairs and Maintenance	16 944	20 403	21 366	23 417	25 260	25 260		28 236	29 480	32 314
<u>Free services</u>										
Cost of Free Basic Services provided	6 702	5 808	7 183	8 026	8 662	8 662		9 908	10 371	10 693
Revenue cost of free services provided	1 048	52	14	114	1	1		1	1	1
<u>Households below minimum service level</u>										
Water:	-	-	-	-	-	-		-	-	-
Sanitation/sewerage:	-	-	-	-	-	-		-	-	-
Energy:	-	-	-	-	-	-		-	-	-
Refuse:	-	-	-	-	-	-		-	-	-

Revenue by Source / Expenditure by Type

WC052 Prince Albert - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
REVENUE ITEMS:											
Non-exchange revenue by source											
Exchange Revenue	6										
Total Property Rates		5 428	5 125	5 768	6 365	5 901	5 901	5 901	6 727	7 030	7 206
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		1 048	52	14	114	1	1	1	1	1	1
Net Property Rates		4 380	5 073	5 754	6 250	5 900	5 900	5 900	6 726	7 029	7 204
Exchange revenue service charges											
Service charges - Electricity	6										
Total Service charges - Electricity		20 609	19 537	18 608	21 127	20 797	20 797	20 797	24 437	25 747	27 340
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
Less Cost of Free Basis Services (50 kwh per indigent household per month)		1 692	1 095	1 357	1 472	1 390	1 390		1 634	1 721	1 828
Net Service charges - Electricity		18 916	18 442	17 251	19 655	19 407	19 407	20 797	22 803	24 025	25 513
Service charges - Water	6										
Total Service charges - Water		7 691	6 160	8 191	8 130	6 877	6 877	6 877	8 046	8 408	8 618
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		1 838	1 373	1 659	1 797	2 461	2 461		2 879	3 009	3 084
Net Service charges - Water		5 854	4 787	6 532	6 333	4 416	4 416	6 877	5 167	5 399	5 534
Service charges - Waste Water Management											
Total Service charges - Waste Water Management		5 871	7 877	8 991	10 183	9 982	9 982	9 982	10 980	11 474	11 761
Less Revenue Foregone (in excess of free sanitation service to indigent households)											
Less Cost of Free Basis Services (free sanitation service to indigent households)		1 974	1 979	2 450	2 945	2 742	2 742		3 016	3 151	3 230
Net Service charges - Waste Water Management		3 897	5 898	6 541	7 238	7 240	7 240	9 982	7 964	8 323	8 531
Service charges - Waste Management	6										
Total refuse removal revenue		3 084	4 003	4 703	5 676	5 640	5 640	5 640	6 486	6 784	6 954
Total landfill revenue											
Less Revenue Foregone (in excess of one removal a week to indigent households)											
Less Cost of Free Basis Services (removed once a week to indigent households)		1 198	1 361	1 717	1 812	2 069	2 069		2 380	2 489	2 551
Net Service charges - Waste Management		1 885	2 641	2 987	3 863	3 570	3 570	5 640	4 106	4 295	4 402

EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	17 402	20 470	22 994	27 795	26 476	26 476	26 476	31 119	30 453	33 483
Pension and UIF Contributions		2 234	2 771	3 231	4 271	3 950	3 950	3 950	4 636	4 941	5 287
Medical Aid Contributions		589	721	985	1 272	1 209	1 209	1 209	1 282	1 369	1 462
Overtime		1 160	1 503	1 886	1 340	2 354	2 354	2 354	2 204	2 358	2 523
Performance Bonus		1 135	1 512	1 877	2 465	2 392	2 392	2 392	2 833	3 004	3 186
Motor Vehicle Allowance		213	372	446	518	494	494	494	1 093	1 153	1 216
Cellphone Allowance		186	270	308	336	328	328	328	416	441	468
Housing Allowances		60	82	85	99	84	84	84	100	107	115
Other benefits and allowances		799	1 062	1 363	1 306	1 471	1 471	1 471	1 577	1 688	1 806
Payments in lieu of leave		350	420	535	352	352	352	352	377	407	433
Long service awards		—	—	—	151	151	151	151	240	258	275
Post-retirement benefit obligations	4	(558)	278	676	—	1 050	1 050	1 050	291	311	333
Entertainment											
Scarcity											
Acting and post related allowance											
In kind benefits											
sub-total	5	23 570	29 460	34 385	39 906	40 311	40 311	40 311	46 169	46 490	50 587
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	23 570	29 460	34 385	39 906	40 311	40 311	40 311	46 169	46 490	50 587
Depreciation and amortisation											
Depreciation of Property, Plant & Equipment		5 337	6 674	7 344	6 121	6 121	6 121	6 121	6 549	7 073	7 214
Lease amortisation		27	420	99	29	29	29	29	31	34	34
Capital asset impairment											
Total Depreciation and amortisation	1	5 363	7 094	7 443	6 150	6 150	6 150	6 150	6 580	7 107	7 249
Bulk purchases - electricity											
Electricity bulk purchases		15 796	16 197	17 345	20 907	20 950	20 950	20 950	23 322	24 572	26 093
Total bulk purchases	1	15 796	16 197	17 345	20 907	20 950	20 950	20 950	23 322	24 572	26 093
Transfers and grants											
Cash transfers and grants		390	490	277	128	478	478	478	200	498	510
Non-cash transfers and grants		—	—	—	—	—	—	—	—	—	—
Total transfers and grants	1	390	490	277	128	478	478	478	200	498	510
Contracted Services											
Outsourced Services		711	1 272	809	2 547	2 471	2 471	2 471	4 267	5 272	5 519
Consultants and Professional Services		4 778	5 730	5 196	4 779	4 967	4 967	4 967	6 859	5 369	5 627
Contractors		2 348	2 245	2 050	2 532	2 432	2 432	2 432	2 917	3 134	8 698
Total contracted services		7 837	9 248	8 055	9 858	9 870	9 870	9 870	14 042	13 776	19 843
Operational Costs											
Collection costs		395	363	319	361	361	361	361	386	404	422
Contributions to 'other' provisions											
Audit fees		2 404	2 875	3 447	4 346	4 227	4 227	4 227	3 394	3 547	3 706
Other Operational Costs		7 554	9 132	9 174	8 363	8 045	8 045	8 045	8 433	9 340	9 799
Total Operational Costs	1	10 353	12 370	12 940	13 070	12 633	12 633	12 633	12 213	13 291	13 927
Repairs and Maintenance by Expenditure Item											
Employee related costs	8	7 963	9 382	10 245	12 717	12 739	12 739	12 739	14 765	14 814	16 942
Inventory Consumed (Project Maintenance)		418	319	542	516	552	552	552	550	575	600
Contracted Services		2 845	4 056	3 857	2 832	2 477	2 477	2 477	3 113	3 177	3 340
Operational Costs		2 524	3 596	3 565	3 753	3 677	3 677	3 677	3 560	4 166	4 376
Total Repairs and Maintenance Expenditure	9	13 751	17 353	18 210	19 819	19 444	19 444	19 444	21 988	22 732	25 258
Inventory Consumed											
Inventory Consumed - Water		—	—	—	—	—	—	—	—	—	—
Inventory Consumed - Other		—	—	460	649	687	687	687	754	789	825
Total Inventory Consumed & Other Material		—	—	460	649	687	687	687	754	789	825

Revenue by Vote / Expenditure by Vote

WC052 Prince Albert - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Revenue by Vote	1									
Vote 1 - Executive and Council		27 382	25 771	31 665	32 499	30 337	30 337	31 341	32 329	33 783
Vote 2 - Financial Services		11 379	15 050	15 123	16 221	16 777	16 777	18 988	17 467	17 521
Vote 3 - Technical Services		44 425	41 268	64 637	70 426	68 565	68 565	58 868	67 492	66 220
Vote 4 - Corporate and Community Services		10 762	13 525	11 211	3 812	12 234	12 234	11 433	44 749	37 198
Vote 5 -		-	-	-	-	-	-	-	-	-
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	79	-	81	81	-	-	-
Total Revenue by Vote	2	93 948	95 614	122 715	122 958	127 992	127 992	120 629	162 037	154 722
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Council		7 167	7 534	6 964	8 707	8 955	8 955	9 889	10 968	11 465
Vote 2 - Financial Services		12 819	14 611	17 904	18 799	(34 254)	(34 254)	22 899	22 515	23 644
Vote 3 - Technical Services		41 455	49 274	54 166	51 863	57 349	57 349	60 657	62 016	66 629
Vote 4 - Corporate and Community Services		18 937	23 554	25 635	20 238	80 196	80 196	30 897	33 060	40 132
Vote 5 -		-	-	-	-	-	-	-	-	-
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	72	-	81	81	54	109	114
Total Expenditure by Vote	2	80 377	94 975	104 741	99 607	112 326	112 326	124 396	128 667	141 984
Surplus/(Deficit) for the year	2	13 570	639	17 974	23 352	15 666	15 666	(3 766)	33 370	12 738

Revenue by Functional Classification / Expenditure by Functional Classification

WC052 Prince Albert - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand																
Revenue - Functional																
Governance and administration		13 031	3 195	1 287	1 423	1 319	11 716	1 303	1 294	11 828	1 248	1 290	1 396	50 329	49 797	51 303
Executive and council		10 444	—	—	10	—	10 434	—	—	10 444	10	—	—	31 341	32 329	33 783
Finance and administration		2 587	3 195	1 287	1 413	1 319	1 282	1 303	1 294	1 384	1 238	1 290	1 396	18 988	17 467	17 521
Internal audit														—	—	—
Community and public safety		542	789	826	923	903	722	1 206	819	1 329	1 043	943	759	10 804	44 095	36 530
Community and social services		169	171	170	169	169	172	169	170	170	170	170	169	2 037	181	32
Sport and recreation		—	—	—	—	—	17	14	3	—	—	—	—	35	36	37
Public safety		353	599	636	735	714	513	1 003	626	1 140	853	753	571	8 497	8 679	8 861
Housing		20	20	20	20	20	20	20	20	20	20	20	20	236	35 198	27 600
Health													—	—	—	—
Economic and environmental services		88	87	95	92	90	88	88	95	89	89	94	94	1 089	1 128	1 158
Planning and development		49	49	57	54	52	49	49	57	51	50	56	55	629	654	668
Road transport		38	38	38	38	38	38	38	38	38	38	38	38	460	475	489
Environmental protection													—	—	—	—
Trading services		6 766	4 253	5 824	4 670	4 021	6 037	4 192	4 208	6 439	4 127	3 759	4 111	58 408	67 017	65 731
Energy sources		2 380	2 460	2 152	2 340	2 178	2 237	2 196	2 325	2 090	2 198	2 153	2 400	27 110	35 763	33 483
Water management		3 202	657	2 557	1 223	726	2 691	926	806	3 316	875	529	613	18 121	17 396	17 924
Waste water management		760	732	727	717	736	731	697	711	669	694	713	727	8 615	9 038	9 318
Waste management		423	404	388	390	381	378	372	366	364	360	365	371	4 563	4 820	5 006
Other													—	—	—	—
Total Revenue - Functional		20 427	8 324	8 032	7 108	6 333	18 563	6 788	6 417	19 684	6 507	6 087	6 360	120 629	162 037	154 722
Expenditure - Functional																
Governance and administration		1 933	2 277	2 815	1 979	3 762	3 829	2 339	1 983	3 668	2 427	1 755	4 063	32 830	33 378	35 009
Executive and council		633	985	1 261	717	615	839	719	788	750	830	549	1 203	9 889	10 768	11 265
Finance and administration		1 300	1 293	1 553	1 262	3 147	2 989	1 620	1 194	2 917	1 597	1 206	2 860	22 941	22 611	23 744
Internal audit													—	—	—	—
Community and public safety		1 531	1 493	1 703	1 585	1 546	1 512	1 584	1 692	1 618	1 565	1 060	2 051	18 939	20 382	26 714
Community and social services		494	413	477	483	442	437	466	569	544	503	318	585	5 730	6 618	7 013
Sport and recreation		136	173	297	189	176	190	159	189	178	147	35	352	2 219	2 418	2 571
Public safety		882	888	910	894	909	866	939	914	877	894	687	1 095	10 753	11 148	11 530
Housing		20	20	20	20	20	20	20	20	20	20	20	20	236	198	5 600
Health													—	—	—	—
Economic and environmental services		2 665	2 077	2 161	2 086	1 975	1 950	2 179	2 074	2 136	1 913	1 092	3 290	25 599	24 953	27 466
Planning and development		1 545	885	1 059	962	926	919	987	924	852	860	680	1 372	11 970	12 691	13 432
Road transport		1 120	1 193	1 102	1 124	1 049	1 031	1 192	1 150	1 284	1 053	412	1 918	13 629	12 262	14 034
Environmental protection													—	—	—	—
Trading services		4 768	4 732	4 179	3 641	3 678	1 990	4 815	3 448	3 911	3 565	3 042	5 259	47 028	49 754	52 595
Energy sources		3 243	3 235	2 641	2 157	2 161	399	3 123	1 774	2 220	2 158	2 081	3 064	28 257	29 794	31 611
Water management		555	623	510	516	533	582	554	557	757	497	387	916	6 986	7 307	7 630
Waste water management		505	435	490	458	471	428	575	467	420	410	248	560	5 467	5 895	6 147
Waste management		465	439	538	510	513	581	563	649	514	501	326	719	6 318	6 758	7 207
Other		—	—	—	—	—	—	—	—	—	—	—	—	—	200	200
Total Expenditure - Functional		10 896	10 579	10 858	9 291	10 961	9 281	10 917	9 196	11 332	9 470	6 949	14 664	124 396	128 667	141 984
Surplus/(Deficit) before assoc.		9 530	(2 256)	(2 826)	(2 183)	(4 628)	9 282	(4 129)	(2 780)	8 352	(2 963)	(862)	(8 304)	(3 766)	33 370	12 738
Intercompany/Parent subsidiary transactions													—	—	—	—
Surplus/(Deficit)	1	9 530	(2 256)	(2 826)	(2 183)	(4 628)	9 282	(4 129)	(2 780)	8 352	(2 963)	(862)	(8 304)	(3 766)	33 370	12 738

Capital Expenditure by Vote (Multi-Year and Single-Year)

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
Capital expenditure - Vote											
<u>Multi-year expenditure to be appropriated</u>	2										
Vote 1 - Executive and Council		-	-	-	-	-	-	-	100	100	100
Vote 2 - Financial Services		2 133	-	(246)	435	435	435	435	520	190	210
Vote 3 - Technical Services		(385)	(1 915)	(9 061)	25 467	27 352	27 352	27 352	1 996	6 298	5 777
Vote 4 - Corporate and Community Services		-	(281)	(1 078)	2 339	3 728	3 728	3 728	7 763	13 467	12 666
Vote 5 -		-	-	-	-	-	-	-	-	-	-
Vote 6 -		-	-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	1 748	(2 196)	(10 385)	28 241	31 515	31 515	31 515	10 379	20 055	18 754
<u>Single-year expenditure to be appropriated</u>	2										
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services		-	-	175	-	-	-	-	-	-	-
Vote 3 - Technical Services		385	1 756	10 555	1 214	-	-	-	8 853	3 645	-
Vote 4 - Corporate and Community Services		(2 133)	440	86	534	-	-	-	1 265	869	240
Vote 5 -		-	-	-	-	-	-	-	-	-	-
Vote 6 -		-	-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		(1 748)	2 196	10 816	1 748	-	-	-	10 118	4 514	240
Total Capital Expenditure - Vote		-	-	431	29 989	31 515	31 515	31 515	20 497	24 569	18 994

Capital Expenditure per Ward

WC052 Prince Albert - Supporting Table SA36 Detailed capital budget

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	Ward Location			2025/26 Medium Term Revenue & Expenditure Framework		
							Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality: <i>List all capital projects grouped by Function</i>											
Crematoriums	Establishment of new cemetery	PC002003002001011_657	New	sustainable social protection system	(Including Satellite	–	–	1 000	3 000	3 240	
Community Halls and Facilities	Own funds - Office furniture and equipment	PC002003005_656	New	An efficient, effective and development-oriented public service	Administrative or Head Office (Including Satellite Offices)	–	–	240	190	210	
Community Halls and Facilities	New Machinery	PC002003009_67	New		Whole of the Municipality,Administrative or Head Office (Including Satellite Offices),Klaarstroom	4 856	130	467	510	550	
Disaster Management	Transport Assets	PC002002001010_615	Existing		Administrative or Head Office (Including Satellite Offices),WC052 Prince Albert,Whole of the Municipality	250	2 546	5 414	–	–	
Electricity	Electricity Infrastructure MV Networks Acquisitions	PC001001001001005_633	Existing	An efficient, competitive and responsive economic infrastructure network	Whole of the Municipality,Leeu Gamka,Prince Albert	838	–	–	3 645	–	
Electricity	INEP - Upgrade Low-Voltage Reticulation	PC001002001008_567	New	An efficient, competitive and responsive economic infrastructure network	Whole of the Municipality,Prince Albert,Administrative or Head Office (Including Satellite Offices)	207	–	–	3 309	2 727	
Finance	Borehole equipping	PC001001001004002_555	Existing	An efficient, competitive and responsive economic infrastructure network	Whole of the Municipality,Administrative or Head Office (Including Satellite Offices),WC052 Prince Albert	–	15 079	396	–	–	
Finance	Raw water storage	PC001002004001_610	New	An efficient, competitive and responsive economic infrastructure network	Whole of the Municipality,Administrative or Head Office (Including Satellite Offices)	1 888	–	1 304	–	–	
Finance	Own funds- Upgrading of Odendal Sportsfield	PC002002001002002002_552	Existing	A long and healthy life for all South Africans	Prince Albert,Whole of the Municipality,Klaarstroom	379	785	2 200	1 300	500	
Mayor and Council	Own funds - Ward 2 - Social projects	PC002003002001014_661	New	An efficient, effective and development-oriented public service	Whole of the Municipality	–	–	100	100	100	
Police Forces, Traffic and Street Parking Control	Own funds Establishment of a Diver License Testing Track	PC002003003001008_576	New	An efficient, effective and development-oriented public service	Administrative or Head Office (Including Satellite Offices)	–	–	–	1 500	1 000	
Roads	Upgrading of municipal roads	PC001001001006001_602	Existing	An efficient, competitive and responsive economic infrastructure network	Prince Albert,Leeu Gamka,WC052 Prince Albert	2 327	5 435	5 065	7 907	8 366	
Roads	Own funds Renovation and Repair of Electrical Workshop	PC002002001003001006_651	Existing	An efficient, effective and development-oriented public service	Administrative or Head Office (Including Satellite Offices),WC052 Prince Albert,Whole of the Municipality	173	217	–	500	250	
Sports Grounds and Stadiums	Upgrade Sports Field: Ablution, Drainage & Turf	PC002002002002002002_664	Existing	A long and healthy life for all South Africans	Whole of the Municipality,Administrative or Head Office (Including Satellite Offices)	–	–	365	869	–	
Sports Grounds and Stadiums	1,3 TON truck/bakkie	PC002003010_658	New		Whole of the Municipality	–	–	1 930	–	–	
Water Distribution	Upgrade and Refurbish Filter Pumps	PC001001002004004_659	Existing	An efficient, competitive and responsive economic infrastructure network	Whole of the Municipality	–	–	35	–	–	
Water Distribution	MIG - Upgrading of Klaarstroom Water Treatment Plant	PC001001002004005_652	Existing	An efficient, competitive and responsive economic infrastructure network	Klaarstroom,Whole of the Municipality	–	–	522	1 739	2 050	
Water Distribution	New Pre Paid Water Meters	PC001002004007_665	New	An efficient, competitive and responsive economic infrastructure network	WC052 Prince Albert	–	–	1 000	–	–	
Water Distribution	Nuwe Rekenaars	PC002003004_556	New	An efficient, effective and development-oriented public service	Whole of the Municipality,Administrative or Head Office (Including Satellite Offices)	537	217	459	–	–	
Parent Capital expenditure							11 455	24 410	20 497	24 569	18 994
Entities: <i>List all capital projects grouped by Entity</i>											
Entity A											
Water project A											
Entity B											
Electricity project B											
Entity Capital expenditure							–	–	–	–	–
Total Capital expenditure							11 455	24 410	20 497	24 569	18 994

Appendix A - MFMA Circular No. 88 Indicators

The Municipal Finance Management Act No. 56 of 2003 (MFMA) Circular No. 88 was first issued in November 2017, subsequent reviews and updates on Circular 88 has been facilitated and issued. The intention of the indicators is to support transparency and accountability to the public based on a standardised and comparable set of indicators. In the absence of regular municipal data collection processes for these outcome measurements, these indicators are sourced more efficiently and economically at scale.

[Appendix A. Consolidated indicator overview of MFMA Circular No. 88 \(2024\)](#) is hereby attached to this SDBIP for noting purposes only. The Department of Cooperative Governance and Traditional Affairs continues to utilise the 2025/2026 reporting year as part of the ongoing pilot phase.