

MUNISIPALITEIT
VAN
PRINS ALBERT



MUNICIPALITY
OF
PRINCE ALBERT

In – Year Report of Municipality

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

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

JUNE 2025

Table of Contents

Glossary	3
Legislative Framework.....	5
Part 1 – In Year Report	6
Section 1 – Mayor’s report	6
Section 2 – Resolutions	7
Section 3 – Executive summary	8
Section 4 – In year budget statement tables	12
Part 2 – Supporting documentation.....	23
Section 5 – Debtor age analysis	23
Section 6 – Creditor analysis	25
Section 7 – Investment portfolio analysis.....	26
Section 8 – Allocation of grant receipts and expenditure	26
Section 9 – Councillor allowances and employee related costs	28
Section 10 – Actuals and Revised Targets for Cash Receipts	29
Section 11 – Capital Programme Performance	30
Section 12 – Capital Expenditure by Asset Class	31
Section 13 – Monthly Bank Reconciliation	35
Section 14 – Quarterly Withdrawals Section 11 of the MFMA	36
Section 14 – Cost Containment Quarterly Schedule	37
Section 15 – Quarterly SDBIP and Material Variances to SDBIP	38
Section 16 – Accounting officer’s quality certification	41

Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

mSCOA – Municipal Standard Chart of Accounts

Legislative Framework

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

The Municipal Finance Management Act

Section 52(d): Quarterly budget statements

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

Municipal budget and reporting regulations (MBRR)

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

Quarterly Reports on implementation of budget

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

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

Publication of quarterly report on implementation of budget

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

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

Part 1 – In Year Report

Section 1 – Mayor's report

1.1 In-Year Report – Quarterly Budget Statement

Mayor's report

3. The Mayor's report accompanying an in-year quarterly budget statement must provide-

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

1.1.1 Implementation of budget in terms of SDBIP

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

1.1.2 Financial problems or risks facing the municipality

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

1.1.3 Other information

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

Operating expenditure from R89 million to R99 million

Operating revenue from R88 million to R105 million

The Municipality's capital budget increased to R29 million.

Section 2 – Resolutions

Resolutions

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

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

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

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

- That Council takes cognisance of the Provisional Finance Management Report (MFMA Section 52 report) for the quarter ending 30 JUNE 2025 on the implementation of the budget and the financial state of affairs of the municipality.

Section 3 – Executive summary

Executive summary

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

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

3.1 Introduction

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

3.2 Consolidated performance

3.2.1 Against annual budget (original approved and latest adjustments)

Revenue by Source

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 93 184 417.86.

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

Services charges: A negative YTD variance of 2% for service charges. The municipality introduced an incentive programme and although the municipality received some income based on the programme it also written of service charges based on the programme. The program together with the efforts of staff has proven to be successful if one look at the variance percentage.

Interest earned: A positive YTD variance of 3%. The municipality had discussions with different banks to get quotations on investing with the banks. Interest on the outstanding debtors has also increased to 12.25%

Fines, penalties and forfeits: A negative YTD variance of 93%. Currently there is no speed measurements done because the speed camera of the traffic department is out of operation. The current tender for a back office has been advertised two times but no tenders have been received. The Debt impairment has also been captured on the system and will be written off in June 2025.

Agency Service: A positive YTD variance of 38%. Correction has been made on the line item hence the movement in the variance percentage.

Transfers and subsidies: A positive YTD variance of 1% are due to the fact that the municipality has received all of the grant funding. Please refer to table C4 on page 18 for a Breakdown of Revenue by Source.

Operating expenditure by type

The total expenditure to date is R 88 147 637.63.

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

Employee Cost: A negative YTD budget variance of 16%. Most of the vacant positions have been filled. The recruitment and selection process of the critical position Director Corporate and Community Services was concluded at 30 June 2025, with the recommended appointed official's starting date on 01 September 2025.

Depreciation & asset impairment: A negative YTD budget variance of 8%. This is because of an inline alignment between the actual amount and the budgeted amount.

Finance charges: A negative YTD budget variance of 24% is recorded.

Bulk purchases: A negative YTD budget variance of 10% is reflected. The monthly Eskom account for bulk purchases is paid according to the requirements of the MFMA within 30 days each month.

Contracted services: A negative YTD budget variance of 25% is reflected. More invoices for contracts will be process in the pre-audit period which will increase the spending in capital projects. Please refer to the challenges regarding contracted services based on the top 10 capital projects on page 27.

Transfers and Subsidies: A negative YTD budget variance of 68% is recorded. The expenditure on capital projects is on an upwards trajectory as can be seen in the Top 10 capital projects on page 27.

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

Capital expenditure: YTD capital expenditure amounts to R 21 801 443.92.

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

3.3 Material variances from SDBIP

No variances were report for the fourth quarter of 2024-2025 budget.

3.4 Remedial or corrective steps

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

3.5 Conclusion

The municipality are able to meet its current commitments and is continuously implementing controls to further enhance the cash flow position. The financial wellbeing of the municipality is being monitored continuously to ensure that financial targets are being met as anticipated in the 2024/25 annual approved budget.

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

The municipality experienced the following variances:

WC052 Prince Albert - Supporting Table SC1 Material variance explanations - Q4 Fourth Quarter

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	R thousands			
	Revenue			
	Exchange Revenue			
	Service charges - Electricity	-8%		
	Service charges - Water	0%		
	Service charges - Waste Water Management	0%		
	Service charges - Waste management	-1%		
	Sale of Goods and Rendering of Services	2%		
	Agency services	38%		
	Interest	0%		
	Interest earned from Receivables	7%		
	Interest from Current and Non Current Assets	4%		
	Dividends	0%		
	Rent on Land	0%		
	Rental from Fixed Assets	1%		
	Licence and permits	0%		
	Operational Revenue	-86%		
	Non-Exchange Revenue			
	Property rates	1%		
	Surcharges and Taxes	0%		
	Fines, penalties and forfeits	-93%		
	Licence and permits	12%		
	Transfers and subsidies - Operational	1%		
	Interest	20%		
	Fuel Levy	0%		
	Operational Revenue	1%		
	Gains on disposal of Assets	0%		
	Other Gains	-100%		
	Discontinued Operations	0%		
2	Expenditure By Type			
	Employee related costs	-16%		
	Remuneration of councillors	-4%		
	Bulk purchases - electricity	-10%		
	Inventory consumed	-24%		
	Debt impairment	-108%		
	Depreciation and amortisation	-8%		
	Interest	-97%		
	Contracted services	-25%		
	Transfers and subsidies	-68%		
	Irrecoverable debts written off	-95%		
	Operational costs	-17%		
	Losses on Disposal of Assets	0%		
	Other Losses	-100%		
3	Capital Expenditure			
	Governance and administration	-6%		
	Community and public safety	-36%		
	Economic and environmental services	-10%		
	Trading services	-39%		
	Other			
4	Financial Position			
	Current assets	-15%		
	Non current assets	8%		
	Current liabilities	38%		
	Non current liabilities	-688%		
5	Cash Flow			
	OPERATING ACTIVITIES			
	Receipts	95%		
	Payments	-7%		
	INVESTING ACTIVITIES			
	Receipts			
	Payments	23%		
	FINANCING ACTIVITIES			
	Receipts	6%		
	Payments	100%		
6	Measureable performance			
7	Municipal Entities			

Section 4 – In year budget statement tables

The in-year budget statement report for July to JUNE 2025 of Prince Albert Municipality is set out in the following tables:

Table C1 – Monthly Budget Statement Summary;

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

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

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

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

Table C6 – Monthly Budget statement – Financial Position; and

Table C7 – Monthly Budget statement – Cash Flows

4.1.1 Table C1: S71 Monthly Budget Statement Summary

WC052 Prince Albert - Table C1 Monthly Budget Statement Summary - Q4 Fourth Quarter

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	5 754	6 250	5 900	385	5 941	5 900	41	1%	5 900
Service charges	33 311	37 089	34 634	2 793	32 946	34 634	(1 687)	-5%	34 634
Investment revenue	6 183	5 063	5 225	380	5 412	5 225	187	4%	5 225
Transfers and subsidies - Operational	32 714	44 710	37 057	828	37 449	37 057	392	1%	37 057
Other own revenue	20 019	12 216	21 054	948	11 436	21 054	(9 618)	-46%	-
Total Revenue (excluding capital transfers and contributions)	97 981	105 328	103 869	5 334	93 184	103 869	(10 685)	-10%	103 869
Employee costs	34 385	39 906	40 753	2 995	34 176	40 753	(6 577)	-16%	40 753
Remuneration of Councillors	3 324	3 689	3 689	294	3 525	3 689	(165)	-4%	3 689
Depreciation and amortisation	7 443	6 150	6 150	-	5 637	6 150	(512)	-8%	6 150
Interest	3 251	373	2 591	-	70	2 591	(2 520)	-97%	2 591
Inventory consumed and bulk purchases	18 010	21 556	21 668	1 963	19 434	21 668	(2 235)	-10%	21 668
Transfers and subsidies	277	128	528	-	169	528	(359)	-68%	528
Other expenditure	38 051	27 804	38 190	2 271	25 137	38 190	(13 054)	-34%	38 190
Total Expenditure	104 741	99 607	113 570	7 523	88 148	113 570	(25 422)	-22%	113 570
Surplus/(Deficit)	(6 760)	5 722	(9 701)	(2 188)	5 037	(9 701)	14 737	-152%	(9 701)
Transfers and subsidies - capital (monetary allocations)	23 046	17 630	24 287	4 436	17 279	24 287	(7 008)	-29%	24 287
Transfers and subsidies - capital (in-kind)	1 688	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	17 974	23 352	14 587	2 247	22 316	14 587	7 729	53%	14 587
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	17 974	23 352	14 587	2 247	22 316	14 587	7 729	53%	14 587
Capital expenditure & funds sources									
Capital expenditure	431	29 989	32 091	4 936	21 801	32 091	(10 290)	-32%	32 091
Capital transfers recognised	(3 534)	23 788	24 460	3 857	15 920	24 460	(8 539)	-35%	24 460
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	3 966	6 201	7 631	1 079	5 881	7 631	(1 750)	-23%	7 631
Total sources of capital funds	431	29 989	32 091	4 936	21 801	32 091	(10 290)	-32%	32 091
Financial position									
Total current assets	70 672	60 408	(48 147)		69 624				(48 147)
Total non current assets	213 722	250 476	239 664		229 778				239 664
Total current liabilities	34 864	48 793	33 864		30 449				33 864
Total non current liabilities	31 774	4 001	32 824		31 511				32 824
Community wealth/Equity	217 756	258 090	124 828		237 359				124 828
Cash flows									
Net cash from (used) operating	275 717	27 219	27 037	(5 285)	129 939	27 037	(102 902)	-381%	27 037
Net cash from (used) investing	(22 434)	(29 989)	(32 091)	(5 654)	(24 851)	(32 091)	(7 240)	23%	(32 091)
Net cash from (used) financing	732	552	627	(4)	67	453	386	85%	627
Cash/cash equivalents at the month/year end	306 411	48 513	53 841	47 325	163 424	53 667	(109 756)	-205%	53 841
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	1 857	1 686	1 285	1 005	973	1 029	5 912	19 567	33 314
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

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) - Q4 Fourth Quarter

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		46 867	48 719	47 359	1 352	45 914	47 359	(1 445)	-3%	47 359
Executive and council		31 665	32 499	30 337	–	30 356	30 337	19	0%	30 337
Finance and administration		15 202	16 221	17 022	1 352	15 558	17 022	(1 464)	-9%	17 022
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		10 690	3 401	11 628	245	3 941	11 628	(7 687)	-66%	11 628
Community and social services		2 156	2 252	3 209	184	2 914	3 209	(295)	-9%	3 209
Sport and recreation		12	15	33	–	27	33	(6)	-18%	33
Public safety		8 522	853	8 325	61	999	8 325	(7 326)	-88%	8 325
Housing		–	282	60	–	–	60	(60)	-100%	60
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		2 649	9 693	2 257	238	2 214	2 257	(43)	-2%	2 257
Planning and development		521	411	605	57	599	605	(6)	-1%	605
Road transport		2 127	9 282	1 652	181	1 614	1 652	(37)	-2%	1 652
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		62 510	61 144	66 913	7 936	58 395	66 913	(8 518)	-13%	66 913
Energy sources		22 388	26 413	23 676	1 936	21 699	23 676	(1 976)	-8%	23 676
Water management		29 885	22 908	31 438	5 020	24 880	31 438	(6 558)	-21%	31 438
Waste water management		6 971	7 673	7 831	655	7 861	7 831	30	0%	7 831
Waste management		3 267	4 151	3 968	324	3 954	3 968	(13)	0%	3 968
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	122 715	122 958	128 157	9 770	110 464	128 157	(17 693)	-14%	128 157
Expenditure - Functional										
<i>Governance and administration</i>		23 797	27 506	29 164	2 415	21 841	29 164	(7 323)	-25%	29 164
Executive and council		6 824	8 707	8 982	784	7 654	8 982	(1 328)	-15%	8 982
Finance and administration		16 973	18 799	20 182	1 630	14 187	20 182	(5 995)	-30%	20 182
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		17 396	10 163	16 491	607	8 524	16 491	(7 967)	-48%	16 491
Community and social services		5 191	4 232	4 393	260	3 475	4 393	(918)	-21%	4 393
Sport and recreation		1 982	2 155	2 082	141	1 892	2 082	(191)	-9%	2 082
Public safety		10 223	3 493	9 955	206	3 157	9 955	(6 798)	-68%	9 955
Housing		–	282	60	–	–	60	(60)	-100%	60
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		24 098	22 481	22 382	1 642	19 699	22 382	(2 683)	-12%	22 382
Planning and development		9 612	10 075	9 864	607	8 451	9 864	(1 412)	-14%	9 864
Road transport		14 486	12 406	12 518	1 035	11 248	12 518	(1 270)	-10%	12 518
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		39 680	39 456	45 334	2 859	38 084	45 334	(7 250)	-16%	45 334
Energy sources		20 070	24 207	24 739	2 092	22 026	24 739	(2 713)	-11%	24 739
Water management		8 306	6 348	8 360	445	7 428	8 360	(931)	-11%	8 360
Waste water management		5 077	5 077	6 132	146	5 370	6 132	(762)	-12%	6 132
Waste management		6 228	3 824	6 104	177	3 259	6 104	(2 844)	-47%	6 104
<i>Other</i>		140	–	200	–	–	200	(200)	-100%	200
Total Expenditure - Functional	3	105 112	99 607	113 570	7 523	88 148	113 570	(25 422)	-22%	113 570
Surplus/ (Deficit) for the year		17 603	23 352	14 587	2 247	22 316	14 587	7 729	53%	14 587

WC052 Prince Albert - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q4 Fourth Quarter

Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Revenue - Functional										
<i>Municipal governance and administration</i>		46 867	48 719	47 359	1 352	45 914	47 359	(1 445)	-3%	47 359
Executive and council		31 665	32 499	30 337	—	30 356	30 337	19	0%	30 337
Mayor and Council		31 665	32 499	30 337	—	30 356	30 337	19	0%	30 337
Municipal Manager, Town Secretary and Chief Executive		—	—	—	—	—	—	—	—	—
Finance and administration		15 202	16 221	17 022	1 352	15 558	17 022	(1 464)	-9%	17 022
Administrative and Corporate Support		—	—	—	—	—	—	—	—	—
Asset Management		—	—	—	—	—	—	—	—	—
Finance		15 123	16 221	16 860	1 319	15 493	16 860	(1 367)	-8%	16 860
Security Services		79	—	162	32	65	162	(97)	-60%	162
Governance Function		—	—	—	—	—	—	—	—	—
Community and public safety		10 690	3 401	11 628	245	3 941	11 628	(7 687)	-66%	11 628
Community and social services		2 156	2 252	3 209	184	2 914	3 209	(295)	-9%	3 209
Aged Care		—	—	—	—	—	—	—	—	—
Cemeteries, Funeral Parlours and Crematoriums		20	20	24	2	22	24	(2)	-7%	24
Child Care Facilities		—	—	—	—	—	—	—	—	—
Community Halls and Facilities		83	150	150	—	2	150	(148)	-99%	150
Disaster Management		—	—	980	—	804	980	(176)	-18%	980
Libraries and Archives		2 053	2 082	2 055	182	2 086	2 055	30	1%	2 055
Sport and recreation		12	15	33	—	27	33	(6)	-18%	33
Sports Grounds and Stadiums		12	15	33	—	27	33	(6)	-18%	33
Public safety		8 522	853	8 325	61	999	8 325	(7 326)	-88%	8 325
Police Forces, Traffic and Street Parking Control		8 522	853	8 325	61	999	8 325	(7 326)	-88%	8 325
Pounds		—	—	—	—	—	—	—	—	—
Housing		—	282	60	—	—	60	(60)	-100%	60
Housing		—	282	60	—	—	60	(60)	-100%	60
Economic and environmental services		2 649	9 693	2 257	238	2 214	2 257	(43)	-2%	2 257
Planning and development		521	411	605	57	599	605	(6)	-1%	605
Economic Development/Planning		521	411	605	57	599	605	(6)	-1%	605
Support to Local Municipalities		—	—	—	—	—	—	—	—	—
Road transport		2 127	9 282	1 652	181	1 614	1 652	(37)	-2%	1 652
Roads		2 127	9 282	1 652	181	1 614	1 652	(37)	-2%	1 652
Trading services		62 510	61 144	66 913	7 936	58 395	66 913	(8 518)	-13%	66 913
Energy sources		22 388	26 413	23 676	1 936	21 699	23 676	(1 976)	-8%	23 676
Electricity		22 388	26 413	23 676	1 936	21 699	23 676	(1 976)	-8%	23 676
Water management		29 885	22 908	31 438	5 020	24 880	31 438	(6 558)	-21%	31 438
Water Treatment		—	—	—	—	—	—	—	—	—
Water Distribution		29 885	22 908	31 438	5 020	24 880	31 438	(6 558)	-21%	31 438
Water Storage		—	—	—	—	—	—	—	—	—
Waste water management		6 971	7 673	7 831	655	7 861	7 831	30	0%	7 831
Public Toilets		—	—	—	—	—	—	—	—	—
Sewerage		6 971	7 673	7 831	655	7 861	7 831	30	0%	7 831
Waste management		3 267	4 151	3 968	324	3 954	3 968	(13)	0%	3 968
Recycling		—	—	—	—	—	—	—	—	—
Solid Waste Disposal (Landfill Sites)		—	—	—	—	—	—	—	—	—
Solid Waste Removal		3 267	4 151	3 968	324	3 954	3 968	(13)	0%	3 968
Total Revenue - Functional	2	122 715	122 958	128 157	9 770	110 464	128 157	(17 693)	-14%	128 157
Expenditure - Functional										
<i>Municipal governance and administration</i>		23 797	27 506	29 164	2 415	21 841	29 164	(7 323)	-25%	29 164
Executive and council		6 824	8 707	8 982	784	7 654	8 982	(1 328)	-15%	8 982
Mayor and Council		6 824	8 707	8 982	784	7 654	8 982	(1 328)	-15%	8 982
Finance and administration		16 973	18 799	20 182	1 630	14 187	20 182	(5 995)	-30%	20 182
Finance		16 901	18 799	20 059	1 602	14 130	20 059	(5 928)	-30%	20 059
Security Services		72	—	123	28	56	123	(67)	-54%	123
Community and public safety		17 396	10 163	16 491	607	8 524	16 491	(7 967)	-48%	16 491
Community and social services		5 191	4 232	4 393	260	3 475	4 393	(918)	-21%	4 393
Cemeteries, Funeral Parlours and Crematoriums		—	0	0	—	0	0	(0)	-8%	0
Community Halls and Facilities		1 791	572	540	0	369	540	(171)	-32%	540
Disaster Management		1 211	1 348	1 366	78	1 203	1 366	(163)	-12%	1 366
Libraries and Archives		2 189	2 312	2 486	181	1 903	2 486	(583)	-23%	2 486
Sport and recreation		1 982	2 155	2 082	141	1 892	2 082	(191)	-9%	2 082
Sports Grounds and Stadiums		1 982	2 155	2 082	141	1 892	2 082	(191)	-9%	2 082
Public safety		10 223	3 493	9 955	206	3 157	9 955	(6 798)	-68%	9 955
Police Forces, Traffic and Street Parking Control		10 223	3 493	9 955	206	3 157	9 955	(6 798)	-68%	9 955
Pounds		—	—	—	—	—	—	—	—	—
Housing		—	282	60	—	—	60	(60)	-100%	60
Housing		—	282	60	—	—	60	(60)	-100%	60
Economic and environmental services		24 098	22 481	22 382	1 642	19 699	22 382	(2 683)	-12%	22 382
Planning and development		9 612	10 075	9 864	607	8 451	9 864	(1 412)	-14%	9 864
Billboards		—	—	—	—	—	—	—	—	—
Corporate Wide Strategic Planning (IDPs, LEDs)		613	694	654	73	593	654	(60)	-9%	654
Economic Development/Planning		9 000	9 381	9 210	534	7 858	9 210	(1 352)	-15%	9 210
Road transport		14 486	12 406	12 518	1 035	11 248	12 518	(1 270)	-10%	12 518
Roads		14 486	12 406	12 518	1 035	11 248	12 518	(1 270)	-10%	12 518
Trading services		39 680	39 456	45 334	2 859	38 084	45 334	(7 250)	-16%	45 334
Energy sources		20 070	24 207	24 739	2 092	22 026	24 739	(2 713)	-11%	24 739
Electricity		20 070	24 207	24 739	2 092	22 026	24 739	(2 713)	-11%	24 739
Water management		8 306	6 348	8 360	445	7 428	8 360	(931)	-11%	8 360
Water Distribution		8 306	6 348	8 360	445	7 428	8 360	(931)	-11%	8 360
Water Storage		—	—	—	—	—	—	—	—	—
Waste water management		5 077	5 077	6 132	146	5 370	6 132	(762)	-12%	6 132
Sewerage		5 077	5 077	6 132	146	5 370	6 132	(762)	-12%	6 132
Waste management		6 228	3 824	6 104	177	3 259	6 104	(2 844)	-47%	6 104
Recycling		—	—	—	—	—	—	—	—	—
Solid Waste Disposal (Landfill Sites)		2 421	515	2 805	13	308	2 805	(2 497)	-89%	2 805
Solid Waste Removal		3 807	3 309	3 299	163	2 951	3 299	(348)	-11%	3 299
Street Cleaning		—	—	—	—	—	—	—	—	—
Other		140	—	200	—	—	200	(200)	-100%	200
Tourism		140	—	200	—	—	200	(200)	-100%	200
Total Expenditure - Functional	3	105 112	99 607	113 570	7 523	88 148	113 570	(25 422)	-22%	113 570
Surplus/ (Deficit) for the year		17 603	23 352	14 587	2 247	22 316	14 587	7 729	53%	14 587

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) - Q4 Fourth Quarter

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive and Council		31 665	32 499	30 337	–	30 356	30 337	19	0.1%	30 337
Vote 2 - Financial Services		15 123	16 221	16 860	1 319	15 493	16 860	(1 367)	-8.1%	16 860
Vote 3 - Technical Services		64 637	70 426	68 565	8 116	60 010	68 565	(8 555)	-12.5%	68 565
Vote 4 - Corporate and Community Services		11 211	3 812	12 234	302	4 540	12 234	(7 694)	-62.9%	12 234
Vote 5 -		–	–	–	–	–	–	–	–	–
Vote 6 -		–	–	–	–	–	–	–	–	–
Vote 7 -		–	–	–	–	–	–	–	–	–
Vote 8 -		–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 -		79	–	162	32	65	162	(97)	-60.0%	162
Total Revenue by Vote	2	122 715	122 958	128 157	9 770	110 464	128 157	(17 693)	-13.8%	128 157
Expenditure by Vote	1									
Vote 1 - Executive and Council		6 964	8 707	9 182	784	7 654	9 182	(1 528)	-16.6%	9 182
Vote 2 - Financial Services		17 904	18 799	20 059	1 602	14 130	20 059	(5 928)	-29.6%	20 059
Vote 3 - Technical Services		54 166	51 863	57 852	3 894	49 332	57 852	(8 520)	-14.7%	57 852
Vote 4 - Corporate and Community Services		25 635	20 238	26 354	1 195	16 957	26 354	(9 397)	-35.7%	26 354
Vote 5 -		–	–	–	–	–	–	–	–	–
Vote 6 -		–	–	–	–	–	–	–	–	–
Vote 7 -		–	–	–	–	–	–	–	–	–
Vote 8 -		–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 -		72	–	123	46	75	123	(49)	-39.5%	123
Total Expenditure by Vote	2	104 741	99 607	113 570	7 523	88 148	113 570	(25 422)	-22.4%	113 570
Surplus/ (Deficit) for the year	2	17 974	23 352	14 587	2 247	22 316	14 587	7 729	53.0%	14 587

WC052 Prince Albert - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - Q4 Fourth Quarter

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote										
Vote 1 - Executive and Council	1	31 665	32 499	30 337	–	30 356	30 337	19	0%	30 337
1.1 - Mayor and Council		798	1 268	38	–	57	38	19	52%	38
1.2 - Municipal Manager		30 866	31 231	30 299	–	30 299	30 299	–	–	30 299
1.3 - Tourism Services								–	–	
								–	–	
								–	–	
								–	–	
								–	–	
								–	–	
Vote 2 - Financial Services		15 123	16 221	16 860	1 319	15 493	16 860	(1 367)	-8%	16 860
2.1 - Financial Services		15 137	16 335	16 861	1 319	15 494	16 861	(1 367)	-8%	16 861
2.2 - Property Rates		(14)	(114)	(1)	(0)	(1)	(1)	(0)	2%	(1)
2.3 - Information & Communication Technology								–	–	
								–	–	
								–	–	
								–	–	
								–	–	
Vote 3 - Technical Services		64 637	70 426	68 565	8 116	60 010	68 565	(8 555)	-12%	68 565
3.1 - Public Works		2 127	9 282	1 652	181	1 614	1 652	(37)	-2%	1 652
3.2 - Electricity Services		22 388	26 413	23 676	1 936	21 699	23 676	(1 976)	-8%	23 676
3.3 - Water Services		29 885	22 908	31 438	5 020	24 880	31 438	(6 558)	-21%	31 438
3.4 - Water Storage								–	–	
3.5 - Sewerage Services		6 971	7 673	7 831	655	7 861	7 831	30	0%	7 831
3.6 - Storm Water Management								–	–	
3.7 - Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–	–	–
3.8 - Solid Waste Removal (Refuse)		3 267	4 151	3 968	324	3 954	3 968	(13)	0%	3 968
								–	–	
Vote 4 - Corporate and Community Services		11 211	3 812	12 234	302	4 540	12 234	(7 694)	-63%	12 234
4.1 - Corporate Services		457	335	529	52	573	529	44	8%	529
4.2 - Cemeteries		20	20	24	2	22	24	(2)	-7%	24
4.3 - Community Halls and Facilities		83	150	150	–	2	150	(148)	-99%	150
4.4 - Disaster Management		–	–	980	–	804	980	(176)	-18%	980
4.5 - Library Services		2 053	2 082	2 055	182	2 086	2 055	30	1%	2 055
4.6 - Sport and Recreation		12	15	33	–	27	33	(6)	-18%	33
4.7 - Housing		–	282	60	–	–	60	(60)	-100%	60
4.8 - Integrated Development Planning								–	–	
4.9 - Strategic Services (CDW)		64	76	76	5	26	76	(50)	-66%	76
4.10 - Traffic Services		8 522	853	8 325	61	999	8 325	(7 326)	-88%	8 325
Vote 15 -		79	–	162	32	65	162	(97)	-60%	162
		79	–	162	32	65	162	(97)	-60%	162
Total Revenue by Vote	2	122 715	122 958	128 157	9 770	110 464	128 157	(17 693)	-14%	128 157
Expenditure by Vote										
Vote 1 - Executive and Council	1	6 964	8 707	9 182	784	7 654	9 182	(1 528)	-17%	9 182
1.1 - Mayor and Council		4 055	4 676	4 840	360	4 423	4 840	(417)	-9%	4 840
1.2 - Municipal Manager		2 769	4 031	4 142	424	3 231	4 142	(911)	-22%	4 142
1.3 - Tourism Services		140	–	200	–	–	200	(200)	-100%	200
								–	–	
								–	–	
								–	–	
								–	–	
								–	–	
Vote 2 - Financial Services		17 904	18 799	20 059	1 602	14 130	20 059	(5 928)	-30%	20 059
2.1 - Financial Services		17 904	18 799	20 059	1 602	14 130	20 059	(5 928)	-30%	20 059
2.2 - Property Rates		–	–	–	–	–	–	–	–	–
2.3 - Information & Communication Technology								–	–	
								–	–	
								–	–	
								–	–	
Vote 3 - Technical Services		54 166	51 863	57 852	3 894	49 332	57 852	(8 520)	-15%	57 852
3.1 - Public Works		14 486	12 406	12 518	1 035	11 248	12 518	(1 270)	-10%	12 518
3.2 - Electricity Services		20 070	24 207	24 739	2 092	22 026	24 739	(2 713)	-11%	24 739
3.3 - Water Services		8 306	6 348	8 360	445	7 428	8 360	(931)	-11%	8 360
3.4 - Water Storage								–	–	
3.5 - Sewerage Services		5 077	5 077	6 132	146	5 370	6 132	(762)	-12%	6 132
3.6 - Storm Water Management								–	–	
3.7 - Solid Waste Disposal (Landfill Sites)		2 421	515	2 805	13	308	2 805	(2 497)	-89%	2 805
3.8 - Solid Waste Removal (Refuse)		3 807	3 309	3 299	163	2 951	3 299	(348)	-11%	3 299
								–	–	
Vote 4 - Corporate and Community Services		25 635	20 238	26 354	1 195	16 957	26 354	(9 397)	-36%	26 354
4.1 - Corporate Services		8 935	9 305	9 159	529	7 835	9 159	(1 324)	-14%	9 159
4.2 - Cemeteries		–	0	0	–	0	0	(0)	-8%	0
4.3 - Community Halls and Facilities		418	572	540	0	369	540	(171)	-32%	540
4.4 - Disaster Management		1 211	1 348	1 366	78	1 203	1 366	(163)	-12%	1 366
4.5 - Library Services		2 189	2 312	2 486	163	1 885	2 486	(602)	-24%	2 486
4.6 - Sport and Recreation		1 982	2 155	2 082	141	1 892	2 082	(191)	-9%	2 082
4.7 - Housing		–	282	60	–	–	60	(60)	-100%	60
4.8 - Integrated Development Planning		613	694	654	73	593	654	(60)	-9%	654
4.9 - Strategic Services (CDW)		64	76	51	5	24	51	(28)	-54%	51
4.10 - Traffic Services		10 223	3 493	9 955	206	3 157	9 955	(6 798)	-68%	9 955
Vote 15 -		72	–	123	46	75	123	(49)	-40%	123
		72	–	123	46	75	123	(49)	-40%	123
Total Expenditure by Vote	2	104 741	99 607	113 570	7 523	88 148	113 570	(25 422)	(0)	113 570
Surplus/ (Deficit) for the year	2	17 974	23 352	14 587	2 247	22 316	14 587	7 729	0	14 587

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) - Q4 Fourth Quarter

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		17 251	19 655	19 407	1 606	17 784	19 407	(1 623)	-8%	19 407
Service charges - Water		6 532	6 333	4 416	310	4 414	4 416	(2)	0%	4 416
Service charges - Waste Water Management		6 541	7 238	7 240	594	7 225	7 240	(15)	0%	7 240
Service charges - Waste management		2 987	3 863	3 570	283	3 523	3 570	(47)	-1%	3 570
Sale of Goods and Rendering of Services		403	569	393	37	403	393	9	2%	393
Agency services		287	220	220	–	305	220	85	38%	220
Interest								–	0%	
Interest earned from Receivables		1 605	1 594	2 080	205	2 219	2 080	139	7%	2 080
Interest from Current and Non Current Assets		6 183	5 063	5 225	380	5 412	5 225	187	4%	5 225
Dividends								–	0%	
Rent on Land		61	65	61	5	61	61	–	0%	61
Rental from Fixed Assets		452	564	771	60	776	771	5	1%	771
Licence and permits								–	0%	
Operational Revenue		2 059	115	1 822	8	246	1 822	(1 575)	-86%	1 822
Non-Exchange Revenue								–	0%	
Property rates		5 754	6 250	5 900	385	5 941	5 900	41	1%	5 900
Surcharges and Taxes								–	0%	
Fines, penalties and forfeits		8 162	546	8 003	54	583	8 003	(7 420)	-93%	8 003
Licence and permits		90	95	100	8	112	100	12	12%	100
Transfers and subsidies - Operational		32 714	44 710	37 057	828	37 449	37 057	392	1%	37 057
Interest		2 434	266	380	42	458	380	78	20%	380
Fuel Levy								–	0%	
Operational Revenue		4 468	6 257	6 224	530	6 275	6 224	51	1%	6 224
Gains on disposal of Assets								–	0%	
Other Gains		–	1 926	1 000	–	–	1 000	(1 000)	-100%	1 000
Discontinued Operations									0%	
Total Revenue (excluding capital transfers and contributions)		97 981	105 328	103 869	5 334	93 184	103 869	(10 685)	-10%	103 869
Expenditure By Type										
Employee related costs		34 385	39 906	40 753	2 995	34 176	40 753	(6 577)	-16%	40 753
Remuneration of councillors		3 324	3 689	3 689	294	3 525	3 689	(165)	-4%	3 689
Bulk purchases - electricity		17 345	20 907	20 950	1 955	18 886	20 950	(2 064)	-10%	20 950
Inventory consumed		666	649	718	8	547	718	(171)	-24%	718
Debt impairment		12 356	3 699	(44 086)	–	3 391	(44 086)	47 477	-108%	(44 086)
Depreciation and amortisation		7 443	6 150	6 150	–	5 637	6 150	(512)	-8%	6 150
Interest		3 251	373	2 591	–	70	2 591	(2 520)	-97%	2 591
Contracted services		8 055	9 858	10 074	1 614	7 604	10 074	(2 469)	-25%	10 074
Transfers and subsidies		277	128	528	–	169	528	(359)	-68%	528
Irrecoverable debts written off		4 078	1 177	58 053	105	3 184	58 053	(54 869)	-95%	58 053
Operational costs		12 940	13 070	13 150	551	10 958	13 150	(2 192)	-17%	13 150
Losses on Disposal of Assets		38	–	–	–	–	–	–	0%	–
Other Losses		584	–	1 000	–	–	1 000	(1 000)	-100%	1 000
Total Expenditure		104 741	99 607	113 570	7 523	88 148	113 570	(25 422)	-22%	113 570
Surplus/(Deficit)		(6 760)	5 722	(9 701)	(2 188)	5 037	(9 701)	14 737	-152%	(9 701)
Transfers and subsidies - capital (monetary allocations)		23 046	17 630	24 287	4 436	17 279	24 287	(7 008)	-29%	24 287
Transfers and subsidies - capital (in-kind)		1 688	–	–	–	–	–	–	0%	–
Surplus/(Deficit) after capital transfers & contributions		17 974	23 352	14 587	2 247	22 316	14 587	7 729	53%	14 587
Income Tax								–	0%	
Surplus/(Deficit) after income tax		17 974	23 352	14 587	2 247	22 316	14 587	7 729	53%	14 587
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	14 587	2 247	22 316	14 587	7 729	53%	14 587
Share of Surplus/Deficit attributable to Associate								–	0%	
Intercompany/Parent subsidiary transactions								–	0%	
Surplus/ (Deficit) for the year		17 974	23 352	14 587	2 247	22 316	14 587	7 729	53%	14 587

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) - Q4 Fourth Quarter

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–
Vote 2 - Financial Services		–	435	435	25	408	435	(27)	-6%	435
Vote 3 - Technical Services		1 634	25 760	27 954	4 279	19 003	27 954	(8 951)	-32%	27 954
Vote 4 - Corporate and Community Services		(1 078)	2 339	3 703	632	2 390	3 703	(1 313)	-35%	3 703
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	556	28 534	32 091	4 936	21 801	32 091	(10 290)	-32%	32 091
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–
Vote 2 - Financial Services		(71)	–	–	–	–	–	–	–	–
Vote 3 - Technical Services		(140)	921	–	–	–	–	–	–	–
Vote 4 - Corporate and Community Services		86	534	–	–	–	–	–	–	–
Vote 5 -		–	–	–	–	–	–	–	–	–
Vote 6 -		–	–	–	–	–	–	–	–	–
Vote 7 -		–	–	–	–	–	–	–	–	–
Vote 8 -		–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–
Total Capital single-year expenditure	4	(125)	1 454	–	–	–	–	–	–	–
Total Capital Expenditure		431	29 989	32 091	4 936	21 801	32 091	(10 290)	-32%	32 091
Capital Expenditure - Functional Classification										
Governance and administration		(2 933)	435	435	25	408	435	(27)	-6%	435
Executive and council		–	–	–	–	–	–	–	–	–
Finance and administration		(2 933)	435	435	25	408	435	(27)	-6%	435
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		759	2 287	3 674	606	2 361	3 674	(1 313)	-36%	3 674
Community and social services		114	1 461	2 538	524	1 829	2 538	(709)	-28%	2 538
Sport and recreation		395	826	1 136	83	532	1 136	(604)	-53%	1 136
Public safety		250	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		260	5 539	6 562	1 533	5 881	6 562	(681)	-10%	6 562
Planning and development		–	586	29	26	29	29	(0)	0%	29
Road transport		260	4 953	6 533	1 507	5 852	6 533	(681)	-10%	6 533
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		2 345	21 728	21 420	2 772	13 151	21 420	(8 269)	-39%	21 420
Energy sources		763	6 677	4 619	24	4 196	4 619	(423)	-9%	4 619
Water management		1 137	15 051	16 801	2 749	8 955	16 801	(7 846)	-47%	16 801
Waste water management		346	–	–	–	–	–	–	–	–
Waste management		98	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional Classification	3	431	29 989	32 091	4 936	21 801	32 091	(10 290)	-32%	32 091
Funded by:										
National Government		6 854	21 240	20 426	3 406	12 795	20 426	(7 630)	-37%	20 426
Provincial Government		(1 208)	2 548	4 034	451	3 125	4 034	(909)	-23%	4 034
District/Municipality		(9 180)	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–
Transfers recognised - capital		(3 534)	23 788	24 460	3 857	15 920	24 460	(8 539)	-35%	24 460
Borrowing		–	–	–	–	–	–	–	–	–
Internally generated funds		3 966	6 201	7 631	1 079	5 881	7 631	(1 750)	-23%	7 631
Total Capital Funding		431	29 989	32 091	4 936	21 801	32 091	(10 290)	-32%	32 091

WC052 Prince Albert - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - Q4 Fourth Quarter

Vote Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousand									Full Year Forecast
Capital expenditure - Municipal Vote									
Expenditure of multi-year capital appropriation	1								
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-
1.1 - Mayor and Council									
1.2 - Municipal Manager									
1.3 - Tourism Services									
Vote 2 - Financial Services		-	435	435	25	408	435	(27)	-6%
2.1 - Financial Services		-	435	435	25	408	435	(27)	-6%
2.2 - Property Rates									
2.3 - Information & Communication Technology									
Vote 3 - Technical Services		1 634	25 760	27 954	4 279	19 003	27 954	(8 951)	-32%
3.1 - Public Works		938	4 953	6 533	1 507	5 852	6 533	(681)	-10%
3.2 - Electricity Services		696	6 677	4 619	24	4 196	4 619	(423)	-9%
3.3 - Water Services		-	14 130	16 801	2 749	8 955	16 801	(7 846)	-47%
3.4 - Water Storage									
3.5 - Sewerage Services									
3.6 - Storm Water Management									
3.7 - Solid Waste Disposal (Landfill Sites)									
3.8 - Solid Waste Removal (Refuse)									
Vote 4 - Corporate and Community Services		(1 078)	2 339	3 703	632	2 390	3 703	(1 313)	-35%
4.1 - Corporate Services		-	52	29	26	29	29	(0)	0%
4.2 - Cemeteries									
4.3 - Community Halls and Facilities		(938)	130	1 384	524	934	1 384	(449)	-32%
4.4 - Disaster Management		-	1 113	1 113	-	699	1 113	(414)	-37%
4.5 - Library Services		-	217	41	-	195	41	154	375%
4.6 - Sport and Recreation		(140)	826	1 136	83	532	1 136	(604)	-53%
4.7 - Housing									
4.8 - Integrated Development Planning									
4.9 - Strategic Services (CDW)									
4.10 - Traffic Services									
Total multi-year capital expenditure		556	28 534	32 091	4 936	21 801	32 091	(10 290)	-32%
Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation	1								
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-
1.1 - Mayor and Council		-	-	-	-	-	-	-	-
1.2 - Municipal Manager									
1.3 - Tourism Services									
Vote 2 - Financial Services		(71)	-	-	-	-	-	-	-
2.1 - Financial Services		(71)	-	-	-	-	-	-	-
2.2 - Property Rates									
2.3 - Information & Communication Technology									
Vote 3 - Technical Services		(140)	921	-	-	-	-	-	-
3.1 - Public Works		(207)	-	-	-	-	-	-	-
3.2 - Electricity Services		(58)	-	-	-	-	-	-	-
3.3 - Water Services		-	921	-	-	-	-	-	-
3.4 - Water Storage		-	-	-	-	-	-	-	-
3.5 - Sewerage Services		-	-	-	-	-	-	-	-
3.6 - Storm Water Management		-	-	-	-	-	-	-	-
3.7 - Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-
3.8 - Solid Waste Removal (Refuse)		125	-	-	-	-	-	-	-
Vote 4 - Corporate and Community Services		86	534	-	-	-	-	-	-
4.1 - Corporate Services		-	534	-	-	-	-	-	-
4.2 - Cemeteries		-	-	-	-	-	-	-	-
4.3 - Community Halls and Facilities		-	-	-	-	-	-	-	-
4.4 - Disaster Management		-	-	-	-	-	-	-	-
4.5 - Library Services		71	-	-	-	-	-	-	-
4.6 - Sport and Recreation		15	-	-	-	-	-	-	-
4.7 - Housing									
4.8 - Integrated Development Planning									
4.9 - Strategic Services (CDW)									
4.10 - Traffic Services		-	-	-	-	-	-	-	-
Total single-year capital expenditure		(125)	1 454	-	-	-	-	-	-
Total Capital Expenditure		431	29 989	32 091	4 936	21 801	32 091	(10 290)	(0)

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC052 Prince Albert - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth Quarter

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		58 268	46 903	49 394	51 313	49 394
Trade and other receivables from exchange transactions		4 885	6 744	(58 341)	7 406	(58 341)
Receivables from non-exchange transactions		1 208	2 562	(45 513)	784	(45 513)
Current portion of non-current receivables						
Inventory		1 803	1 856	1 803	1 664	1 803
VAT		2 535	1 090	2 535	6 484	2 535
Other current assets		1 974	1 252	1 974	1 974	1 974
Total current assets		70 672	60 408	(48 147)	69 624	(48 147)
Non current assets						
Investments						
Investment property		13 615	13 607	13 608	13 615	13 608
Property, plant and equipment		198 487	235 244	224 465	214 543	224 465
Biological assets						
Living and non-living resources						
Heritage assets		1 245	1 245	1 245	1 245	1 245
Intangible assets		375	380	346	375	346
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		213 722	250 476	239 664	229 778	239 664
TOTAL ASSETS		284 394	310 883	191 516	299 402	191 516
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		–	43	–	–	–
Consumer deposits		732	658	732	799	732
Trade and other payables from exchange transactions		18 505	8 307	18 505	7 333	18 505
Trade and other payables from non-exchange transactions		8 587	11 630	8 587	11 849	8 587
Provision		4 517	26 008	3 517	2 205	3 517
VAT		2 524	2 148	2 524	8 262	2 524
Other current liabilities						
Total current liabilities		34 864	48 793	33 864	30 449	33 864
Non current liabilities						
Financial liabilities		0	–	–	0	–
Provision		27 367	1 447	27 367	27 367	27 367
Long term portion of trade payables						
Other non-current liabilities		4 407	2 554	5 457	4 144	5 457
Total non current liabilities		31 774	4 001	32 824	31 511	32 824
TOTAL LIABILITIES		66 639	52 794	66 689	61 960	66 689
NET ASSETS	2	217 756	258 090	124 828	237 442	124 828
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		207 256	247 590	114 328	226 859	114 328
Reserves and funds		10 500	10 500	10 500	10 500	10 500
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	217 756	258 090	124 828	237 359	124 828

4.1.7 Table C7: Monthly Budget Statement – Cash Flow

WC052 Prince Albert - Table C7 Monthly Budget Statement - Cash Flow - Q4 Fourth Quarter

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		4 831	5 932	5 605	408	5 547	5 605	(59)	-1%	5 605
Service charges		35 812	38 164	36 124	3 863	40 398	36 124	4 273	12%	36 124
Other revenue		158 412	1 467	2 554	(41)	110 584	2 554	108 030	4229%	2 554
Transfers and Subsidies - Operational		42 452	37 246	37 880	200	37 064	37 880	(816)	-2%	37 880
Transfers and Subsidies - Capital		8 890	25 260	25 267	-	24 280	25 267	(987)	-4%	25 267
Interest		-	6 477	7 066	432	5 736	7 066	(1 330)	-19%	7 066
Dividends								-		
Payments										
Suppliers and employees		25 320	(87 328)	(87 459)	(10 148)	(93 670)	(87 459)	6 210	-7%	(87 459)
Interest								-		
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		275 717	27 219	27 037	(5 285)	129 939	27 037	(102 902)	-381%	27 037
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)	(32 091)	(5 654)	(24 851)	(32 091)	(7 240)	23%	(32 091)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(22 434)	(29 989)	(32 091)	(5 654)	(24 851)	(32 091)	(7 240)	23%	(32 091)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		732	658	732	(4)	67	559	(492)	-88%	732
Payments										
Repayment of borrowing		-	(106)	(106)	-	-	(106)	(106)	100%	(106)
NET CASH FROM/(USED) FINANCING ACTIVITIES		732	552	627	(4)	67	453	386	85%	627
NET INCREASE/ (DECREASE) IN CASH HELD		254 015	(2 218)	(4 427)	(10 944)	105 156	(4 601)			(4 427)
Cash/cash equivalents at beginning:		52 395	50 731	58 268	58 268	58 268	58 268			58 268
Cash/cash equivalents at month/year end:		306 411	48 513	53 841	47 325	163 424	53 667			53 841

4.1.7.1 Cashflow Commitments

Prince Albert Municipality

Cash flow commitments

2025/06/30

Unspent grants

11 849 328.08

Trade creditors (including bulk purchases)

-

Commitments to cash

11 849 328.08

Current bank account

826 813.68

Investment account less than 90 days

48 540 794.29

Petty cash

Total

49 367 607.97

Available cash

37 518 279.89

Part 2 – Supporting documentation

Section 5 – Debtor age analysis

WC052 Prince Albert - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q4 Fourth Quarter

Description		NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L.L.O Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	415	449	438	307	306	343	1 621	4 677	8 557	7 254	–	–	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	857	332	88	30	25	26	134	276	1 767	491	–	–	
Receivables from Non-exchange Transactions - Property Rates	1400	277	110	79	60	53	54	788	1 760	3 181	2 715	–	–	
Receivables from Exchange Transactions - Waste Water Management	1500	518	305	253	204	194	202	1 149	3 881	6 706	5 630	–	–	
Receivables from Exchange Transactions - Waste Management	1600	275	200	163	153	143	150	839	2 604	4 528	3 890	–	–	
Receivables from Exchange Transactions - Property Rental Debtors	1700	32	17	15	14	14	15	83	625	815	751	–	–	
Interest on Arrear Debtor Accounts	1810	226	257	243	229	228	233	1 253	3 797	6 465	5 740	–	–	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–	
Other	1900	(744)	15	7	7	10	6	45	1 947	1 294	2 015	–	–	
Total By Income Source	2000	1 857	1 686	1 285	1 005	973	1 029	5 912	19 567	33 314	28 486	–	–	
2023/24 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	56	96	43	51	29	28	273	602	1 178	983	–	–	
Commercial	2300	508	332	187	100	100	93	950	2 604	4 874	3 847	–	–	
Households	2400	1 293	1 258	1 055	854	842	908	4 689	16 362	27 259	23 653	–	–	
Other	2500	0	0	0	0	2	0	1	–	3	2	–	–	
Total By Customer Group	2600	1 857	1 686	1 285	1 005	973	1 029	5 912	19 567	33 314	28 486	–	–	

5.1 Top 50 Outstanding Debtors

PRINCE ALBERT MUNICIPALITY_TOP 50 OUTSTANDING DEBTORS AS AT JUNE 2025						
Account No	Current	30 Days	60 Days	90 Days	120 Days +	Total Outstanding
1000002948	R 15 619.16	R 2 479.68	R 4 645.17	R 7 631.89	R 132 018.84	R 162 394.74
3000019047	R 3 866.59	R 4 388.32	R 10 146.74	R 4 147.12	R 375 082.84	R 397 631.61
1000020454	R 5 021.34	R 4 986.67	R 4 952.00	R 4 917.33	R 196 743.47	R 216 620.81
1000010689	R 1 423.31	R 1 423.31	R 1 423.31	R 1 423.31	R 163 163.80	R 168 857.04
5000999009	R 4 106.36	R 4 084.61	R 4 062.86	R 4 041.11	R 252 809.38	R 269 104.32
2000017038	R 1 002.51	R 1 002.51	R 1 002.51	R 1 002.51	R 118 790.48	R 122 800.52
1000002155	R 1 447.75	R 2 654.72	R 3 720.93	R 1 752.75	R 103 477.40	R 113 053.55
5000018045	R 752.39	R 752.39	R 752.39	R 752.39	R 89 754.33	R 92 763.89
2000007553	R 1 550.13	R 1 737.52	R 2 546.25	R 2 220.03	R 105 590.51	R 113 644.44
5000018837	R 979.00	R 985.80	R 1 080.47	R 903.13	R 84 319.43	R 88 267.83
2000017300	R 1 195.49	R 2 074.65	R 2 345.56	R 1 798.61	R 61 416.35	R 68 830.66
2000017358	R 1 913.48	R 1 817.81	R 1 307.08	R 2 796.55	R 83 485.95	R 91 320.87
5000018166	R 543.46	R 543.46	R 543.46	R 543.46	R 66 244.31	R 68 418.15
2000017179	R 1 494.90	R 1 346.34	R 1 247.45	R 1 246.46	R 87 981.32	R 93 316.47
1000010756	R 1 715.02	R 1 702.60	R 1 690.18	R 1 677.75	R 55 445.88	R 62 231.43
2000017261	R 1 224.12	R 1 978.04	R 1 638.78	R 1 678.82	R 76 969.92	R 83 489.68
2000017351	R 1 768.31	R 2 072.11	R 1 814.40	R 1 931.93	R 70 861.89	R 78 448.64
2000017466	R 1 201.78	R 1 300.70	R 1 558.88	R 1 196.97	R 71 579.69	R 76 838.02
2000017227	R 1 184.56	R 1 182.53	R 1 665.89	R 4 633.73	R 50 948.99	R 59 615.70
2000017074	R 1 282.25	R 1 275.53	R 1 268.81	R 1 262.09	R 75 876.95	R 80 965.63
2000010695	R 1 170.90	R 1 173.99	R 1 159.03	R 1 162.12	R 74 134.91	R 78 800.95
2000007525	R 1 653.51	R 1 310.40	R 1 291.86	R 1 314.46	R 75 352.15	R 80 922.38
2000055007	R 1 118.55	R 1 113.61	R 1 108.68	R 1 103.75	R 79 925.42	R 84 370.01
2000017293	R 1 133.97	R 1 126.90	R 1 263.48	R 1 452.65	R 67 518.28	R 72 495.28
2000017173	R 1 129.48	R 1 132.69	R 1 115.97	R 1 302.32	R 70 335.10	R 75 015.56
2000027219	R 1 107.28	R 1 101.19	R 1 159.84	R 1 090.32	R 67 860.09	R 72 318.72
2000020510	R 2 003.76	R 1 990.15	R 1 976.55	R 1 962.95	R 73 183.43	R 81 116.84
2000017342	R 1 131.68	R 1 117.05	R 1 092.99	R 1 131.99	R 68 878.32	R 73 352.03
2000017389	R 4 606.47	R 1 116.19	R 1 137.59	R 1 079.73	R 66 515.44	R 74 455.42
1000011094	R 1 157.23	R 1 131.06	R 1 124.98	R 1 150.02	R 69 289.80	R 73 853.09
1000011937	R 1 260.80	R 1 233.17	R 1 246.55	R 1 218.47	R 69 158.88	R 74 117.87
2000027349	R 1 064.91	R 1 076.90	R 1 079.68	R 1 093.58	R 57 561.11	R 61 876.18
2000017272	R 1 461.14	R 1 116.82	R 1 252.99	R 1 300.75	R 61 957.10	R 67 088.80
3000009142	R 1 044.92	R 1 038.31	R 1 031.71	R 1 024.88	R 52 163.20	R 56 303.02
5000999027	R 1 045.44	R 1 039.59	R 1 033.74	R 1 027.89	R 59 129.99	R 63 276.65
1000016303	R 1 104.65	R 1 088.22	R 1 091.99	R 1 105.96	R 60 043.09	R 64 433.91
2000017444	R 1 233.40	R 1 381.35	R 1 301.70	R 1 538.69	R 58 459.57	R 63 914.71
2000007492	R 11 477.12	R 10 210.88	R 11 780.34	R 23 818.54	R -	R 57 286.88
2000017209	R 2 542.27	R 1 042.79	R 1 506.46	R 1 239.55	R 59 936.29	R 66 267.36
2000017151	R 1 344.61	R 1 472.79	R 1 957.65	R 993.98	R 52 728.75	R 58 497.78
1000011273	R 1 614.26	R 1 257.91	R 1 163.16	R 1 133.55	R 51 275.17	R 56 444.05
2000007514	R 1 951.27	R 1 936.53	R 1 921.78	R 1 907.04	R 59 861.22	R 67 577.84
2000017311	R 1 126.61	R 992.81	R 1 274.59	R 1 044.92	R 52 612.04	R 57 050.97
2000017203	R 982.37	R 976.51	R 994.82	R 1 271.68	R 51 844.03	R 56 069.41
2000017326	R 1 023.75	R 1 174.28	R 1 165.32	R 1 277.82	R 51 385.61	R 56 026.78
2000017237	R 1 066.91	R 1 004.72	R 1 008.03	R 957.72	R 52 381.68	R 56 419.06
2000010687	R 1 022.16	R 995.67	R 1 267.03	R 980.72	R 51 774.70	R 56 040.28
2000017280	R 1 233.83	R 5 562.66	R 1 056.68	R 2 434.45	R 50 734.22	R 61 021.84
2000017269	R 1 020.34	R 1 014.01	R 1 042.35	R 1 395.45	R 53 841.44	R 58 313.59
2000007544	R 1 027.87	R 993.72	R 1 005.28	R 1 038.71	R 51 978.08	R 56 043.66
						R 4 489 384.92

5.2 Collection rate – JUNE 2025 YTD

The municipality had a year-to-date collection rate of 91.73% for the end of JUNE 2025. This is an improvement on the last reporting month. The municipality has appointed an Accountant Revenue Services who will strictly monitor and implement the Credit Control Policy.

COLLECTION RATE YTD_ 2024-2025

DESCRIPTION	SUPPORTING SCHEDULE	Amount
Gross Debtors Opening Balance at 01 June 2025	DAGEO R	33 373 811.10
Billed Revenue (Exchange transactions)	TB R	30 268 131.37
Billed Revenue (Non-exchange transactions)	TB R	8 761 766.50
Gross Debtors Closing Balance at 30 June 2025	DAGEO R	33 314 197.51
Bad Debts Written Off	TB R	3 285 860.84
		91.73%

Section 6 – Creditor analysis

WC052 Prince Albert - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q4 Fourth Quarter

Description	NT Code	Budget Year 2024/25								Total	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		
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-

Section 7 – Investment portfolio analysis

No investments

Section 8 – Allocation of grant receipts and expenditure

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

WC052 Prince Albert - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q4 Fourth Quarter

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		31 527	42 263	33 701	219	33 639	33 701	(62)	-0.2%	33 701
Local Government Equitable Share		28 653	31 231	30 299	–	30 299	30 299	–		30 299
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–		–
Expanded Public Works Programme Integrated Grant		769	1 200	1 200	149	1 178	1 200	(22)	-1.9%	1 200
Infrastructure Skills Development Grant		–	–	–	–	–	–	–		–
Local Government Financial Management Grant		1 700	1 800	1 800	38	1 775	1 800	(25)	-1.4%	1 800
Municipal Infrastructure Grant		405	8 032	402	32	387	402	(15)	-3.7%	402
Water Services Infrastructure Grant		–	–	–	–	–	–	–		–
Programme and Project Preparation Support Grant		–	–	–	–	–	–	–		–
Provincial Government:		1 017	2 409	2 882	610	3 420	2 882	538	18.7%	2 882
Infrastructure		221	50	50	–	50	50	–		50
Infrastructure		–	–	–	–	–	–	–		–
Capacity Building		797	2 359	2 832	610	3 370	2 832	538	19.0%	2 832
Capacity Building		–	–	–	–	–	–	–		–
District Municipality:	4	95	–	437	–	333	437	(103)	-23.7%	437
Infrastructure		–	–	–	–	–	–	–		–
Infrastructure		–	–	–	–	–	–	–		–
Capacity Building		95	–	437	–	333	437	(103)	-23.7%	437
Capacity Building		–	–	–	–	–	–	–		–
Other grant providers:		75	38	38	–	57	38	19	51.8%	38
Other Grants Received		75	38	38	–	57	38	19	51.8%	38
		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	32 714	44 710	37 057	828	37 449	37 057	392	1.1%	37 057
Capital Transfers and Grants										
National Government:		19 731	15 000	22 630	3 917	14 715	22 630	(7 916)	-35.0%	22 630
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		8 331	–	7 630	1 405	7 120	7 630	(510)	-6.7%	7 630
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		11 400	15 000	15 000	2 511	7 595	15 000	(7 405)	-49.4%	15 000
		–	–	–	–	–	–	–		–
Provincial Government:		3 315	2 630	1 657	519	2 565	1 657	908	54.8%	1 657
Infrastructure		2 570	1 400	1 657	519	2 565	1 657	908	54.8%	1 657
Infrastructure		–	–	–	–	–	–	–		–
Capacity Building		745	1 230	–	–	–	–	–		–
Other grant providers:		1 688	–	–	–	–	–	–		–
[insert description]		1 688	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	24 734	17 630	24 287	4 436	17 279	24 287	(7 008)	-28.9%	24 287
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	57 448	62 340	61 344	5 264	54 729	61 344	(6 616)	-10.8%	61 344

WC052 Prince Albert - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q4 Fourth Quarter

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		30 216	34 633	33 792	2 743	28 386	33 792	(5 406)	-16.0%	33 792
Equitable Share		27 439	31 231	30 373	2 525	25 199	30 373	(5 173)	-17.0%	30 373
Energy Efficiency and Demand Side Management Grant								-		
Expanded Public Works Programme Integrated Grant		782	1 200	1 200	149	1 178	1 200	(22)	-1.9%	1 200
Infrastructure Skills Development Grant								-		
Integrated City Development Grant								-		
Local Government Financial Management Grant		1 622	1 800	1 800	37	1 622	1 800	(178)	-9.9%	1 800
Municipal Infrastructure Grant		372	402	419	32	387	419	(32)	-7.7%	419
Provincial Government:		2 468	2 632	3 237	342	2 354	3 237	(883)	-27.3%	3 237
Infrastructure		-	50	50	-	43	50	(7)	-13.0%	50
Infrastructure								-		
Capacity Building		2 468	2 582	3 187	342	2 311	3 187	(877)	-27.5%	3 187
Other grant providers:		3 856	38	490	3	330	490	(159)	-32.5%	490
Expenditure on Other Grants		3 856	38	490	3	330	490	(159)	-32.5%	490
								-		
								-		
								-		
Total operating expenditure of Transfers and Grants:		36 540	37 302	37 518	3 088	31 070	37 518	(6 448)	-17.2%	37 518
Capital expenditure of Transfers and Grants										
National Government:		6 854	21 240	20 426	3 406	12 795	20 426	(7 630)	-37.4%	20 426
Integrated National Electrification Programme Grant		(1 102)	-	-	-	-	-	-		-
Municipal Infrastructure Grant		(1 957)	8 197	6 629	1 222	6 191	6 629	(438)	-6.6%	6 629
Regional Bulk Infrastructure Grant								-		
Water Services Infrastructure Grant		9 913	13 043	13 796	2 184	6 604	13 796	(7 192)	-52.1%	13 796
Provincial Government:		(1 208)	2 548	4 034	451	3 125	4 034	(909)	-22.5%	4 034
Infrastructure		-	1 217	3 141	451	2 230	3 141	(910)	-29.0%	3 141
Infrastructure								-		
Capacity Building		(1 208)	1 330	893	-	895	893	1	0.2%	893
								-		
Other grant providers:		(9 180)	-	-	-	-	-	-		-
Expenditure on Other Grants		(9 180)	-	-	-	-	-	-		-
								-		
								-		
								-		
Total capital expenditure of Transfers and Grants		(3 534)	23 788	24 460	3 857	15 920	24 460	(8 539)	-34.9%	24 460
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		33 005	61 090	61 978	6 945	46 991	61 978	(14 987)	-24.2%	61 978

Section 9 – Councillor allowances and employee related costs

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

WC052 Prince Albert - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q4 Fourth Quarter

Summary of Employee and Councillor remuneration R thousands	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
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2 998	3 319	3 319	266	3 196	3 319	(124)	-4%	3 319
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Motor Vehicle Allowance								-		
Cellphone Allowance		325	370	370	27	329	370	(41)	-11%	370
Housing Allowances								-		
Other benefits and allowances								-		
Sub Total - Councillors		3 324	3 689	3 689	294	3 525	3 689	(165)	-4%	3 689
% increase	4		11.0%	11.0%						11.0%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		2 983	3 220	3 075	254	2 572	3 075	(503)	-16%	3 075
Pension and UIF Contributions		-	196	254	25	149	254	(105)	-41%	254
Medical Aid Contributions		-	111	111	6	66	111	(45)	-41%	111
Overtime								-		
Performance Bonus		235	537	537	-	-	537	(537)	-100%	537
Motor Vehicle Allowance		421	468	459	26	265	459	(194)	-42%	459
Cellphone Allowance		91	108	109	8	99	109	(10)	-9%	109
Housing Allowances								-		
Other benefits and allowances		-	0	0	0	0	0	(0)	-4%	0
Post-retirement benefit obligations	2							-		
Sub Total - Senior Managers of Municipality		3 730	4 640	4 545	319	3 150	4 545	(1 395)	-31%	4 545
% increase	4		24.4%	21.9%						21.9%
Other Municipal Staff										
Basic Salaries and Wages		20 012	24 575	22 924	1 851	21 894	22 924	(1 029)	-4%	22 924
Pension and UIF Contributions		3 208	4 051	3 758	297	3 416	3 758	(342)	-9%	3 758
Medical Aid Contributions		985	1 161	1 208	84	959	1 208	(249)	-21%	1 208
Overtime		1 886	1 340	2 366	177	2 193	2 366	(173)	-7%	2 366
Performance Bonus		1 642	1 928	1 854	-	-	1 854	(1 854)	-100%	1 854
Motor Vehicle Allowance		25	50	86	2	25	86	(61)	-71%	86
Cellphone Allowance		217	228	220	15	194	220	(26)	-12%	220
Housing Allowances		85	99	185	8	162	185	(24)	-13%	185
Other benefits and allowances		1 386	1 330	1 979	162	1 880	1 979	(99)	-5%	1 979
Payments in lieu of leave		535	352	352	-	-	352	(352)	-100%	352
Long service awards		-	48	118	81	198	118	80	68%	118
Post-retirement benefit obligations	2	1 047	103	1 158	-	105	1 158	(1 053)	-91%	1 158
Entertainment								-		
Scarcity								-		
Aging and post related allowance								-		
In kind benefits								-		
Sub Total - Other Municipal Staff		31 026	35 266	36 208	2 676	31 026	36 208	(5 182)	-14%	36 208
% increase	4		13.7%	16.7%						16.7%
Total Parent Municipality		38 080	43 595	44 443	3 289	37 701	44 443	(6 742)	-15%	44 443
Unpaid salary, allowances & benefits in arrears:			14.5%	16.7%						16.7%
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		38 080	43 595	44 443	3 289	37 701	44 443	(6 742)	-15%	44 443
% increase	4		14.5%	16.7%						16.7%
TOTAL MANAGERS AND STAFF		34 756	39 906	40 753	2 995	34 176	40 753	(6 577)	-16%	40 753

Section 10 – Actuals and Revised Targets for Cash Receipts

WC052 Prince Albert - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q4 Fourth Quarter

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome			
R thousands	1															
Cash Receipts By Source																
Property rates		519	704	589	499	347	331	505	418	432	375	419	793	5 932	5 785	6 045
Service charges - Electricity revenue		2 644	2 229	2 228	2 013	2 280	1 885	2 438	1 912	2 223	2 439	2 396	465	25 141	25 891	27 279
Service charges - Water revenue		288	302	323	349	298	289	490	443	440	823	418	(163)	4 301	6 934	7 246
Service charges - Waste Water Management		472	426	451	498	494	422	581	493	453	472	546	402	5 710	6 427	6 716
Service charges - Waste Management		176	177	178	196	178	163	244	180	197	203	195	925	3 012	3 198	3 345
Rental of facilities and equipment		6	17	6	64	5	50	71	99	15	61	14	222	629	1 065	1 114
Interest earned - external investments		518	534	458	465	439	455	441	383	436	455	449	31	5 063	5 418	5 851
Interest earned - outstanding debtors		10	18	12	45	16	7	42	12	23	68	18	1 143	1 414	2 253	2 558
Dividends received																
Fines, penalties and forfeits		55	55	57	78	31	50	32	85	64	55	39	(540)	62	821	837
Licences and permits		9	10	7	23	8	6	9	12	8	8	7	(11)	95	102	110
Agency services		-	-	0	0	-	-	0	-	0	0	1	219	220	230	240
Transfers and Subsidies - Operational		13 971	2 100	0	709	-	10 640	1 017	-	7 961	9	457	382	37 246	37 519	35 228
Other revenue		(2 690)	13 783	13 811	17 282	14 852	22 331	4 980	6 295	19 823	(121)	(837)	(109 048)	462	430	482
Cash Receipts by Source		15 977	20 354	18 121	22 219	18 948	36 630	10 851	10 334	32 073	4 849	4 112	(105 180)	89 286	96 073	97 053
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		5 611	-	3 596	-	-	8 603	-	-	6 193	-	277	980	25 260	10 286	50 259
Total Cash Receipts by Source		21 588	20 354	21 717	22 219	18 948	45 233	10 851	10 334	38 266	4 849	4 389	(104 200)	114 546	106 359	147 312
Cash Payments by Type																
Employee related costs		2 765	2 942	85	6 198	4 711	77	2 935	6 006	3 104	(31 200 548)	3 064	31 208 465	39 803	45 849	46 148
Remuneration of councillors		200	201	-	407	210	-	209	425	211	211	212	1 402	3 689	3 948	4 264
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity		-	2 529	2 966	2 164	1 585	1 608	1 614	1 589	1 782	1 589	1 689	1 792	20 907	23 322	24 572
Acquisitions - water & other inventory		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		220	446	558	522	453	424	709	341	444	187	817	4 736	9 858	14 042	13 776
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		816	591	1 587	31 205 541	7 691	1 864	912	1 294	2 600	1 974	790	(31 212 591)	13 070	12 213	13 291
Cash Payments by Type		4 000	6 710	5 196	31 214 832	14 650	3 973	6 378	9 656	8 139	(31 196 587)	6 572	3 806	87 328	99 374	102 050
Other Cash Flows/Payments by Type																
Capital assets		-	2 378	3 492	1 600	2 147	3 297	305	440	1 470	1 183	2 887	10 792	29 989	20 497	24 569
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		4 000	9 088	8 688	31 216 432	16 797	7 269	6 684	10 096	9 610	(31 195 405)	9 459	14 598	117 316	119 871	126 619
NET INCREASE/(DECREASE) IN CASH HELD		17 588	11 266	13 029	(31 194 213)	2 151	37 964	4 167	238	28 656	31 200 253	(5 070)	(118 798)	(2 770)	(13 511)	20 694
Cash/cash equivalents at the month/year beginning:		58 268	75 856	87 121	100 150	(31 094 063)	(31 091 912)	(31 053 948)	(31 049 782)	(31 049 544)	(31 020 887)	179 366	174 296	58 268	55 498	41 987
Cash/cash equivalents at the month/year end:		75 856	87 121	100 150	(31 094 063)	(31 091 912)	(31 053 948)	(31 049 782)	(31 049 544)	(31 020 887)	179 366	174 296	55 498	55 498	41 987	62 681

Section 11 – Capital Programme Performance

WC052 Prince Albert - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q4 Fourth Quarter

Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	601	290	275	8	8	275	267	96.9%	0%
August	911	590	575	2 062	2 071	850	(1 221)	-143.5%	7%
September	3 147	3 356	3 341	3 037	5 108	4 191	(916)	-21.9%	17%
October	1 112	3 681	3 666	1 391	6 499	7 858	1 359	17.3%	22%
November	1 113	3 375	3 310	1 867	8 366	11 168	2 801	25.1%	28%
December	833	1 740	1 675	2 876	11 242	12 843	1 601	12.5%	37%
January	92	2 653	2 714	265	11 507	15 556	4 049	26.0%	38%
February	964	4 202	4 263	484	11 991	19 819	7 828	39.5%	40%
March	301	3 921	4 463	2 033	14 024	24 282	10 259	42.2%	47%
April	2 211	2 510	3 053	314	14 338	27 335	12 998	47.5%	0
May	1 213	2 290	2 832	2 527	16 865	30 168	13 303	44.1%	0
June	7 364	1 381	1 924	4 936	21 801	32 091	10 290	32.1%	0
Total Capital expenditure	19 861	29 989	32 091	21 801					

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 - Q4 Fourth Quarter

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		1 523	–	18	–	–	18	18	100.0%	18
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Roads		–	–	–	–	–	–	–	–	–
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		(364)	–	–	–	–	–	–	–	–
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks		(364)	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		1 888	–	18	–	–	18	18	100.0%	18
Dams and Weirs		1 888	–	18	–	–	18	18	100.0%	18
Other assets		–	–	1 038	510	891	1 038	147	14.2%	1 038
Operational Buildings		–	–	1 038	510	891	1 038	147	14.2%	1 038
Municipal Offices		–	–	1 038	510	891	1 038	147	14.2%	1 038
Computer Equipment		–	217	217	25	199	217	18	8.4%	217
Computer Equipment		–	217	217	25	199	217	18	8.4%	217
Furniture and Office Equipment		126	52	29	26	29	29	0	0.0%	29
Furniture and Office Equipment		126	52	29	26	29	29	0	0.0%	29
Machinery and Equipment		–	1 344	345	13	43	345	302	87.4%	345
Machinery and Equipment		–	1 344	345	13	43	345	302	87.4%	345
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	1 649	1 614	1 648	574	1 162	1 648	486	29.5%	1 648

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 - Q4 Fourth Quarter

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		(1 523)	24 385	27 111	4 279	18 178	27 111	8 932	32.9%	27 111
Roads Infrastructure		–	3 043	5 435	1 507	5 027	5 435	408	7.5%	5 435
Roads		–	3 043	5 435	1 507	5 027	5 435	408	7.5%	5 435
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		87	7 211	4 619	24	4 196	4 619	423	9.2%	4 619
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations		(609)	–	–	–	–	–	–		–
MV Switching Stations								–		
MV Networks								–		
LV Networks		696	7 211	4 619	24	4 196	4 619	423	9.2%	4 619
Capital Spares								–		
Water Supply Infrastructure		(1 610)	14 130	16 783	2 749	8 955	16 783	7 828	46.6%	16 783
Dams and Weirs								–		
Boreholes		(11 801)	13 913	15 832	2 530	8 611	15 832	7 221	45.6%	15 832
Reservoirs								–		
Pump Stations								–		
Water Treatment Works								–		
Bulk Mains								–		
Distribution		9 913	217	951	219	344	951	606	63.8%	951
Distribution Points								–		
PRV Stations								–		
Capital Spares		277	–	–	–	–	–	–		–
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Capital Spares								–		
Solid Waste Infrastructure		–	–	274	–	–	274	274	100.0%	274
Landfill Sites		–	–	274	–	–	274	274	100.0%	274
Waste Transfer Stations								–		
Sport and Recreation Facilities		–	435	745	83	148	745	597	80.1%	745
Indoor Facilities								–		
Outdoor Facilities		–	435	745	83	148	745	597	80.1%	745
Capital Spares								–		
Other assets		–	217	41	–	195	41	(154)	-375.4%	41
Operational Buildings		–	217	41	–	195	41	(154)	-375.4%	41
Yards								–		
Stores		–	217	41	–	195	41	(154)	-375.4%	41
Computer Equipment		(126)	–	–	–	–	–	–		–
Computer Equipment		(126)	–	–	–	–	–	–		–
Transport Assets		–	2 417	2 546	–	2 117	2 546	429	16.9%	2 546
Transport Assets		–	2 417	2 546	–	2 117	2 546	429	16.9%	2 546
Total Capital Expenditure on renewal of existing assets	1	(1 649)	27 454	30 443	4 362	20 639	30 443	9 804	32.2%	30 443

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

WC052 Prince Albert - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q4 Fourth Quarter

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		17 534	20 479	20 939	1 331	18 605	20 939	2 334	11.1%	20 939
Roads Infrastructure		9 727	9 453	9 602	793	8 953	9 602	650	6.8%	9 602
Roads								-		
Road Structures		9 727	9 453	9 602	793	8 953	9 602	650	6.8%	9 602
Electrical Infrastructure		868	2 768	3 042	128	2 444	3 042	598	19.6%	3 042
MV Switching Stations								-		
MV Networks		12	6	26	2	18	26	8	30.3%	26
LV Networks		855	2 762	3 016	126	2 426	3 016	590	19.6%	3 016
Capital Spares								-		
Water Supply Infrastructure		5 031	4 595	4 494	273	4 025	4 494	469	10.4%	4 494
Distribution		5 031	4 595	4 494	273	4 025	4 494	469	10.4%	4 494
Sanitation Infrastructure		1 619	3 016	3 365	136	2 909	3 365	456	13.5%	3 365
Pump Station								-		
Reticulation		1 619	3 016	3 365	136	2 909	3 365	456	13.5%	3 365
Solid Waste Infrastructure		290	646	436	1	274	436	162	37.2%	436
Waste Processing Facilities								-		
Waste Drop-off Points		290	646	436	1	274	436	162	37.2%	436
Community Assets		3	6	4	-	2	4	2	50.7%	4
Community Facilities		3	6	4	-	2	4	2	50.7%	4
Purfs		3	6	4	-	2	4	2	50.7%	4
Other assets		107	196	47	4	51	47	(4)	-8.9%	47
Operational Buildings		107	196	47	4	51	47	(4)	-8.9%	47
Municipal Offices		107	196	47	4	51	47	(4)	-8.9%	47
Furniture and Office Equipment		28	33	11	-	19	11	(8)	-73.4%	11
Furniture and Office Equipment		28	33	11	-	19	11	(8)	-73.4%	11
Machinery and Equipment		3 641	2 647	4 578	177	1 994	4 578	2 584	56.4%	4 578
Machinery and Equipment		3 641	2 647	4 578	177	1 994	4 578	2 584	56.4%	4 578
Transport Assets		53	56	64	10	65	64	(1)	-1.5%	64
Transport Assets		53	56	64	10	65	64	(1)	-1.5%	64
Total Repairs and Maintenance Expenditure	1	21 366	23 417	25 642	1 522	20 736	25 642	4 906	19.1%	25 642

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


WC052 Prince Albert - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - Q4 Fourth Quarter

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		–	921	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	921	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	921	–	–	–	–	–	–	–
Total Capital Expenditure on upgrading of existing assets	1	–	921	–	–	–	–	–	–	–

12.4.1 Top 10 Capital Projects

Top 10 Capital Projects June 2025											
Number	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	SOBP/Year to date Budget	Variance R'000	% Variance	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	MIG: Specialised Waste Vehicles (Yellowfeet)	R 1 213 783.00	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	Updated quote requested from the service provider for the dozer	None	N/A
	MIG: New High Mast Light (Klaarstroom)	R 1 752 913.00	R -	R 1 461 792.00	R 149 409.42	R 1 312 382.58	77%	Practical Completed	Practical Completed	None	N/A
3	MIG - High Mast Lights (Prince Albert)	R 3 348 892.00	R -	R 1 902 866.91	R 279 074.33	R 1 623 792.58	48%	Practical Completed	Practical Completed	None	N/A
4	MIG - High Mast Lights (Liesou Gankia)	R 520 548.00	R -	R 774 177.00	R 76 712.33	R 697 464.67	76%	Practical Completed	Practical Completed	None	N/A
5	PT (BRG) - PV Plant Study	R 347 926.00	R -	R -	R 28 985.50	R 28 985.50	8%	Concept report was done in 2023/24 FY	feasibility stage	None	N/A
6	W&G: Water & Sanitation Infrastructure Liesou Gankia	R 13 043 478.00	R -	R 4 420 164.18	R 1 086 956.50	R 3 333 207.68	26%	Phase 1 Practical completed, phase 2 Contractor on site	Phase 1 Practical completed, phase 2 Contractor is on site	None	N/A
7	MIG - Upgrading of Road and Stormwater in Klaarstroom	R 2 391 354.00	R -	R 2 028 793.44	R 199 279.50	R 1 829 511.94	77%	Contractor on site	Contractor is on site	Contractor progress slow	Writing notices and meetings with the contractor
8	PT - Surface Water Supply Security	R 889 965.00	R -	R -	R 72 463.75	R 72 463.75	8%	Project Kick-off	Planning stage	None	N/A
	Totals	R 23 058 794.00	R -	R 10 587 791.53	R 1 884 029.92	R 8 593 761.61					


Section 13 – Monthly Bank Reconciliation

	PRINCE ALBERT MUNICIPALITY
BANK RECONCILIATION ON 30 June 2025	

A. CASHBOOK		CONFIG CODE	TOTAL	PRIMARY BANK ACCOUNT: 2640560064
Cashbook balance on 01 June 2025			646,431.37	646,431.37
Plus:	Primary Bank ABSA Deposits	031204146052	16,867,199.28	16,867,199.28
Plus:	Primary Bank Interest Earned	031204146055	4,370.39	4,370.39
Minus:	Primary Bank Account Withdrawals	031204146054	-16,598,479.28	-16,598,479.28
Minus:	Primary Bank Account ABSA Charges	031204146056	-17,364.02	-17,364.02
Cashbook balance on 30 June 2025			902,157.74	902,157.74

B. BANK		TOTAL	PRIMARY BANK ACCOUNT: 2640560064
Bank Statement balance on 30 June 2025		826,813.68	826,813.68
Plus:	Deposit in ledger and not on bank statement	60,680.31	60,680.31
Minus:	Debit Cards on bank statement and not receipted in general ledger	-	-
Minus:	Outstanding EFT's & Outstanding Cheques	-	-
Plus:	Creditor's payments on bank statement and not in ledger	-	-
Plus:	PAYAT Differences (Receipted but funds not transferred yet)	14,663.75	14,663.75
Plus:	Debtor's deposit in bank statement and not in ledger	-	-
Plus:	Difference between receipt and bank	0.00	0.00
Bank Statement balance on 30 June 2025		902,157.74	902,157.74

-0.00 -0.00

COMPILED BY:	<div style="text-align: center;"> T. CARELSE 08-07-2025 </div>
REVIEWED BY:	<div style="text-align: center;">  08-07-2025 </div>

Section 14 – Quarterly Withdrawals Section 11 of the MFMA

PROVINCIAL TREASURY Withdrawals from Municipal Bank Accounts In accordance with Section 11, Sub-section 1 (b) to (j)		
NAME OF MUNICIPALITY:	Prince Albert Municipality	
MUNICIPAL DEMARCATION CODE:	WC052	
QUARTER ENDED:	JUNE 2025	
MFMA section 11. (1) Only the accounting officer or the chief financial officer of a municipality, or any other senior financial official of the municipality acting on the written authority of the accounting officer may withdraw money or authorise the withdrawal of money from any of the municipality's bank accounts, and may do so only -	Amount	Reason for withdrawal
	R 460,00	
(b) to defray expenditure authorised in terms of section 26(4);	R 0,00	
(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);	R 0,00	
(d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section;	R 0,00	
(e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including -	R 0,00	
(i) money collected by the municipality on behalf of that person or organ of state by agreement; or	R 0,00	
(ii) any insurance or other payments received by the municipality for that person or organ of state;	R 0,00	
(f) to refund money incorrectly paid into a bank account;	R 0,00	
(g) to refund guarantees, sureties and security deposits;	R 0,00	
(h) for cash management and investment purposes in accordance with section 13;	R 0,00	
(i) to defray increased expenditure in terms of section 31; or	R 0,00	
(j) for such other purposes as may be prescribed.	R 0,00	
(4) The accounting officer must within 30 days after the end of each quarter -	Name and Surname: Bjorn H. C. Metembo	
(a) table in the municipal council a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that quarter; and	Rank/Position: Chief Financial Officer	
(b) submit a copy of the report to the relevant provincial treasury and the Auditor-General.	Signature: 	
Tel number	Fax number	Email Address
023 541 1668		bjorn@pamun.gov.za
The completed form must reach Mr Wesley Baatjies at the Provincial Treasury, Private Bag x 9165, 7 Wale Street, Cape Town, 8000, Tel: 021 483 8662, Fax 021 483 8623, Email: wbaatjie@pgwc.gov.za on or before the 15th of the month following the end of each quarter.		

Section 14 – Cost Containment Quarterly Schedule

PRINCE ALBERT MUNICIPALITY (WC052) - COST CONTAINEMENT REPORT AS AT 30 JUNE 2025													
Line Items	Adjusted Budget 2024-25	Q1: Year-to Date Budget	Q1: Year-to Date Actual	Savings	Q2: Year-to Date Budget	Q2: Year-to Date Actual	Savings	Q3: Year-to Date Budget	Q3: Year-to Date Actual	Savings	Q4: Year-to Date Budget	Q4: Year-to Date Actual	Savings
000 or thousands													
Use of consultants	7 935 905	2 183 421	1 071 211	1 112 210	2 170 521	2 297 983	(127 462)	2 010 339	1 233 139	777 200	2 778 367	2 825 101	(46 734)
Vehicles used for political office – bearers	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel and subsistence	818 601	177 552	221 371	(43 819)	201 235	218 042	(16 807)	215 140	98 892	(116 248)	222 722	181 251	41 471
Domestic accommodation	290 483	71 751	114 863	(43 112)	71 747	40 217	31 530	72 343	40 964	(31 379)	104 824	139 929	(35 105)
Credit cards	-	-	-	-	-	-	-	-	-	-	-	-	-
Sponsorships, events and catering	90 672	21 750	34 594	(12 844)	22 464	15 077	7 387	23 360	4 066	(19 294)	(564)	23 619	(24 183)
Communication	695 239	204 756	178 762	25 994	204 752	175 758	28 994	155 042	209 386	54 344	284 524	171 948	112 576
Conferences, meetings and study tours; and	-	-	-	-	-	-	-	-	-	-	-	-	-
Other related expenditure items.	-	-	-	-	-	-	-	-	-	-	-	-	-
Overtime	1 822 730	372 078	385 632	(13 554)	372 066	406 623	(34 557)	426 864	596 745	169 881	859 669	642 466	217 203
Office furniture	717 235	156 894	86 760	70 134	165 489	83 941	81 548	155 849	132 959	(22 890)	192 065	41 854	150 211
Other	70 727 201	17 916 408	20 002 082	(2 085 674)	17 976 214	15 770 383	2 205 831	17 384 142	18 090 854	706 712	65 363 064	15 290 229	50 072 835
TOTAL COST CONTAINMENT	83 098 066	21 104 610	22 095 275	(990 665)	21 184 488	19 008 022	2 176 466	20 443 079	20 407 006	1 518 327	69 804 671	19 316 398	50 488 273

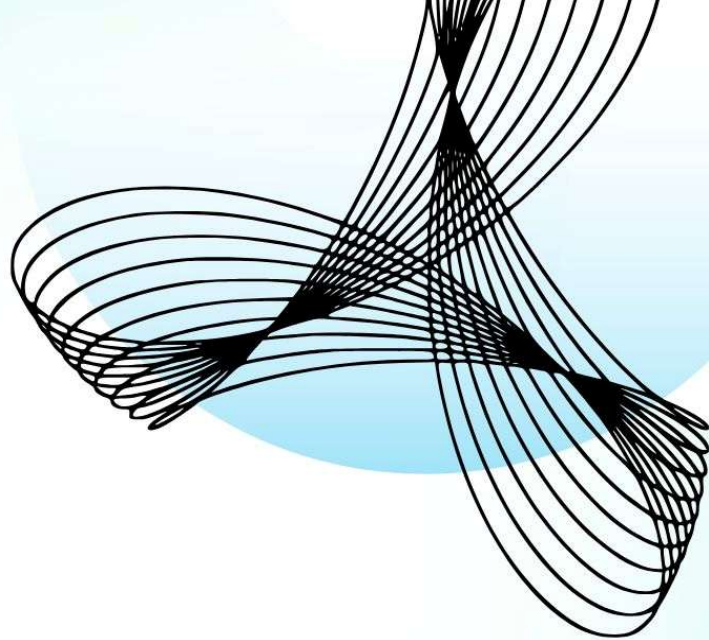
Section 15 – Quarterly SDBIP and Material Variances to SDBIP

Please refer attached annexure A for performance targets

**Prince Albert Municipality
Fourth Quarter MFMA Section
52(d) Report JUNE 2025**

References (Ref) table

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



QUARTER FOUR NON-FINANCIAL PERFORMANCE ASSESSMENT REPORT

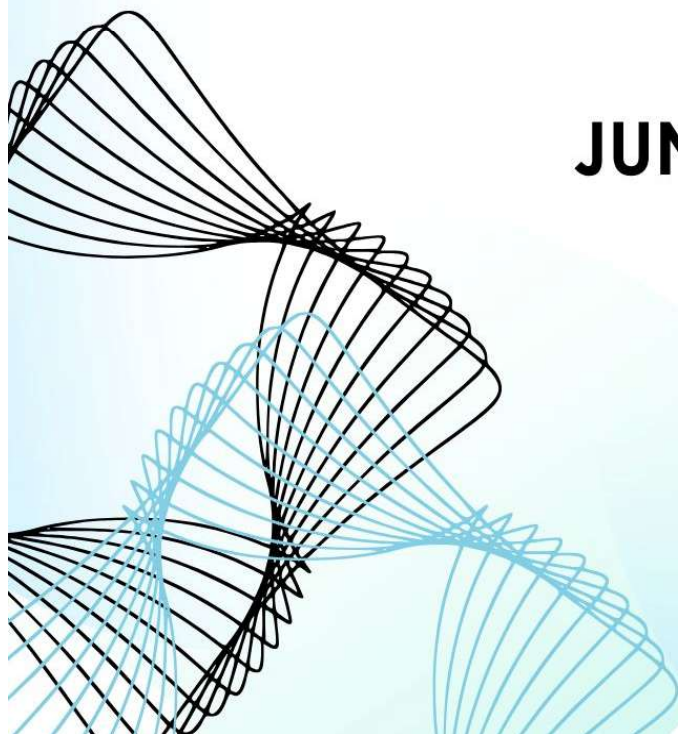
2024/2025

JUNE 2025

+27 23 541 1320

rekords@pamun.gov.za

www.pamun.gov.za



CHAPTER 1: NON-FINANCIAL PERFORMANCE ASSESSMENT

INTRODUCTION

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

The SDBIP of the Prince Albert Local Municipality is aligned with its Integrated Development Plan (IDP) and Budget. Implementation of the Budget is monitored through the SDBIP, supported by an electronic performance management system, ensuring accountability and transparency in service delivery.

This section of the report provides the non-financial performance assessment of the Municipality for the **fourth quarter (April to June 2025)** of the **2024/2025 financial year**, as measured against the approved SDBIP.

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

RESULT (R)	CATEGORY	CALCULATION EXPLANATION
N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.
R	KPI Not Met	$0\% \leq \text{Actual/Target} \leq 66.999\%$
O	KPI Almost Met	$67.000\% \leq \text{Actual/Target} \leq 99.999\%$
G	KPI Met	Actual meets Target (Actual/Target = 100%)
G2	KPI Well Met	$100.001\% \leq \text{Actual/Target} \leq 132.999\%$
B	KPI Extremely Well Met	$133.000\% \leq \text{Actual/Target}$

Table 1 - Performance Assessment Criteria

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

1.1 PERFORMANCE MONITORING

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

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

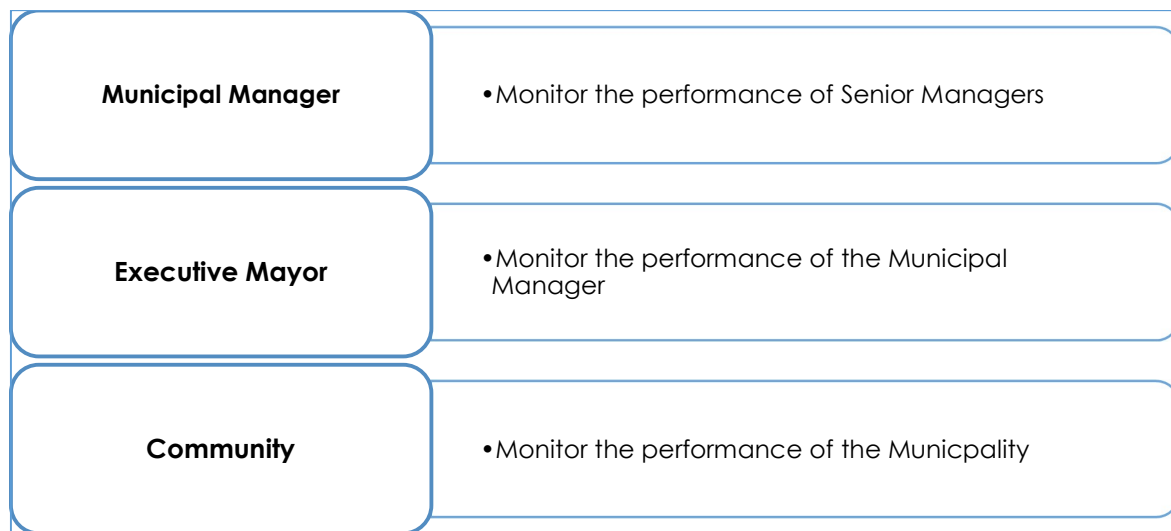


Figure 1 - Stakeholders in Performance Management

It is of pivotal importance that the performance agreements of the Municipal Manager and Directors are aligned with the Service Delivery and Budget Implementation Plan (SDBIP) of the Municipality. These agreements are a legislative requirement, as prescribed by the Local Government: Municipal Systems Act, No. 32 of 2000, and any applicable Regulations issued in terms of the Act relating to organisational performance.

Performance agreements must be finalised within thirty (30) days after the start of the financial year and may be reviewed as circumstances require to ensure continued relevance and alignment with strategic objectives.

The monitoring and reporting of performance are conducted on a continuous basis through the Municipality's performance management system. This ensures regular assessment of whether the organisation remains aligned with the projected targets and strategic priorities of Council. Where underperformance is identified, appropriate corrective measures must be instituted to address the deviations and ensure performance objectives are ultimately achieved.

The objective of the performance management system is to:

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

1.2 SERVICE DELIVERY PERFORMANCE

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

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

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

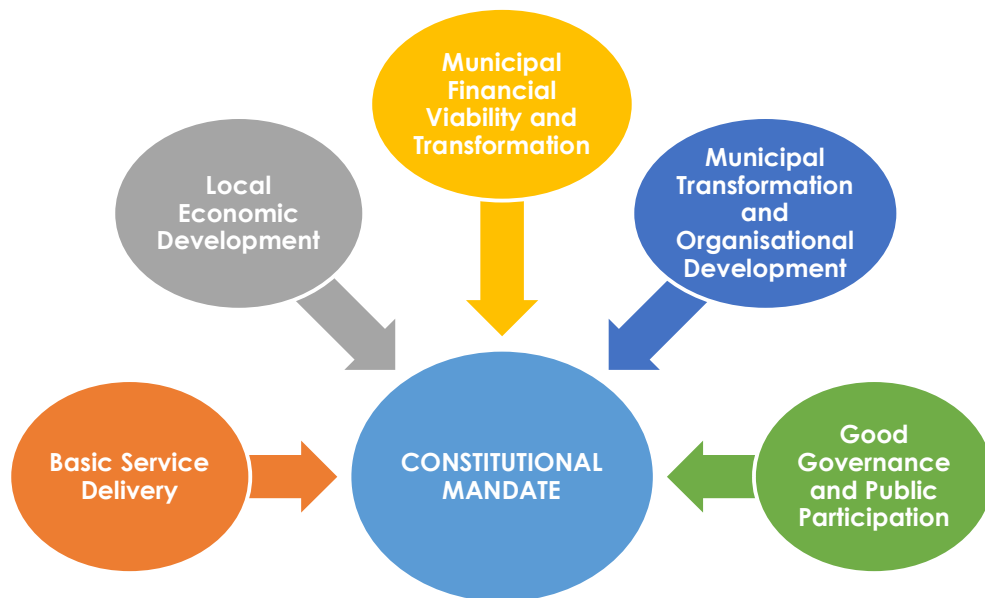


Figure 2 - Constitutional Mandate

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

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

The purpose of in-year monitoring and reporting on the Service Delivery and Budget Implementation Plan (SDBIP) is to track progress in the implementation of the approved Budget, identify any significant challenges, and, where necessary, implement corrective measures to address those issues proactively.

For the **2024/2025 financial year**, the approved SDBIP initially included a total of **thirty-nine (39) key performance indicators (KPIs)**. These KPIs are to be implemented, monitored, and managed by the respective Directors, under the strategic direction of the Accounting Officer, and reported to Council via the Office of the Executive Mayor. Following the approval of the **Revised SDBIP** by Council in **February 2025**, the total number of KPIs was adjusted to **thirty-eight (38)**, reflecting refined strategic focus and operational adjustments made during the mid-year review process.

For the **Fourth Quarter**, a total of **thirty (30)**¹ key performance indicators had to be implemented. The table below provides an overview of the status as of the end of **June 2025**.

The progress is displayed in numbers and percentages, the number represents the number of key performance indicators against the methodology (result), and the percentage represents the performance percentage against the total number of key performance indicators for the reporting period.

RESULT	PROGRESS
Not Met	6 (20.00%)
Almost Met	2 (6.67%)
Met	8 (26.67%)
Well Met	10 (33.33%)
Extremely Well Met	4 (13.33%)
TOTAL	30 (100%)

Table 2 - Overall Summary of Results

¹ Excludes 8 KPIs which have no targets set for the fourth quarter of the financial year.

Where applicable, corrective measures have been identified for key performance indicators (KPIs) that were not achieved during the quarter under review. These measures outline the processes and interventions that management has implemented—or plans to implement—to address areas of underperformance. The objective is to ensure that the affected KPIs are met before the end of the **2024/2025 financial year**, and that sustainable performance is maintained going forward.

It is worth noting that, in some instances, although KPI targets were achieved, the performance management system was not used to capture and report the results. This highlights a gap in oversight and internal reporting discipline. To address this, a generic comment will be included by the department responsible for compiling the report, and steps will be taken to strengthen oversight mechanisms and promote consistent utilisation of the system to support accurate, timely, and improved performance reporting.

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

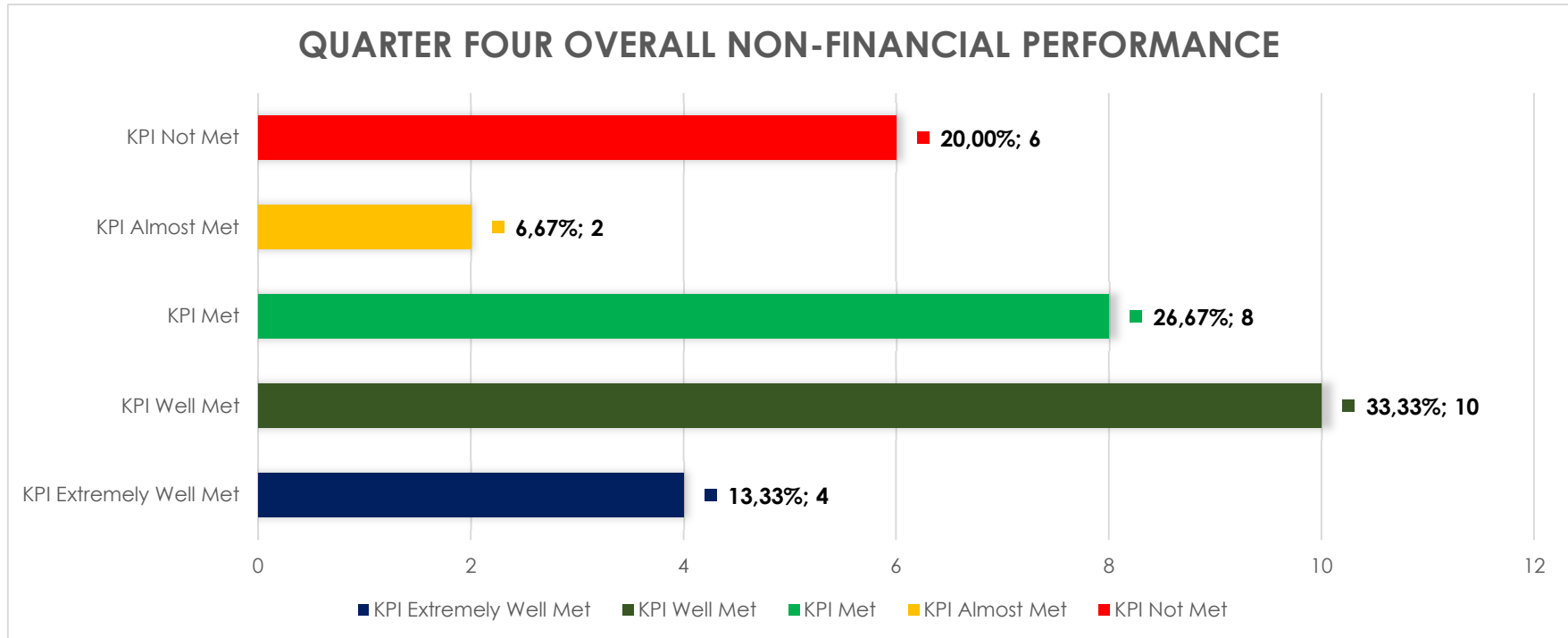


Figure 3 - Overall Performance

A total of **twenty-two (22) key performance indicators (KPIs)** were **fully achieved** during the period under review. Additionally, **two (2) KPI** was **partially achieved** or **almost met**, indicating progress but falling slightly short of the target. However, **six (6) KPIs** were **not achieved** for the quarter, and appropriate **corrective measures** have been identified and documented to address these areas of underperformance.²

² The data displayed for "key performance indicators fully achieved", include the results of the key performance indicators met, well met, and extremely well met.

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

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

2.1 PERFORMANCE PER NATIONAL KEY PERFORMANCE AREA

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

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

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

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

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

OVERALL PERFORMANCE RESULTS						
NATIONAL KEY PERFORMANCE AREA	NOT MET	ALMOST MET	MET	WELL MET	EXTREMELY WELL MET	TOTAL
Basic Service Delivery	2 (13.33%)	1 (6.67%)	1 (6.67%)	9 (60.00%)	2 (13.33%)	15 (50.00%)
Good Governance and Public Participation	-	-	6 (85.71%)	-	1 (14.29%)	7 (23.33%)
Local Economic Development	-	-	-	-	-	0 (0.00%)
Municipal Financial Viability and Management	1 (20.00%)	1 (20.00%)	1 (20.00%)	1 (20.00%)	1 (20.00%)	5 (16.67%)
Municipal Transformation and Institutional Development	3 (100.00%)	-	-	-	-	3 (10.00%)
TOTAL	6	2	8	10	4	30
	20.00%	6.67%	26.67%	33.33%	13.33%	100%

Table 3 - National Key Performance Area Performance - Overall Result

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

2.2 PERFORMANCE PER MUNICIPAL STRATEGIC OBJECTIVES

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

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

Table 4 - Alignment Table

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

OVERALL PERFORMANCE RESULTS						
STRATEGIC OBJECTIVE	NOT MET	ALMOST MET	MET	WELL MET	EXTREMELY WELL MET	TOTAL
To promote sustainable integrated development through social and spatial integration that eradicates the apartheid legacy	1 (50.00%)	-	1 (50.00%)	-	-	2 (6.67%)
To stimulate, strengthen and improve the economy for sustainable growth	1 (100.00%)	-	-	-	-	1 (3.33%)
To promote the general standard of living	-	-	-	-	-	0 (0.00%)
To provide quality, affordable and sustainable services on an equitable basis	-	1 (8.33%)	-	9 (75.00%)	2 (16.67%)	12 (40.00%)
To maintain financial viability & sustainability through prudent expenditure, and sound financial systems	1 (20.00%)	1 (20.00%)	1 (20.00%)	1 (20.00%)	1 (20.00%)	5 (16.67%)
To commit to the continuous improvement of human skills and resources to deliver effective services	3 (100.00%)	-	-	-	-	3 (10.00%)
To enhance participatory Democracy	-	-	6 (85.71%)	-	1 (14.29%)	7 (23.33%)
TOTAL	6	2	8	10	4	30
	20.00%	6.67%	26.67%	33.33%	13.33%	100%

Table 5 - Strategic Objectives Performance - Overall Results

2.3 PERFORMANCE PER DIRECTORATE

The administrative component of the Prince Albert Local Municipality is led by the Accounting Officer (Municipal Manager), who is supported by a team of Directors appointed in terms of Section 56 of the Local Government: Municipal Systems Act, No. 32 of 2000. Each Directorate plays a critical role in delivering on the Municipality's strategic objectives.

The table below provides an overview of each Directorate and its core strategic functions:

DIRECTORATE	STRATEGIC FUNCTIONS
Municipal Manager	<ul style="list-style-type: none"> - Internal Audit. - Risk Management. - Strategic Management. - Good Governance and Compliance. - Integrated Development Planning (IDP). - Communication Services
Corporate and Community Services	<ul style="list-style-type: none"> - Human Resources. - Traffic Law Enforcement. - Housing Administration. - Fire Services and Disaster Management. - Libraries. - Thusong. - Community Liaison. - Parks and Recreation Facilities. - Contract Management. - Committee Services. - Administrative Support. - Integrated Development Planning. - Performance Management. - Town Planning. - Building Control. - Records Management. - Local Economic Development.

DIRECTORATE	STRATEGIC FUNCTIONS
Financial Services	<ul style="list-style-type: none"> - Revenue Management and Collection, Valuation Roll. - Supply Chain Management and Asset Management. - Statutory Reporting. - Payroll, Budget Office, and Finance Data processing. - Expenditure Management. - Management of the Municipal Investments and Insurance Portfolio. - Indigent Support. - Annual Financial Statements and all accounting facilities.
Technical Services	<ul style="list-style-type: none"> - Water and Sewerage Purification. - Water and Sewerage Reticulation. - Refuse Removal and Management of Landfill Sites. - Vehicle Maintenance. - Streets, Storm Water, and Construction. - Roads and Pavements. - Infrastructure Projects. - EPWP Administration.

Table 6 - Organisational Structure

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

OVERALL PERFORMANCE RESULTS						
DIRECTORATE	NOT MET	ALMOST MET	MET	WELL MET	EXTREMELY WELL MET	TOTAL
Office of the Municipal Manager	1 (12.50%)	-	6 (75.00%)	-	1 (12.50%)	8 (26.67%)
Corporate and Community Services	3 (75.00%)	-	1 (25.00%)	-	-	4 (13.33%)
Financial Services	1 (12.50%)	-	1 (12.50%)	5 (62.50%)	1 (12.50%)	8 (26.67%)
Technical Services	1 (10.00%)	2 (20.00%)	-	5 (50.00%)	2 (20.00%)	10 (33.33%)
TOTAL	6	2	8	10	4	30
	20.00%	6.67%	26.67%	33.33%	13.33%	100%

Table 7 - Directorate Performance - Overall Result

ANNEXURE A: 2024/2025 QUARTER FOUR NON-FINANCIAL PERFORMANCE ASSESSMENT RESULTS

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

PERFORMANCE: NATIONAL KPA - BASIC SERVICE DELIVERY

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	Revised Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING JUNE 2025				
									Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL30	Technical Services	To stimulate, strengthen and improve the economy for sustainable growth	Create 85 jobs opportunities in terms of the Expanded Public Works Programme (EPWP) by 30 June 2025	Number of job opportunities created in terms of EPWP by 30 June 2025	Accumulative	85	78	79	6	0	R	Awaiting the final list of employees that were employed until the end of June 2025	Awaiting the final list of employees that were employed until the end of June 2025
TL22	Technical Services	To provide quality, affordable and sustainable services on an equitable basis	Provision of electricity to formal residential account holders connected to the municipal electrical infrastructure network for both credit and prepaid electricity meters	Number of formal residential account holders connected to the municipal electrical infrastructure network. Excluding consumers connected to the Eskom Network.	Last Value	1 150	1 500	2 103	1 500	2 103	G2	2103 formal residential account holders connected to the municipal electrical infrastructure network were provided with electricity services. (June 2025)	No corrective measures are required, as the key performance indicator was met for the quarter under review.

WC052_2024/2025 Non-Financial Assessment Report: Quarter Four

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	Revised Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING JUNE 2025				
									Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL23	Financial Services	To provide quality, affordable and sustainable services on an equitable basis	Provide 50kwh free basic electricity to registered indigent account holders connected to the municipal & ESKOM electrical infrastructure network as on 30 June 2025	Number of indigent account holders receiving free basic electricity which are connected to the municipal electrical infrastructure network. Consumers receiving free basic electricity from ESKOM is also included.	Last Value	1 100	1 100	1 226	1 100	1 243	G2	1, 243 Registered indigent account holders connected to the municipal & ESKOM electrical infrastructure network received 50kwh of free basic electricity	No corrective measures are required, as the key performance indicator is met for the quarter under review.
TL24	Technical Services	To provide quality, affordable and sustainable services on an equitable basis	Provide refuse removal, refuse dumps and solid waste disposal to all residential account holders within the Prince Albert municipal area	Number of residential account holders for which refuse is billed once per month	Last Value	2 650	2 650	2 796	2 650	2 796	G2	2796 formal residential account holders were provided with refuse removal, refuse dumps, and solid waste disposal services for the quarter under review	No corrective measures are required, as the key performance indicator was met for the quarter under review.

WC052_2024/2025 Non-Financial Assessment Report: Quarter Four

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	Revised Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING JUNE 2025				
									Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL25	Financial Services	To provide quality, affordable and sustainable services on an equitable basis	Provision of free basic refuse removal, refuse dumps and solid waste disposal to registered indigent account holders	Number of indigent account holders receiving free basic refuse removal monthly	Last Value	1 100	1 100	1 223	1 100	1 223	G2	Performance well met.	No corrective measures are required, as the key performance indicator was met for the quarter under review.
TL26	Technical Services	To provide quality, affordable and sustainable services on an equitable basis	Provision of clean piped water to formal residential account holders which are connected to the municipal water infrastructure network	Number of residential account holders that meet agreed service standards for piped water	Last Value	2 600	2 600	2 680	2 600	2 680	G2	2680 formal residential account holders were provided with clean piped water for the quarter under review	No corrective measures are required, as the key performance indicator was met for the quarter under review.
TL27	Financial Services	To provide quality, affordable and sustainable services on an equitable basis	Provide 6kl free basic water to registered indigent account holders per month	Number of registered indigent account holders receiving 6kl of free water.	Last Value	1 200	1 200	1 270	1 200	1 270	G2	Performance met.	No corrective measures are required, as the key performance indicator was met for the quarter under review.

WC052_2024/2025 Non-Financial Assessment Report: Quarter Four

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	Revised Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING JUNE 2025				
									Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL28	Technical Services	To provide quality, affordable and sustainable services on an equitable basis	Provision of sanitation services to formal residential account holders are connected to the municipal waste water (sanitation/sewerage) network & are billed for sewerage service, irrespective of the number of water closets (toilets)	Number of residential account holders which are billed for sewerage in accordance to the financial system.	Last Value	2 600	2 300	2 311	2 300	2 311	G2	2311 formal residential account holders received sanitation services for the quarter under review.	No corrective measures are required, as the key performance indicator was met for the quarter under review.
TL29	Financial Services	To provide quality, affordable and sustainable services on an equitable basis	Provision of free basic sanitation services to registered indigent account holders which are connected to the municipal waste water (sanitation/sewerage) network & are billed for sewerage service, irrespective of the number of water closets (toilets)	Number of indigent account holders receiving free basic sanitation in terms of Equitable share requirements.	Last Value	1 100	1 100	1 195	1 100	1 195	G2	Performance well met.	No corrective measures are required, as the key performance indicator was met for the quarter under review.

WC052_2024/2025 Non-Financial Assessment Report: Quarter Four

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	Revised Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING JUNE 2025				
									Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL33	Technical Services	To provide quality, affordable and sustainable services on an equitable basis	Limit water losses to not more than 30% {(Number of Kiloliters Water Purchased or Purified - Number of Kiloliters Water Sold) / Number of Kiloliters Water Purchased or Purified × 100}}	Percentage Water losses achieved (Number of Kiloliters Water Purchased or Purified - Number of Kiloliters Water Sold) / Number of Kiloliters Water Purchased or Purified × 100)	Reverse Stand-Alone	30%	30%	0%	30%	0%	B	The key performance indicator will be updated with the finalisation of the Annual Financial Statements.	The key performance indicator will be updated with the finalisation of the Annual Financial Statements
TL34	Technical Services	To provide quality, affordable and sustainable services on an equitable basis	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	Reverse Stand-Alone	10%	10%	0%	10%	0%	B	The key performance indicator will be updated with the finalisation of the Annual Financial Statements.	The key performance indicator will be updated with the finalisation of the Annual Financial Statements.

WC052_2024/2025 Non-Financial Assessment Report: Quarter Four

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	Revised Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING JUNE 2025				
									Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL31	Technical Services	To provide quality, affordable and sustainable services on an equitable basis	Excellent water quality measured by the compliance of water Lab results with SANS 241 criteria for Prince-Albert, Leeu-Gamka and Klaarstroom.	Percentage of Lab Results complying with SANS 241	Last Value	94%	94%	84.05%	94%	84.05%	○	The compliance of water Lab results with SANS 241 criteria for Prince-Albert, Leeu-Gamka and Klaarstroom equates to 84.05% for the financial year.	SANS241 was subsequently replaced with Regulation 3630 in order to change the determinants of water quality that is why we could not reach the new determinants. The revised determinants will be submitted in the new financial year.
TL32	Technical Services	To provide quality, affordable and sustainable services on an equitable basis	Excellent waste water quality measured by the compliance of waste water Lab results with SANS irrigation standard (for Prince-Albert, Leeu-Gamka and Klaarstroom)	Percentage of Lab Results complying with SANS Irrigation standards	Last Value	80%	80%	83%	80%	83%	G2	The waste water quality measured by the compliance of waste water Lab results with SANS irrigation standard (for Prince-Albert, Leeu-Gamka and Klaarstroom equates to 83% for the financial year.	No corrective measures are required, as the key performance indicator was met for the quarter under review.

WC052_2024/2025 Non-Financial Assessment Report: Quarter Four

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	Revised Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING JUNE 2025				
									Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL37	Office of the Municipal Manager	To promote sustainable integrated development through social and spatial integration that eradicates the apartheid legacy	Develop and submit the Air Quality Management Plan to Council by 30 June 2025	Air Quality Management Plan submitted to Council	Last Value	1	1	1	1	1	G	The Air Quality Management Plan was tabled before the COuncil at a Special meeting held on Thursday, 5 June 2025.	No corrective measures are required, as the key performance indicator was met for the quarter under review.

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	Revised Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING JUNE 2025				
									Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL38	Office of the Municipal Manager	To promote sustainable integrated development through social and spatial integration that eradicates the apartheid legacy	Develop and submit the Air Quality Management Bylaw to Council by 30 June 2025	Air Quality Management Bylaw submitted to Council	Last Value	1	1	0	1	0	R	The Air Quality Management Plan has been adopted by the Council on 5 June 2025. The Draft Air Quality Management Bylaw has been discussed with the Department of Environmental Affairs and Development Planning on 2nd July 2025. It is anticipated that the Air Quality Management Bylaw will be finalised during the 2025/2026 financial year.	Following the meeting with the Department of Environmental Affairs and Development Planning, the following resolutions were made: 1. The Municipality will circulate the Draft Air Quality Management Bylaw to the Department and relevant Municipal Departments for their input. 2. The Draft Bylaw will be submitted to Council for review and to initiate the process of public participation. 3. The Municipality will embark on a formal public participation process. It is anticipated that the Air Quality Management Bylaw will be finalized during the 2025/2026 financial year.

Table 8 – NKPA Performance: Basic Service Delivery

PERFORMANCE: NATIONAL KPA – GOOD GOVERNANCE AND PUBLIC PARTICIPATION

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	Revised Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING JUNE 2025				
									Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL3	Office of the Municipal Manager	To enhance participatory democracy	Submit the Risk-Based Audit Plan to the Audit Committee by 31 May 2025	Risk-Based Audit Plan submitted to the Audit Committee by 31 May 2025	Carry Over	1	1	1	1	1	G	The Risk-Based Audit Plan 2025/2026 was tabled before the Audit Committee at a meeting held on Thursday, 15 May 2025	No corrective measures are required, as the key performance indicator was met for the quarter under review.
TL4	Office of the Municipal Manager	To enhance participatory democracy	Conduct quarterly General Council meetings	Number of General Council meetings conducted	Accumulative	4	4	4	1	1	G	A General Council meeting was held on Tuesday, 24 June 2025	No corrective measures are required, as the key performance indicator was met for the quarter under review.

WC052_2024/2025 Non-Financial Assessment Report: Quarter Four

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	Revised Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING JUNE 2025				
									Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL5	Office of the Municipal Manager	To enhance participatory democracy	Conduct quarterly Section 80 Committee meetings	Number of Section 80 Committee meetings held per quarter	Accumulative	16	16	16	4	4	G	Four Section 80 Committee Meetings were held for the quarter under review, respectively (1) Development Services, and (2) Personnel and Administration on 19 May 2025; (3) Technical Services and Finance on 20 May 2025	No corrective measures are required, as the key performance indicator was met for the quarter under review.
TL6	Office of the Municipal Manager	To enhance participatory democracy	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	Last Value	1	1	1	1	1	G	The 2025/2026 Final Budget was tabled before the Council on Thursday, 29 May 2025. The 2025/2026 Draft Top Layer SDBIP and Draft Annual Performance Agreements were submitted to the Executive Mayor on Thursday, June 12, 2025	No corrective measures are required, as the key performance indicator was met for the quarter under review.

WC052_2024/2025 Non-Financial Assessment Report: Quarter Four

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	Revised Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING JUNE 2025				
									Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL7	Office of the Municipal Manager	To enhance participatory democracy	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	Accumulative	3	3	3	3	3	G	The 2025/2026 Final Budget was tabled before the Council on Thursday, 29 May 2025. The 2025-2026 Draft performance Agreements of the Municipal Manager, Director: Technical Services, Director: Financial Services, and the Director: Corporate and Community Services (vacant) were submitted to the Executive Mayor on Thursday, June 12, 2025.	No corrective measures are required, as the key performance indicator was met for the quarter under review.
TL9	Office of the Municipal Manager	To enhance participatory democracy	Conduct quarterly audit committee meetings	The number of audit committee meetings conducted	Accumulative	4	4	5	1	2	B	Two Audit Committee meetings were held for the quarter under review, respectively on Thursday, 15 May 2025 and Friday, 27 June 2025	No corrective measures are required, as the key performance indicator was met for the quarter under review.

WC052_2024/2025 Non-Financial Assessment Report: Quarter Four

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	Revised Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING JUNE 2025				
									Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL21	Corporate and Community Services	To enhance participatory democracy	Compile and submit the final IDP to Council by 31 May 2025	Final IDP submitted to Council by 31 May 2025	Accumulative	1	1	1	1	1	G	The Final 2025-2026 Reviewed 2022-2027 Fifth Generation IDP was tabled before the Council at a Special meeting held on Thursday, 29 May 2025	No corrective measures are required, as the key performance indicator was met for the quarter under review.

Table 9 - NKPA Performance: Good Governance and Public Participation

PERFORMANCE: NATIONAL KPA – MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	Revised Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING JUNE 2025				
									Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL2	Technical Services	To maintain financial viability & sustainability through prudent expenditure, and sound financial systems	Spend 90% of the municipal approved capital budget on capital projects by 30 June 2025 (Actual amount spent on capital projects/Total amount budgeted for capital projects)X100	% of the municipal capital budget actually spent on capital projects as at 30 June 2025	Carry Over	90%	90%	44.50%	90%	86,93%	○	The percentage capital budget spent for the 2024/2025 financial year equates to 86,93% [Capital Expenditure: R27, 895, 872.46 / Total Budget: R32, 091, 231.00 * 100 = 86.93%]. The under-spending on the Capital Budget relates to inaccurate estimates by contractors, contractor performance, and contractor negotiations. The Municipality continues to strives to attract suitable contractors to the area.	The Procurement Plan is continuously used as a management tool to monitor project implementation; other avenues include Service Delivery Meetings with all Departments on a bi-monthly basis to monitor and report on project progress
TL12	Financial Services	To maintain financial viability & sustainability through prudent expenditure, and sound financial systems	Table the Annual Budget to Council Support and the Mayor by 31 May 2025	Annual Budget submitted to Council Support and the Mayor within the legislative deadline	Last Value	1	1	1	1	1	G	Annual Budget Tabled and approved	None.

WC052_2024/2025 Non-Financial Assessment Report: Quarter Four

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	Revised Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING JUNE 2025				
									Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL14	Financial Services	To maintain financial viability & sustainability through prudent expenditure, and sound financial systems	Maintain a Year to Date (YTD) debtors payment percentage of 82% excluding traffic services	Achieve a debtor payment percentage of 82% as at 30 June 2025 {(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100}	Last Value	82%	82%	91.73%	82%	91.73%	G2	Exceptional Performance by the Revenue Management Team. I Salute you, Team.	None.
TL17	Financial Services	To maintain financial viability & sustainability through prudent expenditure, and sound financial systems	Financial viability measured in terms of the outstanding debtors as at 30 June 2025 ((Gross Debtors - Bad Debt Provision) / Billed Revenue)) x 365	The average number of days to receive payment from Consumers for bills/invoices issued for services	Reverse Last Value	25	65	0	65	0	B	This TL can only be updated once the Annual Financial Statement are submitted to the AG on or before 31 August 2025	None.

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	Revised Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING JUNE 2025				
									Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL18	Financial Services	To maintain financial viability & sustainability through prudent expenditure, and sound financial systems	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2025 ((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	Last Value	1.30	1.30	0	1.30	0	R	This TL can only be updated once the Annual Financial Statements are submitted to the AG on or before 31 August 2025	When the AFS will be submitted.

Table 10 - NKPA Performance: Municipal Financial Viability and Management

PERFORMANCE: NATIONAL KPA – MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	Revised Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING JUNE 2025				
									Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL19	Corporate and Community Services	To commit to continues improvement of human skills and resources to deliver effective services	The percentage of the Municipality's training budget spent, measured as (Total Actual Training Expenditure/Approved Training Budget x 100) by 30 June 2025	% of training budget spent	Carry Over	90%	90%	0%	90%	0%	R	The key performance indicator will be updated upon the release of the Annual Financial Statement	The key performance indicator will be updated upon the release of the Annual Financial Statements

WC052_2024/2025 Non-Financial Assessment Report: Quarter Four

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	Revised Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING JUNE 2025				
									Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL20	Corporate and Community Services	To commit to continues improvement of human skills and resources to deliver effective services	The number of people from employment equity target groups employed in the three highest levels of management in compliance with the equity plan as at 30 June 2025	Number of people employed as at 30 June	Accumulative	1	1	0	1	0	R	The Employment Equity target was not met for the 2024/2025 financial year. The position of Director: Corporate and Community Services was advertised in December 2024, following budget approval in September 2024. However, no appointment was ratified by Council, and the first round of the recruitment process did not yield any suitable candidates from the underrepresented group (Coloured women).	The position was re-advertised in April this year (2025), and Council subsequently approved an appointment effective 1 September 2025, subject to the relevant legislative requirements (including concurrence from the MEC). The recommended candidate is a Coloured woman.

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	Revised Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING JUNE 2025				
									Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL39	Corporate and Community Services	To commit to continues improvement of human skills and resources to deliver effective services	The percentage of the municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2025 [(Actual amount spent on training/total operational budget)x100]	% of the municipality's personnel budget on training by 30 June 2025 (Actual amount spent on training/total personnel budget)x100	Last Value	0.15%	0.15%	0%	0.15%	0%	R	The key performance indicator will be updated upon the release of the Annual Financial Statement	The key performance indicator will be updated upon the release of the Annual Financial Statements

Table 11 - NKPA Performance: Municipal Transformation and Institutional Development

PERFORMANCE: NATIONAL KPA – LOCAL ECONOMIC DEVELOPMENT

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

-0-0-0-0-0-0-0-

QUALITY CERTIFICATE

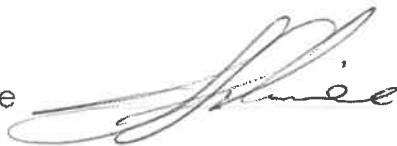
I, **Thys Giliomee**, accounting officer of **Prince Albert Municipality**, hereby certify that

Quarterly budget and performance assessment for the quarter ended JUNE 2025 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name: T Giliomee

Municipal Manager of **Prince Albert Municipality WC052**

Signature



Date

29. 07. 2025