

MUNISIPALITEIT
VAN
PRINS ALBERT



MUNICIPALITY
OF
PRINCE ALBERT

In – Year Report of Municipality

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

MONTHLY BUDGET STATEMENT

AUGUST 2025

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Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

mSCOA – Municipal Standard Chart of Accounts.

Legislative Framework

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

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

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

Format of Monthly Budget Statements

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

Tabling of monthly budget statements

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

Publication of monthly budget statements

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

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

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

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

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In-Year Report - Monthly Budget Statement

Mayor’s report

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

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

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

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

1.1.1 Implementation of budget in terms of SDBIP

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

1.1.2 Financial problems or risks facing the municipality

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

1.1.3 Other information

The municipality approved its annual budget for 2025/26 financial year as per legislation (MFMA).

Section 2 – Resolutions

Resolutions

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

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

IN-YEAR REPORTS 2025/2026

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

RECOMMENDATION:

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

Section 3 – Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

3.2.1 Measured against annual budget (originally approved)

Revenue by Source

Annual Rates, Refuse Removal and Sewerage were levied in July 2025 for the 2025/2026 financial year. The amounts for rates and service charges do not represent cash received but levied amounts.

Total revenue levied to date was R 27 291 993.52.

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

Service charges: A positive YTD variance of 9% for service charges. The municipality has written off the outstanding debt of approved indigent households, which was not written off in July 2025. The revenue management department is, however, still implementing the credit control debt collection policy, to ensure that revenue levied are continuously being collected.

Interest earned: A negative YTD variance of 7%. The municipality is still discussing the investment option available to it with the different banks. Interest on the outstanding debtors is levied at 11.50%, thus the prime lending rate of 10.50% plus 1.00%, as stipulated in Council's approved credit control, debt management and customer care policy.

Fines, penalties, and forfeits: A negative YTD variance of 85%. The debt impairment on traffic fines will be reversed once the AFS has been audited.

Agency Service: A negative YTD variance of 100%. Correction has been made on the line item hence the movement.

Transfers and subsidies: A positive YTD variance of 6% is due to the fact that the municipality has received its first trench of equitable share.

Please refer to table C4 on page 16 for a Breakdown of Revenue by Source.

Operating expenditure by type

The total expenditure to date is R 20 808 392.29.

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

Employee Cost: A negative YTD budget variance of 17%. Most of the vacant positions have not been filled, as some of the vacant positions will be sent to Task for evaluation.

Depreciation & asset impairment: A negative YTD budget variance of 50%. This is because of an alignment between the actual amount and the budgeted amount.

Finance charges: A negative YTD budget variance of 81% is recorded.

Bulk purchases: A negative YTD budget variance of 7% is reflected. The Eskom bulk electricity account of July 2025 has reading dates that are part of June 2025. These readings need to be accounted for in the previous financial year hence the negative YTD variance.

Contracted services: A negative YTD budget variance of 30% is reflected. Most of the payments for capital projects was done against the year-end creditors and the reversal of the expense against the correct capital config code has been completed. Please refer to the challenges regarding contracted services based on the top 10 capital projects on page 29.

Transfers and Subsidies: A YTD budget variance of 0% is recorded. There has been no year-to-date payment on capital expenditure because of the fact that the municipality must apply for roll-overs before any expenditure can occur. Please also see the Top 10 capital projects on page 29.

Please refer to table C4 on page 16 for the Breakdown of Expenditure by Type.

Capital expenditure: YTD capital expenditure amounts to R 146 500.00.

Cash flow: Bank balance as at 31 August 2025 reflects a positive amount of R 56 356 087.48.

Please refer to table C7 on page 20 for the Monthly Budget Statement – Cash Flow.

3.2.2 Reports, tables, charts & explanations

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

3.3 Material variances from SDBIP

No variances were reported for August 2025.

3.4 Remedial or corrective steps

No remedial or corrective steps are needed for August 2025.

3.5 Conclusion

The municipality are able to meet its current commitments and is continuously implementing controls to further enhance the cash flow position. The financial well-being of the municipality is being monitored continuously to ensure that financial targets are being met as anticipated in the 2025/2026 annual approved budget. Cost containment is still implemented to make sure that the municipality stays financially stable and is reported to the National and Provincial Treasury on a quarterly basis. Moving forward, continued focus on the different aspects mentioned above will further strengthen the financial health of the municipality.

Section 4 – In-year Budget Statement Tables

In-Year budget statement tables

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

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

And

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

4.1 Monthly budget statements

4.1.1 Table C1: S71 Monthly Budget Statement Summary

WC052 Prince Albert - Table C1 Monthly Budget Statement Summary - M02 August

Description	2024/25	Budget Year 2025/26							
	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	–	6 726	–	450	2 740	2 176	564	26%	6 726
Service charges	–	40 040	–	3 329	7 054	7 029	24	0%	40 040
Investment revenue	–	5 418	–	360	744	903	(159)	-18%	5 418
Transfers and subsidies - Operational	–	35 663	–	454	13 574	12 747	826	6%	35 663
Other own revenue	–	22 497	–	525	3 181	3 281	(100)	-3%	–
Total Revenue (excluding capital transfers and contributions)	–	110 343	–	5 118	27 292	26 137	1 155	4%	110 343
Employee costs	–	46 169	–	2 944	5 876	7 092	(1 216)	-17%	46 169
Remuneration of Councillors	–	3 948	–	294	587	605	(18)	-3%	3 948
Depreciation and amortisation	–	6 580	–	–	548	1 097	(548)	-50%	6 580
Interest	–	2 713	–	–	–	452	(452)	-100%	2 713
Inventory consumed and bulk purchases	–	24 075	–	2 714	5 256	5 761	(505)	-9%	24 075
Transfers and subsidies	–	200	–	–	–	–	–	–	200
Other expenditure	–	40 711	–	1 949	8 541	6 469	2 071	32%	40 711
Total Expenditure	–	124 396	–	7 901	20 808	21 476	(667)	-3%	124 396
Surplus/(Deficit)	–	(14 053)	–	(2 783)	6 484	4 661	1 822	39%	(14 053)
Transfers and subsidies - capital (monetary allocations)	–	10 286	–	–	–	2 613	(2 613)	-100%	10 286
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	–	(3 766)	–	(2 783)	6 484	7 275	(791)	-11%	(3 766)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	–	(3 766)	–	(2 783)	6 484	7 275	(791)	-11%	(3 766)
Capital expenditure & funds sources									
Capital expenditure	–	20 497	–	(70)	147	9 194	(9 048)	-98%	20 497
Capital transfers recognised	–	9 075	–	–	–	6 049	(6 049)	-100%	9 075
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	11 422	–	(70)	147	3 145	(2 999)	-95%	11 422
Total sources of capital funds	–	20 497	–	(70)	147	9 194	(9 048)	-98%	20 497
Financial position									
Total current assets	–	54 508	–	–	70 781				54 508
Total non current assets	–	220 183	–	–	237 782				220 183
Total current liabilities	–	33 864	–	–	32 912				33 864
Total non current liabilities	–	32 065	–	–	35 202				32 065
Community wealth/Equity	–	208 761	–	–	240 450				208 761
Cash flows									
Net cash from (used) operating	–	6 986	–	(844)	13 440	9 281	(4 159)	-45%	6 986
Net cash from (used) investing	–	(20 497)	–	–	(249)	(9 194)	(8 946)	97%	(20 497)
Net cash from (used) financing	–	703	–	17	24	(5)	(29)	596%	703
Cash/cash equivalents at the month/year end	–	45 459	51 065	50 239	64 281	51 147	(13 134)	-26%	38 257
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	1 697	6 359	1 107	924	801	683	4 594	17 238	33 403
Creditors Age Analysis									
Total Creditors	3 136	–	–	–	–	–	–	–	3 136

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) - M02 August

Description	Ref	2024/25	Budget Year 2025/26							
		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>		-	50 329	-	1 326	17 192	16 225	967	6%	50 329
Executive and council		-	31 341	-	-	13 047	10 444	2 603	25%	31 341
Finance and administration		-	18 988	-	1 326	4 145	5 781	(1 636)	-28%	18 988
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	10 804	-	767	870	1 331	(461)	-35%	10 804
Community and social services		-	2 037	-	714	716	339	376	111%	2 037
Sport and recreation		-	35	-	-	-	-	-	-	35
Public safety		-	8 497	-	53	154	953	(799)	-84%	8 497
Housing		-	236	-	-	-	39	(39)	-100%	236
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	1 089	-	71	166	175	(9)	-5%	1 089
Planning and development		-	629	-	37	99	98	0	0%	629
Road transport		-	460	-	33	67	77	(10)	-13%	460
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	58 408	-	2 954	9 065	11 019	(1 954)	-18%	58 408
Energy sources		-	27 110	-	1 021	4 955	4 840	115	2%	27 110
Water management		-	18 121	-	833	1 652	3 860	(2 207)	-57%	18 121
Waste water management		-	8 615	-	723	1 579	1 492	87	6%	8 615
Waste management		-	4 563	-	377	879	827	51	6%	4 563
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	120 629	-	5 118	27 292	28 750	(1 458)	-5%	120 629
Expenditure - Functional										
<i>Governance and administration</i>		-	32 830	-	2 277	4 532	4 210	322	8%	32 830
Executive and council		-	9 889	-	980	1 552	1 618	(65)	-4%	9 889
Finance and administration		-	22 941	-	1 298	2 979	2 592	387	15%	22 941
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	18 939	-	644	1 970	3 024	(1 054)	-35%	18 939
Community and social services		-	5 730	-	316	670	906	(236)	-26%	5 730
Sport and recreation		-	2 219	-	112	256	309	(52)	-17%	2 219
Public safety		-	10 753	-	216	1 044	1 770	(726)	-41%	10 753
Housing		-	236	-	-	-	39	(39)	-100%	236
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	25 599	-	1 403	3 725	4 742	(1 017)	-21%	25 599
Planning and development		-	11 970	-	588	1 996	2 429	(433)	-18%	11 970
Road transport		-	13 629	-	815	1 729	2 313	(584)	-25%	13 629
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	47 028	-	3 576	10 581	9 500	1 082	11%	47 028
Energy sources		-	28 257	-	2 829	5 841	6 478	(636)	-10%	28 257
Water management		-	6 986	-	232	2 242	1 178	1 064	90%	6 986
Waste water management		-	5 467	-	254	1 465	940	525	56%	5 467
Waste management		-	6 318	-	261	1 032	904	128	14%	6 318
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	124 396	-	7 901	20 808	21 476	(667)	-3%	124 396
Surplus/ (Deficit) for the year		-	(3 766)	-	(2 783)	6 484	7 275	(791)	-11%	(3 766)

WC052 Prince Albert - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2024/25	Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								Full Year Forecast
Revenue - Functional									
<i>Municipal governance and administration</i>		–	50 329	–	1 326	17 192	16 225	967	6%
Executive and council		–	31 341	–	–	13 047	10 444	2 603	25%
Mayor and Council		–	31 341	–	–	13 047	10 444	2 603	25%
Municipal Manager, Town Secretary and Chief Executive		–	–	–	–	–	–	–	–
Finance and administration		–	18 988	–	1 326	4 145	5 781	(1 636)	-28%
Administrative and Corporate Support		–	–	–	–	–	–	–	–
Asset Management		–	–	–	–	–	–	–	–
Finance		–	18 988	–	1 326	4 145	5 781	(1 636)	-28%
Internal audit		–	–	–	–	–	–	–	–
Governance Function		–	–	–	–	–	–	–	–
<i>Community and public safety</i>		–	10 804	–	767	870	1 331	(461)	-35%
Community and social services		–	2 037	–	714	716	339	376	111%
Cemeteries, Funeral Parlours and Crematoriums		–	25	–	1	3	5	(2)	-33%
Child Care Facilities		–	150	–	–	–	25	(25)	-100%
Community Halls and Facilities		–	1 862	–	712	713	309	403	130%
Libraries and Archives		–	35	–	–	–	–	–	–
Sport and recreation		–	35	–	–	–	–	–	–
Sports Grounds and Stadiums		–	8 497	–	53	154	953	(799)	-84%
Public safety		–	8 497	–	53	154	953	(799)	-84%
Police Forces, Traffic and Street Parking Control		–	8 497	–	53	154	953	(799)	-84%
Pounds		–	236	–	–	–	39	(39)	-100%
Housing		–	236	–	–	–	39	(39)	-100%
<i>Economic and environmental services</i>		–	1 089	–	71	166	175	(9)	-5%
Planning and development		–	629	–	37	99	98	0	0%
Economic Development/Planning		–	629	–	37	99	98	0	0%
Road transport		–	460	–	33	67	77	(10)	-13%
Roads		–	460	–	33	67	77	(10)	-13%
<i>Trading services</i>		–	58 408	–	2 954	9 065	11 019	(1 954)	-18%
Energy sources		–	27 110	–	1 021	4 955	4 840	115	2%
Electricity		–	27 110	–	1 021	4 955	4 840	115	2%
Street Lighting and Signal Systems		–	–	–	–	–	–	–	–
Nonelectric Energy		–	–	–	–	–	–	–	–
Water management		–	18 121	–	833	1 652	3 860	(2 207)	-57%
Water Treatment		–	18 121	–	833	1 652	3 860	(2 207)	-57%
Water Distribution		–	–	–	–	–	–	–	–
Water Storage		–	8 615	–	723	1 579	1 492	87	6%
Waste water management		–	8 615	–	723	1 579	1 492	87	6%
Public Toilets		–	–	–	–	–	–	–	–
Sewerage		–	8 615	–	723	1 579	1 492	87	6%
Storm Water Management		–	–	–	–	–	–	–	–
Waste Water Treatment		–	–	–	–	–	–	–	–
Waste management		–	4 563	–	377	879	827	51	6%
Recycling		–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–	–
Solid Waste Removal		–	4 563	–	377	879	827	51	6%
Street Cleaning		–	–	–	–	–	–	–	–
Total Revenue - Functional	2	–	120 629	–	5 118	27 292	28 750	(1 458)	-5%
Expenditure - Functional									
<i>Municipal governance and administration</i>		–	32 830	–	2 277	4 532	4 210	322	8%
Executive and council		–	9 889	–	980	1 552	1 618	(65)	-4%
Mayor and Council		–	9 889	–	980	1 552	1 618	(65)	-4%
Municipal Manager, Town Secretary and Chief Executive		–	–	–	–	–	–	–	–
Finance and administration		–	22 941	–	1 298	2 979	2 592	387	15%
Administrative and Corporate Support		–	–	–	–	–	–	–	–
Asset Management		–	–	–	–	–	–	–	–
Finance		–	22 899	–	1 298	2 979	2 591	389	15%
Security Services		–	42	–	–	2	2	(2)	-100%
<i>Community and public safety</i>		–	18 939	–	644	1 970	3 024	(1 054)	-35%
Community and social services		–	5 730	–	316	670	906	(236)	-26%
Cemeteries, Funeral Parlours and Crematoriums		–	0	–	–	0	0	(0)	-51%
Child Care Facilities		–	1 745	–	74	158	289	(131)	-45%
Community Halls and Facilities		–	–	–	–	–	–	–	–
Consumer Protection		–	–	–	–	–	–	–	–
Cultural Matters		–	1 602	–	68	145	214	(68)	-32%
Disaster Management		–	2 383	–	175	367	403	(36)	-9%
Libraries and Archives		–	2 219	–	112	256	309	(52)	-17%
Sport and recreation		–	–	–	–	–	–	–	–
Beaches and Jetties		–	–	–	–	–	–	–	–
Recreational Facilities		–	2 219	–	112	256	309	(52)	-17%
Sports Grounds and Stadiums		–	10 753	–	216	1 044	1 770	(726)	-41%
Public safety		–	10 753	–	216	1 044	1 770	(726)	-41%
Police Forces, Traffic and Street Parking Control		–	10 753	–	216	1 044	1 770	(726)	-41%
Pounds		–	236	–	–	–	39	(39)	-100%
Housing		–	236	–	–	–	39	(39)	-100%
Informal Settlements		–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		–	25 599	–	1 403	3 725	4 742	(1 017)	-21%
Planning and development		–	11 970	–	588	1 996	2 429	(433)	-18%
Billboards		–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDS)		–	719	–	52	117	124	(6)	-5%
Central City Improvement District		–	–	–	–	–	–	–	–
Development Facilitation		–	11 251	–	537	1 879	2 306	(427)	-19%
Economic Development/Planning		–	13 629	–	815	1 729	2 313	(584)	-25%
Road transport		–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–
Road and Traffic Regulation		–	–	–	–	–	–	–	–
Roads		–	13 629	–	815	1 729	2 313	(584)	-25%
<i>Trading services</i>		–	47 028	–	3 576	10 581	9 500	1 082	11%
Energy sources		–	28 257	–	2 829	5 841	6 478	(636)	-10%
Electricity		–	28 257	–	2 829	5 841	6 478	(636)	-10%
Street Lighting and Signal Systems		–	–	–	–	–	–	–	–
Nonelectric Energy		–	–	–	–	–	–	–	–
Water management		–	6 986	–	232	2 242	1 178	1 064	90%
Water Treatment		–	–	–	–	–	–	–	–
Water Distribution		–	6 986	–	232	2 242	1 178	1 064	90%
Water Storage		–	–	–	–	–	–	–	–
Waste water management		–	5 467	–	254	1 465	940	525	56%
Public Toilets		–	–	–	–	–	–	–	–
Sewerage		–	5 467	–	254	1 465	940	525	56%
Storm Water Management		–	–	–	–	–	–	–	–
Waste Water Treatment		–	–	–	–	–	–	–	–
Waste management		–	6 318	–	261	1 032	904	128	14%
Recycling		–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		–	3 007	–	–	10	481	(471)	-98%
Solid Waste Removal		–	3 311	–	261	1 022	422	599	142%
Street Cleaning		–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	–	124 396	–	7 901	20 808	21 476	(667)	-3%
Surplus/ (Deficit) for the year		–	(3 766)	–	(2 783)	6 484	7 275	(791)	-11%

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) - M02 August

Vote Description	Ref	2024/25	Budget Year 2025/26							
		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		-	31 341	-	-	13 047	10 444	2 603	24.9%	31 341
Vote 2 - Financial Services		-	18 988	-	1 326	4 145	5 781	(1 636)	-28.3%	18 988
Vote 3 - Technical Services		-	58 868	-	2 988	9 132	11 096	(1 964)	-17.7%	58 868
Vote 4 - Corporate and Community Services		-	11 433	-	804	969	1 430	(461)	-32.2%	11 433
Vote 5 -		-	-	-	-	-	-	-	-	-
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	120 629	-	5 118	27 292	28 750	(1 458)	-5.1%	120 629
Expenditure by Vote	1									
Vote 1 - Executive and Council		-	9 889	-	980	1 552	1 618	(65)	-4.0%	9 889
Vote 2 - Financial Services		-	22 899	-	1 298	2 979	2 591	389	15.0%	22 899
Vote 3 - Technical Services		-	60 657	-	4 391	12 310	11 812	498	4.2%	60 657
Vote 4 - Corporate and Community Services		-	30 897	-	1 232	3 966	5 454	(1 487)	-27.3%	30 897
Vote 5 -		-	-	-	-	-	-	-	-	-
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	54	-	-	-	2	(2)	-100.0%	54
Total Expenditure by Vote	2	-	124 396	-	7 901	20 808	21 476	(667)	-3.1%	124 396
Surplus/ (Deficit) for the year	2	-	(3 766)	-	(2 783)	6 484	7 275	(791)	-10.9%	(3 766)

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) - M02 August

Description	Ref	2024/25	Budget Year 2025/26							
		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		–	22 803	–	1 767	3 691	4 064	(373)	-9%	22 803
Service charges - Water		–	5 167	–	550	1 083	813	270	33%	5 167
Service charges - Waste Water Management		–	7 964	–	671	1 473	1 393	80	6%	7 964
Service charges - Waste management		–	4 106	–	342	807	760	47	6%	4 106
Sale of Goods and Rendering of Services		–	410	–	38	87	65	22	33%	410
Agency services		–	230	–	–	–	38	(38)	-100%	230
Interest		–	–	–	–	–	–	–	0%	–
Interest earned from Receivables		–	2 339	–	160	339	352	(13)	-4%	2 339
Interest from Current and Non Current Assets		–	5 418	–	360	744	903	(159)	-18%	5 418
Dividends		–	–	–	–	–	–	–	0%	–
Rent on Land		–	63	–	5	10	11	(0)	-4%	63
Rental from Fixed Assets		–	806	–	43	96	113	(17)	-15%	806
Licence and permits		–	–	–	–	–	–	–	0%	–
Special rating levies		–	–	–	–	–	–	–	0%	–
Operational Revenue		–	1 876	–	712	712	310	402	130%	1 876
Non-Exchange Revenue		–	–	–	–	–	–	–	0%	–
Property rates		–	6 726	–	450	2 740	2 176	564	26%	6 726
Surcharges and Taxes		–	–	–	–	–	–	–	0%	–
Fines, penalties and forfeits		–	8 165	–	41	138	897	(760)	-85%	8 165
Licence and permits		–	102	–	12	17	17	(0)	-1%	102
Transfers and subsidies - Operational		–	35 663	–	454	13 574	12 747	826	6%	35 663
Interest		–	436	–	34	71	73	(2)	-3%	436
Fuel Levy		–	–	–	–	–	–	–	0%	–
Operational Revenue		–	7 069	–	(522)	1 712	1 239	473	38%	7 069
Gains on disposal of Assets		–	–	–	–	–	–	–	0%	–
Other Gains		–	1 000	–	–	–	167	(167)	-100%	1 000
Discontinued Operations		–	–	–	–	–	–	–	0%	–
Total Revenue (excluding capital transfers and contributions)		–	110 343	–	5 118	27 292	26 137	1 155	4%	110 343
Expenditure By Type										
Employee related costs		–	46 169	–	2 944	5 876	7 092	(1 216)	-17%	46 169
Remuneration of councillors		–	3 948	–	294	587	605	(18)	-3%	3 948
Bulk purchases - electricity		–	23 322	–	2 693	5 235	5 651	(416)	-7%	23 322
Inventory consumed		–	754	–	21	21	110	(89)	-81%	754
Debt impairment		–	9 660	–	–	1 064	1 610	(545)	-34%	9 660
Depreciation and amortisation		–	6 580	–	–	548	1 097	(548)	-50%	6 580
Interest		–	2 713	–	–	–	452	(452)	-100%	2 713
Contracted services		–	14 042	–	1 150	1 262	1 791	(528)	-30%	14 042
Transfers and subsidies		–	200	–	–	–	–	–	0%	200
Irrecoverable debts written off		–	3 795	–	308	4 065	633	3 432	543%	3 795
Operational costs		–	12 213	–	491	2 149	2 269	(120)	-5%	12 213
Losses on Disposal of Assets		–	–	–	–	–	–	–	0%	–
Other Losses		–	1 000	–	–	–	167	(167)	-100%	1 000
Total Expenditure		–	124 396	–	7 901	20 808	21 476	(667)	-3%	124 396
Surplus/(Deficit)		–	(14 053)	–	(2 783)	6 484	4 661	1 822	39%	(14 053)
Transfers and subsidies - capital (monetary allocations)		–	–	–	–	–	–	–	0%	–
Transfers and subsidies - capital (in-kind)		–	10 286	–	–	–	2 613	(2 613)	-100%	10 286
Surplus/(Deficit) after capital transfers & contributions		–	(3 766)	–	(2 783)	6 484	7 275	(791)	-11%	(3 766)
Income Tax		–	–	–	–	–	–	–	0%	–
Surplus/(Deficit) after income tax		–	(3 766)	–	(2 783)	6 484	7 275	(791)	-11%	(3 766)
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	0%	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	0%	–
Surplus/(Deficit) attributable to municipality		–	(3 766)	–	(2 783)	6 484	7 275	(791)	-11%	(3 766)
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	0%	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	0%	–
Surplus/ (Deficit) for the year		–	(3 766)	–	(2 783)	6 484	7 275	(791)	-11%	(3 766)

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) - M02 August

Vote Description	Ref	2024/25	Budget Year 2025/26							
		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		-	100	-	-	-	100	(100)	-100%	100
Vote 2 - Financial Services		-	520	-	-	97	350	(254)	-72%	520
Vote 3 - Technical Services		-	9 044	-	-	-	7 794	(7 794)	-100%	9 044
Vote 4 - Corporate and Community Services		-	4 632	-	(70)	50	950	(900)	-95%	4 632
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	-	14 297	-	(70)	147	9 194	(9 048)	-98%	14 297
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 3 - Technical Services		-	1 804	-	-	-	-	-	-	1 804
Vote 4 - Corporate and Community Services		-	4 396	-	-	-	-	-	-	4 396
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	-	6 200	-	-	-	-	-	-	6 200
Total Capital Expenditure		-	20 497	-	(70)	147	9 194	(9 048)	-98%	20 497
Capital Expenditure - Functional Classification										
Governance and administration		-	620	-	-	97	450	(354)	-79%	620
Executive and council		-	100	-	-	-	100	(100)	-100%	100
Finance and administration		-	520	-	-	97	350	(254)	-72%	520
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	9 028	-	(70)	50	950	(900)	-95%	9 028
Community and social services		-	2 048	-	(70)	50	500	(450)	-90%	2 048
Sport and recreation		-	6 930	-	-	-	400	(400)	-100%	6 930
Public safety		-	50	-	-	-	50	(50)	-100%	50
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	1 500	-	-	-	250	(250)	-100%	1 500
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	1 500	-	-	-	250	(250)	-100%	1 500
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	9 349	-	-	-	7 544	(7 544)	-100%	9 349
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	3 339	-	-	-	1 535	(1 535)	-100%	3 339
Waste water management		-	26	-	-	-	26	(26)	-100%	26
Waste management		-	5 984	-	-	-	5 984	(5 984)	-100%	5 984
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	20 497	-	(70)	147	9 194	(9 048)	-98%	20 497
Funded by:										
National Government		-	6 771	-	-	-	5 549	(5 549)	-100%	6 771
Provincial Government		-	2 304	-	-	-	500	(500)	-100%	2 304
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	9 075	-	-	-	6 049	(6 049)	-100%	9 075
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	11 422	-	(70)	147	3 145	(2 999)	-95%	11 422
Total Capital Funding		-	20 497	-	(70)	147	9 194	(9 048)	-98%	20 497

WC052 Prince Albert - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M02 August

Vote Description	Ref	2024/25	Budget Year 2025/26							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousand										
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
Vote 1 - Executive and Council		-	100	-	-	-	100	(100)	-100%	100
1.1 - Mayor and Council		-	100	-	-	-	100	(100)	-100%	100
1.2 - Municipal Manager										
1.3 - Tourism Services										
Vote 2 - Financial Services		-	520	-	-	97	350	(254)	-72%	520
2.1 - Financial Services		-	520	-	-	97	350	(254)	-72%	520
2.2 - Property Rates										
2.3 - Information & Communication Technology										
Vote 3 - Technical Services		-	9 044	-	-	-	7 794	(7 794)	-100%	9 044
3.1 - Public Works		-	1 000	-	-	-	250	(250)	-100%	1 000
3.2 - Electricity Services										
3.3 - Water Services		-	2 035	-	-	-	1 535	(1 535)	-100%	2 035
3.4 - Water Storage										
3.5 - Sewerage Services		-	26	-	-	-	26	(26)	-100%	26
3.6 - Storm Water Management										
3.7 - Solid Waste Disposal (Landfill Sites)										
3.8 - Solid Waste Removal (Refuse)		-	5 984	-	-	-	5 984	(5 984)	-100%	5 984
Vote 4 - Corporate and Community Services		-	4 632	-	(70)	50	950	(900)	-95%	4 632
4.1 - Corporate Services										
4.2 - Cemeteries										
4.3 - Community Halls and Facilities		-	237	-	(70)	50	220	(170)	-77%	237
4.4 - Disaster Management		-	280	-	-	-	280	(280)	-100%	280
4.5 - Library Services										
4.6 - Sport and Recreation		-	4 065	-	-	-	400	(400)	-100%	4 065
4.7 - Housing										
4.8 - Integrated Development Planning										
4.9 - Strategic Services (CDW)										
4.10 - Traffic Services		-	50	-	-	-	50	(50)	-100%	50
Total multi-year capital expenditure		-	14 297	-	(70)	147	9 194	(9 048)	-98%	14 297
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		-	-	-	-	-	-	-		-
2.1 - Financial Services		-	-	-	-	-	-	-		-
2.2 - Property Rates										
2.3 - Information & Communication Technology										
Vote 3 - Technical Services		-	1 804	-	-	-	-	-		1 804
3.1 - Public Works		-	500	-	-	-	-	-		500
3.2 - Electricity Services		-	-	-	-	-	-	-		-
3.3 - Water Services		-	1 304	-	-	-	-	-		1 304
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		-	4 396	-	-	-	-	-		4 396
4.1 - Corporate Services		-	-	-	-	-	-	-		-
4.2 - Cemeteries		-	1 000	-	-	-	-	-		1 000
4.3 - Community Halls and Facilities		-	270	-	-	-	-	-		270
4.4 - Disaster Management		-	261	-	-	-	-	-		261
4.5 - Library Services		-	-	-	-	-	-	-		-
4.6 - Sport and Recreation		-	2 865	-	-	-	-	-		2 865
4.7 - Housing										
4.8 - Integrated Development Planning										
4.9 - Strategic Services (CDW)										
4.10 - Traffic Services		-	-	-	-	-	-	-		-
Total single-year capital expenditure		-	6 200	-	-	-	-	-		6 200
Total Capital Expenditure		-	20 497	-	(70)	147	9 194	(9 048)	(0)	20 497

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC052 Prince Albert - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		–	41 061	–	56 904	41 061
Trade and other receivables from exchange transactions		–	6 993	–	6 508	6 993
Receivables from non-exchange transactions		–	142	–	1 950	142
Current portion of non-current receivables						
Inventory		–	1 803	–	1 762	1 803
VAT		–	2 535	–	3 576	2 535
Other current assets		–	1 974	–	81	1 974
Total current assets		–	54 508	–	70 781	54 508
Non current assets						
Investments						
Investment property		–	13 607	–	13 607	13 607
Property, plant and equipment		–	204 900	–	222 576	204 900
Biological assets						
Living and non-living resources						
Heritage assets		–	1 245	–	1 245	1 245
Intangible assets		–	431	–	354	431
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		–	220 183	–	237 782	220 183
TOTAL ASSETS		–	274 691	–	308 563	274 691
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		–	–	–	–	–
Consumer deposits		–	732	–	824	732
Trade and other payables from exchange transactions		–	18 505	–	14 567	18 505
Trade and other payables from non-exchange transactions		–	8 587	–	8 989	8 587
Provision		–	3 517	–	4 777	3 517
VAT		–	2 524	–	3 755	2 524
Other current liabilities						
Total current liabilities		–	33 864	–	32 912	33 864
Non current liabilities						
Financial liabilities		–	–	–	0	–
Provision		–	27 367	–	30 139	27 367
Long term portion of trade payables						
Other non-current liabilities		–	4 698	–	5 063	4 698
Total non current liabilities		–	32 065	–	35 202	32 065
TOTAL LIABILITIES		–	65 929	–	68 113	65 929
NET ASSETS	2	–	208 761	–	240 450	208 761
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		–	198 261	–	229 950	198 261
Reserves and funds		–	10 500	–	10 500	10 500
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	–	208 761	–	240 450	208 761

4.1.7 Table C7: Monthly Budget Statement – Cash Flow

WC052 Prince Albert - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2024/25	Budget Year 2025/26							
		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		–	5 785	–	592	1 078	1 872	(793)	-42%	5 785
Service charges		–	42 451	–	3 367	7 122	7 483	(361)	-5%	42 451
Other revenue		–	2 648	–	194	245	366	(122)	-33%	2 648
Transfers and Subsidies - Operational		–	37 519	–	2 612	17 658	13 057	4 601	35%	37 519
Transfers and Subsidies - Capital		–	10 286	–	–	–	2 613	(2 613)	-100%	10 286
Interest		–	7 670	–	368	830	1 245	(415)	-33%	7 670
Dividends								–		
Payments										
Suppliers and employees		–	(99 374)	–	(7 977)	(13 494)	(17 355)	(3 861)	22%	(99 374)
Interest								–		
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	6 986	–	(844)	13 440	9 281	(4 159)	-45%	6 986
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		–	(20 497)	–	–	(249)	(9 194)	(8 946)	97%	(20 497)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(20 497)	–	–	(249)	(9 194)	(8 946)	97%	(20 497)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits		–	732	–	17	24	206 276	(206 252)	-100%	732
Payments										
Repayment of borrowing		–	(30)	–	–	–	(5)	(5)	100%	(30)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	703	–	17	24	206 271	206 247	100%	703
NET INCREASE/ (DECREASE) IN CASH HELD		–	(12 809)	–	(827)	13 216	206 358			(12 809)
Cash/cash equivalents at beginning:		–	58 268	51 065	51 065	51 065	51 065			51 065
Cash/cash equivalents at month/year end:		–	45 459	51 065	50 239	64 281	257 424			38 257

4.1.8 Supporting Table SC2 – Performance Indicators

WC052 Prince Albert - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August

Description of financial indicator	Basis of calculation	Ref	2024/25	Budget Year 2025/26			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	7.5%	0.0%	0.0%	5.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	15.2%	0.0%	11.9%	15.2%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	0.0%	161.0%	0.0%	215.1%	161.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	121.3%	0.0%	172.9%	121.3%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	41.8%	0.0%	21.5%	41.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	25.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	8.4%	0.0%	0.0%	6.0%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' Analysis

5.1 Supporting Table SC3 – Debtors' Age Analysis

WC052 Prince Albert - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description		NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L.t.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	1 013	392	275	238	224	166	1 323	4 052	7 682	6 001	–	–
Trade and Other Receivables from Exchange Transactions - Electricity		1300	58	2 036	200	90	37	21	126	217	2 784	491	–	–
Receivables from Non-exchange Transactions - Property Rates		1400	330	1 445	63	51	49	38	262	2 243	4 481	2 642	–	–
Receivables from Exchange Transactions - Waste Water Management		1500	575	342	215	189	169	150	974	3 613	6 227	5 095	–	–
Receivables from Exchange Transactions - Waste Management		1600	340	236	133	127	114	116	705	2 407	4 180	3 470	–	–
Receivables from Exchange Transactions - Property Rental Debtors		1700	(0)	23	12	12	12	11	76	623	769	734	–	–
Interest on Arrear Debtor Accounts		1810	73	479	196	203	192	175	1 086	3 488	5 893	5 144	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure		1820	–	–	–	–	–	–	–	–	–	–	–	–
Other		1900	(693)	1 404	13	14	6	6	42	595	1 388	663	–	–
Total By Income Source		2000	1 697	6 359	1 107	924	801	683	4 594	17 238	33 403	24 241	–	–
2024/25 - totals only											–	–		
Debtors Age Analysis By Customer Group														
Organs of State		2200	(56)	757	81	61	33	37	100	679	1 693	910	–	–
Commercial		2300	508	1 812	222	107	104	82	617	2 932	6 383	3 842	–	–
Households		2400	1 243	3 789	804	756	665	564	3 877	13 621	25 323	19 488	–	–
Other		2500	2	1	0	0	0	0	0	1	3	1	–	–
Total By Customer Group		2600	1 697	6 359	1 107	924	801	683	4 594	17 238	33 403	24 241	–	–

5.1.1 Top 50 Outstanding Debtors

PRINCE ALBERT MUNICIPALITY_ TOP 50 OUTSTANDING DEBTORS AS AT AUGUST 2025							
Account No	Current	30 Days	60 Days	90 Days	120 Days +	Total Outstanding	Customer Type
3000019047	R 7 023.89	R 7 085.92	R 3 866.59	R 4 388.32	R 375 510.11	R 397 874.83	Business
1000030102	R 55 128.40	R 235 313.34	R 14 905.91	R -	R -	R 305 347.65	Business
2000017038	R 961.59	R 107 037.46	R 1 002.51	R 1 002.51	R 120 795.50	R 230 799.57	Government
1000049202	R 73 983.60	R 76 949.65	R 68 561.30	R -	R -	R 219 494.55	Business
1000010689	R 1 365.22	R 1 423.31	R 1 423.31	R 1 423.31	R 166 010.42	R 171 645.57	Government
1000004226	-R 6 515.77	R 151 098.12	R 7 390.87	R 6 507.83	R 6 479.08	R 164 960.13	Residential
1000020454	R 4 852.69	R 5 650.38	R 5 021.34	R 4 986.67	R 128 669.30	R 149 180.38	Business
1000010838	R 115 815.09	R 2 357.63	R 2 197.57	R 2 180.51	R 20 839.86	R 143 390.66	Business
2000007553	R 2 091.02	R 3 913.79	R 1 550.13	R 1 737.52	R 110 356.79	R 119 649.25	Residential
1000010756	R 501.72	R 38 705.10	R 1 715.02	R 1 702.60	R 58 813.81	R 101 438.25	Government
2000017358	R 1 591.93	R 1 391.63	R 1 913.48	R 1 817.81	R 87 589.58	R 94 304.43	Residential
2000055007	R 1 102.06	R 1 123.48	R 1 118.55	R 1 113.61	R 82 137.85	R 86 595.55	Residential
2000017261	R 1 401.46	R 1 332.72	R 1 224.12	R 1 978.04	R 80 287.52	R 86 223.86	Residential
2000020510	R 2 361.26	R 2 376.17	R 2 003.76	R 1 990.15	R 77 122.93	R 85 854.27	Business
2000017074	R 1 358.47	R 1 377.76	R 1 282.25	R 1 275.53	R 78 407.85	R 83 701.86	Residential
2000017351	R 1 465.01	R 1 822.32	R 1 768.31	R 2 072.11	R 74 608.22	R 81 735.97	Residential
2000017466	R 1 294.79	R 1 284.57	R 1 201.78	R 1 300.70	R 74 335.54	R 79 417.38	Residential
2000017389	R 1 318.60	R 1 243.46	R 4 606.47	R 1 116.19	R 68 732.76	R 77 017.48	Residential
1000011937	R 1 301.12	R 1 270.11	R 1 260.80	R 1 233.17	R 71 623.90	R 76 689.10	Residential
2000017293	R 1 193.33	R 1 212.17	R 1 133.97	R 1 126.90	R 70 234.41	R 74 900.78	Residential
2000027219	R 1 164.80	R 1 183.27	R 1 107.28	R 1 101.19	R 70 110.25	R 74 666.79	Residential
1000010497	R 18 495.90	R 26 346.54	R 15 929.47	R 13 049.58	R -	R 73 821.49	Business
2000007514	R 2 131.14	R 2 138.29	R 1 951.27	R 1 936.53	R 63 690.04	R 71 847.27	Residential
2000017272	R 1 155.18	R 1 277.95	R 1 461.14	R 1 116.82	R 64 510.84	R 69 521.93	Residential
2000017209	R 1 286.96	R 1 337.43	R 2 542.27	R 1 042.79	R 62 682.30	R 68 891.75	Residential
2000007527	R 3 303.02	R 3 164.44	R 2 924.79	R 9 025.27	R 50 053.64	R 68 471.16	Residential
2000017444	R 2 022.35	R 1 166.02	R 1 233.40	R 1 381.35	R 61 299.96	R 67 103.08	Residential
2000007529	R 12 457.43	R 1 492.40	R 1 288.72	R 1 388.05	R 47 736.01	R 64 362.61	Residential
2000027349	R 1 119.50	R 1 134.89	R 1 064.91	R 1 076.90	R 59 734.37	R 64 130.57	Residential
1000010526	R 1 245.80	R 7 233.04	R 1 150.30	R 1 143.33	R 52 782.75	R 63 555.22	Residential
2000017280	R 1 307.17	R 1 114.55	R 1 233.83	R 5 562.66	R 54 225.35	R 63 443.56	Residential
2000017321	R 1 471.91	R 1 482.73	R 1 345.40	R 1 336.43	R 57 188.58	R 62 825.05	Business
2000017227	R 1 617.23	R 1 280.73	R 1 184.56	R 1 182.53	R 57 248.61	R 62 513.66	Residential
2000017151	R 1 337.48	R 1 361.04	R 1 344.61	R 1 472.79	R 55 680.38	R 61 196.30	Residential
2000017269	R 1 217.31	R 1 093.49	R 1 020.34	R 1 014.01	R 56 279.24	R 60 624.39	Residential
2000010687	R 1 764.87	R 2 128.61	R 1 022.16	R 995.67	R 54 022.45	R 59 933.76	Residential
2000017311	R 1 067.08	R 1 089.57	R 1 126.61	R 992.81	R 54 931.55	R 59 207.62	Residential
2000017203	R 1 552.33	R 1 215.81	R 982.37	R 976.51	R 54 110.53	R 58 837.55	Residential
1000011273	R 1 203.96	R 1 120.65	R 1 614.26	R 1 257.91	R 53 571.88	R 58 768.66	Residential
2000017078	R 1 266.20	R 1 143.90	R 1 167.68	R 1 193.21	R 53 988.77	R 58 759.76	Residential
2000017237	R 1 109.83	R 1 179.33	R 1 066.91	R 1 004.72	R 54 347.43	R 58 708.22	Residential
2000017051	R 4 054.77	R 1 085.71	R 1 296.20	R 1 896.12	R 50 247.30	R 58 580.10	Residential
3000009142	R 1 130.17	R 1 140.36	R 1 044.92	R 1 038.31	R 54 219.79	R 58 573.55	Government
2000027374	R 1 346.71	R 1 200.36	R 3 520.04	R 999.50	R 51 331.83	R 58 398.44	Residential
2000017326	R 1 134.34	R 1 134.52	R 1 023.75	R 1 174.28	R 53 828.75	R 58 295.64	Residential
2000007544	R 1 089.55	R 1 101.55	R 1 027.87	R 993.72	R 54 022.07	R 58 234.76	Residential
1000010480	R 1 609.81	R 1 617.33	R 1 459.01	R 1 448.43	R 51 462.16	R 57 596.74	Residential Vacant
2000017339	R 1 262.83	R 1 163.21	R 1 008.66	R 1 013.24	R 52 504.49	R 56 952.43	Residential
2000017344	R 1 380.71	R 1 345.42	R 934.79	R 12 014.89	R 41 083.53	R 56 759.34	Residential
2000017474	R 1 037.70	R 1 058.78	R 951.95	R 995.32	R 51 684.58	R 55 728.33	Residential
						R 4 700 531.25	

95.1.2 Collection rate – AUGUST 2025 YTD

The municipality currently has a year-to-date collection rate of 63.90%. The reason for the collection being so low, is that property rates, which are billed annually, are only due at the end of September 2025. The collection rate will be normal after the October 2025 reporting. As per stipulations in MFMA Circular No. 71, Financial Ratios and Norms, the treasury norm for debt collection is 95%. The municipality found it challenging to implement proper credit control and debt collection processes in Leeu Gamka and Klaarstroom towns, as Eskom is servicing these areas.

COLLECTION RATE YTD_ 2025-2026

DESCRIPTION	SUPPORTING SCHEDULE	Amount
Gross Debtors Opening Balance at 01 August 2025	DAGEO	R 34 057 903.79
Billed Revenue (Exchange transactions)	TB	R 7 009 949.86
Billed Revenue (Non-exchange transactions)	TB	R 3 192 375.68
Gross Debtors Closing Balance at 31 August 2025	DAGEO	R 33 403 532.80
Bad Debts Written Off	TB	R 4 336 911.76
		63.90%

5.1.3 Outstanding Debt Per Town



OUTSTANDING DEBT IN THE MUNICIPAL AREA PER TOWN_AUGUST 2025

Town	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	360 Days	360plus Days	TOTAL	% Per Town of Outstanding Debt
Prince Albert	R 691 882.98	R 4 752 888.94	R 535 474.91	R 321 491.19	R 248 359.89	R 162 431.46	R 173 137.68	R 838 255.68	R 2 632 523.56	R 10 358 446.09	31.00
Leeu Gamka	R 542 724.74	R 625 225.79	R 424 018.39	R 461 955.86	R 388 612.29	R 407 253.26	R 379 015.90	R 2 356 868.48	R 10 835 987.66	R 16 421 682.37	49.16
Klaarstroom	R 180 088.14	R 188 682.90	R 72 982.40	R 76 984.08	R 97 975.80	R 69 205.83	R 75 461.17	R 416 613.95	R 1 577 504.96	R 2 716 489.23	8.13
Welgemoed	R 432 679.82	R 39 714.93	R 7 459.40	R 5 215.31	R 6 624.91	R 5 144.22	R 4 342.60	R 24 614.32	R 64 662.29	R 590 457.60	1.77
Farms	R 47 663.74	R 819 038.32	R 30 052.86	R 29 772.52	R 38 041.89	R 29 617.55	R 29 549.66	R 266 239.32	R 2 123 828.93	R 3 318 477.31	9.93
	R 1 779 691.94	R 6 406 550.88	R 1 069 997.96	R 895 418.96	R 779 614.58	R 673 652.32	R 661 507.01	R 3 902 591.75	R 17 234 507.40	R 33 403 532.80	100

Section 6 – Creditors' Analysis

6.1 Supporting Table SC4 - Creditors' Age Analysis

WC052 Prince Albert - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	3 097	–	–	–	–	–	–	–	3 097	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	31	–	–	–	–	–	–	–	31	–
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	8	–	–	–	–	–	–	–	8	–
Medical Aid deductions	0910	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	3 136	–	–	–	–	–	–	–	3 136	–

6.1.1 Outstanding Creditors August 2025

Outstanding creditors: 30 days and older				
Aug-25				
Name of supplier	Invoice(s) date(s)	Outstanding Amount	Dispute/Reason for non-payment	Remedial action
A L ABBOTT AND ASSOCIATES	20250819	797.5	Within 30 days payment as per MFMA Section 65(2) (e)	None
A L ABBOTT AND ASSOCIATES	20250826	9781.99	Within 30 days payment as per MFMA Section 65(2) (e)	None
BIDVEST OFFICE	20250818	71.47	Within 30 days payment as per MFMA Section 65(2) (e)	None
BIDVEST OFFICE	20250818	1364.66	Within 30 days payment as per MFMA Section 65(2) (e)	None
BIDVEST OFFICE	20250818	6135.86	Within 30 days payment as per MFMA Section 65(2) (e)	None
BIDVEST OFFICE	20250818	1392.82	Within 30 days payment as per MFMA Section 65(2) (e)	None
BIDVEST OFFICE	20250818	1374.95	Within 30 days payment as per MFMA Section 65(2) (e)	None
BIDVEST OFFICE	20250818	1888.04	Within 30 days payment as per MFMA Section 65(2) (e)	None
BIDVEST OFFICE	20250818	2628.37	Within 30 days payment as per MFMA Section 65(2) (e)	None
BIDVEST OFFICE	20250818	4181.89	Within 30 days payment as per MFMA Section 65(2) (e)	None
TELKOM SA	20250818	909	Within 30 days payment as per MFMA Section 65(2) (e)	None
TELKOM SA	20250818	908.47	Within 30 days payment as per MFMA Section 65(2) (e)	None
F L O SPECIALIZED PRODUCT SOLUTIONS	20250826	1828.5	Within 30 days payment as per MFMA Section 65(2) (e)	None
FRASERBURG LANDBOUKONPERASIE BEPERK	20250826	1050.23	Within 30 days payment as per MFMA Section 65(2) (e)	None
FRASERBURG LANDBOUKONPERASIE BEPERK	20250826	1532.51	Within 30 days payment as per MFMA Section 65(2) (e)	None
HERHOLDTS GROUP	20250826	1770	Within 30 days payment as per MFMA Section 65(2) (e)	None
HEKDON ONDERNEMINGS	20250822	1840	Within 30 days payment as per MFMA Section 65(2) (e)	None
ESKOM HOLDINGS	20250819	3096986.5	Within 30 days payment as per MFMA Section 65(2) (e)	None

6.1.2 Monthly Fuel Expenditure

PRINCE ALBERT MUNICIPALITY- FUEL EXPENDITURE 2025/2026				
				Aug-25
Town	Registration Number	Description	Type	Amount
LG- SHELL	CCA 3514	Technical	PETROL	R 1 108.45
	CCA 2811	Technical	PETROL	R 1 791.55
	CCA 1561	Fire Brigade	PETROL	R 896.50
	CCA 3921	Technical	DIESEL	R 1 252.00
	CCA 3514	Technical	PETROL	R 846.60
	CCA 3921	Technical	DIESEL	R 1 246.95
	CCA 3514	Technical	PETROL	R 827.35
	CCA 3921	Technical	DIESEL	R 1 257.30
	CCA 3921	Technical	DIESEL	R 1 323.20
	CCA 3514	Technical	PETROL	R 1 302.40
PA- BP GARAGE	CCA 3921	Technical	DIESEL	R 1 019.15
	CCA 3019	Technical	PETROL	R 3 616.46
	CCA 3761	Traffic Car	PETROL	R 1 086.36
	CCA 3961	Traffic Car	PETROL	R 392.93
	CCA 4208	Sewerage truck	DIESEL	R 1 190.65
	CCA 3920	Technical-Water	DIESEL	R 1 081.18
	CCA 3680	Technical -Water	DIESEL	R 1 041.21
	CCA 3991	Finance Car	PETROL	R 611.08
	CCA 3995	Technical- Elec	DIESEL	R 1 051.45
	CCA 3761	Traffic Car	PETROL	R 975.48
	CCA 1626	Refuse truck	DIESEL	R 4 257.28
	CCA 3961	Traffic Car	PETROL	R 530.10
	CCA 3019	Technical	DIESEL	R 5 100.68
	CCA 1561	Fire Brigade	DIESEL	R 704.15
	CCA 2811	Technical	DIESEL	R 1 447.56
	CCA 1852	Refuse truck	PETROL	R 1 184.85
	CCA 1561	Fire Brigade	DIESEL	R 847.04
	CCA 3961	Traffic Car	PETROL	R 565.82
	CCA 3995	Technical- Elec	DIESEL	R 1 050.00
	CCA 3680	Technical -Water	DIESEL	R 1 071.30
	CCA 3813	Sewerage truck	PETROL	R 529.00
	CCA 3813	Sewerage truck	DIESEL	R 3 830.82
	CCA 4208	Sewerage truck	DIESEL	R 1 140.32
	CCA 3761	Traffic Car	PETROL	R 897.12
	CCA 3019	Technical	DIESEL	R 4 756.60
	CCA 3961	Traffic Car	PETROL	R 608.03
	CCA 1626	Refuse truck	DIESEL	R 4 804.57
	CCA 3920	Technical-Water	DIESEL	R 1 221.89
	CCA 3921	Technical	DIESEL	R 1 163.60
	CCA 3308	Technical	DIESEL	R 1 390.89
	CCA 3759	Technical	PETROL	R 1 016.10
	CCA 1561	Fire Brigade	DIESEL	R 675.00
	CCA 3995	Technical- Elec	DIESEL	R 1 274.51
	CCA 1852	Refuse truck	PETROL	R 1 316.83
	CCA 3761	Traffic Car	PETROL	R 929.28
	CCA 3019	Technical	DIESEL	R 4 493.22
	CCA 3813	Sewerage truck	DIESEL	R 2 629.99
	CCA 3813	Sewerage truck	PETROL	R 529.00
	CCA 3920	Technical-Water	DIESEL	R 966.26
	CCA 3961	Traffic Car	PETROL	R 549.95
	CCA 1561	Fire Brigade	DIESEL	R 946.22
	CCA 1626	Refuse truck	DIESEL	R 4 331.97
	CCA 3991	Finance Car	PETROL	R 671.34
	CCA 1561	Fire Brigade	DIESEL	R 1 028.60
	CCA 3680	Technical -Water	DIESEL	R 1 219.26
	CCA 1349	Technical	DIESEL	R 3 365.30
	CCA 3759	Technical	PETROL	R 1 233.31
	CCA 3961	Traffic Car	PETROL	R 652.79
	CCA 1852	Refuse truck	PETROL	R 1 094.18
	CCA 3019	Technical	DIESEL	R 4 736.16
	GENERATORS	Technical	PETROL	R 529.00
	CCA 4208	Sewerage truck	DIESEL	R 1 255.89
	CCA 3920	Technical-Water	DIESEL	R 873.96
	CCA 3961	Traffic Car	PETROL	R 363.53
	CCA 3761	Traffic Car	PETROL	R 1 044.25
	CCA 3308	Technical	DIESEL	R 1 469.02
	CCA 3680	Technical -Water	DIESEL	R 1 361.54
	CCA 3991	Finance Car	PETROL	R 447.75
	CCA 1626	Refuse truck	DIESEL	R 3 745.21
	TLB	Technical	DIESEL	R 2 281.05
	WEADEATER	Technical	PETROL	R 423.24
	GENERATORS	Technical	PETROL	R 529.00
	CCA 3920	Technical-Water	DIESEL	R 537.78
	CCA 3019	Technical	DIESEL	R 4 714.30
	CCA 1561	Fire Brigade	DIESEL	R 624.20
	CCA 1852	Refuse truck	PETROL	R 1 152.90
	CCA 3759	Technical	PETROL	R 1 048.52
	CCA 3961	Traffic Car	PETROL	R 424.26
	CCA 3991	Finance Car	PETROL	R 613.79
	CCA 3995	Technical- Elec	DIESEL	R 1 299.41
	CCA 3961	Traffic Car	PETROL	R 391.25
Total				R 119 808.99

Section 7 – Investment Portfolio Analysis

7.1 Supporting Table SC5

No investments made.

Section 8 – Allocation and Grant Receipts and Expenditure

8.1 Supporting Table SC6 – Grant Receipts

WC052 Prince Albert - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

Description	Ref	2024/25	Budget Year 2025/26							
		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:		–	33 611	–	452	13 567	12 402	1 165	9.4%	33 611
Local Government Equitable Share		–	31 301	–	–	13 042	10 434	2 608	25.0%	31 301
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant		–	1 900	–	418	458	1 900	(1 442)	-75.9%	1 900
Integrated City Development Grant		–	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		–	410	–	33	67	68	(1)	-2.1%	410
Provincial Government:		–	50	–	–	–	8	(8)	-100.0%	50
Infrastructure (Monetary)		–	50	–	–	–	8	(8)	-100.0%	50
Other grant providers:		–	2 002	–	2	7	337	(330)	-98.0%	2 002
Other Grants Received		–	2 002	–	2	7	337	(330)	-98.0%	2 002
Total Operating Transfers and Grants	5	–	35 663	–	454	13 574	12 747	826	6.5%	35 663
Capital Transfers and Grants										
National Government:		–	7 786	–	–	–	1 947	(1 947)	-100.0%	7 786
Municipal Infrastructure Grant		–	7 786	–	–	–	1 947	(1 947)	-100.0%	7 786
Water Services Infrastructure Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		–	2 500	–	–	–	667	(667)	-100.0%	2 500
Infrastructure (Monetary)		–	2 500	–	–	–	667	(667)	-100.0%	2 500
Total Capital Transfers and Grants	5	–	10 286	–	–	–	2 613	(2 613)	-100.0%	10 286
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	45 949	–	454	13 574	15 361	(1 787)	-11.6%	45 949

8.2 Supporting Table SC7 – Grant Expenditure

WC052 Prince Albert - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	Ref	2024/25	Budget Year 2025/26							
		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:		–	36 633	–	2 064	4 661	5 347	(686)	-12.8%	36 633
Local Government Equitable Share		–	34 323	–	1 661	4 185	5 041	(856)	-17.0%	34 323
Municipal disaster recovery grant								–		
Municipal disaster relief grant								–		
Energy efficiency and demand side management grant								–		
Local government financial management grant		–	1 900	–	369	409	237	171	72.2%	1 900
Municipal emergency housing grant								–		
Municipal infrastructure grant		–	410	–	33	67	68	(1)	-2.1%	410
Water services infrastructure grant								–		
Provincial Government:		–	4 164	–	169	334	4 906	(4 572)	-93.2%	4 164
Infrastructure (Monetary)		–	50	–	3	3	4 227	(4 224)	-99.9%	50
Infrastructure (In Kind)								–		
Capacity Building (Monetary)		–	4 114	–	166	331	679	(348)	-51.2%	4 114
Capacity Building (In Kind)								–		
District Municipality:		–	–	–	–	–	–	–		–
Infrastructure (Monetary)								–		
Infrastructure (In Kind)								–		
Capacity Building (Monetary)								–		
Capacity Building (In Kind)								–		
Other grant providers:		–	43	–	2	2	5	(3)	-59.7%	43
Expenditure on Other Grants		–	43	–	2	2	5	(3)	-59.7%	43
								–		
Total operating expenditure of Transfers and Grants:		–	40 840	–	2 235	4 997	10 258	(5 261)	-51.3%	40 840
Capital expenditure of Transfers and Grants										
National Government:		–	6 771	–	–	–	5 549	(5 549)	-100.0%	6 771
Municipal Disaster Recovery Grant								–		
Integrated Urban Development Grant								–		
Municipal Emergency Housing Grant								–		
Municipal Infrastructure Grant		–	6 771	–	–	–	5 549	(5 549)	-100.0%	6 771
Water Services Infrastructure Grant		–	–	–	–	–	–	–		–
Provincial Government:		–	2 304	–	–	–	500	(500)	-100.0%	2 304
Infrastructure (Monetary)		–	2 304	–	–	–	500	(500)	-100.0%	2 304
								–		
Total capital expenditure of Transfers and Grants		–	9 075	–	–	–	6 049	(6 049)	-100.0%	9 075
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	49 915	–	2 235	4 997	16 307	(11 310)	-69.4%	49 915

Section 9 – Capital Expenditure

9.1 Supporting Table SC 12 – Capital Expenditure

WC052 Prince Albert - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	-	8 024	-	217	217	8 024	7 808	97.3%	1%
August	-	1 170	-	(70)		9 194	-		
September	-	3 589	-	-		12 783	-		
October	-	2 562	-	-		15 345	-		
November	-	3 585	-	-		18 930	-		
December	-	967	-	-		19 897	-		
January	-	-	-	-		19 897	-		
February	-	-	-	-		19 897	-		
March	-	600	-	-		20 497	-		
April	-	-	-	-		20 497	-		
May	-	-	-	-		20 497	-		
June	-	-	-	-		20 497	-		
Total Capital expenditure	-	20 497	-	147					

9.1.1 Capital Commitments

The total capital commitments to date are R 9 174 624.00.

See below the capital commitments breakdown:

CAPITAL EXPENDITURE FOR 2025/2026 UP TO AUGUST 2025											
*** ALL VOTES ***											
CAPITAL EXPENDITURE PER ASSET											
Description	Asset Type	Budgeted	Add. Budg	Year tot. Budgeted	Budget Period	Monthly Outlay	Yearly Outlay	On Order	Period Deviation	Yearly Deviation	% Spend
ROADS, PAVEMENTS, BR	1002	5064831	0	5064831	650000	0.00	0.00	1642486.91	650000.00	5064831.00	0.00
WATER RESERVOIRS & R	1003	3230435	0	3230435	1426987	0.00	0.00	0.00	1426987.00	3230435.00	0.00
REFUSE SITES	1009	1330000	0	1330000	1330000	0.00	0.00	1529500.00	1330000.00	1330000.00	0.00
OTHER INFRASTRUCTURE	1011	1586957	0	1586957	86957	0.00	0.00	13589.35	86957.00	1586957.00	0.00
SPORTSFIELDS	1013	500000	0	500000	0	0.00	0.00	0.00	0.00	500000.00	0.00
OTHER COMMUNITY	1019	1999984	0	1999984	100000	0.00	0.00	159655.65	100000.00	1999984.00	0.00
OTHER ASSETS	1020	6784908	0	6784908	5601448	70000.00	146500.00	5829392.09	5454948.00	6638408.00	2.16
GRAND TOTAL:		20497115	0	20497115	9194492	70000.00	146500.00	9174624.00	9047992.00	20350615.00	

9.1.2 Top 10 Capital Projects

Top 10 Capital Projects, August 2025											
Number	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	SDBP/Year to date Budget	Variance R'000	% Variance	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	MIG: Specialised Waste Vehicles (Yellowfleet)	R 1 213 783.00	R -	R -	R 101 148.58	R 101 148.58	8%	Tipper truck was delivered in 2023/24FY & Dozer is on 2025/26 FY Budget	Purchase Order issued to the service provider for the Dozer and the expected delivery date 1-5 September 2025	None	N/A
2	MIG: New High Mast Light (Klaarstroom)	R 1 792 913.00	R -	R 1 463 792.00	R 149 409.42	R 1 312 382.58	-73%	Practical Completed	Practical Completed	None	N/A
3	MIG: High Mast Lights (Prince Albert)	R 3 348 892.00	R -	R 1 946 635.06	R 279 074.33	R 1 647 560.73	-49%	Practical Completed	Practical Completed	None	N/A
4	MIG: High Mast Lights (Leeu-Gamka)	R 920 548.00	R -	R 774 177.00	R 76 712.38	R 697 464.67	-76%	Practical Completed	Practical Completed	None	N/A
5	PT (ERG) - PV Plant Study	R 347 626.00	R -	R 287 555.00	R 28 985.50	R 258 569.50	-74%	Concept report was done in 2023/24 FY	Feasibility stage	None	N/A
6	WSKG: Water & Sanitation Infrastructure Leeu-Gamka	R 13 043 478.00	R -	R 11 585 339.63	R 1 086 956.50	R 10 498 383.13	-80%	Phase 1 Practical completed, phase 2 Contractor on site	Phase 1 Practical completed, phase 2 Contractor is on site and Completion date 30 November 2025	None	N/A
7	MIG - Upgrading of Road and Stormwater in Klaarstroom	R 2 391 354.00	R -	R -	R 199 279.50	R 199 279.50	8%	Contractor on site	Contractor is on site, completing additional work and Snag list	Contractor progress slow	Writing notices and meetings with the contractor
8	PPT - Surface Water Supply Security	R 869 565.00	R -	R -	R 72 463.75	R 72 463.75	8%	Project Kick-Off	Planning stage	None	N/A
	Totals	R 23 058 794.00	R -	R 16 035 498.69	R 1 994 029.92	R 14 041 468.77					
Project status: If the project is in the SCM process of being procured. Please state in which stage (planning, specification, advertising, etc)											

Section 10- Employee Related Costs

10.1 Supporting Table SC 8

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

WC052 Prince Albert - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		–	3 552	–	266	533	542	(10)	-2%	3 552
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		–	–	–	–	–	–	–	–	–
Cellphone Allowance		–	396	–	27	55	63	(8)	-13%	396
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	–	–	–	–	–	–	–	–
Sub Total - Councillors		–	3 948	–	294	587	605	(18)	-3%	3 948
% increase	4		0.0%							0.0%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	4 168	–	218	437	738	(302)	-41%	4 168
Pension and UIF Contributions		–	216	–	12	24	36	(12)	-33%	216
Medical Aid Contributions		–	71	–	6	12	24	(12)	-51%	71
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	690	–	–	–	115	(115)	-100%	690
Motor Vehicle Allowance		–	540	–	26	52	101	(49)	-49%	540
Cellphone Allowance		–	126	–	8	16	21	(5)	-24%	126
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	1	–	0	0	0	(0)	-28%	1
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	47	–	–	–	–	–	–	47
Post-retirement benefit obligations		–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Aiding and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		–	5 858	–	270	541	1 036	(495)	-48%	5 858
% increase	4		0.0%							0.0%
Other Municipal Staff										
Basic Salaries and Wages		–	26 951	–	1 896	3 776	4 084	(308)	-8%	26 951
Pension and UIF Contributions		–	4 391	–	317	633	671	(39)	-6%	4 391
Medical Aid Contributions		–	1 211	–	80	160	192	(32)	-17%	1 211
Overtime		–	2 204	–	157	318	306	12	4%	2 204
Performance Bonus		–	2 143	–	–	–	274	(274)	-100%	2 143
Motor Vehicle Allowance		–	553	–	31	62	92	(30)	-33%	553
Cellphone Allowance		–	290	–	17	35	45	(11)	-24%	290
Housing Allowances		–	100	–	8	16	17	(1)	-6%	100
Other benefits and allowances		–	1 606	–	167	335	241	95	39%	1 606
Payments in lieu of leave		–	377	–	–	–	63	(63)	-100%	377
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		–	320	–	–	–	53	(53)	-100%	320
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Aiding and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		–	40 145	–	2 673	5 335	6 039	(704)	-12%	40 145
% increase	4		0.0%							0.0%
Total Parent Municipality		–	49 952	–	3 237	6 463	7 680	(1 217)	-16%	49 952
Unpaid salary, allowances & benefits in arrears:										
Board Fees	5									
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Executive members Board	2	–	–	–	–	–	–	–	–	–
% increase	4									
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Entities	2	–	–	–	–	–	–	–	–	–
% increase	4									
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–	–	–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS		–	49 952	–	3 237	6 463	7 680	(1 217)	-16%	49 952
% increase	4		0.0%							0.0%
TOTAL MANAGERS AND STAFF		–	46 004	–	2 944	5 876	7 075	(1 199)	-17%	46 004

10.2 Overtime August 2025

OVERTIME PER DEPARTMENT - 2025-2026																		
DIRECTORATE DEPARTMENT	DEPARTMENT CODE	BUDGET 2025-2026	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	YTD	YTD PERCENTAGE	YTD BUDGET	YTD ACTUALS
1 Executive and Council		10 000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 666.67	- - 1.00
Mayor and Council	1110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Manager	1120	10 000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 666.67	- -100.00%
2 Corporate and Community Services		475 000.00	23 662.92	32 698.17	-	-	-	-	-	-	-	-	-	-	56 361.09	45.23	79 166.67	56 361.09 - 0.29
Corporate Services	1201	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cemeteries	2104	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Halls and Facilities	2106	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disaster Management	2109	130 000.00	754.37	6 302.60	-	-	-	-	-	-	-	-	-	-	7 056.97	5.43	21 666.67	7 056.97 -67.43%
Library Services	2115	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation	2205	65 000.00	11 928.16	6 857.93	-	-	-	-	-	-	-	-	-	-	18 786.09	28.90	10 833.33	18 786.09 73.41%
Housing	2401	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Integrated Development Planning	3102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Strategic Services (CDW)	3105	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Traffic Services	3201	280 000.00	10 980.39	19 537.64	-	-	-	-	-	-	-	-	-	-	30 518.03	10.90	46 666.67	30 518.03 -34.60%
3 Financial Services		50 000.00	5 129.21	-	-	-	-	-	-	-	-	-	-	-	5 129.21	10.26	8 333.33	5 129.21 - 0.38
Financial Services	1203	50 000.00	5 129.21	-	-	-	-	-	-	-	-	-	-	-	5 129.21	10.26	8 333.33	5 129.21 -38.45%
Property Rates	1204	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 Technical Services		1 668 702.00	132 376.23	124 064.23	-	-	-	-	-	-	-	-	-	-	256 440.46	82.81	278 117.00	256 440.46 - 0.03
Public Works	3205	600 000.00	43 368.29	39 485.51	-	-	-	-	-	-	-	-	-	-	82 853.80	13.81	100 000.00	82 853.80 -17.15%
Electricity Services	4101	138 702.00	16 529.33	8 792.77	-	-	-	-	-	-	-	-	-	-	25 322.10	18.26	23 117.00	25 322.10 9.54%
Water Services	4202	360 000.00	21 313.52	24 052.04	-	-	-	-	-	-	-	-	-	-	45 365.56	12.60	60 000.00	45 365.56 -24.39%
Sewerage Services	4302	400 000.00	31 434.47	34 760.87	-	-	-	-	-	-	-	-	-	-	66 195.34	16.55	66 666.67	66 195.34 -0.71%
Solid Waste Disposal (Landfill Sites)	4402	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Removal (Refuse)	4403	170 000.00	19 730.62	16 973.04	-	-	-	-	-	-	-	-	-	-	36 703.66	21.59	28 333.33	36 703.66 29.54%
TOTAL		2 203 702.00	161 168.36	156 762.40	-	-	-	-	-	-	-	-	-	-	317 930.76	138.29	367 283.67	317 930.76 - 1.70
		1 885 771.24																

Section 11 – Actuals and Revised Targets for Cash Receipts

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

WC052 Prince Albert - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M02 August

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
R thousands	1															
Cash Receipts By Source																
Property rates		486	592	375	479	397	367	385	378	454	329	373	1 168	5 785	6 045	6 196
Service charges - Electricity revenue		2 639	2 311	2 065	2 231	2 086	2 142	2 096	2 217	2 014	2 093	2 062	1 934	25 891	27 279	28 968
Service charges - Water revenue		364	350	479	570	572	584	738	635	687	690	390	875	6 934	7 246	7 427
Service charges - Waste Water Management		541	488	552	538	552	545	516	527	489	509	524	646	6 427	6 716	6 884
Service charges - Waste Management		212	217	278	277	269	263	258	252	249	244	247	431	3 198	3 345	3 429
Rental of facilities and equipment		35	49	79	80	82	79	79	78	80	80	86	259	1 065	1 114	1 142
Interest earned - external investments		384	360	451	451	451	451	451	451	451	451	451	611	5 418	5 851	5 558
Interest earned - outstanding debtors		78	9	165	186	183	190	191	191	195	200	203	463	2 253	2 558	2 907
Dividends received																
Fines, penalties and forfeits		97	99	61	71	69	52	96	60	111	83	72	(52)	821	837	854
Licences and permits		4	12	8	8	8	8	8	8	8	8	8	9	102	110	119
Agency services		-	0	19	19	19	19	19	19	19	19	19	57	230	240	246
Transfers and Subsidies - Operational		15 046	2 612	357	367	357	10 790	357	357	10 800	367	357	(4 245)	37 519	35 228	42 048
Other revenue		(85)	33	39	33	31	47	45	41	31	30	36	150	430	482	19 381
Cash Receipts by Source		19 801	7 133	4 929	5 309	5 078	15 339	5 240	5 214	15 590	5 104	4 829	2 306	96 073	97 053	125 160
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	2 030	583	83	2 030	83	83	2 530	83	83	2 697	10 286	50 259	11 367
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)																
Proceeds on Disposal of Fixed and Intangible Assets																
Short term loans																
Borrowing long term/repayment																
Increase (decrease) in consumer deposits																
VAT Control (receipts)																
Decrease (increase) in non-current receivables																
Decrease (increase) in non-current investments																
Total Cash Receipts by Source		19 801	7 133	6 959	5 892	5 161	17 569	5 323	5 297	18 120	5 188	4 912	5 003	106 359	147 312	136 526
Cash Payments by Type																
Employee related costs		2 623	3 269	3 716	3 705	3 696	3 732	4 021	3 907	3 752	3 781	877	8 771	45 849	46 148	50 221
Remuneration of councillors		213	212	494	332	332	332	332	332	332	193	332	512	3 948	4 264	4 455
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity		-	2 924	2 323	1 722	1 815	38	2 668	1 357	1 786	1 718	1 779	5 211	23 322	24 572	26 093
Acquisitions - water & other inventory		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		112	570	1 609	735	2 436	837	960	775	1 326	1 293	1 082	2 309	14 042	13 776	19 843
Transfers and subsidies - other municipalities																
Transfers and subsidies - other																
Other expenditure		2 569	1 003	696	787	646	2 253	911	705	2 085	458	711	(620)	12 213	13 291	13 927
Cash Payments by Type		5 517	7 977	8 838	7 281	8 925	7 193	8 892	7 075	9 271	7 444	4 788	16 183	99 374	102 059	114 539
Other Cash Flows/Payments by Type																
Capital assets		249	-	3 589	2 562	3 585	967	-	-	600	-	-	-	8 946	20 497	24 569
Repayment of borrowing																
Other Cash Flows/Payments																
Total Cash Payments by Type		5 766	7 977	12 427	9 842	12 510	8 160	8 892	7 075	9 871	7 444	4 788	25 128	119 871	126 619	133 533
NET INCREASE/(DECREASE) IN CASH HELD		14 035	(844)	(5 468)	(3 950)	(7 349)	9 410	(3 568)	(1 778)	8 249	(2 256)	132	(20 126)	(13 511)	20 694	2 993
Cash/cash equivalents at the month/year beginning:		51 065	65 100	64 257	58 789	54 839	47 491	56 900	53 331	51 554	59 803	57 547	57 680	51 065	37 554	58 248
Cash/cash equivalents at the month/year end:		65 100	64 257	58 789	54 839	47 491	56 900	53 331	51 554	59 803	57 547	57 680	37 554	37 554	58 248	61 241

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 - M02 August

Description	Ref	2024/25	Budget Year 2025/26							
		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		-	2 304	-	-	-	500	500	100.0%	2 304
Roads Infrastructure		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	2 304	-	-	-	500	500	100.0%	2 304
Dams and Weirs		-	1 304	-	-	-	-	-	-	1 304
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	1 000	-	-	-	500	500	100.0%	1 000
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	1 100	-	-	-	100	100	100.0%	1 100
Community Facilities		-	1 100	-	-	-	100	100	100.0%	1 100
Halls		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	1 000	-	-	-	-	-	-	1 000
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	100	-	-	-	100	100	100.0%	100
Computer Equipment		-	459	-	-	-	459	459	100.0%	459
Computer Equipment		-	459	-	-	-	459	459	100.0%	459
Furniture and Office Equipment		-	240	-	-	97	48	(48)	-100.0%	240
Furniture and Office Equipment		-	240	-	-	97	48	(48)	-100.0%	240
Machinery and Equipment		-	467	-	(70)	50	450	400	88.9%	467
Machinery and Equipment		-	467	-	(70)	50	450	400	88.9%	467
Transport Assets		-	1 930	-	-	-	1 430	1 430	100.0%	1 930
Transport Assets		-	1 930	-	-	-	1 430	1 430	100.0%	1 930
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	-	6 500	-	(70)	147	2 987	2 840	95.1%	6 500

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 - M02 August

Description	Ref	2024/25	Budget Year 2025/26							
		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		-	5 460	-	-	-	1 046	1 046	100.0%	5 460
Roads Infrastructure		-	5 065	-	-	-	650	650	100.0%	5 065
Roads		-	5 065	-	-	-	650	650	100.0%	5 065
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	396	-	-	-	396	396	100.0%	396
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	396	-	-	-	396	396	100.0%	396
Community Assets		-	2 200	-	-	-	-	-	-	2 200
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	2 200	-	-	-	-	-	-	2 200
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	2 200	-	-	-	-	-	-	2 200
Capital Spares		-	-	-	-	-	-	-	-	-
Transport Assets		-	5 414	-	-	-	4 654	4 654	100.0%	5 414
Transport Assets		-	5 414	-	-	-	4 654	4 654	100.0%	5 414
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	-	13 075	-	-	-	5 699	5 699	100.0%	13 075

PART 3 - ACCOUNTING OFFICER'S QUALITY CERTIFICATION

QUALITY CERTIFICATE

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

- ☐ Monthly budget statement

For the month ended **AUGUST 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

A handwritten signature in black ink, appearing to read 'T Giliomee', is written over a horizontal line.

Date 11 September 2025