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

SEPTEMBER 2025

Contents

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 section52{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 September 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 32 052 871.67.

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

Service charges: A positive YTD variance of 4% for service charges. The revenue management department is, however, still implementing the credit control debt collection policy, to ensure that revenue levied is continuously being collected.

Interest earned: A negative YTD variance of 6%. 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%, as stipulated in Council's approved credit control, debt management, and customer care policy.

Fines, penalties, and forfeits: A negative YTD variance of 87%. 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 29 367 462.75.

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

Employee Cost: A negative YTD budget variance of 18%. 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 33%. This is because of an alignment between the actual amount and the budgeted amount.

Finance charges: A negative YTD budget variance of 35% is recorded.

Bulk purchases: A negative YTD budget variance of 8% is reflected. The monthly eskom account is being paid on time and is up-to-date.

Contracted services: A negative YTD budget variance of 54% is reflected. 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 is still awaiting the approval of the roll-over applications. Please also see the Top 15 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 6 926 025.61.

Cash flow: Bank balance as at 30 September 2025 reflects a positive amount of R 28 400 385.15.

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 September 2025 Budget Statement report.

3.3 Material variances from SDBIP

No variances were reported for September 2025.

3.4 Remedial or corrective steps

No remedial or corrective steps are needed for September 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 - M03 September

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	6 726	–	438	3 177	2 612	565	22%	6 726
Service charges	–	40 040	–	2 933	9 986	10 183	(197)	-2%	40 040
Investment revenue	–	5 418	–	338	1 082	1 354	(273)	-20%	5 418
Transfers and subsidies - Operational	–	35 663	–	208	13 782	12 949	833	6%	35 663
Other own revenue	–	22 497	–	845	4 026	5 040	(1 014)	-20%	–
Total Revenue (excluding capital transfers and contributions)	**–**	**110 343**	**–**	**4 761**	**32 053**	**32 139**	**(86)**	**-0%**	**110 343**
Employee costs	–	46 169	–	2 972	8 848	10 834	(1 987)	-18%	46 169
Remuneration of Councillors	–	3 948	–	294	881	1 099	(218)	-20%	3 948
Depreciation and amortisation	–	6 580	–	548	1 097	1 645	(548)	-33%	6 580
Interest	–	2 713	–	9	9	678	(670)	-99%	2 713
Inventory consumed and bulk purchases	–	24 075	–	2 123	7 380	8 098	(719)	-9%	24 075
Transfers and subsidies	–	200	–	–	–	–	–		200
Other expenditure	–	40 711	–	2 613	11 154	9 979	1 175	12%	40 711
Total Expenditure	**–**	**124 396**	**–**	**8 559**	**29 367**	**32 334**	**(2 966)**	**-9%**	**124 396**
Surplus/(Deficit)	**–**	**(14 053)**	**–**	**(3 798)**	**2 685**	**(194)**	**2 880**	**-1482%**	**(14 053)**
Transfers and subsidies - capital (monetary allocations)	–	10 286	–	6 334	6 334	4 643	1 691	36%	10 286
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**–**	**(3 766)**	**–**	**2 536**	**9 020**	**4 449**	**4 571**	**103%**	**(3 766)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**–**	**(3 766)**	**–**	**2 536**	**9 020**	**4 449**	**4 571**	**103%**	**(3 766)**
Capital expenditure & funds sources									
Capital expenditure	**–**	**20 497**	**–**	**6 780**	**6 926**	**12 783**	**(5 857)**	**-46%**	**20 497**
Capital transfers recognised	–	9 075	–	5 508	5 508	8 293	(2 785)	-34%	9 075
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	**11 422**	–	**1 271**	**1 418**	**4 490**	**(3 072)**	**-68%**	**11 422**
Total sources of capital funds	**–**	**20 497**	**–**	**6 780**	**6 926**	**12 783**	**(5 857)**	**-46%**	**20 497**
Financial position									
Total current assets	–	54 508	–		66 574				54 508
Total non current assets	–	220 183	–		244 013				220 183
Total current liabilities	–	33 864	–		32 451				33 864
Total non current liabilities	–	32 065	–		35 179				32 065
Community wealth/Equity	**–**	**208 761**	**–**		**242 957**				**208 761**
Cash flows									
Net cash from (used) operating	–	6 986	–	4 511	17 951	7 402	(10 549)	-143%	6 986
Net cash from (used) investing	–	(20 497)	–	(7 795)	(8 044)	(12 783)	(4 740)	37%	(20 497)
Net cash from (used) financing	–	703	–	8	32	(7)	(40)	536%	703
Cash/cash equivalents at the month/year end	**–**	**45 459**	**51 065**	**47 789**	**61 005**	**45 677**	**(15 328)**	**-34%**	**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	963	2 015	5 220	847	800	735	4 413	17 328	32 322
Creditors Age Analysis									
Total Creditors	2 521	–	–	–	–	–	–	–	2 521

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) - M03 September

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										
Governance and administration		–	**50 329**	–	**981**	**18 173**	**17 512**	660	4%	**50 329**
Executive and council		–	31 341	–	–	13 047	10 444	2 603	25%	31 341
Finance and administration		–	18 988	–	981	5 126	7 069	(1 943)	-27%	18 988
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	**10 804**	–	**(21)**	**849**	**2 157**	(1 308)	-61%	**10 804**
Community and social services		–	2 037	–	(92)	624	510	115	22%	2 037
Sport and recreation		–	35	–	–	–	–	–		35
Public safety		–	8 497	–	70	224	1 588	(1 364)	-86%	8 497
Housing		–	236	–	–	–	59	(59)	-100%	236
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	**1 089**	–	**77**	**242**	**270**	(28)	-10%	**1 089**
Planning and development		–	629	–	43	142	155	(13)	-8%	629
Road transport		–	460	–	33	100	115	(15)	-13%	460
Environmental protection		–	–	–	–	–	–	–		–
Trading services		–	**58 408**	–	**10 059**	**19 124**	**16 843**	**2 281**	14%	**58 408**
Energy sources		–	27 110	–	2 055	7 010	6 992	17	0%	27 110
Water management		–	18 121	–	6 876	8 529	6 416	2 112	33%	18 121
Waste water management		–	8 615	–	751	2 329	2 219	110	5%	8 615
Waste management		–	4 563	–	377	1 256	1 215	41	3%	4 563
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	–	**120 629**	–	**11 095**	**38 387**	**36 782**	**1 605**	**4%**	**120 629**
Expenditure - Functional										
Governance and administration		–	**32 830**	–	**1 541**	**6 073**	**7 025**	(952)	-14%	**32 830**
Executive and council		–	9 889	–	556	2 109	2 879	(770)	-27%	9 889
Finance and administration		–	22 941	–	985	3 964	4 146	(182)	-4%	22 941
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	**18 939**	–	**1 330**	**3 300**	**4 727**	(1 426)	-30%	**18 939**
Community and social services		–	5 730	–	285	955	1 383	(428)	-31%	5 730
Sport and recreation		–	2 219	–	154	411	605	(194)	-32%	2 219
Public safety		–	10 753	–	891	1 935	2 680	(745)	-28%	10 753
Housing		–	236	–	–	–	59	(59)	-100%	236
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	**25 599**	–	**1 648**	**5 373**	**6 903**	(1 531)	-22%	**25 599**
Planning and development		–	11 970	–	602	2 598	3 488	(890)	-26%	11 970
Road transport		–	13 629	–	1 045	2 774	3 415	(641)	-19%	13 629
Environmental protection		–	–	–	–	–	–	–		–
Trading services		–	**47 028**	–	**4 040**	**14 622**	**13 679**	**943**	7%	**47 028**
Energy sources		–	28 257	–	2 500	8 341	9 119	(778)	-9%	28 257
Water management		–	6 986	–	627	2 869	1 689	1 181	70%	6 986
Waste water management		–	5 467	–	525	1 990	1 430	560	39%	5 467
Waste management		–	6 318	–	389	1 421	1 442	(21)	-1%	6 318
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	–	**124 396**	–	**8 559**	**29 367**	**32 334**	**(2 966)**	**-9%**	**124 396**
Surplus/ (Deficit) for the year		–	**(3 766)**	–	**2 536**	**9 020**	**4 449**	**4 571**	**103%**	**(3 766)**

WC052 Prince Albert - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Municipal governance and administration		**–**	**50 329**	**–**	**981**	**18 173**	**17 512**	660	4%	**50 329**
Executive and council		–	31 341	–	–	13 047	10 444	2 603	25%	31 341
Mayor and Council		–	31 341	–	–	13 047	10 444	2 603	25%	31 341
Municipal Manager, Town Secretary and Chief Executive								–		
Finance and administration		–	18 988	–	981	5 126	7 069	(1 943)	-27%	18 988
Administrative and Corporate Support		–	–	–	–	–	–	–		–
Asset Management								–		
Finance		–	18 988	–	981	5 126	7 069	(1 943)	-27%	18 988
Fleet Management								–		
Internal audit		–	–	–	–	–	–	–		–
Governance Function								–		
Community and public safety		**–**	**10 804**	**–**	**(21)**	**849**	**2 157**	**(1 308)**	**-61%**	**10 804**
Community and social services		**–**	**2 037**	**–**	**(92)**	**624**	**510**	**115**	**22%**	**2 037**
Aged Care								–		
Agricultural								–		
Animal Care and Diseases								–		
Cemeteries, Funeral Parlours and Crematoriums		–	25	–	1	4	8	(4)	-45%	25
Child Care Facilities								–		
Community Halls and Facilities		–	150	–	–	–	38	(38)	-100%	150
Libraries and Archives		–	1 862	–	(93)	620	464	156	34%	1 862
Literacy Programmes								–		
Zoo's								–		
Sport and recreation		**–**	**35**	**–**	**–**	**–**	**–**	**–**		**35**
Sports Grounds and Stadiums		–	35	–	–	–	–	–		35
Public safety		**–**	**8 497**	**–**	**70**	**224**	**1 588**	**(1 364)**	**-86%**	**8 497**
Police Forces, Traffic and Street Parking Control		–	8 497	–	70	224	1 588	(1 364)	-86%	8 497
Pounds								–		
Housing		**–**	**236**	**–**	**–**	**–**	**59**	**(59)**	**-100%**	**236**
Housing		–	236	–	–	–	59	(59)	-100%	236
Chemical Safety								–		
Economic and environmental services		**–**	**1 089**	**–**	**77**	**242**	**270**	**(28)**	**-10%**	**1 089**
Planning and development		**–**	**629**	**–**	**43**	**142**	**155**	**(13)**	**-8%**	**629**
Development Facilitation								–		
Economic Development/Planning		–	629	–	43	142	155	(13)	-8%	629
Road transport		**–**	**460**	**–**	**33**	**100**	**115**	**(15)**	**-13%**	**460**
Public Transport								–		
Road and Traffic Regulation								–		
Roads		–	460	–	33	100	115	(15)	-13%	460
Taxi Ranks								–		
Soil Conservation								–		
Trading services		**–**	**58 408**	**–**	**10 059**	**19 124**	**16 843**	**2 281**	**14%**	**58 408**
Energy sources		**–**	**27 110**	**–**	**2 055**	**7 010**	**6 992**	**17**	**0%**	**27 110**
Electricity		–	27 110	–	2 055	7 010	6 992	17	0%	27 110
Street Lighting and Signal Systems								–		
Nonelectric Energy								–		
Water management		**–**	**18 121**	**–**	**6 876**	**8 529**	**6 416**	**2 112**	**33%**	**18 121**
Water Treatment								–		
Water Distribution		–	18 121	–	6 876	8 529	6 416	2 112	33%	18 121
Water Storage								–		
Waste water management		**–**	**8 615**	**–**	**751**	**2 329**	**2 219**	**110**	**5%**	**8 615**
Public Toilets								–		
Sewerage		–	8 615	–	751	2 329	2 219	110	5%	8 615
Storm Water Management								–		
Waste Water Treatment								–		
Waste management		**–**	**4 563**	**–**	**377**	**1 256**	**1 215**	**41**	**3%**	**4 563**
Recycling								–		
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–		–
Solid Waste Removal		–	4 563	–	377	1 256	1 215	41	3%	4 563
Street Cleaning								–		
Tourism								–		
Total Revenue - Functional	2	**–**	**120 629**	**–**	**11 095**	**38 387**	**36 782**	**1 605**	**4%**	**120 629**
Expenditure - Functional										
Municipal governance and administration		**–**	**32 830**	**–**	**1 541**	**6 073**	**7 025**	**(952)**	**-14%**	**32 830**
Executive and council		–	9 889	–	556	2 109	2 879	(770)	-27%	9 889
Mayor and Council		–	9 889	–	556	2 109	2 879	(770)	-27%	9 889
Municipal Manager, Town Secretary and Chief Executive								–		
Finance and administration		–	22 941	–	985	3 964	4 146	(182)	-4%	22 941
Administrative and Corporate Support		–	–	–	–	–	–	–		–
Asset Management								–		
Finance		–	22 899	–	985	3 964	4 143	(179)	-4%	22 899
Fleet Management								–		
Risk Management								–		
Security Services		–	42	–	–	–	2	(2)	-100%	42
Community and public safety		**–**	**18 939**	**–**	**1 330**	**3 300**	**4 727**	**(1 426)**	**-30%**	**18 939**
Community and social services		**–**	**5 730**	**–**	**285**	**955**	**1 383**	**(428)**	**-31%**	**5 730**
Cemeteries, Funeral Parlours and Crematoriums		–	0	–	0	0	0	(0)	-35%	0
Child Care Facilities								–		
Community Halls and Facilities		–	1 745	–	33	191	417	(225)	-54%	1 745
Consumer Protection								–		
Cultural Matters								–		
Disaster Management		–	1 602	–	71	216	368	(152)	-41%	1 602
Libraries and Archives		–	2 383	–	181	547	597	(50)	-8%	2 383
Sport and recreation		**–**	**2 219**	**–**	**154**	**411**	**605**	**(194)**	**-32%**	**2 219**
Beaches and Jetties								–		
Recreational Facilities								–		
Sports Grounds and Stadiums		–	2 219	–	154	411	605	(194)	-32%	2 219
Public safety		**–**	**10 753**	**–**	**891**	**1 935**	**2 680**	**(745)**	**-28%**	**10 753**
Police Forces, Traffic and Street Parking Control		–	10 753	–	891	1 935	2 680	(745)	-28%	10 753
Pounds								–		
Housing		**–**	**236**	**–**	**–**	**–**	**59**	**(59)**	**-100%**	**236**
Housing		–	236	–	–	–	59	(59)	-100%	236
Economic and environmental services		**–**	**25 599**	**–**	**1 648**	**5 373**	**6 903**	**(1 531)**	**-22%**	**25 599**
Planning and development		**–**	**11 970**	**–**	**602**	**2 598**	**3 488**	**(890)**	**-26%**	**11 970**
Billboards								–		
Corporate Wide Strategic Planning (IDPs, LEDs)		–	719	–	48	166	178	(12)	-7%	719
Central City Improvement District								–		
Development Facilitation								–		
Economic Development/Planning		–	11 251	–	554	2 433	3 310	(877)	-27%	11 251
Support to Local Municipalities								–		
Road transport		**–**	**13 629**	**–**	**1 045**	**2 774**	**3 415**	**(641)**	**-19%**	**13 629**
Public Transport								–		
Road and Traffic Regulation								–		
Roads		–	13 629	–	1 045	2 774	3 415	(641)	-19%	13 629
Trading services		**–**	**47 028**	**–**	**4 040**	**14 622**	**13 679**	**943**	**7%**	**47 028**
Energy sources		**–**	**28 257**	**–**	**2 500**	**8 341**	**9 119**	**(778)**	**-9%**	**28 257**
Electricity		–	28 257	–	2 500	8 341	9 119	(778)	-9%	28 257
Street Lighting and Signal Systems								–		
Nonelectric Energy								–		
Water management		**–**	**6 986**	**–**	**627**	**2 869**	**1 689**	**1 181**	**70%**	**6 986**
Water Treatment								–		
Water Distribution		–	6 986	–	627	2 869	1 689	1 181	70%	6 986
Water Storage								–		
Waste water management		**–**	**5 467**	**–**	**525**	**1 990**	**1 430**	**560**	**39%**	**5 467**
Public Toilets								–		
Sewerage		–	5 467	–	525	1 990	1 430	560	39%	5 467
Storm Water Management								–		
Waste Water Treatment								–		
Waste management		**–**	**6 318**	**–**	**389**	**1 421**	**1 442**	**(21)**	**-1%**	**6 318**
Recycling								–		
Solid Waste Disposal (Landfill Sites)		–	3 007	–	41	51	755	(703)	-93%	3 007
Solid Waste Removal		–	3 311	–	348	1 370	687	682	99%	3 311
Total Expenditure - Functional	3	**–**	**124 396**	**–**	**8 559**	**29 367**	**32 334**	**(2 966)**	**-9%**	**124 396**
Surplus/ (Deficit) for the year		**–**	**(3 766)**	**–**	**2 536**	**9 020**	**4 449**	**4 571**	**103%**	**(3 766)**

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) - M03 September

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Executive and Council		–	31 341	–	–	13 047	10 444	2 603	24.9%	31 341
Vote 2 - Financial Services		–	18 988	–	981	5 126	7 069	(1 943)	-27.5%	18 988
Vote 3 - Technical Services		–	58 868	–	10 092	19 224	16 958	2 266	13.4%	58 868
Vote 4 - Corporate and Community Services		–	11 433	–	22	991	2 312	(1 321)	-57.1%	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**	**–**	**11 095**	**38 387**	**36 782**	**1 605**	**4.4%**	**120 629**
Expenditure by Vote	1									
Vote 1 - Executive and Council		–	9 889	–	556	2 109	2 879	(770)	-26.8%	9 889
Vote 2 - Financial Services		–	22 899	–	985	3 964	4 143	(179)	-4.3%	22 899
Vote 3 - Technical Services		–	60 657	–	5 085	17 396	17 094	302	1.8%	60 657
Vote 4 - Corporate and Community Services		–	30 897	–	1 933	5 899	8 215	(2 316)	-28.2%	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**	**–**	**8 559**	**29 367**	**32 334**	**(2 966)**	**-9.2%**	**124 396**
Surplus/ (Deficit) for the year	2	**–**	**(3 766)**	**–**	**2 536**	**9 020**	**4 449**	**4 571**	**102.7%**	**(3 766)**

WC052 Prince Albert - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M03 September

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Executive and Council		–	**31 341**	–	–	**13 047**	**10 444**	2 603	25%	**31 341**
1.1 - Mayor and Council		–	40	–	–	5	10	(5)	-53%	40
1.2 - Municipal Manager		–	31 301	–	–	13 042	10 434	2 608	25%	31 301
1.3 - Tourism Services								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Vote 2 - Financial Services		–	**18 988**	–	**981**	**5 126**	**7 069**	(1 943)	-27%	**18 988**
2.1 - Financial Services		–	18 989	–	981	5 126	7 069	(1 943)	-27%	18 989
2.2 - Property Rates		–	(1)	–	–	(0)	(0)	0	-62%	(1)
2.3 - Information & Communication Technology								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Vote 3 - Technical Services		–	**58 868**	–	**10 092**	**19 224**	**16 958**	2 266	13%	**58 868**
3.1 - Public Works		–	460	–	33	100	115	(15)	-13%	460
3.2 - Electricity Services		–	27 110	–	2 055	7 010	6 992	17	0%	27 110
3.3 - Water Services		–	18 121	–	6 876	8 529	6 416	2 112	33%	18 121
3.4 - Water Storage								–		
3.5 - Sewerage Services		–	8 615	–	751	2 329	2 219	110	5%	8 615
3.6 - Storm Water Management								–		
3.7 - Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–		–
3.8 - Solid Waste Removal (Refuse)		–	4 563	–	377	1 256	1 215	41	3%	4 563
								–		
								–		
Vote 4 - Corporate and Community Services		–	**11 433**	–	**22**	**991**	**2 312**	(1 321)	-57%	**11 433**
4.1 - Corporate Services		–	553	–	42	139	136	3	2%	553
4.2 - Cemeteries		–	25	–	1	4	8	(4)	-45%	25
4.3 - Community Halls and Facilities		–	150	–	–	–	38	(38)	-100%	150
4.4 - Disaster Management		–	–	–	–	–	–	–		–
4.5 - Library Services		–	1 862	–	(93)	620	464	156	34%	1 862
4.6 - Sport and Recreation		–	35	–	–	–	–	–		35
4.7 - Housing		–	236	–	–	–	59	(59)	-100%	236
4.8 - Integrated Development Planning								–		
4.9 - Strategic Services (CDW)		–	76	–	1	3	19	(16)	-85%	76
4.10 - Traffic Services		–	8 497	–	70	224	1 588	(1 364)	-86%	8 497
		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	–	**120 629**	–	**11 095**	**38 387**	**36 782**	1 605	4%	**120 629**
Expenditure by Vote	1							–		
Vote 1 - Executive and Council		–	**9 889**	–	**556**	**2 109**	**2 879**	(770)	-27%	**9 889**
1.1 - Mayor and Council		–	4 863	–	361	1 104	1 401	(297)	-21%	4 863
1.2 - Municipal Manager		–	5 026	–	196	1 005	1 478	(473)	-32%	5 026
1.3 - Tourism Services		–	–	–	–	–	–	–		–
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Vote 2 - Financial Services		–	**22 899**	–	**985**	**3 964**	**4 143**	(179)	-4%	**22 899**
2.1 - Financial Services		–	23 019	–	985	3 964	4 173	(209)	-5%	23 019
2.2 - Property Rates		–	(120)	–	–	–	(30)	30	-100%	(120)
2.3 - Information & Communication Technology								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Vote 3 - Technical Services		–	**60 657**	–	**5 085**	**17 396**	**17 094**	302	2%	**60 657**
3.1 - Public Works		–	13 629	–	1 045	2 774	3 415	(641)	-19%	13 629
3.2 - Electricity Services		–	28 257	–	2 500	8 341	9 119	(778)	-9%	28 257
3.3 - Water Services		–	6 986	–	627	2 869	1 689	1 181	70%	6 986
3.4 - Water Storage								–		
3.5 - Sewerage Services		–	5 467	–	525	1 990	1 430	560	39%	5 467
3.6 - Storm Water Management								–		
3.7 - Solid Waste Disposal (Landfill Sites)		–	3 007	–	41	51	755	(703)	-93%	3 007
3.8 - Solid Waste Removal (Refuse)		–	3 311	–	348	1 370	687	682	99%	3 311
								–		
								–		
Vote 4 - Corporate and Community Services		–	**30 897**	–	**1 933**	**5 899**	**8 215**	(2 316)	-28%	**30 897**
4.1 - Corporate Services		–	11 175	–	553	2 430	3 300	(870)	-26%	11 175
4.2 - Cemeteries		–	0	–	0	0	0	(0)	-35%	0
4.3 - Community Halls and Facilities		–	1 745	–	33	191	417	(225)	-54%	1 745
4.4 - Disaster Management		–	1 602	–	71	216	368	(152)	-41%	1 602
4.5 - Library Services		–	2 371	–	181	547	597	(50)	-8%	2 371
4.6 - Sport and Recreation		–	2 219	–	154	411	605	(194)	-32%	2 219
4.7 - Housing		–	236	–	–	–	59	(59)	-100%	236
4.8 - Integrated Development Planning		–	719	–	48	166	178	(12)	-7%	719
4.9 - Strategic Services (CDW)		–	76	–	1	2	10	(7)	-75%	76
4.10 - Traffic Services		–	10 753	–	891	1 935	2 680	(745)	-28%	10 753
								–		
								–		
Vote 15 -		–	**54**	–	–	–	**2**	(2)	-100%	**54**
								–		
		–	54	–	–	–	2	(2)	-100%	54
Total Expenditure by Vote	2	–	**124 396**	–	**8 559**	**29 367**	**32 334**	**(2 966)**	**(0)**	**124 396**
Surplus/ (Deficit) for the year	2	–	**(3 766)**	–	**2 536**	**9 020**	**4 449**	**4 571**	**0**	**(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) - M03 September

Description	Ref	2024/25 Audited Outcome	Budget Year 2025/26 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	–	1 632	5 323	5 871	(548)	-9%	22 803
Service charges - Water		–	5 167	–	261	1 344	1 125	219	19%	5 167
Service charges - Waste Water Management		–	7 964	–	698	2 172	2 073	98	5%	7 964
Service charges - Waste management		–	4 106	–	341	1 148	1 114	34	3%	4 106
Sale of Goods and Rendering of Services		–	410	–	32	118	97	21	22%	410
Agency services		–	230	–	–	–	57	(57)	-100%	230
Interest								–	0%	
Interest earned from Receivables		–	2 339	–	192	531	522	10	2%	2 339
Interest from Current and Non Current Assets		–	5 418	–	338	1 082	1 354	(273)	-20%	5 418
Dividends								–	0%	
Rent on Land		–	63	–	5	15	16	(1)	-4%	63
Rental from Fixed Assets		–	806	–	(32)	63	170	(107)	-63%	806
Licence and permits								–	0%	
Special rating levies								–	0%	
Operational Revenue		–	1 876	–	(93)	619	471	148	31%	1 876
Non-Exchange Revenue								–	0%	
Property rates		–	6 726	–	438	3 177	2 612	565	22%	6 726
Surcharges and Taxes								–	0%	
Fines, penalties and forfeits		–	8 165	–	62	200	1 506	(1 306)	-87%	8 165
Licence and permits		–	102	–	9	25	25	0	0%	102
Transfers and subsidies - Operational		–	35 663	–	208	13 782	12 949	833	6%	35 663
Interest		–	436	–	42	113	109	4	4%	436
Fuel Levy								–	0%	
Operational Revenue		–	7 069	–	628	2 340	1 817	523	29%	7 069
Gains on disposal of Assets								–	0%	
Other Gains		–	1 000	–	–	–	250	(250)	-100%	1 000
Discontinued Operations								–	0%	
Total Revenue (excluding capital transfers and contributions)		**–**	**110 343**	**–**	**4 761**	**32 053**	**32 139**	**(86)**	0%	**110 343**
Expenditure By Type										
Employee related costs		–	46 169	–	2 972	8 848	10 834	(1 987)	-18%	46 169
Remuneration of councillors		–	3 948	–	294	881	1 099	(218)	-20%	3 948
Bulk purchases - electricity		–	23 322	–	2 064	7 300	7 974	(675)	-8%	23 322
Inventory consumed		–	754	–	59	80	124	(44)	-35%	754
Debt impairment		–	9 660	–	1 064	2 129	2 415	(286)	-12%	9 660
Depreciation and amortisation		–	6 580	–	548	1 097	1 645	(548)	-33%	6 580
Interest		–	2 713	–	9	9	678	(670)	-99%	2 713
Contracted services		–	14 042	–	318	1 580	3 399	(1 819)	-54%	14 042
Transfers and subsidies		–	200	–	–	–	–	–	0%	200
Irrecoverable debts written off		–	3 795	–	398	4 463	949	3 514	370%	3 795
Operational costs		–	12 213	–	833	2 982	2 966	16	1%	12 213
Losses on Disposal of Assets		–	–	–	–	–	–	–	0%	–
Other Losses		–	1 000	–	–	–	250	(250)	-100%	1 000
Total Expenditure		**–**	**124 396**	**–**	**8 559**	**29 367**	**32 334**	**(2 966)**	-9%	**124 396**
Surplus/(Deficit)		**–**	**(14 053)**	**–**	**(3 798)**	**2 685**	**(194)**	**2 880**	-1482%	**(14 053)**
Transfers and subsidies - capital (monetary allocations)		–	10 286	–	6 334	6 334	4 643	1 691	36%	10 286
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	0%	–
Surplus/(Deficit) after capital transfers & contributions		**–**	**(3 766)**	**–**	**2 536**	**9 020**	**4 449**	4 571	103%	**(3 766)**
Income Tax								–	0%	
Surplus/(Deficit) after income tax		**–**	**(3 766)**	**–**	**2 536**	**9 020**	**4 449**	4 571	103%	**(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)**	**–**	**2 536**	**9 020**	**4 449**	4 571	103%	**(3 766)**
Share of Surplus/Deficit attributable to Associate								–	0%	
Intercompany/Parent subsidiary transactions								–	0%	
Surplus/ (Deficit) for the year		**–**	**(3 766)**	**–**	**2 536**	**9 020**	**4 449**	4 571	103%	**(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) - M03 September

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	520	(424)	-81%	520
Vote 3 - Technical Services		–	10 849	–	6 727	6 727	10 176	(3 448)	-34%	10 849
Vote 4 - Corporate and Community Services		–	4 963	–	52	102	1 988	(1 885)	-95%	4 963
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	**–**	**16 432**	**–**	**6 780**	**6 926**	**12 783**	**(5 857)**	**-46%**	**16 432**
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Financial Services		–	–	–	–	–	–	–		–
Vote 3 - Technical Services		–	–	–	–	–	–	–		–
Vote 4 - Corporate and Community Services		–	4 065	–	–	–	–	–		4 065
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	–	4 065	–	–	–	–	**–**		4 065
Total Capital Expenditure		**–**	**20 497**	**–**	**6 780**	**6 926**	**12 783**	**(5 857)**	**-46%**	**20 497**
Capital Expenditure - Functional Classification										
Governance and administration		**–**	**620**	**–**	**–**	**97**	**620**	(524)	-84%	**620**
Executive and council		–	100	–	–	–	100	(100)	-100%	100
Finance and administration		–	520	–	–	97	520	(424)	-81%	520
Internal audit								–		
Community and public safety		**–**	**9 028**	**–**	**52**	**102**	**1 988**	(1 885)	-95%	**9 028**
Community and social services		–	2 048	–	12	62	848	(786)	-93%	2 048
Sport and recreation		–	6 930	–	40	40	1 089	(1 049)	-96%	6 930
Public safety		–	50	–	–	–	50	(50)	-100%	50
Housing								–		
Health								–		
Economic and environmental services		**–**	**1 500**	**–**	**789**	**789**	**1 077**	(288)	-27%	**1 500**
Planning and development		–	–	–	–	–	–	–		–
Road transport		–	1 500	–	789	789	1 077	(288)	-27%	1 500
Environmental protection								–		
Trading services		**–**	**9 349**	**–**	**5 938**	**5 938**	**9 099**	(3 161)	-35%	**9 349**
Energy sources		–	–	–	–	–	–	–		–
Water management		–	3 339	–	25	25	3 089	(3 064)	-99%	3 339
Waste water management		–	26	–	–	–	26	(26)	-100%	26
Waste management		–	5 984	–	5 913	5 913	5 984	(71)	-1%	5 984
Other								–		
Total Capital Expenditure - Functional Classification	3	**–**	**20 497**	**–**	**6 780**	**6 926**	**12 783**	**(5 857)**	**-46%**	**20 497**
Funded by:										
National Government		–	6 771	–	5 508	5 508	6 239	(730)	-12%	6 771
Provincial Government		–	2 304	–	–	–	2 054	(2 054)	-100%	2 304
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)								–		
Transfers recognised - capital		**–**	**9 075**	**–**	**5 508**	**5 508**	**8 293**	**(2 785)**	**-34%**	**9 075**
Borrowing	6							–		
Internally generated funds		–	11 422	–	1 271	1 418	4 490	(3 072)	-68%	11 422
Total Capital Funding		**–**	**20 497**	**–**	**6 780**	**6 926**	**12 783**	**(5 857)**	**-46%**	**20 497**

WC052 Prince Albert - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M03 September

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	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**	**520**	**(424)**	**-81%**	**520**
2.1 - Financial Services		–	520	–	–	97	520	(424)	-81%	520
2.2 - Property Rates								–		
2.3 - Information & Communication Technology								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Vote 3 - Technical Services		**–**	**10 849**	**–**	**6 727**	**6 727**	**10 176**	**(3 448)**	**-34%**	**10 849**
3.1 - Public Works		–	1 500	–	789	789	1 077	(288)	-27%	1 500
3.2 - Electricity Services								–		
3.3 - Water Services		–	3 339	–	25	25	3 089	(3 064)	-99%	3 339
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	–	5 913	5 913	5 984	(71)	-1%	5 984
								–		
								–		
Vote 4 - Corporate and Community Services		**–**	**4 963**	**–**	**52**	**102**	**1 988**	**(1 885)**	**-95%**	**4 963**
4.1 - Corporate Services								–		
4.2 - Cemeteries								–		
4.3 - Community Halls and Facilities		–	307	–	12	62	307	(245)	-80%	307
4.4 - Disaster Management		–	541	–	–	–	541	(541)	-100%	541
4.5 - Library Services								–		
4.6 - Sport and Recreation		–	4 065	–	40	40	1 089	(1 049)	-96%	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		**–**	**16 432**	**–**	**6 780**	**6 926**	**12 783**	**(5 857)**	**-46%**	**16 432**
Capital expenditure - Municipal Vote										
Expenditue 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		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
3.1 - Public Works		–	–	–	–	–	–	–		–
3.2 - Electricity Services		–	–	–	–	–	–	–		–
3.3 - Water Services		–	–	–	–	–	–	–		–
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		**–**	**4 065**	**–**	**–**	**–**	**–**	**–**		**4 065**
4.1 - Corporate Services		–	–	–	–	–	–	–		–
4.2 - Cemeteries		–	1 000	–	–	–	–	–		1 000
4.3 - Community Halls and Facilities		–	200	–	–	–	–	–		200
4.4 - Disaster Management								–		
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		**–**	**4 065**	**–**	**–**	**–**	**–**	**–**		**4 065**
Total Capital Expenditure		**–**	**20 497**	**–**	**6 780**	**6 926**	**12 783**	**(5 857)**	**(0)**	**20 497**

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC052 Prince Albert - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2024/25	Budget Year 2025/26			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		–	41 061	–	53 916	41 061
Trade and other receivables from exchange transactions		–	6 993	–	5 908	6 993
Receivables from non-exchange transactions		–	142	–	686	142
Current portion of non-current receivables						
Inventory		–	1 803	–	1 762	1 803
VAT		–	2 535	–	4 220	2 535
Other current assets		–	1 974	–	81	1 974
Total current assets		**–**	**54 508**	**–**	**66 574**	**54 508**
Non current assets						
Investments						
Investment property		–	13 607	–	13 607	13 607
Property, plant and equipment		–	204 900	–	228 810	204 900
Biological assets						
Living and non-living resources						
Heritage assets		–	1 245	–	1 245	1 245
Intangible assets		–	431	–	351	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**	**–**	**244 013**	**220 183**
TOTAL ASSETS		**–**	**274 691**	**–**	**310 587**	**274 691**
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		–	–	–	–	–
Consumer deposits		–	732	–	832	732
Trade and other payables from exchange transactions		–	18 505	–	14 287	18 505
Trade and other payables from non-exchange transactions		–	8 587	–	8 218	8 587
Provision		–	3 517	–	4 869	3 517
VAT		–	2 524	–	4 245	2 524
Other current liabilities						
Total current liabilities		**–**	**33 864**	**–**	**32 451**	**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	–	5 040	4 698
Total non current liabilities		**–**	**32 065**	**–**	**35 179**	**32 065**
TOTAL LIABILITIES		**–**	**65 929**	**–**	**67 630**	**65 929**
NET ASSETS	2	**–**	**208 761**	**–**	**242 957**	**208 761**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		–	198 261	–	232 457	198 261
Reserves and funds		–	10 500	–	10 500	10 500
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	**–**	**208 761**	**–**	**242 957**	**208 761**

4.1.7 Table C7: Monthly Budget Statement – Cash Flow

WC052 Prince Albert - Table C7 Monthly Budget Statement - Cash Flow - M03 September

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	–	879	1 957	2 247	(290)	-13%	5 785
Service charges		–	42 451	–	4 250	11 373	10 857	515	5%	42 451
Other revenue		–	2 648	–	395	640	573	67	12%	2 648
Transfers and Subsidies - Operational		–	37 519	–	2 502	20 160	13 413	6 747	50%	37 519
Transfers and Subsidies - Capital		–	10 286	–	3 644	3 644	4 643	(999)	-22%	10 286
Interest		–	7 670	–	387	1 217	1 862	(645)	-35%	7 670
Dividends								–		
Payments										
Suppliers and employees		–	(99 374)	–	(7 546)	(21 039)	(26 193)	(5 153)	20%	(99 374)
Interest								–		
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		**–**	**6 986**	**–**	**4 511**	**17 951**	**7 402**	**(10 549)**	**-143%**	**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)	–	(7 795)	(8 044)	(12 783)	(4 740)	37%	(20 497)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**(20 497)**	**–**	**(7 795)**	**(8 044)**	**(12 783)**	**(4 740)**	**37%**	**(20 497)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits		–	732	–	8	32	1 074	(1 041)	-97%	732
Payments										
Repayment of borrowing		–	(30)	–	–	–	(7)	(7)	100%	(30)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**703**	**–**	**8**	**32**	**1 066**	**1 034**	**97%**	**703**
NET INCREASE/ (DECREASE) IN CASH HELD		**–**	**(12 809)**	**–**	**(3 276)**	**9 940**	**(4 314)**			**(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	47 789	61 005	46 751			38 257

4.1.8 Supporting Table SC2 – Performance Indicators

WC052 Prince Albert - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September

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
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	7.5%	0.0%	1.9%	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%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	15.2%	0.0%	11.3%	15.2%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	161.0%	0.0%	205.2%	161.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	121.3%	0.0%	166.1%	121.3%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		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%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	41.8%	0.0%	27.6%	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%	1.7%	6.0%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' Analysis

5.1 Supporting Table SC3 – Debtors’ Age Analysis

WC052 Prince Albert - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2025/26											
R thousands		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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	426	420	314	224	216	212	1 194	4 163	7 171	6 010	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	158	665	1 444	75	45	20	110	230	2 747	480	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	327	143	1 123	44	39	35	232	2 031	3 973	2 381	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	568	341	248	173	165	156	933	3 684	6 270	5 112	–	–
Receivables from Exchange Transactions - Waste Management	1600	318	213	195	119	117	108	702	2 469	4 240	3 515	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	(80)	22	21	11	11	11	75	626	697	734	–	–
Interest on Arrear Debtor Accounts	1810	99	192	475	189	197	187	1 124	3 540	6 003	5 237	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(853)	19	1 400	13	10	6	42	583	1 220	654	–	–
Total By Income Source	**2000**	**963**	**2 015**	**5 220**	**847**	**800**	**735**	**4 413**	**17 328**	**32 322**	**24 124**	**–**	**–**
2024/25 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(162)	103	505	45	40	20	77	439	1 066	621	–	–
Commercial	2300	107	547	1 265	95	81	81	596	2 918	5 690	3 772	–	–
Households	2400	1 017	1 364	3 449	707	679	635	3 741	13 969	25 560	19 730	–	–
Other	2500	2	2	1	0	0	0	0	1	5	1	–	–
Total By Customer Group	**2600**	**963**	**2 015**	**5 220**	**847**	**800**	**735**	**4 413**	**17 328**	**32 322**	**24 124**	**–**	**–**

5.1.1 Top 50 Outstanding Debtors

PRINCE ALBERT MUNICIPALITY_ TOP 50 OUTSTANDING DEBTORS AS AT September 2025

Account No	Current	30 Days	60 Days	90 Days	120 Days +	Total Outstanding	Customer Type
3000019047	R 7 034.82	R 7 023.89	R 7 085.92	R 3 866.59	R 372 874.54	R 397 885.76	Business
1000010689	R 1 365.22	R 1 365.22	R 1 423.31	R 1 423.31	R 167 433.73	R 173 010.79	Government
1000030102	R 44 433.46	R 62 125.09	R 49 347.04	R -	R -	R 155 905.59	Business
1000020454	R 4 891.76	R 4 852.69	R 5 650.38	R 5 021.34	R 133 655.97	R 154 072.14	Business
1000004226	-R 4 863.54	R 8 138.67	R 145 569.35	R -	R -	R 148 844.48	Residential
2000017038	R 961.59	R 961.59	R 107 037.46	R 1 002.51	R 15 763.06	R 125 726.21	Government
2000007553	R 1 813.05	R 2 091.02	R 3 913.79	R 1 550.13	R 112 094.31	R 121 462.30	Residential
2000017358	R 2 019.00	R 1 591.93	R 1 391.63	R 1 913.48	R 89 407.39	R 96 323.43	Residential
2000020510	R 2 377.82	R 2 361.26	R 2 376.17	R 2 003.76	R 79 113.08	R 88 232.09	NGO
2000017261	R 1 582.74	R 1 401.46	R 1 332.72	R 1 224.12	R 82 265.56	R 87 806.60	Residential
2000055007	R 1 106.79	R 1 102.06	R 1 123.48	R 1 118.55	R 83 251.46	R 87 702.34	Residential
2000017074	R 1 365.79	R 1 358.47	R 1 377.76	R 1 282.25	R 79 683.38	R 85 067.65	Residential
2000017351	R 1 332.73	R 1 465.01	R 1 822.32	R 1 768.31	R 76 680.33	R 83 068.70	Residential
1000010497	R 26 502.94	R 18 495.90	R 26 346.54	R 10 763.39	R -	R 82 108.77	Business
2000017466	R 1 280.65	R 1 294.79	R 1 284.57	R 1 201.78	R 75 636.24	R 80 698.03	Residential
2000017389	R 2 850.27	R 1 318.60	R 1 243.46	R 4 606.47	R 69 848.95	R 79 867.75	Residential
1000011937	R 1 431.18	R 1 301.12	R 1 270.11	R 1 260.80	R 72 857.07	R 78 120.28	Residential
2000017293	R 1 199.40	R 1 193.33	R 1 212.17	R 1 133.97	R 71 361.31	R 76 100.18	Residential
2000027219	R 1 170.71	R 1 164.80	R 1 183.27	R 1 107.28	R 71 211.44	R 75 837.50	Residential
2000007514	R 2 146.97	R 2 131.14	R 2 138.29	R 1 951.27	R 65 626.57	R 73 994.24	Residential
2000017272	R 1 213.58	R 1 155.18	R 1 277.95	R 1 461.14	R 65 627.66	R 70 735.51	Residential
2000017209	R 1 306.83	R 1 286.96	R 1 337.43	R 2 542.27	R 63 725.09	R 70 198.58	Residential
2000017444	R 1 297.56	R 2 022.35	R 1 166.02	R 1 233.40	R 62 681.31	R 68 400.64	Residential
2000007529	R 2 103.20	R 12 457.43	R 1 492.40	R 1 288.72	R 49 124.06	R 66 465.81	Residential
2000017280	R 1 843.56	R 1 307.17	R 1 114.55	R 1 233.83	R 59 788.01	R 65 287.12	Residential
2000027349	R 1 125.60	R 1 119.50	R 1 134.89	R 1 064.91	R 60 811.27	R 65 256.17	Residential
1000010526	R 1 311.97	R 1 245.80	R 7 233.04	R 1 150.30	R 53 926.08	R 64 867.19	Residential
2000017321	R 1 481.77	R 1 471.91	R 1 482.73	R 1 345.40	R 58 525.01	R 64 306.82	Business
2000017227	R 1 422.41	R 1 617.23	R 1 280.73	R 1 184.56	R 58 431.14	R 63 936.07	Residential
1000010756	R 501.72	R 501.72	R 38 705.10	R 1 715.02	R 22 321.96	R 63 745.52	Government
2000017151	R 1 346.14	R 1 337.48	R 1 361.04	R 1 344.61	R 57 153.17	R 62 542.44	Residential
2000017269	R 1 750.09	R 1 217.31	R 1 093.49	R 1 020.34	R 57 293.25	R 62 374.48	Residential
2000010687	R 2 098.91	R 1 764.87	R 2 128.61	R 1 022.16	R 55 018.12	R 62 032.67	Residential
2000007527	R 1 159.36	R 3 303.02	R 3 164.44	R 2 924.79	R 51 160.39	R 61 712.00	Residential
2000027374	R 3 199.66	R 1 346.71	R 1 200.36	R 3 520.04	R 52 331.33	R 61 598.10	Residential
2000017311	R 1 073.23	R 1 067.08	R 1 089.57	R 1 126.61	R 55 924.36	R 60 280.85	Residential
2000017051	R 1 579.07	R 4 054.77	R 1 085.71	R 1 296.20	R 52 143.42	R 60 159.17	Residential
2000017078	R 1 260.43	R 1 266.20	R 1 143.90	R 1 167.68	R 55 181.98	R 60 020.19	Residential
2000017203	R 1 116.91	R 1 552.33	R 1 215.81	R 982.37	R 55 087.04	R 59 954.46	Residential
1000011273	R 1 109.32	R 1 203.96	R 1 120.65	R 1 614.26	R 54 829.79	R 59 877.98	Residential
2000017237	R 1 065.78	R 1 109.83	R 1 179.33	R 1 066.91	R 55 352.15	R 59 774.00	Residential
3000009142	R 1 137.38	R 1 130.17	R 1 140.36	R 1 044.92	R 55 258.10	R 59 710.93	Government
2000017326	R 1 073.80	R 1 134.34	R 1 134.52	R 1 023.75	R 55 003.03	R 59 369.44	Residential
2000007544	R 1 085.82	R 1 089.55	R 1 101.55	R 1 027.87	R 55 015.79	R 59 320.58	Residential
1000010480	R 1 621.41	R 1 609.81	R 1 617.33	R 1 459.01	R 52 910.59	R 59 218.15	Residential
2000017339	R 1 135.20	R 1 262.83	R 1 163.21	R 1 008.66	R 53 517.73	R 58 087.63	Residential
2000017344	R 1 212.11	R 1 380.71	R 1 345.42	R 934.79	R 53 098.42	R 57 971.45	Residential
2000027224	R 2 501.73	R 991.30	R 5 757.46	R 905.05	R 47 187.17	R 57 342.71	Residential
1000002263	R 1 909.23	R 2 366.42	R 1 887.57	R 1 689.83	R 49 369.26	R 57 222.31	Business
2000017048	R 1 960.66	R 2 199.62	R 3 250.70	R 3 681.74	R 45 723.17	R 56 815.89	Residential
						R 4 210 419.69	

95.1.2 Collection rate – SEPTEMBER 2025 YTD

The municipality currently has a year-to-date collection rate of 72.72%. This is an improvement on the previous reported collection rate and it is anticipated that the rate will grow in the next reporting period. 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 September 2025	DAGEO	R	33 403 532.80
Billed Revenue (Exchange transactions)	TB	R	9 678 165.38
Billed Revenue (Non-exchange transactions)	TB	R	3 873 172.57
Gross Debtors Closing Balance at 30 September 2025	DAGEO	R	32 322 420.22
Bad Debts Written Off	TB	R	4 778 575.56
			72.72%

5.1.3 Outstanding Debt Per Town

OUTSTANDING DEBT IN THE MUNICIPAL AREA PER TOWN_SEPTEMBER 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 456 935.94	R 1 288 140.93	R 3 811 609.59	R 298 184.87	R 214 076.10	R 205 377.16	R 136 425.30	R 792 415.94	R 2 484 851.32	R 9 688 017.15	**29.97**
Leeu Gamka	R 512 247.90	R 533 258.80	R 596 703.28	R 421 072.16	R 458 903.46	R 385 978.11	R 405 416.44	R 2 305 454.41	R 11 133 369.75	R 16 752 404.31	**51.83**
Klaarstroom	R 113 184.59	R 146 144.03	R 154 519.18	R 68 285.21	R 72 175.75	R 93 685.56	R 65 321.75	R 396 295.86	R 1 523 640.09	R 2 633 252.02	**8.15**
Welgemoed	R 8 630.56	R 5 385.17	R 31 555.50	R 612.25	R 594.86	R 2 049.01	R 605.45	R 6 360.60	R 66 115.59	R 121 908.99	**0.38**
Farms	-R 48 357.85	R 35 847.51	R 668 306.21	R 27 481.99	R 27 166.39	R 28 034.40	R 27 101.26	R 250 723.86	R 2 110 533.98	R 3 126 837.75	**9.67**
	R 1 042 641.14	**R 2 008 776.44**	**R 5 262 693.76**	**R 815 636.48**	**R 772 916.56**	**R 715 124.24**	**R 634 870.20**	**R 3 751 250.67**	**R 17 318 510.73**	**R 32 322 420.22**	**100**

Section 6 – Creditors' Analysis

6.1 Supporting Table SC4 - Creditors' Age Analysis

WC052 Prince Albert - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	2 374	–	–	–	–	–	–	–	**2 374**	–
Bulk Water	0200	–	–	–	–	–	–	–	–	**–**	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	**–**	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	**–**	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	**–**	–
Loan repayments	0600	–	–	–	–	–	–	–	–	**–**	–
Trade Creditors	0700	82	–	–	–	–	–	–	–	**82**	–
Auditor General	0800	–	–	–	–	–	–	–	–	**–**	–
Other	0900	66	–	–	–	–	–	–	–	**66**	–
Medical Aid deductions	0910									**–**	
Total By Customer Type	**1000**	**2 521**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**2 521**	–

6.1.1 Outstanding Creditors September 2025

Outstanding creditors: 30 days and older				
Sept-25				
Name of supplier	**Invoice(s) date(s)**	**Outstanding Amount**	**Dispute/Reason for non-payment**	**Remedial action**
RFQ 87/2025 (PROVISION OF LABORATORY TESTING SERVICES AND ANALYSIS OF DRINKING WATER QUALITY AND WASTE WATER)	20250916	9781.99	Within 30 days payment as per MFMA Section 65(2) (e)	None
RFQ 46_2025 (TYRE BALANCE AND FITMENT FOR CCA3961)	20250915	5280	Within 30 days payment as per MFMA Section 65(2) (e)	None
ELECTRICAL EQUIPMENT (QU137691)	20250925	1921.65	Within 30 days payment as per MFMA Section 65(2) (e)	None
GAURD AD HOC: 12 HOUR SHIFT	20250923	1955	Within 30 days payment as per MFMA Section 65(2) (e)	None
Motor Vehicle Licensing	20250912	592	Within 30 days payment as per MFMA Section 65(2) (e)	None
Drukwerk en Skryfbehoeftes	20250922	5519	Within 30 days payment as per MFMA Section 65(2) (e)	None
Drukwerk en Skryfbehoeftes	20250922	4739	Within 30 days payment as per MFMA Section 65(2) (e)	None
Internet and Wireless Services - 2025/2026 financial year	20250929	9953.25	Within 30 days payment as per MFMA Section 65(2) (e)	None
Monthly Support Fees - 2025/2026 financial year	20250929	44728.96	Within 30 days payment as per MFMA Section 65(2) (e)	None
ALB-ENC-UT8-S (GEO-Q344168)	20250918	1694	Within 30 days payment as per MFMA Section 65(2) (e)	None
VEHICLE PARTS FOR NISSAN NP 200 (10Q10786)	20250918	1873	Within 30 days payment as per MFMA Section 65(2) (e)	None
VEHICLE PARTS (10Q10829)	20250918	490	Within 30 days payment as per MFMA Section 65(2) (e)	None
D/PAD NISS.MIRCA	20250918	1735	Within 30 days payment as per MFMA Section 65(2) (e)	None
Eskom Bulk purchases for August 2025	20250918	2373796.89	Within 30 days payment as per MFMA Section 65(2) (e)	None
TENDER 37 OF 2023 (REFUSE BAGS -QT-000001)	20250925	55618.6	Within 30 days payment as per MFMA Section 65(2) (e)	None
BIB - KOERANTE	20250930	558.9	Within 30 days payment as per MFMA Section 65(2) (e)	None
BIB - ONTHAAL (PLATTER)	20250930	450	Within 30 days payment as per MFMA Section 65(2) (e)	None
PAXI VAN BOEKE	20250930	469.6	Within 30 days payment as per MFMA Section 65(2) (e)	None
KANTOORBENODIGHEDE	20250930	191.89	Within 30 days payment as per MFMA Section 65(2) (e)	None
BIB - SKRYFBEHOEFTES	20250930	121.96	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				
				Sept-25
Town	**Registration Number**	**Description**	**Type**	**Amount**
LG- SHELL	CCA 3921	Technical	DIESEL	R 2 000.10
	CCA 1561	Fire Brigade	PETROL	R 918.05
	CCA 3921	Technical	DIESEL	R 832.15
	CCA 3921	Technical	DIESEL	R 2 000.05
	CCA 3514	Technical	PETROL	R 1 217.55
	CCA 3921	Technical	DIESEL	R 2 000.05
	CCA 3921	Technical	DIESEL	R 2 000.00
	CCA 3921	Technical	DIESEL	R 422.40
	CCA 3921	Technical	DIESEL	R 2 000.00
	GENERATORS	technical	DIESEL	R 2 000.00
	CCA 3921	Technical	DIESEL	R 1 204.40
	CCA 3921	Technical	DIESEL	R 2 000.05
	CCA 3921	Technical	DIESEL	R 2 000.00
	CCA 3921	Technical	DIESEL	R 2 000.00
	CCA 3921	Technical	DIESEL	R 2 000.05
	CCA 3514	Technical	PETROL	R 1 158.00
	CCA 3921	Technical	DIESEL	R 2 000.00
	CCA 3921	Technical	DIESEL	R 2 000.00
	GENERATORS	technical	DIESEL	R 1 742.90
	CCA 3921	Technical	DIESEL	R 1 594.05
	CCA 3921	Technical	DIESEL	R 1 302.75
	CCA 3921	Technical	DIESEL	R 2 000.05
	CCA 3921	Technical	DIESEL	R 1 051.90
	CCA 3984	Technical-generator	DIESEL	R 2 000.00
	CCA 3514	Technical	PETROL	R 1 274.40
	CCA 3984	Technical-generator	DIESEL	R 2 000.00
	CCA 3984	Technical-generator	DIESEL	R 2 000.00
	CCA 3984	Technical-generator	DIESEL	R 2 000.00
	CCA 3921	Technical	DIESEL	R 1 200.10
	CCA 3984	Technical-generator	DIESEL	R 2 000.00
	CCA 3984	Technical-generator	DIESEL	R 1 177.10
	CCA 1561	Fire Brigade	DIESEL	R 718.10
	CCA 3984	Technical-generator	DIESEL	R 1 470.95
	CCA 3921	Technical	DIESEL	R 2 000.00
	CCA 3514	Technical	PETROL	R 1 178.05
	CCA 3921	Technical	DIESEL	R 1 117.15
	CCA 3921	Technical	DIESEL	R 2 000.00
BP-Garage	CCA 4208	Sewerage truck	DIESEL	R 1 291.31
	CCA 3680	Technical -Water	DIESEL	R 790.78
	CCA 3991	Finance Car	PETROL	R 196.58
	CCA 3961	Traffic Car	PETROL	R 448.17
	CCA 3761	Traffic Car	PETROL	R 912.84
	CCA 3019	Technical	PETROL	R 4 979.24
	CCA 3991	Finance Car	PETROL	R 463.80
	CCA 3920	Technical-Water	DIESEL	R 865.13
	CCA 1626	Refuse truck	DIESEL	R 4 290.83
	CCA 3995	Technical- Elec	DIESEL	R 1 316.79
	CCA 3961	Traffic Car	PETROL	R 364.74
	CCA 1561	Fire Brigade	DIESEL	R 577.61
	CCA 2811	Technical	DIESEL	R 1 633.24
	CCA 1852	Refuse truck	PETROL	R 1 327.60
	CCA 3308	Technical	DIESEL	R 1 298.88
	CCA 3991	Finance Car	PETROL	R 439.93
	BOZER	technical	DIESEL	R 11 814.20
	CCA 3761	Traffic Car	PETROL	R 815.87
	CCA 3680	Technical -Water	DIESEL	R 1 099.13
	CCA 3920	Technical-Water	DIESEL	R 1 044.55
	CCA 3920	Technical-Water	PETROL	R 422.40
	CCA 3813	Sewerage truck	DIESEL	R 4 507.70
	CCA 3813	Sewerage truck	PETROL	R 528.00
	CCA 3813	Sewerage truck	OIL	R 100.00
	CCA 3759	Technical	PETROL	R 809.53
	CCA 3961	Traffic Car	PETROL	R 565.80
	CCA 4208	Sewerage truck	DIESEL	R 1 155.22
	CCA 3961	Traffic Car	PETROL	R 419.48
	CCA 3145	Technical	DIESEL	R 1 821.19
	CCA 1561	Fire Brigade	DIESEL	R 526.24
	CCA 1561	Fire Brigade	PETROL	R 422.40
	CCA 3920	Technical-Water	DIESEL	R 554.78
	CCA 1852	Refuse truck	PETROL	R 1 182.09
	CCA 3961	Traffic Car	PETROL	R 487.24
	CCA 3680	Technical -Water	DIESEL	R 870.64
	CCA 3019	Technical	DIESEL	R 4 723.20
	TLB	technical	DIESEL	R 1 999.49
	TLB	technical	DIESEL	R 1 859.17
	CCA 3995	Technical- Elec	DIESEL	R 1 325.84
	CCA 3813	Sewerage truck	DIESEL	R 3 278.49
	CCA 1626	Refuse truck	DIESEL	R 4 068.84
	CCA 3991	Finance Car	PETROL	R 667.12
	CCA 3961	Traffic Car	PETROL	R 435.49
	CCA 3920	Technical-Water	DIESEL	R 846.63
	CCA 1852	Refuse truck	PETROL	R 1 262.17
	CCA 3145	Technical	DIESEL	R 1 317.77
	CCA 3921	Technical	DIESEL	R 640.19
	CCA 3019	Technical	DIESEL	R 5 351.78
	CCA 4208	Sewerage truck	DIESEL	R 1 289.43
	CCA 3308	Technical	DIESEL	R 1 279.59
	CCA 3680	Technical -Water	DIESEL	R 899.57
	CCA 3921	Technical	DIESEL	R 674.83
	CCA 3761	Traffic Car	PETROL	R 782.43
	CCA 3759	Technical	PETROL	R 1 121.26
	CCA 3920	Technical-Water	DIESEL	R 857.06
	CCA 3961	Traffic Car	PETROL	R 567.92
	CCA 3991	Finance Car	PETROL	R 490.83
	FIRE TANKER	Fire Brigade	DIESEL	R 2 000.00
	CCA 2811	Technical	DIESEL	R 2 000.00
	CCA 1561	Fire Brigade	DIESEL	R 816.92
	CCA 3019	Technical	DIESEL	R 4 179.64
	CCA 1626	Refuse truck	DIESEL	R 5 532.05
	CCA 3961	Traffic Car	PETROL	R 394.94
	CCA 1852	Refuse truck	PETROL	R 1 265.02
	CCA 3145	Technical	DIESEL	R 1 844.41
	CCA 3920	Technical-Water	DIESEL	R 1 158.56
	CCA 4208	Sewerage truck	DIESEL	R 1 149.51
Total				**R 166 004.43**

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 - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		–	33 611	–	207	13 774	12 436	1 338	10.8%	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	–	174	632	1 900	(1 268)	-66.7%	1 900
Integrated City Development Grant	3							–		
Integrated National Electrification Programme Grant								–		
Infrastructure Skills Development Grant								–		
Integrated Urban Development Grant								–		
Municipal Demarcation Transition Grant								–		
Municipal Emergency Housing Grant								–		
Municipal Infrastructure Grant		–	410	–	33	100	102	(2)	-2.1%	410
Water Services Infrastructure Grant								–		
Provincial Government:		–	50	–	–	–	13	(13)	-100.0%	50
Infrastructure (Monetary)		–	50	–	–	–	13	(13)	-100.0%	50
Capacity Building (In Kind)								–		
Other grant providers:		–	2 002	–	1	7	501	(493)	-98.5%	2 002
Other Grants Received		–	2 002	–	1	7	501	(493)	-98.5%	2 002
								–		
Total Operating Transfers and Grants	5	–	35 663	–	208	13 782	12 949	833	6.4%	35 663
Capital Transfers and Grants										
National Government:		–	7 786	–	6 334	6 334	3 893	2 441	62.7%	7 786
Municipal Emergency Housing Grant								–		
Municipal Infrastructure Grant		–	7 786	–	6 334	6 334	3 893	2 441	62.7%	7 786
Water Services Infrastructure Grant		–	–	–	–	–	–	–		–
Provincial Government:		–	2 500	–	–	–	750	(750)	-100.0%	2 500
Infrastructure (Monetary)		–	2 500	–	–	–	750	(750)	-100.0%	2 500
								–		
Total Capital Transfers and Grants	5	–	10 286	–	6 334	6 334	4 643	1 691	36.4%	10 286
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	45 949	–	6 543	20 116	17 592	2 524	14.3%	45 949

8.2 Supporting Table SC7 – Grant Expenditure

WC052 Prince Albert - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<u>EXPENDITURE</u>										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		–	36 633	–	1 998	6 659	8 329	(1 669)	-20.0%	36 633
Local Government Equitable Share		–	34 323	–	1 809	5 994	7 590	(1 596)	-21.0%	34 323
Municipal disaster recovery grant								–		
Municipal disaster relief grant								–		
Energy efficiency and demand side management grant								–		
Local government financial management grant		–	1 900	–	156	565	637	(71)	-11.2%	1 900
Municipal infrastructure grant		–	410	–	33	100	102	(2)	-2.1%	410
Water services infrastructure grant								–		
Provincial Government:		–	4 164	–	168	502	1 171	(669)	-57.1%	4 164
Infrastructure (Monetary)		–	50	–	2	5	154	(149)	-97.0%	50
Infrastructure (In Kind)								–		
Capacity Building (Monetary)		–	4 114	–	166	497	1 017	(519)	-51.1%	4 114
Capacity Building (In Kind)								–		
District Municipality:		–	–	–	–	–	–	–		–
Infrastructure (Monetary)								–		
Infrastructure (In Kind)								–		
Capacity Building (Monetary)								–		
Capacity Building (In Kind)								–		
Other grant providers:		–	43	–	0	2	9	(6)	-73.5%	43
Expenditure on Other Grants		–	43	–	0	2	9	(6)	-73.5%	43
								–		
Total operating expenditure of Transfers and Grants:		–	40 840	–	2 167	7 163	9 508	(2 344)	-24.7%	40 840
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		–	6 771	–	5 508	5 508	6 239	(730)	-11.7%	6 771
Municipal Disaster Recovery Grant								–		
Municipal Disaster Response Grant								–		
Municipal Emergency Housing Grant								–		
Municipal Infrastructure Grant		–	6 771	–	5 508	5 508	6 239	(730)	-11.7%	6 771
Urban Settlements Development Grant								–		
Water Services Infrastructure Grant		–	–	–	–	–	–	–		–
Provincial Government:		–	2 304	–	–	–	2 054	(2 054)	-100.0%	2 304
Infrastructure (Monetary)		–	2 304	–	–	–	2 054	(2 054)	-100.0%	2 304
Infrastructure (In Kind)								–		
Capacity Building (Monetary)		–	–	–	–	–	–	–		–
Capacity Building (In Kind)								–		
District Municipality:		–	–	–	–	–	–	–		–
Infrastructure (Monetary)								–		
Infrastructure (In Kind)								–		
Capacity Building (Monetary)								–		
Capacity Building (In Kind)								–		
Other grant providers:		–	–	–	–	–	–	–		–
Expenditure on Oteher Grants		–	–	–	–	–	–	–		–
								–		
Total capital expenditure of Transfers and Grants		–	9 075	–	5 508	5 508	8 293	(2 785)	-33.6%	9 075
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	49 915	–	7 675	12 672	17 801	(5 129)	-28.8%	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 - M03 September

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	9 194	100.0%	0%
September	–	3 589	–	6 780	6 780	12 783	6 004	47.0%	33%
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	–	6 926					

9.1.1 Capital Commitments

The total capital commitments to date are R 2 270 067.19.

See below the capital commitments breakdown:

Prince Albert Municipality

CAPITAL EXPENDITURE FOR 2025/2026 UP TO SEPTEMBER 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	1744244	829369.46	829369.46	688712.03	914874.54	4235461.54	16.38
WATER RESERVOIRS & R	1003	3230435	0	3230435	2980435	25201.17	25201.17	540972.81	2955233.83	3205233.83	0.78
REFUSE SITES	1009	1330000	0	1330000	1330000	1259294.38	1259294.38	0.00	70705.62	70705.62	94.68
OTHER INFRASTRUCTURE	1011	1586957	0	1586957	508799	0.00	0.00	413548.54	508799.00	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	161145.62	100000.00	1999984.00	0.00
OTHER ASSETS	1020	6784908	0	6784908	6119708	4665660.60	4812160.60	465688.19	1307547.40	1972747.40	70.92
GRAND TOTAL:		20497115	0	20497115	12783186	6779525.61	6926025.61	2270067.19	5857160.39	13571089.39	

9.1.2 Top 15 Capital Projects

Top 15 Capital Projects_September 2025

Number	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	SDBIP/Year to date Budget	Variance R'000	% Variance	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	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	Dozer was delivered on the 10 of September 2025 and the service provider was paid on the 11 of October 2025. The project is complete	**None**	**N/A**
2	MIG: New High Mast Light (Klaarstroom)	R 1 792 913.00	R -	R 1 461 792.00	R 149 409.42	-R 1 312 382.58	-73%	Practical Completed	Practical Completed. Defect liabilty period ending of the 30 of November 2025	**None**	**N/A**
3	MIG - High Mast Lights (Prince Albert)	R 3 348 892.00	R -	R 1 926 635.06	R 279 074.33	-R 1 647 560.73	-49%	Practical Completed	Practical Completed. Defect liabilty period ending of the 30 of November 2025	**None**	**N/A**
4	MIG - High Mast Lights (Leeu-Gamka)	R 920 548.00	R -	R 774 177.00	R 76 712.33	-R 697 464.67	-76%	Practical Completed	Practical Completed. Defect liabilty period ending of the 30 of November 2025	**None**	**N/A**
5	PT (ERG) - PV Plant Study	R 347 826.00	R -	R 287 555.00	R 28 985.50	-R 258 569.50	-74%	Concept report was done in 2023/24 FY	fesibility stage	**None**	**N/A**
6	WSIG: 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 competed, phase 2 Contractor on site	Phase 1 Practical completed, phase 2 Contractor is on site and Practical Completion date 30 November 2025	**None**	**N/A**
7	MIG - Upgrading of Road and Stormwater in Klaarstroom	R 2 391 354.00	R -	R 789 244.00	R 199 279.50	-R 589 964.50	-25%	Practical Completed	The project is Practical Completed	**Contractor progress slow**	**Writing notices and meetings with the contractor**
8	PT - Surface Water Supply Security	R 869 565.00	R -	R -	R 72 463.75	R 72 463.75	8%	Project Kick-Off	Planning stage	**None**	**N/A**
9	MIG - Upgrading of Klaarstroom Water Treatment Plant	R 495 652.00	R -	R 25 201.17	R 41 304.33	R 16 103.16	3%	Stage 2: Concept	Stage 2: Concept	**None**	**N/A**
10	PT - Installation of Smart Meters	R 1 000 000.00	R -	R -	R 83 333.33	R 83 333.33	8%				
11	Water reslience grant - upgrade and refurbishment of supply	R 1 304 348.00	R -	R -	R 108 695.67	R 108 695.67	8%	Planning Stage	Planning Stage	**None**	**None**
13	Leeu Gamka: Upgrading of roads in bitterwater central	R 666 891.00	R -	R 40 125.46	R 55 574.25	R 15 448.79	2%	Stage 2: Concept	Stage 2: Concept	**None**	**None**
	Totals	**R 23 058 794.00**	**R -**	**R 16 890 069.32**	**R 2 282 937.50**	**-R 14 607 131.82**					

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 - M03 September

Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							
R thousands		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		–	3 552	–	266	799	985	(186)	-19%	3 552
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Motor Vehicle Allowance								–		
Cellphone Allowance		–	396	–	27	82	114	(32)	-28%	396
Housing Allowances								–		
Other benefits and allowances								–		
Sub Total - Councillors		–	3 948	–	294	881	1 099	(218)	-20%	3 948
% increase	4		0.0%							0.0%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	4 168	–	218	655	1 072	(417)	-39%	4 168
Pension and UIF Contributions		–	216	–	12	36	54	(18)	-33%	216
Medical Aid Contributions		–	71	–	6	17	35	(18)	-51%	71
Overtime								–		
Performance Bonus		–	690	–	–	–	173	(173)	-100%	690
Motor Vehicle Allowance		–	540	–	26	78	152	(74)	-49%	540
Cellphone Allowance		–	126	–	8	24	32	(8)	-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	2							–		
Entertainment								–		
Scarcity								–		
Acting and post related allowance								–		
In kind benefits								–		
Sub Total - Senior Managers of Municipality		–	5 858	–	270	811	1 518	(707)	-47%	5 858
% increase	4		0.0%							0.0%
Other Municipal Staff										
Basic Salaries and Wages		–	26 951	–	1 905	5 682	6 322	(640)	-10%	26 951
Pension and UIF Contributions		–	4 391	–	320	952	1 029	(77)	-7%	4 391
Medical Aid Contributions		–	1 211	–	80	240	286	(46)	-16%	1 211
Overtime		–	2 204	–	163	481	451	31	7%	2 204
Performance Bonus		–	2 143	–	–	–	410	(410)	-100%	2 143
Motor Vehicle Allowance		–	553	–	31	93	138	(45)	-33%	553
Cellphone Allowance		–	290	–	17	52	69	(18)	-25%	290
Housing Allowances		–	100	–	8	25	26	(1)	-6%	100
Other benefits and allowances		–	1 606	–	177	512	372	140	38%	1 606
Payments in lieu of leave		–	377	–	–	–	94	(94)	-100%	377
Long service awards								–		
Post-retirement benefit obligations	2	–	320	–	–	–	80	(80)	-100%	320
Entertainment								–		
Scarcity								–		
Acting and post related allowance								–		
In kind benefits								–		
Sub Total - Other Municipal Staff		–	40 145	–	2 702	8 037	9 277	(1 240)	-13%	40 145
% increase	4		0.0%							0.0%
Total Parent Municipality		–	49 952	–	3 266	9 729	11 894	(2 165)	-18%	49 952
Board Fees	5							–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Entertainment								–		
Scarcity								–		
Acting and post related allowance								–		
In kind benefits								–		
Sub Total - Executive members Board	2	–	–	–	–	–	–	–		–
% increase	4									
Post-retirement benefit obligations	2							–		
% increase	4									
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		–	49 952	–	3 266	9 729	11 894	(2 165)	-18%	49 952
% increase	4		0.0%							0.0%
TOTAL MANAGERS AND STAFF		–	46 004	–	2 972	8 848	10 795	(1 947)	-18%	46 004

10.2 Overtime September 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**	**29 921.33**	-	-	-	-	-	-	-	-	-	**86 282.42**	**66.43**	**79 166.67**	**86 282.42**	**0.99**
Corporate Services	1201	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
Cemeteries	2104	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
Community Halls and Facilities	2106	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
Disaster Management	2109	**130 000.00**	754.37	6 302.60	2 512.86	-	-	-	-	-	-	-	-	-	9 569.83	7.36	21 666.67	9 569.83	-55.83%
Library Services	2115	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
Sport and Recreation	2205	**65 000.00**	11 928.16	6 857.93	8 027.51	-	-	-	-	-	-	-	-	-	26 813.60	41.25	10 833.33	26 813.60	147.51%
Housing	2401	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
Integrated Development Planning	3102	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
Strategic Services (CDW)	3105	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
Traffic Services	3201	**280 000.00**	10 980.39	19 537.64	19 380.96	-	-	-	-	-	-	-	-	-	49 898.99	17.82	46 666.67	49 898.99	6.93%
3 **Financial Services**		**50 000.00**	**5 129.21**	-	**804.00**	-	-	-	-	-	-	-	-	-	**5 933.21**	**11.87**	**8 333.33**	**5 933.21**	- **0.29**
Financial Services	1203	**50 000.00**	5 129.21	-	804.00	-	-	-	-	-	-	-	-	-	5 933.21	11.87	8 333.33	5 933.21	-28.80%
Property Rates	1204	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
4 **Technical Services**		**1 668 702.00**	**132 376.23**	**124 064.23**	**132 530.32**	-	-	-	-	-	-	-	-	-	**388 970.78**	**123.77**	**278 117.00**	**388 970.78**	**2.43**
Public Works	3205	**600 000.00**	43 368.29	39 485.51	47 831.69	-	-	-	-	-	-	-	-	-	130 685.49	21.78	100 000.00	130 685.49	30.69%
Electricity Services	4101	**138 702.00**	16 529.33	8 792.77	10 762.05	-	-	-	-	-	-	-	-	-	36 084.15	26.02	23 117.00	36 084.15	56.09%
Water Services	4202	**360 000.00**	21 313.52	24 052.04	19 189.61	-	-	-	-	-	-	-	-	-	64 555.17	17.93	60 000.00	64 555.17	7.59%
Sewerage Services	4302	**400 000.00**	31 434.47	34 760.87	36 371.89	-	-	-	-	-	-	-	-	-	102 567.23	25.64	66 666.67	102 567.23	53.85%
Solid Waste Disposal (Landfill Sites)	4402	-		-	-	-	-	-	-	-	-	-	-	-	-		-	-	
Solid Waste Removal (Refuse)	4403	**170 000.00**	19 730.62	16 973.04	18 375.08	-	-	-	-	-	-	-	-	-	55 078.74	32.40	28 333.33	55 078.74	94.40%
TOTAL		**2 203 702.00**	**161 168.36**	**156 762.40**	**163 255.65**	-	-	-	-	-	-	-	-	-	**481 186.41**	**202.07**	**367 283.67**	**481 186.41**	**2.12**
		1 722 515.59																	

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 - M03 September

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
R thousands	1	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		486	592	879	479	397	367	385	378	454	329	373	665	5 785	6 045	6 196
Service charges - Electricity revenue		2 639	2 311	2 631	2 231	2 086	2 142	2 096	2 217	2 014	2 093	2 062	1 368	25 891	27 279	28 968
Service charges - Water revenue		364	350	792	570	572	584	738	635	687	690	390	561	6 934	7 246	7 427
Service charges - Waste Water Management		541	488	619	538	552	545	516	527	489	509	524	580	6 427	6 716	6 884
Service charges - Waste Mangement		212	217	208	277	269	263	258	252	249	244	247	502	3 198	3 345	3 429
													–			
Rental of facilities and equipment		35	49	33	80	82	79	79	78	80	80	86	304	1 065	1 114	1 142
Interest earned - external investments		384	360	338	451	451	451	451	451	451	451	451	724	5 418	5 851	5 558
Interest earned - outstanding debtors		78	9	49	186	183	190	191	191	195	200	203	580	2 253	2 558	2 907
Dividends received													–			
Fines, penalties and forfeits		97	99	74	71	69	52	98	60	111	83	72	(65)	821	837	854
Licences and permits		4	12	9	8	8	8	8	8	8	8	8	8	102	110	119
Agency services		–	0	17	19	19	19	19	19	19	19	19	59	230	240	246
Transfers and Subsidies - Operational		15 046	2 612	2 502	367	357	10 790	357	357	10 800	367	357	(6 390)	37 519	35 228	42 048
Other revenue		(85)	33	262	33	31	47	45	41	31	30	36	(73)	430	482	19 381
Cash Receipts by Source		**19 801**	**7 133**	**8 413**	**5 309**	**5 078**	**15 539**	**5 240**	**5 214**	**15 590**	**5 104**	**4 829**	**(1 178)**	**96 073**	**97 053**	**125 160**
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	–	3 644	583	83	2 030	83	83	2 530	83	83	1 082	10 286	50 259	11 367
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)													–			
Proceeds on Disposal of Fixed and Intangible Assets													–			
Short term loans													–			
Borrowing long term/refinancing													–			
Increase (decrease) in consumer deposits													–			
VAT Control (receipts)													–			
Decrease (increase) in non-current receivables													–			
Decrease (increase) in non-current investments													–			
Total Cash Receipts by Source		**19 801**	**7 133**	**12 057**	**5 892**	**5 161**	**17 569**	**5 323**	**5 297**	**18 120**	**5 188**	**4 912**	**(95)**	**106 359**	**147 312**	**136 526**
Cash Payments by Type													–			
Employee related costs		2 623	3 269	3 193	3 705	3 696	3 732	4 021	3 907	3 752	3 781	877	9 293	45 849	46 148	50 221
Remuneration of councillors		213	212	213	332	332	332	332	332	332	193	332	793	3 948	4 264	4 455
Interest													–			
Bulk purchases - Electricity		–	2 924	3 097	1 722	1 815	38	2 668	1 357	1 766	1 718	1 779	4 437	23 322	24 572	26 093
Acquisitions - water & other inventory		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services		112	570	307	735	2 436	837	960	775	1 326	1 293	1 082	3 612	14 042	13 776	19 843
Transfers and subsidies - other municipalities													–			
Transfers and subsidies - other													–			
Other expenditure		2 569	1 003	736	787	646	2 253	911	705	2 095	458	711	(660)	12 213	13 291	13 927
Cash Payments by Type		**5 517**	**7 977**	**7 546**	**7 281**	**8 925**	**7 193**	**8 892**	**7 075**	**9 271**	**7 444**	**4 780**	**17 475**	**99 374**	**102 050**	**114 539**
Other Cash Flows/Payments by Type																
Capital assets		249	–	7 795	2 562	3 585	967	–	–	600	–	–	4 740	20 497	24 569	18 994
Repayment of borrowing													–			
Other Cash Flows/Payments													–			
Total Cash Payments by Type		**5 766**	**7 977**	**15 340**	**9 842**	**12 510**	**8 160**	**8 892**	**7 075**	**9 871**	**7 444**	**4 780**	**22 214**	**119 871**	**126 619**	**133 533**
NET INCREASE/(DECREASE) IN CASH HELD		**14 035**	**(844)**	**(3 284)**	**(3 950)**	**(7 349)**	**9 410**	**(3 569)**	**(1 778)**	**8 249**	**(2 256)**	**132**	**(22 310)**	**(13 511)**	**20 694**	**2 993**
Cash/cash equivalents at the month/year beginning:		51 065	65 100	64 257	60 973	57 023	49 674	59 084	55 515	53 738	61 987	59 731	59 864	51 065	37 554	58 248
Cash/cash equivalents at the month/year end:		65 100	64 257	60 973	57 023	49 674	59 084	55 515	53 738	61 987	59 731	59 864	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 - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	2 304	–	–	–	2 054	2 054	100.0%	2 304
Roads Infrastructure		–	–	–	–	–	–	–		–
MV Networks								–		
LV Networks		–	–	–	–	–	–	–		–
Capital Spares								–		
Water Supply Infrastructure		–	2 304	–	–	–	2 054	2 054	100.0%	2 304
Dams and Weirs		–	1 304	–	–	–	1 304	1 304	100.0%	1 304
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works								–		
Bulk Mains								–		
Distribution		–	1 000	–	–	–	750	750	100.0%	1 000
Distribution Points								–		
Community Assets		–	1 100	–	–	–	100	100	100.0%	1 100
Community Facilities		–	1 100	–	–	–	100	100	100.0%	1 100
Cemeteries/Crematoria		–	1 000	–	–	–	–	–		1 000
Police								–		
Purls								–		
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	240	144	59.8%	240
Furniture and Office Equipment		–	240	–	–	97	240	144	59.8%	240
Machinery and Equipment		–	467	–	12	62	467	405	86.7%	467
Machinery and Equipment		–	467	–	12	62	467	405	86.7%	467
Transport Assets		–	1 930	–	1 259	1 259	1 430	171	11.9%	1 930
Transport Assets		–	1 930	–	1 259	1 259	1 430	171	11.9%	1 930
Total Capital Expenditure on new assets	1	–	6 500	–	1 271	1 418	4 750	3 333	70.2%	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 - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	5 460	–	829	829	2 140	1 311	61.2%	5 460
Roads Infrastructure		–	5 065	–	829	829	1 744	915	52.5%	5 065
Roads		–	5 065	–	829	829	1 744	915	52.5%	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		–	–	–	–	–	–	–		–
Capital Spares								–		
Sport and Recreation Facilities		–	2 200	–	–	–	–	–		2 200
Indoor Facilities								–		
Outdoor Facilities		–	2 200	–	–	–	–	–		2 200
Transport Assets		–	5 414	–	4 654	4 654	5 336	683	12.8%	5 414
Transport Assets		–	5 414	–	4 654	4 654	5 336	683	12.8%	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	–	5 483	5 483	7 476	1 993	26.7%	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 **SEPTEMBER 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 9 October 2025