

MUNISIPALITEIT
VAN
PRINS ALBERT



MUNICIPALITY
OF
PRINCE ALBERT

In – Year Report of Municipality

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

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

SEPTEMBER 2025

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Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

mSCOA – Municipal Standard Chart of Accounts

Legislative Framework

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

The Municipal Finance Management Act

Section 52(d): Quarterly budget statements

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

Municipal budget and reporting regulations (MBRR)

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

Quarterly Reports on implementation of budget

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

- (a) In the format specified in Schedule C and include all the required tables. Charts and explanatory information, taking into account any guidelines issued by the minister in terms of section 168(1) of the Act; and*
- {b) consistent with the monthly budget statements for July, August and September 2025 as applicable;*
- (c) submitted to National Treasury and the relevant provincial treasury within five days of tabling of the report in the council.*

Publication of quarterly report on implementation of budget

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

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

Part 1 – In Year Report

Section 1 – Mayor’s report

1.1 In-Year Report – Quarterly Budget Statement

Mayor’s report

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

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

1.1.1 Implementation of budget in terms of SDBIP

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

1.1.2 Financial problems or risks facing the municipality

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

1.1.3 Other information

The municipality approved its annual budget for 2025/26 financial year as per legislation (MFMA). The original budget was approved by council on 29 May 2025 showing an increase in both Operating expenditure and revenue as follows:

Operating expenditure from R99 million to R124 million

Operating revenue from R105 million to R110 million

The Municipality’s capital budget decreased to R20 million.

Section 2 – Resolutions

Resolutions

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

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

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

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

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

Section 3 – Executive summary

Executive summary

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

(a) the municipal entity's performance, in relation to both the approved annual budget and the latest approved adjustments budget making reference to the in-year report tables, charts and explanations;

(b) any material variances from the service delivery agreement with the parent municipality and the multi-year business plan of the entity; and

(c) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipal entity's budget.

3.1 Introduction

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

3.2 Consolidated performance

3.2.1 Against the annual budget (original approved and latest adjustments)

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 received 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 because 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.

Concerning 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 34.

Transfers and Subsidies: A YTD budget variance of 0% is recorded. There has been no year-to-date payment on capital expenditure because the municipality is still awaiting the approval of the roll-over applications.

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

Capital expenditure: YTD capital expenditure amounts to R 6 926 025.61.

Cash flow: The bank balance at the end of the first quarter reflects a positive amount. Please refer to C7 on page 22. Although there are creditor commitments due at the end of

the reporting date, the municipality has sufficient funds available to meet the current commitments as well as to fund operations in the short term.

3.3 Material variances from SDBIP

No variances were reported for the first quarter of the 2025-2026 budget.

3.4 Remedial or corrective steps

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

3.5 Conclusion

The municipality can meet its current commitments and is continuously implementing controls to enhance the cash flow position further. The financial well-being of the municipality is being constantly monitored to ensure that financial targets are being met as anticipated in the 2025/26 annual approved budget.

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

The municipality experienced the following variances:

WC052 Prince Albert - Supporting Table SC1 Material variance explanations - Q1 First Quarter

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	Exchange Revenue			
	Service charges - Electricity	-9%		
	Service charges - Water	19%		
	Service charges - Waste Water Management	5%		
	Service charges - Waste management	3%		
	Sale of Goods and Rendering of Services	22%		
	Agency services	-100%		
	Interest	0%		
	Interest earned from Receivables	2%		
	Interest from Current and Non Current Assets	-20%		
	Dividends	0%		
	Rent on Land	-4%		
	Rental from Fixed Assets	-63%		
	Licence and permits	0%		
	Operational Revenue	31%		
	Non-Exchange Revenue			
	Property rates	22%		
	Surcharges and Taxes	0%		
	Fines, penalties and forfeits	-87%		
	Licence and permits	0%		
	Transfers and subsidies - Operational	6%		
	Interest	4%		
	Fuel Levy	0%		
	Operational Revenue	29%		
	Gains on disposal of Assets	0%		
	Other Gains	-100%		
	Discontinued Operations	0%		
2	Expenditure By Type			
	Employee related costs	-18%		
	Remuneration of councillors	-20%		
	Bulk purchases - electricity	-8%		
	Inventory consumed	-35%		
	Debt impairment	-12%		
	Depreciation and amortisation	-33%		
	Interest	-99%		
	Contracted services	-54%		
	Transfers and subsidies	0%		
	Irrecoverable debts written off	370%		
	Operational costs	1%		
	Losses on Disposal of Assets	0%		
	Other Losses	-100%		
3	Capital Expenditure			
	Governance and administration	-84%		
	Community and public safety	-95%		
	Economic and environmental services	-27%		
	Trading services	-35%		
	Other			
4	Financial Position			
	Current assets	-22%		
	Non current assets	-11%		
	Current liabilities	4%		
	Non current liabilities	-10%		
5	Cash Flow			
	OPERATING ACTIVITIES			
	Receipts	16%		
	Payments	20%		
	INVESTING ACTIVITIES			
	Receipts			
	Payments	37%		
	FINANCING ACTIVITIES			
	Receipts	#DIV/0!		
	Payments	100%		

Section 4 – In-year budget statement tables

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

Table C1 – Monthly Budget Statement Summary;

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

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

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

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

Table C6 – Monthly Budget Statement – Financial Position; and

Table C7 – Monthly Budget Statement – Cash Flows

4.1.1 Table C1: S71 Monthly Budget Statement Summary

WC052 Prince Albert - Table C1 Monthly Budget Statement Summary - Q1 First Quarter

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	6 726	-	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) - Q1 First Quarter

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		-	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		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	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		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	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		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	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
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	120 629	-	11 095	38 387	36 782	1 605	4%	120 629
Expenditure - Functional										
<i>Governance and administration</i>		-	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		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	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		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	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		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	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
<i>Other</i>		-	-	-	-	-	-	-	-	-
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) - Q1 First Quarter

Description	Ref	Budget Year 2025/26								
		2024/25	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue - Functional										
Municipal governance and administration	1	-	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
Finance and administration		-	18 988	-	981	5 126	7 069	(1 943)	-27%	18 988
Finance		-	18 988	-	981	5 126	7 069	(1 943)	-27%	18 988
Fleet Management		-	-	-	-	-	-	-	-	-
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
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		-	-	-	-	-	-	-	-	-
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
Informal Settlements		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	1 089	-	77	242	270	(28)	-10%	1 089
Planning and development		-	629	-	43	142	155	(13)	-8%	629
Economic Development/Planning		-	629	-	43	142	155	(13)	-8%	629
Road transport		-	460	-	33	100	115	(15)	-13%	460
Roads		-	460	-	33	100	115	(15)	-13%	460
Taxi Ranks		-	-	-	-	-	-	-	-	-
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
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
Waste management		-	4 563	-	377	1 256	1 215	41	3%	4 563
Solid Waste Removal		-	4 563	-	377	1 256	1 215	41	3%	4 563
Street Cleaning		-	-	-	-	-	-	-	-	-
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
Finance and administration		-	22 941	-	985	3 964	4 146	(182)	-4%	22 941
Finance		-	22 899	-	985	3 964	4 143	(179)	-4%	22 899
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
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
Informal Settlements		-	-	-	-	-	-	-	-	-
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
Corporate Wide Strategic Planning (IDPs, LEDs)		-	719	-	48	166	178	(12)	-7%	719
Economic Development/Planning		-	11 251	-	554	2 433	3 310	(877)	-27%	11 251
Road transport		-	13 629	-	1 045	2 774	3 415	(641)	-19%	13 629
Roads		-	13 629	-	1 045	2 774	3 415	(641)	-19%	13 629
Taxi Ranks		-	-	-	-	-	-	-	-	-
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
Water management		-	6 986	-	627	2 869	1 689	1 181	70%	6 986
Water Treatment		-	6 986	-	627	2 869	1 689	1 181	70%	6 986
Water Distribution		-	-	-	-	-	-	-	-	-
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
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) - Q1 First Quarter

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive and Council		-	31 341	-	-	13 047	10 444	2 603	24.9%	31 341
Vote 2 - Financial Services		-	18 988	-	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 - Q1 First Quarter

Vote Description	Ref	Budget Year 2025/26								
		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
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) - Q1 First Quarter

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
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										
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)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	10 286	-	6 334	6 334	4 643	1 691	36%	10 286
Surplus/(Deficit) after capital transfers & contributions		-	(3 766)	-	2 536	9 020	4 449			(3 766)
Income Tax		-	-	-	-	-	-	4 571	103%	-
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) - Q1 First Quarter

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 Corporatbns, 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 - Q1 First

Vote Description	Ref	Budget Year 2025/26								
		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										
Expenditure of single-year capital appropriation	1									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
1.1 - Mayor and Council		-	-	-	-	-	-	-	-	-
1.2 - Municipal Manager		-	-	-	-	-	-	-	-	-
1.3 - Tourism Services		-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services		-	-	-	-	-	-	-	-	-
2.1 - Financial Services		-	-	-	-	-	-	-	-	-
2.2 - Property Rates		-	-	-	-	-	-	-	-	-
2.3 - Information & Communication Technology		-	-	-	-	-	-	-	-	-
Vote 3 - Technical Services		-	-	-	-	-	-	-	-	-
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 - Q1 First Quarter


Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		-	41 061	-	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 - Q1 First Quarter

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										
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	-	32	#DIV/0!	732
Payments										
Repayment of borrowing		-	(30)	-	-	-	(7)	(7)	100%	(30)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	703	-	8	32	(7)	(40)	536%	703
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		-	(12 809)	-	(3 276)	9 940	(5 388)			(12 809)
Cash/cash equivalents at month/year end:		-	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	45 677			38 257

4.1.7.1 Cashflow Commitments

 <p>Prince Albert Municipality</p>	
Cash flow commitments	2025-09-30
Unspent grants	8 218 452.75
Trade creditors (including bulk purchases)	2 521 470.69
Commitments to cash	10 739 923.44
Current bank account	683 912.16
Investment account less than 90 days	26 454 880.88
Petty cash	
Total	27 138 793.04
Available cash	16 398 869.60

Part 2 – Supporting documentation

Section 5 – Debtor age analysis

WC052 Prince Albert - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L.L.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	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 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	R372 874.54	R 397 885.76	Business
1000010689	R 1 365.22	R 1 365.22	R 1 423.31	R 1 423.31	R167 433.73	R 173 010.79	Government
1000030102	R44 433.46	R62 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	R133 655.97	R 154 072.14	Business
1000004226	-R 4 863.54	R 8 138.67	R145 569.35	R -	R -	R 148 844.48	Residential
2000017038	R 961.59	R 961.59	R107 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	R112 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	R26 502.94	R18 495.90	R 26 346.54	R10 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	R12 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	

5.2 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%

Section 6 – Creditor analysis

WC052 Prince Albert - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter

Description	NT Code	Budget Year 2025/26								Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	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	-

Section 7 – Investment portfolio analysis

No investments

Section 8 – Allocation of grant receipts and expenditure

Spending against grants will increase in the latter quarters due to the anticipation of roll-overs being approved.

WC052 Prince Albert - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q1 First Quarter

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	33 611	-	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
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	50	-	-	-	13	(13)	-100.0%	50
Infrastructure (Monetary)		-	50	-	-	-	13	(13)	-100.0%	50
Infrastructure (In Kind)		-	-	-	-	-	-	-	-	-
Capacity Building (Monetary)		-	-	-	-	-	-	-	-	-
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
Provincial Government:		-	2 500	-	-	-	750	(750)	-100.0%	2 500
Infrastructure (Monetary)		-	2 500	-	-	-	750	(750)	-100.0%	2 500
Infrastructure (In Kind)		-	-	-	-	-	-	-	-	-
Capacity Building (Monetary)		-	-	-	-	-	-	-	-	-
Capacity Building (In Kind)		-	-	-	-	-	-	-	-	-
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

WC052 Prince Albert - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q1 First Quarter

Description	Ref	2024/25			Budget Year 2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	36 633	-	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
Integrated city development grant								-		
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
Informal settlements upgrading partnership grant								-		
Provincial Government:		-	4 164	-	168	502	1 017	(515)	-50.6%	4 164
Infrastructure (Monetary)		-	50	-	2	5	-	5	#DIV/0!	50
Infrastructure (In Kind)								-		
Capacity Building (Monetary)		-	4 114	-	166	497	1 017	(519)	-51.1%	4 114
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	9 354	(2 191)	-23.4%	40 840
Capital expenditure of Transfers and Grants										
National Government:		-	6 771	-	5 508	5 508	6 239	(730)	-11.7%	6 771
Municipal Emergency Housing Grant								-		
Municipal Infrastructure Grant		-	6 771	-	5 508	5 508	6 239	(730)	-11.7%	6 771
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)								-		
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	17 647	(4 975)	-28.2%	49 915

Section 9 – Councillor allowances and employee related costs

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

WC052 Prince Albert - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q1 First Quarter

Summary of Employee and Councillor remuneration	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		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		#DIV/0!							#DIV/0!
Senior Managers of the Municipality										
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		#DIV/0!							#DIV/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		#DIV/0!							#DIV/0!
Total Parent Municipality		-	49 952	-	3 266	9 729	11 894	(2 165)	-18%	49 952
Unpaid salary, allowances & benefits in arrears:										
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		-	49 952	-	3 266	9 729	11 894	(2 165)	-18%	49 952
% increase	4		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF		-	46 004	-	2 972	8 848	10 795	(1 947)	-18%	46 004

Section 10 – Actuals and Revised Targets for Cash Receipts

WC052 Prince Albert - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q1 First Quarter

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Outcome	June Outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
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	
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	20 487	24 569	18 994	
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	(2 532)	132	(22 340)	(13 911)	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 11 – Capital Programme Performance

WC052 Prince Albert - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q1 First Quarter

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	-	8 024	-	217	217	8 024	7 808	97.3%	1%
August	-	1 170	-	(70)		9 194	-		
September	-	3 589	-	6 780	#VALUE!	12 783	#VALUE!	#VALUE!	#VALUE!
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					

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 - Q1 First Quarter

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure			2 304	-	-	-	2 054	2 054	100.0%	2 304
Roads Infrastructure		-	-	-	-	-	-	-	-	-
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
Distribution		-	1 000	-	-	-	750	750	100.0%	1 000
Community Assets			1 100	-	-	-	100	100	100.0%	1 100
Community Facilities		-	1 100	-	-	-	100	100	100.0%	1 100
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	1 000	-	-	-	-	-	-	1 000
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	100	-	-	-	100	100	100.0%	100
Computer Equipment			459	-	-	-	459	459	100.0%	459
Computer Equipment		-	459	-	-	-	459	459	100.0%	459
Furniture and Office Equipment			240	-	-	97	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
Land			-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources			-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	-	6 500	-	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 - Q1 First Quarter

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	5 460	-	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
Capital Spares		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
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

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

WC052 Prince Albert - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q1 First Quarter

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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	22 598	-	1 772	4 579	5 418	839	15.5%	22 598
Roads Infrastructure		-	10 183	-	849	2 204	2 453	250	10.2%	10 183
Roads										
Road Structures		-	10 183	-	849	2 204	2 453	250	10.2%	10 183
Road Furniture										
Capital Spares										
Electrical Infrastructure		-	3 012	-	260	678	664	(14)	-2.0%	3 012
MV Networks		-	6	-	-	-	2	2	100.0%	6
LV Networks		-	3 006	-	260	678	662	(15)	-2.3%	3 006
Capital Spares										
Water Supply Infrastructure		-	5 226	-	306	875	1 247	372	29.8%	5 226
Distribution		-	5 226	-	306	875	1 247	372	29.8%	5 226
Sanitation Infrastructure		-	3 572	-	283	732	942	209	22.2%	3 572
Pump Station										
Reticulation		-	3 572	-	283	732	942	209	22.2%	3 572
Solid Waste Infrastructure		-	604	-	73	90	112	22	19.4%	604
Waste Drop-off Points		-	604	-	73	90	112	22	19.4%	604
Community Assets		-	4	-	-	-	-	-		4
Community Facilities		-	4	-	-	-	-	-		4
Police										
PurIs		-	4	-	-	-	-	-		4
Other assets		-	107	-	25	35	49	14	28.6%	107
Operational Buildings		-	107	-	25	35	49	14	28.6%	107
Municipal Offices		-	107	-	25	35	49	14	28.6%	107
Computer Equipment		-	-	-	-	-	-	-		-
Computer Equipment										
Furniture and Office Equipment		-	36	-	7	9	10	1	13.3%	36
Furniture and Office Equipment		-	36	-	7	9	10	1	13.3%	36
Machinery and Equipment		-	5 406	-	205	534	1 368	834	61.0%	5 406
Machinery and Equipment		-	5 406	-	205	534	1 368	834	61.0%	5 406
Transport Assets		-	85	-	2	11	19	7	38.9%	85
Transport Assets		-	85	-	2	11	19	7	38.9%	85
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 Repairs and Maintenance Expenditure	1	-	28 236	-	2 011	5 169	6 864	1 696	24.7%	28 236

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

WC052 Prince Albert - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - Q1 First Quarter


Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	557	-	25	25	557	531	95.5%	557
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	557	-	25	25	557	531	95.5%	557
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	35	-	-	-	35	35	100.0%	35
Water Treatment Works		-	522	-	25	25	522	497	95.2%	522
Bulk Mains		-	-	-	-	-	-	-	-	-
Community Assets		-	365	-	-	-	-	-	-	365
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	365	-	-	-	-	-	-	365
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	365	-	-	-	-	-	-	365
Capital Spares		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	-	922	-	25	25	557	531	95.5%	922

12.4.1 Top 13 Capital Projects

Top 13 Capital Projects, September 2025											
Number	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	SDBIP/Yearto 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%	Practical Completed	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 (Klaarboom)	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 liability 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 liability 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 liability period ending of the 30 of November 2025	None	N/A
5	PT (ERQ) - PV Plant Study	R 347 826.00	R -	R 287 555.00	R 28 985.00	R 258 569.50	-74%	Concept report was done in 2023/24 FY	Phase 1 Practical completed, phase 2 Contractor on site	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%	Practical Completed	Phase 1 Practical completed, phase 2 Contractor on site	None	N/A
7	MIG - Upgrading of Road and Stormwater in Klaarboom	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 889 965.00	R -	R -	R 72 463.75	R 72 463.75	8%	Project Kick-Off	Planning stage	None	N/A
9	MIG - Upgrading of Klaarboom 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%	Practical Completed	Practical Completed	None	N/A
11	Water resilience grant - upgraded 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 2 282 937.60	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)

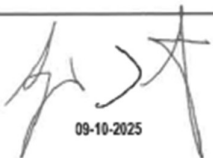
Section 13 – Monthly Bank Reconciliation

	PRINCE ALBERT MUNICIPALITY
BANK RECONCILIATION ON 30 September 2025	

	A. CASHBOOK	CONFIG CODE	TOTAL	PRIMARY BANK ACCOUNT: 2640560064
Cashbook balance on 01 September 2025			881,260.14	881,260.14
Plus:	Primary Bank ABSA Deposits	031204146052	21,737,168.08	21,737,168.08
Plus:	Primary Bank Interest Earned	031204146055	4,953.13	4,953.13
Minus:	Primary Bank Account Withdrawals	031204146054	-21,747,612.42	-21,747,612.42
Minus:	Primary Bank Account ABSA Charges	031204146056	-15,057.61	-15,057.61
Cashbook balance on 30 September 2025			860,711.32	860,711.32

	B. BANK	TOTAL	PRIMARY BANK ACCOUNT: 2640560064
Bank Statement balance on 30 September 2025		683,912.16	683,912.16
Plus:	Deposit in ledger and not on bank statement	38,663.69	38,663.69
Minus:	Debit Cards on bank statement and not receipted in general ledger	-	-
Minus:	Outstanding EFT's & Outstanding Cheques	-	-
Plus:	Creditor's payments on bank statement and not in ledger	80,881.22	80,881.22
Plus:	PAYAT Differences (Receipted but funds not transferred yet)	19,879.10	19,879.10
Plus:	Debtor's deposit in cashbook and not in bank statement	33,363.62	33,363.62
Plus:	Difference between receipt and bank	4,011.63	4,011.63
Bank Statement balance on 30 September 2025		860,711.32	860,711.32

-0.00 -0.00

COMPILED BY:	T. CARELSE 09-10-2025
REVIEWED BY:	 09-10-2025

Section 14 – Quarterly Withdrawals Section 11 of the MFMA

PROVINCIAL TREASURY Withdrawals from Municipal Bank Accounts In accordance with Section 11, Sub-section 1 (b) to (j)		
NAME OF MUNICIPALITY:	Prince Albert Municipality	
MUNICIPAL DEMARCATION CODE:	WC052	
QUARTER ENDED:	SEPTEMBER 2025	
MFMA section 11, (1) Only the <i>accounting officer</i> or the <i>chief financial officer</i> of a <i>municipality</i>, or any other senior financial official of the <i>municipality</i> acting on the written authority of the <i>accounting officer</i> may withdraw money or authorise the withdrawal of money from any of the <i>municipality</i>'s bank accounts, and may do so only -	Amount	Reason for withdrawal
	R 0.00	
(b) to defray expenditure authorised in terms of section 26(4);	R 0.00	
(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);	R 0.00	
(d) in the case of a bank account opened in terms of section 12, to make payments from the account in accordance with subsection (4) of that section;	R 0.00	
(e) to pay over to a person or organ of state money received by the <i>municipality</i> on behalf of that person or organ of state, including -	R 0.00	
(i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or	R 0.00	
(ii) any insurance or other payments received by the <i>municipality</i> for that person or organ of state;	R 0.00	
(f) to refund money incorrectly paid into a bank account;	R 0.00	
(g) to refund guarantees, sureties and <i>security</i> deposits;	R 0.00	
(h) for cash management and <i>investment</i> purposes in accordance with section 13;	R 1 645.65	Petty cash
(i) to defray increased expenditure in terms of section 31; or	R 0.00	
(j) for such other purposes as may be <i>prescribed</i> .	R 103 322.00	[1] Licenses for municipal vehicles - R 98 472.00 [2] Municipal electricity expenses - R 2 000.00 [3] Roadworthy tests for vehicles - R 1 200.00 [4] Vehicle registration certificates - R 1 650.00
(4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> -	Name and Surname: Bjorn H. C. Metembo	
(a) table in the <i>municipal council</i> a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that <i>quarter</i> ; and	Rank/Position: Chief Financial Officer	
(b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i> .	Signature: 	
Tel number	Fax number	Email Address
023 541 1668		bjorn@pamun.gov.za
The completed form must reach Mr Wesley Baatjies at the Provincial Treasury, Private Bag x 9165, 7 Wale Street, Cape Town, 8000, Tel: 021 483 8662, Fax 021 483 8623, Email: wbaatjie@pgwc.gov.za on or before the 15th of the month following the end of each quarter.		

Section 14 – Cost Containment Quarterly Schedule

PRINCE ALBERT MUNICIPALITY (WC052) - COST CONTAINMENT REPORT AS AT 30 SEPTEMBER 2025													
Line Items	Original Budget 2025-26	Q1: Year-to Date Budget	Q1: Year-to Date Actual	Savings	Q2: Year-to Date Budget	Q2: Year-to Date Actual	Savings	Q3: Year-to Date Budget	Q3: Year-to Date Actual	Savings	Q4: Year-to Date Budget	Q4: Year-to Date Actual	Savings
000 or thousands													
Use of consultants	14 042 400	3 399 456	1 580 314	1 819 142	-	-	-	-	-	-	-	-	-
Vehicles used for political office – bearers	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel and subsistence	980 700	320 264	275 241	45 023	-	-	-	-	-	-	-	-	-
Domestic accommodation	490 564	211 498	38 120	173 378	-	-	-	-	-	-	-	-	-
Credit cards	-	-	-	-	-	-	-	-	-	-	-	-	-
Sponsorships, events and catering	100 700	25 238	25 943	(705)	-	-	-	-	-	-	-	-	-
Communication	795 000	204 487	206 009	(1 522)	-	-	-	-	-	-	-	-	-
Conferences, meetings and study tours, and	-	-	-	-	-	-	-	-	-	-	-	-	-
Other related expenditure items.	-	-	-	-	-	-	-	-	-	-	-	-	-
Overtime	2 203 702	450 546	481 186	(30 640)	-	-	-	-	-	-	-	-	-
Office furniture	753 600	123 705	80 019	43 686	-	-	-	-	-	-	-	-	-
Other	94 369 316	24 933 371	24 551 642	381 729	-	-	-	-	-	-	-	-	-
TOTAL COST CONTAINMENT	113 735 982	29 668 565	27 238 474	2 430 091	-	-	-	-	-	-	-	-	-

Section 15 – Quarterly SDBIP and Material Variances to SDBIP

Please refer attached annexure A for performance targets

**Prince Albert Municipality
First Quarter MFMA Section
52(d) Report September 2025**

References (Ref) table

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



Quarter One: Non-
Financial Performance
Assessment Report

2025/2026

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CHAPTER 1: NON-FINANCIAL PERFORMANCE ASSESSMENT INTRODUCTION

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

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

This section of the report provides the non-financial performance assessment of the Municipality for the **first quarter (July to September 2025)** of the **2025/2026 financial year**, as measured against the approved SDBIP.

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

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

Table 1 - Performance Assessment Criteria

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

1.1 PERFORMANCE MONITORING

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

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

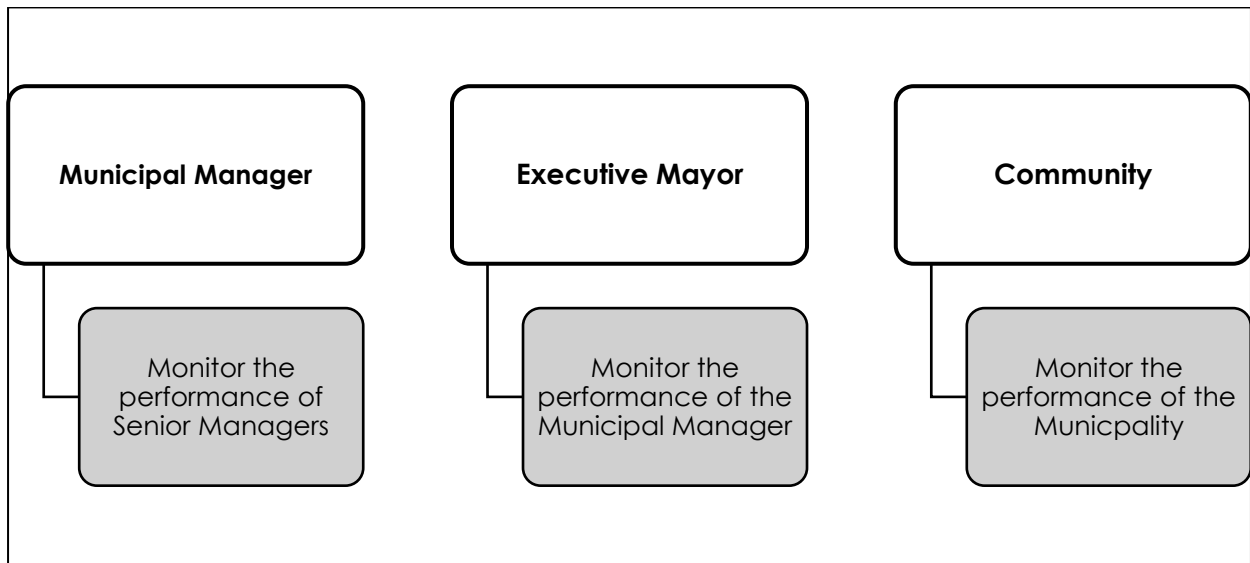


Figure 1 - Stakeholders in Performance Management

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

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

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

The objective of the performance management system is to:

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

1.2 SERVICE DELIVERY PERFORMANCE

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

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

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

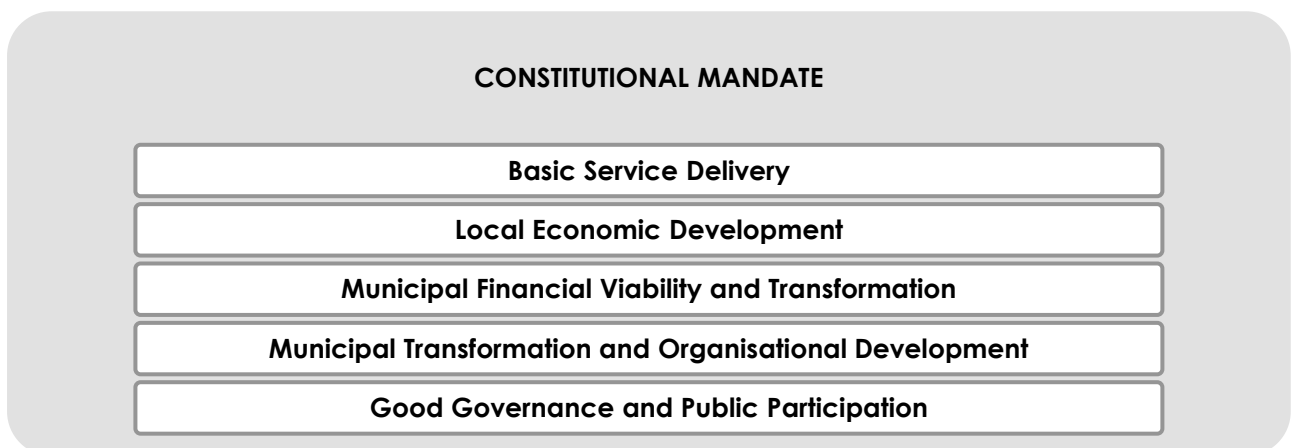


Figure 2 - Constitutional Mandate

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

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

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

For the **2025/2026 financial year**, the approved SDBIP contains **fifty (50) key performance indicators** for the financial year, these KPIs are to be implemented, monitored, and managed by the respective Directors, under the strategic direction of the Accounting Officer, and reported to Council via the Office of the Executive Mayor.

For the **First Quarter**, a total of **twenty-three (23)¹** key performance indicators had to be implemented. The table below provides an overview of the status as of the end of **September 2025**.

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

RESULT	PROGRESS
Not Met	3 (13.04%)
Almost Met	1 (4.35%)
Met	6 (26.09%)
Well Met	9 (39.13%)
Extremely Well Met	4 (17.39%)
TOTAL	23 (100%)

Table 2 - Overall Summary of Results

¹ Excludes 27 KPIs which have no targets set for the fourth quarter of the financial year.

Where applicable, corrective measures have been identified for key performance indicators (KPIs) that were not achieved during the quarter under review. These measures outline the processes and interventions that management has implemented—or plans to implement—to address areas of underperformance. The objective is to ensure that the affected KPIs are met before the end of the **2025/2026 financial year**, and that sustainable performance is maintained going forward.

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

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

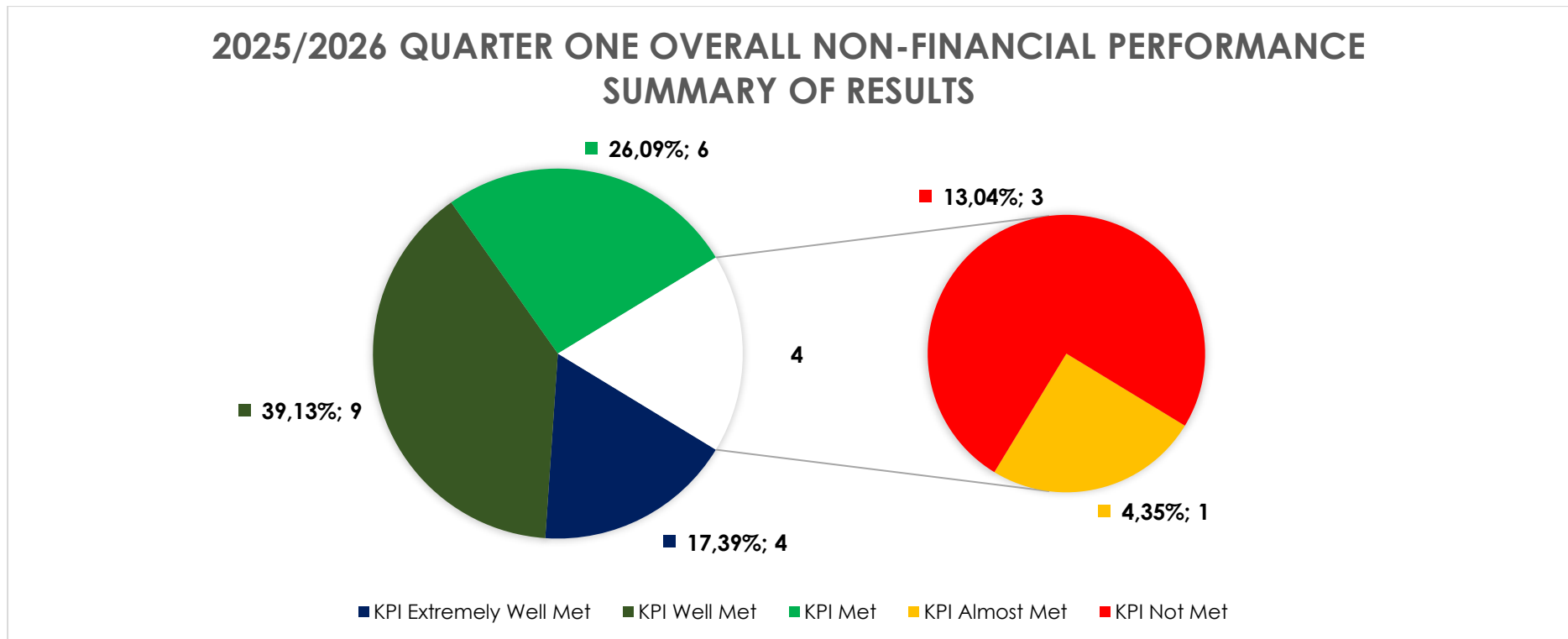


Figure 3 - Overall Performance

A total of twenty-three (23) key performance indicators (KPIs) were due in the first quarter. Of these, four (4) were **extremely well met**, nine (9) were **well met**, six (6) were **met**, one (1) was **almost met**, indicating progress but falling slightly short of the target, and three (3) were **not met**. In total, **six (6) KPIs** were **not fully achieved** during the quarter. Appropriate **corrective measures** have been identified and documented to address these areas of underperformance.

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

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

2.1 PERFORMANCE PER NATIONAL KEY PERFORMANCE AREA

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

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

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

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

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

OVERALL PERFORMANCE RESULTS						
NATIONAL KEY PERFORMANCE AREA	NOT MET	ALMOST MET	MET	WELL MET	EXTREMELY WELL MET	TOTAL
[BSD] Basic Service Delivery	-	-	1 (10.00%)	9 (90.00%)	-	10 (43.48%)
[GGPP] Good Governance and Public Participation	1 (16.67%)	-	4 (66.67%)	-	1 (16.67%)	6 (26.09%)
[LED] Local Economic Development	-	-	-	-	-	0 (0.00%)
[MFVM] Municipal Financial Viability and Management	-	1 (20.00%)	1 (20.00%)	-	3 (60.00%)	5 (21.74%)
[MTID] Municipal Transformation and Institutional Development	2 (100.00%)	-	-	-	-	2 (8.70%)
TOTAL	3	1	6	9	4	23
	13.04%	4.35%	26.09%	39.13%	17.39%	100%

Table 3 - National Key Performance Area Performance - Overall Result

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

2.2 PERFORMANCE PER MUNICIPAL STRATEGIC OBJECTIVES

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

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

Table 4 - Alignment Table

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

OVERALL PERFORMANCE RESULTS						
STRATEGIC OBJECTIVE	NOT MET	ALMOST MET	MET	WELL MET	EXTREMELY WELL MET	TOTAL
[SO1] To promote sustainable integrated development through social and spatial integration that eradicates the apartheid legacy	-	-	-	-	-	0 (0.00%)
[SO2] To stimulate, strengthen and improve the economy for sustainable growth	-	-	-	-	-	0 (0.00%)
[SO3] To promote the general standard of living	-	-	1 (16.67%)	5 (83.33%)	-	6 (26.09%)
[SO4] To provide quality, affordable and sustainable services on an equitable basis	-	-	-	4 (100.00%)	-	4 (17.39%)
[SO5] To maintain financial viability & sustainability through prudent expenditure, and sound financial systems	-	1 (20.00%)	1 (20.00%)	-	3 (60.00%)	5 (21.74%)
[SO5] To commit to the continuous improvement of human skills and resources to deliver effective services	2 (100.00%)	-	-	-	-	2 (8.70%)
[SO6] To enhance participatory Democracy	1 (16.67%)	-	4 (66.67%)	-	1 (16.67%)	6 (26.09%)
TOTAL	3	1	6	9	4	23
	13.04%	4.35%	26.09%	39.13%	17.39%	100%

Table 5 - Strategic Objectives Performance - Overall Results

2.3 PERFORMANCE PER DIRECTORATE

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

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

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

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

Table 6 - Organisational Structure

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

OVERALL PERFORMANCE RESULTS						
DIRECTORATE	NOT MET	ALMOST MET	MET	WELL MET	EXTREMELY WELL MET	TOTAL
Office of the Municipal Manager	-	-	4 (80.00%)	-	1 (20.00%)	5 (21.74%)
Corporate and Community Services	3 (60.00%)	-	-	-	2 (40.00%)	5 (21.74%)
Financial Services	-	1 (16.67%)	1 (16.67%)	4 (66.67%)	-	6 (26.09%)
Technical Services	-	-	1 (14.29%)	5 (71.43%)	1 (14.29%)	7 (30.43%)
TOTAL	3	1	6	9	4	23
	13.04%	4.35%	26.09%	39.13%	17.39%	100%

Table 7 - Directorate Performance - Overall Result

ANNEXURE A: 2025/2026 QUARTER ONE NON-FINANCIAL PERFORMANCE ASSESSMENT RESULTS

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

PERFORMANCE: NATIONAL KPA - BASIC SERVICE DELIVERY

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING SEPTEMBER 2025				
								Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL32	Financial Services	To promote the general standard of living	Provide 50kwh free basic electricity to registered indigent account holders connected to the municipal & ESKOM electrical infrastructure network as on 30 June 2026	Number of indigent account holders receiving free basic electricity which are connected to the municipal electrical infrastructure network. Consumers receiving free basic electricity from ESKOM is also included	Last Value	1 100	1 243	1 100	1 243	G2	1243 Registered indigent account holders received free basic electricity for the quarter under review, respectively 932 municipal and 311 ESKOM account holders.	No corrective measures are required; the key performance indicator is met for the period under review.
TL33	Financial Services	To promote the general standard of living	Provision of free basic refuse removal, refuse dumps, and solid waste disposal to registered indigent account holders	Number of indigent account holders receiving free basic refuse removal monthly	Last Value	1 100	1 185	1 100	1 185	G2	Target Achieved.	No corrective measures are required; the key performance indicator is met for the period under review.

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING SEPTEMBER 2025				
								Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL34	Financial Services	To promote the general standard of living	Provide 6kl free basic water to registered indigent account holders per month	Number of registered indigent account holders receiving 6kl of free water	Last Value	1 100	1 238	1 100	1 238	G2	Target achieved.	No corrective measures are required; the key performance indicator is met for the period under review.
TL35	Financial Services	To promote the general standard of living	Provision of free basic sanitation services to registered indigent account holders which are connected to the municipal waste water (sanitation/sewerage) network & are billed for sewerage service, irrespective of the number of water closets (toilets)	Number of indigent account holders receiving free basic sanitation in terms of Equitable share requirements	Last Value	1 100	1 163	1 100	1 163	G2	Target Achieved.	No corrective measures are required; the key performance indicator is met for the period under review.

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING SEPTEMBER 2025				
								Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL38	Infrastructure Services	To provide quality, affordable and sustainable services on an equitable basis	Provision of electricity to formal residential account holders connected to the municipal electrical infrastructure network for both credit and prepaid electricity meters	Number of formal residential account holders connected to the municipal electrical infrastructure network. Excluding consumers connected to the Eskom Network	Last Value	2 100	2 106	2 100	2 106	G2	Target Achieved	No corrective measures are required; the key performance indicator is met for the period under review.
TL39	Infrastructure Services	To provide quality, affordable and sustainable services on an equitable basis	Provide refuse removal, refuse dumps and solid waste disposal to all formal residential account holders within the Prince Albert municipal area	Number of formal residential account holders for which refuse is billed once per month	Last Value	2 600	2 796	2 600	2 796	G2	Target Achieved	No corrective measures are required; the key performance indicator is met for the period under review.
TL40	Infrastructure Services	To provide quality, affordable and sustainable services on an equitable basis	Provision of clean piped water to formal residential account holders which are connected to the municipal water infrastructure network	Number of formal residential account holders that meet agreed service standards for piped water	Last Value	2 600	2 608	2 600	2 608	G2	Target Achieved	No corrective measures are required; the key performance indicator is met for the period under review.

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING SEPTEMBER 2025				
								Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL41	Infrastructure Services	To provide quality, affordable and sustainable services on an equitable basis	Provision of sanitation services to formal residential account holders are connected to the municipal waste water (sanitation/sewerage) network & are billed for sewerage service, irrespective of the number of water closets (toilets)	Number of residential account holders which are billed for sewerage in accordance to the financial system.	Last Value	2 300	2 306	2 300	2 306	G2	Target Achieved	No corrective measures are required; the key performance indicator is met for the period under review.
TL43	Infrastructure Services	To promote the general standard of living	Excellent water quality measured by the compliance of water Lab results with SANS 241 criteria for Prince-Albert, Leeu-Gamka, and Klaarstroom.	Number of samples passed the compliance in line with SANS 241 (Specifically the Bac: E-coli & Total Coliform)	Carry Over	100%	100%	100%	100%	G	Target Achieved	There were three samples that had failures and resampling was done.
TL44	Infrastructure Services	To promote the general standard of living	Excellent wastewater quality measured by the compliance of wastewater Lab results with SANS irrigation standard (for Prince-Albert, Leeu-Gamka, and Klaarstroom)	Percentage of Lab Results complying with SANS Irrigation standards	Carry Over	80%	83%	80%	83%	G2	Target Achieved	No corrective measures are required; the key performance indicator is met for the period under review.

Table 8 – NKPA Performance: Basic Service Delivery

PERFORMANCE: NATIONAL KPA – GOOD GOVERNANCE AND PUBLIC PARTICIPATION

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING SEPTEMBER 2025				
								Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL3	Office of the Municipal	To enhance participatory democracy	Schedule quarterly General Council meetings	Number of General Council meetings scheduled	Accumulative	4	1	1	1	G	A General Council meeting took place on 23 September 2025.	No corrective measures are required; the key performance indicator is met for the period under review.
TL4	Office of the Municipal Manager	To enhance participatory democracy	Schedule quarterly Section 80 Committee meetings	Number of Section 80 Committee meetings scheduled per quarter	Accumulative	16	4	4	4	G	Four Section 80 Committee Meetings took place during the quarter under review, respectively on 25 August 2025 (Development Services and Personnel and Administration), and 26 August 2025 (Technical Services and Finance)	No corrective measures are required; the key performance indicator is met for the period under review.

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING SEPTEMBER 2025				
								Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL5	Office of the Municipal Manager	To enhance participatory democracy	Submit the Draft Top Layer SDBIP to the Mayor within 14 days after the budget has been approved by Council	Draft Top Layer SDBIP submitted within the legislative deadline	Stand-Alone	1	1	0	1	B	The 2025/2026 Final Budget was approved by Council on 29 May 2025. In compliance with the legislative requirement, the draft Service Delivery and Budget Implementation Plan was submitted to the Executive Mayor on 12 June 2025, well within the prescribed 14-day period.	No corrective measures are required; the key performance indicator is met for the period under review.
TL8	Office of the Municipal	To enhance participatory democracy	Schedule quarterly audit committee meetings	Number of audit committee meetings scheduled	Accumulative	4	1	1	1	G	An Audit Committee meeting was held on 28 August 2025	No corrective measures are required; the key performance indicator is met for the period under review.

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING SEPTEMBER 2025				
								Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL9	Office of the Municipal	To enhance participatory democracy	Submit the Annual Performance Report to the Auditor-General by 31 August 2025	Annual Performance Report submitted within the legislative deadline	Stand-Alone	1	1	1	1	G	The 2024/2025 Annual Performance Report was submitted to the Auditor-General on 29 August 2025.	No corrective measures are required; the key performance indicator is met for the period under review.
TL19	Corporate and Community Services	To enhance participatory democracy	Quarterly submission of Council Resolution Registers to Council to facilitate up-to-date information for informed governance and decision-making	Number of updated Council Resolution Registers submitted to Council for the financial year	Accumulative	4	0	1	0	R	Corporate and Community Services: The position of Director: Corporate and Community Services is currently vacant. Upon appointment, the incumbent will be required to sign a performance agreement with the organisation, as participation in the performance management system is a key requirement.	Corporate and Community Services: The position of Director: Corporate and Community Services is currently vacant. Upon appointment, the incumbent will be required to sign a performance agreement with the organisation, as participation in the performance management system is a key requirement.

Table 9 - NKPA Performance: Good Governance and Public Participation

PERFORMANCE: NATIONAL KPA – MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING SEPTEMBER 2025				
								Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL16	Corporate and Community Services	To maintain financial viability & sustainability through prudent expenditure, and sound financial systems	Effective management of the maintenance budget measured by the percentage spent as at 30 June 2026 (Actual Expenditure/Total Maintenance Budget x 100%)	Percentage of the maintenance budget spent by 30 June 2026	Carry Over	90%	25.06%	5%	25.06%	B	The total maintenance budget spent for the first quarter equates to 25.06% (Total Expenditure: R204, 296.86 / Total Budget: R815 113.00 * 100% = 25.06%)	No corrective measures are required; the key performance indicator is met for the period under review.
TL24	Corporate and Community Services	To maintain financial viability & sustainability through prudent expenditure, and sound financial systems	Spend 90% of the approved municipal capital budget on Corporate and Community Services capital projects by 30 June 2026 (Actual amount spent on capital projects/Total amount budgeted for capital projects) X100	Percentage of the municipal capital budget actually spent on Corporate and Community Services capital projects as at 30 June 2026	Carry Over	90%	8.53%	5%	8.53%	B	The total capital budget spent under Corporate and Community Services for the quarter under review equates to 8.53% (Total Expenditure: R102, 164.06 / Capital Budget: R1, 198, 260.00 * 100% = 8.53%)	No corrective measures are required; the key performance indicator is met for the period under review.

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING SEPTEMBER 2025				
								Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL25	Financial Services	To maintain financial viability & sustainability through prudent expenditure, and sound financial systems	Submit of the Annual Financial Statements to the Auditor-General by 31 August 2025	Annual Financial Statements submitted to the Auditor-General within the legislative deadline	Stand-Alone	1	1	1	1	G	AFS was submitted.	No corrective measures are required; the key performance indicator is met for the period under review.
TL28	Financial Services	To maintain financial viability & sustainability through prudent expenditure, and sound financial systems	Maintain a Year to Date (YTD) debtors' payment percentage of 84% excluding traffic services	Achieve a debtor payment percentage of 84% as at 30 June 2026 {(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100}	Last Value	84%	72.72%	84%	72.72%	O	Did not Achieve the Target, thus was due that all yearly account is only payable by 30 September 2025. The second quarter will improve significantly going forward.	Implement vagarious credit control and debt collection measures from quarter two onwards.
TL37	Infrastructure Services	To maintain financial viability & sustainability through prudent expenditure, and sound financial systems	Spend 90% of the approved municipal capital budget on Technical Services capital projects by 30 June 2026 (Actual amount spent on capital projects/Total amount budgeted for capital projects) X100	Percentage of the municipal capital budget actually spent on Technical Services capital projects as at 30 June 2026	Carry Over	90%	33.79%	5%	33.79%	B	Target Achieved	No corrective measures are required; the key performance indicator is met for the period under review.

Table 10 - NKPA Performance: Municipal Financial Viability and Management

PERFORMANCE: NATIONAL KPA – MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING SEPTEMBER 2025				
								Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL18	Corporate and Community Services	To commit to continues improvement of human skills and resources to deliver effective services	Quarterly filling of vacant budgeted positions to ensure efficient workforce planning and service delivery by minimizing delays in recruitment (Number of budgeted positions filled within three months / Total number of budgeted positions filled x 100%)	Percentage of vacant budgeted position filled within three months	Carry Over	90%	0%	90%	0%	R	Corporate and Community Services: The position of Director: Corporate and Community Services is currently vacant. Upon appointment, the incumbent will be required to sign a performance agreement with the organisation, as participation in the performance management system is a key requirement.	Corporate and Community Services: The position of Director: Corporate and Community Services is currently vacant. Upon appointment, the incumbent will be required to sign a performance agreement with the organisation, as participation in the performance management system is a key requirement.

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING SEPTEMBER 2025				
								Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL21	Corporate and Community Services	To commit to continues improvement of human skills and resources to deliver effective services	Schedule quarterly Occupational Health and Safety Committee Meetings to fulfil legal and organisational responsibilities regarding workplace safety	Number of Occupational Health and Safety Committee Meetings Scheduled	Accumulative	4	0	1	0	R	The Occupational Health and Safety Committee has not yet been established.	Corporate and Community Services: The position of Director: Corporate and Community Services is currently vacant. Upon appointment, the incumbent will be required to sign a performance agreement with the organisation, as participation in the performance management system is a key requirement.

Table 11 - NKPA Performance: Municipal Transformation and Institutional Development

PERFORMANCE: NATIONAL KPA – LOCAL ECONOMIC DEVELOPMENT

No key performance indicators are due for the quarter under review.

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

Section 16 – Accounting officer's quality certification

QUALITY CERTIFICATE

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

Quarterly budget and performance assessment for the quarter 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 28/10/2025