

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:**

DECEMBER 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 DECEMBER 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 approves the Finance Management Report (MFMA Section 52 (d) report) for the quarter ending 31 DECEMBER 2025, on the implementation of the budget and the financial state of affairs of the municipality, as presented by the Executive Mayor.

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 levied to date was R 48 943 087.55.

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

Service charges: A positive YTD variance of 6% for service charges. The positive YTD variance is due to the revenue management department's strict enforcement of the credit control and debt collection policy. It also relates to the correction in meter readings and the correction of billing information.

Interest earned: A negative YTD variance of 8%. The municipality invested R25mil with ABSA Bank for nine (9) months, effective from 11 September 2025, which will mature on 11 June 2026 at a compound interest rate of 7.87%. Thus, once the investment matures, the municipality's interest earnings position will improve. The interest on outstanding debtors is still collected on a monthly basis as per the approved policy.

Fines, penalties, and forfeits: A negative YTD variance of 86%. The municipality still has not appointed a service provider to maintain a back office for traffic-related matters.

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

Transfers and subsidies: A negative YTD variance of 39% is due to the fact that the municipality has not received all of its grant income.

Please refer to table C4 on page 17 for a Breakdown of Revenue by Source.

Operating expenditure by type

The total expenditure to date is R 59 804 163.02

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

Employee Cost: A negative YTD budget variance of 17%. Most of the vacant positions have not been filled, as some of the vacant positions are in the process of being sent for re-evaluation. This will be a continuous process to ensure that employee costs are spent as budgeted.

Depreciation & asset impairment: A negative YTD budget variance of 17%. This is due to higher-than-budgeted depreciation expenses resulting from additional capital acquisitions and asset impairments recognized. This will be corrected in the next adjustment budget

Finance charges: A negative YTD budget variance of 67% is recorded.

Bulk purchases: A positive YTD budget variance of 8% is reflected. This is a result of the Eskom account being paid on time.

Contracted services: A negative YTD budget variance of 30% is reflected. Please refer to the challenges regarding contracted services based on the top 15 capital projects on page 31.

Transfers and Subsidies Capital: A YTD budget variance of 12% is recorded. Expenditure on the capital program will increase in the next reporting period as the municipality has received the roll-over outcomes. Also refer to the top 15 capital projects on page 31 for challenges.

Please refer to table C4 on page 17 for the Breakdown of Expenditure by Type.

Capital expenditure: YTD capital expenditure amounts to R 10 253 300.66

Cash flow: Bank balance as at 31 DECEMBER 2025 reflects a positive amount of R 25 836 691.66.

Please refer to table C7 on page 21 for the Monthly Budget Statement – Cash Flow.

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 - Q2 Second Quarter

| Ref | Description | Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
|-----|--|----------|---------------------------------|--------------------------------------|
| | R thousands | | | |
| 1 | Revenue | | | |
| | Exchange Revenue | | | |
| | Service charges - Electricity | -13% | | |
| | Service charges - Water | 36% | | |
| | Service charges - Waste Water Management | 1% | | |
| | Service charges - Waste management | 0% | | |
| | Sale of Goods and Rendering of Services | 120% | | |
| | Agency services | -100% | | |
| | Interest | 0% | | |
| | Interest earned from Receivables | 2% | | |
| | Interest from Current and Non Current Assets | -25% | | |
| | Dividends | 0% | | |
| | Rent on Land | -4% | | |
| | Rental from Fixed Assets | 3% | | |
| | Licence and permits | 0% | | |
| | Operational Revenue | 42% | | |
| | Non-Exchange Revenue | | | |
| | Property rates | 12% | | |
| | Surcharges and Taxes | 0% | | |
| | Fines, penalties and forfeits | -86% | | |
| | Licence and permits | -10% | | |
| | Transfers and subsidies - Operational | -39% | | |
| | Interest | 6% | | |
| | Fuel Levy | 0% | | |
| | Operational Revenue | 1% | | |
| | Gains on disposal of Assets | -100% | | |
| | Other Gains | -100% | | |
| | Discontinued Operations | 0% | | |
| 2 | Expenditure By Type | | | |
| | Employee related costs | -17% | | |
| | Remuneration of councillors | -16% | | |
| | Bulk purchases - electricity | 8% | | |
| | Inventory consumed | -67% | | |
| | Debt impairment | 10% | | |
| | Depreciation and amortisation | -17% | | |
| | Interest | -99% | | |
| | Contracted services | -30% | | |
| | Transfers and subsidies | 0% | | |
| | Irrecoverable debts written off | 131% | | |
| | Operational costs | 2% | | |
| | Losses on Disposal of Assets | 0% | | |
| | Other Losses | -100% | | |
| 3 | Capital Expenditure | | | |
| | Governance and administration | -43% | | |
| | Community and public safety | -81% | | |
| | Economic and environmental services | -52% | | |
| | Trading services | -26% | | |
| | Other | | | |
| 4 | Financial Position | | | |
| | Current assets | -15% | | |
| | Non current assets | -11% | | |
| | Current liabilities | -23% | | |
| | Non current liabilities | -9% | | |
| 5 | Cash Flow | | | |
| | OPERATING ACTIVITIES | | | |
| | Receipts | 4% | | |
| | Payments | 3% | | |
| | INVESTING ACTIVITIES | | | |
| | Receipts | | | |
| | Payments | 43% | | |
| | FINANCING ACTIVITIES | | | |
| | Receipts | #DIV/0! | | |
| | Payments | 100% | | |

Section 4 – In-year budget statement tables

The in-year budget statement report for July to DECEMBER 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 - Q2 Second 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 | 5 941 | 6 726 | 6 726 | 453 | 4 546 | 4 058 | 488 | 12% | 6 726 |
| Service charges | 31 509 | 40 040 | 40 040 | 2 959 | 19 531 | 20 154 | (624) | -3% | 40 040 |
| Investment revenue | 5 412 | 5 418 | 5 418 | 323 | 2 034 | 2 709 | (674) | -25% | 5 418 |
| Transfers and subsidies - Operational | 35 760 | 35 663 | 37 906 | 491 | 15 116 | 24 745 | (9 629) | -39% | 37 906 |
| Other own revenue | 23 826 | 22 497 | 22 697 | 1 095 | 7 716 | 10 577 | (2 861) | -27% | - |
| Total Revenue (excluding capital transfers and contributions) | 102 447 | 110 343 | 112 786 | 5 322 | 48 943 | 62 243 | (13 300) | -21% | 112 786 |
| Employee costs | 36 849 | 46 169 | 46 343 | 3 258 | 18 295 | 22 057 | (3 762) | -17% | 46 343 |
| Remuneration of Councillors | 3 525 | 3 948 | 3 948 | 294 | 1 762 | 2 095 | (332) | -16% | 3 948 |
| Depreciation and amortisation | 5 182 | 6 580 | 6 580 | 548 | 2 742 | 3 290 | (548) | -17% | 6 580 |
| Interest | 3 441 | 2 713 | 2 713 | - | 9 | 1 357 | (1 348) | -99% | 2 713 |
| Inventory consumed and bulk purchases | 20 661 | 24 075 | 24 805 | 1 745 | 12 609 | 11 975 | 634 | 5% | 24 805 |
| Transfers and subsidies | 760 | 200 | 200 | - | - | - | - | - | 200 |
| Other expenditure | 38 976 | 40 711 | 43 884 | 5 037 | 24 388 | 22 655 | 1 732 | 8% | 43 884 |
| Total Expenditure | 109 393 | 124 396 | 128 474 | 10 882 | 59 804 | 63 428 | (3 624) | -6% | 128 474 |
| Surplus/(Deficit) | (6 945) | (14 053) | (15 687) | (5 560) | (10 861) | (1 185) | (9 676) | 816% | (15 687) |
| Transfers and subsidies - capital (monetary allocations) | 23 339 | 10 286 | 11 788 | 460 | 8 647 | 7 733 | 914 | 12% | 11 788 |
| Transfers and subsidies - capital (in-kind) | 1 541 | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 17 934 | (3 766) | (3 899) | (5 100) | (2 214) | 6 547 | (8 761) | -134% | (3 899) |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 17 934 | (3 766) | (3 899) | (5 100) | (2 214) | 6 547 | (8 761) | -134% | (3 899) |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 31 859 | 20 497 | 23 363 | 966 | 10 253 | 20 733 | (10 480) | -51% | 23 363 |
| Capital transfers recognised | 21 041 | 9 075 | 10 799 | 400 | 7 687 | 9 626 | (1 939) | -20% | 10 799 |
| Borrowing | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 10 818 | 11 422 | 12 563 | 566 | 2 567 | 11 108 | (8 541) | -77% | 12 563 |
| Total sources of capital funds | 31 859 | 20 497 | 23 363 | 966 | 10 253 | 20 733 | (10 480) | -51% | 23 363 |
| Financial position | | | | | | | | | |
| Total current assets | 64 892 | 54 508 | 45 123 | - | 62 699 | - | - | - | 45 123 |
| Total non current assets | 237 869 | 220 183 | 247 549 | - | 245 381 | - | - | - | 247 549 |
| Total current liabilities | 33 623 | 33 864 | 32 653 | - | 41 792 | - | - | - | 32 653 |
| Total non current liabilities | 35 295 | 32 065 | 35 586 | - | 35 036 | - | - | - | 35 586 |
| Community wealth/Equity | 233 760 | 208 761 | 224 433 | - | 231 251 | - | - | - | 224 433 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 139 364 | 6 986 | 9 543 | 7 461 | 17 130 | 13 418 | (3 713) | -28% | 9 543 |
| Net cash from (used) investing | (24 851) | (20 497) | (23 363) | (1 133) | (11 861) | (20 733) | (8 872) | 43% | (23 363) |
| Net cash from (used) financing | 799 | 703 | 770 | 13 | 57 | (15) | (72) | 488% | 770 |
| Cash/cash equivalents at the month/year end | 173 581 | 45 459 | 38 016 | 57 406 | 56 392 | 43 735 | (12 657) | -29% | 38 016 |
| Debtors & creditors analysis | | | | | | | | | |
| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total |
| Debtors Age Analysis | | | | | | | | | |
| Total By Income Source | 1 106 | 1 965 | 1 329 | 1 090 | 1 001 | 3 373 | 4 520 | 18 691 | 33 075 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 1 995 | - | - | - | - | - | - | - | 1 995 |

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) - Q2 Second Quarter

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | Full Year Forecast |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | |
| R thousands | 1 | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| Governance and administration | | 46 054 | 50 329 | 50 935 | 1 281 | 22 297 | 32 223 | (9 926) | -31% | 50 935 |
| Executive and council | | 30 356 | 31 341 | 31 341 | - | 13 256 | 20 887 | (7 631) | -37% | 31 341 |
| Finance and administration | | 15 698 | 18 988 | 19 594 | 1 281 | 9 040 | 11 336 | (2 295) | -20% | 19 594 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 14 448 | 10 804 | 11 130 | 122 | 1 855 | 4 868 | (3 013) | -62% | 11 130 |
| Community and social services | | 2 912 | 2 037 | 2 362 | 2 | 1 343 | 1 182 | 161 | 14% | 2 362 |
| Sport and recreation | | 27 | 35 | 35 | - | - | 17 | (17) | -100% | 35 |
| Public safety | | 11 509 | 8 497 | 8 497 | 120 | 512 | 3 550 | (3 038) | -86% | 8 497 |
| Housing | | - | 236 | 236 | - | - | 118 | (118) | -100% | 236 |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 3 809 | 1 089 | 1 099 | 88 | 547 | 546 | 2 | 0% | 1 099 |
| Planning and development | | 638 | 629 | 640 | 55 | 347 | 316 | 31 | 10% | 640 |
| Road transport | | 3 170 | 460 | 460 | 33 | 201 | 230 | (29) | -13% | 460 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 63 017 | 58 408 | 61 410 | 4 292 | 32 891 | 32 339 | 552 | 2% | 61 410 |
| Energy sources | | 21 364 | 27 110 | 27 179 | 1 776 | 12 373 | 13 783 | (1 409) | -10% | 27 179 |
| Water management | | 29 837 | 18 121 | 21 054 | 1 423 | 13 681 | 11 789 | 1 892 | 16% | 21 054 |
| Waste water management | | 7 861 | 8 615 | 8 615 | 715 | 4 456 | 4 403 | 53 | 1% | 8 615 |
| Waste management | | 3 954 | 4 563 | 4 563 | 379 | 2 381 | 2 364 | 17 | 1% | 4 563 |
| Other | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 127 327 | 120 629 | 124 575 | 5 783 | 57 590 | 69 976 | (12 386) | -18% | 124 575 |
| Expenditure - Functional | | | | | | | | | | |
| Governance and administration | | 25 254 | 32 830 | 33 244 | 2 102 | 14 786 | 16 796 | (2 010) | -12% | 33 244 |
| Executive and council | | 8 132 | 9 889 | 10 056 | 671 | 4 266 | 5 111 | (845) | -17% | 10 056 |
| Finance and administration | | 17 122 | 22 941 | 23 188 | 1 430 | 10 521 | 11 685 | (1 165) | -10% | 23 188 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 18 241 | 18 939 | 19 191 | 1 526 | 7 469 | 9 431 | (1 962) | -21% | 19 191 |
| Community and social services | | 3 900 | 5 730 | 6 062 | 311 | 1 903 | 2 888 | (984) | -34% | 6 062 |
| Sport and recreation | | 1 973 | 2 219 | 2 289 | 399 | 1 188 | 1 229 | (41) | -3% | 2 289 |
| Public safety | | 12 368 | 10 753 | 10 604 | 816 | 4 378 | 5 197 | (819) | -16% | 10 604 |
| Housing | | - | 236 | 236 | - | - | 118 | (118) | -100% | 236 |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 22 788 | 25 599 | 25 677 | 1 877 | 10 996 | 12 934 | (1 938) | -15% | 25 677 |
| Planning and development | | 9 144 | 11 970 | 12 002 | 773 | 4 948 | 6 293 | (1 345) | -21% | 12 002 |
| Road transport | | 13 644 | 13 629 | 13 676 | 1 104 | 6 048 | 6 641 | (593) | -9% | 13 676 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 43 110 | 47 028 | 50 361 | 5 378 | 26 553 | 24 266 | 2 286 | 9% | 50 361 |
| Energy sources | | 22 993 | 28 257 | 30 030 | 3 676 | 16 131 | 14 709 | 1 422 | 10% | 30 030 |
| Water management | | 8 713 | 6 986 | 8 546 | 928 | 4 758 | 3 724 | 1 033 | 28% | 8 546 |
| Waste water management | | 6 106 | 5 467 | 5 467 | 489 | 3 425 | 2 786 | 638 | 23% | 5 467 |
| Waste management | | 5 298 | 6 318 | 6 318 | 285 | 2 239 | 3 046 | (807) | -26% | 6 318 |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Functional | 3 | 109 393 | 124 396 | 128 474 | 10 882 | 59 804 | 63 428 | (3 624) | -6% | 128 474 |
| Surplus/ (Deficit) for the year | | 17 934 | (3 766) | (3 899) | (5 100) | (2 214) | 6 547 | (8 761) | -134% | (3 899) |

WC052 Prince Albert - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q2 Second 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 - Functional | | | | | | | | | | |
| <i>Municipal governance and administration</i> | | 46 054 | 50 329 | 50 935 | 1 281 | 22 297 | 32 223 | (9 926) | -31% | 50 935 |
| Executive and council | | 30 356 | 31 341 | 31 341 | – | 13 256 | 20 887 | (7 631) | -37% | 31 341 |
| Mayor and Council | | 30 356 | 31 341 | 31 341 | – | 13 256 | 20 887 | (7 631) | -37% | 31 341 |
| Finance and administration | | 15 698 | 18 988 | 19 594 | 1 281 | 9 040 | 11 336 | (2 295) | -20% | 19 594 |
| Finance | | 15 597 | 18 988 | 19 494 | 1 263 | 9 022 | 11 286 | (2 263) | -20% | 19 494 |
| Security Services | | 101 | – | 100 | 18 | 18 | 50 | (32) | -64% | 100 |
| Community and public safety | | 14 448 | 10 804 | 11 130 | 122 | 1 855 | 4 868 | (3 013) | -62% | 11 130 |
| Community and social services | | 2 912 | 2 037 | 2 362 | 2 | 1 343 | 1 182 | 161 | 14% | 2 362 |
| Cemeteries, Funeral Parlours and Crematoriums | | 22 | 25 | 25 | 2 | 9 | 12 | (3) | -22% | 25 |
| Community Halls and Facilities | | – | 150 | 300 | – | – | 150 | (150) | -100% | 300 |
| Disaster Management | | 804 | – | 176 | – | – | 88 | (88) | -100% | 176 |
| Libraries and Archives | | 2 086 | 1 862 | 1 862 | 0 | 1 333 | 932 | 401 | 43% | 1 862 |
| Sport and recreation | | 27 | 35 | 35 | – | – | 17 | (17) | -100% | 35 |
| Sports Grounds and Stadiums | | 27 | 35 | 35 | – | – | 17 | (17) | -100% | 35 |
| Public safety | | 11 509 | 8 497 | 8 497 | 120 | 512 | 3 550 | (3 038) | -86% | 8 497 |
| Police Forces, Traffic and Street Parking Control | | 11 509 | 8 497 | 8 497 | 120 | 512 | 3 550 | (3 038) | -86% | 8 497 |
| Housing | | – | 236 | 236 | – | – | 118 | (118) | -100% | 236 |
| Housing | | – | 236 | 236 | – | – | 118 | (118) | -100% | 236 |
| Economic and environmental services | | 3 809 | 1 089 | 1 099 | 88 | 547 | 546 | 2 | 0% | 1 099 |
| Planning and development | | 638 | 629 | 640 | 55 | 347 | 316 | 31 | 10% | 640 |
| Economic Development/Planning | | 638 | 629 | 640 | 55 | 347 | 316 | 31 | 10% | 640 |
| Road transport | | 3 170 | 460 | 460 | 33 | 201 | 230 | (29) | -13% | 460 |
| Roads | | 3 170 | 460 | 460 | 33 | 201 | 230 | (29) | -13% | 460 |
| Trading services | | 63 017 | 58 408 | 61 410 | 4 292 | 32 891 | 32 339 | 552 | 2% | 61 410 |
| Energy sources | | 21 364 | 27 110 | 27 179 | 1 776 | 12 373 | 13 783 | (1 409) | -10% | 27 179 |
| Electricity | | 21 364 | 27 110 | 27 179 | 1 776 | 12 373 | 13 783 | (1 409) | -10% | 27 179 |
| Water management | | 29 837 | 18 121 | 21 054 | 1 423 | 13 681 | 11 789 | 1 892 | 16% | 21 054 |
| Water Distribution | | 29 837 | 18 121 | 21 054 | 1 423 | 13 681 | 11 789 | 1 892 | 16% | 21 054 |
| Waste water management | | 7 861 | 8 615 | 8 615 | 715 | 4 456 | 4 403 | 53 | 1% | 8 615 |
| Sewerage | | 7 861 | 8 615 | 8 615 | 715 | 4 456 | 4 403 | 53 | 1% | 8 615 |
| Waste management | | 3 954 | 4 563 | 4 563 | 379 | 2 381 | 2 364 | 17 | 1% | 4 563 |
| Solid Waste Removal | | 3 954 | 4 563 | 4 563 | 379 | 2 381 | 2 364 | 17 | 1% | 4 563 |
| Total Revenue - Functional | 2 | 127 327 | 120 629 | 124 575 | 5 783 | 57 590 | 69 976 | (12 386) | -18% | 124 575 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Municipal governance and administration</i> | | 25 254 | 32 830 | 33 244 | 2 102 | 14 786 | 16 796 | (2 010) | -12% | 33 244 |
| Executive and council | | 8 132 | 9 889 | 10 056 | 671 | 4 266 | 5 111 | (845) | -17% | 10 056 |
| Mayor and Council | | 8 132 | 9 889 | 10 056 | 671 | 4 266 | 5 111 | (845) | -17% | 10 056 |
| Finance and administration | | 17 122 | 22 941 | 23 188 | 1 430 | 10 521 | 11 685 | (1 165) | -10% | 23 188 |
| Finance | | 17 066 | 22 899 | 23 144 | 1 430 | 10 521 | 11 679 | (1 159) | -10% | 23 144 |
| Security Services | | 56 | 42 | 44 | – | – | 6 | (6) | -100% | 44 |
| Community and public safety | | 18 241 | 18 939 | 19 191 | 1 526 | 7 469 | 9 431 | (1 962) | -21% | 19 191 |
| Community and social services | | 3 900 | 5 730 | 6 062 | 311 | 1 903 | 2 888 | (984) | -34% | 6 062 |
| Community Halls and Facilities | | 301 | 1 745 | 1 815 | 47 | 389 | 801 | (412) | -51% | 1 815 |
| Disaster Management | | 1 330 | 1 602 | 1 862 | 83 | 432 | 889 | (457) | -51% | 1 862 |
| Libraries and Archives | | 2 268 | 2 383 | 2 385 | 180 | 1 082 | 1 197 | (116) | -10% | 2 385 |
| Sport and recreation | | 1 973 | 2 219 | 2 289 | 399 | 1 188 | 1 229 | (41) | -3% | 2 289 |
| Sports Grounds and Stadiums | | 1 973 | 2 219 | 2 289 | 399 | 1 188 | 1 229 | (41) | -3% | 2 289 |
| Public safety | | 12 368 | 10 753 | 10 604 | 816 | 4 378 | 5 197 | (819) | -16% | 10 604 |
| Police Forces, Traffic and Street Parking Control | | 12 368 | 10 753 | 10 604 | 816 | 4 378 | 5 197 | (819) | -16% | 10 604 |
| Housing | | – | 236 | 236 | – | – | 118 | (118) | -100% | 236 |
| Housing | | – | 236 | 236 | – | – | 118 | (118) | -100% | 236 |
| Economic and environmental services | | 22 788 | 25 599 | 25 677 | 1 877 | 10 996 | 12 934 | (1 938) | -15% | 25 677 |
| Planning and development | | 9 144 | 11 970 | 12 002 | 773 | 4 948 | 6 293 | (1 345) | -21% | 12 002 |
| Corporate Wide Strategic Planning (IDPs, LEDs) | | 634 | 719 | 722 | 48 | 345 | 343 | 2 | 1% | 722 |
| Economic Development/Planning | | 8 510 | 11 251 | 11 280 | 724 | 4 603 | 5 950 | (1 347) | -23% | 11 280 |
| Road transport | | 13 644 | 13 629 | 13 676 | 1 104 | 6 048 | 6 641 | (593) | -9% | 13 676 |
| Roads | | 13 644 | 13 629 | 13 676 | 1 104 | 6 048 | 6 641 | (593) | -9% | 13 676 |
| Trading services | | 43 110 | 47 028 | 50 361 | 5 378 | 26 553 | 24 266 | 2 286 | 9% | 50 361 |
| Energy sources | | 22 993 | 28 257 | 30 030 | 3 676 | 16 131 | 14 709 | 1 422 | 10% | 30 030 |
| Electricity | | 22 993 | 28 257 | 30 030 | 3 676 | 16 131 | 14 709 | 1 422 | 10% | 30 030 |
| Water management | | 8 713 | 6 986 | 8 546 | 928 | 4 758 | 3 724 | 1 033 | 28% | 8 546 |
| Water Distribution | | 8 713 | 6 986 | 8 546 | 928 | 4 758 | 3 724 | 1 033 | 28% | 8 546 |
| Waste water management | | 6 106 | 5 467 | 5 467 | 489 | 3 425 | 2 786 | 638 | 23% | 5 467 |
| Sewerage | | 6 106 | 5 467 | 5 467 | 489 | 3 425 | 2 786 | 638 | 23% | 5 467 |
| Waste management | | 5 298 | 6 318 | 6 318 | 285 | 2 239 | 3 046 | (807) | -26% | 6 318 |
| Solid Waste Disposal (Landfill Sites) | | 2 659 | 3 007 | 3 007 | 30 | 150 | 1 487 | (1 337) | -90% | 3 007 |
| Solid Waste Removal | | 2 639 | 3 311 | 3 311 | 255 | 2 089 | 1 559 | 530 | 34% | 3 311 |
| Street Cleaning | | – | – | – | – | – | – | – | – | – |
| Total Expenditure - Functional | 3 | 109 393 | 124 396 | 128 474 | 10 882 | 59 804 | 63 428 | (3 624) | -6% | 128 474 |
| Surplus/ (Deficit) for the year | | 17 934 | (3 766) | (3 899) | (5 100) | (2 214) | 6 547 | (8 761) | -134% | (3 899) |

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) - Q2 Second

| 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 | | | | | | | | | | |
| Vote 1 - Executive and Council | 1 | 30 356 | 31 341 | 31 341 | - | 13 256 | 20 887 | (7 631) | -36.5% | 31 341 |
| Vote 2 - Financial Services | | 15 597 | 18 988 | 19 494 | 1 263 | 9 022 | 11 286 | (2 263) | -20.1% | 19 494 |
| Vote 3 - Technical Services | | 66 187 | 58 868 | 61 870 | 4 326 | 33 092 | 32 569 | 523 | 1.6% | 61 870 |
| Vote 4 - Corporate and Community Services | | 15 086 | 11 433 | 11 770 | 177 | 2 201 | 5 184 | (2 982) | -57.5% | 11 770 |
| Vote 5 - | | - | - | - | - | - | - | - | - | - |
| Vote 6 - | | - | - | - | - | - | - | - | - | - |
| Vote 7 - | | - | - | - | - | - | - | - | - | - |
| Vote 8 - | | - | - | - | - | - | - | - | - | - |
| Vote 9 - | | - | - | - | - | - | - | - | - | - |
| Vote 10 - | | - | - | - | - | - | - | - | - | - |
| Vote 11 - | | - | - | - | - | - | - | - | - | - |
| Vote 12 - | | - | - | - | - | - | - | - | - | - |
| Vote 13 - | | - | - | - | - | - | - | - | - | - |
| Vote 14 - | | - | - | - | - | - | - | - | - | - |
| Vote 15 - | | 101 | - | 100 | 18 | 18 | 50 | (32) | -64.2% | 100 |
| Total Revenue by Vote | 2 | 127 327 | 120 629 | 124 575 | 5 783 | 57 590 | 69 976 | (12 386) | -17.7% | 124 575 |
| Expenditure by Vote | | | | | | | | | | |
| Vote 1 - Executive and Council | 1 | 8 132 | 9 889 | 10 056 | 671 | 4 266 | 5 111 | (845) | -16.5% | 10 056 |
| Vote 2 - Financial Services | | 17 066 | 22 899 | 23 144 | 1 430 | 10 521 | 11 679 | (1 159) | -9.9% | 23 144 |
| Vote 3 - Technical Services | | 56 754 | 60 657 | 64 037 | 6 482 | 32 600 | 30 907 | 1 693 | 5.5% | 64 037 |
| Vote 4 - Corporate and Community Services | | 27 385 | 30 897 | 31 181 | 2 298 | 12 417 | 15 720 | (3 303) | -21.0% | 31 181 |
| Vote 5 - | | - | - | - | - | - | - | - | - | - |
| Vote 6 - | | - | - | - | - | - | - | - | - | - |
| Vote 7 - | | - | - | - | - | - | - | - | - | - |
| Vote 8 - | | - | - | - | - | - | - | - | - | - |
| Vote 9 - | | - | - | - | - | - | - | - | - | - |
| Vote 10 - | | - | - | - | - | - | - | - | - | - |
| Vote 11 - | | - | - | - | - | - | - | - | - | - |
| Vote 12 - | | - | - | - | - | - | - | - | - | - |
| Vote 13 - | | - | - | - | - | - | - | - | - | - |
| Vote 14 - | | - | - | - | - | - | - | - | - | - |
| Vote 15 - | | 56 | 54 | 56 | - | - | 11 | (11) | -100.0% | 56 |
| Total Expenditure by Vote | 2 | 109 393 | 124 396 | 128 474 | 10 882 | 59 804 | 63 428 | (3 624) | -5.7% | 128 474 |
| Surplus/ (Deficit) for the year | 2 | 17 934 | (3 766) | (3 899) | (5 100) | (2 214) | 6 547 | (8 761) | -133.8% | (3 899) |

WC052 Prince Albert - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - Q2 Second 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 |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - Executive and Council | | 30 356 | 31 341 | 31 341 | - | 13 256 | 20 887 | (7 631) | -37% | 31 341 |
| 1.1 - Mayor and Council | | 57 | 40 | 40 | - | 214 | 20 | 194 | 969% | 40 |
| 1.2 - Municipal Manager | | 30 299 | 31 301 | 31 301 | - | 13 042 | 20 867 | (7 825) | -38% | 31 301 |
| 1.3 - Tourism Services | | - | - | - | - | - | - | - | - | - |
| Vote 2 - Financial Services | | 15 597 | 18 988 | 19 494 | 1 263 | 9 022 | 11 286 | (2 263) | -20% | 19 494 |
| 2.1 - Financial Services | | 15 598 | 18 989 | 19 495 | 1 263 | 9 023 | 11 286 | (2 263) | -20% | 19 495 |
| 2.2 - Property Rates | | (1) | (1) | (1) | (0) | (1) | (1) | 0 | -24% | (1) |
| 2.3 - Information & Communication Technology | | - | - | - | - | - | - | - | - | - |
| Vote 3 - Technical Services | | 66 187 | 58 868 | 61 870 | 4 326 | 33 092 | 32 569 | 523 | 2% | 61 870 |
| 3.1 - Public Works | | 3 170 | 460 | 460 | 33 | 201 | 230 | (29) | -13% | 460 |
| 3.2 - Electricity Services | | 21 364 | 27 110 | 27 179 | 1 776 | 12 373 | 13 783 | (1 409) | -10% | 27 179 |
| 3.3 - Water Services | | 29 837 | 18 121 | 21 054 | 1 423 | 13 681 | 11 789 | 1 892 | 16% | 21 054 |
| 3.4 - Water Storage | | - | - | - | - | - | - | - | - | - |
| 3.5 - Sewerage Services | | 7 861 | 8 615 | 8 615 | 715 | 4 456 | 4 403 | 53 | 1% | 8 615 |
| 3.6 - Storm Water Management | | - | - | - | - | - | - | - | - | - |
| 3.7 - Solid Waste Disposal (Landfill Sites) | | - | - | - | - | - | - | - | - | - |
| 3.8 - Solid Waste Removal (Refuse) | | 3 954 | 4 563 | 4 563 | 379 | 2 381 | 2 364 | 17 | 1% | 4 563 |
| Vote 4 - Corporate and Community Services | | 15 086 | 11 433 | 11 770 | 177 | 2 201 | 5 184 | (2 982) | -58% | 11 770 |
| 4.1 - Corporate Services | | 573 | 553 | 553 | 44 | 316 | 272 | 44 | 16% | 553 |
| 4.2 - Cemeteries | | 22 | 25 | 25 | 2 | 9 | 12 | (3) | -22% | 25 |
| 4.3 - Community Halls and Facilities | | - | 150 | 300 | - | - | 150 | (150) | -100% | 300 |
| 4.4 - Disaster Management | | 804 | - | 176 | - | - | 88 | (88) | -100% | 176 |
| 4.5 - Library Services | | 2 086 | 1 862 | 1 862 | 0 | 1 333 | 932 | 401 | 43% | 1 862 |
| 4.6 - Sport and Recreation | | 27 | 35 | 35 | - | - | 17 | (17) | -100% | 35 |
| 4.7 - Housing | | - | 236 | 236 | - | - | 118 | (118) | -100% | 236 |
| 4.8 - Integrated Development Planning | | - | - | - | - | - | - | - | - | - |
| 4.9 - Strategic Services (CDW) | | 65 | 76 | 87 | 10 | 31 | 43 | (13) | -29% | 87 |
| 4.10 - Traffic Services | | 11 509 | 8 497 | 8 497 | 120 | 512 | 3 550 | (3 038) | -86% | 8 497 |
| Vote 15 - | | 101 | - | 100 | 18 | 18 | 50 | (32) | -64% | 100 |
| | | 101 | - | 100 | 18 | 18 | 50 | (32) | -64% | 100 |
| Total Revenue by Vote | 2 | 127 327 | 120 629 | 124 575 | 5 783 | 57 590 | 69 976 | (12 386) | -18% | 124 575 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - Executive and Council | | 8 132 | 9 889 | 10 056 | 671 | 4 266 | 5 111 | (845) | -17% | 10 056 |
| 1.1 - Mayor and Council | | 4 466 | 4 863 | 5 000 | 355 | 2 206 | 2 693 | (487) | -18% | 5 000 |
| 1.2 - Municipal Manager | | 3 666 | 5 026 | 5 056 | 316 | 2 059 | 2 418 | (358) | -15% | 5 056 |
| 1.3 - Tourism Services | | - | - | - | - | - | - | - | - | - |
| Vote 2 - Financial Services | | 17 066 | 22 899 | 23 144 | 1 430 | 10 521 | 11 679 | (1 159) | -10% | 23 144 |
| 2.1 - Financial Services | | 17 066 | 23 019 | 23 264 | 1 430 | 10 521 | 11 739 | (1 219) | -10% | 23 264 |
| 2.2 - Property Rates | | - | (120) | (120) | - | - | (60) | 60 | -100% | (120) |
| 2.3 - Information & Communication Technology | | - | - | - | - | - | - | - | - | - |
| Vote 3 - Technical Services | | 56 754 | 60 657 | 64 037 | 6 482 | 32 600 | 30 907 | 1 693 | 5% | 64 037 |
| 3.1 - Public Works | | 13 644 | 13 629 | 13 676 | 1 104 | 6 048 | 6 641 | (593) | -9% | 13 676 |
| 3.2 - Electricity Services | | 22 993 | 28 257 | 30 030 | 3 676 | 16 131 | 14 709 | 1 422 | 10% | 30 030 |
| 3.3 - Water Services | | 8 713 | 6 986 | 8 546 | 928 | 4 758 | 3 724 | 1 033 | 28% | 8 546 |
| 3.4 - Water Storage | | - | - | - | - | - | - | - | - | - |
| 3.5 - Sewerage Services | | 6 106 | 5 467 | 5 467 | 489 | 3 425 | 2 786 | 638 | 23% | 5 467 |
| 3.6 - Storm Water Management | | - | - | - | - | - | - | - | - | - |
| 3.7 - Solid Waste Disposal (Landfill Sites) | | 2 659 | 3 007 | 3 007 | 30 | 150 | 1 487 | (1 337) | -90% | 3 007 |
| 3.8 - Solid Waste Removal (Refuse) | | 2 639 | 3 311 | 3 311 | 255 | 2 089 | 1 559 | 530 | 34% | 3 311 |
| Vote 4 - Corporate and Community Services | | 27 385 | 30 897 | 31 181 | 2 298 | 12 417 | 15 720 | (3 303) | -21% | 31 181 |
| 4.1 - Corporate Services | | 8 447 | 11 175 | 11 194 | 715 | 4 576 | 5 911 | (1 335) | -23% | 11 194 |
| 4.2 - Cemeteries | | - | 0 | 0 | 0 | 0 | 0 | (0) | -18% | 0 |
| 4.3 - Community Halls and Facilities | | 301 | 1 745 | 1 815 | 47 | 389 | 801 | (412) | -51% | 1 815 |
| 4.4 - Disaster Management | | 1 330 | 1 602 | 1 862 | 83 | 432 | 889 | (457) | -51% | 1 862 |
| 4.5 - Library Services | | 2 268 | 2 371 | 2 373 | 180 | 1 082 | 1 193 | (111) | -9% | 2 373 |
| 4.6 - Sport and Recreation | | 1 973 | 2 219 | 2 289 | 399 | 1 188 | 1 229 | (41) | -3% | 2 289 |
| 4.7 - Housing | | - | 236 | 236 | - | - | 118 | (118) | -100% | 236 |
| 4.8 - Integrated Development Planning | | 634 | 719 | 722 | 48 | 345 | 343 | 2 | 1% | 722 |
| 4.9 - Strategic Services (CDW) | | 63 | 76 | 86 | 10 | 27 | 39 | (12) | -31% | 86 |
| 4.10 - Traffic Services | | 12 368 | 10 753 | 10 604 | 816 | 4 378 | 5 197 | (819) | -16% | 10 604 |
| Vote 15 - | | 56 | 54 | 56 | - | - | 11 | (11) | -100% | 56 |
| | | 56 | 54 | 56 | - | - | 11 | (11) | -100% | 56 |
| Total Expenditure by Vote | 2 | 109 393 | 124 396 | 128 474 | 10 882 | 59 804 | 63 428 | (3 624) | (0) | 128 474 |
| Surplus/ (Deficit) for the year | 2 | 17 934 | (3 766) | (3 899) | (5 100) | (2 214) | 6 547 | (8 761) | (0) | (3 899) |

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) - Q2 Second 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 | | 17 118 | 22 803 | 22 803 | 1 336 | 9 965 | 11 498 | (1 533) | -13% | 22 803 |
| Service charges - Water | | 3 642 | 5 167 | 5 167 | 626 | 3 278 | 2 408 | 870 | 36% | 5 167 |
| Service charges - Waste Water Management | | 7 225 | 7 964 | 7 964 | 658 | 4 131 | 4 097 | 34 | 1% | 7 964 |
| Service charges - Waste management | | 3 523 | 4 106 | 4 106 | 339 | 2 157 | 2 151 | 6 | 0% | 4 106 |
| Sale of Goods and Rendering of Services | | 403 | 410 | 410 | 30 | 450 | 205 | 245 | 120% | 410 |
| Agency services | | 323 | 230 | 230 | - | - | 115 | (115) | -100% | 230 |
| Interest | | - | - | - | - | - | - | - | 0% | - |
| Interest earned from Receivables | | 2 219 | 2 339 | 2 339 | 191 | 1 117 | 1 100 | 17 | 2% | 2 339 |
| Interest from Current and Non Current Assets | | 5 412 | 5 418 | 5 418 | 323 | 2 034 | 2 709 | (674) | -25% | 5 418 |
| Dividends | | - | - | - | - | - | - | - | 0% | - |
| Rent on Land | | 61 | 63 | 63 | 5 | 30 | 32 | (1) | -4% | 63 |
| Rental from Fixed Assets | | 721 | 806 | 806 | 62 | 356 | 346 | 10 | 3% | 806 |
| Licence and permits | | - | - | - | - | - | - | - | 0% | - |
| Special rating levies | | - | - | - | - | - | - | - | 0% | - |
| Operational Revenue | | 2 049 | 1 876 | 1 876 | - | 1 331 | 939 | 392 | 42% | 1 876 |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | | 5 941 | 6 726 | 6 726 | 453 | 4 546 | 4 058 | 488 | 12% | 6 726 |
| Surcharges and Taxes | | - | - | - | - | - | - | - | 0% | - |
| Fines, penalties and forfeits | | 11 207 | 8 165 | 8 165 | 115 | 468 | 3 388 | (2 920) | -86% | 8 165 |
| Licence and permits | | 112 | 102 | 102 | 5 | 46 | 51 | (5) | -10% | 102 |
| Transfers and subsidies - Operational | | 35 760 | 35 663 | 37 906 | 491 | 15 116 | 24 745 | (9 629) | -39% | 37 906 |
| Interest | | 458 | 436 | 436 | 37 | 232 | 218 | 14 | 6% | 436 |
| Fuel Levy | | - | - | - | - | - | - | - | 0% | - |
| Operational Revenue | | 6 275 | 7 069 | 7 069 | 650 | 3 686 | 3 634 | 52 | 1% | 7 069 |
| Gains on disposal of Assets | | - | - | 200 | - | - | 50 | (50) | -100% | 200 |
| Other Gains | | - | 1 000 | 1 000 | - | - | 500 | (500) | -100% | 1 000 |
| Discontinued Operations | | - | - | - | - | - | - | - | 0% | - |
| Total Revenue (excluding capital transfers and contributions) | | 102 447 | 110 343 | 112 786 | 5 322 | 48 943 | 62 243 | (13 300) | -21% | 112 786 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 36 849 | 46 169 | 46 343 | 3 258 | 18 295 | 22 057 | (3 762) | -17% | 46 343 |
| Remuneration of councillors | | 3 525 | 3 948 | 3 948 | 294 | 1 762 | 2 095 | (332) | -16% | 3 948 |
| Bulk purchases - electricity | | 20 107 | 23 322 | 23 322 | 1 735 | 12 470 | 11 550 | 919 | 8% | 23 322 |
| Inventory consumed | | 554 | 754 | 1 484 | 10 | 139 | 424 | (285) | -67% | 1 484 |
| Debt impairment | | (40 875) | 9 660 | 9 660 | 1 064 | 5 322 | 4 830 | 493 | 10% | 9 660 |
| Depreciation and amortisation | | 5 182 | 6 580 | 6 580 | 548 | 2 742 | 3 290 | (548) | -17% | 6 580 |
| Interest | | 3 441 | 2 713 | 2 713 | - | 9 | 1 357 | (1 348) | -99% | 2 713 |
| Contracted services | | 10 135 | 14 042 | 14 526 | 1 093 | 5 159 | 7 318 | (2 159) | -30% | 14 526 |
| Transfers and subsidies | | 760 | 200 | 200 | - | - | - | - | 0% | 200 |
| Irrecoverable debts written off | | 57 717 | 3 795 | 5 755 | 2 049 | 6 635 | 2 878 | 3 757 | 131% | 5 755 |
| Operational costs | | 11 510 | 12 213 | 12 943 | 831 | 7 271 | 7 130 | 142 | 2% | 12 943 |
| Losses on Disposal of Assets | | 90 | - | - | - | - | - | - | 0% | - |
| Other Losses | | 399 | 1 000 | 1 000 | - | - | 500 | (500) | -100% | 1 000 |
| Total Expenditure | | 109 393 | 124 396 | 128 474 | 10 882 | 59 804 | 63 428 | (3 624) | -6% | 128 474 |
| Surplus/(Deficit) | | (6 945) | (14 053) | (15 687) | (5 560) | (10 861) | (1 185) | (9 676) | 816% | (15 687) |
| Transfers and subsidies - capital (monetary allocations) | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind) | | 23 339 | 10 286 | 11 788 | 460 | 8 647 | 7 733 | 914 | 12% | 11 788 |
| Surplus/(Deficit) after capital transfers & contributions | | 17 934 | (3 766) | (3 899) | (5 100) | (2 214) | 6 547 | (8 761) | -134% | (3 899) |
| Income Tax | | - | - | - | - | - | - | - | 0% | - |
| Surplus/(Deficit) after income tax | | 17 934 | (3 766) | (3 899) | (5 100) | (2 214) | 6 547 | (8 761) | -134% | (3 899) |
| Share of Surplus/Deficit attributable to Joint Venture | | - | - | - | - | - | - | - | 0% | - |
| Share of Surplus/Deficit attributable to Minorities | | - | - | - | - | - | - | - | 0% | - |
| Surplus/(Deficit) attributable to municipality | | 17 934 | (3 766) | (3 899) | (5 100) | (2 214) | 6 547 | (8 761) | -134% | (3 899) |
| Share of Surplus/Deficit attributable to Associate | | - | - | - | - | - | - | - | 0% | - |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | 0% | - |
| Surplus/ (Deficit) for the year | | 17 934 | (3 766) | (3 899) | (5 100) | (2 214) | 6 547 | (8 761) | -134% | (3 899) |

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) - Q2 Second 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% | 100 |
| Vote 2 - Financial Services | | 180 | 520 | 520 | - | 187 | 520 | (333) | -64% | 520 |
| Vote 3 - Technical Services | | 19 462 | 10 849 | 13 174 | 245 | 8 348 | 12 073 | (3 725) | -31% | 13 174 |
| Vote 4 - Corporate and Community Services | | 1 197 | 9 028 | 9 569 | 722 | 1 719 | 8 041 | (6 322) | -79% | 9 569 |
| 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 | 20 840 | 20 497 | 23 363 | 966 | 10 253 | 20 733 | (10 480) | -51% | 23 363 |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Executive and Council | | - | - | - | - | - | - | - | - | - |
| Vote 2 - Financial Services | | 247 | - | - | - | - | - | - | - | - |
| Vote 3 - Technical Services | | 5 114 | - | - | - | - | - | - | - | - |
| Vote 4 - Corporate and Community Services | | 1 323 | - | - | - | - | - | - | - | - |
| Vote 5 - | | - | - | - | - | - | - | - | - | - |
| Vote 6 - | | - | - | - | - | - | - | - | - | - |
| Vote 7 - | | - | - | - | - | - | - | - | - | - |
| Vote 8 - | | - | - | - | - | - | - | - | - | - |
| Vote 9 - | | - | - | - | - | - | - | - | - | - |
| Vote 10 - | | - | - | - | - | - | - | - | - | - |
| Vote 11 - | | - | - | - | - | - | - | - | - | - |
| Vote 12 - | | - | - | - | - | - | - | - | - | - |
| Vote 13 - | | - | - | - | - | - | - | - | - | - |
| Vote 14 - | | - | - | - | - | - | - | - | - | - |
| Vote 15 - | | 4 335 | - | - | - | - | - | - | - | - |
| Total Capital single-year expenditure | 4 | 11 019 | - | - | - | - | - | - | - | - |
| Total Capital Expenditure | | 31 859 | 20 497 | 23 363 | 966 | 10 253 | 20 733 | (10 480) | -51% | 23 363 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | 4 761 | 620 | 620 | - | 354 | 620 | (266) | -43% | 620 |
| Executive and council | | - | 100 | 100 | - | - | 100 | (100) | -100% | 100 |
| Finance and administration | | 4 761 | 520 | 520 | - | 354 | 520 | (166) | -32% | 520 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 2 477 | 9 028 | 9 569 | 722 | 1 551 | 8 041 | (6 489) | -81% | 9 569 |
| Community and social services | | 1 625 | 2 048 | 2 074 | 58 | 179 | 1 524 | (1 345) | -88% | 2 074 |
| Sport and recreation | | 852 | 6 930 | 7 445 | 664 | 1 372 | 6 467 | (5 094) | -79% | 7 445 |
| Public safety | | - | 50 | 50 | - | - | 50 | (50) | -100% | 50 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 6 134 | 1 500 | 2 727 | 57 | 1 150 | 2 399 | (1 248) | -52% | 2 727 |
| Planning and development | | 44 | - | - | - | - | - | - | - | - |
| Road transport | | 6 090 | 1 500 | 2 727 | 57 | 1 150 | 2 399 | (1 248) | -52% | 2 727 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 18 487 | 9 349 | 10 447 | 188 | 7 197 | 9 674 | (2 476) | -26% | 10 447 |
| Energy sources | | 4 483 | - | - | - | - | - | - | - | - |
| Water management | | 14 003 | 3 339 | 4 437 | 188 | 1 285 | 3 664 | (2 380) | -65% | 4 437 |
| Waste water management | | - | 26 | 26 | - | - | 26 | (26) | -100% | 26 |
| Waste management | | - | 5 984 | 5 984 | - | 5 913 | 5 984 | (71) | -1% | 5 984 |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | 31 859 | 20 497 | 23 363 | 966 | 10 253 | 20 733 | (10 480) | -51% | 23 363 |
| Funded by: | | | | | | | | | | |
| National Government | | 17 777 | 6 771 | 9 321 | 400 | 7 687 | 7 408 | 278 | 4% | 9 321 |
| Provincial Government | | 3 264 | 2 304 | 1 378 | - | - | 2 167 | (2 167) | -100% | 1 378 |
| District Municipality | | - | - | 100 | - | - | 50 | (50) | -100% | 100 |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) | | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 21 041 | 9 075 | 10 799 | 400 | 7 687 | 9 626 | (1 939) | -20% | 10 799 |
| Borrowing | 6 | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 10 818 | 11 422 | 12 563 | 566 | 2 567 | 11 108 | (8 541) | -77% | 12 563 |
| Total Capital Funding | | 31 859 | 20 497 | 23 363 | 966 | 10 253 | 20 733 | (10 480) | -51% | 23 363 |

WC052 Prince Albert - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - Q2 Second

| 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 |
| Capital expenditure - Municipal Vote | | | | | | | | | | |
| Expenditure of multi-year capital appropriation | | | | | | | | | | |
| Vote 1 - Executive and Council | 1 | - | 100 | 100 | - | - | 100 | (100) | -100% | 100 |
| 1.1 - Mayor and Council | | - | 100 | 100 | - | - | 100 | (100) | -100% | 100 |
| 1.2 - Municipal Manager | | - | - | - | - | - | - | - | - | - |
| 1.3 - Tourism Services | | - | - | - | - | - | - | - | - | - |
| Vote 2 - Financial Services | | 180 | 520 | 520 | - | 187 | 520 | (333) | -64% | 520 |
| 2.1 - Financial Services | | 180 | 520 | 520 | - | 187 | 520 | (333) | -64% | 520 |
| 2.2 - Property Rates | | - | - | - | - | - | - | - | - | - |
| 2.3 - Information & Communication Technology | | - | - | - | - | - | - | - | - | - |
| Vote 3 - Technical Services | | 19 462 | 10 849 | 13 174 | 245 | 8 348 | 12 073 | (3 725) | -31% | 13 174 |
| 3.1 - Public Works | | 5 852 | 1 500 | 2 727 | 57 | 1 150 | 2 399 | (1 248) | -52% | 2 727 |
| 3.2 - Electricity Services | | - | - | - | - | - | - | - | - | - |
| 3.3 - Water Services | | 13 611 | 3 339 | 4 437 | 188 | 1 285 | 3 664 | (2 380) | -65% | 4 437 |
| 3.4 - Water Storage | | - | - | - | - | - | - | - | - | - |
| 3.5 - Sewerage Services | | - | 26 | 26 | - | - | 26 | (26) | -100% | 26 |
| 3.6 - Storm Water Management | | - | - | - | - | - | - | - | - | - |
| 3.7 - Solid Waste Disposal (Landfill Sites) | | - | - | - | - | - | - | - | - | - |
| 3.8 - Solid Waste Removal (Refuse) | | - | 5 984 | 5 984 | - | 5 913 | 5 984 | (71) | -1% | 5 984 |
| Vote 4 - Corporate and Community Services | | 1 197 | 9 028 | 9 569 | 722 | 1 719 | 8 041 | (6 322) | -79% | 9 569 |
| 4.1 - Corporate Services | | - | - | - | - | - | - | - | - | - |
| 4.2 - Cemeteries | | - | 1 000 | 1 000 | - | - | 500 | (500) | -100% | 1 000 |
| 4.3 - Community Halls and Facilities | | 30 | 507 | 537 | 58 | 179 | 440 | (261) | -59% | 537 |
| 4.4 - Disaster Management | | 699 | 541 | 537 | - | - | 584 | (584) | -100% | 537 |
| 4.5 - Library Services | | - | - | - | - | - | - | - | - | - |
| 4.6 - Sport and Recreation | | 468 | 6 930 | 7 445 | 664 | 1 540 | 6 467 | (4 927) | -76% | 7 445 |
| 4.7 - Housing | | - | - | - | - | - | - | - | - | - |
| 4.8 - Integrated Development Planning | | - | - | - | - | - | - | - | - | - |
| 4.9 - Strategic Services (CDW) | | - | - | - | - | - | - | - | - | - |
| 4.10 - Traffic Services | | - | 50 | 50 | - | - | 50 | (50) | -100% | 50 |
| Total multi-year capital expenditure | | 20 840 | 20 497 | 23 363 | 966 | 10 253 | 20 733 | (10 480) | -51% | 23 363 |
| Capital expenditure - Municipal Vote | | | | | | | | | | |
| Expenditure of single-year capital appropriation | | | | | | | | | | |
| Vote 1 - Executive and Council | 1 | - | - | - | - | - | - | - | - | - |
| 1.1 - Mayor and Council | | - | - | - | - | - | - | - | - | - |
| 1.2 - Municipal Manager | | - | - | - | - | - | - | - | - | - |
| 1.3 - Tourism Services | | - | - | - | - | - | - | - | - | - |
| Vote 2 - Financial Services | | 247 | - | - | - | - | - | - | - | - |
| 2.1 - Financial Services | | 247 | - | - | - | - | - | - | - | - |
| 2.2 - Property Rates | | - | - | - | - | - | - | - | - | - |
| 2.3 - Information & Communication Technology | | - | - | - | - | - | - | - | - | - |
| Vote 3 - Technical Services | | 5 114 | - | - | - | - | - | - | - | - |
| 3.1 - Public Works | | 238 | - | - | - | - | - | - | - | - |
| 3.2 - Electricity Services | | 4 483 | - | - | - | - | - | - | - | - |
| 3.3 - Water Services | | 392 | - | - | - | - | - | - | - | - |
| 3.4 - Water Storage | | - | - | - | - | - | - | - | - | - |
| 3.5 - Sewerage Services | | - | - | - | - | - | - | - | - | - |
| 3.6 - Storm Water Management | | - | - | - | - | - | - | - | - | - |
| 3.7 - Solid Waste Disposal (Landfill Sites) | | - | - | - | - | - | - | - | - | - |
| 3.8 - Solid Waste Removal (Refuse) | | - | - | - | - | - | - | - | - | - |
| Vote 4 - Corporate and Community Services | | 1 323 | - | - | - | - | - | - | - | - |
| 4.1 - Corporate Services | | 44 | - | - | - | - | - | - | - | - |
| 4.2 - Cemeteries | | - | - | - | - | - | - | - | - | - |
| 4.3 - Community Halls and Facilities | | 848 | - | - | - | - | - | - | - | - |
| 4.4 - Disaster Management | | - | - | - | - | - | - | - | - | - |
| 4.5 - Library Services | | 47 | - | - | - | - | - | - | - | - |
| 4.6 - Sport and Recreation | | 384 | - | - | - | - | - | - | - | - |
| 4.7 - Housing | | - | - | - | - | - | - | - | - | - |
| 4.8 - Integrated Development Planning | | - | - | - | - | - | - | - | - | - |
| 4.9 - Strategic Services (CDW) | | - | - | - | - | - | - | - | - | - |
| 4.10 - Traffic Services | | - | - | - | - | - | - | - | - | - |
| Vote 15 - | | 4 335 | - | - | - | - | - | - | - | - |
| | | 4 335 | - | - | - | - | - | - | - | - |
| Total single-year capital expenditure | | 11 019 | - | - | - | - | - | - | - | - |
| Total Capital Expenditure | | 31 859 | 20 497 | 23 363 | 966 | 10 253 | 20 733 | (10 480) | (0) | 23 363 |

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC052 Prince Albert - Table C6 Monthly Budget Statement - Financial Position - Q2 Second 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 | | 51 035 | 41 061 | 32 820 | 52 233 | 32 820 |
| Trade and other receivables from exchange transactions | | 7 724 | 6 993 | 7 860 | 5 395 | 7 860 |
| Receivables from non-exchange transactions | | 1 719 | 142 | 30 | (1 799) | 30 |
| Current portion of non-current receivables | | | | | | |
| Inventory | | 1 762 | 1 803 | 1 762 | 1 762 | 1 762 |
| VAT | | 2 569 | 2 535 | 2 569 | 4 742 | 2 569 |
| Other current assets | | 81 | 1 974 | 81 | 365 | 81 |
| Total current assets | | 64 892 | 54 508 | 45 123 | 62 699 | 45 123 |
| Non current assets | | | | | | |
| Investments | | | | | | |
| Investment property | | 13 607 | 13 607 | 6 696 | 13 607 | 6 696 |
| Property, plant and equipment | | 222 661 | 204 900 | 239 196 | 230 185 | 239 196 |
| Biological assets | | | | | | |
| Living and non-living resources | | | | | | |
| Heritage assets | | 1 245 | 1 245 | 1 245 | 1 245 | 1 245 |
| Intangible assets | | 356 | 431 | 412 | 343 | 412 |
| Trade and other receivables from exchange transactions | | | | | | |
| Non-current receivables from non-exchange transactions | | | | | | |
| Other non-current assets | | | | | | |
| Total non current assets | | 237 869 | 220 183 | 247 549 | 245 381 | 247 549 |
| TOTAL ASSETS | | 302 761 | 274 691 | 292 672 | 308 080 | 292 672 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | | | | | |
| Financial liabilities | | - | - | - | - | - |
| Consumer deposits | | 799 | 732 | 799 | 857 | 799 |
| Trade and other payables from exchange transactions | | 19 549 | 18 505 | 19 579 | 24 973 | 19 579 |
| Trade and other payables from non-exchange transactions | | 5 617 | 8 587 | 5 617 | 7 137 | 5 617 |
| Provision | | 3 262 | 3 517 | 2 262 | 1 501 | 2 262 |
| VAT | | 4 394 | 2 524 | 4 394 | 7 325 | 4 394 |
| Other current liabilities | | | | | | |
| Total current liabilities | | 33 623 | 33 864 | 32 653 | 41 792 | 32 653 |
| Non current liabilities | | | | | | |
| Financial liabilities | | 0 | - | - | 0 | - |
| Provision | | 30 187 | 27 367 | 30 187 | 30 064 | 30 187 |
| Long term portion of trade payables | | | | | | |
| Other non-current liabilities | | 5 108 | 4 698 | 5 399 | 4 972 | 5 399 |
| Total non current liabilities | | 35 295 | 32 065 | 35 586 | 35 036 | 35 586 |
| TOTAL LIABILITIES | | 68 918 | 65 929 | 68 238 | 76 828 | 68 238 |
| NET ASSETS | 2 | 233 843 | 208 761 | 224 433 | 231 251 | 224 433 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated surplus/(deficit) | | 223 260 | 198 261 | 213 933 | 220 751 | 213 933 |
| Reserves and funds | | 10 500 | 10 500 | 10 500 | 10 500 | 10 500 |
| Other | | | | | | |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 233 760 | 208 761 | 224 433 | 231 251 | 224 433 |

4.1.7 Table C7: Monthly Budget Statement – Cash Flow

WC052 Prince Albert - Table C7 Monthly Budget Statement - Cash Flow - Q2 Second 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 | | 5 547 | 5 785 | 5 785 | 410 | 3 390 | 3 490 | (101) | -3% | 5 785 |
| Service charges | | 40 398 | 42 451 | 42 451 | 3 900 | 22 231 | 21 488 | 743 | 3% | 42 451 |
| Other revenue | | 110 584 | 2 648 | 2 848 | 10 324 | 12 167 | 1 249 | 10 918 | 874% | 2 848 |
| Transfers and Subsidies - Operational | | 37 064 | 37 519 | 38 087 | 1 061 | 22 030 | 25 210 | (3 180) | -13% | 38 087 |
| Transfers and Subsidies - Capital | | 24 280 | 10 286 | 13 464 | 100 | 3 744 | 8 195 | (4 451) | -54% | 13 464 |
| Interest | | 5 736 | 7 670 | 7 670 | 338 | 2 236 | 3 774 | (1 538) | -41% | 7 670 |
| Dividends | | | | | | | | - | | |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (84 245) | (99 374) | (100 762) | (8 673) | (48 667) | (49 990) | (1 323) | 3% | (100 762) |
| Interest | | | | | | | | - | | |
| Transfers and Subsidies | | | | | | | | - | | |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 139 364 | 6 986 | 9 543 | 7 461 | 17 130 | 13 418 | (3 713) | -28% | 9 543 |
| 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 | | (24 851) | (20 497) | (23 363) | (1 133) | (11 861) | (20 733) | (8 872) | 43% | (23 363) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (24 851) | (20 497) | (23 363) | (1 133) | (11 861) | (20 733) | (8 872) | 43% | (23 363) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | | | | | | | - | | |
| Borrowing long term/refinancing | | | | | | | | - | | |
| Increase (decrease) in consumer deposits | | 799 | 732 | 799 | 13 | 57 | - | 57 | #DIV/0! | 799 |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | - | (30) | (30) | - | - | (15) | (15) | 100% | (30) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | 799 | 703 | 770 | 13 | 57 | (15) | (72) | 488% | 770 |
| NET INCREASE/ (DECREASE) IN CASH HELD | | | | | | | | | | |
| Cash/cash equivalents at beginning: | | 58 268 | 58 268 | 51 065 | 51 065 | 51 065 | 51 065 | | | 51 065 |
| Cash/cash equivalents at month/year end: | | 173 581 | 45 459 | 38 016 | 57 406 | 56 392 | 43 735 | | | 38 016 |

4.1.7.1 Cashflow Commitments

| | |
|---|----------------------|
|  <p>Prince Albert Municipality</p> | |
| Cash flow commitments | 2025/12/31 |
| Unspent grants | 7 137 453.52 |
| Trade creditors (including bulk purchases) | 1 995 085.91 |
| Commitments to cash | 9 132 539.43 |
| Current bank account | 1 943 959.98 |
| Investment account less than 90 days | 22 611 148.42 |
| Petty cash | - |
| Total | 24 555 108.40 |
| Available cash | 15 422 568.97 |

Part 2 – Supporting documentation

Section 5 – Debtor age analysis

WC052 Prince Albert - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q2 Second Quarter

| Description | NT Code | Budget Year 2025/26 | | | | | | | | | | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts I.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 | 832 | 558 | 436 | 307 | 302 | 244 | 1 209 | 4 567 | 8 455 | 6 629 | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 153 | 352 | 106 | 58 | 39 | 33 | 125 | 266 | 1 132 | 521 | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 349 | 145 | 92 | 79 | 73 | 875 | 209 | 1 974 | 3 797 | 3 209 | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 593 | 355 | 259 | 239 | 219 | 199 | 956 | 3 997 | 6 817 | 5 610 | - | - |
| Receivables from Exchange Transactions - Waste Management | 1600 | 342 | 238 | 180 | 165 | 152 | 139 | 702 | 2 711 | 4 628 | 3 868 | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | (32) | 73 | 26 | 21 | 20 | 20 | 75 | 645 | 849 | 782 | - | - |
| Interest on Arrear Debtor Accounts | 1810 | 168 | 227 | 216 | 212 | 183 | 467 | 1 194 | 3 933 | 6 600 | 5 989 | - | - |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1900 | (1 300) | 18 | 14 | 10 | 13 | 1 396 | 49 | 598 | 797 | 2 066 | - | - |
| Total By Income Source | 2000 | 1 106 | 1 965 | 1 329 | 1 090 | 1 001 | 3 373 | 4 520 | 18 691 | 33 075 | 28 675 | - | - |
| 2024/25 - totals only | | | | | | | | | | | | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | (451) | 101 | 47 | 34 | 53 | 393 | 116 | 457 | 750 | 1 054 | - | - |
| Commercial | 2300 | 216 | 450 | 188 | 147 | 121 | 546 | 508 | 3 018 | 5 194 | 4 340 | - | - |
| Households | 2400 | 1 341 | 1 414 | 1 093 | 908 | 825 | 2 433 | 3 896 | 15 214 | 27 125 | 23 276 | - | - |
| Other | 2500 | 0 | 0 | 0 | 2 | 2 | 1 | 0 | 1 | 6 | 5 | - | - |
| Total By Customer Group | 2600 | 1 106 | 1 965 | 1 329 | 1 090 | 1 001 | 3 373 | 4 520 | 18 691 | 33 075 | 28 675 | - | - |

5.1 Top 50 Outstanding Debtors

| PRINCE ALBERT MUNICIPALITY_ TOP 50 OUTSTANDING DEBTORS AS AT December 2025 | | | | | | | | |
|--|----------------|-------------|-------------|-------------|------------|--------------|-----------------------|---------------|
| Town | Account Number | Current | 30 Days | 60 Days | 90 Days | 120 Days + | Total Outstanding | Customer Type |
| 3 | 3000019047 | R 2 677.40 | R 5 333.25 | R 5 764.30 | R 7 034.82 | R 372 718.57 | R 393 528.34 | Business |
| 1 | 1000010689 | R 1 365.22 | R 1 365.22 | R 1 365.22 | R 1 365.22 | R 171 645.57 | R 177 106.45 | Government |
| 1 | 1000020454 | R 2 348.62 | R 4 969.91 | R 4 930.84 | R 4 891.76 | R 149 180.38 | R 166 321.51 | Business |
| 2 | 2000017038 | R 1 038.26 | R 1 038.26 | R 961.59 | R 961.59 | R 124 764.62 | R 128 764.32 | Government |
| 2 | 2000007553 | R 1 802.96 | R 1 719.12 | R 1 723.16 | R 1 813.05 | R 119 649.25 | R 126 707.54 | Residential |
| 2 | 2000017358 | R 1 587.62 | R 1 694.92 | R 1 472.48 | R 2 019.00 | R 94 304.43 | R 101 078.45 | Residential |
| 2 | 2000017272 | R 1 202.04 | R 24 875.56 | R 1 189.03 | R 1 213.58 | R 69 521.93 | R 98 002.14 | Residential |
| 2 | 2000020510 | R 2 427.50 | R 2 410.94 | R 2 394.38 | R 2 377.82 | R 85 854.27 | R 95 464.91 | NGO |
| 2 | 2000017326 | R 3 344.98 | R 1 251.20 | R 1 219.51 | R 1 073.80 | R 58 295.64 | R 95 285.13 | Residential |
| 2 | 2000017261 | R 4 039.07 | R 1 611.77 | R 1 615.44 | R 1 582.74 | R 86 223.86 | R 95 072.88 | Residential |
| 2 | 2000017074 | R 1 387.74 | R 1 380.42 | R 1 373.10 | R 1 365.79 | R 83 701.86 | R 89 208.91 | Residential |
| 2 | 2000017466 | R 4 289.94 | R 2 363.89 | R 1 502.19 | R 1 280.65 | R 79 417.38 | R 88 854.05 | Residential |
| 2 | 2000017351 | R 1 353.41 | R 1 326.92 | R 1 279.35 | R 1 332.73 | R 81 735.97 | R 87 028.38 | Residential |
| 2 | 2000017389 | R 1 509.79 | R 1 426.87 | R 1 285.51 | R 2 850.27 | R 77 017.48 | R 84 089.92 | Residential |
| 2 | 2000055007 | R 1 045.31 | R 1 040.58 | R 1 111.52 | R 1 106.79 | R 78 867.55 | R 83 171.75 | Residential |
| 2 | 2000007514 | R 4 536.75 | R 2 178.63 | R 2 162.80 | R 2 146.97 | R 71 847.27 | R 82 872.42 | Residential |
| 1 | 1000011937 | R 1 388.70 | R 1 510.70 | R 1 292.04 | R 1 431.18 | R 76 689.10 | R 82 311.72 | Residential |
| 2 | 2000017293 | R 1 238.90 | R 1 232.00 | R 1 290.34 | R 1 199.40 | R 74 900.78 | R 79 861.42 | Residential |
| 2 | 2000027219 | R 1 188.42 | R 1 182.52 | R 1 176.61 | R 1 170.71 | R 74 666.79 | R 79 385.05 | Residential |
| 1 | 1000001998 | R 31 701.08 | R 39 550.30 | R 3 182.58 | R 0.01 | -R 0.01 | R 74 433.96 | Business |
| 2 | 2000017209 | R 1 284.22 | R 1 310.52 | R 1 428.74 | R 1 306.83 | R 68 891.75 | R 74 222.06 | Residential |
| 2 | 2000017280 | R 1 330.20 | R 5 090.28 | R 1 346.70 | R 1 843.56 | R 63 443.56 | R 73 054.30 | Residential |
| 2 | 2000017444 | R 1 926.42 | R 1 260.67 | R 1 375.99 | R 1 297.56 | R 67 103.08 | R 72 963.72 | Residential |
| 2 | 2000007529 | R 1 271.00 | R 1 433.77 | R 1 740.76 | R 2 103.20 | R 64 362.61 | R 70 911.34 | Residential |
| 1 | 1000010526 | R 1 334.99 | R 1 327.32 | R 1 319.64 | R 1 311.97 | R 63 555.22 | R 68 849.14 | Residential |
| 2 | 2000017321 | R 1 511.34 | R 1 501.49 | R 1 491.63 | R 1 481.77 | R 62 825.05 | R 68 811.28 | Business |
| 2 | 2000027349 | R 1 143.82 | R 1 137.81 | R 1 121.48 | R 1 125.60 | R 64 130.57 | R 68 659.28 | Residential |
| 2 | 2000017227 | R 2 443.26 | R 1 231.73 | R 1 211.18 | R 1 422.41 | R 62 288.66 | R 68 597.24 | Residential |
| 1 | 1000101463 | R 48 075.17 | R 11 139.84 | R 9 155.43 | R - | R - | R 68 370.44 | Business |
| 2 | 2000017151 | R 1 436.30 | R 1 325.12 | R 1 464.55 | R 1 346.14 | R 61 196.30 | R 66 768.41 | Residential |
| 2 | 2000010687 | R 1 408.55 | R 1 495.41 | R 1 521.31 | R 2 098.91 | R 59 933.76 | R 66 457.94 | Residential |
| 2 | 2000027374 | R 1 291.62 | R 1 417.08 | R 1 177.74 | R 3 199.66 | R 58 398.44 | R 65 484.54 | Residential |
| 1 | 1000010756 | R 501.72 | R 501.72 | R 501.72 | R 501.72 | R 63 243.80 | R 65 250.68 | Government |
| 2 | 2000017269 | R 1 174.51 | R 1 167.74 | R 1 131.44 | R 1 750.09 | R 60 004.16 | R 65 227.94 | Residential |
| 2 | 2000007527 | R 1 079.85 | R 1 073.95 | R 1 066.87 | R 1 159.36 | R 60 552.64 | R 64 932.67 | Residential |
| 1 | 1000010497 | R 24 690.27 | R 19 128.06 | R 14 967.62 | R 5 667.96 | R - | R 64 453.91 | Business |
| 1 | 1000010480 | R 1 656.20 | R 1 644.61 | R 1 633.01 | R 1 621.41 | R 57 596.74 | R 64 151.97 | Residential |
| 2 | 2000017344 | R 1 439.23 | R 3 151.43 | R 1 464.95 | R 1 212.11 | R 56 759.34 | R 64 027.06 | Residential |
| 2 | 2000017078 | R 1 273.03 | R 1 264.06 | R 1 357.53 | R 1 260.43 | R 58 759.76 | R 63 914.81 | Residential |
| 1 | 1000011273 | R 1 406.25 | R 1 284.65 | R 1 217.73 | R 1 109.32 | R 58 768.66 | R 63 786.61 | Residential |
| 2 | 2000017051 | R 1 097.74 | R 1 164.59 | R 1 248.02 | R 1 579.07 | R 58 580.10 | R 63 669.52 | Residential |
| 2 | 2000017203 | R 1 237.62 | R 1 083.42 | R 1 385.84 | R 1 116.91 | R 58 837.55 | R 63 661.34 | Residential |
| 2 | 2000017237 | R 1 205.60 | R 1 456.84 | R 1 180.68 | R 1 065.78 | R 58 708.22 | R 63 617.12 | Residential |
| 2 | 2000017311 | R 1 091.89 | R 1 085.34 | R 1 130.46 | R 1 073.23 | R 59 207.62 | R 63 588.54 | Residential |
| 1 | 1000002263 | R 1 766.78 | R 2 169.74 | R 2 114.64 | R 1 909.23 | R 55 313.08 | R 63 273.47 | Residential |
| 3 | 3000009142 | R 1 158.99 | R 1 151.78 | R 1 144.58 | R 1 137.38 | R 58 573.55 | R 63 166.28 | Government |
| 2 | 2000007544 | R 1 105.14 | R 1 120.69 | R 1 092.33 | R 1 085.82 | R 58 234.76 | R 62 638.74 | Residential |
| 2 | 2000017436 | R 1 824.87 | R 1 771.90 | R 1 532.76 | R 1 237.45 | R 55 422.73 | R 61 789.71 | Residential |
| 2 | 2000017339 | R 1 079.03 | R 1 173.91 | R 1 065.86 | R 1 135.20 | R 56 952.43 | R 61 406.43 | Residential |
| 2 | 2000017386 | R 2 221.64 | R 1 306.09 | R 1 050.92 | R 1 132.35 | R 55 669.73 | R 61 380.73 | Residential |
| | | | | | | | R 4 285 636.47 | |

5.2 Collection rate – DECEMBER 2025 YTD

The municipality currently has a year-to-date collection rate of 77.44%. This is an improvement on the previously reported collection rate percentage. The municipality has written off amperage charges billed to consumers back-dated for three financial years. 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 December 2025 | DAGEO R | 34 893 802.73 |
| Billed Revenue (Exchange transactions) | TB R | 17 866 493.07 |
| Billed Revenue (Non-exchange transactions) | TB R | 6 053 340.87 |
| Gross Debtors Closing Balance at 31 December 2025 | DAGEO R | 33 075 412.60 |
| Bad Debts Written Off | TB R | 7 215 214.77 |
| | | 77.44% |

Section 6 – Creditor analysis

WC052 Prince Albert - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q2 Second 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 | 1 995 | - | - | - | - | - | - | - | - | 1 995 | - |
| Bulk Water | 0200 | - | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 0300 | - | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | 0400 | - | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | 0500 | - | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | 0600 | - | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 0700 | - | - | - | - | - | - | - | - | - | - | - |
| Auditor General | 0800 | - | - | - | - | - | - | - | - | - | - | - |
| Other | 0900 | - | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | 0910 | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Type | 1000 | 1 995 | - | - | - | - | - | - | - | - | 1 995 | - |

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 - Q2 Second 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: | | 33 678 | 33 611 | 33 611 | 73 | 14 489 | 22 972 | (8 483) | -36.9% | 33 611 |
| Local Government Equitable Share | | 30 299 | 31 301 | 31 301 | – | 13 042 | 20 867 | (7 825) | -37.5% | 31 301 |
| Local Government Financial Management Grant | | 1 800 | 1 900 | 1 900 | 40 | 1 247 | 1 900 | (653) | -34.4% | 1 900 |
| Municipal Infrastructure Grant | | 402 | 410 | 410 | 33 | 201 | 205 | (4) | -2.1% | 410 |
| Expanded Public Works Programme Integrated Grant | | 1 178 | – | – | – | – | – | – | – | – |
| Provincial Government: | | 50 | 50 | 1 550 | 59 | 59 | 400 | (341) | -85.3% | 1 550 |
| Infrastructure (Monetary) | | 50 | 50 | 1 550 | 59 | 59 | 400 | (341) | -85.3% | 1 550 |
| District Municipality: | | 333 | – | – | – | – | – | – | – | – |
| Infrastructure (Monetary) | | | | | | | | | | |
| Infrastructure (In Kind) | | | | | | | | | | |
| Capacity Building (Monetary) | | 333 | – | – | – | – | – | – | – | – |
| Capacity Building (In Kind) | | | | | | | | | | |
| Other grant providers: | | 1 698 | 2 002 | 2 745 | 360 | 568 | 1 373 | (805) | -58.6% | 2 745 |
| Other Grants Received | | 1 698 | 2 002 | 2 745 | 360 | 568 | 1 373 | (805) | -58.6% | 2 745 |
| Total Operating Transfers and Grants | 5 | 35 760 | 35 663 | 37 906 | 491 | 15 116 | 24 745 | (9 629) | -38.9% | 37 906 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 20 443 | 7 786 | 10 719 | 460 | 8 647 | 6 573 | 2 074 | 31.6% | 10 719 |
| Municipal Infrastructure Grant | | 7 120 | 7 786 | 8 290 | 245 | 7 203 | 5 965 | 1 238 | 20.7% | 8 290 |
| Water Services Infrastructure Grant | | 13 323 | – | 2 430 | 216 | 1 444 | 607 | 837 | 137.7% | 2 430 |
| Provincial Government: | | 2 895 | 2 500 | 1 069 | – | – | 1 160 | (1 160) | -100.0% | 1 069 |
| Infrastructure (Monetary) | | 2 895 | 2 500 | 1 069 | – | – | 1 160 | (1 160) | -100.0% | 1 069 |
| Infrastructure (In Kind) | | | | | | | | | | |
| Capacity Building (Monetary) | | – | – | – | – | – | – | – | – | – |
| Capacity Building (In Kind) | | | | | | | | | | |
| District Municipality: | | – | – | – | – | – | – | – | – | – |
| Infrastructure (Monetary) | | | | | | | | | | |
| Infrastructure (In Kind) | | | | | | | | | | |
| Capacity Building (Monetary) | | | | | | | | | | |
| Capacity Building (In Kind) | | | | | | | | | | |
| Other grant providers: | | 1 541 | – | – | – | – | – | – | – | – |
| [insert description] | | 1 541 | – | – | – | – | – | – | – | – |
| Total Capital Transfers and Grants | 5 | 24 880 | 10 286 | 11 788 | 460 | 8 647 | 7 733 | 914 | 11.8% | 11 788 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 60 639 | 45 949 | 49 694 | 952 | 23 763 | 32 477 | (8 715) | -26.8% | 49 694 |

WC052 Prince Albert - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q2 Second 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 | | | | | | | | | | |
| EXPENDITURE | | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 32 757 | 36 633 | 36 968 | 2 103 | 15 396 | 18 603 | (3 207) | -17.2% | 36 968 |
| Local Government Equitable Share | | 29 463 | 34 323 | 34 526 | 2 030 | 14 061 | 17 048 | (2 987) | -17.5% | 34 526 |
| Local government financial management grant | | 1 695 | 1 900 | 2 032 | 40 | 1 135 | 1 350 | (215) | -15.9% | 2 032 |
| Municipal emergency housing grant | | | | | | | | - | | |
| Municipal infrastructure grant | | 422 | 410 | 410 | 33 | 201 | 205 | (4) | -2.1% | 410 |
| Expanded public works programme integrated grant | | 1 178 | - | - | - | - | - | - | - | - |
| Provincial Government: | | 2 570 | 4 164 | 5 826 | 546 | 1 621 | 2 507 | (885) | -35.3% | 5 826 |
| Infrastructure (Monetary) | | 43 | 50 | 1 550 | 5 | 11 | 375 | (364) | -97.2% | 1 550 |
| Infrastructure (In Kind) | | | | | | | | - | | |
| Capacity Building (Monetary) | | 2 526 | 4 114 | 4 276 | 541 | 1 611 | 2 132 | (521) | -24.4% | 4 276 |
| Capacity Building (In Kind) | | | | | | | | - | | |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| Infrastructure (Monetary) | | | | | | | | - | | |
| Infrastructure (In Kind) | | | | | | | | - | | |
| Capacity Building (Monetary) | | | | | | | | - | | |
| Capacity Building (In Kind) | | | | | | | | - | | |
| Other grant providers: | | 1 872 | 43 | 83 | 2 | 10 | 26 | (16) | -62.6% | 83 |
| Expenditure on Other Grants | | 1 872 | 43 | 83 | 2 | 10 | 26 | (16) | -62.6% | 83 |
| Total operating expenditure of Transfers and Grants: | | 37 199 | 40 840 | 42 876 | 2 651 | 17 027 | 21 135 | (4 108) | -19.4% | 42 876 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 17 777 | 6 771 | 9 321 | 400 | 7 687 | 7 408 | 278 | 3.8% | 9 321 |
| Municipal Infrastructure Grant | | 6 191 | 6 771 | 7 208 | 213 | 6 431 | 6 880 | (449) | -6.5% | 7 208 |
| Water Services Infrastructure Grant | | 11 585 | - | 2 113 | 188 | 1 256 | 528 | 727 | 137.7% | 2 113 |
| Provincial Government: | | 3 264 | 2 304 | 1 378 | - | - | 2 167 | (2 167) | -100.0% | 1 378 |
| Infrastructure (Monetary) | | 2 518 | 2 304 | 1 202 | - | - | 2 080 | (2 080) | -100.0% | 1 202 |
| Infrastructure (In Kind) | | | | | | | | - | | |
| Capacity Building (Monetary) | | 747 | - | 176 | - | - | 88 | (88) | -100.0% | 176 |
| Capacity Building (In Kind) | | | | | | | | - | | |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| Infrastructure (Monetary) | | | | | | | | - | | |
| Infrastructure (In Kind) | | | | | | | | - | | |
| Capacity Building (Monetary) | | | | | | | | - | | |
| Capacity Building (In Kind) | | | | | | | | - | | |
| Other grant providers: | | - | - | 100 | - | - | 50 | (50) | -100.0% | 100 |
| Expenditure on Other Grants | | - | - | 100 | - | - | 50 | (50) | -100.0% | 100 |
| Total capital expenditure of Transfers and Grants | | 21 041 | 9 075 | 10 799 | 400 | 7 687 | 9 626 | (1 939) | -20.1% | 10 799 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 58 241 | 49 915 | 53 675 | 3 052 | 24 714 | 30 761 | (6 047) | -19.7% | 53 675 |

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 - Q2 Second 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 | | 3 196 | 3 552 | 3 552 | 266 | 1 598 | 1 882 | (284) | -15% | 3 552 |
| Pension and UIF Contributions | | - | - | - | - | - | - | - | - | - |
| Medical Aid Contributions | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | - | - | - | - | - | - | - | - | - |
| Cellphone Allowance | | 329 | 396 | 396 | 27 | 165 | 213 | (49) | -23% | 396 |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | - | - | - | - | - | - | - | - | - |
| Sub Total - Councillors | | 3 525 | 3 948 | 3 948 | 294 | 1 762 | 2 095 | (332) | -16% | 3 948 |
| % increase | 4 | | 12.0% | 12.0% | | | | | | 12.0% |
| Senior Managers of the Municipality | | | | | | | | | | |
| Basic Salaries and Wages | | 2 537 | 4 168 | 4 168 | 285 | 1 376 | 2 072 | (696) | -34% | 4 168 |
| Pension and UIF Contributions | | 149 | 216 | 216 | 12 | 73 | 108 | (35) | -33% | 216 |
| Medical Aid Contributions | | 66 | 71 | 71 | 6 | 35 | 71 | (36) | -51% | 71 |
| Overtime | | - | - | - | - | - | - | - | - | - |
| Performance Bonus | | 186 | 690 | 690 | - | - | 345 | (345) | -100% | 690 |
| Motor Vehicle Allowance | | 265 | 540 | 540 | 36 | 166 | 304 | (138) | -45% | 540 |
| Cellphone Allowance | | 99 | 126 | 126 | 8 | 48 | 63 | (15) | -24% | 126 |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | 0 | 1 | 1 | 0 | 0 | 0 | (0) | -21% | 1 |
| Payments in lieu of leave | | - | - | - | - | - | - | - | - | - |
| Long service awards | | - | 47 | 47 | - | - | 5 | (5) | -100% | 47 |
| Post-retirement benefit obligations | | - | - | - | - | - | - | - | - | - |
| Entertainment | | - | - | - | - | - | - | - | - | - |
| Scarcity | | - | - | - | - | - | - | - | - | - |
| Acting and post related allowance | | - | - | - | - | - | - | - | - | - |
| In kind benefits | | - | - | - | - | - | - | - | - | - |
| Sub Total - Senior Managers of Municipality | | 3 301 | 5 858 | 5 858 | 347 | 1 698 | 2 969 | (1 271) | -43% | 5 858 |
| % increase | 4 | | 77.5% | 77.5% | | | | | | 77.5% |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 21 294 | 26 951 | 27 044 | 2 128 | 11 863 | 13 032 | (1 169) | -9% | 27 044 |
| Pension and UIF Contributions | | 3 416 | 4 391 | 4 391 | 334 | 1 934 | 2 120 | (186) | -9% | 4 391 |
| Medical Aid Contributions | | 959 | 1 211 | 1 211 | 73 | 471 | 567 | (96) | -17% | 1 211 |
| Overtime | | 2 193 | 2 204 | 2 204 | 170 | 993 | 927 | 66 | 7% | 2 204 |
| Performance Bonus | | 1 823 | 2 143 | 2 143 | - | - | 821 | (821) | -100% | 2 143 |
| Motor Vehicle Allowance | | 25 | 553 | 514 | 29 | 180 | 238 | (58) | -24% | 514 |
| Cellphone Allowance | | 194 | 290 | 290 | 20 | 106 | 142 | (36) | -25% | 290 |
| Housing Allowances | | 162 | 100 | 100 | 9 | 53 | 52 | 1 | 1% | 100 |
| Other benefits and allowances | | 1 889 | 1 606 | 1 606 | 148 | 998 | 747 | 251 | 34% | 1 606 |
| Payments in lieu of leave | | 426 | 377 | 377 | - | - | 188 | (188) | -100% | 377 |
| Long service awards | | - | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | | 1 168 | 320 | 320 | - | - | 160 | (160) | -100% | 320 |
| Entertainment | | - | - | - | - | - | - | - | - | - |
| Scarcity | | - | - | - | - | - | - | - | - | - |
| Acting and post related allowance | | - | - | 120 | - | - | 30 | (30) | -100% | 120 |
| In kind benefits | | - | - | - | - | - | - | - | - | - |
| Sub Total - Other Municipal Staff | | 33 548 | 40 145 | 40 320 | 2 911 | 16 597 | 19 024 | (2 427) | -13% | 40 320 |
| % increase | 4 | | 19.7% | 20.2% | | | | | | 20.2% |
| Total Parent Municipality | | 40 374 | 49 952 | 50 126 | 3 551 | 20 057 | 24 087 | (4 030) | -17% | 50 126 |
| Unpaid salary, allowances & benefits in arrears: | | | | | | | | | | |
| Sub Total - Other Staff of Entities | | - | - | - | - | - | - | - | - | - |
| % increase | 4 | | | | | | | | | |
| Total Municipal Entities | | - | - | - | - | - | - | - | - | - |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | 40 374 | 49 952 | 50 126 | 3 551 | 20 057 | 24 087 | (4 030) | -17% | 50 126 |
| % increase | 4 | | 23.7% | 24.2% | | | | | | 24.2% |
| TOTAL MANAGERS AND STAFF | | 36 849 | 46 004 | 46 178 | 3 258 | 18 295 | 21 992 | (3 697) | -17% | 46 178 |

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 - Q2 Second 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 | 490 | 532 | 410 | 385 | 378 | 454 | 329 | 373 | 476 | 5 785 | 6 045 | 6 196 |
| Service charges - Electricity revenue | | 2 639 | 2 311 | 2 631 | 2 505 | 2 274 | 2 782 | 2 096 | 2 217 | 2 014 | 2 093 | 2 062 | 267 | 25 891 | 27 279 | 28 968 |
| Service charges - Water revenue | | 364 | 350 | 752 | 345 | 423 | 420 | 738 | 635 | 687 | 690 | 390 | 1 099 | 6 934 | 7 246 | 7 427 |
| Service charges - Waste Water Management | | 541 | 488 | 619 | 499 | 474 | 492 | 516 | 527 | 489 | 509 | 524 | 750 | 6 427 | 6 716 | 6 884 |
| Service charges - Waste Management | | 212 | 217 | 208 | 215 | 223 | 206 | 258 | 252 | 249 | 244 | 247 | 666 | 3 198 | 3 345 | 3 429 |
| Rental of facilities and equipment | | 35 | 49 | 33 | 22 | 31 | 37 | 79 | 78 | 89 | 80 | 86 | 456 | 1 065 | 1 114 | 1 142 |
| Interest earned - external investments | | 384 | 360 | 338 | 351 | 278 | 323 | 451 | 451 | 451 | 451 | 451 | 1 126 | 5 418 | 5 851 | 5 558 |
| Interest earned - outstanding debtors | | 78 | 9 | 49 | 28 | 24 | 14 | 191 | 191 | 199 | 200 | 203 | 1 071 | 2 253 | 2 558 | 2 907 |
| Dividends received | | | | | | | | | | | | | - | | | |
| Fines, penalties and forfeits | | 97 | 99 | 74 | 92 | 77 | 122 | 98 | 60 | 111 | 83 | 72 | (164) | 821 | 837 | 854 |
| Licences and permits | | 4 | 12 | 9 | 7 | 8 | 5 | 8 | 8 | 8 | 8 | 8 | 14 | 102 | 110 | 119 |
| Agency services | | - | 0 | 17 | - | 0 | - | 19 | 19 | 19 | 19 | 19 | 117 | 230 | 240 | 246 |
| Transfers and Subsidies - Operational | | 15 046 | 2 612 | 2 502 | 95 | 714 | 1 061 | 404 | 404 | 10 847 | 414 | 404 | 3 017 | 37 519 | 35 228 | 42 048 |
| Other revenue | | (85) | 33 | 262 | 427 | 539 | 10 160 | 70 | 66 | 56 | 55 | 61 | (11 214) | 430 | 482 | 19 381 |
| Cash Receipts by Source | | 19 801 | 7 133 | 8 413 | 5 075 | 5 998 | 16 033 | 5 312 | 5 286 | 15 663 | 5 177 | 4 901 | (2 319) | 96 073 | 97 053 | 125 160 |
| Other Cash Flows by Source | | | | | | | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) (National/ Provincial and District) | | - | - | 3 644 | - | - | 100 | 470 | 470 | 2 917 | 470 | 470 | 1 744 | 10 286 | 50 259 | 11 367 |
| Total Cash Receipts by Source | | 19 801 | 7 133 | 12 057 | 5 075 | 5 998 | 16 133 | 5 783 | 5 757 | 18 580 | 5 647 | 5 372 | (576) | 106 359 | 147 312 | 136 526 |
| Cash Payments by Type | | | | | | | | | | | | | | | | |
| Employee related costs | | 2 623 | 3 269 | 3 193 | 3 393 | 3 845 | 4 487 | 4 048 | 3 934 | 3 779 | 3 809 | 904 | 8 564 | 45 849 | 46 148 | 50 221 |
| Remuneration of councillors | | 213 | 212 | 213 | 212 | 206 | 196 | 332 | 332 | 332 | 193 | 332 | 1 174 | 3 948 | 4 264 | 4 455 |
| Interest | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases - Electricity | | - | 2 924 | 3 097 | 2 374 | 1 920 | 2 031 | 2 668 | 1 357 | 1 766 | 1 718 | 1 779 | 1 688 | 23 322 | 24 572 | 26 093 |
| Acquisitions - water & other inventory | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | | 112 | 570 | 307 | 1 005 | 365 | 1 090 | - | - | - | - | - | 10 594 | 14 042 | 13 776 | 19 843 |
| Transfers and subsidies - other municipalities | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | | 2 569 | 1 003 | 736 | 2 446 | 3 186 | 869 | 2 008 | 1 617 | 3 559 | 1 888 | 1 930 | (9 599) | 12 213 | 13 291 | 13 927 |
| Cash Payments by Type | | 5 517 | 7 977 | 7 546 | 9 432 | 9 523 | 8 673 | 9 057 | 7 240 | 9 436 | 7 608 | 4 945 | 12 421 | 99 374 | 102 050 | 114 538 |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | | |
| Capital assets | | 249 | - | 7 795 | 497 | 2 187 | 1 133 | 338 | 338 | 938 | 338 | 338 | 6 345 | 20 497 | 24 569 | 18 994 |
| Repayment of borrowing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Cash Flows/Payments | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Cash Payments by Type | | 5 766 | 7 977 | 15 340 | 9 929 | 11 710 | 9 805 | 9 395 | 7 578 | 10 374 | 7 947 | 5 283 | 18 766 | 119 871 | 126 619 | 133 533 |
| NET INCREASE/(DECREASE) IN CASH HELD | | 14 035 | (844) | (3 284) | (4 856) | (6 112) | 6 328 | (3 613) | (1 821) | 8 205 | (2 300) | 88 | (19 341) | (13 511) | 20 694 | 2 993 |
| Cash/cash equivalents at the month/year beginning: | | 51 065 | 65 100 | 64 257 | 60 973 | 56 119 | 50 007 | 56 335 | 52 722 | 50 901 | 59 106 | 56 807 | 56 895 | 51 065 | 37 554 | 56 248 |
| Cash/cash equivalents at the month/year end: | | 65 100 | 64 257 | 60 973 | 56 119 | 50 007 | 56 335 | 52 722 | 50 901 | 59 106 | 56 807 | 56 895 | 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 - Q2 Second 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 | 8 024 | 8 064 | 217 | 217 | 8 064 | 7 848 | 97.3% | 1% |
| August | 2 062 | 1 170 | 1 210 | (70) | | 9 274 | - | | |
| September | 3 037 | 3 589 | 3 629 | 6 780 | 6 780 | 12 903 | 6 123 | 47.5% | 33% |
| October | 1 391 | 2 562 | 2 602 | 432 | 7 212 | 15 505 | 8 293 | 53.5% | 35% |
| November | 1 867 | 3 585 | 3 923 | 1 929 | 9 141 | 19 428 | 10 287 | 53.0% | 45% |
| December | 2 876 | 967 | 1 305 | 966 | 10 107 | 20 733 | 10 626 | 51.3% | 49% |
| January | 265 | - | 338 | - | | 21 071 | - | | |
| February | 484 | - | 338 | - | | 21 410 | - | | |
| March | 2 033 | 600 | 938 | - | | 22 348 | - | | |
| April | 314 | - | 338 | - | | 22 686 | - | | |
| May | 2 527 | - | 338 | - | | 23 024 | - | | |
| June | 4 936 | - | 338 | - | | 23 363 | - | | |
| Total Capital expenditure | 21 801 | 20 497 | 23 363 | 10 253 | | | | | |

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 - Q2 Second 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 | | 18 | 2 304 | 3 315 | 188 | 1 256 | 2 608 | 1 352 | 51.9% | 3 315 |
| Roads Infrastructure | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | 18 | 2 304 | 3 315 | 188 | 1 256 | 2 608 | 1 352 | 51.9% | 3 315 |
| Dams and Weirs | | 18 | 1 304 | 2 113 | 188 | 1 256 | 1 506 | 251 | 16.7% | 2 113 |
| Distribution | | - | 1 000 | 1 202 | - | - | 1 101 | 1 101 | 100.0% | 1 202 |
| Cemeteries/Crematoria | | - | 1 000 | 1 000 | - | - | 500 | 500 | 100.0% | 1 000 |
| Police | | - | - | - | - | - | - | - | - | - |
| Purfs | | - | - | - | - | - | - | - | - | - |
| Public Open Space | | - | 100 | 100 | - | - | 100 | 100 | 100.0% | 100 |
| Other assets | | 848 | - | - | - | - | - | - | - | - |
| Operational Buildings | | 848 | - | - | - | - | - | - | - | - |
| Municipal Offices | | 848 | - | - | - | - | - | - | - | - |
| Computer Equipment | | 2 735 | 459 | 459 | - | 29 | 459 | 429 | 93.6% | 459 |
| Computer Equipment | | 2 735 | 459 | 459 | - | 29 | 459 | 429 | 93.6% | 459 |
| Furniture and Office Equipment | | 29 | 240 | 170 | - | 157 | 223 | 65 | 29.2% | 170 |
| Furniture and Office Equipment | | 29 | 240 | 170 | - | 157 | 223 | 65 | 29.2% | 170 |
| Machinery and Equipment | | 30 | 467 | 287 | 58 | 177 | 422 | 245 | 58.0% | 287 |
| Machinery and Equipment | | 30 | 467 | 287 | 58 | 177 | 422 | 245 | 58.0% | 287 |
| Transport Assets | | - | 1 930 | 2 106 | - | 1 664 | 2 018 | 354 | 17.5% | 2 106 |
| Transport Assets | | - | 1 930 | 2 106 | - | 1 664 | 2 018 | 354 | 17.5% | 2 106 |
| 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 | 3 660 | 6 500 | 7 437 | 246 | 3 284 | 6 329 | 3 045 | 48.1% | 7 437 |

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 - Q2

| 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 | | 25 528 | 5 460 | 7 202 | 720 | 2 096 | 5 896 | 3 800 | 64.4% | 7 202 |
| Roads Infrastructure | | 5 027 | 5 065 | 6 807 | 720 | 2 092 | 5 500 | 3 408 | 62.0% | 6 807 |
| Roads | | 5 027 | 5 065 | 6 807 | 720 | 2 092 | 5 500 | 3 408 | 62.0% | 6 807 |
| Road Structures | | | | | | | | | | |
| Road Furniture | | | | | | | | | | |
| Capital Spares | | | | | | | | | | |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - |
| Drainage Collection | | | | | | | | | | |
| Storm water Conveyance | | | | | | | | | | |
| Attenuation | | | | | | | | | | |
| Electrical Infrastructure | | 4 483 | - | - | - | - | - | - | - | - |
| LV Networks | | 4 483 | - | - | - | - | - | - | - | - |
| Capital Spares | | | | | | | | | | |
| Water Supply Infrastructure | | 13 985 | 396 | 396 | - | 4 | 396 | 392 | 99.0% | 396 |
| Dams and Weirs | | | | | | | | | | |
| Boreholes | | 13 592 | 396 | 396 | - | 4 | 396 | 392 | 99.0% | 396 |
| Reservoirs | | | | | | | | | | |
| Pump Stations | | | | | | | | | | |
| Water Treatment Works | | | | | | | | | | |
| Bulk Mains | | | | | | | | | | |
| Distribution | | 392 | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | 2 032 | - | - | - | - | - | - | - | - |
| Landfill Sites | | 2 032 | - | - | - | - | - | - | - | - |
| Waste Transfer Stations | | | | | | | | | | |
| Waste Processing Facilities | | | | | | | | | | |
| Waste Drop-off Points | | | | | | | | | | |
| Waste Separation Facilities | | | | | | | | | | |
| Electricity Generation Facilities | | | | | | | | | | |
| Capital Spares | | | | | | | | | | |
| Community Assets | | 468 | 2 200 | 2 300 | - | 193 | 2 250 | 2 057 | 91.4% | 2 300 |
| Community Facilities | | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | 468 | 2 200 | 2 300 | - | 193 | 2 250 | 2 057 | 91.4% | 2 300 |
| Indoor Facilities | | | | | | | | | | |
| Outdoor Facilities | | 468 | 2 200 | 2 300 | - | 193 | 2 250 | 2 057 | 91.4% | 2 300 |
| Capital Spares | | | | | | | | | | |
| Other assets | | 47 | - | - | - | - | - | - | - | - |
| Operational Buildings | | 47 | - | - | - | - | - | - | - | - |
| Stores | | 47 | - | - | - | - | - | - | - | - |
| Transport Assets | | 2 155 | 5 414 | 5 414 | - | 4 654 | 5 414 | 761 | 14.1% | 5 414 |
| Transport Assets | | 2 155 | 5 414 | 5 414 | - | 4 654 | 5 414 | 761 | 14.1% | 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 | 28 199 | 13 075 | 14 917 | 720 | 6 943 | 13 560 | 6 618 | 48.8% | 14 917 |

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 - Q2 Second

| 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 | | 21 809 | 22 598 | 22 788 | 1 846 | 9 594 | 10 784 | 1 191 | 11.0% | 22 788 |
| Roads Infrastructure | | 11 249 | 10 183 | 10 200 | 849 | 4 651 | 4 906 | 255 | 5.2% | 10 200 |
| Roads | | | | | | | | | | |
| Road Structures | | 11 249 | 10 183 | 10 200 | 849 | 4 651 | 4 906 | 255 | 5.2% | 10 200 |
| Road Furniture | | | | | | | | | | |
| Capital Spares | | | | | | | | | | |
| Electrical Infrastructure | | 2 657 | 3 012 | 3 185 | 249 | 1 265 | 1 410 | 145 | 10.3% | 3 185 |
| MV Networks | | 28 | 6 | 6 | - | - | 3 | 3 | 100.0% | 6 |
| LV Networks | | 2 630 | 3 006 | 3 179 | 249 | 1 265 | 1 407 | 141 | 10.1% | 3 179 |
| Capital Spares | | | | | | | | | | |
| Water Supply Infrastructure | | 4 188 | 5 226 | 5 226 | 456 | 1 962 | 2 369 | 406 | 17.2% | 5 226 |
| Dams and Weirs | | | | | | | | | | |
| Boreholes | | - | - | 300 | - | - | 75 | 75 | 100.0% | 300 |
| Reservoirs | | | | | | | | | | |
| Pump Stations | | | | | | | | | | |
| Water Treatment Works | | | | | | | | | | |
| Bulk Mains | | | | | | | | | | |
| Distribution | | 4 188 | 5 226 | 4 926 | 456 | 1 962 | 2 294 | 331 | 14.4% | 4 926 |
| Distribution Points | | | | | | | | | | |
| PRV Stations | | | | | | | | | | |
| Capital Spares | | | | | | | | | | |
| Sanitation Infrastructure | | 3 116 | 3 572 | 3 572 | 290 | 1 619 | 1 829 | 211 | 11.5% | 3 572 |
| Pump Station | | | | | | | | | | |
| Reticulation | | 3 116 | 3 572 | 3 572 | 290 | 1 619 | 1 829 | 211 | 11.5% | 3 572 |
| Solid Waste Infrastructure | | 598 | 604 | 604 | 2 | 96 | 271 | 174 | 64.4% | 604 |
| Landfill Sites | | | | | | | | | | |
| Waste Transfer Stations | | | | | | | | | | |
| Waste Processing Facilities | | | | | | | | | | |
| Waste Drop-off Points | | 598 | 604 | 604 | 2 | 96 | 271 | 174 | 64.4% | 604 |
| Community Assets | | 2 | 4 | 4 | 0 | 0 | 3 | 3 | 86.0% | 4 |
| Community Facilities | | 2 | 4 | 4 | 0 | 0 | 3 | 3 | 86.0% | 4 |
| Purfs | | 2 | 4 | 4 | 0 | 0 | 3 | 3 | 86.0% | 4 |
| Other assets | | 51 | 107 | 147 | 0 | 67 | 117 | 50 | 42.6% | 147 |
| Operational Buildings | | 51 | 107 | 147 | 0 | 67 | 117 | 50 | 42.6% | 147 |
| Municipal Offices | | 51 | 107 | 147 | 0 | 67 | 117 | 50 | 42.6% | 147 |
| Computer Equipment | | - | - | - | - | - | - | - | | - |
| Computer Equipment | | - | - | - | - | - | - | - | | - |
| Furniture and Office Equipment | | 19 | 36 | 36 | - | 14 | 14 | (0) | -1.1% | 36 |
| Furniture and Office Equipment | | 19 | 36 | 36 | - | 14 | 14 | (0) | -1.1% | 36 |
| Machinery and Equipment | | 4 457 | 5 406 | 5 406 | 438 | 1 387 | 2 718 | 1 331 | 49.0% | 5 406 |
| Machinery and Equipment | | 4 457 | 5 406 | 5 406 | 438 | 1 387 | 2 718 | 1 331 | 49.0% | 5 406 |
| Transport Assets | | 70 | 85 | 165 | 26 | 42 | 121 | 79 | 65.4% | 165 |
| Transport Assets | | 70 | 85 | 165 | 26 | 42 | 121 | 79 | 65.4% | 165 |
| Land | | - | - | - | - | - | - | - | | - |
| Land | | - | - | - | - | - | - | - | | - |
| Total Repairs and Maintenance Expenditure | 1 | 26 409 | 28 236 | 28 546 | 2 311 | 11 104 | 13 757 | 2 653 | 19.3% | 28 546 |

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 - Q2

| 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 | | | | | | | | | | |
| Capital expenditure on upgrading of existing assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | - | 557 | 643 | - | 25 | 578 | 553 | 95.6% | 643 |
| Water Supply Infrastructure | | - | 557 | 643 | - | 25 | 578 | 553 | 95.6% | 643 |
| Dams and Weirs | | | | | | | | | | |
| Boreholes | | | | | | | | | | |
| Reservoirs | | | | | | | | | | |
| Pump Stations | | - | 35 | 122 | - | - | 57 | 57 | 100.0% | 122 |
| Water Treatment Works | | - | 522 | 522 | - | 25 | 522 | 497 | 95.2% | 522 |
| Community Assets | | - | 365 | 365 | - | 1 | 265 | 264 | 99.5% | 365 |
| Community Facilities | | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | - | 365 | 365 | - | 1 | 265 | 264 | 99.5% | 365 |
| Indoor Facilities | | | | | | | | | | |
| Outdoor Facilities | | - | 365 | 365 | - | 1 | 265 | 264 | 99.5% | 365 |
| Capital Spares | | | | | | | | | | |
| 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 upgrading of existing assets | 1 | - | 922 | 1 009 | - | 26 | 843 | 817 | 96.9% | 1 009 |

12.4.1 Top 13 Capital Projects


| Top 15 Capital Projects, December 2025 | | | | | | | | | | | |
|--|--|------------------------|-----------------------|------------------------|--------------------------|------------------------|------------|--|--|--|---|
| Number | Project description | Original Budget R'000 | Adjusted budget R'000 | YTD Expenditure R'000 | SBIP/Year to date Budget | Variance R'000 | % Variance | Status of the project | At what stage is each project currently | Any challenges identified that is resulting in delays? | What measures are in place to remedy the existing challenges. |
| 1 | MIG: Specialised Waste Vehicles (Yellowfleet) | R 1 213 783.00 | R - | R - | R 101 148.58 | R 101 148.58 | 8% | Tipper truck was delivered in 2023/24FY & Dozer is on 2025/26 FY Budget | Completed | None | N/A |
| 2 | MIG: New High Mast Light (Klaarstroom) | R 1 792 913.00 | R - | R 1 461 792.00 | R 149 409.42 | R 1 312 382.58 | -73% | Completed | Completed | 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% | Completed | Completed | 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% | Completed | Completed | None | N/A |
| 5 | PT (ERG) - PV Plant Study | R 347 826.00 | R - | R 287 555.00 | R 28 985.50 | R 258 569.50 | -74% | Concept report was done in 2023/24 FY | feasibility stage | None | N/A |
| 6 | WSIG: Water & Sanitation Infrastructure Leeu-Gamka | R 13 043 478.00 | R - | R 12 840 921.64 | R 1 086 956.50 | R 11 753 965.14 | -90% | Phase 1 Completed, Phase 2 Completed on 12 months Defec Liability ending December 2026 | Phase 1 Completed, Phase 2 Completed on 12 months Defec Liability ending December 2026 | None | N/A |
| 7 | MIG - Upgrading of Road and Stormwater in Klaarstroom | R 2 391 354.00 | R - | R 789 244.00 | R 199 279.50 | R 589 964.50 | -25% | Completed | The project is Completed at defect liability stage which is ending October 2026 | None | N/A |
| 8 | PT - Surface Water Supply Security | R 869 565.00 | R - | R - | R 72 463.75 | R 72 463.75 | 8% | Project Kick-Off | Planning stage | None | N/A |
| 9 | MIG - Upgrading of Klaarstroom Water Treatment Plant | R 495 652.00 | R - | R 25 201.17 | R 41 304.33 | R 16 103.16 | 3% | Stage 3: Concept | Stage 3: Design | 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% | Completed | Planning stage | None | N/A |
| 11 | Water resilience grant - upgrade and refurbishment of supply | R 1 304 348.00 | R - | R 57 910.64 | R 108 695.67 | R 50 785.03 | 4% | Planning Stage | Planning Stage | None | None |
| 13 | Leeu Gamka: Upgrading of roads in bitterwater central | R 666 891.00 | R - | R 434 202.24 | R 55 574.25 | R 378 627.99 | -57% | Completed | Stage 3: Design | None | None |
| Totals | | R 23 058 794.00 | R - | R 18 597 638.75 | R 2 282 937.50 | R 16 314 701.25 | | | | | |

Section 13 – Monthly Bank Reconciliation

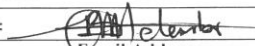
| | |
|---|----------------------------|
|  | PRINCE ALBERT MUNICIPALITY |
| BANK RECONCILIATION ON 31 December 2025 | |

| A. CASHBOOK | | CONFIG CODE | TOTAL | PRIMARY BANK ACCOUNT: 2640560064 |
|--------------------------------------|-----------------------------------|--------------|----------------|-------------------------------------|
| Cashbook balance on 01 December 2025 | | | 838,392.55 | 838,392.55 |
| Plus: | Primary Bank ABSA Deposits | 031204146052 | 24,095,562.30 | 24,095,562.30 |
| Plus: | Primary Bank Interest Earned | 031204146055 | 3,924.33 | 3,924.33 |
| Minus: | Primary Bank Account Withdrawals | 031204146054 | -22,346,572.47 | -22,346,572.47 |
| Minus: | Primary Bank Account ABSA Charges | 031204146056 | -12,851.45 | -12,851.45 |
| Cashbook balance on 31 December 2025 | | | 2,578,455.26 | 2,578,455.26 |

| B. BANK | | TOTAL | PRIMARY BANK ACCOUNT: 2640560064 |
|--|---|--------------|-------------------------------------|
| Bank Statement balance on 31 December 2025 | | 1,943,959.98 | 1,943,959.98 |
| Plus: | Deposit in ledger and not on bank statement | 4,843.00 | 4,843.00 |
| Minus: | Debit Cards on bank statement and not receipted in general ledger | - | - |
| Minus: | Outstanding EFT's & Outstanding Cheques | -2,025.73 | -2,025.73 |
| Plus: | Creditor's payments on bank statement and not in ledger | 581,813.49 | 581,813.49 |
| Plus: | PAYAT Differences (Receipted but funds not transferred yet) | 20,289.81 | 20,289.81 |
| Plus: | Debtor's deposit in cashbook and not in bank statement | 32,262.17 | 32,262.17 |
| Plus: | Difference between receipt and bank | -2,687.46 | -2,687.46 |
| Bank Statement balance on 31 December 2025 | | 2,578,455.26 | 2,578,455.26 |

| | |
|--------------|--|
| COMPILED BY: | T. CARELSE 09-01-2026 |
| REVIEWED BY: |  09-01-2026 |

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: | | DECEMBER 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's</i> 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 2 910.00 | 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 0.00 | |
| (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 | 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 15 – Cost Containment Quarterly Schedule

| PRINCE ALBERT MUNICIPALITY (WC052) - COST CONTAINEMENT REPORT AS AT 31 DECEMBER 2025 | | | | | | | | | | | | | |
|--|----------------------------|----------------------------|----------------------------|------------------|----------------------------|----------------------------|------------------|----------------------------|----------------------------|---------|----------------------------|----------------------------|---------|
| Line Items | Adjusted 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 | 13 682 925 | 3 399 456 | 1 580 314 | 1 819 142 | 6 510 922 | 5 159 041 | 1 351 881 | - | - | - | - | - | - |
| Vehicles used for political office – bearers | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Travel and subsistence | 1 004 345 | 320 264 | 275 241 | 45 023 | 673 022 | 600 027 | 72 995 | - | - | - | - | - | - |
| Domestic accommodation | 476 565 | 211 498 | 38 120 | 173 378 | 270 596 | 240 913 | 29 683 | - | - | - | - | - | - |
| Credit cards | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sponsorships, events and catering | 200 700 | 25 238 | 25 943 | (705) | 63 668 | 52 096 | 11 572 | - | - | - | - | - | - |
| Communication | 795 000 | 204 487 | 206 009 | (1 522) | 403 161 | 467 918 | (64 757) | - | - | - | - | - | - |
| Conferences, meetings and study tours; and | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other related expenditure items: | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Overtime | 2 203 702 | 450 546 | 481 186 | (30 640) | 926 576 | 992 531 | (65 955) | - | - | - | - | - | - |
| Office furniture | 1 483 600 | 123 705 | 80 019 | 43 686 | 424 385 | 139 034 | 285 351 | - | - | - | - | - | - |
| Other | 97 967 046 | 24 933 371 | 24 551 642 | 381 729 | 48 051 891 | 46 830 130 | 1 221 761 | - | - | - | - | - | - |
| TOTAL COST CONTAINMENT | 117 813 883 | 29 668 565 | 27 238 474 | 2 430 091 | 57 324 221 | 54 481 691 | 2 842 530 | - | - | - | - | - | - |

Section 16 – 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 DECEMBER 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 Two

NON-FINANCIAL PERFORMANCE ASSESSMENT REPORT

+27 23 541 1320
rekords@pamun.gov.za
www.pamun.gov.za

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 **second quarter (October to December 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:

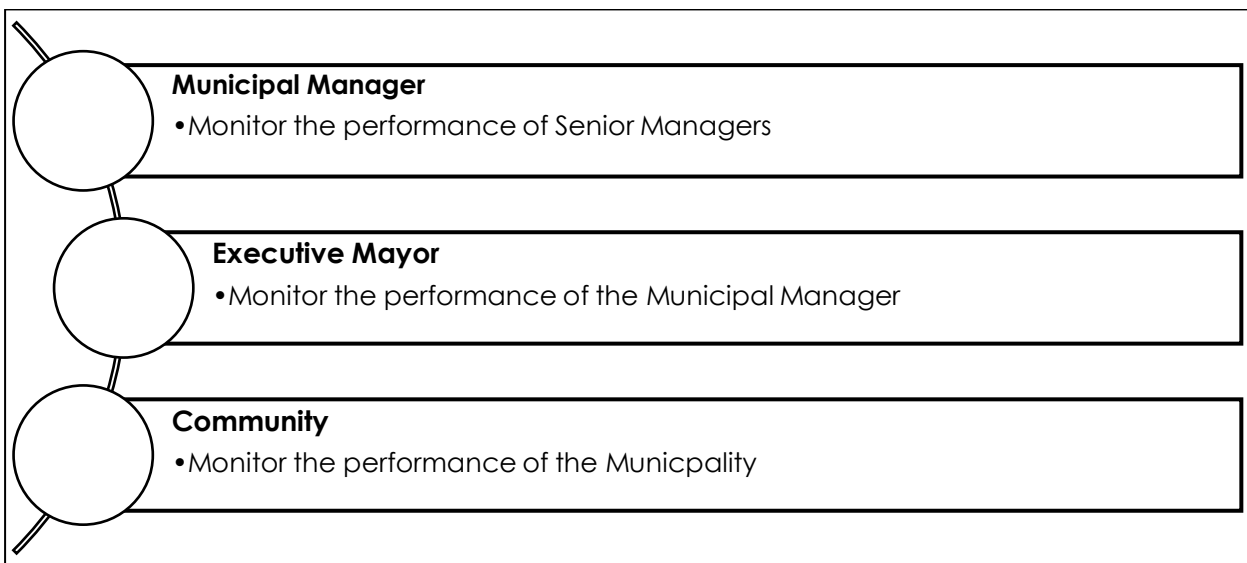


Figure 1 - Stakeholders in Performance Management

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 -

- o Providing democratic and accountable government for local communities;
- o Ensure the provision of services to communities in a sustainable manner;
- o Promote social and economic development;
- o Promote a safe and healthy environment; and
- o 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 TWO 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 **Second 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 **December 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 | 5 (21.74%) |
| Almost Met | 3 (13.04%) |
| Met | 3 (13.04%) |
| Well Met | 8 (34.78%) |
| 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 **Second Quarter**:

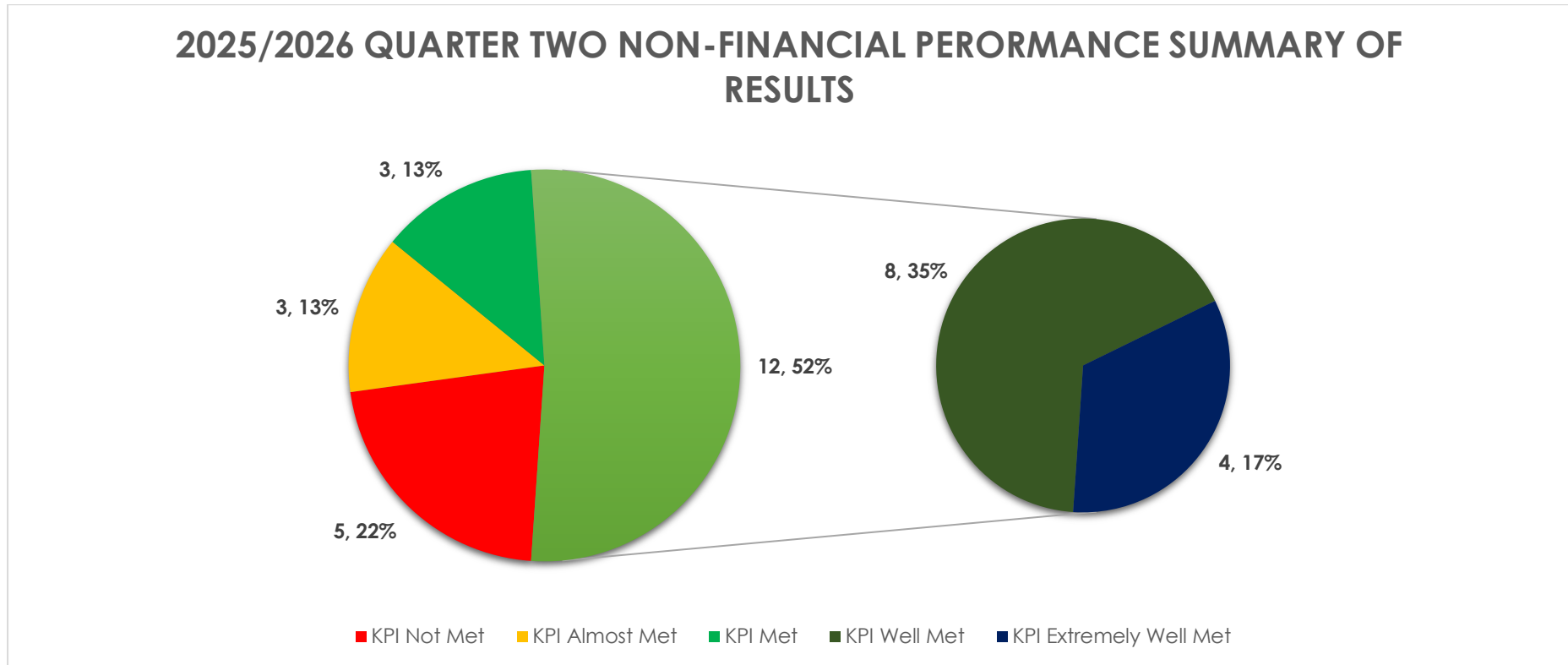


Figure 3 - Overall Performance

A total of twenty-three (23) key performance indicators (KPIs) were due in the first quarter. Of these, four (4) were **extremely well met**, eight (8) were **well met**, three (3) were **met**, three (3) was **almost met**, indicating progress but falling slightly short of the target, and five (5) were **not met**.

In total, **eight (8) KPIs** were **not fully achieved** (*almost met and not met*) 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:

- o National Key Performance Area;
- o Strategic Objective; and
- o 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 | - | 2 (20.00%) | - | 8 (80.00%) | - | 10 (43.48%) |
| GGPP | Good Governance and Public Participation | 2 (50.00%) | - | 2 (50.00%) | - | - | 4 (17.39%) |
| LED | Local Economic Development | - | - | - | - | 2 (100.00%) | 2 (8.70%) |
| MFVM | Municipal Financial Viability and Management | 1 (20.00%) | 1 (20.00%) | 1 (20.00%) | - | 2 (40.00%) | 5 (21.74%) |
| MTID | Municipal Transformation and Institutional Development | 2 (100.00%) | - | - | - | - | 2 (8.70%) |
| TOTAL | | 5 | 3 | 3 | 8 | 4 | 23 |
| | | 21.74% | 13.04% | 13.04% | 34.78% | 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 | - | 1 (25.00%) | - | 3 (75.00%) | - | 4 (17.39%) |
| SO5 | To maintain financial viability & sustainability through prudent expenditure, and sound financial systems | 1 (14.29%) | 1 (14.29%) | 1 (14.29%) | - | 4 (57.14%) | 7 (30.43%) |
| SO6 | To commit to the continuous improvement of human skills and resources to deliver effective services | 2 (100.00%) | - | - | - | - | 2 (8.70%) |
| SO7 | To enhance participatory Democracy | 2 (50.00%) | - | 2 (50.00%) | - | - | 4 (17.39%) |
| TOTAL | | 5 | 3 | 3 | 8 | 4 | 23 |
| | | 21.74% | 13.04% | 13.04% | 34.78% | 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 |
|--|---|
| <p>Municipal Manager</p> | <ul style="list-style-type: none"> ○ Internal Audit. ○ Risk Management. ○ Strategic Management. ○ Good Governance and Compliance. ○ Integrated Development Planning (IDP). ○ Communication Services |
| <p>Corporate and Community Services</p> | <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 | 1 (33.33%) | - | 2 (66.67%) | - | - | 3 (13.04%) |
| Corporate and Community Services | 4 (66.67%) | - | - | - | 2 (33.33%) | 6 (26.09%) |
| Financial Services | - | 1 (16.67%) | 1 (16.67%) | 4 (66.67%) | - | 6 (26.09%) |
| Technical Services | - | 2 (25.00%) | - | 4 (50.00%) | 2 (25.00%) | 8 (34.78%) |
| TOTAL | 5 | 3 | 3 | 8 | 4 | 23 |
| | 21.74% | 13.04% | 13.04% | 34.78% | 17.39% | 100% |

Table 7 - Directorate Performance - Overall Result

ANNEXURE A: 2025/2026 QUARTER TWO 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 DECEMBER 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 | 1 295 | 1 100 | 1 295 | G2 | Target met. | 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 | 1 217 | 1 100 | 1 217 | G2 | Target well 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 DECEMBER 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 | 1 288 | 1 100 | 1 288 | G2 | Target well 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 | 1 194 | 1 100 | 1 194 | G2 | Target was well met. | 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 DECEMBER 2025 | | | | |
|-----------|-------------------------|---|--|---|------------------|------------------------|------------|--|--------|--------|--|--|
| | | | | | | | | Target | Actual | Result | Consolidated Performance Comment (required) | Consolidated Corrective Measures (required if the actual does not meet the target) |
| TL38 | Technical Services | To provide quality, affordable and sustainable services on an equitable basis | Provision of electricity to formal residential account holders connected to the municipal electrical infrastructure network for both credit and prepaid electricity meters | Number of formal residential account holders connected to the municipal electrical infrastructure network. Excluding consumers connected to the Eskom Network | Last Value | 2 100 | 2 111 | 2 100 | 2 111 | G2 | The municipality has achieved more that required | No corrective measures are required; the key performance indicator is met for the period under review. |
| TL39 | Technical 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 | 2 799 | 2 600 | 2 799 | G2 | The target gas been achieved | No corrective measures are required; the key performance indicator is met for the period under review. |
| TL40 | Technical Services | To provide quality, affordable and sustainable services on an equitable basis | Provision of clean piped water to formal residential account holders which are connected to the municipal water infrastructure network | Number of formal residential account holders that meet agreed service standards for piped water | Last Value | 2 600 | 2 579 | 2 600 | 2 579 | O | The target was not met | 21 Accounts must be resent to customers |

| Reference | Responsible Directorate | Strategic Objective | Key Performance Indicator | Unit of Measurement | Calculation Type | Original Annual Target | YTD Actual | CONSOLIDATED PERFORMANCE: QUARTER ENDING DECEMBER 2025 | | | | |
|-----------|-------------------------|---|---|---|------------------|------------------------|------------|--|--------|--------|---|--|
| | | | | | | | | Target | Actual | Result | Consolidated Performance Comment (required) | Consolidated Corrective Measures (required if the actual does not meet the target) |
| TL41 | Technical Services | To provide quality, affordable and sustainable services on an equitable basis | Provision of sanitation services to formal residential account holders are connected to the municipal waste water (sanitation/sewerage) network & are billed for sewerage service, irrespective of the number of water closets (toilets) | Number of residential account holders which are billed for sewerage in accordance to the financial system. | Last Value | 2 300 | 2 307 | 2 300 | 2 307 | G2 | Target has been achieved | No corrective measures are required; the key performance indicator is met for the period under review. |
| TL43 | Technical 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% | 90.20% | O | Target was not met, due to ground water usage | No surface water was available |
| TL44 | Technical 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% | 81% | G2 | The target has been 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 DECEMBER 2025 | | | | |
|-----------|---------------------------------|------------------------------------|---|--|------------------|------------------------|------------|--|--------|--------|---|--|
| | | | | | | | | Target | Actual | Result | Consolidated Performance Comment (required) | Consolidated Corrective Measures (required if the actual does not meet the target) |
| TL3 | Office of the Municipal Manager | To enhance participatory democracy | Schedule quarterly General Council meetings | Number of General Council meetings scheduled | Accumulative | 4 | 2 | 1 | 1 | G | A General Council meeting was convened on 27 November 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 DECEMBER 2025 | | | | |
|-----------|---------------------------------|------------------------------------|--|---|------------------|------------------------|------------|--|--------|--------|---|--|
| | | | | | | | | Target | Actual | Result | Consolidated Performance Comment (required) | Consolidated Corrective Measures (required if the actual does not meet the target) |
| 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 | 8 | 4 | 4 | G | Four Section 80 Committee Meetings took place during the quarter under review, respectively on 11 November 2025 (Personnel and Administration), 12 November 2025 (Development Services and Technical Services) and 13 November 2025 (Finance) | No corrective measures are required; the key performance indicator is met for the period under review. |
| TL8 | Office of the Municipal Manager | To enhance participatory democracy | Schedule quarterly audit committee meetings | Number of audit committee meetings scheduled | Accumulative | 4 | 4 | 1 | 0 | R | | |

| Reference | Responsible Directorate | Strategic Objective | Key Performance Indicator | Unit of Measurement | Calculation Type | Original Annual Target | YTD Actual | CONSOLIDATED PERFORMANCE: QUARTER ENDING DECEMBER 2025 | | | | |
|-----------|----------------------------------|------------------------------------|--|--|------------------|------------------------|------------|--|--------|--------|---|--|
| | | | | | | | | Target | Actual | Result | Consolidated Performance Comment (required) | Consolidated Corrective Measures (required if the actual does not meet the target) |
| TL19 | Corporate and Community Services | To 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 | 4 | 1 | 0 | R | | |

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 DECEMBER 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% | 100% | 25% | 100% | B | Corporate and Community Services: Spend for then originally budgeted | 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% | 12.21% | 25% | 12.21% | R | The total capital budget spent under Corporate and Community Services for the quarter under review equates to 12.21% (Total YTD Expenditure: R609, 166.02/ Capital Budget: R4, 989, 223.00 * 100% = 12.21%) | The spending of the capital budget under Corporate and Community Services will be expedited to ensure that the target is reached by the end of the financial year. |

| Reference | Responsible Directorate | Strategic Objective | Key Performance Indicator | Unit of Measurement | Calculation Type | Original Annual Target | YTD Actual | CONSOLIDATED PERFORMANCE: QUARTER ENDING DECEMBER 2025 | | | | |
|-----------|-------------------------|---|---|--|------------------|------------------------|------------|--|--------|--------|--|---|
| | | | | | | | | Target | Actual | Result | Consolidated Performance Comment (required) | Consolidated Corrective Measures (required if the actual does not meet the target) |
| 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% | 77.44% | 84% | 77.44% | ○ | The year-to-date collection rate is 77.44%, which is below the target. | Due to the billing of the 46 consumer's amp charges from December 2025, the monthly billing increased and is only due 15 January 2026. The Revenue Depart will enforce drastic debt collection process as per approved policy. Outstanding amounts on rates of agriculture consumers, will be transferred to the attorneys for debt collection processes. Once the office in Leeu-Gamka is upgraded, prepaid water meters will be installed in Leeu-Gamka as its an Eskom electricity area. |

| Reference | Responsible Directorate | Strategic Objective | Key Performance Indicator | Unit of Measurement | Calculation Type | Original Annual Target | YTD Actual | CONSOLIDATED PERFORMANCE: QUARTER ENDING DECEMBER 2025 | | | | |
|-----------|-------------------------|---|---|--|------------------|------------------------|------------|--|--------|--------|---|--|
| | | | | | | | | Target | Actual | Result | Consolidated Performance Comment (required) | Consolidated Corrective Measures (required if the actual does not meet the target) |
| TL29 | Financial Services | To maintain financial viability & sustainability through prudent expenditure, and sound financial systems | Maintain a financially unqualified audit opinion for the 2024/2025 financial year | Financial statements considered free from material misstatements as per the Auditor-Generals' Report | Stand-Alone | 1 | 1 | 1 | 1 | G | The Municipality received a qualified audit opinion for the 2024/2025 financial year. The unit of measurement stipulated that Annual Financial Statements, must be free of misstatements. The Audit Report stipulated that the Annual Financial Statements, was presented fairly in all material aspects, thus free of misstatements. | An OPCAR (Operation Clean Audit) was developed to address all Audit Findings, that led to the qualified audit opinion. |

| Reference | Responsible Directorate | Strategic Objective | Key Performance Indicator | Unit of Measurement | Calculation Type | Original Annual Target | YTD Actual | CONSOLIDATED PERFORMANCE: QUARTER ENDING DECEMBER 2025 | | | | |
|-----------|-------------------------|---|---|---|------------------|------------------------|------------|--|--------|--------|---|--|
| | | | | | | | | Target | Actual | Result | Consolidated Performance Comment (required) | Consolidated Corrective Measures (required if the actual does not meet the target) |
| TL37 | Technical 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% | 63% | 25% | 63% | B | We have achieved 63% of capital expenditure | 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 DECEMBER 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 | | |
| 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 | | |

Table 11 - NKPA Performance: Municipal Transformation and Institutional Development

PERFORMANCE: NATIONAL KPA – LOCAL ECONOMIC DEVELOPMENT

| Reference | Responsible Directorate | Strategic Objective | Key Performance Indicator | Unit of Measurement | Calculation Type | Original Annual Target | YTD Actual | CONSOLIDATED PERFORMANCE: QUARTER ENDING DECEMBER 2025 | | | | |
|-----------|----------------------------------|---|--|---|------------------|------------------------|------------|--|--------|--------|---|--|
| | | | | | | | | Target | Actual | Result | Consolidated Performance Comment (required) | Consolidated Corrective Measures (required if the actual does not meet the target) |
| T123 | Corporate and Community Services | To maintain financial viability & sustainability through prudent expenditure, and sound financial systems | Implementation of the Local Economic Development Strategy by facilitating programmes and awareness initiatives | Number of programmes and awareness initiatives implemented by June 2026 | Accumulative | 2 | 3 | 1 | 3 | B | During the second quarter of the financial year, the LED Section facilitated several engagements related to the organization's LED Strategy: 1. Recycling Training – Facilitated by PETCO on 7 and 8 October 2025 in Prince Albert and Leeu-Gamka, respectively. The training intervention was also attended by the Recycling Operators from the town of Klaarstroom. 2. LED Meeting in Leeu-Gamka – Held on 14 October 2025 to present the anticipated LED projects for the town and to ascertain the community's vision. 3. Meeting with Small-Scale Farmers – Conducted on 25 November 2025 between the Municipality and local farmers to discuss the current status of the commonage land and determine the way forward in addressing related challenges. | 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 DECEMBER 2025 | | | | |
|-----------|-------------------------|---|--|--|------------------|------------------------|------------|--|--------|--------|---|--|
| | | | | | | | | Target | Actual | Result | Consolidated Performance Comment (required) | Consolidated Corrective Measures (required if the actual does not meet the target) |
| TI42 | Technical Services | To maintain financial viability & sustainability through prudent expenditure, and sound financial systems | The number of temporary jobs opportunities created through the municipality's local economic development projects in terms of the Expanded Public Works Programme (EPWP) by 30 June 2026 | Number of temporary job opportunities created in terms of the municipality's local economic development projects by 30 June 2026 | Accumulative | 80 | 61 | 40 | 61 | B | The target has been achieved | No corrective measures are required; the key performance indicator is met for the period under review. |

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