

MUNISIPALITEIT
VAN
PRINS ALBERT



MUNICIPALITY
OF
PRINCE ALBERT

In – Year Report of Municipality

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

MONTHLY BUDGET STATEMENT

JANUARY 2026

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Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

mSCOA – Municipal Standard Chart of Accounts.

Legislative Framework

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

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

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

Format of Monthly Budget Statements

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

Tabling of monthly budget statements

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

Publication of monthly budget statements

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

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

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

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

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In-Year Report - Monthly Budget Statement

Mayor’s report

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

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

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

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

1.1.1 Implementation of budget in terms of SDBIP

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

1.1.2 Financial problems or risks facing the municipality

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

1.1.3 Other information

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

Section 2 – Resolutions

Resolutions

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

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

IN-YEAR REPORTS 2025/2026

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

RECOMMENDATION:

1. That the Mayor take note of the monthly statement and supporting documentation for JANUARY 2026.

Section 3 – Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

3.2.1 Measured against annual budget (originally approved)

Revenue by Source

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

Total revenue levied to date was R 65,754,426.28

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

Service charges: A positive YTD variance of 4.75% has been recorded for service charges. This improvement is primarily attributable in corrections made to meter readings and billing information have further contributed to the positive variance.

Interest earned: A negative YTD variance of 10% has been recorded. The municipality invested R25 million with ABSA Bank for a period of nine (9) months, effective from 11 September 2025, with maturity on 11 June 2026 at a compound interest rate of 7.87%. Once the investment matures, the municipality's interest earnings position is expected to improve. In the interim, interest on outstanding debtors continues to be collected monthly in line with the approved policy.

Fines, penalties, and forfeits: A negative YTD variance of 88% has been recorded. The municipality does not currently have a municipal court to ensure fines are collected effectively. Management will engage with the District Municipality to strengthen enforcement and improve the collection of fines.

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

Transfers and subsidies: A positive year YTD variance of 5% is reflected, primarily due to the municipality having received the majority of its transfers and subsidies.

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 69,428,946.21

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

Employee Cost: A negative YTD budget variance of 15% has been recorded. The municipality currently reflects a vacancy ratio of 35.3%. The majority of these positions remain unfilled, as several are undergoing re-evaluation. This re-evaluation process is ongoing and forms part of management's efforts to ensure that employee costs are appropriately managed and remain aligned with the approved budget provisions.

Depreciation & asset impairment: A negative YTD budget variance of 14%. 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 63% is recorded.

Bulk purchases: A positive YTD budget variance of 1% is reflected. This is a result of the Eskom account being paid on time.

Contracted services: A negative YTD budget variance of 27% is reflected. Please refer to the challenges regarding contracted services based on the top 15 capital projects on page 32.

Transfers and Subsidies Capital: A positive YTD budget variance of 19% has been recorded. This higher-than-expected variance is the result of management's efforts to ensure that municipal infrastructure is properly maintained. For further details on challenges, please refer to the Top 15 Capital Projects listed on page 32.

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

Capital expenditure: YTD capital expenditure amounts to R 10,664,418.19

Cash flow: Bank balance as at 31 JANUARY 2026 reflects a positive amount of R 19,705,870.45. The closing bank balance is excluded of the R 25 000 000.00, which the municipality invested for a period of nine (9) months.

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

3.2.2 Reports, tables, charts & explanations

No summary tables and charts are included for this section of the JANUARY 2026 Budget Statement report.

3.3 Material variances from SDBIP

No variances were reported for JANUARY 2026.

3.4 Remedial or corrective steps

No remedial or corrective steps are needed for JANUARY 2026.

3.5 Conclusion

The municipality can meet its current commitments and is continuously implementing controls to further enhance the cash flow position. The financial well-being of the municipality is being monitored continuously to ensure that financial targets are being met as anticipated in the 2025/2026 annual approved budget. The municipality has disciplined expenditure management that positively influences the cash flow position of the municipality. Continued focus on debt collection, cost containment, and expenditure management will further strengthen the financial sustainability of the municipality.

Section 4 – In-year Budget Statement Tables

In-Year budget statement tables

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

(a) Table C1 s71 Monthly Budget Statement Summary

(b) Table C2 Monthly Budget Statement- Financial Performance (standard classification)

(c) Table C3 Monthly Budget Statement- Financial Performance (revenue and expenditure by municipal vote)

(d) Table C4 Monthly Budget Statement- Financial Performance (revenue and expenditure)

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

(f) Table C6 Monthly Budget Statement- Financial Position

(g) Table C7 Monthly Budget Statement- Cash Flow

And

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

4.1 Monthly budget statements

4.1.1 Table C1: S71 Monthly Budget Statement Summary

WC052 Prince Albert - Table C1 Monthly Budget Statement Summary - M07 January

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	447	4 993	4 505	488	11%	6 726
Service charges	31 509	40 040	40 040	3 525	23 055	23 627	(571)	-2%	40 040
Investment revenue	5 412	5 418	5 418	316	2 350	3 160	(810)	-26%	5 418
Transfers and subsidies - Operational	35 760	35 663	37 906	11 323	26 439	25 196	1 243	5%	37 906
Other own revenue	23 826	22 497	22 697	1 201	8 917	12 734	(3 818)	-30%	-
Total Revenue (excluding capital transfers and contributions)	102 447	110 343	112 786	16 811	65 754	69 223	(3 468)	-5%	112 786
Employee costs	36 849	46 169	46 343	3 893	22 188	26 132	(3 944)	-15%	46 343
Remuneration of Councillors	3 525	3 948	3 948	294	2 056	2 427	(371)	-15%	3 948
Depreciation and amortisation	5 182	6 580	6 580	548	3 290	3 839	(548)	-14%	6 580
Interest	3 441	2 713	2 713	-	9	1 583	(1 574)	-99%	2 713
Inventory consumed and bulk purchases	20 661	24 075	24 805	1 955	14 564	14 754	(190)	-1%	24 805
Transfers and subsidies	760	200	200	-	-	-	-	-	200
Other expenditure	38 976	40 711	43 884	2 934	27 322	26 031	1 291	5%	43 884
Total Expenditure	109 393	124 396	128 474	9 625	69 429	74 765	(5 336)	-7%	128 474
Surplus/(Deficit)	(6 945)	(14 053)	(15 687)	7 187	(3 675)	(5 542)	1 868	-34%	(15 687)
Transfers and subsidies - capital (monetary allocations)	23 339	10 286	11 788	889	9 536	8 001	1 536	19%	11 788
Transfers and subsidies - capital (in-kind)	1 541	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	17 934	(3 766)	(3 899)	8 076	5 862	2 458	3 403	138%	(3 899)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	17 934	(3 766)	(3 899)	8 076	5 862	2 458	3 403	138%	(3 899)
Capital expenditure & funds sources									
Capital expenditure	31 859	20 497	23 363	579	10 832	21 071	(10 239)	-49%	23 363
Capital transfers recognised	21 041	9 075	10 799	1 086	8 773	9 821	(1 048)	-11%	10 799
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	10 818	11 422	12 563	(508)	2 059	11 250	(9 191)	-82%	12 563
Total sources of capital funds	31 859	20 497	23 363	579	10 832	21 071	(10 239)	-49%	23 363
Financial position									
Total current assets	64 892	54 508	45 123		57 633				45 123
Total non current assets	237 869	220 183	247 549		245 411				247 549
Total current liabilities	33 623	33 864	32 653		29 745				32 653
Total non current liabilities	35 295	32 065	35 586		35 013				35 586
Community wealth/Equity	233 760	208 761	224 433		238 286				224 433
Cash flows									
Net cash from (used) operating	139 364	6 986	9 543	(4 664)	12 467	10 143	(2 324)	-23%	9 543
Net cash from (used) investing	(24 851)	(20 497)	(23 363)	(665)	(12 526)	(21 071)	(8 545)	41%	(23 363)
Net cash from (used) financing	799	703	770	(0)	57	(17)	(74)	429%	770
Cash/cash equivalents at the month/year end	173 581	45 459	38 016	45 736	51 063	40 120	(10 943)	-27%	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	1 843	1 874	1 340	1 104	981	938	7 121	19 175	34 376
Creditors Age Analysis									
Total Creditors	3 382	-	-	-	-	-	-	-	3 382

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) - M07 January

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		46 054	50 329	50 935	12 256	34 552	33 585	968	3%	50 935
Executive and council		30 356	31 341	31 341	10 448	23 705	20 887	2 817	13%	31 341
Finance and administration		15 698	18 988	19 594	1 807	10 848	12 697	(1 850)	-15%	19 594
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		14 448	10 804	11 130	144	1 999	6 101	(4 103)	-67%	11 130
Community and social services		2 912	2 037	2 362	86	1 429	1 379	50	4%	2 362
Sport and recreation		27	35	35	-	-	32	(32)	-100%	35
Public safety		11 509	8 497	8 497	58	570	4 553	(3 984)	-87%	8 497
Housing		-	236	236	-	-	138	(138)	-100%	236
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		3 809	1 089	1 099	66	613	634	(21)	-3%	1 099
Planning and development		638	629	640	33	379	366	14	4%	640
Road transport		3 170	460	460	33	234	268	(34)	-13%	460
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		63 017	58 408	61 410	5 235	38 127	36 904	1 223	3%	61 410
Energy sources		21 364	27 110	27 179	2 317	14 690	15 984	(1 294)	-8%	27 179
Water management		29 837	18 121	21 054	1 803	15 484	13 082	2 402	18%	21 054
Waste water management		7 861	8 615	8 615	738	5 194	5 101	93	2%	8 615
Waste management		3 954	4 563	4 563	378	2 758	2 736	22	1%	4 563
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	127 327	120 629	124 575	17 701	75 291	77 223	(1 933)	-3%	124 575
Expenditure - Functional										
<i>Governance and administration</i>		25 254	32 830	33 244	2 631	17 417	19 171	(1 754)	-9%	33 244
Executive and council		8 132	9 889	10 056	741	5 006	5 848	(841)	-14%	10 056
Finance and administration		17 122	22 941	23 188	1 890	12 411	13 323	(913)	-7%	23 188
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		18 241	18 939	19 191	1 398	8 867	11 047	(2 179)	-20%	19 191
Community and social services		3 900	5 730	6 062	360	2 263	3 385	(1 122)	-33%	6 062
Sport and recreation		1 973	2 219	2 289	206	1 394	1 388	6	0%	2 289
Public safety		12 368	10 753	10 604	832	5 210	6 136	(926)	-15%	10 604
Housing		-	236	236	-	-	138	(138)	-100%	236
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		22 788	25 599	25 677	2 004	13 000	15 124	(2 123)	-14%	25 677
Planning and development		9 144	11 970	12 002	760	5 709	7 286	(1 577)	-22%	12 002
Road transport		13 644	13 629	13 676	1 244	7 292	7 837	(546)	-7%	13 676
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		43 110	47 028	50 361	3 592	30 144	29 424	721	2%	50 361
Energy sources		22 993	28 257	30 030	2 274	18 405	17 982	423	2%	30 030
Water management		8 713	6 986	8 546	495	5 253	4 471	782	17%	8 546
Waste water management		6 106	5 467	5 467	487	3 912	3 362	550	16%	5 467
Waste management		5 298	6 318	6 318	335	2 575	3 609	(1 034)	-29%	6 318
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	109 393	124 396	128 474	9 625	69 429	74 765	(5 336)	-7%	128 474
Surplus/ (Deficit) for the year		17 934	(3 766)	(3 899)	8 076	5 862	2 458	3 403	138%	(3 899)

WC052 Prince Albert - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Municipal governance and administration		46 054	50 329	50 935	12 256	34 552	33 585	968	3%	50 935
Executive and council		30 356	31 341	31 341	10 448	23 705	20 887	2 817	13%	31 341
Mayor and Council		30 356	31 341	31 341	10 448	23 705	20 887	2 817	13%	31 341
Municipal Manager, Town Secretary and Chief Executive										
Finance and administration		15 698	18 988	19 594	1 807	10 848	12 697	(1 850)	-15%	19 594
Administrative and Corporate Support										
Asset Management										
Finance		15 597	18 988	19 494	1 815	10 837	12 639	(1 801)	-14%	19 494
Security Services		101		100	(8)	10	58	(48)	-82%	100
Community and public safety		14 448	10 804	11 130	144	1 999	6 101	(4 103)	-67%	11 130
Community and social services		2 912	2 037	2 362	86	1 429	1 379	50	4%	2 362
Cemeteries, Funeral Parlours and Crematoriums										
Child Care Facilities		22	25	25	1	10	14	(4)	-25%	25
Community Halls and Facilities										
Consumer Protection			150	300	85	85	175	(90)	-52%	300
Cultural Matters										
Disaster Management		804		176			103	(103)	-100%	176
Libraries and Archives		2 086	1 862	1 862	1	1 334	1 087	247	23%	1 862
Sport and recreation		27	35	35			32	(32)	-100%	35
Sports Grounds and Stadiums		27	35	35			32	(32)	-100%	35
Public safety		11 509	8 497	8 497	58	570	4 553	(3 984)	-87%	8 497
Police Forces, Traffic and Street Parking Control		11 509	8 497	8 497	58	570	4 553	(3 984)	-87%	8 497
Pounds										
Housing			236	236			138	(138)	-100%	236
Housing			236	236			138	(138)	-100%	236
Informal Settlements										
Economic and environmental services		3 809	1 089	1 099	66	613	634	(21)	-3%	1 099
Planning and development		638	629	640	33	379	366	14	4%	640
Economic Development/Planning		638	629	640	33	379	366	14	4%	640
Road transport		3 170	460	460	33	234	268	(34)	-13%	460
Roads		3 170	460	460	33	234	268	(34)	-13%	460
Taxi Ranks										
Trading services		63 017	58 408	61 410	5 235	38 127	36 904	1 223	3%	61 410
Energy sources		21 364	27 110	27 179	2 317	14 690	15 984	(1 294)	-8%	27 179
Electricity		21 364	27 110	27 179	2 317	14 690	15 984	(1 294)	-8%	27 179
Water management		29 837	18 121	21 054	1 803	15 484	13 082	2 402	18%	21 054
Water Treatment										
Water Distribution										
Water Storage		29 837	18 121	21 054	1 803	15 484	13 082	2 402	18%	21 054
Waste water management		7 861	8 615	8 615	738	5 194	5 101	93	2%	8 615
Public Toilets										
Sewerage		7 861	8 615	8 615	738	5 194	5 101	93	2%	8 615
Waste management		3 954	4 563	4 563	378	2 758	2 736	22	1%	4 563
Recycling										
Solid Waste Disposal (Landfill Sites)										
Solid Waste Removal		3 954	4 563	4 563	378	2 758	2 736	22	1%	4 563
Street Cleaning										
Total Revenue - Functional	2	127 327	120 629	124 575	17 701	75 291	77 223	(1 933)	-3%	124 575
Expenditure - Functional										
Municipal governance and administration		25 254	32 830	33 244	2 631	17 417	19 171	(1 754)	-9%	33 244
Executive and council		8 132	9 889	10 056	741	5 006	5 848	(841)	-14%	10 056
Mayor and Council		8 132	9 889	10 056	741	5 006	5 848	(841)	-14%	10 056
Municipal Manager, Town Secretary and Chief Executive										
Finance and administration		17 122	22 941	23 188	1 890	12 411	13 323	(913)	-7%	23 188
Administrative and Corporate Support										
Asset Management										
Finance		17 066	22 899	23 144	1 890	12 411	13 314	(904)	-7%	23 144
Security Services		56	42	44			9	(9)	-100%	44
Community and public safety		18 241	18 939	19 191	1 398	8 867	11 047	(2 179)	-20%	19 191
Community and social services		3 900	5 730	6 062	360	2 263	3 385	(1 122)	-33%	6 062
Cemeteries, Funeral Parlours and Crematoriums			0	0	0	0	0	(0)	-16%	0
Child Care Facilities										
Community Halls and Facilities		301	1 745	1 815	149	538	925	(387)	-42%	1 815
Consumer Protection										
Cultural Matters										
Disaster Management		1 330	1 602	1 862	52	484	1 066	(582)	-55%	1 862
Libraries and Archives		2 268	2 383	2 385	159	1 241	1 394	(153)	-11%	2 385
Sport and recreation		1 973	2 219	2 289	206	1 394	1 388	6	0%	2 289
Sports Grounds and Stadiums		1 973	2 219	2 289	206	1 394	1 388	6	0%	2 289
Public safety		12 368	10 753	10 604	832	5 210	6 136	(926)	-15%	10 604
Police Forces, Traffic and Street Parking Control		12 368	10 753	10 604	832	5 210	6 136	(926)	-15%	10 604
Pounds										
Housing			236	236			138	(138)	-100%	236
Housing			236	236			138	(138)	-100%	236
Informal Settlements										
Economic and environmental services		22 788	25 599	25 677	2 004	13 000	15 124	(2 123)	-14%	25 677
Planning and development		9 144	11 970	12 002	760	5 709	7 286	(1 577)	-22%	12 002
Billboards										
Corporate Wide Strategic Planning (IDPs, LEDs)		634	719	722	43	388	398	(10)	-3%	722
Central City Improvement District										
Development Facilitation										
Economic Development/Planning		8 510	11 251	11 280	718	5 321	6 888	(1 567)	-23%	11 280
Road transport		13 644	13 629	13 676	1 244	7 292	7 837	(546)	-7%	13 676
Public Transport										
Road and Traffic Regulation										
Roads		13 644	13 629	13 676	1 244	7 292	7 837	(546)	-7%	13 676
Taxi Ranks										
Trading services		43 110	47 028	50 361	3 592	30 144	29 424	721	2%	50 361
Energy sources		22 993	28 257	30 030	2 274	18 405	17 982	423	2%	30 030
Electricity		22 993	28 257	30 030	2 274	18 405	17 982	423	2%	30 030
Water management		8 713	6 986	8 546	495	5 253	4 471	782	17%	8 546
Water Treatment										
Water Distribution		8 713	6 986	8 546	495	5 253	4 471	782	17%	8 546
Water Storage										
Waste water management		6 106	5 467	5 467	487	3 912	3 362	550	16%	5 467
Public Toilets										
Sewerage		6 106	5 467	5 467	487	3 912	3 362	550	16%	5 467
Waste management		5 298	6 318	6 318	335	2 575	3 609	(1 034)	-29%	6 318
Recycling										
Solid Waste Disposal (Landfill Sites)		2 659	3 007	3 007	35	185	1 779	(1 594)	-90%	3 007
Solid Waste Removal		2 639	3 311	3 311	300	2 390	1 830	560	31%	3 311
Street Cleaning										
Total Expenditure - Functional	3	109 393	124 396	128 474	9 625	69 429	74 765	(5 336)	-7%	128 474
Surplus/ (Deficit) for the year		17 934	(3 766)	(3 899)	8 076	5 862	2 458	3 403	138%	(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) - M07 January

Vote 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 by Vote										
Vote 1 - Executive and Council	1	30 356	31 341	31 341	10 448	23 705	20 887	2 817	13.5%	31 341
Vote 2 - Financial Services		15 597	18 988	19 494	1 815	10 837	12 639	(1 801)	-14.3%	19 494
Vote 3 - Technical Services		66 187	58 868	61 870	5 268	38 360	37 172	1 189	3.2%	61 870
Vote 4 - Corporate and Community Services		15 086	11 433	11 770	177	2 378	6 467	(4 089)	-63.2%	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	(8)	10	58	(48)	-82.5%	100
Total Revenue by Vote	2	127 327	120 629	124 575	17 701	75 291	77 223	(1 933)	-2.5%	124 575
Expenditure by Vote										
Vote 1 - Executive and Council	1	8 132	9 889	10 056	741	5 006	5 848	(841)	-14.4%	10 056
Vote 2 - Financial Services		17 066	22 899	23 144	1 890	12 411	13 314	(904)	-6.8%	23 144
Vote 3 - Technical Services		56 754	60 657	64 037	4 835	37 436	37 261	175	0.5%	64 037
Vote 4 - Corporate and Community Services		27 385	30 897	31 181	2 159	14 576	18 328	(3 752)	-20.5%	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	-	-	14	(14)	-100.0%	56
Total Expenditure by Vote	2	109 393	124 396	128 474	9 625	69 429	74 765	(5 336)	-7.1%	128 474
Surplus/ (Deficit) for the year	2	17 934	(3 766)	(3 899)	8 076	5 862	2 458	3 403	138.4%	(3 899)

WC052 Prince Albert - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M07 January

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	10 448	23 705	20 887	2 817	13%	31 341
1.1 - Mayor and Council		57	40	40	14	229	20	209	1040%	40
1.2 - Municipal Manager		30 299	31 301	31 301	10 434	23 476	20 867	2 609	13%	31 301
1.3 - Tourism Services										
Vote 2 - Financial Services		15 597	18 988	19 494	1 815	10 837	12 639	(1 801)	-14%	19 494
2.1 - Financial Services		15 598	18 989	19 495	1 815	10 838	12 640	(1 802)	-14%	19 495
2.2 - Property Rates		(1)	(1)	(1)	(0)	(1)	(1)	0	-19%	(1)
2.3 - Information & Communication Technology										
Vote 3 - Technical Services		66 187	58 868	61 870	5 268	38 360	37 172	1 189	3%	61 870
3.1 - Public Works		3 170	460	460	33	234	268	(34)	-13%	460
3.2 - Electricity Services		21 364	27 110	27 179	2 317	14 690	15 984	(1 294)	-8%	27 179
3.3 - Water Services		29 837	18 121	21 054	1 803	15 484	13 082	2 402	18%	21 054
3.4 - Water Storage										
3.5 - Sewerage Services		7 861	8 615	8 615	738	5 194	5 101	93	2%	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	378	2 758	2 736	22	1%	4 563
Vote 4 - Corporate and Community Services		15 086	11 433	11 770	177	2 378	6 467	(4 089)	-63%	11 770
4.1 - Corporate Services		573	553	553	19	335	315	20	6%	553
4.2 - Cemeteries		22	25	25	1	10	14	(4)	-25%	25
4.3 - Community Halls and Facilities			150	300	85	85	175	(90)	-52%	300
4.4 - Disaster Management		804		176			103	(103)	-100%	176
4.5 - Library Services		2 086	1 862	1 862	1	1 334	1 087	247	23%	1 862
4.6 - Sport and Recreation		27	35	35			32	(32)	-100%	35
4.7 - Housing			236	236			138	(138)	-100%	236
4.8 - Integrated Development Planning										
4.9 - Strategic Services (CDW)		65	76	87	14	44	51	(6)	-12%	87
4.10 - Traffic Services		11 509	8 497	8 497	58	570	4 553	(3 984)	-87%	8 497
Vote 5 -										
Vote 15 -		101		100	(8)	10	58	(48)	-82%	100
		101		100	(8)	10	58	(48)	-82%	100
Total Revenue by Vote	2	127 327	120 629	124 575	17 701	75 291	77 223	(1 933)	-3%	124 575
Expenditure by Vote	1									
Vote 1 - Executive and Council		8 132	9 889	10 056	741	5 006	5 848	(841)	-14%	10 056
1.1 - Mayor and Council		4 466	4 863	5 000	338	2 545	3 097	(552)	-18%	5 000
1.2 - Municipal Manager		3 666	5 026	5 056	402	2 462	2 751	(289)	-11%	5 056
1.3 - Tourism Services										
Vote 2 - Financial Services		17 066	22 899	23 144	1 890	12 411	13 314	(904)	-7%	23 144
2.1 - Financial Services		17 066	23 019	23 264	1 890	12 411	13 384	(974)	-7%	23 264
2.2 - Property Rates			(120)	(120)			(70)	70	-100%	(120)
2.3 - Information & Communication Technology										
Vote 3 - Technical Services		56 754	60 657	64 037	4 835	37 436	37 261	175	0%	64 037
3.1 - Public Works		13 644	13 629	13 676	1 244	7 292	7 837	(546)	-7%	13 676
3.2 - Electricity Services		22 993	28 257	30 030	2 274	18 405	17 982	423	2%	30 030
3.3 - Water Services		8 713	6 986	8 546	495	5 253	4 471	782	17%	8 546
3.4 - Water Storage										
3.5 - Sewerage Services		6 106	5 467	5 467	487	3 912	3 362	550	16%	5 467
3.6 - Storm Water Management										
3.7 - Solid Waste Disposal (Landfill Sites)		2 659	3 007	3 007	35	185	1 779	(1 594)	-90%	3 007
3.8 - Solid Waste Removal (Refuse)		2 639	3 311	3 311	300	2 390	1 830	560	31%	3 311
Vote 4 - Corporate and Community Services		27 385	30 897	31 181	2 159	14 576	18 328	(3 752)	-20%	31 181
4.1 - Corporate Services		8 447	11 175	11 194	706	5 282	6 846	(1 565)	-23%	11 194
4.2 - Cemeteries			0	0	0	0	0	(0)	-16%	0
4.3 - Community Halls and Facilities		301	1 745	1 815	149	538	925	(387)	-42%	1 815
4.4 - Disaster Management		1 330	1 602	1 862	52	484	1 066	(582)	-55%	1 862
4.5 - Library Services		2 268	2 371	2 373	159	1 241	1 389	(148)	-11%	2 373
4.6 - Sport and Recreation		1 973	2 219	2 289	206	1 394	1 388	6	0%	2 289
4.7 - Housing			236	236			138	(138)	-100%	236
4.8 - Integrated Development Planning		634	719	722	43	388	398	(10)	-3%	722
4.9 - Strategic Services (CDW)		63	76	86	12	39	42	(2)	-6%	86
4.10 - Traffic Services		12 368	10 753	10 604	832	5 210	6 136	(926)	-15%	10 604
Vote 5 -										
Vote 15 -		56	54	56			14	(14)	-100%	56
		56	54	56			14	(14)	-100%	56
Total Expenditure by Vote	2	109 393	124 396	128 474	9 625	69 429	74 765	(5 336)	(0)	128 474
Surplus/(Deficit) for the year	2	17 934	(3 766)	(3 899)	8 076	5 862	2 458	3 403	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) - M07 January

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	1 879	11 844	13 375	(1 531)	-11%	22 803
Service charges - Water		3 642	5 167	5 167	630	3 908	3 028	880	29%	5 167
Service charges - Waste Water Management		7 225	7 964	7 964	679	4 810	4 739	71	1%	7 964
Service charges - Waste management		3 523	4 106	4 106	337	2 494	2 484	10	0%	4 106
Sale of Goods and Rendering of Services		403	410	410	5	455	249	206	83%	410
Agency services		323	230	230	-	-	134	(134)	-100%	230
Interest		-	-	-	-	-	-	-	0%	-
Interest earned from Receivables		2 219	2 339	2 339	197	1 314	1 298	16	1%	2 339
Interest from Current and Non Current Assets		5 412	5 418	5 418	316	2 350	3 160	(810)	-26%	5 418
Dividends		-	-	-	-	-	-	-	0%	-
Rent on Land		61	63	63	5	35	37	(2)	-4%	63
Rental from Fixed Assets		721	806	806	248	604	403	200	50%	806
Licence and permits		-	-	-	-	-	-	-	0%	-
Special rating levies		-	-	-	-	-	-	-	0%	-
Operational Revenue		2 049	1 876	1 876	-	1 331	1 093	238	22%	1 876
Non-Exchange Revenue										
Property rates		5 941	6 726	6 726	447	4 993	4 505	488	11%	6 726
Surcharges and Taxes		-	-	-	-	-	-	-	0%	-
Fines, penalties and forfeits		11 207	8 165	8 165	50	518	4 364	(3 846)	-88%	8 165
Licence and permits		112	102	102	8	54	59	(5)	-9%	102
Transfers and subsidies - Operational		35 760	35 663	37 906	11 323	26 439	25 196	1 243	5%	37 906
Interest		458	436	436	37	269	254	15	6%	436
Fuel Levy		-	-	-	-	-	-	-	0%	-
Operational Revenue		6 275	7 069	7 069	650	4 336	4 183	152	4%	7 069
Gains on disposal of Assets		-	-	200	-	-	75	(75)	-100%	200
Other Gains		-	1 000	1 000	-	-	583	(583)	-100%	1 000
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		102 447	110 343	112 786	16 811	65 754	69 223	(3 468)	-5%	112 786
Expenditure By Type										
Employee related costs		36 849	46 169	46 343	3 893	22 188	26 132	(3 944)	-15%	46 343
Remuneration of councillors		3 525	3 948	3 948	294	2 056	2 427	(371)	-15%	3 948
Bulk purchases - electricity		20 107	23 322	23 322	1 898	14 368	14 219	149	1%	23 322
Inventory consumed		554	754	1 484	57	196	535	(339)	-63%	1 484
Debt impairment		(40 875)	9 660	9 660	1 064	6 387	5 635	752	13%	9 660
Depreciation and amortisation		5 182	6 580	6 580	548	3 290	3 839	(548)	-14%	6 580
Interest		3 441	2 713	2 713	-	9	1 583	(1 574)	-99%	2 713
Contracted services		10 135	14 042	14 526	965	6 124	8 373	(2 249)	-27%	14 526
Transfers and subsidies		760	200	200	-	-	-	-	0%	200
Irrecoverable debts written off		57 717	3 795	5 755	36	6 671	3 357	3 314	99%	5 755
Operational costs		11 510	12 213	12 943	868	8 140	8 083	57	1%	12 943
Losses on Disposal of Assets		90	-	-	-	-	-	-	0%	-
Other Losses		399	1 000	1 000	-	-	583	(583)	-100%	1 000
Total Expenditure		109 393	124 396	128 474	9 625	69 429	74 765	(5 336)	-7%	128 474
Surplus/(Deficit)		(6 945)	(14 053)	(15 687)	7 187	(3 675)	(5 542)	1 868	-34%	(15 687)
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		23 339	10 286	11 788	889	9 536	8 001	1 536	19%	11 788
Surplus/(Deficit) after capital transfers & contributions		17 934	(3 766)	(3 899)	8 076	5 862	2 458	3 403	138%	(3 899)
Income Tax		-	-	-	-	-	-	-	0%	-
Surplus/(Deficit) after income tax		17 934	(3 766)	(3 899)	8 076	5 862	2 458	3 403	138%	(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)	8 076	5 862	2 458	3 403	138%	(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)	8 076	5 862	2 458	3 403	138%	(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) - M07 January

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	1 086	9 434	12 256	(2 822)	-23%	13 174
Vote 4 - Corporate and Community Services		1 197	9 028	9 569	(508)	1 211	8 195	(6 984)	-85%	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	579	10 832	21 071	(10 239)	-49%	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	579	10 832	21 071	(10 239)	-49%	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	(508)	1 043	8 195	(7 152)	-87%	9 569
Community and social services		1 625	2 048	2 074	-	179	1 515	(1 337)	-88%	2 074
Sport and recreation		852	6 930	7 445	(508)	865	6 630	(5 765)	-87%	7 445
Public safety		-	50	50	-	-	50	(50)	-100%	50
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		6 134	1 500	2 727	-	1 150	2 453	(1 303)	-53%	2 727
Planning and development		44	-	-	-	-	-	-	-	-
Road transport		6 090	1 500	2 727	-	1 150	2 453	(1 303)	-53%	2 727
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		18 487	9 349	10 447	1 086	8 284	9 803	(1 519)	-15%	10 447
Energy sources		4 483	-	-	-	-	-	-	-	-
Water management		14 003	3 339	4 437	1 086	2 371	3 793	(1 422)	-37%	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	579	10 832	21 071	(10 239)	-49%	23 363
Funded by:										
National Government		17 777	6 771	9 321	840	8 526	7 727	799	10%	9 321
Provincial Government		3 264	2 304	1 378	247	247	2 036	(1 789)	-88%	1 378
District Municipality		-	-	100	-	-	58	(58)	-100%	100
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		21 041	9 075	10 799	1 086	8 773	9 821	(1 048)	-11%	10 799
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		10 818	11 422	12 563	(508)	2 059	11 250	(9 191)	-82%	12 563
Total Capital Funding		31 859	20 497	23 363	579	10 832	21 071	(10 239)	-49%	23 363

WC052 Prince Albert - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M07

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	1 086	9 434	12 256	(2 822)	-23%	13 174
3.1 - Public Works		5 852	1 500	2 727	-	1 150	2 453	(1 303)	-53%	2 727
3.2 - Electricity Services		-	-	-	-	-	-	-	-	-
3.3 - Water Services		13 611	3 339	4 437	1 086	2 371	3 793	(1 422)	-37%	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	(508)	1 211	8 195	(6 984)	-85%	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	-	179	439	(261)	-59%	537
4.4 - Disaster Management		699	541	537	-	-	576	(576)	-100%	537
4.5 - Library Services		-	-	-	-	-	-	-	-	-
4.6 - Sport and Recreation		468	6 930	7 445	(508)	1 032	6 630	(5 598)	-84%	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
Vote 5 -		-	-	-	-	-	-	-	-	-
Total multi-year capital expenditure		20 840	20 497	23 363	579	10 832	21 071	(10 239)	-49%	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	-	-	-	-	-	-	-	-
Total single-year capital expenditure		11 019	-	-	-	-	-	-	-	-
Total Capital Expenditure		31 859	20 497	23 363	579	10 832	21 071	(10 239)	(0)	23 363

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC052 Prince Albert - Table C6 Monthly Budget Statement - Financial Position - M07 January

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	47 003	32 820
Trade and other receivables from exchange transactions		7 724	6 993	7 860	6 047	7 860
Receivables from non-exchange transactions		1 719	142	30	(2 652)	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	5 395	2 569
Other current assets		81	1 974	81	77	81
Total current assets		64 892	54 508	45 123	57 633	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	230 218	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	341	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	245 411	247 549
TOTAL ASSETS		302 761	274 691	292 672	303 044	292 672
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		-	-	-	-	-
Consumer deposits		799	732	799	856	799
Trade and other payables from exchange transactions		19 549	18 505	19 579	14 026	19 579
Trade and other payables from non-exchange transactions		5 617	8 587	5 617	5 373	5 617
Provision		3 262	3 517	2 262	1 501	2 262
VAT		4 394	2 524	4 394	7 990	4 394
Other current liabilities						
Total current liabilities		33 623	33 864	32 653	29 745	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	4 949	5 399
Total non current liabilities		35 295	32 065	35 586	35 013	35 586
TOTAL LIABILITIES		68 918	65 929	68 238	64 758	68 238
NET ASSETS	2	233 843	208 761	224 433	238 286	224 433
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		223 260	198 261	213 933	227 786	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	238 286	224 433

4.1.7 Table C7: Monthly Budget Statement – Cash Flow

WC052 Prince Albert - Table C7 Monthly Budget Statement - Cash Flow - M07 January

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		5 547	5 785	5 785	548	3 937	3 875	62	2%	5 785
Service charges		40 398	42 451	42 451	3 937	26 167	25 096	1 071	4%	42 451
Other revenue		110 584	2 648	2 848	(10 488)	1 679	1 523	156	10%	2 848
Transfers and Subsidies - Operational		37 064	37 519	38 087	10 453	32 483	25 614	6 869	27%	38 087
Transfers and Subsidies - Capital		24 280	10 286	13 464	-	3 744	8 666	(4 922)	-57%	13 464
Interest		5 736	7 670	7 670	349	2 585	4 416	(1 831)	-41%	7 670
Dividends								-		
Payments										
Suppliers and employees		(84 245)	(99 374)	(100 762)	(9 462)	(58 128)	(59 047)	(918)	2%	(100 762)
Interest								-		
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		139 364	6 986	9 543	(4 664)	12 467	10 143	(2 324)	-23%	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)	(665)	(12 526)	(21 071)	(8 545)	41%	(23 363)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(24 851)	(20 497)	(23 363)	(665)	(12 526)	(21 071)	(8 545)	41%	(23 363)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		799	732	799	(0)	57	-	57	#DIV/0!	799
Payments										
Repayment of borrowing		-	(30)	(30)	-	-	(17)	(17)	100%	(30)
NET CASH FROM/(USED) FINANCING ACTIVITIES		799	703	770	(0)	57	(17)	(74)	429%	770
NET INCREASE/ (DECREASE) IN CASH HELD		115 313	(12 809)	(13 050)	(5 329)	(3)	(10 945)			(13 050)
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	45 736	51 063	40 120			38 016

4.1.8 Supporting Table SC2 – Performance Indicators

WC052 Prince Albert - Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 January

Description of financial indicator	Basis of calculation	Ref	2024/25	Budget Year 2025/26			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		3.1%	7.5%	7.2%	0.8%	5.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		13.0%	15.2%	13.6%	10.2%	13.6%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	193.0%	161.0%	138.2%	193.8%	138.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		151.8%	121.3%	100.5%	158.0%	100.5%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		9.3%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		36.0%	41.8%	41.1%	33.7%	41.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		25.8%	0.0%	0.0%	0.0%	25.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		8.4%	8.4%	8.2%	0.8%	5.9%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' Analysis

5.1 Supporting Table SC3 – Debtors' Age Analysis

WC052 Prince Albert - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

Description	NT Code	Budget Year 2025/26									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.To 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			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	1 004	581	397	369	277	287	1 287	4 671	8 874	6 892	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	409	261	118	42	37	31	140	278	1 314	527	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	322	151	90	69	62	60	928	1 986	3 668	3 105	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	629	339	254	215	213	200	1 009	4 107	6 966	5 744	-	-
Receivables from Exchange Transactions - Waste Management	1600	381	240	191	158	151	144	740	2 800	4 805	3 994	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	8	38	54	23	21	20	84	655	904	804	-	-
Interest on Arrear Debtor Accounts	1810	195	248	222	214	210	183	1 496	4 071	6 839	6 175	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(1 104)	18	14	14	10	13	1 436	606	1 006	2 079	-	-
Total By Income Source	2000	1 843	1 874	1 340	1 104	981	938	7 121	19 175	34 376	29 319	-	-
2024/25 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	(232)	92	45	20	19	48	389	435	816	912	-	-
Commercial	2300	551	316	194	147	128	104	953	3 085	5 478	4 417	-	-
Households	2400	1 524	1 466	1 101	937	832	784	5 779	15 655	28 076	23 985	-	-
Other	2500	0	0	0	0	2	2	1	1	6	5	-	-
Total By Customer Group	2600	1 843	1 874	1 340	1 104	981	938	7 121	19 175	34 376	29 319	-	-

5.1.1 Top 50 Outstanding Debtors_ JANUARY 2026

PRINCE ALBERT MUNICIPALITY_ TOP 50 OUTSTANDING DEBTORS AS AT January 2026								
Town	Account Number	Current	30 Days	60 Days	90 Days	120 Days +	Total Outstanding	Customer Type
Klaarstroom	3000019047	R 7 432.19	R 2 677.40	R 5 333.25	R 5 764.30	R 379 753.39	R 400 960.53	Business
Farms	5000999009	R 4 171.74	R 4 150.88	R 4 130.02	R 4 109.16	R 281 388.16	R 297 949.96	Farmer
Prince Albert	1000010689	R 1 365.22	R 1 365.22	R 1 365.22	R 1 365.22	R 173 010.79	R 178 471.67	Government
Prince Albert	1000020454	R 2 387.69	R 2 348.62	R 4 969.91	R 4 930.84	R 154 072.14	R 168 709.20	Business
Leeu-Gamka	2000007492	R 18 253.75	R 29 508.73	R 7 143.88	R 2 256.71	R 74 850.85	R 132 013.92	Business
Leeu-Gamka	2000007553	R 1 987.76	R 1 802.96	R 1 719.12	R 1 723.16	R 121 462.30	R 128 695.30	Residential
Farms	5000018837	R 3 805.24	R 1 102.41	R 1 440.99	R 1 876.06	R 108 282.65	R 116 507.35	Business
Farms	5000018045	R 836.68	R 836.68	R 836.68	R 836.68	R 106 819.64	R 110 166.36	Residential
Leeu-Gamka	2000017358	R 1 545.72	R 1 587.62	R 1 694.92	R 1 472.48	R 96 111.16	R 102 411.90	Residential
Leeu-Gamka	2000017272	R 4 263.41	R 1 202.04	R 24 875.56	R 1 189.03	R 70 735.51	R 102 265.55	Residential
Leeu-Gamka	2000020510	R 2 444.06	R 2 427.50	R 2 410.94	R 2 394.38	R 88 232.09	R 97 908.97	NGO
Leeu-Gamka	2000017261	R 1 566.72	R 4 039.07	R 1 611.77	R 1 615.44	R 87 806.60	R 96 639.60	Residential
Leeu-Gamka	2000017466	R 1 908.61	R 4 289.94	R 2 363.89	R 1 502.19	R 80 698.03	R 90 762.66	Residential
Leeu-Gamka	2000017074	R 1 395.05	R 1 387.74	R 1 380.42	R 1 373.10	R 85 067.65	R 90 603.96	Residential
Leeu-Gamka	2000017351	R 2 643.17	R 1 353.41	R 1 326.92	R 1 279.35	R 83 068.70	R 89 671.55	Residential
Leeu-Gamka	2000007514	R 3 351.10	R 4 536.75	R 2 178.63	R 2 162.80	R 73 994.24	R 86 223.52	Residential
Leeu-Gamka	2000017389	R 1 921.56	R 1 509.79	R 1 426.87	R 1 285.51	R 79 867.75	R 86 011.48	Residential
Leeu-Gamka	2000055007	R 1 050.04	R 1 045.31	R 1 040.58	R 1 111.52	R 79 974.34	R 84 221.79	Residential
Prince Albert	1000022876	R 9 225.91	R 6 416.73	R 7 724.34	R 8 472.78	R 51 807.37	R 83 647.13	Residential
Prince Albert	1000011937	R 1 192.88	R 1 388.70	R 1 510.70	R 1 292.04	R 78 120.28	R 83 504.60	Residential
Leeu-Gamka	2000017293	R 1 333.03	R 1 238.90	R 1 232.00	R 1 290.34	R 76 100.18	R 81 194.45	Residential
Leeu-Gamka	2000027219	R 1 267.46	R 1 188.42	R 1 182.52	R 1 176.61	R 75 837.50	R 80 652.51	Residential
Leeu-Gamka	2000017209	R 1 376.88	R 1 284.22	R 1 310.52	R 1 428.74	R 70 198.58	R 75 598.94	Residential
Leeu-Gamka	2000017444	R 1 786.63	R 1 926.42	R 1 260.67	R 1 375.99	R 68 400.64	R 74 750.35	Residential
Leeu-Gamka	2000017280	R 1 314.47	R 1 330.20	R 5 090.28	R 1 346.70	R 65 287.12	R 74 368.77	Residential
Leeu-Gamka	2000007529	R 1 148.11	R 1 271.00	R 1 433.77	R 1 740.76	R 66 465.81	R 72 059.45	Residential
Farms	5000999027	R 1 065.42	R 1 059.81	R 1 054.20	R 1 048.59	R 66 408.28	R 70 636.30	Residential
Leeu-Gamka	2000017321	R 1 521.20	R 1 511.34	R 1 501.49	R 1 491.63	R 64 306.82	R 70 332.48	Business
Prince Albert	1000010526	R 1 342.67	R 1 334.99	R 1 327.32	R 1 319.64	R 64 867.19	R 70 191.81	Residential
Leeu-Gamka	2000017227	R 1 491.37	R 2 443.26	R 1 231.73	R 1 211.18	R 63 711.07	R 70 088.61	Residential
Leeu-Gamka	2000027349	R 1 139.69	R 1 143.82	R 1 137.81	R 1 121.48	R 65 256.17	R 69 798.97	Residential
Leeu-Gamka	2000007561	R 1 184.09	R 1 272.65	R 4 801.29	R 1 151.79	R 60 456.42	R 68 866.24	Residential
Leeu-Gamka	2000017151	R 1 532.85	R 1 436.30	R 1 325.12	R 1 464.55	R 62 542.44	R 68 301.26	Residential
Leeu-Gamka	2000010687	R 1 405.77	R 1 408.55	R 1 495.41	R 1 521.31	R 62 032.67	R 67 863.71	Residential
Leeu-Gamka	2000027374	R 1 751.92	R 1 291.62	R 1 417.08	R 1 177.74	R 61 598.10	R 67 236.46	Residential
Leeu-Gamka	2000017269	R 1 216.70	R 1 174.51	R 1 167.74	R 1 131.44	R 61 754.25	R 66 444.64	Residential
Leeu-Gamka	2000017276	R 1 263.52	R 6 220.51	R 2 675.04	R 1 044.37	R 55 084.14	R 66 287.58	Residential
Leeu-Gamka	2000007527	R 1 085.76	R 1 079.85	R 1 073.95	R 1 066.87	R 61 712.00	R 66 018.43	Residential
Prince Albert	1000010480	R 1 667.80	R 1 656.20	R 1 644.61	R 1 633.01	R 59 218.15	R 65 819.77	Residential
Prince Albert	1000010756	R 501.72	R 501.72	R 501.72	R 501.72	R 63 745.52	R 65 752.40	Government
Leeu-Gamka	2000017480	R 13 432.17	R 1 010.35	R 1 003.94	R 997.54	R 49 211.54	R 65 655.54	Residential
Prince Albert	1000002263	R 2 348.82	R 1 766.78	R 2 169.74	R 2 114.64	R 57 222.31	R 65 622.29	Residential
Leeu-Gamka	2000017344	R 1 528.01	R 1 439.23	R 3 151.43	R 1 464.95	R 57 971.45	R 65 555.07	Residential
Prince Albert	1000011273	R 1 653.94	R 1 406.25	R 1 284.65	R 1 217.73	R 59 877.98	R 65 440.55	Residential
Leeu-Gamka	2000017078	R 1 467.06	R 1 273.03	R 1 264.06	R 1 357.53	R 60 020.19	R 65 381.87	Residential
Leeu-Gamka	2000017237	R 1 494.73	R 1 205.60	R 1 456.84	R 1 180.68	R 59 774.00	R 65 111.85	Residential
Leeu-Gamka	2000017051	R 1 237.88	R 1 097.74	R 1 164.59	R 1 248.02	R 60 159.17	R 64 907.40	Residential
Leeu-Gamka	2000017311	R 1 097.94	R 1 091.89	R 1 085.34	R 1 130.46	R 60 280.85	R 64 686.48	Residential
Leeu-Gamka	2000017203	R 1 107.64	R 1 237.62	R 1 083.42	R 1 385.84	R 59 814.53	R 64 629.05	Residential
Leeu-Gamka	2000017436	R 2 271.95	R 1 824.87	R 1 771.90	R 1 532.76	R 56 660.18	R 64 061.66	Residential
							R 4 690 661.89	

5.1.2 Collection rate – JANUARY 2026 YTD

The municipality currently has a year-to-date collection rate of 75.90%. This reflects a slight decrease compared to the previously reported percentage; however, management continues to apply its debt collection policies diligently. It should be noted that the municipality has written off amperage charges billed to consumers, back-dated over three financial years. In terms of MFMA Circular No. 71 on Financial Ratios and Norms, the National Treasury benchmark for debt collection is 95%. The municipality has experienced challenges in implementing effective credit control and debt collection processes in the towns of Leeu Gamka and Klaarstroom, as Eskom is responsible for servicing these areas.

COLLECTION RATE YTD_ 2025-2026			
DESCRIPTION	SUPPORTING SCHEDULE		Amount
Gross Debtors Opening Balance at 01 January 2026	DAGEO	R	33 075 412.60
Billed Revenue (Exchange transactions)	TB	R	21 221 945.29
Billed Revenue (Non-exchange transactions)	TB	R	6 797 512.38
Gross Debtors Closing Balance at 31 January 2026	DAGEO	R	34 376 289.98
Bad Debts Written Off	TB	R	5 451 253.10
			75.90%

Revenue per Service_JANUARY 2026

BILLED REVENUE PER SERVICE			
	DECEMBER 2025	JANUARY 2026	INCREASE/DECREASE IN BILLING
Property Rental Debtors Monthly Billing	235 560.86	519 323.30	283 762.44
Service Charges (non-vatable) - Monthly Billing	58 264.20	69 226.80	10 962.60
Electricity Monthly Billing	6 485 826.89	7 775 813.84	1 289 986.95
Water Monthly Billing	3 734 552.40	4 451 856.80	717 304.40
Debtors in Abeyance: Monthly Billing	293 304.06	55 544.75	(237 759.31)
Waste Water Management Monthly Billing	4 644 661.59	5 474 969.05	830 307.46
Service Charges:Monthly Billing	34 871.28	40 683.16	5 811.88
Waste Management Monthly Billing	2 379 451.73	2 834 527.53	455 075.80
Debtors VAT Portion - Movements	0.06	0.06	-
Exchange Revenue	17 866 493.07	21 221 945.29	3 355 452.22
PropRates - Business & Commercial - Monthly Billing	787 939.19	901 352.31	113 413.12
PropRates - Residential Properties - Monthly Billing	2 062 742.73	2 365 814.24	303 071.51
Property rates - Agricultural - Monthly Billing	908 029.50	919 941.07	11 911.57
PropRates - Public Services Purposes Properties - Monthly Billings	463 527.05	463 527.05	-
PropRates - Vacant Land - Monthly Billing	279 438.92	313 342.87	33 903.95
PropRates - Public Service Infrastructure Prop - Monthly billing	3 268.42	3 288.89	20.47
Property Rates - Public Benefit Organisations - Monthly billing	1 641.60	1 915.20	273.60
Non-Exchange Water - Monthly Billing	1 546 753.46	1 828 330.75	281 577.29
Non-Exchange Revenue	6 053 340.87	6 797 512.38	744 171.51

5.1.3 Outstanding Debt Per Town



OUTSTANDING DEBT IN THE MUNICIPAL AREA PER TOWN_January 2026

Town	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	360 Days	360plus Days	TOTAL	% Per Town of Outstanding Debt
Prince Albert	R 1 172 091.41	R 1 050 106.61	R 597 315.36	R 430 067.42	R 278 889.40	R 249 700.40	R 2 070 934.08	R 801 878.42	R 2 689 257.68	R 9 340 240.78	27.17
Leeu Gamka	R 625 003.13	R 608 229.16	R 578 441.54	R 533 868.43	R 518 892.83	R 521 273.58	R 532 832.61	R 2 432 331.53	R 12 513 824.25	R 18 864 697.06	54.88
Klaarstroom	R 75 160.03	R 121 283.42	R 107 854.96	R 112 816.80	R 109 593.56	R 137 564.06	R 113 889.80	R 422 880.64	R 1 747 133.24	R 2 948 176.51	8.58
Welgemoed	R 168 531.78	R 23 394.00	R 4 974.66	R 4 534.27	R 10 887.28	R 5 385.17	R 31 555.50	R 6 479.39	R 66 858.36	R 322 600.41	0.94
Farms	-R 68 632.69	R 34 002.65	R 31 873.89	R 34 576.67	R 34 458.68	R 33 421.25	R 504 538.08	R 153 778.19	R 2 142 558.50	R 2 900 575.22	8.44
	R 1 972 153.66	R 1 837 015.84	R 1 320 460.41	R 1 115 863.59	R 952 721.75	R 947 344.46	R 3 253 750.07	R 3 817 348.17	R 19 159 632.03	R 34 376 289.98	100

Section 6 – Creditors' Analysis

6.1 Supporting Table SC4 - Creditors' Age Analysis

WC052 Prince Albert - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

Description	NT Code	Budget Year 2025/26									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	2 182	-	-	-	-	-	-	-	-	2 182	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1	-	-	-	-	-	-	-	-	1	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	1 199	-	-	-	-	-	-	-	-	1 199	-
Medical Aid deductions	0910	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	3 382	-	-	-	-	-	-	-	-	3 382	-

6.1.2 Monthly Fuel Expenditure

PRINCE ALBERT MUNICIPALITY- FUEL EXPENDITURE 2025/2026					
Town	Registration Number	Description	Type	Jan-26 Amount	
LG- Astron	CCA 3995	Technical	DIESEL	R 1 154.50	
	CCA 3984	Technical	DIESEL	R 1 900.00	
	CCA 3984	Technical	DIESEL	R 1 900.40	
	CCA 3759	Technical	PETROL	R 1 115.70	
	CCA 3759	Technical	PETROL	R 1 390.30	
	CCA 3991	Finance Car	PETROL	R 638.65	
	CCA 3984	Technical	DIESEL	R 1 900.05	
	CCA 3759	Technical	PETROL	R 1 016.00	
	CCA 3984	Technical	DIESEL	R 1 900.00	
	CCA 3984	Technical	DIESEL	R 1 055.00	
	CCA 3984	Technical	DIESEL	R 1 900.00	
	CCA 3984	Technical	DIESEL	R 1 900.00	
	GENERATORS	Technical	DIESEL	R 1 331.20	
	CCA 3984	Technical	DIESEL	R 1 900.00	
	CCA 3759	Technical	PETROL	R 1 252.50	
	CCA 3984	Technical	DIESEL	R 1 900.00	
	CCA 3984	Technical	DIESEL	R 1 900.00	
	CCA 3984	Technical	DIESEL	R 1 900.00	
	CCA 3995	Technical	DIESEL	R 1 387.10	
	CCA 3759	Technical	PETROL	R 1 120.45	
	CCA 3984	Technical	DIESEL	R 1 900.05	
	CCA 3961	Traffic Car	PETROL	R 594.55	
	CCA 3984	Technical	DIESEL	R 1 900.00	
	CCA 3759	Technical	PETROL	R 1 226.10	
	CCA 3984	Technical	DIESEL	R 1 900.00	
	CCA 3984	Technical	DIESEL	R 1 900.05	
	CCA 3995	Technical	DIESEL	R 1 339.00	
	CCA 3984	Technical	DIESEL	R 1 910.15	
	CCA 3984	Technical	DIESEL	R 1 900.05	
	CCA 3759	Technical	PETROL	R 1 092.00	
	CCA 3921	Technical	DIESEL	R 1 155.40	
	CCA 3019	Technical	DIESEL	R 1 900.10	
	PA- BP GARAGE	CCA 3961	Traffic Car	PETROL	R 607.73
		CCA 1626	Refuse truck	PETROL	R 4 429.52
		CCA 1852	Refuse truck	PETROL	R 691.08
CCA 3991		Finance Car	PETROL	R 633.85	
CCA 1626		Refuse truck	DIESEL	R 5 606.68	
CCA 3680		Technical -Water	DIESEL	R 1 194.16	
CCA 1561		Fire Brigade	DIESEL	R 849.07	
CCA 3761		Traffic Car	PETROL	R 998.73	
CCA 3308		Technical	DIESEL	R 1 298.47	
CCA 2338		Technical	PETROL	R 5 000.00	
CCA 4208		Sewerage truck	DIESEL	R 1 188.87	
CCA 3019		Technical	DIESEL	R 4 910.44	
CCA 3961		Traffic Car	PETROL	R 498.65	
CCA 3761		Traffic Car	PETROL	R 1 120.65	
CCA 2811		Technical	DIESEL	R 1 086.17	
CCA 3680		Technical -Water	DIESEL	R 1 116.90	
CCA 3961		Traffic Car	PETROL	R 589.32	
CCA 1626		Refuse truck	DIESEL	R 4 194.76	
CCA 3019		Technical	DIESEL	R 4 445.50	
CCA 1852		Refuse truck	PETROL	R 1 217.57	
CCA 3921		Technical	DIESEL	R 468.50	
CCA 3127		Technical	DIESEL	R 1 118.22	
CCA 2811		Technical	DIESEL	R 1 665.61	
CCA 3961		Traffic Car	PETROL	R 482.03	
CCA 3921		Technical	DIESEL	R 1 485.43	
CCA 1852		Refuse truck	PETROL	R 1 116.52	
CCA 1349		Technical	DIESEL	R 3 308.17	
CCA 3921		Technical	DIESEL	R 759.91	
CCA 3961		Traffic Car	PETROL	R 461.41	
CCA 1561		Fire Brigade	PETROL	R 1 655.42	
CCA 2811		Technical	DIESEL	R 1 731.39	
CCA 3308		Technical	DIESEL	R 1 125.19	
CCA 3761		Traffic Car	PETROL	R 983.83	
CCA 3991		Finance Car	PETROL	R 293.16	
CCA 3680		Technical -Water	DIESEL	R 728.61	
CCA 3921		Technical	DIESEL	R 1 074.29	
GENERATORS		Technical	DIESEL	R 374.80	
CCA 3961		Traffic Car	DIESEL	R 1 026.95	
CCA 3961		Traffic Car	PETROL	R 426.25	
CCA 3019		Technical	DIESEL	R 4 179.02	
CCA 3921		Technical	DIESEL	R 414.72	
CCA 1626		Refuse truck	DIESEL	R 4 411.21	
CCA 3921		Technical	DIESEL	R 675.95	
CCA 3680		Technical -Water	DIESEL	R 950.68	
CCA 3761		Traffic Car	PETROL	R 998.67	
CCA 3991		Finance Car	PETROL	R 617.36	
GRASSNYER		Technical	PETROL	R 457.40	
CCA 1868		Technical	DIESEL	R 1 923.85	
CCA 1852		Refuse truck	PETROL	R 1 230.92	
CCA 3961		Traffic Car	PETROL	R 509.42	
CCA 3308		Technical	DIESEL	R 1 341.97	
CCA 3921		Technical	DIESEL	R 617.67	
CCA 3019		Technical	DIESEL	R 5 235.02	
CCA 3680		Technical -Water	DIESEL	R 1 292.31	
CCA 1626		Refuse truck	DIESEL	R 2 443.88	
CCA 1561	Fire Brigade	DIESEL	R 840.98		
CCA 2811	Technical	PETROL	R 1 877.37		
CCA 3961	Traffic Car	PETROL	R 638.80		
GENERATORS	Technical	DIESEL	R 3 748.00		
CCA 3127	Technical	DIESEL	R 1 141.64		
CCA 1852	Refuse truck	DIESEL	R 2 452.35		
CCA 3991	Finance Car	PETROL	R 656.34		
CCA 3680	Technical -Water	DIESEL	R 5 622.00		
CCA 3961	Traffic Car	PETROL	R 537.30		
Total				R 155 957.94	

Section 7 – Investment Portfolio Analysis

7.1 Supporting Table SC5

No investments made.

Section 8 – Allocation and Grant Receipts and Expenditure

8.1 Supporting Table SC6 – Grant Receipts

WC052 Prince Albert - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		33 678	33 611	33 611	10 597	25 086	23 006	2 079	9.0%	33 611
Local Government Equitable Share		30 299	31 301	31 301	10 434	23 476	20 867	2 609	12.5%	31 301
Municipal Disaster Recovery Grant										
Municipal Disaster Relief Grant										
Energy Efficiency and Demand Side Management Grant										
Local Government Financial Management Grant		1 800	1 900	1 900	129	1 376	1 900	(524)	-27.6%	1 900
Municipal Infrastructure Grant		402	410	410	33	234	239	(5)	-2.1%	410
Expanded Public Works Programme Integrated Grant		1 178								
Regional Bulk Infrastructure Grant										
Rural Road Asset Management Systems Grant										
Urban Settlement Development Grant										
Water Services Infrastructure Grant										
Provincial Government:		50	50	1 550	2	61	592	(531)	-89.8%	1 550
Infrastructure (Monetary)		50	50	1 550	2	61	592	(531)	-89.8%	1 550
Infrastructure (In Kind)										
Capacity Building (Monetary)										
Capacity Building (In Kind)										
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	725	1 293	1 598	(305)	-19.1%	2 745
Other Grants Received		1 698	2 002	2 745	725	1 293	1 598	(305)	-19.1%	2 745
Total Operating Transfers and Grants	5	35 760	35 663	37 906	11 323	26 439	25 196	1 243	4.9%	37 906
Capital Transfers and Grants										
National Government:		20 443	7 786	10 719	889	9 536	6 939	2 597	37.4%	10 719
Municipal Infrastructure Grant		7 120	7 786	8 290	382	7 585	6 028	1 556	25.8%	8 290
Metro Informal Settlements Partnership Grant										
Water Services Infrastructure Grant		13 323		2 430	508	1 952	911	1 041	114.2%	2 430
Provincial Government:		2 895	2 500	1 069			1 061	(1 061)	-100.0%	1 069
Infrastructure (Monetary)		2 895	2 500	1 069			1 061	(1 061)	-100.0%	1 069
Other grant providers:		1 541								
[insert description]		1 541								
Total Capital Transfers and Grants	5	24 880	10 286	11 788	889	9 536	8 001	1 536	19.2%	11 788
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	60 639	45 949	49 694	12 213	35 975	33 197	2 779	8.4%	49 694

8.2 Supporting Table SC7 – Grant Expenditure

WC052 Prince Albert - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		32 757	36 633	36 968	2 989	18 385	21 195	(2 810)	-13.3%	36 968
Local Government Equitable Share		29 463	34 323	34 526	2 838	16 899	19 488	(2 589)	-13.3%	34 526
Municipal disaster recovery grant										
Municipal disaster relief grant										
Energy efficiency and demand side management grant										
Local government financial management grant		1 695	1 900	2 032	118	1 252	1 468	(216)	-14.7%	2 032
Municipal infrastructure grant		422	410	410	33	234	239	(5)	-2.1%	410
Expanded public works programme integrated grant		1 178								
Regional bulk infrastructure grant										
Rural roads assets management systems grant										
Urban settlements development grant										
Water services infrastructure grant										
Provincial Government:		2 570	4 164	5 826	446	2 068	3 045	(978)	-32.1%	5 826
Infrastructure (Monetary)		43	50	1 550	0	11	563	(552)	-98.1%	1 550
Infrastructure (In Kind)										
Capacity Building (Monetary)		2 526	4 114	4 276	446	2 057	2 483	(426)	-17.1%	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)	8	34	(25)	-75.5%	83
Expenditure on Other Grants		1 872	43	83	(2)	8	34	(25)	-75.5%	83
Total operating expenditure of Transfers and Grants:		37 199	40 840	42 876	3 434	20 461	24 274	(3 813)	-15.7%	42 876
Capital expenditure of Transfers and Grants										
National Government:		17 777	6 771	9 321	840	8 526	7 727	799	10.3%	9 321
Municipal Infrastructure Grant		6 191	6 771	7 208	332	6 763	6 935	(172)	-2.5%	7 208
Water Services Infrastructure Grant		11 585	-	2 113	508	1 763	792	971	122.6%	2 113
Provincial Government:		3 264	2 304	1 378	247	247	2 036	(1 789)	-87.9%	1 378
Infrastructure (Monetary)		2 518	2 304	1 202	247	247	1 933	(1 687)	-87.2%	1 202
Infrastructure (In Kind)										
Capacity Building (Monetary)		747	-	176	-	-	103	(103)	-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	-	-	58	(58)	-100.0%	100
Expenditure on Other Grants		-	-	100	-	-	58	(58)	-100.0%	100
Total capital expenditure of Transfers and Grants		21 041	9 075	10 799	1 086	8 773	9 821	(1 048)	-10.7%	10 799
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		58 241	49 915	53 675	4 520	29 234	34 095	(4 861)	-14.3%	53 675

Section 9 – Capital Expenditure

9.1 Supporting Table SC 12 – Capital Expenditure

WC052 Prince Albert - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January

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	579	10 685	21 071	10 386	49.3%	52%
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	10 832					

9.1.1 Capital Commitments

The total capital commitments to date are R 1,875,693.99

See below the capital commitments breakdown:

CAPITAL EXPENDITURE PER ASSET
=====

Description	Asset Type	Budgeted	Add. Budg	Year tot. Budgeted	Budget Period	Monthly Outlay	Yearly Outlay	On Order	Period Deviation	Yearly Deviation	% Spend
ROADS, PAVEMENTS, BR	1002	5064831	1742000	6806831	5718084	507775.50	1584641.43	235463.35	4133442.57	5222189.57	23.28
WATER RESERVOIRS & R	1003	3230435	1097781	4328216	3624824	1086361.53	2370944.71	214806.70	1253079.29	1957271.29	54.78
REFUSE SITES	1009	1330000	0	1330000	1330000	0.00	1259294.38	0.00	70705.62	70705.62	94.68
OTHER INFRASTRUCTURE	1011	1586957	0	1586957	1086957	0.00	0.00	827714.14	1086957.00	1586957.00	0.00
SPORTSFIELDS	1013	500000	0	500000	500000	0.00	25440.49	0.00	474559.51	474559.51	5.09
OTHER COMMUNITY	1019	1999984	0	1999984	1900000	0.00	1295.63	190015.65	1898704.37	1998688.37	0.06
OTHER ASSETS	1020	6784908	25779	6810687	6769952	0.00	5422801.55	407694.15	1347150.45	1387885.45	79.62
GRAND TOTAL:		20497115	2865560	23362675	20929017	578586.03	10664418.19	1875693.99	10264598.81	12698256.81	

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Prince Albert Municipality

CAPITAL EXPENDITURE FOR 2025/2026 UP TO JANUARY 2026

9.1.2 Top 15 Capital Projects_ JANUARY 2026

Top 15 Capital Projects_ January 2026											
Number	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	SDBP/Year to date Budget	Variance R'000	% Variance	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	MIG- Specialised Waste Vehicles (Yellowfleet)	R 1 213 783.00	R -	R -	R 101 148.58	R 101 148.58	8%	Taper 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 1 086 966.50	R 11 753 965.14	-90%	Phase 1 Completed, Phase 2 Completed on 12 months Defect Liability ending December 2026	Phase 1 Completed, Phase 2 Completed on 12 months Defect 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%	Planning Stage	Planning stage	None	N/A
9	MIG - Upgrading of Klaarstroom Water Treatment Plant	R 495 653.00	R -	R 357 027.20	R 41 304.33	R 315 722.87	-64%	Stage 3 & 4 Design and Tender	Stage 3 & 4 Design and Tender	None	N/A
10	PT - Installation of Smart Meters	R 1 000 000.00	R -	R 246 760.00	R 83 333.33	R 163 426.67	-16%	Tender Stage	Tender Stage	None	N/A
11	Water resilience grant - upgrade and refurbishment of supply	R 1 304 348.00	R -	R 57 910.64	R 108 686.67	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%	Stage 3 & 4 Design and Tender	Stage 3 & 4 Design and Tender	None	None
Totals		R 23 058 794.00	R -	R 19 176 224.78	R 2 282 937.50	R 16 893 287.28					

Section 10- Employee Related Costs

10.1 Supporting Table SC 8

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

WC052 Prince Albert - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

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	1	A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 196	3 552	3 552	266	1 864	2 180	(316)	-15%	3 552
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		329	396	396	27	192	246	(54)	-22%	396
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		3 525	3 948	3 948	294	2 056	2 427	(371)	-15%	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	405	1 781	2 445	(664)	-27%	4 168
Pension and UIF Contributions		149	216	216	112	185	126	59	47%	216
Medical Aid Contributions		66	71	71	50	85	71	14	20%	71
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		186	690	690	-	-	403	(403)	-100%	690
Motor Vehicle Allowance		265	540	540	36	202	355	(153)	-43%	540
Cellphone Allowance		99	126	126	8	56	74	(18)	-24%	126
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	1	0	0	0	(0)	-18%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	47	47	-	-	5	(5)	-100%	47
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scaroly		-	-	-	61	61	-	61	#DIV/0!	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		3 301	5 858	5 858	672	2 370	3 478	(1 108)	-32%	5 858
% increase	4		77.5%	77.5%						77.5%
Other Municipal Staff										
Basic Salaries and Wages		21 294	26 951	27 044	2 144	14 007	15 375	(1 368)	-9%	27 044
Pension and UIF Contributions		3 416	4 391	4 391	327	2 261	2 503	(242)	-10%	4 391
Medical Aid Contributions		959	1 211	1 211	86	557	675	(118)	-18%	1 211
Overtime		2 193	2 204	2 204	291	1 283	1 197	87	7%	2 204
Performance Bonus		1 823	2 143	2 143	-	-	958	(958)	-100%	2 143
Motor Vehicle Allowance		25	553	514	29	209	284	(75)	-26%	514
Cellphone Allowance		194	290	290	25	131	166	(35)	-21%	290
Housing Allowances		162	100	100	9	62	61	1	2%	100
Other benefits and allowances		1 889	1 606	1 606	224	1 222	911	311	34%	1 606
Payments in lieu of leave		426	377	377	-	-	220	(220)	-100%	377
Long service awards		-	165	165	-	-	73	(73)	-100%	165
Post-retirement benefit obligations		1 168	320	320	-	-	186	(186)	-100%	320
Entertainment		-	-	-	-	-	-	-	-	-
Scaroly		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	120	86	86	45	41	90%	120
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		33 548	40 310	40 485	3 221	19 818	22 653	(2 835)	-13%	40 485
% increase	4		20.2%	20.7%						20.7%
Total Parent Municipality		40 374	50 116	50 291	4 187	24 244	28 558	(4 314)	-15%	50 291
Unpaid salary, allowances & benefits in arrears:			74 450	74 450						74 450
Sub Total - Executive members Board	2	-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		40 374	50 116	50 291	4 187	24 244	28 558	(4 314)	-15%	50 291
% increase	4		24.1%	24.6%						24.6%
TOTAL MANAGERS AND STAFF		36 849	46 169	46 343	3 893	22 188	26 132	(3 944)	-15%	46 343

10.2 Overtime JANUARY 2026

OVERTIME PER DEPARTMENT - 2025-2026																			
DIRECTORATE DEPARTMENT	DEPARTMENT CODE	BUDGET 2025-2026	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	YTD	YTD PERCENTAGE	YTD BUDGET	YTD ACTUALS	
Executive and Council		10 000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 666.67	-	1.00
Mayor and Council	1110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Manager	1120	10 000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 666.67	-	-100.00%
Corporate and Community Services		475 000.00	23 662.92	32 698.17	29 921.33	36 638.43	26 840.44	27 731.85	36 139.11	-	-	-	-	-	213 632.25	159.47	277 083.33	213 632.25	- 0.27
Corporate Services	1201	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cemeteries	2104	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Halls and Facilities	2106	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disaster Management	2109	130 000.00	754.37	6 302.60	2 512.86	7 437.80	1 835.76	3 423.90	6 318.23	-	-	-	-	-	28 585.52	21.99	75 833.33	28 585.52	-62.30%
Library Services	2115	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation	2205	65 000.00	11 928.16	6 857.93	8 027.51	10 187.66	12 263.23	8 647.40	2 522.23	-	-	-	-	-	60 434.12	92.98	37 916.67	60 434.12	59.39%
Housing	2401	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Integrated Development Planning	3102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Strategic Services (CDW)	3105	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Traffic Services	3201	280 000.00	10 980.39	19 537.64	19 380.96	19 012.97	12 741.45	15 660.55	27 298.65	-	-	-	-	-	124 612.61	44.50	163 333.33	124 612.61	-23.71%
Financial Services		50 000.00	5 129.21	-	804.00	482.04	-	-	-	-	-	-	-	-	6 415.25	12.83	29 166.67	6 415.25	- 0.78
Financial Services	1203	50 000.00	5 129.21	-	804.00	482.04	-	-	-	-	-	-	-	-	6 415.25	12.83	29 166.67	6 415.25	-78.00%
Property Rates	1204	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Technical Services		1 668 702.00	132 376.23	124 064.23	132 530.32	139 068.27	138 180.31	142 403.58	254 415.24	-	-	-	-	-	1 063 038.18	343.33	973 409.50	1 063 038.18	0.89
Public Works	3205	600 000.00	43 368.29	39 485.51	47 831.69	52 830.35	44 521.44	45 522.20	74 760.11	-	-	-	-	-	348 319.59	58.05	350 000.00	348 319.59	-0.48%
Electricity Services	4101	138 702.00	16 529.33	8 792.77	10 762.05	9 225.86	12 664.51	17 056.82	32 347.76	-	-	-	-	-	107 379.10	77.42	80 909.50	107 379.10	32.72%
Water Services	4202	360 000.00	21 313.52	24 052.04	19 189.61	20 828.84	24 913.71	26 426.28	44 204.44	-	-	-	-	-	180 928.44	50.26	210 000.00	180 928.44	-13.84%
Sewerage Services	4302	400 000.00	31 434.47	34 760.87	36 371.89	37 363.75	36 750.44	35 767.00	63 195.47	-	-	-	-	-	275 643.89	68.91	233 333.33	275 643.89	18.13%
Solid Waste Disposal (Landfill Sites)	4402	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Removal (Refuse)	4403	170 000.00	19 730.62	16 973.04	18 375.08	18 819.47	19 330.21	17 631.28	39 907.46	-	-	-	-	-	150 767.16	88.69	99 166.67	150 767.16	52.03%
TOTAL		2 203 702.00	161 168.36	156 762.40	163 255.65	176 188.74	165 020.75	170 135.43	290 554.35	-	-	-	-	-	1 283 085.68	515.63	1 281 326.17	1 283 085.68	- 1.16
		920 616.32																	

Section 11 – Actuals and Revised Targets for Cash Receipts

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

WC052 Prince Albert - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M07 January

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework			
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget				
Cash Receipts By Source																	
Property rates		466	592	879	490	532	410	548	378	454	329	373	313	5 785	-	-	
Service charges - Electricity revenue		2 639	2 311	2 631	2 505	2 274	2 782	2 610	2 217	2 014	2 093	2 062	(247)	25 891	-	-	
Service charges - Water revenue		364	350	792	345	423	420	478	635	687	690	390	1 360	6 934	-	-	
Service charges - Waste Water Management		541	488	619	499	474	492	610	527	489	509	524	656	6 427	-	-	
Service charges - Waste Management		212	217	208	215	223	206	239	252	249	244	247	686	3 198	-	-	
Rental of facilities and equipment		35	49	33	22	31	37	38	78	80	80	86	496	1 065	-	-	
Interest earned - external investments		384	360	338	351	278	323	316	451	451	451	451	1 262	5 418	-	-	
Interest earned - outstanding debtors		78	9	49	28	24	14	33	191	195	200	203	1 229	2 253	-	-	
Dividends received													-	-	-	-	
Fines, penalties and forfeits		97	99	74	92	77	122	56	60	111	83	72	(122)	821	-	-	
Licences and permits		4	12	9	7	8	5	8	8	8	8	8	14	102	-	-	
Agency services		-	0	17	-	0	-	-	19	19	19	19	136	230	-	-	
Transfers and Subsidies - Operational		15 046	2 612	2 502	85	714	1 061	10 453	404	10 847	414	404	(7 032)	37 519	-	-	
Other revenue		(65)	33	262	427	539	10 160	(10 590)	66	56	55	61	(554)	430	-	-	
Cash Receipts by Source		19 801	7 133	8 413	5 075	5 598	16 033	4 798	5 286	15 663	5 177	4 901	(1 805)	96 073	-	-	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	3 644	-	-	100	-	470	2 917	470	470	2 214	10 286	-	-	
Total Cash Receipts by Source		19 801	7 133	12 057	5 075	5 598	16 133	4 798	5 757	18 580	5 647	5 372	409	106 359	-	-	
Cash Payments by Type																	
Employee related costs		2 623	3 269	3 193	3 393	3 845	4 487	4 654	3 934	3 779	3 809	904	7 958	45 849	-	-	
Remuneration of councillors		213	212	213	212	206	196	212	332	332	193	332	1 294	3 948	-	-	
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases - Electricity		-	2 924	3 097	2 374	1 920	2 031	1 995	1 357	1 766	1 718	1 779	2 362	23 322	-	-	
Acquisitions - water & other inventory		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services		112	570	307	1 005	365	1 090	744	-	-	-	-	9 850	14 042	-	-	
Transfers and subsidies - other municipalities													-	-	-	-	
Transfers and subsidies - other													-	-	-	-	
Other expenditure		2 569	1 003	736	2 448	3 186	869	1 856	1 617	3 559	1 888	1 930	(9 448)	12 213	-	-	
Cash Payments by Type		5 517	7 977	7 546	9 432	9 523	8 673	9 462	7 240	9 436	7 608	4 945	12 016	99 374	-	-	
Other Cash Flows/Payments by Type																	
Capital assets		249	-	7 795	497	2 187	1 133	665	338	938	338	338	6 018	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	10 127	7 578	10 374	7 947	5 283	18 034	119 871	24 569	18 994	
NET INCREASE/(DECREASE) IN CASH HELD		14 035	(844)	(3 284)	(4 854)	(6 112)	6 328	(5 329)	(1 621)	8 205	(2 300)	88	(17 625)	(13 511)	(24 569)	(18 994)	
Cash/cash equivalents at the monthly/year beginning:		51 065	65 100	64 257	60 973	56 119	50 007	56 335	51 006	49 185	57 390	55 091	55 179	51 065	37 554	12 985	
Cash/cash equivalents at the monthly/year end:		65 100	64 257	60 973	56 119	50 007	56 335	51 006	49 185	57 390	55 091	55 179	37 554	37 554	12 985	(6 009)	

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 - M07 January

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	755	2 010	2 726	715	26.3%	3 315
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		18	2 304	3 315	755	2 010	2 726	715	26.3%	3 315
Dams and Weirs		18	1 304	2 113	508	1 763	1 607	(156)	-9.7%	2 113
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	1 000	1 202	247	247	1 118	871	77.9%	1 202
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	1 100	1 100	-	-	600	600	100.0%	1 100
Community Facilities		-	1 100	1 100	-	-	600	600	100.0%	1 100
Cemeteries/Crematoria		-	1 000	1 000	-	-	500	500	100.0%	1 000
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
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	214	56	26.3%	170
Furniture and Office Equipment		29	240	170	-	157	214	56	26.3%	170
Machinery and Equipment		30	467	287	-	177	400	223	55.6%	287
Machinery and Equipment		30	467	287	-	177	400	223	55.6%	287
Transport Assets		-	1 930	2 106	-	1 664	2 033	368	18.1%	2 106
Transport Assets		-	1 930	2 106	-	1 664	2 033	368	18.1%	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	755	4 039	6 430	2 392	37.2%	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 - M07

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	(508)	1 588	6 114	4 525	74.0%	7 202
Roads Infrastructure		5 027	5 065	6 807	(508)	1 585	5 718	4 133	72.3%	6 807
Roads		5 027	5 065	6 807	(508)	1 585	5 718	4 133	72.3%	6 807
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	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		2 032	-	-	-	-	-	-	-	-
Landfill Sites		2 032	-	-	-	-	-	-	-	-
Community Assets		468	2 200	2 300	-	193	2 258	2 065	91.5%	2 300
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		468	2 200	2 300	-	193	2 258	2 065	91.5%	2 300
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		468	2 200	2 300	-	193	2 258	2 065	91.5%	2 300
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		47	-	-	-	-	-	-	-	-
Operational Buildings		47	-	-	-	-	-	-	-	-
Stores		47	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
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	(508)	6 435	13 787	7 352	53.3%	14 917

PART 3 - ACCOUNTING OFFICER'S QUALITY CERTIFICATION

QUALITY CERTIFICATE

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

- Monthly budget statement

For the month ended **JANUARY 2026** has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name: T Giliomee

Municipal Manager of **Prince Albert Municipality WC052**

Signature



Date: 13 February 2026