

MUNISIPALITEIT
VAN
PRINS ALBERT



MUNICIPALITY
OF
PRINCE ALBERT

In – Year Report of Municipality

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

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

MARCH 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 52(d): Quarterly budget statements

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

Municipal budget and reporting regulations (MBRR)

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

Quarterly Reports on implementation of budget

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

(a) In the format specified in Schedule C and include all the required tables. Charts and explanatory information, taking into account any guidelines issued by the minister in terms of section 168(1) of the Act; and

{b) consistent with the monthly budget statements for January, February and March 2026 as applicable;

(c) submitted to National Treasury and the relevant provincial treasury within five days of tabling of the report in the council.

Publication of quarterly report on implementation of budget

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

(a) summaries of quarterly reports in alternate languages predominant in the community; and

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

Part 1 – In Year Report

Section 1 – Mayor’s report

1.1 In-Year Report – Quarterly Budget Statement

Mayor's report

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

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

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

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

1.1.1 Implementation of budget in terms of SDBIP

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

1.1.2 Financial problems or risks facing the municipality

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

1.1.3 Other information

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

Operating expenditure from R99 million to R124 million

Operating revenue from R105 million to R110 million

The Municipality's capital budget decreased to R20 million.

Section 2 – Resolutions

Resolutions

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

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

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

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

- That Council approves the Finance Management Report (MFMA Section 52 (d) report) for the quarter ending 31 MARCH 2026, on the implementation of the budget and the financial state of affairs of the municipality, as presented by the Executive Mayor.

Section 3 – Executive summary

Executive summary

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

- (a) the municipal entity's performance, in relation to both the approved annual budget and the latest approved adjustments budget making reference to the in-year report tables, charts and explanations;
- (b) any material variances from the service delivery agreement with the parent municipality and the multi-year business plan of the entity; and
- (c) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipal entity's budget.

3.1 Introduction

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

3.2 Consolidated performance

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

Revenue by Source

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

Total revenue levied to date was R 84,938,937.59

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

Service charges: A positive YTD variance of 1% has been recorded for service charges. This reflects a slight decrease compared to the previous reporting period. Corrections to meter readings and billing information, however, have supported the maintenance of a positive variance and helped to strengthen overall performance.

Interest earned: A negative YTD variance of 4% 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 are expected to improve. In the meantime, interest on outstanding debtors is collected monthly in line with policy.

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

Transfers and subsidies: A negative YTD variance of 5% is reflected. The slight decrease from the previous reporting period is attributable to the timing of transfers and subsidies, which have been received in line with planned expectations. The municipality also received an additional R2 million in grant funding in error; this will be corrected in the next reporting period and will impact the year-to-date variance accordingly.

Please refer to table C4 on page 18 for a Breakdown of Revenue by Source.

Operating expenditure by type

The total expenditure to date is R 87,796,691.30

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 11%. This is due to higher-than-budgeted depreciation expenses arising from additional capital acquisitions and recognized asset impairments.

Finance charges: A negative YTD budget variance of 80% is recorded.

Bulk purchases: A negative YTD budget variance of 10% is reflected. As the municipality enters the low seasonal period, reduced electricity tariffs account for the negative YTD variance.

Contracted services: A negative YTD budget variance of 23% is reflected. Please refer to the challenges regarding contracted services based on the top 12 capital projects on page 34.

Transfers and Subsidies Capital: A negative YTD budget variance of 9% has been recorded. As year-end approaches, the municipality has completed most of its capital projects. For further details on challenges, please refer to the Top 12 Capital Projects listed on page 34.

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

Capital expenditure: YTD capital expenditure amounts to R 12,465,078.51

Cash flow: Bank balance as at 31 MARCH 2026 reflects a positive amount of R 20,410,703.37. 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 22 for the Monthly Budget Statement – Cash Flow.

Cash flow: The bank balance at the end of the third quarter reflects a positive amount. Please refer to C7 on page 22. Although there are creditor commitments due at the end of the reporting date, the municipality has sufficient funds available to meet the current commitments as well as to fund operations in the short term.

3.3 Material variances from SDBIP

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

3.4 Remedial or corrective steps

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

3.5 Conclusion

The municipality is well-positioned to meet its current financial obligations and continues to strengthen controls that support a healthy cash flow. Financial performance is closely monitored to ensure alignment with the approved 2025/2026 budget targets. Disciplined expenditure management has a positive impact on liquidity, while sustained attention to debt recovery, cost containment, and prudent spending practices will further reinforce the municipality's long-term financial sustainability

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

The municipality experienced the following variances:

WC052 Prince Albert - Supporting Table SC1 Material variance explanations - Q3 Third Quarter

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	Exchange Revenue			
	Service charges - Electricity	-10%		
	Service charges - Water	16%		
	Service charges - Waste Water Management	1%		
	Service charges - Waste management	-3%		
	Sale of Goods and Rendering of Services	19%		
	Agency services	-100%		
	Interest	0%		
	Interest earned from Receivables	5%		
	Interest from Current and Non Current Assets	-5%		
	Dividends	0%		
	Rent on Land	-4%		
	Rental from Fixed Assets	49%		
	Licence and permits	0%		
	Operational Revenue	55%		
	Non-Exchange Revenue			
	Property rates	0%		
	Surcharges and Taxes	0%		
	Fines, penalties and forfeits	-89%		
	Licence and permits	-4%		
	Transfers and subsidies - Operational	-5%		
	Interest	5%		
	Fuel Levy	0%		
	Operational Revenue	-5%		
	Gains on disposal of Assets	-100%		
	Other Gains	-100%		
	Discontinued Operations	0%		
2	Expenditure By Type			
	Employee related costs	-15%		
	Remuneration of councillors	-11%		
	Bulk purchases - electricity	-10%		
	Inventory consumed	-72%		
	Debt impairment	20%		
	Depreciation and amortisation	-11%		
	Interest	-100%		
	Contracted services	-23%		
	Transfers and subsidies	-337%		
	Irrecoverable debts written off	21%		
	Operational costs	-15%		
	Losses on Disposal of Assets	0%		
	Other Losses	-100%		
3	Capital Expenditure			
	Governance and administration	-13%		
	Community and public safety	-80%		
	Economic and environmental services	-42%		
	Trading services	-17%		
	Other			
4	Financial Position			
	Current assets	1%		
	Non current assets	-12%		
	Current liabilities	37%		
	Non current liabilities	-9%		
5	Cash Flow			
	OPERATING ACTIVITIES			
	Receipts	1%		
	Payments	1%		
	INVESTING ACTIVITIES			
	Receipts			
	Payments	36%		
	FINANCING ACTIVITIES			
	Receipts	#DIV/0!		
	Payments	100%		

Section 4 – In-year budget statement tables

The in-year budget statement report for January to March 2026 of Prince Albert Municipality is set out in the following tables:

Table C1 – Monthly Budget Statement Summary;

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

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

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

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

Table C6 – Monthly Budget Statement – Financial Position; and

Table C7 – Monthly Budget Statement – Cash Flows

4.1.1 Table C1: S71 Monthly Budget Statement Summary

WC052 Prince Albert - Table C1 Monthly Budget Statement Summary - Q3 Third Quarter

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	5 941	6 726	7 239	452	5 884	5 858	26	0%	7 239
Service charges	31 509	40 040	39 967	2 983	29 146	30 215	(1 069)	-4%	39 967
Investment revenue	5 412	5 418	4 068	281	2 890	3 051	(161)	-5%	4 068
Transfers and subsidies - Operational	35 760	35 663	39 091	8 848	35 564	37 298	(1 734)	-5%	39 091
Other own revenue	23 826	22 497	22 810	629	11 455	16 996	(5 541)	-33%	-
Total Revenue (excluding capital transfers and contributions)	102 447	110 343	113 174	13 192	84 939	93 417	(8 478)	-9%	113 174
Employee costs	36 849	46 169	46 474	3 433	28 940	34 177	(5 237)	-15%	46 474
Remuneration of Councillors	3 525	3 948	3 948	392	2 742	3 090	(349)	-11%	3 948
Depreciation and amortisation	5 182	6 580	6 580	548	4 387	4 935	(548)	-11%	6 580
Interest	3 441	2 713	2 713	-	9	2 035	(2 026)	-100%	2 713
Inventory consumed and bulk purchases	20 661	24 075	27 448	1 891	17 157	20 213	(3 056)	-15%	27 448
Transfers and subsidies	760	200	100	-	178	(75)	253	-337%	100
Other expenditure	38 976	40 711	48 219	4 228	34 384	36 923	(2 538)	-7%	48 219
Total Expenditure	109 393	124 396	135 483	10 492	87 797	101 299	(13 502)	-13%	135 483
Surplus/(Deficit)	(6 945)	(14 053)	(22 309)	2 700	(2 858)	(7 882)	5 024	-64%	(22 309)
Transfers and subsidies - capital (monetary allocations)	23 339	10 286	11 788	-	9 955	10 971	(1 016)	-9%	11 788
Transfers and subsidies - capital (in-kind)	1 541	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	17 934	(3 766)	(10 521)	2 700	7 098	3 090	4 008	130%	(10 521)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	17 934	(3 766)	(10 521)	2 700	7 098	3 090	4 008	130%	(10 521)
Capital expenditure & funds sources									
Capital expenditure	31 859	20 497	23 891	139	12 465	22 659	(10 194)	-45%	23 891
Capital transfers recognised	21 041	9 075	10 487	-	9 224	9 893	(669)	-7%	10 487
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	10 818	11 422	13 404	139	3 241	12 766	(9 524)	-75%	13 404
Total sources of capital funds	31 859	20 497	23 891	139	12 465	22 659	(10 194)	-45%	23 891
Financial position									
Total current assets	62 322	51 973	41 597	-	51 551	-	-	-	41 597
Total non current assets	237 869	220 183	235 380	-	245 947	-	-	-	235 380
Total current liabilities	29 228	31 341	28 258	-	19 777	-	-	-	28 258
Total non current liabilities	35 295	32 065	35 586	-	34 966	-	-	-	35 586
Community wealth/Equity	233 760	208 761	211 308	-	239 378	-	-	-	211 308
Cash flows									
Net cash from (used) operating	139 364	6 986	5 600	7 203	15 622	14 467	(1 155)	-8%	5 600
Net cash from (used) investing	(24 851)	(20 497)	(23 891)	(160)	(14 402)	(22 659)	(8 257)	36%	(23 891)
Net cash from (used) financing	799	703	770	13	83	(22)	(105)	472%	770
Cash/cash equivalents at the month/year end	173 581	45 459	33 544	58 121	52 369	42 852	(9 517)	-22%	33 544
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	590	1 713	1 655	1 269	1 046	940	7 392	19 970	34 575
Creditors Age Analysis									
Total Creditors	1 975	-	-	-	-	-	-	-	1 975

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) - Q3 Third Quarter

Description	Ref	Budget Year 2025/26								
		2024/25	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		46 054	50 329	51 294	9 064	44 536	47 021	(2 485)	-5%	51 294
Executive and council		30 356	31 341	31 542	7 825	31 530	31 482	48	0%	31 542
Finance and administration		15 698	18 988	19 752	1 239	13 007	15 539	(2 533)	-16%	19 752
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		14 448	10 804	11 301	639	3 744	8 374	(4 630)	-55%	11 301
Community and social services		2 912	2 037	2 533	552	3 014	1 842	1 171	64%	2 533
Sport and recreation		27	35	35	-	0	35	(35)	-99%	35
Public safety		11 509	8 497	8 497	87	730	6 319	(5 590)	-88%	8 497
Housing		-	236	236	-	-	177	(177)	-100%	236
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		3 809	1 089	1 112	65	741	827	(86)	-10%	1 112
Planning and development		638	629	653	32	440	483	(43)	-9%	653
Road transport		3 170	460	459	33	301	344	(43)	-13%	459
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		63 017	58 408	61 255	3 424	45 874	48 167	(2 293)	-5%	61 255
Energy sources		21 364	27 110	27 062	1 655	18 440	20 310	(1 871)	-9%	27 062
Water management		29 837	18 121	20 918	724	17 373	17 835	(462)	-3%	20 918
Waste water management		7 861	8 615	8 615	707	6 597	6 481	116	2%	8 615
Waste management		3 954	4 563	4 661	337	3 465	3 541	(76)	-2%	4 661
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	127 327	120 629	124 963	13 192	94 894	104 389	(9 494)	-9%	124 963
Expenditure - Functional										
Governance and administration		25 254	32 830	35 403	3 308	22 437	26 462	(4 025)	-15%	35 403
Executive and council		8 132	9 889	10 253	779	6 606	7 550	(944)	-13%	10 253
Finance and administration		17 122	22 941	25 150	2 529	15 831	18 912	(3 081)	-16%	25 150
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		18 241	18 939	18 944	1 582	12 177	14 234	(2 057)	-14%	18 944
Community and social services		3 900	5 730	5 515	581	3 576	4 150	(575)	-14%	5 515
Sport and recreation		1 973	2 219	2 608	176	1 746	1 994	(249)	-12%	2 608
Public safety		12 368	10 753	10 585	825	6 856	7 912	(1 056)	-13%	10 585
Housing		-	236	236	-	-	177	(177)	-100%	236
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		22 788	25 599	26 312	2 011	17 009	19 854	(2 844)	-14%	26 312
Planning and development		9 144	11 970	12 351	808	7 371	9 331	(1 960)	-21%	12 351
Road transport		13 644	13 629	13 961	1 204	9 638	10 522	(884)	-8%	13 961
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		43 110	47 028	54 825	3 590	36 173	40 750	(4 576)	-11%	54 825
Energy sources		22 993	28 257	31 408	2 084	21 510	22 985	(1 475)	-6%	31 408
Water management		8 713	6 986	10 588	794	6 579	7 986	(1 408)	-18%	10 588
Waste water management		6 106	5 467	6 520	486	4 927	5 038	(112)	-2%	6 520
Waste management		5 298	6 318	6 309	227	3 158	4 740	(1 583)	-33%	6 309
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	109 393	124 396	135 483	10 492	87 797	101 299	(13 502)	-13%	135 483
Surplus/ (Deficit) for the year		17 934	(3 766)	(10 521)	2 700	7 098	3 090	4 008	130%	(10 521)

WC052 Prince Albert - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q3 Third Quarter

R thousands	Description	Ref	2024/25			Budget Year 2023/24			YTD variance	YTD variance %	Full Year Forecast
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD Budget			
Revenue - Functional											
	Municipal governance and administration		48 854	50 339	51 294	9 864	44 538	47 821	(2 485)	-5%	51 294
	Executive and council		30 396	31 341	31 542	7 825	31 530	31 482	48	0%	31 542
	Mayor and Council		30 396	31 341	31 542	7 825	31 530	31 482	48	0%	31 542
	Municipal Manager, Town Secretary and Chief Executive		—	—	—	—	—	—	—	—	—
	Finance and administration		15 698	18 988	19 752	1 239	13 007	15 539	(2 532)	-16%	19 752
	Administrative and Corporate Support		—	—	—	—	—	—	—	—	—
	Asset Management		—	—	—	—	—	—	—	—	—
	Finance		15 597	18 988	19 652	1 229	12 976	15 482	(2 508)	-16%	19 652
	Risk Management		—	—	—	—	—	—	—	—	—
	Security Services		101	—	100	10	31	57	(27)	-46%	100
	Supply Chain Management		—	—	—	—	—	—	—	—	—
	Valuation Service		—	—	—	—	—	—	—	—	—
	Internal audit		—	—	—	—	—	—	—	—	—
	Governance Function		—	—	—	—	—	—	—	—	—
	Community and public safety		14 448	10 804	11 301	839	3 744	8 374	(4 630)	-85%	11 301
	Community and social services		2 912	2 037	2 533	552	3 014	1 842	1 171	64%	2 533
	Aged Care		—	—	—	—	—	—	—	—	—
	Agricultural		—	—	—	—	—	—	—	—	—
	Animal Care and Diseases		—	—	—	—	—	—	—	—	—
	Crematories, Funeral Parlours and Crematoriums		—	—	—	—	—	—	—	—	—
	Child Care Facilities		22	25	20	2	14	15	(1)	-8%	20
	Community Halls and Facilities		—	150	300	150	235	198	37	18%	300
	Consumer Protection		—	—	—	—	—	—	—	—	—
	Cultural Matters		—	—	—	—	—	—	—	—	—
	Disaster Management		804	—	352	400	576	232	344	148%	352
	Education		—	—	—	—	—	—	—	—	—
	Indigenous and Customary Law		—	—	—	—	—	—	—	—	—
	Industrial Promotion		—	—	—	—	—	—	—	—	—
	Language Policy		—	—	—	—	—	—	—	—	—
	Libraries and Archives		2 086	1 862	1 862	0	2 189	1 397	792	57%	1 862
	Sport and recreation		27	35	35	—	0	35	(35)	-99%	35
	Bowling and Jetties		—	—	—	—	—	—	—	—	—
	Casinos, Racing, Gambling, Wagering		—	—	—	—	—	—	—	—	—
	Community Parks (Including Nurseries)		—	—	—	—	—	—	—	—	—
	Recreational Facilities		—	—	—	—	—	—	—	—	—
	Sports Grounds and Stadiums		27	35	35	—	0	35	(35)	-99%	35
	Public safety		11 509	8 497	8 497	87	730	6 319	(5 590)	-88%	8 497
	Civil Defence		—	—	—	—	—	—	—	—	—
	Cleaning		—	—	—	—	—	—	—	—	—
	Control of Public Nuisances		—	—	—	—	—	—	—	—	—
	Enforcing and Fencing		—	—	—	—	—	—	—	—	—
	Fire Fighting and Protection		—	—	—	—	—	—	—	—	—
	Licensing and Control of Animals		—	—	—	—	—	—	—	—	—
	Police Forces, Traffic and Street Parking Control		—	—	—	—	—	—	—	—	—
	Pounds		11 509	8 497	8 497	87	730	6 319	(5 590)	-88%	8 497
	Housing		—	236	236	—	—	177	(177)	-100%	236
	Informal Settlements		—	236	236	—	—	177	(177)	-100%	236
	Economic and environmental services		3 809	1 089	1 112	65	741	827	(86)	-10%	1 112
	Planning and development		638	629	653	32	440	483	(43)	-9%	653
	Billboards		—	—	—	—	—	—	—	—	—
	Corporate Wide Strategic Planning (IDPs, LEDs)		—	—	—	—	—	—	—	—	—
	Central City Improvement District		—	—	—	—	—	—	—	—	—
	Development Facilitation		—	—	—	—	—	—	—	—	—
	Economic Development/Planning		638	629	653	32	440	483	(43)	-9%	653
	Regional Planning and Development		—	—	—	—	—	—	—	—	—
	Town Planning, Building Regulations and Enforcement, and City Engineer		—	—	—	—	—	—	—	—	—
	Project Management Unit		—	—	—	—	—	—	—	—	—
	Provincial Planning		—	—	—	—	—	—	—	—	—
	Support to Local Municipalities		—	—	—	—	—	—	—	—	—
	Road transport		3 170	460	459	33	301	344	(43)	-13%	459
	Public Transport		—	—	—	—	—	—	—	—	—
	Road and Traffic Regulation		—	—	—	—	—	—	—	—	—
	Roads		3 170	460	459	33	301	344	(43)	-13%	459
	Taxi Parks		—	—	—	—	—	—	—	—	—
	Trading services		63 017	58 408	61 255	3 424	45 874	48 167	(2 293)	-5%	61 255
	Energy sources		21 364	27 110	27 062	1 655	18 440	20 310	(1 871)	-9%	27 062
	Electricity		21 364	27 110	27 062	1 655	18 440	20 310	(1 871)	-9%	27 062
	Street Lighting and Signal Systems		—	—	—	—	—	—	—	—	—
	Non-electric Energy		—	—	—	—	—	—	—	—	—
	Water management		29 837	18 121	20 918	724	17 373	17 835	(462)	-3%	20 918
	Water Treatment		29 837	18 121	20 918	724	17 373	17 835	(462)	-3%	20 918
	Water Distribution		—	—	—	—	—	—	—	—	—
	Water Storage		—	—	—	—	—	—	—	—	—
	Waste water management		7 861	8 615	8 615	707	6 597	6 481	116	2%	8 615
	Public Toilets		—	—	—	—	—	—	—	—	—
	Sewerage		7 861	8 615	8 615	707	6 597	6 481	116	2%	8 615
	Storm Water Management		—	—	—	—	—	—	—	—	—
	Waste Water Treatment		—	—	—	—	—	—	—	—	—
	Waste management		3 954	4 563	4 661	337	3 465	3 541	(76)	-2%	4 661
	Recycling		—	—	—	—	—	—	—	—	—
	Solid Waste Disposal (Landfill Sites)		—	—	—	—	—	—	—	—	—
	Solid Waste Removal		3 954	4 563	4 661	337	3 465	3 541	(76)	-2%	4 661
	Street Cleaning		—	—	—	—	—	—	—	—	—
	Total Revenue - Functional		127 327	120 629	124 963	13 192	94 894	104 389	(9 494)	-9%	124 963
	Expenditure - Functional										
	Municipal governance and administration		25 254	32 830	35 403	3 308	22 437	26 462	(4 025)	-15%	35 403
	Executive and council		8 132	9 889	10 253	779	6 606	7 580	(944)	-13%	10 253
	Mayor and Council		8 132	9 889	10 253	779	6 606	7 580	(944)	-13%	10 253
	Municipal Manager, Town Secretary and Chief Executive		—	—	—	—	—	—	—	—	—
	Finance and administration		17 122	22 941	25 150	2 529	15 831	18 912	(3 081)	-16%	25 150
	Administrative and Corporate Support		—	—	—	—	—	—	—	—	—
	Asset Management		—	—	—	—	—	—	—	—	—
	Finance		17 066	22 899	25 106	2 529	15 831	18 871	(3 041)	-16%	25 106
	Risk Management		—	—	—	—	—	—	—	—	—
	Security Services		56	42	44	—	—	41	(41)	-100%	44
	Supply Chain Management		—	—	—	—	—	—	—	—	—
	Valuation Service		—	—	—	—	—	—	—	—	—
	Internal audit		—	—	—	—	—	—	—	—	—
	Governance Function		—	—	—	—	—	—	—	—	—
	Community and public safety		18 241	18 939	18 944	1 582	12 177	14 234	(2 057)	-14%	18 944
	Community and social services		3 900	5 730	5 515	581	3 576	4 190	(575)	-14%	5 515
	Aged Care		—	—	—	—	—	—	—	—	—
	Agricultural		—	—	—	—	—	—	—	—	—
	Animal Care and Diseases		—	—	—	—	—	—	—	—	—
	Crematories, Funeral Parlours and Crematoriums		—	—	—	—	—	—	—	—	—
	Child Care Facilities		—	0	0	0	0	0	(0)	-13%	0
	Community Halls and Facilities		301	1 745	1 765	352	1 400	1 329	70	5%	1 765
	Consumer Protection		—	—	—	—	—	—	—	—	—
	Cultural Matters		—	—	—	—	—	—	—	—	—
	Disaster Management		1 330	1 602	1 348	67	617	1 021	(404)	-40%	1 348
	Education		—	—	—	—	—	—	—	—	—
	Indigenous and Customary Law		—	—	—	—	—	—	—	—	—
	Industrial Promotion		—	—	—	—	—	—	—	—	—
	Language Policy		2 268	2 383	2 402	161	1 559	1 800	(241)	-13%	2 402
	Libraries and Archives		—	—	—	—	—	—	—	—	—
	Sport and recreation		1 973	2 219	2 608	176	1 746	1 994	(249)	-12%	2 608
	Bowling and Jetties		—	—	—	—	—	—	—	—	—
	Casinos, Racing, Gambling, Wagering		—	—	—	—	—	—	—	—	—
	Community Parks (Including Nurseries)		—	—	—	—	—	—	—	—	—
	Recreational Facilities		—	—	—	—	—	—	—	—	—
	Sports Grounds and Stadiums		1 973	2 219	2 608	176	1 746	1 994	(249)	-12%	2 608
	Public safety		1								

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) - Q3 Third Quarter

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Executive and Council	1	30 356	31 341	31 542	7 825	31 530	31 482	48	0.2%	31 542
Vote 2 - Financial Services		15 597	18 988	19 652	1 229	12 976	15 482	(2 506)	-16.2%	19 652
Vote 3 - Technical Services		66 187	58 868	61 714	3 457	46 175	48 511	(2 337)	-4.8%	61 714
Vote 4 - Corporate and Community Services		15 086	11 433	11 954	671	4 184	8 856	(4 673)	-52.8%	11 954
Vote 5 -		-	-	-	-	-	-	-	-	-
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		101	-	100	10	31	57	(27)	-46.4%	100
Total Revenue by Vote	2	127 327	120 629	124 963	13 192	94 894	104 389	(9 494)	-9.1%	124 963
Expenditure by Vote										
Vote 1 - Executive and Council	1	8 132	9 889	10 253	779	6 606	7 550	(944)	-12.5%	10 253
Vote 2 - Financial Services		17 066	22 899	25 106	2 529	15 831	18 871	(3 041)	-16.1%	25 106
Vote 3 - Technical Services		56 754	60 657	68 786	4 794	45 812	51 272	(5 460)	-10.6%	68 786
Vote 4 - Corporate and Community Services		27 385	30 897	31 283	2 389	19 548	23 560	(4 012)	-17.0%	31 283
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	-	-	45	(45)	-100.0%	56
Total Expenditure by Vote	2	109 393	124 396	135 483	10 492	87 797	101 299	(13 502)	-13.3%	135 483
Surplus/ (Deficit) for the year	2	17 934	(3 766)	(10 521)	2 700	7 098	3 090	4 008	129.7%	(10 521)

WC052 Prince Albert - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - Q3 Third Quarter

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote										
Vote 1 - Executive and Council	1	30 356	31 341	31 542	7 825	31 530	31 482	48	0%	31 542
1.1 - Mayor and Council		57	40	241	-	229	181	48	26%	241
1.2 - Municipal Manager		30 299	31 301	31 301	7 825	31 301	31 301	-	-	31 301
1.3 - Tourism Services		-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services		15 597	18 988	19 652	1 229	12 976	15 482	(2 506)	-16%	19 652
2.1 - Financial Services		15 598	18 989	19 655	1 229	12 977	15 484	(2 507)	-16%	19 655
2.2 - Property Rates		(1)	(1)	(3)	(0)	(1)	(2)	1	-43%	(3)
2.3 - Information & Communication Technology		-	-	-	-	-	-	-	-	-
Vote 3 - Technical Services		66 187	58 868	61 714	3 457	46 175	48 511	(2 337)	-5%	61 714
3.1 - Public Works		3 170	460	459	33	301	344	(43)	-13%	459
3.2 - Electricity Services		21 364	27 110	27 062	1 655	18 440	20 310	(1 871)	-9%	27 062
3.3 - Water Services		29 837	18 121	20 918	724	17 373	17 835	(462)	-3%	20 918
3.4 - Water Storage		-	-	-	-	-	-	-	-	-
3.5 - Sewerage Services		7 861	8 615	8 615	707	6 597	6 481	116	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	4 661	337	3 465	3 541	(76)	-2%	4 661
Vote 4 - Corporate and Community Services		15 086	11 433	11 954	671	4 184	8 856	(4 673)	-53%	11 954
4.1 - Corporate Services		573	553	566	31	394	420	(26)	-6%	566
4.2 - Cemeteries		22	25	20	2	14	15	(1)	-8%	20
4.3 - Community Halls and Facilities		-	150	300	150	235	198	37	18%	300
4.4 - Disaster Management		804	-	352	400	576	232	344	148%	352
4.5 - Library Services		2 086	1 862	1 862	0	2 189	1 397	792	57%	1 862
4.6 - Sport and Recreation		27	35	35	-	0	35	(35)	-99%	35
4.7 - Housing		-	236	236	-	-	177	(177)	-100%	236
4.8 - Integrated Development Planning		-	-	-	-	-	-	-	-	-
4.9 - Strategic Services (CDW)		65	76	87	1	46	63	(17)	-27%	87
4.10 - Traffic Services		11 509	8 497	8 497	87	730	6 319	(5 590)	-88%	8 497
Vote 15 -		101	-	100	10	31	57	(27)	-46%	100
Total Revenue by Vote	2	127 327	120 629	124 963	13 192	94 894	104 389	(9 494)	-9%	124 963
Expenditure by Vote										
Vote 1 - Executive and Council	1	8 132	9 889	10 253	779	6 606	7 550	(944)	-13%	10 253
1.1 - Mayor and Council		4 466	4 863	4 960	478	3 424	3 875	(451)	-12%	4 960
1.2 - Municipal Manager		3 666	5 026	5 293	302	3 182	3 675	(493)	-13%	5 293
1.3 - Tourism Services		-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services		17 066	22 899	25 106	2 529	15 831	18 871	(3 041)	-16%	25 106
2.1 - Financial Services		17 066	23 019	25 322	2 529	15 831	19 033	(3 203)	-17%	25 322
2.2 - Property Rates		-	(120)	(216)	-	-	(162)	162	-100%	(216)
2.3 - Information & Communication Technology		-	-	-	-	-	-	-	-	-
Vote 3 - Technical Services		56 754	60 657	68 786	4 794	45 812	51 272	(5 460)	-11%	68 786
3.1 - Public Works		13 644	13 629	13 961	1 204	9 638	10 522	(884)	-8%	13 961
3.2 - Electricity Services		22 993	28 257	31 408	2 084	21 510	22 985	(1 475)	-6%	31 408
3.3 - Water Services		8 713	6 986	10 588	794	6 579	7 986	(1 408)	-18%	10 588
3.4 - Water Storage		-	-	-	-	-	-	-	-	-
3.5 - Sewerage Services		6 106	5 467	6 520	486	4 927	5 038	(112)	-2%	6 520
3.6 - Storm Water Management		-	-	-	-	-	-	-	-	-
3.7 - Solid Waste Disposal (Landfill Sites)		2 659	3 007	3 030	18	235	2 323	(2 088)	-90%	3 030
3.8 - Solid Waste Removal (Refuse)		2 639	3 311	3 279	209	2 923	2 418	505	21%	3 279
Vote 4 - Corporate and Community Services		27 385	30 897	31 283	2 389	19 548	23 560	(4 012)	-17%	31 283
4.1 - Corporate Services		8 447	11 175	11 535	756	6 841	8 762	(1 921)	-22%	11 535
4.2 - Cemeteries		-	0	0	0	0	0	(0)	-13%	0
4.3 - Community Halls and Facilities		301	1 745	1 765	352	1 400	1 329	70	5%	1 765
4.4 - Disaster Management		1 330	1 602	1 348	67	617	1 021	(404)	-40%	1 348
4.5 - Library Services		2 268	2 371	2 390	161	1 559	1 795	(237)	-13%	2 390
4.6 - Sport and Recreation		1 973	2 219	2 608	176	1 746	1 994	(249)	-12%	2 608
4.7 - Housing		-	236	236	-	-	177	(177)	-100%	236
4.8 - Integrated Development Planning		634	719	732	51	487	521	(34)	-6%	732
4.9 - Strategic Services (CDW)		63	76	84	1	43	48	(5)	-11%	84
4.10 - Traffic Services		12 368	10 753	10 585	825	6 856	7 912	(1 056)	-13%	10 585
Vote 15 -		56	54	56	-	-	45	(45)	-100%	56
Total Expenditure by Vote	2	109 393	124 396	135 483	10 492	87 797	101 299	(13 502)	(0)	135 483
Surplus/ (Deficit) for the year	2	17 934	(3 766)	(10 521)	2 700	7 098	3 090	4 008	0	(10 521)

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) - Q3 Third Quarter

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		17 118	22 803	22 686	1 695	15 237	16 949	(1 712)	-10%	22 686
Service charges - Water		3 642	5 167	5 112	349	4 704	4 048	656	16%	5 112
Service charges - Waste Water Management		7 225	7 964	7 964	645	6 091	6 007	83	1%	7 964
Service charges - Waste management		3 523	4 106	4 205	293	3 114	3 210	(96)	-3%	4 205
Sale of Goods and Rendering of Services		403	410	610	42	550	463	87	19%	610
Agency services		323	230	230	-	-	172	(172)	-100%	230
Interest		-	-	-	-	-	-	-	0%	-
Interest earned from Receivables		2 219	2 339	2 257	208	1 727	1 638	89	5%	2 257
Interest from Current and Non Current Assets		5 412	5 418	4 068	281	2 890	3 051	(161)	-5%	4 068
Dividends		-	-	-	-	-	-	-	0%	-
Rent on Land		61	63	63	5	45	48	(2)	-4%	63
Rental from Fixed Assets		721	806	802	87	769	515	254	49%	802
Licence and permits		-	-	-	-	-	-	-	0%	-
Special rating levies		-	-	-	-	-	-	-	0%	-
Operational Revenue		2 049	1 876	1 876	-	2 186	1 411	775	55%	1 876
Non-Exchange Revenue										
Property rates		5 941	6 726	7 239	452	5 884	5 858	26	0%	7 239
Surcharges and Taxes		-	-	-	-	-	-	-	0%	-
Fines, penalties and forfeits		11 207	8 165	8 165	79	660	6 075	(5 415)	-89%	8 165
Licence and permits		112	102	102	9	73	76	(3)	-4%	102
Transfers and subsidies - Operational		35 760	35 663	39 091	8 848	35 564	37 298	(1 734)	-5%	39 091
Interest		458	436	436	37	343	327	16	5%	436
Fuel Levy		-	-	-	-	-	-	-	0%	-
Operational Revenue		6 275	7 069	7 069	162	5 102	5 396	(294)	-5%	7 069
Gains on disposal of Assets		-	-	200	-	-	125	(125)	-100%	200
Other Gains		-	1 000	1 000	-	-	750	(750)	-100%	1 000
Discontinued Operations		-	-	-	-	-	-	-	0%	-
Total Revenue (excluding capital transfers and contributions)		102 447	110 343	113 174	13 192	84 939	93 417	(8 478)	-9%	113 174
Expenditure By Type										
Employee related costs		36 849	46 169	46 474	3 433	28 940	34 177	(5 237)	-15%	46 474
Remuneration of councillors		3 525	3 948	3 948	392	2 742	3 090	(349)	-11%	3 948
Bulk purchases - electricity		20 107	23 322	25 000	1 717	16 712	18 601	(1 889)	-10%	25 000
Inventory consumed		554	754	2 448	174	445	1 613	(1 167)	-72%	2 448
Debt impairment		(40 875)	9 660	9 448	1 064	8 516	7 086	1 430	20%	9 448
Depreciation and amortisation		5 182	6 580	6 580	548	4 387	4 935	(548)	-11%	6 580
Interest		3 441	2 713	2 713	-	9	2 035	(2 026)	-100%	2 713
Contracted services		10 135	14 042	15 683	1 830	8 953	11 601	(2 648)	-23%	15 683
Transfers and subsidies		760	200	100	-	178	(75)	253	-337%	100
Irrecoverable debts written off		57 717	3 795	8 082	128	6 898	5 712	1 187	21%	8 082
Operational costs		11 510	12 213	14 006	1 205	10 017	11 775	(1 757)	-15%	14 006
Losses on Disposal of Assets		90	-	-	-	-	-	-	0%	-
Other Losses		399	1 000	1 000	-	-	750	(750)	-100%	1 000
Total Expenditure		109 393	124 396	135 483	10 492	87 797	101 299	(13 502)	-13%	135 483
Surplus/(Deficit)		(6 945)	(14 053)	(22 309)	2 700	(2 858)	(7 882)	5 024	-64%	(22 309)
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		23 339	10 286	11 788	-	9 955	10 971	(1 016)	-9%	11 788
Surplus/(Deficit) after capital transfers & contributions		17 934	(3 766)	(10 521)	2 700	7 098	3 090	-	0%	(10 521)
Income Tax		-	-	-	-	-	-	4 008	130%	-
Surplus/(Deficit) after income tax		17 934	(3 766)	(10 521)	2 700	7 098	3 090	4 008	130%	(10 521)
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)	(10 521)	2 700	7 098	3 090	4 008	130%	(10 521)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	0%	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	0%	-
Surplus/ (Deficit) for the year		17 934	(3 766)	(10 521)	2 700	7 098	3 090	4 008	130%	(10 521)

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) - Q3 Third Quarter

Vote Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	100	100	-	-	100	(100)	-100%	100
Vote 2 - Financial Services		180	520	607	-	426	586	(160)	-27%	607
Vote 3 - Technical Services		19 462	10 849	13 401	-	9 991	12 758	(2 767)	-22%	13 401
Vote 4 - Corporate and Community Services		1 197	9 028	9 782	139	2 049	9 215	(7 166)	-78%	9 782
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	23 891	139	12 465	22 659	(10 194)	-45%	23 891
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	23 891	139	12 465	22 659	(10 194)	-45%	23 891
Capital Expenditure - Functional Classification										
Governance and administration		4 761	620	707	-	593	686	(93)	-13%	707
Executive and council		-	100	100	-	-	100	(100)	-100%	100
Finance and administration		4 761	520	607	-	593	586	7	1%	607
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2 477	9 028	9 782	139	1 882	9 215	(7 334)	-80%	9 782
Community and social services		1 625	2 048	2 413	139	816	2 304	(1 488)	-65%	2 413
Sport and recreation		852	6 930	7 369	-	1 065	6 899	(5 834)	-85%	7 369
Public safety		-	50	-	-	-	12	(12)	-100%	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		6 134	1 500	2 807	-	1 528	2 623	(1 095)	-42%	2 807
Planning and development		44	-	-	-	-	-	-	-	-
Road transport		6 090	1 500	2 807	-	1 528	2 623	(1 095)	-42%	2 807
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		18 487	9 349	10 594	-	8 463	10 135	(1 672)	-17%	10 594
Energy sources		4 483	-	60	-	-	45	(45)	-100%	60
Water management		14 003	3 339	3 171	-	2 550	3 065	(515)	-17%	3 171
Waste water management		-	26	1 380	-	-	1 042	(1 042)	-100%	1 380
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	23 891	139	12 465	22 659	(10 194)	-45%	23 891
Funded by:										
National Government		17 777	6 771	9 321	-	8 824	8 365	460	5%	9 321
Provincial Government		3 264	2 304	1 067	-	400	1 471	(1 072)	-73%	1 067
District Municipality		-	-	100	-	-	57	(57)	-100%	100
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		21 041	9 075	10 487	-	9 224	9 893	(669)	-7%	10 487
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		10 818	11 422	13 404	139	3 241	12 766	(9 524)	-75%	13 404
Total Capital Funding		31 859	20 497	23 891	139	12 465	22 659	(10 194)	-45%	23 891

WC052 Prince Albert - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - Q3 Third

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	607	-	426	586	(160)	-27%	607
2.1 - Financial Services		180	520	507	-	426	511	(85)	-17%	507
2.2 - Property Rates		-	-	-	-	-	-	-	-	-
2.3 - Information & Communication Technology		-	-	100	-	-	75	(75)	-100%	100
Vote 3 - Technical Services		19 462	10 849	13 401	-	9 991	12 758	(2 767)	-22%	13 401
3.1 - Public Works		5 852	1 500	2 807	-	1 528	2 623	(1 095)	-42%	2 807
3.2 - Electricity Services		-	-	60	-	-	45	(45)	-100%	60
3.3 - Water Services		13 611	3 339	3 171	-	2 550	3 065	(515)	-17%	3 171
3.4 - Water Storage		-	-	-	-	-	-	-	-	-
3.5 - Sewerage Services		-	26	1 380	-	-	1 042	(1 042)	-100%	1 380
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	9 782	139	2 049	9 215	(7 166)	-78%	9 782
4.1 - Corporate Services		-	-	-	-	-	-	-	-	-
4.2 - Cemeteries		-	1 000	1 000	-	-	1 000	(1 000)	-100%	1 000
4.3 - Community Halls and Facilities		30	507	479	139	318	477	(159)	-33%	479
4.4 - Disaster Management		699	541	934	-	499	827	(328)	-40%	934
4.5 - Library Services		-	-	-	-	-	-	-	-	-
4.6 - Sport and Recreation		468	6 930	7 369	-	1 233	6 899	(5 666)	-82%	7 369
4.7 - Housing		-	-	-	-	-	-	-	-	-
4.8 - Integrated Development Planning		-	-	-	-	-	-	-	-	-
4.9 - Strategic Services (CDW)		-	-	-	-	-	-	-	-	-
4.10 - Traffic Services		-	50	-	-	-	12	(12)	-100%	-
Total multi-year capital expenditure		20 840	20 497	23 891	139	12 465	22 659	(10 194)	-45%	23 891
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	-	-	-	-	-	-	(0)	-
Total Capital Expenditure		31 859	20 497	23 891	139	12 465	22 659	(10 194)	(0)	23 891

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC052 Prince Albert - Table C6 Monthly Budget Statement - Financial Position - Q3 Third Quarter


Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		51 035	41 061	27 483	48 096	27 483
Trade and other receivables from exchange transactions		7 724	6 993	4 216	6 121	4 216
Receivables from non-exchange transactions		1 719	142	8 054	(4 501)	8 054
Current portion of non-current receivables						
Inventory		1 762	1 803	1 762	1 762	1 762
VAT						
Other current assets		81	1 974	81	73	81
Total current assets		62 322	51 973	41 597	51 551	41 597
Non current assets						
Investments						
Investment property		13 607	13 607	13 599	13 607	13 599
Property, plant and equipment		222 661	204 900	220 211	230 760	220 211
Biological assets						
Living and non-living resources						
Heritage assets		1 245	1 245	1 245	1 245	1 245
Intangible assets		356	431	325	336	325
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	235 380	245 947	235 380
TOTAL ASSETS		300 192	272 156	276 977	297 498	276 977
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		-	-	-	-	-
Consumer deposits		799	732	799	882	799
Trade and other payables from exchange transactions		19 549	18 505	19 579	9 348	19 579
Trade and other payables from non-exchange transactions		5 617	8 587	5 617	8 373	5 617
Provision		3 262	3 517	2 262	1 174	2 262
VAT						
Other current liabilities						
Total current liabilities		29 228	31 341	28 258	19 777	28 258
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	4 902	5 399
Total non current liabilities		35 295	32 065	35 586	34 966	35 586
TOTAL LIABILITIES		64 523	63 406	63 844	54 743	63 844
NET ASSETS	2	235 668	208 750	213 133	242 755	213 133
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		223 260	198 261	200 808	228 878	200 808
Reserves and funds		10 500	10 500	10 500	10 500	10 500
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	233 760	208 761	211 308	239 378	211 308

4.1.7 Table C7: Monthly Budget Statement – Cash Flow

WC052 Prince Albert - Table C7 Monthly Budget Statement - Cash Flow - Q3 Third Quarter

Description	Ref	2024/25			Budget Year 2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		5 547	5 785	6 226	453	4 941	5 038	(98)	-2%	6 226
Service charges		40 398	42 451	42 337	4 332	33 984	32 080	1 904	6%	42 337
Other revenue		110 584	2 648	2 842	397	2 080	2 051	30	1%	2 842
Transfers and Subsidies - Operational		37 064	37 519	39 096	8 981	42 321	37 521	4 800	13%	39 096
Transfers and Subsidies - Capital		24 280	10 286	13 640	3 900	7 644	12 141	(4 497)	-37%	13 640
Interest		5 736	7 670	6 250	318	3 182	4 640	(1 458)	-31%	6 250
Dividends								-		
Payments										
Suppliers and employees		(84 245)	(99 374)	(104 792)	(11 179)	(78 530)	(79 004)	(474)	1%	(104 792)
Interest								-		
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		139 364	6 986	5 600	7 203	15 622	14 467	(1 155)	-8%	5 600
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)	(23 891)	(160)	(14 402)	(22 659)	(8 257)	36%	(23 891)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(24 851)	(20 497)	(23 891)	(160)	(14 402)	(22 659)	(8 257)	36%	(23 891)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		799	732	799	13	83	-	83	#DIV/0!	799
Payments										
Repayment of borrowing		-	(30)	(30)	-	-	(22)	(22)	100%	(30)
NET CASH FROM/(USED) FINANCING ACTIVITIES		799	703	770	13	83	(22)	(105)	472%	770
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		58 268	58 268	51 065	51 065	51 065	51 065			51 065
Cash/cash equivalents at month/year end:		173 581	45 459	33 544	58 121	52 369	42 852			33 544

4.1.7.1 Cashflow Commitments

	
Prince Albert Municipality	
Cash flow commitments	2026/03/31
Unspent grants	8 373 442.52
Trade creditors (including bulk purchases)	1 974 657.46
Commitments to cash	10 348 099.98
Current bank account	613 972.03
Investment account less than 90 days	19 796 731.34
Petty cash	-
Total	20 410 703.37
Available cash	10 062 603.39

Part 2 – Supporting documentation

Section 5 – Debtor age analysis

WC052 Prince Albert - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third Quarter

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	416	505	603	430	295	302	1 405	4 967	8 923	7 399	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	31	265	114	85	77	25	134	306	1 038	628	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	287	129	117	79	54	50	918	1 823	3 459	2 925	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	531	323	304	235	195	182	1 058	4 300	7 128	5 970	-	-	
Receivables from Exchange Transactions - Waste Management	1600	284	216	227	166	158	139	786	2 954	4 930	4 202	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	31	26	26	25	41	22	100	685	935	853	-	-	
Interest on Arrear Debtor Accounts	1810	196	239	254	241	216	209	1 553	4 339	7 247	6 559	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(1 186)	9	9	7	9	11	1 437	617	914	2 081	-	-	
Total By Income Source	2000	590	1 713	1 655	1 269	1 046	940	7 392	19 970	34 575	30 617	-	-	
2024/25 - totals only														
Debtors Age Analysis By Customer Group														
Organs of Sale	2200	(391)	137	77	22	30	12	341	267	494	671	-	-	
Commercial	2300	(69)	347	259	161	139	120	968	3 155	5 080	4 543	-	-	
Households	2400	1 051	1 228	1 319	1 085	877	808	6 079	16 548	28 995	25 397	-	-	
Other	2500	0	0	0	0	0	0	5	1	6	6	-	-	
Total By Customer Group	2600	590	1 713	1 655	1 269	1 046	940	7 392	19 970	34 575	30 617	-	-	

5.1 Top 50 Outstanding Debtors

PRINCE ALBERT MUNICIPALITY_ TOP 50 OUTSTANDING DEBTORS AS AT March 2026								
Account Number	Town	Current	30 Days	60 Days	90 Days	120 Days +	Total Outstanding	Customer Type
3000019047	Klaarstroom	R 3 080.82	R 3 611.43	R 7 432.19	R 2 677.40	R 380 850.94	R 397 652.78	Business
5000999009	Farms	R 4 213.46	R 4 192.60	R 4 171.74	R 4 150.88	R 289 627.34	R 306 356.02	Farmer
1000020454	Prince Albert	R 2 413.74	R 2 400.72	R 2 387.69	R 2 348.62	R 163 972.89	R 173 523.66	Business
2000007553	Leeu-Gamka	R 2 132.06	R 2 248.03	R 1 987.76	R 1 802.96	R 124 904.58	R 133 075.39	Residential
5000018837	Farms	R 2 862.30	R 4 719.42	R 3 805.24	R 1 102.41	R 111 599.70	R 124 089.07	Business
5000018045	Farms	R 836.68	R 836.68	R 836.68	R 836.68	R 108 493.00	R 111 839.72	Residential
2000017272	Leeu-Gamka	R 1 449.90	R 1 773.32	R 4 263.41	R 1 202.04	R 96 800.10	R 105 488.77	Residential
2000017358	Leeu-Gamka	R 1 427.23	R 1 471.52	R 1 545.72	R 1 587.62	R 99 222.26	R 105 254.35	Residential
2000020510	Leeu-Gamka	R 2 477.18	R 2 460.62	R 2 444.06	R 2 427.50	R 93 037.41	R 102 846.77	NGO
2000017261	Leeu-Gamka	R 1 877.64	R 1 548.77	R 1 566.72	R 4 039.07	R 91 033.81	R 100 066.01	Residential
1000022876	Prince Albert	R 7 005.34	R 6 394.48	R 9 225.91	R 6 416.73	R 68 004.49	R 97 046.95	Residential
2000007514	Leeu-Gamka	R 3 708.71	R 3 973.54	R 3 351.10	R 4 536.75	R 78 335.67	R 93 905.77	Residential
2000017351	Leeu-Gamka	R 1 503.93	R 2 683.17	R 2 643.17	R 1 353.41	R 85 674.97	R 93 858.65	Residential
2000017466	Leeu-Gamka	R 1 725.50	R 1 313.88	R 1 908.61	R 4 289.94	R 84 564.11	R 93 802.04	Residential
2000017074	Leeu-Gamka	R 1 277.90	R 1 402.37	R 1 395.05	R 1 387.74	R 87 821.17	R 93 284.23	Residential
2000017389	Leeu-Gamka	R 1 301.13	R 1 615.23	R 1 921.56	R 1 509.79	R 82 580.13	R 88 927.84	Residential
2000055007	Leeu-Gamka	R 1 059.50	R 1 054.77	R 1 050.04	R 1 045.31	R 82 126.44	R 86 336.06	Residential
1000011937	Prince Albert	R 1 206.83	R 1 200.86	R 1 192.88	R 1 388.70	R 80 923.02	R 85 912.29	Residential
2000017293	Leeu-Gamka	R 1 248.33	R 1 261.67	R 1 333.03	R 1 238.90	R 78 622.52	R 83 704.45	Residential
2000027219	Leeu-Gamka	R 1 247.79	R 1 200.23	R 1 267.46	R 1 188.42	R 78 196.63	R 83 100.53	Residential
2000017209	Leeu-Gamka	R 1 307.33	R 1 396.88	R 1 376.88	R 1 284.22	R 72 937.84	R 78 303.15	Residential
2000017444	Leeu-Gamka	R 1 581.48	R 1 674.27	R 1 786.63	R 1 926.42	R 71 037.30	R 78 006.10	Residential
2000017280	Leeu-Gamka	R 1 197.98	R 1 190.63	R 1 314.47	R 1 330.20	R 71 724.10	R 76 757.38	Residential
2000007529	Leeu-Gamka	R 1 161.21	R 1 155.31	R 1 148.11	R 1 271.00	R 69 640.34	R 74 375.97	Residential
2000017321	Leeu-Gamka	R 1 540.92	R 1 531.06	R 1 521.20	R 1 511.34	R 67 299.94	R 73 404.46	Business
1000010526	Prince Albert	R 1 358.02	R 1 350.34	R 1 342.67	R 1 334.99	R 67 514.15	R 72 900.17	Residential
2000017227	Leeu-Gamka	R 1 240.75	R 1 459.17	R 1 491.37	R 2 443.26	R 66 153.98	R 72 788.53	Residential
5000999027	Farms	R 1 076.63	R 1 071.03	R 1 065.42	R 1 059.81	R 68 511.07	R 72 783.96	Residential
2000027349	Leeu-Gamka	R 1 162.03	R 1 156.03	R 1 139.69	R 1 143.82	R 67 515.46	R 72 117.03	Residential
2000017151	Leeu-Gamka	R 1 846.01	R 1 668.00	R 1 532.85	R 1 436.30	R 65 332.11	R 71 815.27	Residential
2000007561	Leeu-Gamka	R 1 456.31	R 1 130.47	R 1 184.09	R 1 272.65	R 66 409.50	R 71 453.02	Residential
2000010687	Leeu-Gamka	R 1 334.68	R 1 414.72	R 1 405.77	R 1 408.55	R 65 049.39	R 70 613.11	Residential
2000027374	Leeu-Gamka	R 1 347.81	R 1 839.49	R 1 751.92	R 1 291.62	R 64 192.92	R 70 423.76	Residential
1000002263	Prince Albert	R 2 378.93	R 2 371.66	R 2 348.82	R 1 766.78	R 61 506.69	R 70 372.88	Residential
1000010167	Prince Albert	R 3 957.84	R 3 941.82	R 7 676.59	R 8 886.50	R 45 112.56	R 69 575.31	Residential
1000010480	Prince Albert	R 1 691.00	R 1 679.40	R 1 667.80	R 1 656.20	R 62 495.77	R 69 190.17	Residential
2000017051	Leeu-Gamka	R 2 319.17	R 1 835.89	R 1 237.88	R 1 097.74	R 62 571.78	R 69 062.46	Residential
2000017269	Leeu-Gamka	R 1 242.77	R 1 235.43	R 1 216.70	R 1 174.51	R 64 053.43	R 68 922.84	Residential
2000017276	Leeu-Gamka	R 1 266.85	R 1 333.03	R 1 263.52	R 6 220.51	R 58 803.55	R 68 887.46	Residential
2000017344	Leeu-Gamka	R 1 609.47	R 1 536.94	R 1 528.01	R 1 439.23	R 62 587.83	R 68 701.48	Residential
1000011273	Prince Albert	R 1 485.39	R 1 321.65	R 1 653.94	R 1 406.25	R 62 380.36	R 68 247.59	Residential
2000007527	Leeu-Gamka	R 1 097.57	R 1 091.66	R 1 085.76	R 1 079.85	R 63 852.82	R 68 207.66	Residential
2000017480	Leeu-Gamka	R 1 120.42	R 1 012.92	R 13 432.17	R 1 010.35	R 51 213.02	R 67 788.88	Residential
2000017078	Leeu-Gamka	R 1 137.12	R 1 137.55	R 1 467.06	R 1 273.03	R 62 641.78	R 67 656.54	Residential
2000017237	Leeu-Gamka	R 1 173.94	R 1 175.70	R 1 494.73	R 1 205.60	R 62 411.52	R 67 461.49	Residential
2000017203	Leeu-Gamka	R 1 563.44	R 1 145.93	R 1 107.64	R 1 237.62	R 62 283.79	R 67 338.42	Residential
2000017311	Leeu-Gamka	R 1 110.05	R 1 114.24	R 1 097.94	R 1 091.89	R 62 496.65	R 66 910.77	Residential
1000010756	Prince Albert	R 501.72	R 501.72	R 501.72	R 501.72	R 64 748.96	R 66 755.84	Government
2000017326	Leeu-Gamka	R 1 228.77	R 1 614.02	R 744.55	R 27 436.68	R 35 457.27	R 66 481.29	Residential
2000017436	Leeu-Gamka	R 1 177.09	R 1 194.39	R 2 271.95	R 1 824.87	R 59 964.84	R 66 433.14	Residential
							R 4 673 807.48	

5.2 Collection rate – MARCH 2026 YTD

The municipality's YTD collection rate stands at 79.74%, reflecting an improvement from the previous reporting period as debt collection and credit control policies have been implemented intensely. 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 March 2026	DAGEO	R	35 088 004.07
Billed Revenue (Exchange transactions)	TB	R	26 224 731.67
Billed Revenue (Non-exchange transactions)	TB	R	8 139 364.57
Gross Debtors Closing Balance at 31 March 2026	DAGEO	R	34 575 513.39
Bad Debts Written Off	TB	R	7 473 026.94
			79.74%

Section 6 – Creditor analysis

WC052 Prince Albert - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third Quarter

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	1 975	-	-	-	-	-	-	-	-	1 975	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0910	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1 975	-	-	-	-	-	-	-	-	1 975	-

Section 7 – Investment portfolio analysis

No investments

Section 8 – Allocation of grant receipts and expenditure

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

WC052 Prince Albert - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q3 Third Quarter

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		33 678	33 611	33 610	7 988	33 147	33 508	(361)	-1.1%	33 610
Local Government Equitable Share		30 299	31 301	31 301	7 825	31 301	31 301	-		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	1 545	1 900	(355)	-18.7%	1 900
Municipal Emergency Housing Grant								-		
Municipal Infrastructure Grant		402	410	409	33	301	307	(6)	-1.9%	409
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	94	172	975	(803)	-82.3%	1 550
Infrastructure (Monetary)		50	50	1 550	94	172	975	(803)	-82.3%	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	3 931	766	2 245	2 815	(570)	-20.3%	3 931
Other Grants Received		1 698	2 002	3 931	766	2 245	2 815	(570)	-20.3%	3 931
								-		
Total Operating Transfers and Grants	5	35 760	35 663	39 091	8 848	35 564	37 298	(1 734)	-4.6%	39 091
Capital Transfers and Grants										
National Government:		20 443	7 786	10 719	-	9 955	9 619	336	3.5%	10 719
Municipal Infrastructure Grant		7 120	7 786	8 290	-	7 928	8 101	(173)	-2.1%	8 290
Rural Road Asset Management Systems Grant								-		
Urban Settlements Development Grant								-		
Water Services Infrastructure Grant		13 323	-	2 430	-	2 028	1 518	509	33.5%	2 430
Provincial Government:		2 895	2 500	1 069	-	-	1 352	(1 352)	-100.0%	1 069
Infrastructure (Monetary)		2 895	2 500	1 069	-	-	1 352	(1 352)	-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	-	9 955	10 971	(1 016)	-9.3%	11 788
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	60 639	45 949	50 879	8 848	45 519	48 270	(2 750)	-5.7%	50 879

WC052 Prince Albert - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q3 Third Quarter

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		32 757	36 633	37 536	3 457	24 252	28 201	(3 950)	-14.0%	37 536
Local Government Equitable Share		29 463	34 323	34 761	3 306	22 541	25 979	(3 438)	-13.2%	34 761
Municipal disaster recovery grant								-		
Municipal disaster relief grant								-		
Energy efficiency and demand side management grant								-		
Local government financial management grant		1 695	1 900	2 366	118	1 410	1 915	(505)	-26.4%	2 366
Municipal infrastructure grant		422	410	410	33	301	307	(7)	-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	7 474	423	2 671	5 686	(3 015)	-53.0%	7 474
Infrastructure (Monetary)		43	50	760	22	33	494	(461)	-93.3%	760
Infrastructure (In Kind)								-		
Capacity Building (Monetary)		2 526	4 114	6 713	401	2 638	5 192	(2 554)	-49.2%	6 713
Capacity Building (In Kind)								-		
District Municipality:		-	-	-	-	-	-	-		-
Infrastructure (Monetary)								-		
Infrastructure (In Kind)								-		
Capacity Building (Monetary)								-		
Capacity Building (In Kind)								-		
Other grant providers:		1 872	43	93	3	52	56	(4)	-6.8%	93
Expenditure on Other Grants		1 872	43	93	3	52	56	(4)	-6.8%	93
								-		
Total operating expenditure of Transfers and Grants:		37 199	40 840	45 103	3 883	26 975	33 943	(6 968)	-20.5%	45 103
Capital expenditure of Transfers and Grants										
National Government:		17 777	6 771	9 321	-	8 824	8 365	460	5.5%	9 321
Municipal Infrastructure Grant		6 191	6 771	7 208	-	7 061	7 044	17	0.2%	7 208
Water Services Infrastructure Grant		11 585	-	2 113	-	1 763	1 320	443	33.5%	2 113
Provincial Government:		3 264	2 304	1 067	-	400	1 471	(1 072)	-72.8%	1 067
Infrastructure (Monetary)		2 518	2 304	391	-	247	996	(749)	-75.2%	391
Infrastructure (In Kind)								-		
Capacity Building (Monetary)		747	-	676	-	153	475	(323)	-67.9%	676
Capacity Building (In Kind)								-		
Other grant providers:		-	-	100	-	-	57	(57)	-100.0%	100
Expenditure on Other Grants		-	-	100	-	-	57	(57)	-100.0%	100
								-		
Total capital expenditure of Transfers and Grants		21 041	9 075	10 487	-	9 224	9 893	(669)	-6.8%	10 487
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		58 241	49 915	55 590	3 883	36 199	43 836	(7 637)	-17.4%	55 590

Section 9 – Councillor allowances and employee related costs

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

WC052 Prince Albert - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q3 Third Quarter

Summary of Employee and Councillor remuneration	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 196	3 552	3 552	365	2 495	2 778	(283)	-10%	3 552
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Motor Vehicle Allowance								-		
Cellphone Allowance		329	396	396	27	247	312	(65)	-21%	396
Housing Allowances								-		
Other benefits and allowances								-		
Sub Total - Councillors		3 525	3 948	3 948	392	2 742	3 090	(349)	-11%	3 948
% increase	4		12.0%	12.0%						12.0%
Senior Managers of the Municipality										
Basic Salaries and Wages		2 537	4 168	3 711	299	2 391	2 612	(221)	-8%	3 711
Pension and UIF Contributions		149	216	324	30	245	283	(38)	-13%	324
Medical Aid Contributions		66	71	168	17	118	167	(49)	-29%	168
Overtime								-		
Performance Bonus		186	690	690	-	-	518	(518)	-100%	690
Motor Vehicle Allowance		265	540	382	48	286	316	(30)	-10%	382
Cellphone Allowance		99	126	126	8	72	95	(23)	-24%	126
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		0	1	1	0	0	0	(0)	-15%	1
Payments in lieu of leave								-		
Long service awards		-	47	47	-	-	19	(19)	-100%	47
Post-retirement benefit obligations								-		
Entertainment								-		
Scarcity		-	-	368	59	177	368	(191)	-52%	368
Acting and post related allowance								-		
In kind benefits								-		
Sub Total - Senior Managers of Municipality		3 301	5 858	5 816	461	3 290	4 379	(1 089)	-25%	5 816
% increase	4		77.5%	76.2%						76.2%
Other Municipal Staff										
Basic Salaries and Wages		21 294	26 951	26 671	2 162	18 187	19 795	(1 608)	-8%	26 671
Pension and UIF Contributions		3 416	4 391	4 196	337	2 917	3 121	(204)	-7%	4 196
Medical Aid Contributions		959	1 211	1 234	87	733	908	(176)	-19%	1 234
Overtime		2 193	2 204	2 393	155	1 615	1 766	(151)	-9%	2 393
Performance Bonus		1 823	2 143	2 143	-	-	1 231	(1 231)	-100%	2 143
Motor Vehicle Allowance		25	553	370	29	267	268	(1)	0%	370
Cellphone Allowance		194	290	265	21	173	194	(21)	-11%	265
Housing Allowances		162	100	110	9	81	84	(4)	-4%	110
Other benefits and allowances		1 889	1 606	2 236	160	1 567	1 694	(127)	-7%	2 236
Payments in lieu of leave		426	377	377	-	-	283	(283)	-100%	377
Long service awards		-	165	165	-	-	90	(90)	-100%	165
Post-retirement benefit obligations		1 168	320	320	-	-	240	(240)	-100%	320
Entertainment								-		
Scarcity		-	-	-	-	-	-	-		-
Acting and post related allowance		-	-	178	12	109	124	(15)	-12%	178
In kind benefits								-		
Sub Total - Other Municipal Staff		33 548	40 310	40 658	2 971	25 650	29 798	(4 149)	-14%	40 658
% increase	4		20.2%	21.2%						21.2%
Total Parent Municipality		40 374	50 116	50 422	3 825	31 681	37 268	(5 586)	-15%	50 422
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		40 374	50 116	50 422	3 825	31 681	37 268	(5 586)	-15%	50 422
% increase	4		24.1%	24.9%						24.9%
TOTAL MANAGERS AND STAFF		36 849	46 169	46 474	3 433	28 940	34 177	(5 237)	-15%	46 474

Section 10 – Actuals and Revised Targets for Cash Receipts

WC052 Prince Albert - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q3 Third Quarter

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Outcome	June Outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Receipts By Source																
Property rates		486	592	879	490	532	410	548	550	453	366	410	68	5 785	5 059	5 430
Service charges - Electricity revenue		2 639	2 311	2 631	2 505	2 274	2 782	2 610	2 370	2 804	2 083	2 052	(1 171)	25 891	30 291	38 564
Service charges - Water revenue		364	350	752	345	423	420	478	434	629	684	383	1 632	6 934	7 401	7 993
Service charges - Waste Water Management		541	488	619	499	474	492	610	489	626	509	524	556	6 427	6 813	7 222
Service charges - Waste Management		212	217	208	215	223	206	239	191	272	252	254	709	3 198	3 546	3 829
Rental of facilities and equipment		35	49	33	22	31	37	38	39	70	80	85	546	1 065	1 146	1 237
Interest earned - external investments		384	360	338	351	278	323	316	259	281	339	339	1 850	5 418	4 312	4 570
Interest earned - outstanding debtors		78	9	49	28	24	14	33	20	37	194	198	1 569	2 253	2 344	2 512
Dividends received													-			
Fines, penalties and forfeits		97	99	74	92	77	122	56	67	79	83	72	(96)	821	887	958
Licences and permits		4	12	9	7	8	5	8	10	9	8	8	12	102	110	119
Agency services		-	0	17	-	0	-	-	-	-	19	19	174	230	248	268
Transfers and Subsidies - Operational		15 046	2 612	2 502	95	714	1 061	10 453	857	8 981	532	522	(5 855)	37 519	42 355	38 785
Other revenue		(85)	33	262	427	539	10 160	(10 590)	(112)	240	46	52	(543)	430	426	460
Cash Receipts by Source		19 801	7 133	8 413	5 075	5 598	16 033	4 798	5 175	14 482	5 195	4 919	(549)	96 073	104 937	111 946
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National/ Provincial and District)		-	-	3 644	-	-	100	-	-	3 900	500	500	1 643	10 286	24 381	31 759
Total Cash Receipts by Source		19 801	7 133	12 057	5 075	5 598	16 133	4 798	5 175	18 382	5 694	5 419	1 094	106 359	129 318	143 705
Cash Payments by Type																
Employee related costs		2 623	3 269	3 193	3 393	3 845	4 487	4 654	3 630	3 812	3 760	856	8 327	45 849	51 314	54 793
Remuneration of councillors		213	212	213	212	206	196	212	197	202	193	332	1 559	3 948	5 182	5 545
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity		-	2 924	3 097	2 374	1 920	2 031	1 995	2 182	2 133	1 858	1 919	890	23 322	27 253	29 435
Acquisitions - water & other inventory		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		112	570	307	1 005	365	1 090	744	1 365	1 847	1 462	1 251	3 924	14 042	16 269	14 384
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		2 569	1 003	736	2 448	3 186	869	1 856	1 847	3 185	555	837	(6 509)	12 213	15 259	16 058
Cash Payments by Type		5 517	7 977	7 546	9 432	9 523	8 673	9 462	9 222	11 179	7 858	5 195	7 792	99 374	115 276	120 215
Other Cash Flows/Payments by Type																
Capital assets		249	-	7 795	497	2 187	1 133	665	1 716	160	411	411	5 274	20 497	31 993	43 031
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	10 938	11 339	8 269	5 605	13 065	119 871	147 269	163 246
NET INCREASE/(DECREASE) IN CASH HELD		14 035	(844)	(3 284)	(4 854)	(6 112)	6 328	(5 329)	(5 763)	7 043	(2 574)	(186)	(11 971)	(13 511)	(17 951)	(19 542)
Cash/cash equivalents at the month/year beginning:		51 065	65 100	64 257	60 973	56 119	50 007	56 335	51 006	45 243	52 286	49 712	49 526	51 065	37 554	19 603
Cash/cash equivalents at the month/year end:		65 100	64 257	60 973	56 119	50 007	56 335	51 006	45 243	52 286	49 712	49 526	37 554	37 554	19 603	61

Section 11 – Capital Programme Performance

WC052 Prince Albert - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q3 Third Quarter

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	8	8 024	8 069	217	217	8 069	7 852	97.3%	1%
August	2 062	1 170	1 214	(70)		9 283	-		
September	3 037	3 589	3 633	6 780	6 780	12 915	6 136	47.5%	33%
October	1 391	2 562	2 606	432	7 212	15 521	8 309	53.5%	35%
November	1 867	3 585	3 927	1 929	9 141	19 449	10 308	53.0%	45%
December	2 876	967	1 378	966	10 107	20 826	10 720	51.5%	49%
January	265	-	411	579	10 685	21 237	10 552	49.7%	52%
February	484	-	411	1 494	12 180	21 648	9 468	43.7%	59%
March	2 033	600	1 011	139	12 319	22 659	10 340	45.6%	60%
April	314	-	411	-		23 069	-		
May	2 527	-	411	-		23 480	-		
June	4 936	-	411	-		23 891	-		
Total Capital expenditure	21 801	20 497	23 891	12 465					

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 - Q3 Third Quarter

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		18	2 304	2 359	-	2 010	2 208	198	9.0%	2 359
Water Supply Infrastructure		18	2 304	2 359	-	2 010	2 208	198	9.0%	2 359
Dams and Weirs		18	1 304	2 113	-	1 763	1 810	46	2.6%	2 113
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		-	1 000	247	-	247	399	152	38.1%	247
Distribution Points										
PRV Stations										
Capital Spares										
Community Assets		-	1 100	1 100	-	-	1 100	1 100	100.0%	1 100
Community Facilities		-	1 100	1 100	-	-	1 100	1 100	100.0%	1 100
Halls										
Cemeteries/Crematoria		-	1 000	1 000	-	-	1 000	1 000	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	365	-	283	388	105	27.1%	365
Computer Equipment		2 735	459	365	-	283	388	105	27.1%	365
Furniture and Office Equipment		29	240	157	-	157	187	29	15.7%	157
Furniture and Office Equipment		29	240	157	-	157	187	29	15.7%	157
Machinery and Equipment		30	467	438	-	177	468	291	62.1%	438
Machinery and Equipment		30	467	438	-	177	468	291	62.1%	438
Transport Assets		-	1 930	3 787	-	1 920	3 291	1 371	41.7%	3 787
Transport Assets		-	1 930	3 787	-	1 920	3 291	1 371	41.7%	3 787
Total Capital Expenditure on new assets	1	3 660	6 500	8 207	-	4 548	7 643	3 094	40.5%	8 207

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 - Q3

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	7 040	-	1 771	6 428	4 657	72.4%	7 040
Roads Infrastructure		5 027	5 065	6 929	-	1 767	6 245	4 478	71.7%	6 929
Roads		5 027	5 065	6 929	-	1 767	6 245	4 478	71.7%	6 929
Electrical Infrastructure		4 483	-	-	-	-	-	-	-	-
LV Networks		4 483	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		13 985	396	111	-	4	182	179	97.9%	111
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		13 592	396	111	-	4	182	179	97.9%	111
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		392	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		2 032	-	-	-	-	-	-	-	-
Landfill Sites		2 032	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		468	2 200	2 444	-	193	2 365	2 172	91.8%	2 444
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		468	2 200	2 444	-	193	2 365	2 172	91.8%	2 444
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		468	2 200	2 444	-	193	2 365	2 172	91.8%	2 444
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		47	-	-	-	-	-	-	-	-
Operational Buildings		47	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		47	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Transport Assets		2 155	5 414	5 349	-	5 292	5 365	73	1.4%	5 349
Transport Assets		2 155	5 414	5 349	-	5 292	5 365	73	1.4%	5 349
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		-	-	-	-	-	-	-	-	-
Immatute		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	28 199	13 075	14 833	-	7 256	14 158	6 902	48.7%	14 833

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

WC052 Prince Albert - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q3 Third

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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		21 809	22 598	23 856	1 985	15 128	18 171	3 042	16.7%	23 856
Roads Infrastructure		11 249	10 183	10 393	949	7 263	7 915	652	8.2%	10 393
Roads										
Road Structures		11 249	10 183	10 393	949	7 263	7 915	652	8.2%	10 393
Road Furniture										
Capital Spares										
Electrical Infrastructure		2 657	3 012	3 165	191	1 866	2 246	380	16.9%	3 165
MV Networks		28	6	6	-	-	5	5	100.0%	6
LV Networks		2 630	3 006	3 158	191	1 866	2 241	375	16.7%	3 158
Capital Spares										
Water Supply Infrastructure		4 188	5 226	6 067	557	3 204	4 702	1 498	31.9%	6 067
Dams and Weirs										
Boreholes		-	-	300	3	3	188	184	98.2%	300
Distribution		4 188	5 226	5 767	553	3 201	4 514	1 314	29.1%	5 767
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		3 116	3 572	3 728	303	2 572	2 940	368	12.5%	3 728
Pump Station										
Reticulation		3 116	3 572	3 728	303	2 572	2 940	368	12.5%	3 728
Solid Waste Infrastructure		598	604	504	(14)	223	368	144	39.3%	504
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points		598	604	504	(14)	223	368	144	39.3%	504
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Community Assets		2	4	4	-	2	4	2	53.9%	4
Community Facilities		2	4	4	-	2	4	2	53.9%	4
Halls										
Parks		2	4	4	-	2	4	2	53.9%	4
Public Open Space										
Other assets		51	107	157	10	97	154	57	37.2%	157
Operational Buildings		51	107	157	10	97	154	57	37.2%	157
Municipal Offices		51	107	157	10	97	154	57	37.2%	157
Furniture and Office Equipment		19	36	240	2	18	189	171	90.5%	240
Furniture and Office Equipment		19	36	240	2	18	189	171	90.5%	240
Machinery and Equipment		4 457	5 406	5 595	192	2 024	4 283	2 259	52.7%	5 595
Machinery and Equipment		4 457	5 406	5 595	192	2 024	4 283	2 259	52.7%	5 595
Transport Assets		70	85	295	-	56	253	196	77.7%	295
Transport Assets		70	85	295	-	56	253	196	77.7%	295
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	26 409	28 236	30 147	2 189	17 325	23 053	5 728	24.8%	30 147

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


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

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
1										
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	557	685	-	521	642	121	18.9%	685
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	557	685	-	521	642	121	18.9%	685
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	35	46	-	48	33	(16)	-47.7%	46
Water Treatment Works		-	522	639	-	473	609	137	22.4%	639
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	365	167	139	140	216	76	35.2%	167
Sport and Recreation Facilities		-	365	167	139	140	216	76	35.2%	167
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	365	167	139	140	216	76	35.2%	167
Capital Spares		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	-	922	851	139	661	858	197	23.0%	851

12.4.1 Top 12 Capital Projects

Top 15 Capital Projects_March 2026											
Number	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	SDBIP/Year to date Budget	Variance R'000	% Variance	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	MIG: Specialised Waste Vehicles (Yellowfleet)	R 1 213 783.00	R -	R -	R 101 148.58	R 101 148.58	8%	Tipper truck was delivered in 2023/24 FY & 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 1 461 292.00	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 920 546.00	R -	R 724 177.00	R 76 712.33	R 697 464.67	-76%	Completed	Completed	None	N/A
5	PT (ERQ) - PV Plant Study	R 347 826.00	R -	R 287 555.00	R 28 985.50	R 258 569.50	-74%	Concept report was done in 2023/24 FY	feasibility stage	None	N/A
6	WSIG: Water & Sanitation Infrastructure Leeu-Gamka	R 13 043 478.00	R -	R 12 840 921.64	R 1 086 956.50	R 11 753 965.14	-90%	Phase 1 Completed, Phase 2 Completed on 12 months 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 2 381 354.00	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 495 652.00	R -	R 472 560.53	R 41 304.33	R 431 256.20	-87%	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	None
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 616 866.64	R 55 574.25	R 561 292.39	-84%	Stage 3 & 4 Design and Tender	Stage 3 & 4 Design and Tender	None	None
Totals		R 23 058 794.00	R -	R 19 474 422.51	R 2 282 937.50	R 17 191 485.01					

Section 13 – Monthly Bank Reconciliation

	PRINCE ALBERT MUNICIPALITY
BANK RECONCILIATION ON 31 March 2026	

A. CASHBOOK		CONFIG CODE	TOTAL	PRIMARY BANK ACCOUNT: 2640560064
Cashbook balance on 01 March 2026			762 992.91	762 992.91
Plus:	Primary Bank ABSA Deposits	031204146052	21 793 121.74	21 793 121.74
Plus:	Primary Bank Interest Earned	031204146055	3 407.44	3 407.44
Minus:	Primary Bank Account Withdrawals	031204146054	-21 713 330.42	-21 713 330.42
Minus:	Primary Bank Account ABSA Charges	031204146056	-23 858.23	-23 858.23
Cashbook balance on 31 March 2026			822 333.44	822 333.44

B. BANK		TOTAL	PRIMARY BANK ACCOUNT: 2640560064
Bank Statement balance on 31 March 2026		613 972.03	613 972.03
Plus:	Deposit in ledger and not on bank statement	21 491.92	21 491.92
Minus:	Debit Cards on bank statement and not receipted in general ledger	-	-
Minus:	Outstanding EFT's & Outstanding Cheques	-	-
Plus:	Creditor's payments on bank statement and not in ledger	67 351.08	67 351.08
Plus:	PAYAT Differences (Receipted but funds not transferred yet)	21 580.04	21 580.04
Plus:	Debtor's deposit in bank statement and not in ledger	93 406.01	93 406.01
Plus:	Difference between receipt and bank	4 532.36	4 532.36
Bank Statement balance on 31 March 2026		822 333.44	822 333.44

-0.00 -0.00

COMPILED BY:	HAGEN PIPES 13-04-2026
REVIEWED BY:	 13-04-2026

Section 14 – Quarterly Withdrawals Section 11 of the MFMA

PROVINCIAL TREASURY Withdrawals from Municipal Bank Accounts In accordance with Section 11, Sub-section 1 (b) to (j)	
NAME OF MUNICIPALITY:	Prince Albert Municipality
MUNICIPAL DEMARCATION CODE:	WC052
QUARTER ENDED:	Mar-2026
MFMA section 11. (1) Only the accounting officer or the chief financial officer of a municipality, or any other senior financial official of the municipality acting on the written authority of the accounting officer may withdraw money or authorise the withdrawal of money from any of the municipality's bank accounts, and may do so only -	Amount
(b) to defray expenditure authorised in terms of section 26(4);	R 0.00
(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);	R 0.00
(d) in the case of a bank account opened in terms of section 12, to make payments from the account in accordance with subsection (4) of that section;	R 0.00
(e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including -	R 0.00
(i) money collected by the municipality on behalf of that person or organ of state by agreement; or	R 0.00
(ii) any insurance or other payments received by the municipality for that person or organ of state;	R 0.00
(f) to refund money incorrectly paid into a bank account;	R 0.00
(g) to refund guarantees, sureties and security deposits;	R 0.00
(h) for cash management and investment purposes in accordance with section 13;	R 0.00
(i) to defray increased expenditure in terms of section 31; or	R 0.00
(j) for such other purposes as may be prescribed.	R 64 934.10
(4) The accounting officer must within 30 days after the end of each quarter -	[1] Petty cash - R 1 321.30 [2] Roadworthy testing - R 500.00 [3] Municipal license fees - R 63 112.80
(a) table in the municipal council a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that quarter; and	Name and Surname: Bjorn H. C. Metembo
(b) submit a copy of the report to the relevant provincial treasury and the Auditor-General.	Rank/Position: Chief Financial Officer
	Signature: 
Tel number	Email Address
023 541 1668	bjorn@pamun.gov.za
The completed form must reach Mr Wesley Baatjies at the Provincial Treasury, Private Bag x 9165, 7 Wale Street, Cape Town, 8000, Tel: 021 483 8662, Fax 021 483 8623, Email: wbaatjie@pgwc.gov.za on or before the 15th of the month following the end of each quarter.	

Section 15 – Cost Containment Quarterly Schedule

PRINCE ALBERT MUNICIPALITY (WC052) - COST CONTAINMENT REPORT AS AT 31 MARCH 2026													
Line Items	Adjusted Budget 2025-26	Q1: Year-to Date Budget	Q1: Year-to Date Actual	Savings	Q2: Year-to Date Budget	Q2: Year-to Date Actual	Savings	Q3: Year-to Date Budget	Q3: Year-to Date Actual	Savings	Q4: Year-to Date Budget	Q4: Year-to Date Actual	Savings
000 or thousands													
Use of consultants	13 682 925	3 399 456	1 580 314	1 819 142	6 510 922	5 159 041	1 351 881	10 456 962	8 952 791	1 504 171	-	-	-
Vehicles used for political office – bearers	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel and subsistence	1 004 345	320 264	275 241	45 023	673 022	600 027	72 995	925 872	802 516	123 356	-	-	-
Domestic accommodation	476 565	211 498	38 120	173 378	270 596	240 913	29 683	492 384	318 152	174 232	-	-	-
Credit cards	-	-	-	-	-	-	-	-	-	-	-	-	-
Sponsorships, events and catering	200 700	25 238	25 943	(705)	63 668	52 096	11 572	110 851	81 288	29 563	-	-	-
Communication	795 000	204 487	206 009	(1 522)	403 161	467 918	(64 757)	694 308	725 164	(30 856)	-	-	-
Conferences, meetings and study tours; and Other related expenditure items.	-	-	-	-	-	-	-	-	-	-	-	-	-
Overtime	2 203 702	450 546	481 186	(30 640)	926 576	992 531	(65 955)	1 689 538	1 615 221	74 317	-	-	-
Office furniture	1 483 600	123 705	80 019	43 686	424 385	139 034	285 351	1 274 524	445 420	829 104	-	-	-
Other	97 967 046	24 933 371	24 551 642	381 729	48 051 891	46 830 130	1 221 761	74 994 927	66 340 183	8 654 744	-	-	-
TOTAL COST CONTAINMENT	117 813 883	29 668 565	27 238 474	2 430 091	57 324 221	54 481 691	2 842 530	90 639 366	79 280 735	11 358 631	-	-	-

Section 16 – Quarterly SDBIP and Material Variances to SDBIP

Please refer attached annexure A for performance targets

**Prince Albert Municipality
Third Quarter MFMA Section
52(d) Report MARCH 2026**

References (Ref) table

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

WC052

QUARTER 3 NON-FINANCIAL PERFORMANCE ASSESSMENT REPORT

2025/2026



This report is developed in terms of
Section 52(d) of the Local
Government: Municipal Finance
Management Act, No. 56 of 2003

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CHAPTER 1: NON-FINANCIAL PERFORMANCE ASSESSMENT INTRODUCTION

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

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

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

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

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

Table 1 - Performance Assessment Criteria

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

1.1 PERFORMANCE MONITORING

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

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

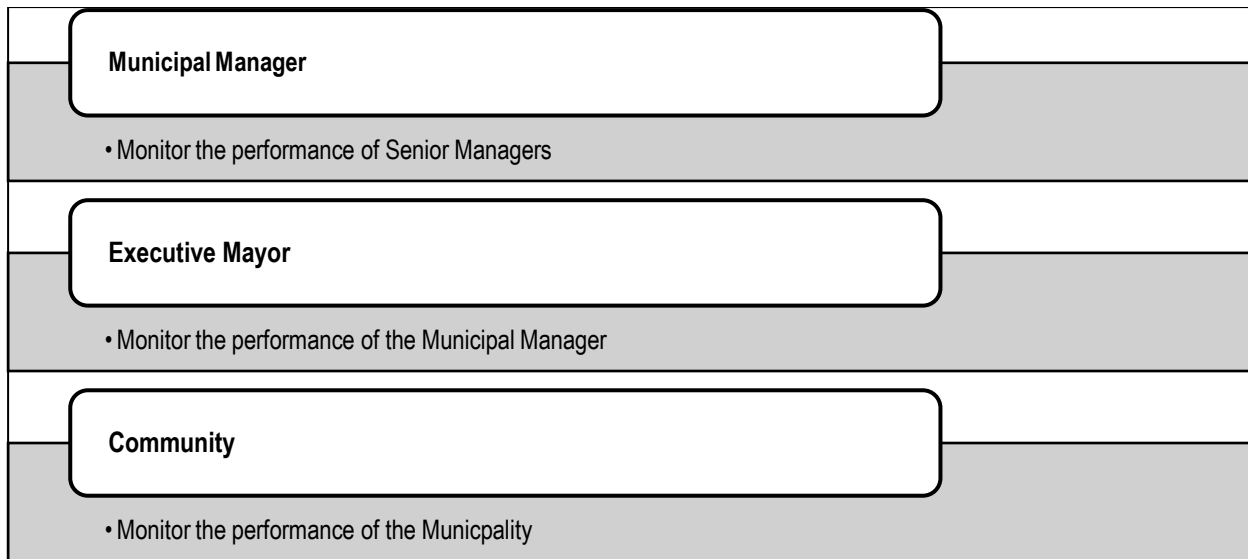


Figure 1 - Stakeholders in Performance Management

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

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

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

The objective of the performance management system is to:

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

1.2 SERVICE DELIVERY PERFORMANCE

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

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

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

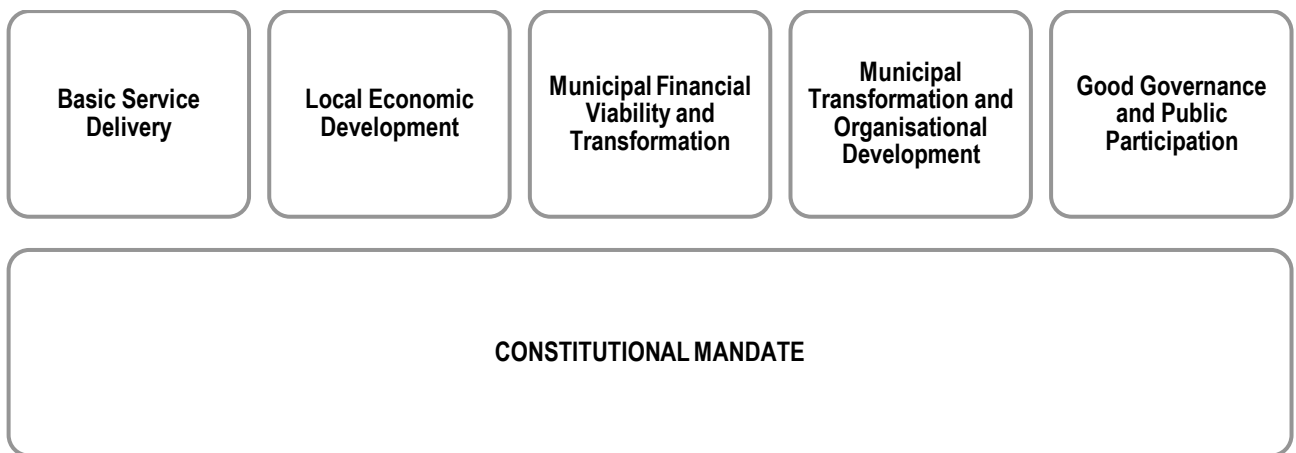


Figure 2 - Constitutional Mandate

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

CHAPTER 2: QUARTER THREE NON-FINANCIAL PERFORMANCE

ASSESSMENT: OVERVIEW

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

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

At a Council meeting held on Thursday, 19 March 2026 a revised SDBIP was tabled before and adopted by the Council. The factors which triggered the amendments are as follows:

1. Management review of the Top-Layer SDBIP:
 - a. Management conducted a review of the 2024/2025 Service Delivery and Budget Implementation Plan to ensure alignment with the municipality's internal systems and reporting requirements.
2. Western Cape Government - Provincial Treasury (PT)
 - a. PT conducted an assessment on the approved 2025/2026 SDBIP of the Municipality, and recommends that the Municipality should consider setting targets in Quarter 1 to Quarter 3 to enable smoother performance tracking, rather than having a surge in Quarter 4.

The proposed revisions do not affect the total number of KPIs.

For the **Third Quarter**, a total of **twenty-four (24)**¹ key performance indicators had to be implemented. The table below provides an overview of the status as of the end of **December 2025**.

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

RESULT	PROGRESS
Not Met	1 (4.17%)
Almost Met	3 (12.50%)
Met	10 (41.67%)
Well Met	9 (37.50%)
Extremely Well Met	1 (4.17%)
TOTAL	24 (100%)

Table 2 - Overall Summary of Results

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

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

¹ Excludes 26 KPIs which have targets set throughout the financial year.

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

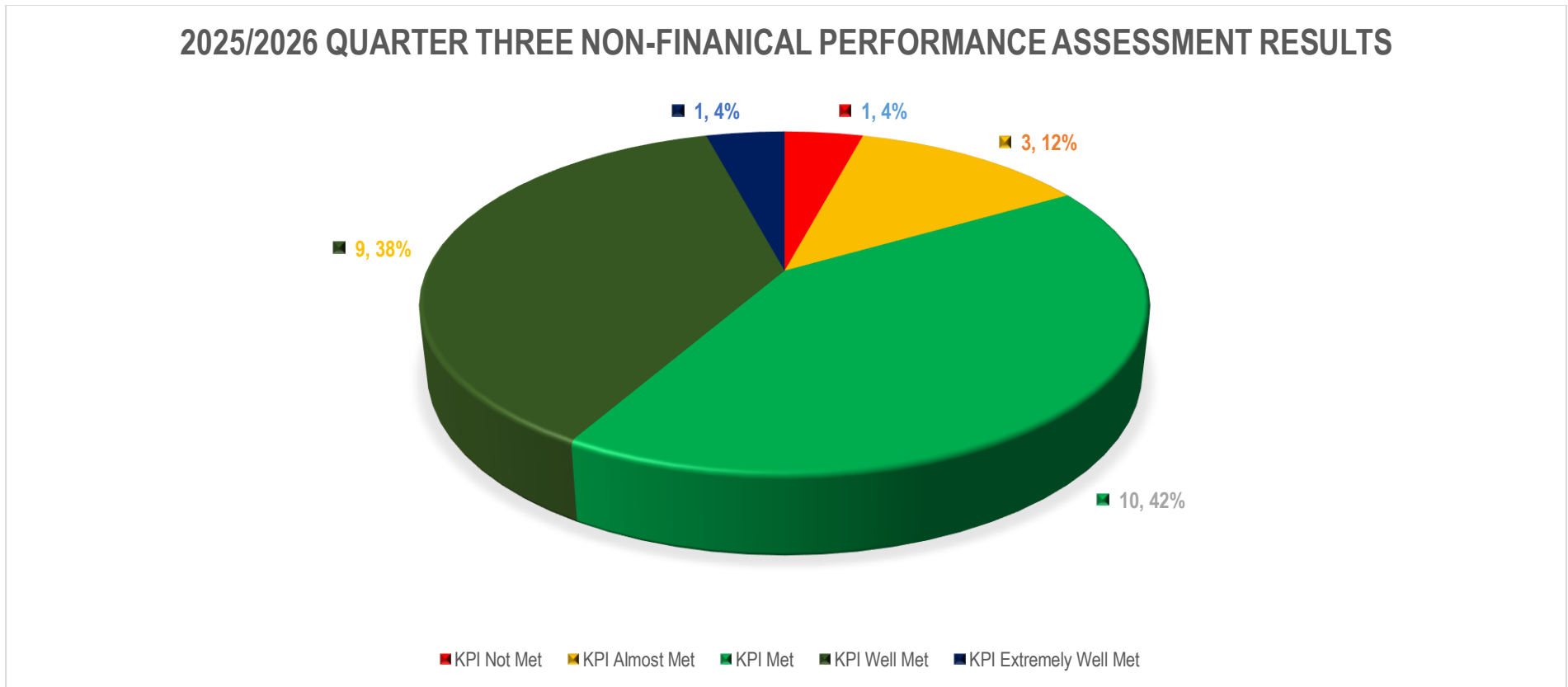


Figure 3 - Overall Performance

A total of twenty-four (24) key performance indicators (KPIs) were due in the reporting quarter. Of these, one (1) was **extremely well met**, nine (9) were **well met**, ten (10) were **met**, three (3) were **almost met**, indicating progress but falling slightly short of the target, and one (1) was **not met**.

In total, **four (4) KPIs** were **not fully achieved** (*almost met and not met*) during the quarter. Appropriate **corrective measures** have been identified and documented to address these areas of underperformance.

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

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

2.1 PERFORMANCE PER NATIONAL KEY PERFORMANCE AREA

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

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

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

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

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

OVERALL PERFORMANCE RESULTS							
NATIONAL KEY PERFORMANCE AREA		NOT MET	ALMOST MET	MET	WELL MET	EXTREMELY WELL MET	TOTAL
BSD	Basic Service Delivery	-	1 (10.00%)	1 (10.00%)	8 (80.00%)	-	10 (41.67%)
GGPP	Good Governance and Public Participation	-	-	7 (87.50%)	-	1 (12.50%)	8 (33.33%)
LED	Local Economic Development	-	-	-	-	-	0 (0.00%)
MFVM	Municipal Financial Viability and Management	-	2 (50.00%)	1 (25.00%)	1 (25.00%)	-	4 (16.67%)
MTID	Municipal Transformation and Institutional Development	1 (50.00%)	-	1 (50.00%)	-	-	2 (8.33%)
TOTAL		1	3	10	9	1	24
		4.17%	12.50%	41.67%	37.50%	4.17%	100%

Table 3 - National Key Performance Area Performance - Overall Result

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

2.2 PERFORMANCE PER MUNICIPAL STRATEGIC OBJECTIVES

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

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

Table 4 - Alignment Table

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

OVERALL PERFORMANCE RESULTS							
STRATEGIC OBJECTIVE		NOT MET	ALMOST MET	MET	WELL MET	EXTREMELY WELL MET	TOTAL
SO1	To promote sustainable integrated development through social and spatial integration that eradicates the apartheid legacy	-	-	-	-	-	0 (0.00%)
SO2	To stimulate, strengthen and improve the economy for sustainable growth	-	-	-	-	-	0 (0.00%)
SO3	To promote the general standard of living	-	-	1 (16.67%)	5 (83.33%)	-	6 (25.00%)
SO4	To provide quality, affordable and sustainable services on an equitable basis	-	1 (25.00%)	-	3 (75.00%)	-	4 (16.67%)
SO5	To maintain financial viability & sustainability through prudent expenditure, and sound financial systems	-	2 (50.00%)	1 (25.00%)	1 (25.00%)	-	4 (16.67%)
SO6	To commit to the continuous improvement of human skills and resources to deliver effective services	1 (50.00%)	-	1 (50.00%)	-	-	2 (8.33%)
SO7	To enhance participatory Democracy	-	-	7 (87.50%)	-	1 (12.50%)	8 (33.33%)
TOTAL		1	3	10	9	1	24
		4.17%	12.50%	41.67%	37.50%	4.17%	100%

Table 5 - Strategic Objectives Performance - Overall Results

2.3 PERFORMANCE PER DIRECTORATE

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

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

DIRECTORATE	STRATEGIC FUNCTIONS	DIRECTORATE	STRATEGIC FUNCTIONS
Office of the Municipal Manager	<ul style="list-style-type: none"> ○ Internal Audit. ○ Risk Management. ○ Strategic Management. ○ Good Governance and Compliance. ○ Integrated Development Planning (IDP). ○ Communication Services 	Financial Services	<ul style="list-style-type: none"> ○ Revenue Management and Collection, Valuation Roll. ○ Supply Chain Management and Asset Management. ○ Statutory Reporting. ○ Payroll, Budget Office, and Finance Data processing. ○ Expenditure Management. ○ Management of the Municipal Investments and Insurance Portfolio. ○ Indigent Support. ○ Annual Financial Statements and all accounting facilities.
Corporate and Community Services	<ul style="list-style-type: none"> ○ Human Resources. ○ Traffic Law Enforcement. ○ Housing Administration. ○ Fire Services and Disaster Management. ○ Libraries. 	Technical Services	<ul style="list-style-type: none"> ○ Water and Sewerage Purification. ○ Water and Sewerage Reticulation. ○ Refuse Removal and Management of Landfill Sites. ○ Vehicle Maintenance.

DIRECTORATE	STRATEGIC FUNCTIONS	DIRECTORATE	STRATEGIC FUNCTIONS
	<ul style="list-style-type: none"> ○ Thusong. ○ Community Liaison. ○ Parks and Recreation Facilities. ○ Contract Management. ○ Committee Services. ○ Administrative Support. ○ Integrated Development Planning. ○ Performance Management. ○ Town Planning. ○ Building Control. ○ Records Management. ○ Local Economic Development. 		<ul style="list-style-type: none"> ○ Streets, Storm Water, and Construction. ○ Roads and Pavements. ○ Infrastructure Projects. ○ EPWP Administration.

Table 6 - Organisational Structure

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

OVERALL PERFORMANCE RESULTS						
DIRECTORATE	NOT MET	ALMOST MET	MET	WELL MET	EXTREMELY WELL MET	TOTAL
Office of the Municipal Manager	-	-	6 (100.00%)	-	-	6 (25.00%)
Corporate and Community Services	1 (20.00%)	1 (20.00%)	2 (40.00%)	-	1 (20.00%)	5 (20.83%)
Financial Services	-	1 (16.67%)	1 (16.67%)	4 (66.67%)	-	6 (25.00%)
Technical Services	-	1 (14.29%)	1 (14.29%)	5 (71.43%)	-	7 (29.17%)
TOTAL	1	3	10	9	1	24
	4.17%	12.50%	41.67%	37.50%	4.17%	100%

Table 7 - Directorate Performance - Overall Result

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

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

PERFORMANCE: NATIONAL KPA - BASIC SERVICE DELIVERY

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	Revised Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING MARCH 2026				
									Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL32	Financial Services	To promote the general standard of living	Provide 50kwh free basic electricity to registered indigent account holders connected to the municipal & ESKOM electrical infrastructure network as on 30 June 2026	Number of indigent account holders receiving free basic electricity which are connected to the municipal electrical infrastructure network. Consumers receiving free basic electricity from ESKOM is also included	Last Value	1 100	1 100	1 359	1 100	1 359	G2	1033 registered indigent account holders connected to the municipal electrical infrastructure network, and 326 ESKOM account holders received 50kwh free basic electricity for the quarter under review.	No corrective measures are required; the key performance indicator is met for the period under review.
TL33	Financial Services	To promote the general standard of living	Provision of free basic refuse removal, refuse dumps, and solid waste disposal to registered indigent account holders	Number of indigent account holders receiving free basic refuse removal monthly	Last Value	1 100	1 100	1 245	1 100	1 245	G2	Target well met.	No corrective measures are required; the key performance indicator is met for the period under review.
TL34	Financial Services	To promote the general standard of living	Provide 6kl free basic water to registered indigent account holders per month	Number of registered indigent account holders receiving 6kl of free water	Last Value	1 100	1 100	1 336	1 100	1 336	G2	Target well met.	No corrective measures are required; the key performance indicator is met for the period under review.

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	Revised Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING MARCH 2026				
									Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL35	Financial Services	To promote the general standard of living	Provision of free basic sanitation services to registered indigent account holders which are connected to the municipal waste water (sanitation/sewerage) network & are billed for sewerage service, irrespective of the number of water closets (toilets)	Number of indigent account holders receiving free basic sanitation in terms of Equitable share requirements	Last Value	1 100	1 100	1 221	1 100	1 221	G2	Target well met.	No corrective measures are required; the key performance indicator is met for the period under review.
TL38	Technical Services	To provide quality, affordable and sustainable services on an equitable basis	Provision of electricity to formal residential account holders connected to the municipal electrical infrastructure network for both credit and prepaid electricity meters	Number of formal residential account holders connected to the municipal electrical infrastructure network. Excluding consumers connected to the Eskom Network	Last Value	2 100	2 100	2 113	2 100	2 113	G2	Target has been achieved	No corrective measures are required; the key performance indicator is met for the period under review.

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	Revised Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING MARCH 2026				
									Target	Actual	Result	Consolidated Performance Comment <i>(required)</i>	Consolidated Corrective Measures <i>(required if the actual does not meet the target)</i>
TL39	Technical Services	To provide quality, affordable and sustainable services on an equitable basis	Provide refuse removal, refuse dumps and solid waste disposal to all formal residential account holders within the Prince Albert municipal area	Number of formal residential account holders for which refuse is billed once per month	Last Value	2 600	2 600	2 796	2 600	2 796	G2	Target has been achieved	No corrective measures are required; the key performance indicator is met for the period under review.
TL40	Technical Services	To provide quality, affordable and sustainable services on an equitable basis	Provision of clean piped water to formal residential account holders which are connected to the municipal water infrastructure network	Number of formal residential account holders that meet agreed service standards for piped water	Last Value	2 600	2 600	2 471	2 600	2 471	O	Target not achieved.	Second round of billing will be sent to those customers that has not been provided with accounts via email.
TL41	Technical Services	To provide quality, affordable and sustainable services on an equitable basis	Provision of sanitation services to formal residential account holders are connected to the municipal waste water (sanitation/sewerage) network & are billed for sewerage service, irrespective of the number of water closets (toilets)	Number of residential account holders which are billed for sewerage in accordance to the financial system.	Last Value	2 300	2 300	2 312	2 300	2 312	G2	Target has been achieved	No corrective measures are required; the key performance indicator is met for the period under review.

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	Revised Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING MARCH 2026				
									Target	Actual	Result	Consolidated Performance Comment <i>(required)</i>	Consolidated Corrective Measures <i>(required if the actual does not meet the target)</i>
TL43	Technical Services	To promote the general standard of living	Excellent water quality measured by the compliance of water Lab results with SANS 241 criteria for Prince-Albert, Leeu-Gamka, and Klarstroom.	Number of samples passed the compliance in line with SANS 241 (Specifically the Bac: E-coli & Total Coliform)	Carry Over	100%	100%	100%	100%	100%	G	Target has been met	No corrective measures are required; the key performance indicator is met for the period under review.
TL44	Technical Services	To promote the general standard of living	Excellent wastewater quality measured by the compliance of wastewater Lab results with SANS irrigation standard (for Prince-Albert, Leeu-Gamka, and Klarstroom)	Percentage of Lab Results complying with SANS Irrigation standards	Carry Over	80%	80%	83%	80%	83%	G2	Target has been met	No corrective measures are required; the key performance indicator is met for the period under review.

Table 8 – NKPA Performance: Basic Service Delivery

PERFORMANCE: NATIONAL KPA – GOOD GOVERNANCE AND PUBLIC PARTICIPATION

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	Revised Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING MARCH 2026				
									Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL1	Office of the Municipal Manager	To enhance participatory democracy	Submit the Mid-Year Budget and Performance Assessment Report to Council in terms of the Local Government: Municipal Finance Management Act, No. 56 of 2003 by 25 January 2026	Mid-Year Budget and Performance Assessment Report submitted to Council Support for inclusion in the Council meeting agenda within the legislative deadline	Stand-Alone	1	1	1	1	1	G	The Mid-Year Budget and Performance Assessment Report was tabled before Council on 23 January 2026.	No corrective measures are required; the key performance indicator is met for the period under review.
TL3	Office of the Municipal Manager	To enhance participatory democracy	Schedule quarterly General Council meetings	Number of General Council meetings scheduled	Accumulative	4	4	3	1	1	G	A General Council meeting was convened on 19 March 2026.	No corrective measures are required; the key performance indicator is met for the period under review.

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	Revised Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING MARCH 2026				
									Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL4	Office of the Municipal Manager	To enhance participatory democracy	Schedule quarterly Section 80 Committee meetings	Number of Section 80 Committee meetings scheduled per quarter	Accumulative	16	16	12	4	4	G	Four Section 80 Committee Meetings took place during the quarter under review, respectively on 16 February 2026- (Development Services and Personnel and Administration), and 18 February 2026 (Technical Services and Finance)	No corrective measures are required; the key performance indicator is met for the period under review.
TL7	Office of the Municipal Manager	To enhance participatory democracy	Review and submit the Risk register to the Audit Committee by end-February	Reviewed Risk Register submitted to the Audit Committee by end-February	Stand-Alone	1	1	1	1	1	G	The Risk register was submitted to the Audit Committee in 23 March 2026.	Calendar conflicts and difficulty of coordinating schedules among Audit committee members and management. That is why the meeting was not held in Feb 2026, and could only be held in March 2026.

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	Revised Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING MARCH 2026				
									Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL8	Office of the Municipal Manager	To enhance participatory democracy	Schedule quarterly audit committee meetings	Number of audit committee meetings scheduled	Accumulative	4	4	3	1	1	G	Hybrid Audit committee meeting- 23 March 2026	No corrective measures are required; the key performance indicator is met for the period under review.
TL11	Office of the Municipal Manager	To enhance participatory democracy	Submit the Final Annual Report in terms of the Local Government: Municipal Finance Management Act, No. 56 of 2003 to Council by end-January 2026	Final Annual Report submitted to Council within the legislative deadline	Stand-Alone	1	1	0	1	1	G	The 2024/2025 Draft Annual Report was tabled before the Council on 23 January 2026.	The description of the key performance indicator should be amended to "Draft" from "Final". The Final Annual Report should only serve before the Council by the end of March.

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	Revised Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING MARCH 2026				
									Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL19	Corporate and Community Services	To enhance participatory democracy	Quarterly submission of Council Resolution Registers to Council to facilitate up-to-date information for informed governance and decision-making	Number of updated Council Resolution Registers submitted to Council for the financial year	Accumulative	4	4	2	1	2	B	Tabled Report for Q1 AND Q2 (July to December) (January 2026) [D39] Director: Corporate and Community Services: Quarterly Report for Jan to March will only be table in April	No corrective measures are required; the key performance indicator is met for the period under review.
TL27	Financial Services	To enhance participatory democracy	Submit the Adjustments Budget to Council Support and the Mayor by 28 February 2026	Adjustments Budget submitted to Council Support and the Mayor Council within the legislative deadline	Stand-Alone	1	1	1	1	1	G	Adjustment budget was submitted for approval on Friday 27 February 2026.	No corrective measures are required; the key performance indicator is met for the period under review.

Table 9 - NKPA Performance: Good Governance and Public Participation

PERFORMANCE: NATIONAL KPA – MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	Revised Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING MARCH 2026				
									Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL16	Corporate and Community Services	To maintain financial viability & sustainability through prudent expenditure, and sound financial systems	Effective management of the maintenance budget measured by the percentage spent as at 30 June 2026 (Actual Expenditure/Total Maintenance Budget x 100%)	Percentage of the maintenance budget spent by 30 June 2026	Carry Over	90%	90%	100%	60%	60%	G	End of March Spending Report	No corrective measures are required; the key performance indicator is met for the period under review.
TL24	Corporate and Community Services	To maintain financial viability & sustainability through prudent expenditure, and sound financial systems	Spend 90% of the approved municipal capital budget on Corporate and Community Services capital projects by 30 June 2026 (Actual amount spent on capital projects/Total amount budgeted for capital projects) X100	Percentage of the municipal capital budget actually spent on Corporate and Community Services capital projects as at 30 June 2026	Carry Over	90%	90%	53%	60%	53%	O	End of March Spending Report	[D44] Director: Corporate and Community Services: Had to Re-advertise, Funding will be spent.

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	Revised Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING MARCH 2026				
									Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL28	Financial Services	To maintain financial viability & sustainability through prudent expenditure, and sound financial systems	Maintain a Year to Date (YTD) debtors' payment percentage of 84% excluding traffic services	Achieve a debtor payment percentage of 84% as at 30 June 2026 $\{ \{ \text{Gross Debtors Opening Balance} + \text{Billed Revenue} - \text{Gross Debtors Closing Balance} - \text{Bad Debts Written Off} \} / \text{Billed Revenue} \times 100 \}$	Last Value	84%	84%	79.74%	84%	79.74%	O	The collection percentage increased.	More comprehensive credit control and debt collection processes will be introduced.
TL37	Technical Services	To maintain financial viability & sustainability through prudent expenditure, and sound financial systems	Spend 90% of the approved municipal capital budget on Technical Services capital projects by 30 June 2026 (Actual amount spent on capital projects/Total amount budgeted for capital projects) X100	Percentage of the municipal capital budget actually spent on Technical Services capital projects as at 30 June 2026	Carry Over	90%	90%	63%	60%	63%	B	We have achieved 63% of capital expenditure	No corrective measures are required; the key performance indicator is met for the period under review.

Table 10 - NKPA Performance: Municipal Financial Viability and Management

PERFORMANCE: NATIONAL KPA – MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT

Reference	Responsible Directorate	Strategic Objective	Key Performance Indicator	Unit of Measurement	Calculation Type	Original Annual Target	Revised Annual Target	YTD Actual	CONSOLIDATED PERFORMANCE: QUARTER ENDING MARCH 2026				
									Target	Actual	Result	Consolidated Performance Comment (required)	Consolidated Corrective Measures (required if the actual does not meet the target)
TL18	Corporate and Community Services	To commit to continues improvement of human skills and resources to deliver effective services	Quarterly filling of vacant budgeted positions to ensure efficient workforce planning and service delivery by minimizing delays in recruitment (Number of budgeted positions filled within three months / Total number of budgeted positions filled x 100%)	Percentage of vacant budgeted position filled within three months	Carry Over	90%	90%	44%	90%	44%	R	In process (January 2026) [D38] Director: Corporate and Community Services: External Factors	Readvertise (January 2026) [D38] Director: Corporate and Community Services: Will try and speed up, Appointment Process
TL21	Corporate and Community Services	To commit to continues improvement of human skills and resources to deliver effective services	Schedule quarterly Occupational Health and Safety Committee Meetings to fulfil legal and organisational responsibilities regarding workplace safety	Number of Occupational Health and Safety Committee Meetings Scheduled	Accumulative	4	4	1	1	1	G	Meeting held 12 March	No corrective measures are required; the key performance indicator is met for the period under review.

Table 11 - NKPA Performance: Municipal Transformation and Institutional Development

PERFORMANCE: NATIONAL KPA – LOCAL ECONOMIC DEVELOPMENT

No key performance indicators linked to National Key Performance Area – Local Economic Development for the quarter under review.

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Section 17 – Accounting officer’s quality certification

QUALITY CERTIFICATE


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

Quarterly budget and performance assessment for the quarter ended **MARCH 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



A handwritten signature in black ink, appearing to read 'Thys Giliomee', is written over a horizontal line. The signature is cursive and includes a period at the end.

Date 30/04/2026