PRINCE ALBERT MUNICIPALITY

Leeu Gamka - Prince Albert - Klaarstroom

2026/2027

FINAL

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

TABLE OF CONTENTS

EXECUTIVE MAYOR'S REPORT

The Service Delivery and Budget Implementation Plan (SDBIP) is prepared in accordance with the requirements of the Municipal Finance Management Act (Act No. 56 of 2003) and serves as a legally binding implementation and monitoring framework for the Municipality's approved Integrated Development Plan (IDP) and Budget.

In terms of Section 53(1)(c)(ii) of the MFMA, the Mayor is required to approve the SDBIP within 28 days after the approval of the annual Budget. The SDBIP gives effect to the IDP and Budget by detailing the Municipality's service delivery targets and monthly projections of revenue and expenditure for the 2026/2027 financial year.

The IDP, as the Municipality's principal strategic planning instrument, informs all planning, budgeting, management, and decision-making processes, in line with the developmental mandate of local government as set out in the Constitution of the Republic of South Africa. The Draft Integrated Development Plan (IDP) was tabled before Council in March 2026 for consideration. Following a comprehensive public participation process, the Final IDP was tabled before Council for approval on 29 May 2026.

The SDBIP forms a critical component of the Municipality's performance management system as contemplated in Chapter 6 of the Systems Act. It enables the monitoring of organisational performance against predetermined objectives and facilitates accountability to Council and the community. MFMA Chapter 6, focused on debt management and financial mechanisms, aligns with the Service Delivery and Budget Implementation Plan (SDBIP) by ensuring financial sustainability to fund service delivery targets. It ensures that long-term borrowing or security provided (per sections 46-48) directly supports the capital expenditure and infrastructure development laid out in the SDBIP, linking financing to measurable performance

Performance reporting will be undertaken in compliance with Sections 52(d) and 72 of the MFMA, which require:

- Quarterly performance reporting to Council;
- A mid-year budget and performance assessment; and
- Annual reporting through the preparation of the Annual Performance and Annual Reports.

The Strategic Objectives contained in the five-year IDP provide the foundation for the SDBIP and are aligned to the Municipality's Key Performance Areas (KPAs), as outlined below:

- **SO1:** Promote sustainable integrated development through social and spatial integration to address the legacy of apartheid
  KPA 1: Environmental & Spatial Development
- **SO2:** Stimulate and strengthen the local economy to support sustainable growth
  KPA 2: Economic Development
- **SO3:** Promote an improved standard of living for all residents
  KPA 3: Social Development
- **SO4:** Provide equitable, quality, affordable, and sustainable basic services
  KPA 4: Basic Service Delivery & Infrastructure Development
- **SO5:** Ensure financial viability and sustainability through prudent financial management
  KPA 5: Financial Sustainability & Development
- **SO6:** Enhance institutional capacity through continuous human capital development
  KPA 6: Institutional Development & Transformation
- **SO7:** Strengthen participatory democracy and accountability
  KPA 7: Good Governance and Public Participation

Annexure A (Alignment Table) reflects the linkage between strategic objectives, focus areas, and key performance indicators for the 2026/2027 financial year. Annexure B (Municipal Scorecard) provides detailed performance indicators and targets per directorate.

The Municipality remains committed to full compliance with the MFMA and to ensuring sound financial management, transparency, and accountability in the utilisation of public resources. Through the effective implementation of the SDBIP, the Municipality aims to improve service delivery and advance socio-economic development within the Greater Prince Albert Municipal Area.

Councillor Linda Jaquet
Executive Mayor

INTRODUCTION

Performance management is a systematic process used to measure the implementation of an organisation's strategy. It aims to enhance integrated planning and serves as a monitoring and evaluation tool to determine whether predetermined objectives are achieved within a specified timeframe. Efficiency and effectiveness are central to performance management, ensuring improved service delivery and greater impact for residents of the Greater Prince Albert Municipal Area.

Within a municipal environment, performance management is institutionalised through legislative requirements governing local government processes. The Service Delivery and Budget Implementation Plan (SDBIP) is a detailed plan approved by the Mayor, outlining how the municipality will implement service delivery initiatives and execute its annual budget.

Section 152 of the Constitution of the Republic of South Africa, 1996, provides the foundation for performance management through its emphasis on accountable governance. Furthermore, the Basic Values and Principles Governing Public Administration, as outlined in Section 195(1) of the Constitution, are closely aligned with the principles of performance management.

Municipalities are required, within their financial and administrative capacity, to strive to achieve the objects of local government, namely:

- providing democratic and accountable government for local communities;
- ensuring the provision of services in a sustainable manner;
- promoting social and economic development;
- promoting a safe and healthy environment; and
- encouraging the involvement of communities and community organisations in local government matters.

In addition, Circular No. 13 of the Local Government: Municipal Finance Management Act, No. 56 of 2003 (MFMA), describes the Service Delivery and Budget Implementation Plan (SDBIP) as a layered plan. The top layer focuses on consolidated service delivery targets and in-year deadlines, linking these targets to top management. It should be noted that this Circular serves as a guideline to municipalities.

The Municipality utilizes an electronic, web-based performance management system to capture, monitor, and report on organizational and individual performance. This system enhances accuracy, promotes transparency, and enables real-time tracking of progress against predetermined targets and key performance indicators.

1. LEGISLATIVE FRAMEWORK

Section 1 of the MFMA defines the Services Delivery and Budget Implementation Plan as "a detailed plan approved by the mayor of a municipality in terms of Section 53(1)(c)(ii) for implementing the municipality's delivery of municipal services and its annual budget, and which must indicate –

(a) *Projections for each month of –*

  (i) *revenue to be collected, by sources; and*

  (ii) *operational and capital expenditure, by vote;*

(b) *service delivery targets and performance indicators for each quarter; and*

(c) *any other matters that may be prescribed,*

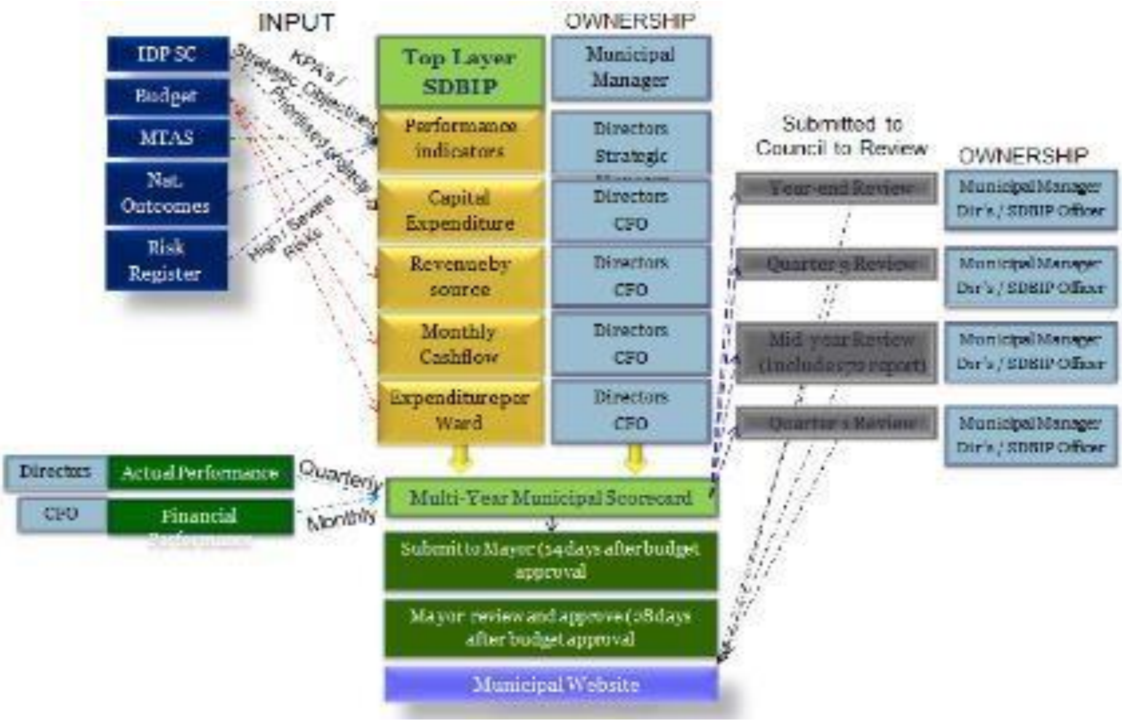
and includes any revisions of such plan by the mayor in terms of Section 54(1)(c).

The Service Delivery and Budget Implementation Plan (SDBIP) serve as the Municipality's primary management and implementation tool. It incorporates in-year information, including quarterly service delivery targets and monthly budget projections, and links each service delivery output directly to the Municipality's approved budget.

The SDBIP further places responsibility on each Senior Manager to implement predetermined objectives within specified timeframes, ensuring that the necessary resources are allocated to achieve each output effectively.

2. DRAFTING OF THE MUNICIPAL SCORECARD

The diagram below illustrates the process relating to the drafting of a municipal scorecard which serves as a performance monitoring and evaluation tool.



Ideally, the Service Delivery and Budget Implementation Plan (SDBIP) should be developed in alignment with the Integrated Development Plan (IDP) and the municipal budget. A draft SDBIP must be submitted together with the IDP for consideration by Council.

Following the adoption of the final budget, the Municipal Manager is legally required to submit a draft SDBIP, together with the draft performance agreements of the Municipal Manager and Directors, to the Executive Mayor within fourteen (14) days. The Executive Mayor is thereafter afforded a further fourteen (14) days to consider and approve the submitted documents.

3. UPDATE AND REPORTING ON THE MUNICIPAL SCORECARD

Updating and reporting on municipal scorecards are conducted through the electronic performance management system. Management is provided with the opportunity to update key performance indicators (KPIs) within specified reporting periods. In instances where underperformance is identified, management is required to provide corrective measures outlining how such underperformance will be addressed.

Reported results are subjected to a pre-audit process conducted by the Performance Management Office, followed by a final audit undertaken by the Internal Audit unit. Quarterly performance reports are thereafter submitted to Council for consideration and, once approved, are forwarded to the relevant authorities in accordance with legislative requirements.

4. PERFORMANCE REPORTING ON THE SDBIP

The Local Government: Municipal Systems Act, No. 32 of 2000 ("the Systems Act"), together with the Local Government: Municipal Finance Management Act, No. 56 of 2003 (MFMA), and any regulations promulgated under these Acts, places an obligation on municipalities to report on the implementation status of the Service Delivery and Budget Implementation Plan (SDBIP).

Such reporting must be submitted to Council, the National Treasury, and the relevant Provincial Treasury on a quarterly, mid-year, and annual basis, in compliance with legislative requirements.

The monitoring and evaluation of organizational performance are reported as follow:

4.1 QUARTERLY REVIEWS

On a quarterly basis, the Executive Mayor shall undertake a comprehensive review of municipal performance against both the directorate scorecards and the municipal scorecard, as reported by the Municipal Manager.

These reviews will be conducted in October (covering the period July to September), January (October to December), April (January to March), and July (April to June).

The January review will coincide with the mid-year performance assessment in terms of Section 72 of the Municipal Finance Management Act. Section 72 requires that, by 25 January of each year, the Accounting Officer assesses the performance of the municipality and submits a report to Council on, inter alia, the municipality's service delivery performance during the first half of the financial year, as well as the service delivery targets and performance indicators set out in the Service Delivery and Budget Implementation Plan (SDBIP).

As several indicators within the municipal scorecard are measured on an annual basis, the quarterly reviews should culminate in a comprehensive annual performance assessment across all scorecards. The Executive Mayor must ensure that the targets set in the municipal scorecard are achieved. Where targets are not met, adequate reasons must be provided, together with appropriate corrective actions to address underperformance.

4.2 COUNCIL REVIEWS

At least annually, the Executive Mayor is required to report to Council on the overall performance of the Municipality. It is proposed that this reporting be undertaken using the municipal scorecard in the format of an annual performance report, as envisaged in the Local Government: Municipal Systems Act. The annual performance report will form part of the Municipality's Annual Report in accordance with Section 121 of the Municipal Finance Management Act, No. 56 of 2003 (MFMA).

It is important that Directors utilize these review processes as an opportunity to assess the extent to which the objectives of their respective directorates have been achieved. The review should also focus on evaluating the level of compliance with the performance management system across directorates, departments, Portfolio Councilors, and the Municipal Manager.

The review will further include:

- an evaluation of the validity and suitability of key performance indicators (KPIs);
- an assessment of annual and five-year targets to determine whether they are overstated or understated, with consideration given to necessary adjustments;
- proposed changes to KPIs and five-year targets for submission to Council for approval, noting that the original KPIs and targets are aligned to the Integrated Development Plan (IDP), which is approved by Council at the beginning of the financial year; and
- an analysis to determine whether the Municipality is performing adequately or experiencing underperformance.

In addition, the Executive Mayor must not only focus on instances of poor performance but also give due recognition to exceptional or good performance. It is expected that the Executive Mayor will acknowledge and commend directorates or departments that have successfully achieved their targets as reflected in their respective scorecards.

5. THE SDBIP AND PERFORMANCE REPORTING

The figure below illustrates the reporting on the SDBIP and performance. In addition, it includes the various stakeholders involved in the process.

APPROVAL

The Service Delivery and Budget Implementation Plan for the 2026/2027 financial year is hereby approved in terms of Section 53(1)(c)(ii) of the Local Government: Municipal Finance Management Act, No. 56 of 2003[1]

25 June 2026

Executive Mayor, Councillor Linda Jaquet **Date**

[1] 53(1)(c)(ii) The mayor of a municipality must –
(c) take all reasonable steps to ensure –
(ii) that the municipality's service delivery and budget implementation plan is approved by the mayor within 28 days after the approval of the budget

2026/2027 SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

Annexure A – 2026/2027 Service Delivery and Budget Implementation Plan (Alignment Table)

SFA#	Strategic Focus Area/ National Key Performance Area	COUNT	SO#	Strategic Objectives	COUNT	KPA#	Key Performance Area	COUNT
SFA 1	Basic Service Delivery	*3*	**SO1**	To promote sustainable integrated development through social and spatial integration that eradicates the apartheid legacy	*3*	**KPA 1**	Environmental and Spatial Development	*3*
		7	**SO3**	To promote the general standard of living	*7*	**KPA 3**	Social Development	*7*
		4	**SO4**	To provide quality, affordable and sustainable services on an equitable basis	*4*	**KPA 4**	Basic Service Delivery and Infrastructure Development	*4*
SFA 2	Local Economic Development	*2*	**SO2**	To stimulate, strengthen and improve the economy for sustainable growth	*2*	**KPA 2**	Economic Development	*2*
SFA 3	Municipal Financial Viability and Management	*9*	**SO5**	To maintain financial viability & sustainability through prudent expenditure, and sound financial systems	*9*	**KPA 5**	Financial Sustainability and Development	*9*
SFA 4	Municipal Transformation and Institutional Development	*7*	**SO6**	To commit to the continuous improvement of human skills and resources to deliver effective services	*7*	**KPA 6**	Institutional Development and Transformation	*7*
SFA 5	Good Governance and Public Participation	*19*	**SO7**	To enhance participatory democracy	*19*	**KPA 7**	Good Governance and Public Participation	*19*
TOTALS		**51**			**51**			**51**

Annexure B – 2026/2027 Service Delivery and Budget Implementation Plan (Municipal Scorecard)

REFERENCE	DIRECTORATE	NKPA	STRATEGIC OBJECTIVE	IDP REFERENCE	PLANNED DELIVERY		CONCEPT	TYPE	WARDS	BASELINE	PLANNED TARGETS FOR THE 2026/2027 FINANCIAL YEAR				
					KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT					ANNUAL TARGET	QUARTERLY			
												Q1	Q2	Q3	Q4
TL1	Municipal Manager	MFVM	SO5	8.3	Spend 90% of the approved municipal capital budget on capital projects by 30 June 2027 (Actual amount spent on capital projects/Total amount budgeted for capital projects) X100	Percentage of the municipal capital budget actually spent on capital projects as at 30 June 2027	Input	Strategic	All	**63%**	**90%**	5%	25%	60%	90%
TL2	Municipal Manager	GGPP	SO7	9.3	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 2027	Mid-Year Budget and Performance Assessment Report submitted to Council Support for inclusion in the Council meeting agenda within the legislative deadline	Output	Strategic	All	**1**	**1**	-	-	1	-
TL3	Municipal Manager	GGPP	SO7	3.15	Submit the Risk-Based Audit Plan to the Audit Committee by 31 May 2027	Risk-Based Audit Plan submitted to the Audit Committee by end-May	Output	Strategic	All	**1**	**1**	-	-	-	1
TL4	Municipal Manager	GGPP	SO7	3.1.1	Schedule quarterly General Council meetings	Number of General Council meetings scheduled	Outcome	Strategic	All	**4**	**4**	1	1	1	1

REFERENCE	DIRECTORATE	NKPA	STRATEGIC OBJECTIVE	IDP REFERENCE	PLANNED DELIVERY		CONCEPT	TYPE	WARDS	BASELINE	PLANNED TARGETS FOR THE 2026/2027 FINANCIAL YEAR				
					KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT					ANNUAL TARGET	QUARTERLY			
												Q1	Q2	Q3	Q4
TL5	Municipal Manager	GGPP	SO7	3.1.1	Schedule quarterly Section 80 Committee meetings	Number of Section 80 Committee meetings scheduled per quarter	Outcome	Strategic	All	**12**	**16**	4	4	4	4
TL6	Municipal Manager	GGPP	SO7	9.2	Submit the Draft Top Layer SDBIP to the Mayor within 14 days following the approval of the annual budget	Draft Top Layer SDBIP submitted within the legislative deadline	Output	Strategic	All	**1**	**1**	-	-	-	1
TL7	Municipal Manager	GGPP	SO7	9.2	Submit draft performance agreements of the Municipal Manager and Directors to the Mayor within 14 days following the approval of the annual budget	Number of agreements submitted within the legislative deadline	Output	Strategic	All	**4**	**4**	-	-	-	4
TL8	Municipal Manager	GGPP	SO7	3.14	Review and submit the Risk register to the Audit Committee by end-February	Reviewed Risk Register submitted to the Audit Committee by end-February	Output	Strategic	All	**1**	**1**	-	-	1	-
TL9	Municipal Manager	GGPP	SO7	3.14	Schedule quarterly audit committee meetings	Number of audit committee meetings scheduled	Outcome	Strategic	All	**4**	**4**	1	1	1	1

REFERENCE	DIRECTORATE	NKPA	STRATEGIC OBJECTIVE	IDP REFERENCE	PLANNED DELIVERY		CONCEPT	TYPE	WARDS	BASELINE	PLANNED TARGETS FOR THE 2026/2027 FINANCIAL YEAR				
					KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT					ANNUAL TARGET	QUARTERLY			
												Q1	Q2	Q3	Q4
TL10	Municipal Manager	GGPP	SO7	9.3	Submit the Annual Performance Report to the Auditor-General by 31 August 2026	Annual Performance Report submitted within the legislative deadline	Output	Strategi	All	**1**	**1**	1	-	-	-
TL11	Municipal Manager	GGPP	SO7	9.3	Submit the Draft Annual Report in terms of the Local Government: Municipal Finance Management Act, No. 56 of 2003 to Council by end-January 2027	Draft Annual Report submitted to Council within the legislative deadline	Output	Strategic	All	**1**	**1**	-	-	1	-
TL12	Municipal Manager	GGPP	SO7	9.3	Submit the Final Annual Report in terms of the Local Government: Municipal Finance Management Act, No. 56 of 2003 to Council by end-March 2027	Final Annual Report submitted to Council within the legislative deadline	Output	Strategic	All	**New KPI**	**1**	-	-	1	-
TL13	Municipal Manager	MTID	SO6	Chapter 9	Conduct at least two informal performance reviews with Directors in accordance with agreed performance agreements	Number of informal performance review sessions conducted	Output	Strategic	All	**New KPI**	**2**	-	1	-	1

REFERENCE	DIRECTORATE	NKPA	STRATEGIC OBJECTIVE	IDP REFERENCE	PLANNED DELIVERY		CONCEPT	TYPE	WARDS	BASELINE	PLANNED TARGETS FOR THE 2026/2027 FINANCIAL YEAR				
					KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT					ANNUAL TARGET	QUARTERLY			
												Q1	Q2	Q3	Q4
TL14	Municipal Manager	MTID	SO6	Chapter 9	Conduct at least one formal performance evaluation with Directors in accordance with agreed performance agreements	Number of formal performance evaluations conducted	Output	Strategic	All	**New KPI**	**1**	-	-	1	-
TL15	Corporate and Community Services	MTID	SO6	3.8	The percentage of the Municipality`s training budget spent, measured as (Total Actual Training Expenditure/Approved Training Budget x 100) by 30 June 2027	Percentage of training budget spent by end-June	Input	Strategic	All	**109.16%**	**90%**	5%	25%	60%	90%
TL16	Corporate and Community Services	MTID	SO6	3.7	Percentage of appointments in the three highest management levels aligned with the Employment Equity Plan as at 30 June 2027 (Number of compliant posts /Total appointments made x 100%)	Percentage of the three highest levels of management appointments made in compliance with the Employment Equity Plan	Outcome	Strategic	All	**100%**	**70%**	-	-	-	70%

REFERENCE	DIRECTORATE	NKPA	STRATEGIC OBJECTIVE	IDP REFERENCE	PLANNED DELIVERY		CONCEPT	TYPE	WARDS	BASELINE	PLANNED TARGETS FOR THE 2026/2027 FINANCIAL YEAR				
					KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT					ANNUAL TARGET	QUARTERLY			
												Q1	Q2	Q3	Q4
TL17	Corporate and Community Services	MTID	SO6	3.8	Submit the Workplace Skills Plan (WSP) to the Local Government Sector Education and Training Authority (LGSETA) by end-April 2027	WSP submitted to LGSETA by end-April 2027	Output	Strategic	All	**1**	**1**	-	-	-	1
TL18	Corporate and Community Services	GGPP	SO7	1.1	Compile and submit the Draft IDP to Council by 31 March 2027	Final IDP submitted to Council by 31 March 2027	Output	Strategic	All	**New KPI**	**1**	-	-	1	-
TL19	Corporate and Community Services	GGPP	SO7	1.1	Compile and submit the final IDP to Council by 31 May 2027	Final IDP submitted to Council by 31 May 2027	Output	Strategic	All	**1**	**1**	-	-	-	1

REFERENCE	DIRECTORATE	NKPA	STRATEGIC OBJECTIVE	IDP REFERENCE	PLANNED DELIVERY		CONCEPT	TYPE	WARDS	BASELINE	PLANNED TARGETS FOR THE 2026/2027 FINANCIAL YEAR				
					KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT					ANNUAL TARGET	QUARTERLY			
												Q1	Q2	Q3	Q4
TL20	Corporate and Community Services	MFVM	SO5	8.1	Effective management of the Corporate and Community Services maintenance budget measured by the percentage spent as at 30 June 2027 (Actual Expenditure/Total Maintenance Budget x 100%)	Percentage of the Corporate and Community Services maintenance budget spent by 30 June 2027	Input	Strategic	All	**New KPI**	**90%**	5%	25%	60%	90%
TL21	Corporate and Community Services	MFVM	SO5	8.1	10% of total traffic fines and by-law penalties issued that have been successfully collected by end-June 2027 (Collection Rate: Value of fines and penalties collected / Total value of fines and penalties issued x 100%)	Percentage Traffic Fines and Bylaw Penalties Collection Rate as at end-June 2027	Outcome	Strategic	All	**New KPI**	**10%**	-	-	-	10%
TL22	Corporate and Community Services	MTID	SO6	3.7	Filling of budgeted positions to ensure efficient workforce planning and service delivery in recruitment (Number of budgeted positions filled / Total number of budgeted positions x 100%)	Percentage of budgeted positions filled	Outcome	Strategic	All	**44%**	**80%**	20%	40%	60%	80%

REFERENCE	DIRECTORATE	NKPA	STRATEGIC OBJECTIVE	IDP REFERENCE	PLANNED DELIVERY		CONCEPT	TYPE	WARDS	BASELINE	PLANNED TARGETS FOR THE 2026/2027 FINANCIAL YEAR				
					KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT					ANNUAL TARGET	QUARTERLY			
												Q1	Q2	Q3	Q4
TL23	Corporate and Community Services	GGPP	SO7	3.1.1	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	Outcome	Strategic	All	**3**	**4**	1	1	1	1
TL24	Corporate and Community Services	MTID	SO6	3.3	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	Outcome	Strategic	All	**3**	**4**	1	1	1	1
TL25	Corporate and Community Services	LED	SO2	4.3	Implementation of the Local Economic Development Strategy by facilitating programmes and awareness initiatives	Number of programmes and awareness initiatives implemented by June 2027	Outcome	Strategic	All	**3**	**4**	1	1	1	1

REFERENCE	DIRECTORATE	NKPA	STRATEGIC OBJECTIVE	IDP REFERENCE	PLANNED DELIVERY		CONCEPT	TYPE	WARDS	BASELINE	PLANNED TARGETS FOR THE 2026/2027 FINANCIAL YEAR				
					KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT					ANNUAL TARGET	QUARTERLY			
												Q1	Q2	Q3	Q4
TL26	Corporate and Community Services	MFVM	SO5	8.3	Spend 90% of the approved municipal capital budget on Corporate and Community Services capital projects by 30 June 2027 (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 2027	Input	Strategic	All	**53%**	**90%**	5%	25%	60%	90%
TL27	Corporate and Community Services	LED	SO2	8.2.2	The number of temporary jobs opportunities created through the municipality's local economic development projects in terms of the Expanded Public Works Programme (EPWP) by 30 June 2027	Number of temporary job opportunities created in terms of the municipality's local economic development projects by 30 June 2027	Outcome	Strategic	All	**61**	**80**	-	40	-	40
TL28	Corporate and Community Services	GGPP	SO7	3.16	Develop and submit the Public Participation Policy to Council by end-October 2026	Number of Public Participation Policies submitted to Council within the prescribed deadline	Output	Strategic	All	**New KPI**	**1**	-	1	-	-

REFERENCE	DIRECTORATE	NKPA	STRATEGIC OBJECTIVE	IDP REFERENCE	PLANNED DELIVERY		CONCEPT	TYPE	WARDS	BASELINE	PLANNED TARGETS FOR THE 2026/2027 FINANCIAL YEAR				
					KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT					ANNUAL TARGET	QUARTERLY			
												Q1	Q2	Q3	Q4
TL29	Corporate and Community Services	BSD	SO1	6.1	Submit the reviewed Municipal Spatial Development Framework (MSDF) to Council for consideration by end-December 2026	Number of reviewed Municipal Spatial Development Frameworks (MSDF) submitted to Council within the prescribed deadline	Output	Strategic	All	**1**	**1**	-	1	-	-
TL30	Corporate and Community Services	BSD	SO3	Chapter 6	Develop and submit a Law Enforcement Strategy to Council for consideration by end-January 2027	Number of Law Enforcement Strategies submitted to Council within the prescribed deadline	Output	Strategic	All	**New KPI**	**1**	-	1	-	-
TL31	Corporate and Community Services	GGPP	SO7	1.1	Submission of the Time Schedule Outlining Key Deadlines to Council by end-August	Number of Time Schedules Outlining Key Deadlines submitted to Council within the prescribed deadline	Output	Strategic	All	**New KPI**	**1**	1	-	-	-
TL32	Financial Services	MFVM	SO5	8.1	Submit of the Annual Financial Statements to the Auditor-General by 31 August	Annual Financial Statements submitted to the Auditor-General within the legislative deadline	Output	Strategic	All	**1**	**1**	1	-	-	-

REFERENCE	DIRECTORATE	NKPA	STRATEGIC OBJECTIVE	IDP REFERENCE	PLANNED DELIVERY		CONCEPT	TYPE	WARDS	BASELINE	PLANNED TARGETS FOR THE 2026/2027 FINANCIAL YEAR				
					KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT					ANNUAL TARGET	QUARTERLY			
												Q1	Q2	Q3	Q4
TL33	Financial Services	GGPP	SO7	8.1	Submit the Draft Annual Budget to Council Support and the Mayor by 31 March 2027	Annual Draft Budget submitted to Council Support and the Mayor within the legislative deadline	Outcome	Strategic	All	**New KPI**	**1**	-	-	1	-
TL34	Financial Services	GGPP	SO7	8.1	Submit the Final Annual Budget to Council Support and the Mayor by 31 May 2027	Annual Budget submitted to Council Support and the Mayor within the legislative deadline	Outcome	Strategic	All	**1**	**1**	-	-	-	1
TL35	Financial Services	GGPP	SO7	8.1	Submit the Adjustments Budget to Council Support and the Mayor by 28 February 2027	Adjustments Budget submitted to Council Support and the Mayor Council within the legislative deadline	Outcome	Strategic	All	**1**	**1**	-	-	1	-
TL36	Financial Services	MFVM	SO5	8.1	Maintain a Year to Date (YTD) debtors' payment percentage of 88% excluding traffic services	Achieve a debtor payment percentage of 88% as at 30 June 2026 {(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100}	Outcome	Strategic	All	**79.74%**	**88%**	88%	88%	88%	88%

REFERENCE	DIRECTORATE	NKPA	STRATEGIC OBJECTIVE	IDP REFERENCE	PLANNED DELIVERY		CONCEPT	TYPE	WARDS	BASELINE	PLANNED TARGETS FOR THE 2026/2027 FINANCIAL YEAR				
					KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT					ANNUAL TARGET	QUARTERLY			
												Q1	Q2	Q3	Q4
TL37	Financial Services	MFVM	SO5	8.1	Maintain a financially unqualified audit opinion for the 2025/2026 financial year	Financial statements considered free from material misstatements as per the Auditor-Generals' Report	Outcome	Strategic	All	**1**	**1**	-	1	-	-
TL38	Financial Services	MFVM	SO5	8.1	Financial viability measured in terms of the outstanding service debtors as at June 2027 (Total outstanding service debtors/ revenue received for services) X 365 days	The average number of days to receive payment from Consumers for bills/invoices issued for services	Outcome	Strategic	All	**50 days**	**65 days**	**-**	**-**	**-**	65 days

REFERENCE	DIRECTORATE	NKPA	STRATEGIC OBJECTIVE	IDP REFERENCE	PLANNED DELIVERY		CONCEPT	TYPE	WARDS	BASELINE	PLANNED TARGETS FOR THE 2026/2027 FINANCIAL YEAR				
					KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT					ANNUAL TARGET	QUARTERLY			
												Q1	Q2	Q3	Q4
TL39	Financial Services	MFVM	SO5	8.1	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2027 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets))	Number of months it takes to cover fix operating expenditure with available cash	Outcome	Strategic	All	**2,5 months**	**3 months**	-	-	-	3 months
TL40	Financial Services	BSD	SO3	4.1.7	Provide 50kwh free basic electricity to registered indigent account holders connected to the municipal & ESKOM electrical infrastructure network as on 30 June 2027	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	Outcome	Strategic	All	**1359**	**1359**	1359	1359	1359	1359

REFERENCE	DIRECTORATE	NKPA	STRATEGIC OBJECTIVE	IDP REFERENCE	PLANNED DELIVERY		CONCEPT	TYPE	WARDS	BASELINE	PLANNED TARGETS FOR THE 2026/2027 FINANCIAL YEAR				
					KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT					ANNUAL TARGET	QUARTERLY			
												Q1	Q2	Q3	Q4
TL41	Financial Services	BSD	SO3	4.1.7	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	Outcome	Strategic	All	**1245**	**1245**	1245	1245	1245	1245
TL42	Financial Services	BSD	SO3	4.1.7	Provide 6kl free basic water to registered indigent account holders per month	Number of registered indigent account holders receiving 6kl of free water	Outcom	Strategi	All	**1336**	**1336**	1336	1336	1336	1336
TL43	Financial Services	BSD	SO3	4.1.7	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	Outcome	Strategic	All	**1221**	**1221**	1221	1221	1221	1221

REFERENCE	DIRECTORATE	NKPA	STRATEGIC OBJECTIVE	IDP REFERENCE	PLANNED DELIVERY		CONCEPT	TYPE	WARDS	BASELINE	PLANNED TARGETS FOR THE 2026/2027 FINANCIAL YEAR				
					KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT					ANNUAL TARGET	QUARTERLY			
												Q1	Q2	Q3	Q4
TL44	Technical Services	BSD	SO4	4.1.3	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	Outcome	Strategic	All	**2113**	**2113**	2113	2113	2113	2113
TL45	Technical Services	BSD	SO4	4.1.4	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	Outcome	Strategic	All	**2796**	**2796**	2796	2796	2796	2796
TL46	Technical Services	BSD	SO4	4.1.1	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	Outcome	Strategic	All	**2471**	**2471**	2471	2471	2471	2471

REFERENCE	DIRECTORATE	NKPA	STRATEGIC OBJECTIVE	IDP REFERENCE	PLANNED DELIVERY		CONCEPT	TYPE	WARDS	BASELINE	PLANNED TARGETS FOR THE 2026/2027 FINANCIAL YEAR				
					KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT					ANNUAL TARGET	QUARTERLY			
												Q1	Q2	Q3	Q4
TL47	Technical Services	BSD	SO4	4.1.2	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.	Outcome	Strategic	All	**1900**	**2300**	2300	2300	2300	2300
TL48	Technical Services	BSD	SO3	4.1.1	Excellent water quality measured by the compliance of water Lab results with SANS 241 criteria for Prince-Albert, Leeu-Gamka, and Klaarstroom.	Number of samples passed the compliance in line with SANS 241 (Specifically the Bac: E-coli & Total Coliform)	Outcome	Strategic	All	**100%**	**100%**	100%	100%	100%	100%
TL49	Technical Services	BSD	SO3	4.1.2	Excellent wastewater quality measured by the compliance of wastewater Lab results with SANS irrigation standard (for Prince-Albert, Leeu-Gamka, and Klaarstroom)	Percentage of Lab Results complying with SANS Irrigation standards	Outcome	Strategic	All	**83%**	**80%**	80%	80%	80%	80%

REFERENCE	DIRECTORATE	NKPA	STRATEGIC OBJECTIVE	IDP REFERENCE	PLANNED DELIVERY		CONCEPT	TYPE	WARDS	BASELINE	PLANNED TARGETS FOR THE 2026/2027 FINANCIAL YEAR				
					KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT					ANNUAL TARGET	QUARTERLY			
												Q1	Q2	Q3	Q4
TL50	Technical Services	BSD	SO1	4.1.1	Limit water losses to not more than 25% {(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified × 100)}	Percentage Water losses achieved (Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified × 100)	Outcome	Strategic	All	**24,94%**	**25%**	-	-	-	25%
TL51	Technical Services	BSD	SO1	4.1.3	Limit electricity losses to not more than 10% {(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated) × 100)}	Percentage Electricity losses achieved (Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated) × 100	Outcome	Strategic	All	**12%**	**10%**	-	-	-	10%

FINANCIAL TABLES: 2026/2027

Budget Summary

WC052 Prince Albert - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Financial Performance										
Property rates	5 073	5 754	5 941	6 726	7 239	7 239	7 239	7 926	8 679	9 504
Service charges	31 768	33 311	31 404	40 040	39 967	39 967	39 967	45 457	51 776	59 057
Investment revenue	4 071	6 183	5 412	5 418	4 068	4 068	4 068	4 312	4 570	4 845
Transfer and subsidies - Operational	34 804	32 714	35 760	35 663	39 315	39 315	39 315	39 864	35 873	42 927
Other own revenue	11 601	20 019	23 826	22 497	22 810	22 810	22 810	25 877	28 196	30 789
Total Revenue (excluding capital transfers and contributions)	87 318	97 981	102 343	110 343	113 398	113 398	113 398	123 436	129 095	147 122
Employee costs	29 460	34 385	36 849	46 169	46 007	46 007	46 007	51 197	53 349	56 930
Remuneration of councillors	3 018	3 324	3 525	3 948	3 948	3 948	3 948	5 182	5 545	5 933
Depreciation, amortisation and impairment	7 094	7 443	5 182	6 580	6 580	6 580	6 580	7 104	7 251	7 401
Interest, Dividends and Rent on Land	2 097	3 251	3 224	2 713	2 713	2 713	2 713	3 099	3 331	3 496
Inventory consumed and bulk purchases	16 625	18 010	20 661	24 075	26 943	26 943	26 943	26 613	28 525	30 805
Transfers and subsidies	490	277	760	200	300	300	300	100	100	100
Other expenditure	36 190	38 051	38 976	40 711	48 495	48 495	48 495	43 420	43 103	51 436
Total Expenditure	94 975	104 741	109 176	124 396	134 987	134 987	134 987	136 716	141 204	156 103
Surplus/(Deficit)	(7 657)	(6 760)	(6 833)	(14 053)	(21 589)	(21 589)	(21 589)	(13 280)	(12 109)	(8 980)
Transfers and subsidies - capital (monetary allocations)	6 831	23 046	23 339	10 286	11 932	11 932	11 932	23 602	31 368	25 627
Transfers and subsidies - capital (in-kind)	1 465	1 688	1 541	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	639	17 974	18 047	(3 766)	(9 656)	(9 656)	(9 656)	10 322	19 259	16 646
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	639	17 974	18 047	(3 766)	(9 656)	(9 656)	(9 656)	10 322	19 259	16 646
Capital expenditure & funds sources										
Capital expenditure	–	431	32 173	20 497	23 391	23 391	23 391	29 249	34 822	31 540
Transfers recognised - capital	(2 390)	(3 534)	21 041	9 075	10 487	10 487	10 487	23 602	31 328	25 586
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	2 390	3 966	11 132	11 422	12 904	12 904	12 904	5 647	3 495	5 954
Total sources of capital funds	–	431	32 173	20 497	23 391	23 391	23 391	29 249	34 822	31 540
Financial position										
Total current assets	63 865	70 672	64 704	54 508	41 514	41 514	41 514	36 657	28 618	21 418
Total non current assets	195 337	213 722	238 184	220 183	238 897	238 897	238 897	261 041	288 613	312 751
Total current liabilities	47 545	34 864	33 365	33 864	32 653	32 653	32 653	21 023	20 065	19 110
Total non current liabilities	5 801	31 774	35 295	32 065	35 586	35 586	35 586	35 914	36 234	36 576
Community wealth/Equity	205 855	217 756	234 228	208 761	212 173	212 173	212 173	240 761	260 932	278 482
Cash flows										
Net cash from (used) operating	203 410	275 717	141 814	4 733	4 477	4 477	4 477	22 006	31 269	29 142
Net cash from (used) investing	(9 742)	(22 434)	(24 851)	(20 497)	(23 391)	(23 391)	(23 391)	(29 249)	(34 822)	(31 540)
Net cash from (used) financing	–	–	–	(30)	(30)	(30)	(30)	–	–	–
Cash/cash equivalents at the year end	246 063	311 551	175 232	42 474	32 122	32 122	32 122	24 878	21 325	18 927
Cash backing/surplus reconciliation										
Cash and investments available	246 063	311 551	175 232	42 474	32 122	32 122	32 122	24 878	21 325	18 927
Application of cash and investments	47 328	36 991	35 672	41 791	42 094	42 094	42 094	20 397	20 409	20 485
Balance - surplus (shortfall)	198 735	274 560	139 559	683	(9 972)	(9 972)	(9 972)	4 481	917	(1 558)
Asset management										
Asset register summary (WDV)	189 644	208 029	231 904	214 489	232 618	232 618		254 762	282 333	306 472
Depreciation	7 094	7 443	6 727	6 580	6 580	6 580		7 104	7 251	7 401
Renewal and Upgrading of Existing Assets	–	(1 649)	28 199	13 997	15 184	15 184		16 596	12 575	13 770
Repairs and Maintenance	20 403	21 366	26 409	28 236	30 358	30 358		29 989	31 918	33 896
Free services										
Cost of Free Basic Services provided	(5 808)	(5 826)	(7 534)	(8 275)	(8 555)	(8 555)		(8 555)	(9 314)	(10 140)
Revenue cost of free services provided	–	–	–	–	–	–		–	–	–
Households below minimum service level										
Water:	–	–	–	–	–	–		–	–	–
Sanitation/sewerage:	–	–	–	–	–	–		–	–	–
Energy:	–	–	–	–	–	–		–	–	–
Refuse:	–	–	–	–	–	–		–	–	–

Revenue by Source / Expenditure by Type

WC052 Prince Albert - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<u>REVENUE ITEMS:</u>											
<u>Exchange revenue</u>											
<u>Service charges - Electricity</u>	6										
Appliance Maintenance											
Availability Charges		3 864	-	-	-	-	-	-	-	-	-
Connection/Reconnection		192	197	118	118	118	118	118	138	162	191
Electricity Distribution Revenue for Services											
Electricity Sales		15 481	17 054	16 896	22 686	22 568	22 568	22 568	26 518	31 158	36 611
Joint Pole Usage											
Meter Compliance Testing											
Meter Reading Fees											
Notice Revenues											
Temporary Service Plant											
Total Service charges - Electricity		**19 537**	**17 251**	**17 013**	**22 803**	**22 686**	**22 686**	**22 686**	**26 656**	**31 321**	**36 802**
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
Less Cost of Free Basis Services (50 kwh per indigent household per month)		(1 095)	-	-	-	-	-	-	-	-	-
Net Service charges - Electricity		**18 442**	**17 251**	**17 013**	**22 803**	**22 686**	**22 686**	**22 686**	**26 656**	**31 321**	**36 802**
<u>Service charges - Water</u>	6										
Agricultural and Rural Water Service											
Availability Charges		3 620	2 266	209	246	419	419	419	458	502	550
Connection/Disconnection		57	55	7	11	30	30	30	33	36	39
Industrial Water											
Meter Reading Fees											
Sale		2 482	5 870	6 008	7 788	7 823	7 823	7 823	8 566	9 380	10 271
Urban Higher Level Service											
Total Service charges - Water		**6 160**	**8 191**	**6 225**	**8 046**	**8 272**	**8 272**	**8 272**	**9 058**	**9 918**	**10 861**
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		(1 373)	(1 659)	(2 582)	(2 879)	(3 160)	(3 160)	(3 160)	(3 460)	(3 789)	(4 149)
Net Service charges - Water		**4 787**	**6 532**	**3 642**	**5 167**	**5 112**	**5 112**	**5 112**	**5 598**	**6 130**	**6 712**
<u>Service charges - Waste Water Management</u>	6										
Agricultural and Rural											

WC052 Prince Albert - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Availability Charges											
Connection/Reconnection											
Higher Level Service											
Industrial Effluent											
Industrial Waste Water											
Pump/Removal of Waste Water		2 665	3 078	3 420	3 733	3 733	3 733	3 733	4 050	4 394	4 768
Sanitation Charges		5 212	5 913	6 623	7 247	7 247	7 247	7 247	7 863	8 532	9 257
Treatment of Effluent											
Total Service charges - Waste Water Management		**7 877**	**8 991**	**10 043**	**10 980**	**10 980**	**10 980**	**10 980**	**11 913**	**12 926**	**14 025**
Less Revenue Foregone (in excess of free sanitation service to indigent households)											
Less Cost of Free Basis Services (free sanitation service to indigent households)		(1 979)	(2 450)	(2 817)	(3 016)	(3 016)	(3 016)	(3 016)	(3 272)	(3 550)	(3 852)
Net Service charges - Waste Water Management		**5 898**	**6 541**	**7 225**	**7 964**	**7 964**	**7 964**	**7 964**	**8 641**	**9 376**	**10 173**
<u>Service charges - Waste Management</u>	6										
Availability Charges											
Carrier Bags											
Disposal Facilities											
Refuse Bags		0	-	-	-	-	-	-	-	-	-
Refuse Removal		4 003	4 703	5 657	6 486	6 585	6 585	6 585	7 144	7 752	8 410
Skip											
Waste Bins											
Total refuse removal revenue		**4 003**	**4 703**	**5 657**	**6 486**	**6 585**	**6 585**	**6 585**	**7 144**	**7 752**	**8 410**
Less Revenue Foregone (in excess of one removal a week to indigent households)											
Less Cost of Free Basis Services (removed once a week to indigent households)		(1 361)	(1 717)	(2 134)	(2 380)	(2 380)	(2 380)	(2 380)	(2 582)	(2 802)	(3 040)
Net Service charges - Waste Management		**2 641**	**2 987**	**3 523**	**4 106**	**4 205**	**4 205**	**4 205**	**4 562**	**4 950**	**5 371**
<u>Sales of Goods and Rendering of Services</u>											
Academic Services											
Advertisements											
Amendment Fees											
Application Fees for Land Usage											
Building Plan Approval		370	239	257	268	268	268	268	289	312	337
Building Plan Clause Levy											
Buyers Card											
Camping Fees											
Cemetery and Burial		18	20	22	25	20	20	20	22	23	25

WC052 Prince Albert - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cleaning and Removal											
Clearance Certificates		-	-	25	28	28	28	28	31	33	36
Computer Services											
Day Care Fees											
Demolition Application Fees											
Development Charges											
Domestic Services											
Drainage Fees											
Encroachment Fees											
Entrance Fees		19	12	27	35	35	35	35	38	41	44
Escort Fees											
Exempted Parking											
Fire Services		5	-	-	-	-	-	-	-	-	-
Health Services											
Housing (Boarding Services)											
Immunisation Fees											
Laboratory Services											
Legal Fees		7	-	-	-	-	-	-	-	-	-
Library Fees											
Management Fees											
Meal and Refreshment											
Membership Fees											
Objections and Appeals											
Occupation Certificates											
Parking Fees											
Photo copies, Faxes and Telephone charges		2	2	1	2	2	2	2	2	2	2
Removal of Restrictions											
Sale of Carbon Credits											
Sale of Goods		17	39	9	6	197	197	197	6	6	6
Scrap, Waste & Other Goods											
Shared Services											
Squatter Re-allocation											
Stone and Gravel											
Streets/Street Markets (Informal Traders)											
Town Planning and Servitudes		47	41	58	42	55	55	55	59	64	69
Traffic Control		-	7	3	6	6	6	6	6	7	7
Transport Fees											
Valuation Services		24	43	-	-	-	-	-	-	-	-
Water Meter Protectors											
Weighbridge Fees											
Total Sales of Goods and Rendering of Services		**509**	**403**	**403**	**410**	**610**	**610**	**610**	**452**	**488**	**527**

WC052 Prince Albert - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Agency Services											
District Municipalities											
Eastern Cape											
Free State											
Gauteng											
KwazuluNatal											
Limpopo											
Mpumalanga											
Northern Cape											
Northwest											
Western Cape											
Total District Municipalities		-	-	-	-	-	-	-	-	-	-
National											
AARTO											
Department of Environmental Affairs											
Total National		-	-	-	-	-	-	-	-	-	-
Provincial											
Eastern Cape											
Free State											
Gauteng											
KwazuluNatal											
Limpopo											
Mpumalanga											
Northern Cape											
Northwest											
Western Cape		294	287	323	230	230	230	230	248	268	289
Total Provincial		**294**	**287**	**323**	**230**	**230**	**230**	**230**	**248**	**268**	**289**
Total Agency Services		**294**	**287**	**323**	**230**	**230**	**230**	**230**	**248**	**268**	**289**
Interest - Deemed Interest											
Interest earned from Receivables											
Affiliates/Related Parties/Associated Companies											
Electricity		139	95	119	131	131	131	131	154	181	213
Housing											
Housing Land Sales											
Housing Selling Schemes											
Merchandising, Jobbing and Contracts											
Property Rental Debtors		-	55	88	88	88	88	88	96	105	115
SARS											
Service Charges		-	175	236	239	239	239	239	262	287	314
Sporting and Other Bodies											
Staff											

WC052 Prince Albert - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Waste Management		205	280	431	457	457	457	457	495	538	583
Waste Water Management		336	429	636	650	650	650	650	705	765	830
Water		451	571	709	774	693	693	693	759	831	910
Shared Services											
Total Interest earned from Receivables		**1 131**	**1 605**	**2 219**	**2 339**	**2 257**	**2 257**	**2 257**	**2 471**	**2 706**	**2 965**
Interest earned from Current and Non Current Assets											
Bank Accounts		49	68	78	68	68	68	68	72	76	81
Financial Assets											
Short Term Investments and Call Accounts		4 023	6 114	5 334	5 350	4 000	4 000	4 000	4 240	4 494	4 764
Total Interest earned from Current and Non Current Assets		**4 071**	**6 183**	**5 412**	**5 418**	**4 068**	**4 068**	**4 068**	**4 312**	**4 570**	**4 845**
Dividends											
External Investment											
Municipal Entities											
Total Dividends		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Rent on Land											
Land		56	61	61	63	63	63	63	68	74	80
Prospecting, Mining, Royalties											
Servitudes											
Total Rent on Land		**56**	**61**	**61**	**63**	**63**	**63**	**63**	**68**	**74**	**80**
Rental from Fixed Assets											
Market Related											
Biological Assets											
Heritage Assets											
Investment Property		42	30	28	26	26	26	26	28	31	33
Property Plant and Equipment		318	117	228	199	199	199	199	215	232	250
Total Market Related		**360**	**147**	**255**	**225**	**225**	**225**	**225**	**243**	**262**	**283**
Non-market Related											
Biological Assets											
Heritage Assets											
Investment Property		264	304	462	577	577	577	577	623	673	726
Property Plant and Equipment		-	2	4	5	-	-	-	-	-	-
Total Non-market Related		**264**	**305**	**466**	**581**	**577**	**577**	**577**	**623**	**673**	**726**
Total Rental from Fixed Assets		**624**	**452**	**721**	**806**	**802**	**802**	**802**	**866**	**935**	**1 010**
Licences or Permits											
Angling/Fishing											
Atmospheric Emissions											
Boat											

WC052 Prince Albert - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Dog											
Fauna and Flora											
Filming Fees											
Game											
Health Certificates											
Hiking Trails											
Hoarding (Collecting/Storing)											
Market Porters											
Road and Transport											
Threatened and Protected Species											
Trading											
Total Licences or Permits		-	-	-	-	-	-	-	-	-	-
Special Rating Levies											
Agricultural Properties											
Business and Commercial Properties											
Industrial Properties											
Mining Properties											
Public Benefit Organisations											
Public Service Infrastructure Properties											
Public Service Purposes Properties											
Residential Properties											
Residential Sectional Title Garages											
Sport Clubs and Fields											
Vacant Land											
Total Special Rating Levies		-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-
Development Charges		-	75	33	9	9	9	9	9	10	11
Operational Revenue											
Administrative Handling Fees		-	1 963	1 803	1 857	1 857	1 857	1 857	3 270	3 303	3 336
Arbor City Awards Competition											
Bad Debts Recovered											
Bontle Ke Botho Cleaning and Greening Award											
Breakages and Losses Recovered											
Bursary Repayment											
Collection Charges											
Commission		5	11	5	11	11	11	11	12	13	14
Discounts and Early Settlements											
Incidental Cash Surpluses											
Inspection Fees											
Insurance Refund		78	-	200	-	-	-	-	-	-	-
Merchandising, Jobbing and Contracts											

WC052 Prince Albert - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Recovery Maintenance											
Registration Fees											
Request for Information											
Sale of Property											
Skills Development Levy Refund											
Staff and Councillors Recoveries		-	11	8	-	-	-	-	-	-	-
Total Operational Revenue		**84**	**1 985**	**2 015**	**1 867**	**1 867**	**1 867**	**1 867**	**3 282**	**3 316**	**3 350**
Non-Exchange revenue											
Property Rates											
Agricultural Properties		840	1 054	871	962	993	993	993	1 087	1 190	1 304
Business and Commercial Properties		859	915	1 070	1 211	1 411	1 411	1 411	1 545	1 692	1 853
Industrial Properties											
Mining Properties											
Public Benefit Organisations		-	-	3	3	3	3	3	4	4	4
Public Service Infrastructure Properties		2	0	3	3	3	3	3	4	4	4
Public Service Purposes Properties		256	277	177	204	464	464	464	508	556	609
Residential Properties		2 663	3 055	3 347	3 806	3 839	3 839	3 839	4 204	4 603	5 040
Residential Sectional Title Garages											
Sport Clubs and Fields											
Vacant Land		454	452	470	537	525	525	525	575	630	690
Total Property Rates		**5 073**	**5 754**	**5 941**	**6 726**	**7 239**	**7 239**	**7 239**	**7 926**	**8 679**	**9 504**
Less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)											
Net Property Rates		**5 073**	**5 754**	**5 941**	**6 726**	**7 239**	**7 239**	**7 239**	**7 926**	**8 679**	**9 504**
Surcharges and Taxes											
Surcharges											
Taxes											
Total Surcharges and Taxes		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Fines, Penalties and Forfeits											
Fines		9 575	8 142	11 073	8 165	8 165	8 165	8 165	8 818	9 524	10 286
Forfeits		-	20	133	-	-	-	-	-	-	-
Penalties											
Total Fines, Penalties and Forfeits		**9 575**	**8 162**	**11 207**	**8 165**	**8 165**	**8 165**	**8 165**	**8 818**	**9 524**	**10 286**
Licences or Permits											
Angling/Fishing											
Atmospheric Emission											
Boat											
Dog											
Fauna and Flora											

WC052 Prince Albert - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Filming Fees											
Game											
Health Certificates											
Hiking Trails											
Hoarding (Collecting/Storing)											
Market Porters											
Road and Transport		89	90	112	102	102	102	102	110	119	128
Threatened and Protected Species											
Trading											
Total Licences or Permits		**89**	**90**	**112**	**102**	**102**	**102**	**102**	**110**	**119**	**128**
Transfer and subsidies - Operational											
Allocations In-kind											
Departmental Agencies and Accounts		1 932	-	-	-	-	-	-	-	-	-
District Municipalities											
Foreign Government and International Organisations											
Higher Educational Institutions											
Households											
National Government											
Non-Profit Institutions		-	22	-	-	-	-	-	-	-	-
Parent Municipality											
Private Enterprises											
Provincial Government											
Public Corporations		-	(0)	-	-	-	-	-	-	-	-
Total Allocations In-kind		**1 932**	**22**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Monetary Allocations											
Departmental Agencies and Accounts		42	53	57	40	50	50	50	-	-	-
District Municipalities		609	95	333	-	-	-	-	-	-	-
Foreign Government and International Organisations											
Higher Educational Institutions											
Households											
National Governments		3 048	2 874	3 379	2 310	2 309	2 309	2 309	3 658	2 531	2 637
National Revenue Fund		26 548	28 653	30 299	31 301	31 301	31 301	31 301	31 988	32 858	34 256
Non-Profit Institutions											
Parent Municipality											
Private Enterprises											
Provincial Government		2 625	1 017	1 691	2 012	5 655	5 655	5 655	4 218	484	6 034
Public Corporations											
Total Monetary Allocations		**32 872**	**32 693**	**35 760**	**35 663**	**39 315**	**39 315**	**39 315**	**39 864**	**35 873**	**42 927**
Total Transfer and subsidies - Operational		**34 804**	**32 714**	**35 760**	**35 663**	**39 315**	**39 315**	**39 315**	**39 864**	**35 873**	**42 927**
Interest Receivables											
Property Rates		(761)	2 434	330	319	319	319	319	350	383	419

WC052 Prince Albert - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Service Charges											
Electricity											
Waste Management											
Waste Water Management											
Water		-	-	128	117	117	117	117	128	140	154
Total Service Charges		**-**	**-**	**128**	**117**	**117**	**117**	**117**	**128**	**140**	**154**
Total Interest Receivables		**(761)**	**2 434**	**458**	**436**	**436**	**436**	**436**	**478**	**523**	**573**
Fuel Levy (RSC Replacement Grant)											
Operational Revenue - Service Charges											
Electricity - Availability Charges		-	4 468	3 796	4 175	4 175	4 175	4 175	4 906	5 765	6 773
Waste Management - Availability Charges											
Waste Water Management - Availability Charges											
Water - Availability Charges		-	-	2 478	2 894	2 894	2 894	2 894	3 169	3 470	3 799
Total Operational Revenue - Service Charges		**-**	**4 468**	**6 275**	**7 069**	**7 069**	**7 069**	**7 069**	**8 075**	**9 234**	**10 573**
Gains on Disposal of Fixed and Intangible Assets											
Biological Assets											
Heritage Assets											
Intangible Assets											
Investment Property											
Living resources											
Property, Plant and Equipment		-	-	-	-	200	200	200	-	-	-
Total Disposal of Fixed and Intangible Assets		**-**	**-**	**-**	**-**	**200**	**200**	**200**	**-**	**-**	**-**
Other Gains											
Debt waived											
Discontinued Operations and Disposals of Non-current Assets											
Inventory											
Fair value assessment - Water stock											
Increase to net-realisable Value											
Total Inventory		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Fair Value Adjustment											
Actuarial Assessments											
Leave Gratuity											
Long Service Awards											
Medical		-	-	-	1 000	1 000	1 000	1 000	1 000	1 000	1 000
Pension Funds											
Total Actuarial Assessments		**-**	**-**	**-**	**1 000**	**1 000**	**1 000**	**1 000**	**1 000**	**1 000**	**1 000**
Biological Assets											
Heritage Assets											
Interest rate Swaps											
Investment Property											

WC052 Prince Albert - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Investments											
Living resources											
Total Fair Value Adjustment		**-**	**-**	**-**	**1 000**	**1 000**	**1 000**	**1 000**	**1 000**	**1 000**	**1 000**
Foreign Exchange											
Contributions to Provisions for landfill sites											
Total Other Gains		**-**	**-**	**-**	**1 000**	**1 000**	**1 000**	**1 000**	**1 000**	**1 000**	**1 000**
Discontinued Operations											
Total Revenue		**87 318**	**97 981**	**102 343**	**110 343**	**113 398**	**113 398**	**113 398**	**123 436**	**129 095**	**147 122**
EXPENDITURE ITEMS:											
Employee related costs											
Salaries and Allowances											
Basic Salary	2	20 470	22 994	23 831	31 119	29 814	29 814	29 814	33 275	34 195	36 496
Bonuses		1 512	1 877	2 008	2 833	2 833	2 833	2 833	3 151	3 354	3 571
Allowance											
Accommodation, Travel and Incidental											
Cellular and Telephone		270	308	293	416	405	405	405	409	436	464
Housing Benefits		82	85	162	100	110	110	110	167	178	190
Non-pensionable											
Travel or Motor Vehicle		372	446	290	1 093	792	792	792	1 372	1 460	1 547
Voluntary Work											
Total Allowance		**724**	**839**	**744**	**1 609**	**1 307**	**1 307**	**1 307**	**1 948**	**2 074**	**2 201**
Service Related Benefits											
Acting		-	-	-	-	193	193	193	170	190	210
Bonus											
Danger Allowance											
Entertainment											
Fire Brigade											
In-kind Benefits											
Leave Pay		420	535	426	377	377	377	377	395	422	452
Lifeguard/Duty Squads											
Long Service Award		1 503	1 886	2 193	2 415	2 907	2 907	2 907	155	166	176
Overtime		-	-	-	-	-	-	-	1 700	1 819	1 946
Scarcity		-	-	-	-	111	111	111	1 018	1 089	1 166
Standby Allowance		1 051	1 350	1 847	1 560	2 194	2 194	2 194	1 700	1 819	1 946
Tools Allowance											
Uniform-Special-Protective Clothing											
Leave gratuity											
Long Term Service Award											
Total Service Related Benefits		**2 973**	**3 770**	**4 466**	**4 352**	**5 782**	**5 782**	**5 782**	**5 138**	**5 506**	**5 896**
Total Salaries and Allowances		**25 679**	**29 481**	**31 049**	**39 913**	**39 736**	**39 736**	**39 736**	**43 512**	**45 129**	**48 164**

WC052 Prince Albert - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
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Social Contributions											
Bargaining Council		11	13	14	17	18	18	18	18	19	21
Group Life Insurance		21	23	29	30	31	31	31	35	38	40
Medical		721	985	1 025	1 282	1 357	1 357	1 357	1 696	1 815	1 942
Pension		2 564	3 019	3 376	4 336	4 264	4 264	4 264	5 365	5 749	6 123
Unemployment Insurance		185	189	189	271	283	283	283	271	279	298
Total Social Contributions		**3 503**	**4 229**	**4 632**	**5 936**	**5 952**	**5 952**	**5 952**	**7 386**	**7 900**	**8 424**
Post-retirement Benefit											
Medical		278	676	1 168	291	291	291	291	299	320	343
Other Benefits		-	-	-	29	29	29	29	-	-	-
Pension											
Total Post-retirement Benefit	4	**278**	**676**	**1 168**	**320**	**320**	**320**	**320**	**299**	**320**	**343**
Sub-Total		**29 460**	**34 385**	**36 849**	**46 169**	**46 007**	**46 007**	**46 007**	**51 197**	**53 349**	**56 930**
Less: Employees costs capitalised to PPE											
Total Employee Related Cost	1,5	**29 460**	**34 385**	**36 849**	**46 169**	**46 007**	**46 007**	**46 007**	**51 197**	**53 349**	**56 930**
Remuneration of Councillors											
Allowances and Service Related Benefits											
Basic Salary		2 719	2 998	3 196	3 552	3 552	3 552	3 552	4 783	5 117	5 476
Cell phone Allowance		300	325	329	396	396	396	396	400	428	457
Housing Allowance											
In-kind Benefits											
Market Related Non-pensionable Allowance											
Motor Vehicle Allowance											
Office-bearer Allowance											
Out of pocket Expenses											
Travelling Allowance											
Use of Personal Facilities											
Total Allowances and Service Related Benefits		**3 018**	**3 324**	**3 525**	**3 948**	**3 948**	**3 948**	**3 948**	**5 182**	**5 545**	**5 933**
Social Contributions											
Medial Aid Benefits											
Pension Fund Contributions											
Total Social Contributions		-	-	-	-	-	-	-	-	-	-
Total Remuneration of Councillors	1,5	**3 018**	**3 324**	**3 525**	**3 948**	**3 948**	**3 948**	**3 948**	**5 182**	**5 545**	**5 933**
Bulk Purchases - Electricity											
ESKOM		16 197	17 345	20 107	23 322	24 500	24 500	24 500	25 423	27 459	29 659
Independent Power Producers											
Green Electricity											
Green Charges											
Green Rights and Certificates											
Total Green Electricity		-	-	-	-	-	-	-	-	-	-

WC052 Prince Albert - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
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		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Renewable, Cogen, etc											
Total Independent Power Producers		-	-	-	-	-	-	-	-	-	-
Self Generation											
Capitalisation Electricity Costs (Credit Account)											
Total Bulk Purchases - Electricity	1	**16 197**	**17 345**	**20 107**	**23 322**	**24 500**	**24 500**	**24 500**	**25 423**	**27 459**	**29 659**
Inventory Consumed											
Agricultural											
Consumables		40	43	43	57	1 013	1 013	1 013	60	63	66
Finished Goods											
Housing Stock											
Land											
Materials and Supplies		388	623	511	697	1 431	1 431	1 431	1 130	1 003	1 081
Water											
Sub-total		**428**	**666**	**554**	**754**	**2 443**	**2 443**	**2 443**	**1 190**	**1 065**	**1 147**
Less: Capitalisation of inventory consumed											
Total Inventory Consumed	1	**428**	**666**	**554**	**754**	**2 443**	**2 443**	**2 443**	**1 190**	**1 065**	**1 147**
Debt Impairment											
Trade and Other Receivables from Exchange Transactions											
Electricity		216	(21)	(188)	1 012	239	239	239	931	1 094	1 285
Shared Services											
Waste Management		(1 027)	748	1 371	75	(249)	(249)	(249)	(959)	(1 001)	(1 045)
Waste Water Management		(1 370)	992	1 704	296	843	843	843	(44)	(19)	10
Water		(10 494)	1 190	2 219	(878)	(1 124)	(1 124)	(1 124)	(2 256)	(2 365)	(2 478)
Non Specific Accounts		-	-	(1 394)	-	(516)	(516)	(516)	(724)	(766)	(810)
Total Trade and Other Receivables from Exchange Transactions		**(12 676)**	**2 908**	**3 712**	**505**	**(807)**	**(807)**	**(807)**	**(3 052)**	**(3 057)**	**(3 038)**
Other Receivables from Non-exchange Revenue											
Property Rates											
Property Rates General		30	220	442	822	1 296	1 296	1 296	-	-	-
Agricultural Properties		9 007	9 228	151	7 344	7 522	7 522	7 522	-	-	-
Business and Commercial Properties											
Industrial Properties											
Mining Properties											
Public Benefit Organisations											
Public Service Infrastructure Properties											
Public Service Purposes Properties											
Residential Properties		-	-	-	-	-	-	-	707	784	869
Residential Sectional Title Garages											
Sport Clubs and Fields											
Vacant Land											
Total Property Rates		**9 037**	**9 448**	**593**	**8 166**	**8 817**	**8 817**	**8 817**	**707**	**784**	**869**

WC052 Prince Albert - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
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Service Charges											
Service Charges General											
Electricity		-	-	-	585	835	835	835	589	692	813
Waste Management											
Waste Water Management											
Water		-	-	-	405	602	602	602	396	433	474
Total Service Charges		**-**	**-**	**-**	**990**	**1 437**	**1 437**	**1 437**	**984**	**1 125**	**1 287**
Non Specific Accounts		-	-	(45 180)	-	-	-	-	8 047	8 691	9 386
Total Other Receivables from Non-exchange Revenue		**9 037**	**9 448**	**(44 587)**	**9 155**	**10 255**	**10 255**	**10 255**	**9 738**	**10 600**	**11 543**
Total Debt Impairment	1	**(3 638)**	**12 356**	**(40 875)**	**9 660**	**9 448**	**9 448**	**9 448**	**6 686**	**7 543**	**8 505**
Depreciation, Amortisation and Impairment											
Amortisation											
Intangible Assets		420	99	74	31	31	31	31	34	34	35
Total Amortisation		**420**	**99**	**74**	**31**	**31**	**31**	**31**	**34**	**34**	**35**
Depreciation											
Biological or Cultivated Assets											
Coastal Infrastructure											
Community Assets		336	301	314	390	390	390	390	421	430	438
Computer Equipment		224	236	256	344	344	344	344	372	380	388
Electrical Infrastructure		340	394	469	297	297	297	297	321	327	334
Furniture and Office Equipment		242	193	169	219	219	219	219	235	243	250
Heritage Assets											
Information and Communication Infrastructure											
Investment Property		7	7	8	8	8	8	8	9	9	9
Land											
Libraries											
Living resources											
Machinery and Equipment		145	197	234	159	159	159	159	171	175	178
Other Assets		124	121	124	124	124	124	124	134	137	140
Rail Infrastructure											
Roads Infrastructure		589	959	1 140	1 026	1 026	1 026	1 026	1 108	1 131	1 153
Sanitation Infrastructure		997	1 000	1 002	1 207	1 207	1 207	1 207	1 303	1 329	1 356
Solid Waste Infrastructure		894	945	320	25	25	25	25	27	27	28
Storm water Infrastructure		364	378	388	382	382	382	382	413	421	430
Transport Assets		1 087	1 255	798	671	671	671	671	725	740	756
Water Supply Infrastructure		1 324	1 356	1 431	1 697	1 697	1 697	1 697	1 833	1 870	1 907
Zoo, Marine and Non-biological Animals											
Total Depreciation		**6 674**	**7 344**	**6 653**	**6 549**	**6 549**	**6 549**	**6 549**	**7 071**	**7 217**	**7 366**
Capital Impairment Losses and Reversals											
Biological or Cultivated Assets											

WC052 Prince Albert - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
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		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Construction Work-in-progress											
Heritage Assets											
Intangible Assets											
Investment Property											
Living resources											
Contributions to Provisions for landfill sites											
Property, Plant and Equipment:											
Coastal Infrastructure											
Community Assets											
Computer Equipment											
Electrical Infrastructure											
Furniture and Office Equipment											
Housing											
Information and Communication Infrastructure											
Land											
Machinery and Equipment											
Operational Buildings											
Other Assets											
Rails Infrastructure											
Roads Infrastructure											
Sanitation Infrastructure											
Solid Waste Infrastructure		-	-	(1 545)	-	-	-	-	-	-	-
Storm water Infrastructure											
Transport Assets											
Water Supply Infrastructure											
Zoo, Marine and Non-biological Assets											
Total Property, Plant and Equipment		**-**	**-**	**(1 545)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Impairment Losses and Reversals		**-**	**-**	**(1 545)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Depreciation, Amortisation and Impairment	1	**7 094**	**7 443**	**5 182**	**6 580**	**6 580**	**6 580**	**6 580**	**7 104**	**7 251**	**7 401**
Interest, Dividends and Rent on Land											
Dividends Paid											
Interest Paid		2 097	3 251	3 224	2 713	2 713	2 713	2 713	3 099	3 331	3 496
Rent on Land											
Total Interest, Dividends and Rent on Land	1	**2 097**	**3 251**	**3 224**	**2 713**	**2 713**	**2 713**	**2 713**	**3 099**	**3 331**	**3 496**
Contracted Services											
Consultants and Professional Services		5 730	5 196	5 904	6 859	7 613	7 613	7 613	4 193	4 639	4 883
Contractors		2 245	2 050	1 960	2 917	3 839	3 839	3 839	3 296	3 266	9 136
Outsourced Services		1 272	809	2 270	4 267	4 017	4 017	4 017	6 895	3 861	3 702
Total Contracted Services	1	**9 248**	**8 055**	**10 135**	**14 042**	**15 469**	**15 469**	**15 469**	**14 384**	**11 766**	**17 722**
Transfers and Subsidies											

WC052 Prince Albert - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital											
Allocations In-kind											
Monetary Allocations											
Total Capital		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Operational											
Allocations In-kind											
Monetary Allocations		490	277	760	200	300	300	300	100	100	100
Total Operational		**490**	**277**	**760**	**200**	**300**	**300**	**300**	**100**	**100**	**100**
Total Transfers and Subsidies	1	**490**	**277**	**760**	**200**	**300**	**300**	**300**	**100**	**100**	**100**
Irrecoverable Debts Written Off											
Bad debt written off											
Exchange											
Electricity		-	-	65	75	1 675	1 675	1 675	-	-	-
Non Specific Accounts		18 210	4 078	0	100	720	720	720	764	809	858
Waste Management		-	-	931	1 150	1 477	1 477	1 477	1 566	1 660	1 759
Waste Water Management		-	-	612	750	1 100	1 100	1 100	1 166	1 236	1 310
Water		-	-	1 341	1 600	2 840	2 840	2 840	3 010	3 191	3 382
Total Exchange		**18 210**	**4 078**	**2 949**	**3 675**	**7 812**	**7 812**	**7 812**	**6 506**	**6 896**	**7 310**
Non-exchange											
Non Specific Accounts		-	-	54 533	-	-	-	-	-	-	-
Property Rates		-	-	170	120	270	270	270	286	303	322
Service Charges		-	-	65	-	-	-	-	-	-	-
Total Non-exchange		**-**	**-**	**54 768**	**120**	**270**	**270**	**270**	**286**	**303**	**322**
Total Irrecoverable Debts Written Off	1	**18 210**	**4 078**	**57 717**	**3 795**	**8 082**	**8 082**	**8 082**	**6 792**	**7 199**	**7 631**
Operational Cost and Other Cost											
Operational Cost											
Achievements and Awards											
Advertising, Publicity and Marketing		421	248	121	171	387	387	387	237	299	332
Assets less than the Capitalisation Threshold		-	-	11	-	-	-	-	-	-	-
Atmospheric Emission Licence											
Bank Charges, Facility and Card Fees		215	190	189	203	216	216	216	215	228	242
Bargaining Council											
Bond Issue Amortisation Costs											
Brokers Fees											
Bursaries (Employees)		-	-	97	104	104	104	104	75	80	85
Cash Discount											
Cleaning Services		68	83	38	53	93	93	93	158	172	185
Commission		363	319	366	386	467	467	467	404	422	439
Communication		731	723	775	795	963	963	963	916	956	1 006
Contribution to Provisions											

WC052 Prince Albert - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Copy Right Fees											
Cost relating to the Sale of Houses											
Courier and Delivery Services		-	-	3	10	10	10	10	11	11	12
Deeds		19	30	35	50	50	50	50	150	170	200
Drivers Licences and Permits		-	-	3	5	56	56	56	-	-	-
Dumping Fees (District Council)											
Electricity Compliance Certificate											
Entertainment		56	88	76	101	150	150	150	97	103	109
Entrance Fees											
Environmental Levy											
Eskom Connection Fees											
External Audit Fees		2 875	3 447	2 974	3 394	3 294	3 294	3 294	3 200	3 500	3 700
External Computer Service		900	1 083	156	171	231	231	231	244	259	275
Fines and Penalties											
Firearm Handling Fees											
Freight Services											
Full Time Union Representative											
Hire Charges		5	61	76	12	12	12	12	12	12	12
Honoraria (Voluntarily Workers)											
Indigent Relief											
Insurance Underwriting		631	745	515	808	798	798	798	838	880	923
Capitalisation of Wet Fuel Costs (Credit Account)											
Land Alienation Costs											
Learnerships and Internships		-	-	-	-	187	187	187	70	70	70
Levies Paid - Water Resource Management Charges		55	39	38	103	103	103	103	107	262	287
Licences		102	113	118	127	150	150	150	300	350	400
Management Fee		-	87	30	-	-	-	-	-	-	-
Municipal Services		788	1 037	1 286	1 013	1 396	1 396	1 396	1 506	1 635	1 774
Office Decorations											
Parking Fees											
Permits											
Personnel Agency Fees [Personnel Recruitment Costs]											
Printing, Publications and Books		283	165	152	162	204	204	204	208	220	232
Professional Bodies, Membership and Subscription		506	506	507	508	508	508	508	808	824	841
Registration Fees											
Remuneration to Section 79 Committee Members											
Repayment of Forfeited Deposits											
Resettlement Cost											
Rewards Incentives											
Road Worthy Test		-	-	1	5	5	5	5	5	6	6
Samples and Specimens											

WC052 Prince Albert - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Search Fees											
Seating Allowance for Traditional Leaders											
Servitudes and Land Surveys											
Signage											
Skills Development Fund Levy		224	277	290	387	393	393	393	369	393	419
Small Differences Tolerances											
Storage of Assets and Goods											
Storage of Files (Archiving)											
Supplier Development Programme											
System Access and Information Fees											
Taking over Contractual Obligations											
Toll Gate Fees											
Transport Provided as Part of Departmental Activities											
Travel Agency and Visas		-	-	-	-	30	30	30	32	37	42
Travel and Subsistence		1 124	935	1 319	1 471	1 920	1 920	1 920	1 587	1 678	1 780
Uniform and Protective Clothing		106	181	187	237	317	317	317	567	442	470
Vehicle Tracking		49	54	50	50	18	18	18	98	104	110
Ward Committees		205	181	181	207	207	207	207	200	205	210
Warrantees and Guarantees											
Wet Fuel		2 478	2 129	1 672	1 433	1 982	1 982	1 982	1 882	1 999	2 122
Witness Fees											
Workmens Compensation Fund		150	216	244	247	247	247	247	262	278	295
Total Operational Cost		**12 356**	**12 938**	**11 510**	**12 213**	**14 496**	**14 496**	**14 496**	**14 558**	**15 595**	**16 579**
Operating Leases											
Biological Assets											
Community Assets											
Computer Equipment											
Furniture and Office Equipment											
Heritage Assets											
Infrastructure											
Intangible Assets											
Investment Properties		1	0	-	-	-	-	-	-	-	-
Land											
Libraries											
Machinery and Equipment											
Other Assets											
Transport Assets		13	1	-	-	-	-	-	-	-	-
Zoo, Marine and Non-biological Animals											
Total Operational Leases		**14**	**2**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Discontinued Operations											
Statutory Payments other than Income Taxes											

WC052 Prince Albert - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Total Operational Cost and Other Cost	1	**12 370**	**12 940**	**11 510**	**12 213**	**14 496**	**14 496**	**14 496**	**14 558**	**15 595**	**16 579**
Disposal of Fixed and Intangible Assets											
Biological Assets											
Heritage Assets											
Intangible Assets											
Investment Property											
Living resources											
Property, Plant and Equipment		-	38	90	-	-	-	-	-	-	-
Total Disposal of Fixed and Intangible Assets	1	**-**	**38**	**90**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other Losses											
Inventory											
Decrease in net-realisable Value											
Total Inventory		-	-	-	-	-	-	-	-	-	-
Water Losses											
Apparent Losses											
Customer Meter Inaccuracies											
Unauthoried Consumption											
Total Apparent Losses		-	-	-	-	-	-	-	-	-	-
Data Transfer and Management Errors		-	-	-	-	-	-	-	-	-	-
Real Losses											
Leakage and Overflows at Storage Tanks/Reservoirs											
Leakage on Service Connections up to the point of Customer Meter											
Leakage on Transmission and Distribution Mains											
Total Real Losses		-	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses											
Total Water Losses		-	-	-	-	-	-	-	-	-	-
Fair Value Adjustment											
Actuarial Assessments											
Leave Gratuity											
Long Service Awards		-	584	399	-	-	-	-	-	-	-
Medical		-	-	-	1 000	1 000	1 000	1 000	1 000	1 000	1 000
Pension Funds											
Total Actuarial Assessments		**-**	**584**	**399**	**1 000**	**1 000**	**1 000**	**1 000**	**1 000**	**1 000**	**1 000**
Biological Assets											
Heritage Assets											
Interest rate Swaps											
Investment Property											
Investments											
Living resources											
Total Fair Value Adjustment		**-**	**584**	**399**	**1 000**	**1 000**	**1 000**	**1 000**	**1 000**	**1 000**	**1 000**

WC052 Prince Albert - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Foreign Exchange											
Discontinued Operations and Disposals of Non-current Assets											
Contributions to Provisions for landfill sites											
Total Other Losses	1	**-**	**584**	**399**	**1 000**	**1 000**	**1 000**	**1 000**	**1 000**	**1 000**	**1 000**
Total Expenditure		**94 975**	**104 741**	**109 176**	**124 396**	**134 987**	**134 987**	**134 987**	**136 716**	**141 204**	**156 103**
Surplus/(Deficit)		**(7 657)**	**(6 760)**	**(6 833)**	**(14 053)**	**(21 589)**	**(21 589)**	**(21 589)**	**(13 280)**	**(12 109)**	**(8 980)**
Transfers and subsidies - capital (monetary allocations)											
Departmental Agencies and Accounts											
District Municipalities											
Foreign Government and International Organisations											
Higher Educational Institutions											
Households											
National Government		5 831	19 731	20 443	7 786	10 719	10 719	10 719	23 019	31 328	25 586
Non-Profit Institutions											
Parent Municipality											
Private Enterprises											
Provincial Governments		1 000	3 315	2 895	2 500	1 213	1 213	1 213	583	40	41
Public Corporations											
Total Transfers and subsidies - capital (monetary allocations)		**6 831**	**23 046**	**23 339**	**10 286**	**11 932**	**11 932**	**11 932**	**23 602**	**31 368**	**25 627**
Transfers and subsidies - capital (in-kind)											
Departmental Agencies and Accounts		-	886	1 541	-	-	-	-	-	-	-
District Municipalities											
Foreign Government and International Organisations											
Higher Educational Institutions											
Households											
Local Municipalities											
National Government											
Non Profit Institutions											
Parent Municipality											
Private Enterprises											
Provincial Governments											
Public Corporations		1 465	802	-	-	-	-	-	-	-	-
Total Transfers and subsidies - capital (in-kind)		**1 465**	**1 688**	**1 541**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Surplus/(Deficit) after capital transfers and contributions		**639**	**17 974**	**18 047**	**(3 766)**	**(9 656)**	**(9 656)**	**(9 656)**	**10 322**	**19 259**	**16 646**
Income Tax											
Continuing Operations											
Discontinued Operations											
Total Income Tax		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Surplus/(Deficit) after income tax		**639**	**17 974**	**18 047**	**(3 766)**	**(9 656)**	**(9 656)**	**(9 656)**	**10 322**	**19 259**	**16 646**

WC052 Prince Albert - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
Surplus/(Deficit) attributable to municipality		**639**	**17 974**	**18 047**	**(3 766)**	**(9 656)**	**(9 656)**	**(9 656)**	**10 322**	**19 259**	**16 646**
Share of Surplus/Deficit attributable to Associate											
Intercompany/Parent-subsidiary Transactions											
Surplus/(Deficit) for the year		**639**	**17 974**	**18 047**	**(3 766)**	**(9 656)**	**(9 656)**	**(9 656)**	**10 322**	**19 259**	**16 646**
Repairs and Maintenance by Expenditure Item	8										
Employee related costs		9 382	10 245	12 389	14 765	15 368	15 368	15 368	15 248	16 315	17 457
Inventory Consumed (Project Maintenance)		319	542	451	550	844	844	844	650	592	639
Contracted Services		4 056	3 857	3 239	3 113	3 012	3 012	3 012	2 754	2 909	3 153
Operational Costs		3 583	3 564	3 878	3 560	4 886	4 886	4 886	4 590	5 045	5 387
Total Repairs and Maintenance Expenditure	9	**17 340**	**18 208**	**19 956**	**21 988**	**24 110**	**24 110**	**24 110**	**23 242**	**24 862**	**26 636**

Revenue by Vote / Expenditure by Vote

WC052 Prince Albert - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote	1									
Vote 1 - Executive and Council		25 771	31 665	30 356	31 341	31 542	31 542	32 688	32 858	34 256
Vote 2 - Financial Services		15 050	15 123	15 597	18 988	19 652	19 652	19 301	18 047	19 391
Vote 3 - Technical Services		41 268	64 637	66 187	58 868	61 714	61 714	80 373	95 140	98 245
Vote 4 - Corporate and Community Services		13 525	11 211	15 086	11 433	12 322	12 322	14 676	14 418	20 857
Vote 15 -		–	79	101	–	100	100	–	–	–
Total Revenue by Vote	2	**95 614**	**122 715**	**127 327**	**120 629**	**125 331**	**125 331**	**147 038**	**160 463**	**172 749**
Expenditure by Vote *to be appropriated*	1									
Vote 1 - Executive and Council		7 534	6 964	8 132	9 889	10 495	10 495	12 211	11 632	12 315
Vote 2 - Financial Services		14 611	17 904	17 066	22 899	24 752	24 752	21 568	23 104	24 575
Vote 3 - Technical Services		49 274	54 166	56 754	60 657	68 541	68 541	66 947	67 843	72 793
Vote 4 - Corporate and Community Services		23 554	25 635	27 385	30 897	31 142	31 142	35 965	38 596	46 388
Vote 15 -		–	72	56	54	56	56	25	29	32
Total Expenditure by Vote	2	**94 975**	**104 741**	**109 393**	**124 396**	**134 987**	**134 987**	**136 716**	**141 204**	**156 103**
Surplus/(Deficit) for the year	2	**639**	**17 974**	**17 934**	**(3 766)**	**(9 656)**	**(9 656)**	**10 322**	**19 259**	**16 646**

Revenue by Functional Classification / Expenditure by Functional Classification

WC052 Prince Albert - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)																
Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional	-															
Governance and administration		**14 926**	**3 546**	**1 518**	**1 507**	**1 488**	**12 153**	**1 495**	**1 439**	**9 480**	**1 498**	**1 496**	**1 442**	**51 989**	**50 905**	**53 647**
Executive and council		13 386	58	58	58	58	10 721	58	58	8 056	58	58	58	32 688	32 858	34 256
Finance and administration		1 540	3 488	1 460	1 449	1 430	1 432	1 436	1 381	1 424	1 439	1 437	1 384	19 301	18 047	19 391
Internal audit																
Community and public safety		**1 234**	**1 222**	**1 279**	**1 250**	**772**	**1 191**	**642**	**1 731**	**1 168**	**1 263**	**992**	**1 242**	**13 984**	**13 674**	**20 056**
Community and social services		299	299	299	299	300	298	298	299	298	299	299	299	3 587	3 372	3 408
Sport and recreation		45	45	45	45	45	62	55	51	50	45	45	45	581	41	44
Public safety		836	824	881	852	374	777	235	1 327	767	865	595	844	9 177	9 911	10 704
Housing		53	53	53	53	53	53	53	53	53	53	53	53	640	350	5 900
Health																
Economic and environmental services		**228**	**198**	**188**	**207**	**191**	**202**	**189**	**173**	**207**	**199**	**211**	**206**	**2 400**	**1 231**	**1 294**
Planning and development		85	56	46	65	49	60	47	31	65	57	68	64	692	744	801
Road transport		142	142	142	142	142	142	142	142	142	142	142	142	1 708	487	493
Environmental protection																
Trading services		**6 655**	**5 353**	**6 255**	**5 372**	**6 370**	**6 258**	**4 889**	**4 573**	**10 562**	**4 803**	**7 392**	**10 183**	**78 665**	**94 653**	**97 752**
Energy sources		3 930	3 361	3 191	3 348	2 917	2 682	2 879	2 598	2 635	2 815	2 525	3 029	35 908	40 402	50 066
Water management		1 175	803	2 207	801	2 259	2 383	787	782	6 734	778	3 676	5 967	28 352	38 622	30 728
Waste water management		1 072	766	468	801	777	774	797	776	779	795	769	772	9 347	10 141	11 003
Waste management		478	422	389	422	417	418	426	418	415	416	422	415	5 058	5 488	5 954

WC052 Prince Albert - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)																
Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Other																
Total Revenue - Functional		**23 043**	**10 319**	**9 240**	**8 336**	**8 821**	**19 804**	**7 214**	**7 916**	**21 418**	**7 763**	**10 091**	**13 073**	**147 038**	**160 463**	**172 749**
Expenditure - Functional	-															
Governance and administration		**2 160**	**2 113**	**3 087**	**2 131**	**3 734**	**3 390**	**2 775**	**2 237**	**2 216**	**2 107**	**2 944**	**4 860**	**33 753**	**34 665**	**36 803**
Executive and council		952	988	1 136	883	1 031	890	962	961	955	825	1 142	1 437	12 161	11 532	12 195
Finance and administration		1 208	1 126	1 951	1 248	2 703	2 499	1 812	1 276	1 261	1 283	1 802	3 423	21 593	23 133	24 607
Internal audit																
Community and public safety		**1 662**	**1 706**	**1 955**	**1 775**	**1 849**	**1 949**	**1 767**	**1 755**	**1 838**	**1 974**	**1 816**	**1 811**	**21 858**	**23 509**	**30 319**
Community and social services		537	549	741	559	585	662	550	566	535	774	591	651	7 300	7 610	8 170
Sport and recreation		159	166	194	184	238	296	187	201	259	192	226	176	2 477	2 631	2 794
Public safety		914	937	967	978	972	939	976	935	991	955	946	931	11 441	12 918	13 455
Housing		53	53	53	53	53	53	53	53	53	53	53	53	640	350	5 900
Health																
Economic and environmental services		**2 400**	**2 144**	**2 448**	**2 588**	**2 129**	**2 052**	**2 266**	**2 583**	**2 284**	**2 198**	**2 374**	**3 047**	**28 513**	**28 999**	**30 898**
Planning and development		1 470	980	1 170	1 379	1 044	965	1 134	1 267	997	931	1 062	1 709	14 107	15 087	16 068
Road transport		931	1 164	1 278	1 209	1 085	1 087	1 132	1 316	1 287	1 267	1 312	1 338	14 406	13 912	14 829
Environmental protection																
Trading services		**4 905**	**5 600**	**5 071**	**4 038**	**4 131**	**4 037**	**4 159**	**4 697**	**4 536**	**2 546**	**4 019**	**4 802**	**52 541**	**53 931**	**57 963**
Energy sources		3 406	3 862	3 160	2 211	2 351	2 326	2 226	2 506	2 587	873	2 214	3 017	30 740	33 102	35 863
Water management		678	733	848	859	787	702	926	1 077	871	684	803	826	9 792	7 907	8 427
Waste water management		423	481	601	543	519	532	485	522	496	502	501	472	6 077	6 427	6 798

WC052 Prince Albert - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)																
Description	**Ref**	**Budget Year 2026/27**												**Medium Term Revenue and Expenditure Framework**		
R thousand		**July**	**August**	**Sept.**	**October**	**Nov.**	**Dec.**	**January**	**Feb.**	**March**	**April**	**May**	**June**	**Budget Year 2026/27**	**Budget Year +1 2027/28**	**Budget Year +2 2028/29**
Waste management		399	524	461	425	475	477	521	593	582	487	501	487	5 932	6 496	6 876
Other		**4**	**4**	**4**	**4**	**4**	**4**	**4**	**4**	**4**	**4**	**4**	**4**	**50**	**100**	**120**
Total Expenditure - Functional		**11 132**	**11 567**	**12 564**	**10 536**	**11 847**	**11 432**	**10 970**	**11 276**	**10 879**	**8 829**	**11 158**	**14 524**	**136 716**	**141 204**	**156 103**
Surplus/(Deficit) before assoc.		**11 911**	**(1 248)**	**(3 324)**	**(2 200)**	**(3 025)**	**8 372**	**(3 756)**	**(3 360)**	**10 539**	**(1 067)**	**(1 067)**	**(1 451)**	**10 322**	**19 259**	**16 646**
Intercompany/Parent subsidiary transactions																
Surplus/(Deficit)	**1**	**11 911**	**(1 248)**	**(3 324)**	**(2 200)**	**(3 025)**	**8 372**	**(3 756)**	**(3 360)**	**10 539**	**(1 067)**	**(1 067)**	**(1 451)**	**10 322**	**19 259**	**16 646**

Capital Expenditure by Vote (Multi-Year and Single-Year)

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Vote 1 - Executive and Council		–	–	–	100	100	100	100	100	–	–
Vote 2 - Financial Services		(1 297)	(372)	180	520	607	607	607	137	167	204
Vote 3 - Technical Services		195	2 233	21 856	9 518	13 401	13 401	13 401	17 972	24 984	17 778
Vote 4 - Corporate and Community Services		(38)	(1 078)	1 347	8 563	9 282	9 282	9 282	10 177	8 774	11 158
Vote 15 -		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	**(1 140)**	**783**	**23 382**	**18 701**	**23 391**	**23 391**	**23 391**	**28 386**	**33 925**	**29 140**
Single-year expenditure *to be appropriated*	2										
Vote 1 - Executive and Council		–	–	–	–	–	–	–	100	–	–
Vote 2 - Financial Services		1 297	301	247	–	–	–	–	–	–	1 600
Vote 3 - Technical Services		(354)	(739)	2 720	1 330	–	–	–	100	548	–
Vote 4 - Corporate and Community Services		197	86	1 174	465	–	–	–	663	350	800
Vote 15 -		–	–	4 335	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**1 140**	**(352)**	**8 477**	**1 796**	**–**	**–**	**–**	**863**	**898**	**2 400**
Total Capital Expenditure - Vote		**–**	**431**	**31 859**	**20 497**	**23 391**	**23 391**	**23 391**	**29 249**	**34 822**	**31 540**
Capital Expenditure - Functional											
Governance and administration		**(5 515)**	**(2 933)**	**4 761**	**620**	**707**	**707**	**707**	**337**	**167**	**1 804**
Executive and council		–	–	–	100	100	100	100	200	–	–
Finance and administration		(5 515)	(2 933)	4 761	520	607	607	607	137	167	1 804
Internal audit											
Community and public safety		**770**	**759**	**2 792**	**9 028**	**9 282**	**9 282**	**9 282**	**10 840**	**8 774**	**11 958**
Community and social services		197	114	1 939	2 048	2 413	2 413	2 413	1 056	1 725	4 265
Sport and recreation		330	395	852	6 930	6 869	6 869	6 869	9 784	7 048	6 392
Public safety		243	250	–	50	–	–	–	–	–	1 300
Housing											
Health											
Economic and environmental services		**3 327**	**260**	**6 134**	**1 500**	**2 807**	**2 807**	**2 807**	**80**	**430**	**500**
Planning and development		–	–	44	–	–	–	–	–	350	–
Road transport		3 327	260	6 090	1 500	2 807	2 807	2 807	80	80	500
Environmental protection											
Trading services		**1 417**	**2 345**	**18 487**	**9 349**	**10 594**	**10 594**	**10 594**	**17 992**	**25 451**	**17 278**

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	**Audited Outcome**	**Audited Outcome**	**Audited Outcome**	**Original Budget**	**Adjusted Budget**	**Full Year Forecast**	**Pre-audit outcome**	**Budget Year 2026/27**	**Budget Year +1 2027/28**	**Budget Year +2 2028/29**
Energy sources		–	763	4 483	–	60	60	60	4 292	3 136	6 278
Water management		–	1 137	14 003	3 339	3 171	3 171	3 171	13 700	22 315	11 000
Waste water management		1 417	346	–	26	1 380	1 380	1 380	–	–	–
Waste management		–	98	–	5 984	5 984	5 984	5 984	–	–	–
Other											
Total Capital Expenditure - Functional	3	**–**	**431**	**32 173**	**20 497**	**23 391**	**23 391**	**23 391**	**29 249**	**34 822**	**31 540**
Funded by:											
National Government		678	6 854	17 777	6 771	9 321	9 321	9 321	23 019	31 328	25 586
Provincial Government		(1 297)	(1 208)	3 264	2 304	1 067	1 067	1 067	583	–	–
District Municipality		(1 771)	(9 180)	–	–	100	100	100	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)											
Transfers recognised - capital	4	**(2 390)**	**(3 534)**	**21 041**	**9 075**	**10 487**	**10 487**	**10 487**	**23 602**	**31 328**	**25 586**
Borrowing	6										
Internally generated funds		2 390	3 966	11 132	11 422	12 904	12 904	12 904	5 647	3 495	5 954
Total Capital Funding	7	**–**	**431**	**32 173**	**20 497**	**23 391**	**23 391**	**23 391**	**29 249**	**34 822**	**31 540**

Capital Expenditure per Ward

WC052 Prince Albert - Supporting Table SA36 Detailed capital budget

R thousand				2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Type	Ward Location	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Fore cast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality: *List all capital projects grouped by Function*												
Community Halls and Facilities	Own funds- Upgrading of Odendal Sportsfield	Existing	Whole of the Municipality,Klaarstroom,Administrative or Head Office (Including Satellite Offices)	0	0	643000	875000	1 100				
Community Halls and Facilities	RSEP Progamme for Municipal offices	New	WC052 Prince Albert,Prince Albert,Whole of the Municipality	0	0	50000	175000	–				
Community Halls and Facilities	RSEP Progamme for Municipal offices	New	WC052 Prince Albert,Prince Albert,Whole of the Municipality	848347	0	0	0	–				
Disaster Management	1,3 TON truck/bakkie	New	Whole of the Municipality	0	3210796	0	450000	–				
Finance	Electricity Infrastructure MV Networks Acquisitions	Existing	Leeu Gamka,Whole of the Municipality,Prince Albert	0	0	4192000	0	–				
Finance	Electricity Infrastructure MV Networks Acquisitions	Existing	Whole of the Municipality,Prince Albert,Klaarstroom	0	0	0	3136000	6 278				
Finance	Electricity Infrastructure MV Networks Acquisitions	Existing	Whole of the Municipality,Prince Albert,Klaarstroom	4483428	0	0	0	–				
Finance	Establishment of new cemetery	New	Klaarstroom,WC052 Prince Albert,Administrative or Head Office (Including Satellite Offices)	0	0	866445	1325445	5 665				
Finance	Establishment of new cemetery	New	Klaarstroom,WC052 Prince Albert,Administrative or Head Office (Including Satellite Offices)	0	1000000	0	0	–				
Finance	Nuwe Rekenaars	New	Whole of the Municipality,WC052 Prince Albert,Administrative or Head Office (Including Satellite Offices)	0	0	186956	86956	104				
Finance	Nuwe Rekenaars	New	Whole of the Municipality,WC052 Prince Albert,Administrative or Head Office (Including Satellite Offices)	2734717	365057	0	0	–				
Finance	Capital - Office furniture and equipment	New	Administrative or Head Office (Including Satellite Offices),Klaarstroom,Leeu Gamka	0	0	90000	80000	100				
Finance	Capital - Office furniture and equipment	New	Administrative or Head Office (Including Satellite Offices),Klaarstroom,Leeu Gamka	0	157450	0	0	–				

WC052 Prince Albert - Supporting Table SA36 Detailed capital budget

R thousand				2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Type	Ward Location	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Fore cast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Mayor and Council	Own funds Renovation and Repair of Electrical Workshop	Existing	Administrative or Head Office (Including Satellite Offices),Whole of the Municipality,WC052 Prince Albert	0	0	100000	0	–				
Mayor and Council	Own funds Renovation and Repair of Electrical Workshop	Existing	Administrative or Head Office (Including Satellite Offices),Whole of the Municipality,WC052 Prince Albert	47415	0	0	0	–				
Mayor and Council	Own funds - Ward 2 - Social projects	New	Whole of the Municipality	0	0	100000	0	–				
Mayor and Council	Own funds - Ward 2 - Social projects	New	Whole of the Municipality	0	100000	0	0	–				
Police Forces, Traffic and Street Parking Control	Transport Assets	Existing	Administrative or Head Office (Including Satellite Offices),Whole of the Municipality,WC052 Prince Albert	2155263	5348567	0	0	1 000				
Police Forces, Traffic and Street Parking Control	Own funds Establishment of a Diver License Testing Track	New	Administrative or Head Office (Including Satellite Offices)	0	0	0	0	800				
Solid Waste Removal	New Machinery	New	Whole of the Municipality,Administrative or Head Office (Including Satellite Offices),Prince Albert	344387	438076	360000	130000	100				
Sports Grounds and Stadiums	Upgrading of municipal roads	Existing	Whole of the Municipality	0	0	2000000	1000000	1 000				
Sports Grounds and Stadiums	Upgrading of municipal roads	Existing	Whole of the Municipality	0	0	4460605	5098484	4 242				
Sports Grounds and Stadiums	Upgrade Sports Field: Ablution, Drainage & Turf	Existing	Whole of the Municipality,Administrative or Head Office (Including Satellite Offices)	0	0	2600000	150000	150				
Sports Grounds and Stadiums	Upgrade Sports Field: Ablution, Drainage & Turf	Existing	Whole of the Municipality,Administrative or Head Office (Including Satellite Offices)	0	166527	0	0	–				
Water Distribution	Borehole equiping	Existing	Whole of the Municipality,WC052 Prince Albert	0	0	100000	0	–				
Water Distribution	Borehole equiping	Existing	Whole of the Municipality,WC052 Prince Albert	13592309	111304	0	0	–				
Water Distribution	MIG - Upgrading of Klaarstroom Water Treatment Plant	Existing	Klaarstroom,Whole of the Municipality	0	0	2500000	2315466	–				
Water Distribution	MIG - Upgrading of Klaarstroom Water Treatment Plant	Existing	Klaarstroom,Whole of the Municipality	0	638545	0	0	–				

WC052 Prince Albert - Supporting Table SA36 Detailed capital budget

R thousand				2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Type	Ward Location	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Fore cast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Water Distribution	**Raw water storage**	**New**	**Administrative or Head Office (Including Satellite Offices),Whole of the Municipality,Leeu Gamka**	*0*	*0*	*11000000*	*20000000*	11 000				
Water Distribution	**Raw water storage**	**New**	**Administrative or Head Office (Including Satellite Offices),Whole of the Municipality,Leeu Gamka**	*18348*	*2112678*	*0*	*0*	–				
Parent Capital expenditure								**31 540**		**–**	**–**	**–**
Entities: *List all capital projects grouped by Entity*												
Entity A												
Water project A												
Entity B												
Electricity project B												
Entity Capital expenditure								**–**		**–**	**–**	**–**
Total Capital expenditure								**31 540**		**–**	**–**	**–**

Appendix A - MFMA Circular No. 88 Indicators

The Municipal Finance Management Act No. 56 of 2003 (MFMA) Circular No. 88 was first issued in November 2017, subsequent reviews and updates on Circular 88 has been facilitated and issued. The intention of the indicators is to support transparency and accountability to the public based on a standardised and comparable set of indicators. In the absence of regular municipal data collection processes for these outcome measurements, these indicators are sourced more efficiently and economically at scale.

Appendix A. Consolidated indicator overview for Circular 88 (2025) is hereby attached to this SDBIP for noting purposes only. The Department of Cooperative Governance and Traditional Affairs continues to utilise the 2026/2027 reporting year as part of the ongoing pilot phase.

PRINCE ALBERT LOCAL MUNICIPALITY

KLAARSTROOM

LEEU-GAMKA

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