MUNISIPALITEIT

VAN

PRINS ALBERT

MUNICIPALITY

OF

PRINCE ALBERT

In – Year Report of Municipality

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

MONTHLY BUDGET STATEMENT

JULY 2026

Contents

Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

mSCOA – Municipal Standard Chart of Accounts.

Legislative Framework

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

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

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

Format of Monthly Budget Statements

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

Tabling of monthly budget statements

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

Publication of monthly budget statements

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

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

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

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

PART 1 – IN-YEAR REPORT

Section 1 – Mayor's Report

1.1 In-Year Report - Monthly Budget Statement

Mayor's report
3. The Mayor's report accompanying an in-year monthly budget statement must provide-
(a) a summary of whether the municipality's budget is being implemented in accordance with the service delivery and budget implementation plan and any service delivery agreements with municipal entities;
(b) a summary of any financial problems or risks facing the municipality or any such entity; and
(c) any other information considered relevant by the Mayor.

1.1.1 Implementation of budget in terms of SDBIP

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

1.1.2 Financial problems or risks facing the municipality

The municipality is well-positioned to meet its current financial commitments. Despite early variances — including a negative 29% variance in service-charge collections, minor underspending on electricity and employee-related costs, and timing differences in project implementation — overall financial performance reflects stability at the start of the 2026/2027 financial year. The municipality remains focused on fiscal responsibility and long-term sustainability by strengthening financial resilience, improving debt recovery, and maintaining essential services for all residents. Accurate monthly reporting, proactive monitoring of variances, and strict adherence to cost-containment measures will continue to reinforce liquidity and ensure alignment with National Treasury benchmarks.

1.1.3 Other information

The municipality approved its annual budget for 2026/27 financial year as per legislation (MFMA).

Section 2 – Resolutions

Resolutions
5. If an in-year report is tabled in the municipal council, resolutions dealing with at least the following matters must be prepared and presented as part of the documentation, as may be relevant –
(a) noting the monthly budget statement and any supporting documents;
(b) noting the quarterly report on the implementation of the budget and the financial affairs for the municipality referred to in section 52 (d) of the Act;
(c) noting the mid-year budget and performance assessment referred to in section 72 of the Act; (d) noting the in-year reports of any municipal entities; and
(e) any other resolutions that may be required.

IN-YEAR REPORTS 2026/2027

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

RECOMMENDATION:

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

Section 3 – Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

3.2.1 Measured against annual budget (originally approved)

Revenue by Source

Annual Rates, Refuse Removal and Sewerage were levied in July 2026 for the 2026/2027 financial year. The amounts for rates and service charges do not represent cash received but levied amounts.

Total revenue levied at the start of the financial year was R21,812,974.33.

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

Service charges: At the start of the financial year, the municipality recorded a negative average variance of 29% for service charges. This variance will be closely monitored going forward, with specific attention to ensuring that meter readings are as accurate as possible. As it is the beginning of a new financial year, the variance may also be influenced by an increase in indigent support, which reduces the amount billed to consumers. Strengthening collection practices and maintaining accurate monthly reporting will be key to mitigating the impact of this variance on overall funding.

Interest earned: At the start of the financial period, the municipality recorded an average variance of 28% for interest earned. This variance is mainly attributable to the significant amount of interest generated during the period. It represents a positive start to the financial year, and the municipality will continue working to further improve this performance going forward.

Fines, penalties, and forfeits: A negative variance of 92% has been recorded at the start of the financial year, mainly because the municipality does not have a municipal court to ensure effective collection of fines. Management is engaging with the District Municipality to find a solution, while also considering the establishment of a dedicated traffic fines back office to strengthen administration, improve tracking, and support integration with a future municipal court system. This initiative will enhance revenue collection and improve financial reporting.

Agency Service: A negative YTD variance of 100% has been recorded. The municipality will ensure that this revenue is captured on a monthly basis to improve accuracy and reliability of financial reporting.

Transfers and subsidies: At the start of the financial year, the municipality recorded neither a negative nor a positive variance. This is because all anticipated transfers were fully recognised at the beginning of the year.

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

Operating expenditure by type

At the start of the financial year, total expenditure was R10,422,543.84.

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

Employee Cost: At the start of the financial year, the municipality recorded a negative variance of 7% for employee-related costs. This is mainly due to all vacant positions being filled at the beginning of the year. Ensuring these positions are occupied helps guarantee that service delivery is not negatively impacted.

Depreciation & asset impairment: At the start of the financial year, the municipality recorded neither a negative nor a positive variance. Depreciation has been accurately recorded for the period. Furthermore, the municipality plans to implement the asset module to ensure that depreciation is automated on a monthly basis, thereby improving efficiency and accuracy in reporting.

Finance charges: The municipality has recorded a negative variance of 100% at the start of the financial year. The municipality is ensuring compliance with Section 65(e) of the MFMA, to prevent any interest from accruing.

Bulk purchases: At the start of the financial period, a negative variance of 11% was recorded. This resulted from the municipality spending less on electricity than anticipated, while ensuring that all accounts were settled on time.

Contracted services: A negative 55% variance was recorded for the financial year. Please refer to the challenges regarding contracted services based on the top 8 capital projects on page 32.

Transfers and Subsidies Capital: At the start of the financial year, the municipality recorded neither a negative nor a positive variance. This is mainly because several projects are still at the tender stage and are expected to commence within the next few months. For further details on the challenges, please refer to the Top 8 Capital Projects outlined on page 32.

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

Capital expenditure: YTD capital expenditure amounts to R0.00, as several projects are still pending implementation. Rollover application has been submitted to National Treasury, and applications are being finalised to secure approval. These approvals will enable continuation of priority projects and ensure alignment with the 2026/2027 budget.

Cash flow: Bank balance as at 31 JULY 2026 reflects a positive amount of R 32,524,379.38

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

3.2.2 Reports, tables, charts & explanations

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

3.3 Material variances from SDBIP

No variances were reported for JULY 2026.

3.4 Remedial or corrective steps

No remedial or corrective steps are needed for JULY 2026.

3.5 Conclusion

At the start of the 2026/2027 financial year, the municipality remains well-positioned to meet its current financial obligations and continues to strengthen internal controls that support healthy cash flow. Financial performance for July reflects a cautious but stable start, with overall revenue slightly below budget due to timing differences in billing, project implementation, and a negative 29% variance in service-charge collections. This variance is being closely monitored, with management focusing on accurate meter readings, reviewing billing processes, and assessing the impact of increased indigent support. Key variances also include minor underspending on electricity and employee-related costs, both of which are expected to normalise as operations progress. Disciplined expenditure management — including timely settlement of accounts, reduced reliance on contracted services, and effective cost-containment measures — continues to support liquidity. While early revenue trends highlight areas for improvement, proactive monitoring and corrective actions aim to align performance with approved 2026/2027 budget targets. Sustained focus on debt recovery, accurate monthly reporting, and prudent spending will reinforce the municipality’s long-term financial sustainability as the year advances.

Section 4 – In-year Budget Statement Tables

In-Year budget statement tables

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

(a) Table C1 s71 Monthly Budget Statement Summary

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

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

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

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

(f) Table C6 Monthly Budget Statement- Financial Position

(g) Table C7 Monthly Budget Statement- Cash Flow

And

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

4.1 Monthly budget statements

4.1.1 Table C1: S71 Monthly Budget Statement Summary

WC052 Prince Albert - Table C1 Monthly Budget Statement Summary - M01 July

Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	7 926	–	2 441	2 441	660	1 781	270%	7 926
Service charges	–	45 457	–	3 535	3 535	5 096	(1 562)	-31%	45 457
Investment revenue	–	4 312	–	770	770	413	357	86%	4 312
Transfers and subsidies - Operational	–	39 864	–	13 751	13 751	13 817	(67)	(0)	39 864
Other own revenue	–	25 877	–	1 316	1 316	2 658	(1 342)	-50%	25 877
Total Revenue (excluding capital transfers and contributions)	**–**	**123 436**	**–**	**21 813**	**21 813**	**22 645**	**(832)**	**-4%**	**123 436**
Employee costs	–	51 197	–	3 567	3 567	3 839	(272)	-7%	51 197
Remuneration of Councillors	–	5 182	–	305	305	414	(109)	-26%	5 182
Depreciation, amortisation and impairment	–	7 104	–	592	592	592	(0)	-0%	7 104
Interest, Dividends and Rent on Land	–	3 099	–	–	–	281	(281)	-100%	3 099
Inventory consumed and bulk purchases	–	26 613	–	2 639	2 639	3 004	(365)	-12%	26 613
Transfers and subsidies	–	100	–	–	–	–	–		100
Other expenditure	–	43 420	–	3 320	3 320	3 002	318	11%	43 420
Total Expenditure	**–**	**136 716**	**–**	**10 423**	**10 423**	**11 132**	**(710)**	**-6%**	**136 716**
Surplus/(Deficit)	**–**	**(13 280)**	**–**	**11 390**	**11 390**	**11 513**	**(122)**	**-1%**	**(13 280)**
Transfers and subsidies - capital (monetary allocations)	–	23 602	–	–	–	398	(398)	-100%	23 602
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**–**	**10 322**	**–**	**11 390**	**11 390**	**11 911**	**(520)**	**-4%**	**10 322**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**–**	**10 322**	**–**	**11 390**	**11 390**	**11 911**	**(520)**	**-4%**	**10 322**
Capital expenditure & funds sources									
Capital expenditure	**–**	**29 249**	**–**	**–**	**–**	**4 549**	**(4 549)**	**-100%**	**29 249**
Capital transfers recognised	–	23 602	–	–	–	1 944	(1 944)	-100%	23 602
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**–**	**5 647**	**–**	**–**	**–**	**2 605**	**(2 605)**	**-100%**	**5 647**
Total sources of capital funds	**–**	**29 249**	**–**	**–**	**–**	**4 549**	**(4 549)**	**-100%**	**29 249**
Financial position									
Total current assets	–	36 657	–		51 413				36 657
Total non current assets	–	261 041	–		261 647				261 041
Total current liabilities	–	21 023	–		30 902				21 023
Total non current liabilities	–	35 914	–		34 829				35 914
Community wealth/Equity	**–**	**240 761**	**–**		**247 329**				**240 761**
Cash flows									
Net cash from (used) operating	–	22 006	–	11 496	11 496	12 732	1 236	10%	22 006
Net cash from (used) investing	–	(29 249)	–	–	–	(4 549)	(4 549)	100%	(29 249)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**–**	**21 605**	**30 048**	**41 544**	**41 544**	**38 231**	**(3 313)**	**-9%**	**22 805**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	3 622	1 486	1 306	1 069	956	922	8 020	21 540	38 921
Creditors Age Analysis									
Total Creditors	57	–	–	–	–	–	–	–	57

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

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

The main functions are Governance and Administration; Community and Public Safety; Economic and Environmental Services; and Trading services. It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

WC052 Prince Albert - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
Governance and administration		–	51 989	–	16 794	16 794	14 926	1 868	13%	51 989
Executive and council		–	32 688	–	13 328	13 328	13 386	(58)	0%	32 688
Finance and administration		–	19 301	–	3 466	3 466	1 540	1 926	125%	19 301
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	13 984	–	275	275	1 234	(959)	-78%	13 984
Community and social services		–	3 587	–	203	203	299	(96)	-32%	3 587
Sport and recreation		–	581	–	–	–	45	(45)	-100%	581
Public safety		–	9 177	–	72	72	836	(765)	-91%	9 177
Housing		–	640	–	–	–	53	(53)	-100%	640
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	2 400	–	144	144	228	(84)	-37%	2 400
Planning and development		–	692	–	30	30	85	(55)	-64%	692
Road transport		–	1 708	–	113	113	142	(29)	-20%	1 708
Environmental protection		–	–	–	–	–	–	–		–
Trading services		–	78 665	–	4 600	4 600	6 655	(2 055)	-31%	78 665
Energy sources		–	35 908	–	2 784	2 784	3 930	(1 146)	-29%	35 908
Water management		–	28 352	–	600	600	1 175	(574)	-49%	28 352
Waste water management		–	9 347	–	792	792	1 072	(280)	-26%	9 347
Waste management		–	5 058	–	423	423	478	(55)	-11%	5 058
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	–	147 038	–	21 813	21 813	23 043	(1 230)	-5%	147 038
Expenditure - Functional										
Governance and administration		–	33 753	–	1 935	1 935	2 160	(225)	-10%	33 753
Executive and council		–	12 161	–	679	679	952	(274)	-29%	12 161
Finance and administration		–	21 593	–	1 257	1 257	1 208	49	4%	21 593
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	21 858	–	1 438	1 438	1 662	(224)	-13%	21 858
Community and social services		–	7 300	–	451	451	537	(86)	-16%	7 300
Sport and recreation		–	2 477	–	125	125	159	(33)	-21%	2 477
Public safety		–	11 441	–	862	862	914	(51)	-6%	11 441
Housing		–	640	–	–	–	53	(53)	-100%	640
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	28 513	–	2 548	2 548	2 400	148	6%	28 513
Planning and development		–	14 107	–	1 588	1 588	1 470	118	8%	14 107
Road transport		–	14 406	–	960	960	931	30	3%	14 406
Environmental protection		–	–	–	–	–	–	–		–
Trading services		–	52 541	–	4 500	4 500	4 905	(405)	-8%	52 541
Energy sources		–	30 740	–	3 168	3 168	3 406	(238)	-7%	30 740
Water management		–	9 792	–	594	594	678	(84)	-12%	9 792
Waste water management		–	6 077	–	481	481	423	57	14%	6 077
Waste management		–	5 932	–	258	258	399	(141)	-35%	5 932
Other		–	50	–	–	–	4	(4)	-100%	50
Total Expenditure - Functional	3	–	136 716	–	10 423	10 423	11 132	(710)	-6%	136 716
Surplus/ (Deficit) for the year		–	10 322	–	11 390	11 390	11 911	(520)	-0.043682	10 322

WC052 Prince Albert - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July										
Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
Municipal governance and administration		–	51 989	–	16 794	16 794	14 926	1 868	13%	51 989
Executive and council		–	32 688	–	13 328	13 328	13 386	(58)	(0)	32 688
Mayor and Council		–	32 688	–	13 328	13 328	13 386	(58)	(0)	32 688
Municipal Manager, Town Secretary and Chief Executive								–		
Finance and administration		–	19 301	–	3 466	3 466	1 540	1 926	0	19 301
Administrative and Corporate Support								–		
Asset Management								–		
Finance		–	19 301	–	3 466	3 466	1 540	1 926	0	19 301
Community and public safety		–	13 984	–	275	275	1 234	(959)	(0)	13 984
Community and social services		–	3 587	–	203	203	299	(96)	(0)	3 587
Aged Care								–		
Agricultural								–		
Animal Care and Diseases								–		
Cemeteries, Funeral Parlours and Crematoriums		–	22	–	3	3	2	1	0	22
Child Care Facilities								–		
Community Halls and Facilities		–	–	–	–	–	–	–		–
Consumer Protection								–		
Cultural Matters								–		
Disaster Management		–	250	–	–	–	21	(21)	(0)	250
Education								–		
Indigenous and Customary Law								–		
Industrial Promotion								–		
Language Policy								–		
Libraries and Archives		–	3 315	–	200	200	276	(76)	(0)	3 315
Literacy Programmes								–		
Media Services								–		
Museums and Art Galleries								–		
Population Development								–		
Provincial Cultural Matters								–		
Theatres								–		
Zoo's								–		
Sport and recreation		–	581	–	–	–	45	(45)	(0)	581
Beaches and Jetties								–		
Casinos, Racing, Gambling, Wagering								–		
Community Parks (including Nurseries)								–		
Recreational Facilities								–		
Sports Grounds and Stadiums		–	581	–	–	–	45	(45)	(0)	581
Public safety		–	9 177	–	72	72	836	(765)	(0)	9 177
Civil Defence								–		
Cleansing								–		
Control of Public Nuisances								–		
Fencing and Fences								–		
Fire Fighting and Protection								–		
Licensing and Control of Animals								–		
Police Forces, Traffic and Street Parking Control		–	9 177	–	72	72	836	(765)	(0)	9 177
Pounds								–		
Housing		–	640	–	–	–	53	(53)	(0)	640
Housing		–	640	–	–	–	53	(53)	(0)	640
Informal Settlements								–		
Economic and environmental services		–	2 400	–	144	144	228	(84)	(0)	2 400
Planning and development		–	692	–	30	30	85	(55)	(0)	692
Billboards								–		
Corporate Wide Strategic Planning (IDPs, LEDs)								–		
Central City Improvement District								–		
Development Facilitation								–		
Economic Development/Planning		–	692	–	30	30	85	(55)	(0)	692
Regional Planning and Development								–		
Town Planning, Building Regulations and Enforcement, and City Engineer								–		
Project Management Unit								–		
Provincial Planning								–		
Support to Local Municipalities								–		
Road transport		–	1 708	–	113	113	142	(29)	(0)	1 708
Public Transport								–		
Road and Traffic Regulation								–		
Roads		–	1 708	–	113	113	142	(29)	(0)	1 708
Taxi Ranks								–		
Trading services		–	78 665	–	4 600	4 600	6 655	(2 055)	(0)	78 665
Energy sources		–	35 908	–	2 784	2 784	3 930	(1 146)	(0)	35 908
Electricity		–	35 908	–	2 784	2 784	3 930	(1 146)	(0)	35 908
Street Lighting and Signal Systems								–		
Nonelectric Energy								–		
Water management		–	28 352	–	600	600	1 175	(574)	(0)	28 352
Water Treatment								–		
Water Distribution		–	28 352	–	600	600	1 175	(574)	(0)	28 352
Water Storage								–		
Waste water management		–	9 347	–	792	792	1 072	(280)	(0)	9 347
Public Toilets								–		
Sewerage		–	9 347	–	792	792	1 072	(280)	(0)	9 347
Storm Water Management								–		
Waste Water Treatment								–		
Waste management		–	5 058	–	423	423	478	(55)	(0)	5 058
Recycling								–		
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–		–
Solid Waste Removal		–	5 058	–	423	423	478	(55)	(0)	5 058
Street Cleaning								–		
Total Revenue - Functional	2	–	147 038	–	21 813	21 813	23 043	(1 230)	(0)	147 038
Expenditure - Functional										
Municipal governance and administration		–	33 753	–	1 935	1 935	2 160	(225)	(0)	33 753
Executive and council		–	12 161	–	679	679	952	(274)	(0)	12 161
Mayor and Council		–	12 161	–	679	679	952	(274)	(0)	12 161
Municipal Manager, Town Secretary and Chief Executive								–		
Finance and administration		–	21 593	–	1 257	1 257	1 208	49	0	21 593
Administrative and Corporate Support								–		
Asset Management								–		
Finance		–	21 568	–	1 257	1 257	1 206	51	0	21 568
Security Services		–	25	–	–	–	2	(2)	(0)	25
Supply Chain Management								–		
Valuation Service								–		
Internal audit		–	–	–	–	–	–	–		–
Governance Function								–		
Community and public safety		–	21 858	–	1 438	1 438	1 662	(224)	(0)	21 858
Community and social services		–	7 300	–	451	451	537	(86)	(0)	7 300
Aged Care								–		
Agricultural								–		
Animal Care and Diseases								–		
Cemeteries, Funeral Parlours and Crematoriums		–	50	–	0	0	4	(4)	(0)	50
Child Care Facilities								–		
Community Halls and Facilities		–	2 525	–	138	138	177	(40)	(0)	2 525
Consumer Protection								–		
Cultural Matters								–		
Disaster Management		–	2 239	–	113	113	163	(50)	(0)	2 239
Education								–		
Indigenous and Customary Law								–		
Industrial Promotion								–		
Language Policy								–		
Libraries and Archives		–	2 485	–	201	201	193	8	0	2 485
Sport and recreation		–	2 477	–	125	125	159	(33)	(0)	2 477
Beaches and Jetties								–		
Casinos, Racing, Gambling, Wagering								–		
Community Parks (including Nurseries)								–		
Recreational Facilities								–		
Sports Grounds and Stadiums		–	2 477	–	125	125	159	(33)	(0)	2 477
Public safety		–	11 441	–	862	862	914	(51)	(0)	11 441
Civil Defence								–		
Cleansing								–		
Police Forces, Traffic and Street Parking Control		–	11 441	–	862	862	914	(51)	(0)	11 441
Pounds								–		
Housing		–	640	–	–	–	53	(53)	(0)	640
Housing		–	640	–	–	–	53	(53)	(0)	640
Informal Settlements								–		
Economic and environmental services		–	28 513	–	2 548	2 548	2 400	148	0	28 513
Planning and development		–	14 107	–	1 588	1 588	1 470	118	0	14 107
Billboards								–		
Corporate Wide Strategic Planning (IDPs, LEDs)		–	1 043	–	95	95	76	19	0	1 043
Central City Improvement District								–		
Development Facilitation								–		
Economic Development/Planning		–	13 064	–	1 493	1 493	1 394	99	0	13 064
Regional Planning and Development								–		
Town Planning, Building Regulations and Enforcement, and City Engineer								–		
Project Management Unit								–		
Provincial Planning								–		
Support to Local Municipalities								–		
Road transport		–	14 406	–	960	960	931	30	0	14 406
Public Transport								–		
Road and Traffic Regulation								–		
Roads		–	14 406	–	960	960	931	30	0	14 406
Taxi Ranks								–		
Trading services		–	52 541	–	4 500	4 500	4 905	(405)	(0)	52 541
Energy sources		–	30 740	–	3 168	3 168	3 406	(238)	(0)	30 740
Electricity		–	30 740	–	3 168	3 168	3 406	(238)	(0)	30 740
Street Lighting and Signal Systems								–		
Nonelectric Energy								–		
Water management		–	9 792	–	594	594	678	(84)	(0)	9 792
Water Treatment								–		
Water Distribution		–	9 792	–	594	594	678	(84)	(0)	9 792
Water Storage								–		
Waste water management		–	6 077	–	481	481	423	57	0	6 077
Public Toilets								–		
Sewerage		–	6 077	–	481	481	423	57	0	6 077
Storm Water Management								–		
Waste Water Treatment								–		
Waste management		–	5 932	–	258	258	399	(141)	(0)	5 932
Recycling								–		
Solid Waste Disposal (Landfill Sites)		–	3 422	–	11	11	264	(253)	(0)	3 422
Solid Waste Removal		–	2 510	–	247	247	135	112	0	2 510
Street Cleaning								–		
Other		–	50	–	–	–	4	(4)	(0)	50
Abattoirs								–		
Tourism		–	50	–	–	–	4	(4)	(0)	50
Total Expenditure - Functional	3	–	136 716	–	10 423	10 423	11 132	(710)	(0)	136 716
Surplus/ (Deficit) for the year		–	10 322	–	11 390	11 390	11 911	(520)	(0)	10 322

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

The operating expenditure budget is approved by Council on the municipal vote level.

The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Executive & Council, Municipal Manager, Financial Services, Corporate Services, Community and Social Services and Technical Services.

WC052 Prince Albert - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Executive and Council		–	32 688	–	13 328	13 328	13 386	(58)	-0.4%	32 688
Vote 2 - Financial Services		–	19 301	–	3 466	3 466	1 540	1 926	125.0%	19 301
Vote 3 - Technical Services		–	80 373	–	4 713	4 713	6 797	(2 084)	-30.7%	80 373
Vote 4 - Corporate and Community Services		–	5 422	–	234	234	477	(243)	-51.0%	5 422
Vote 5 - Vote 5 - Technical Services (Continued)		–	–	–	–	–	–	–		–
Vote 6 - Vote 6 - Community Services		–	–	–	–	–	–	–		–
Vote 7 - Vote 7 - Community Services (Continued)		–	–	–	–	–	–	–		–
Vote 8 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**–**	**137 783**	**–**	**21 741**	**21 741**	**22 200**	**(459)**	**-2.1%**	**137 783**
Expenditure by Vote	1									
Vote 1 - Executive and Council		–	12 211	–	679	679	956	(278)	-29.0%	12 211
Vote 2 - Financial Services		–	21 568	–	1 257	1 257	1 206	51	4.2%	21 568
Vote 3 - Technical Services		–	66 947	–	5 461	5 461	5 836	(375)	-6.4%	66 947
Vote 4 - Corporate and Community Services		–	24 446	–	2 163	2 163	2 214	(51)	-2.3%	24 446
Vote 5 - Vote 5 - Technical Services (Continued)		–	–	–	–	–	–	–		–
Vote 6 - Vote 6 - Community Services		–	–	–	–	–	–	–		–
Vote 7 - Vote 7 - Community Services (Continued)		–	–	–	–	–	–	–		–
Vote 8 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	25	–	–	–	2	(2)	-100.0%	25
Total Expenditure by Vote	2	**–**	**125 196**	**–**	**9 560**	**9 560**	**10 214**	**(655)**	**-6.4%**	**125 196**
Surplus/ (Deficit) for the year	2	**–**	**12 587**	**–**	**12 181**	**12 181**	**11 986**	**196**	**1.6%**	**12 587**

WC052 Prince Albert - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M01 July

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
									%	
Revenue by Vote	1									
Vote 1 - Executive and Council		–	32 688	–	13 328	13 328	13 386	(58)	0%	32 688
1.1 - Mayor and Council		–	700	–	–	–	58	(58)	-100%	700
1.2 - Municipal Manager		–	31 988	–	13 328	13 328	13 328	0	0%	31 988
1.3 - Tourism Services								–		
Vote 2 - Financial Services		–	19 301	–	3 466	3 466	1 540	1 926	125%	19 301
2.1 - Financial Services		–	19 304	–	3 494	3 494	1 541	1 953	127%	19 304
2.2 - Property Rates		–	(3)	–	(28)	(28)	(0)	(27)	9780%	(3)
2.3 - Information & Communication Technology								–		
Vote 3 - Technical Services		–	80 373	–	4 713	4 713	6 797	(2 084)	-31%	80 373
3.1 - Public Works		–	1 708	–	113	113	142	(29)	-20%	1 708
3.2 - Electricity Services		–	35 908	–	2 784	2 784	3 930	(1 146)	-29%	35 908
3.3 - Water Services		–	28 352	–	600	600	1 175	(574)	-49%	28 352
3.4 - Water Storage								–		
3.5 - Sewerage Services		–	9 347	–	792	792	1 072	(280)	-26%	9 347
3.6 - Storm Water Management								–		
3.7 - Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–		–
3.8 - Solid Waste Removal (Refuse)		–	5 058	–	423	423	478	(55)	-11%	5 058
								–		
								–		
Vote 4 - Corporate and Community Services		–	5 422	–	234	234	477	(243)	-51%	5 422
4.1 - Corporate Services		–	614	–	30	30	79	(49)	-62%	614
4.2 - Human Resources								–		
4.3 - Town Planning and Building Control								–		
4.4 - Cemeteries		–	22	–	3	3	2	1	39%	22
4.5 - Community Halls and Facilities		–	–	–	–	–	–	–		–
4.6 - Disaster Management		–	250	–	–	–	21	(21)	-100%	250
4.7 - Library Services		–	3 315	–	200	200	276	(76)	-27%	3 315
4.8 - Sport and Recreation		–	581	–	–	–	45	(45)	-100%	581
4.9 - Housing		–	640	–	–	–	53	(53)	-100%	640
4.10 - Integrated Development Planning								–		
Total Revenue by Vote	2	–	137 783	–	21 741	21 741	22 200	(459)	-2%	137 783
Expenditure by Vote	1							–		
Vote 1 - Executive and Council		–	12 211	–	679	679	956	(278)	-29%	12 211
1.1 - Mayor and Council		–	6 865	–	414	414	544	(131)	-24%	6 865
1.2 - Municipal Manager		–	5 295	–	265	265	408	(143)	-35%	5 295
1.3 - Tourism Services		–	50	–	–	–	4	(4)	-100%	50
Vote 2 - Financial Services		–	21 568	–	1 257	1 257	1 206	51	4%	21 568
2.1 - Financial Services		–	21 710	–	1 247	1 247	1 219	28	2%	21 710
2.2 - Property Rates		–	(286)	–	–	–	(24)	24	-100%	(286)
2.3 - Information & Communication Technology		–	144	–	10	10	11	(1)	-8%	144
Vote 3 - Technical Services		–	66 947	–	5 461	5 461	5 836	(375)	-6%	66 947
3.1 - Public Works		–	14 406	–	960	960	931	30	3%	14 406
3.2 - Electricity Services		–	30 740	–	3 168	3 168	3 406	(238)	-7%	30 740
3.3 - Water Services		–	9 792	–	594	594	678	(84)	-12%	9 792
3.4 - Water Storage								–		
3.5 - Sewerage Services		–	6 077	–	481	481	423	57	14%	6 077
3.6 - Storm Water Management								–		
3.7 - Solid Waste Disposal (Landfill Sites)		–	3 422	–	11	11	264	(253)	-96%	3 422
3.8 - Solid Waste Removal (Refuse)		–	2 510	–	247	247	135	112	83%	2 510
								–		
								–		
Vote 4 - Corporate and Community Services		–	24 446	–	2 163	2 163	2 214	(51)	-2%	24 446
4.1 - Corporate Services		–	12 986	–	1 492	1 492	1 390	103	7%	12 986
4.2 - Human Resources								–		
4.3 - Town Planning and Building Control								–		
4.4 - Cemeteries		–	50	–	0	0	4	(4)	-100%	50
4.5 - Community Halls and Facilities		–	2 525	–	138	138	177	(40)	-22%	2 525
4.6 - Disaster Management		–	2 239	–	113	113	163	(50)	-31%	2 239
4.7 - Library Services		–	2 485	–	201	201	193	8	4%	2 485
4.8 - Sport and Recreation		–	2 477	–	125	125	159	(33)	-21%	2 477
4.9 - Housing		–	640	–	–	–	53	(53)	-100%	640
4.10 - Integrated Development Planning		–	1 043	–	95	95	76	19	25%	1 043
Vote 15 -		–	25	–	–	–	2	(2)	-100%	25
		–	25	–	–	–	2	(2)	-100%	25
Total Expenditure by Vote	2	–	125 196	–	9 560	9 560	10 214	(655)	(0)	125 196
Surplus/ (Deficit) for the year	2	–	12 587	–	12 181	12 181	11 986	196	0	12 587

4.1.4 Table C4: Monthly Budget Statement – Financial Performance (Revenue and Expenditure)

WC052 Prince Albert - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		–	26 656	–	2 143	2 143	3 148	(1 005)	-32%	26 656
Service charges - Water		–	5 598	–	287	287	552	(266)	-48%	5 598
Service charges - Waste Water Management		–	8 641	–	728	728	981	(253)	-26%	8 641
Service charges - Waste management		–	4 562	–	377	377	415	(38)	-9%	4 562
Sale of Goods and Rendering of Services		–	452	–	35	35	58	(23)	-39%	452
Agency services		–	248	–	–	–	21	(21)	-100%	248
Interest								–		
Interest earned from Receivables		–	2 471	–	215	215	312	(97)	-31%	2 471
Interest from Current and Non Current Assets		–	4 312	–	770	770	413	357	86%	4 312
Dividends								–		
Rent on Land		–	68	–	1	1	11	(11)	-95%	68
Rental from Fixed Assets		–	866	–	72	72	102	(29)	-29%	866
Licence and permits								–		
Special rating levies								–		
Construction Contract Revenue		–	–	–	–	–	–	–		–
Development Charges		–	9	–	–	–	1	(1)	-100%	9
Operational Revenue		–	3 282	–	11	11	278	(267)	-96%	3 282
Non-Exchange Revenue								–		
Property rates		–	7 926	–	2 441	2 441	660	1 781	270%	7 926
Surcharges and Taxes								–		
Fines, penalties and forfeits		–	8 818	–	65	65	807	(742)	-92%	8 818
Licence and permits		–	110	–	7	7	9	(2)	-25%	110
Transfers and subsidies - Operational		–	39 864	–	13 751	13 751	13 817	(67)	0%	39 864
Interest		–	478	–	33	33	42	(9)	-22%	478
Fuel Levy								–		
Operational Revenue		–	8 075	–	876	876	933	(57)	-6%	8 075
Gains on disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–		–
Other Gains		–	1 000	–	–	–	83	(83)	-100%	1 000
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		**–**	**123 436**	**–**	**21 813**	**21 813**	**22 645**	**(832)**	**-4%**	**123 436**
Expenditure By Type										
Employee related costs		–	51 197	–	3 567	3 567	3 839	(272)	-7%	51 197
Remuneration of councillors		–	5 182	–	305	305	414	(109)	-26%	5 182
Bulk purchases - electricity		–	25 423	–	2 639	2 639	2 961	(321)	-11%	25 423
Inventory consumed		–	1 190	–	0	0	44	(44)	-100%	1 190
Debt impairment		–	6 686	–	1 123	1 123	557	566	102%	6 686
Depreciation, amortisation and impairment		–	7 104	–	592	592	592	(0)	0%	7 104
Interest, Dividends and Rent on Land		–	3 099	–	–	–	281	(281)	-100%	3 099
Contracted services		–	14 384	–	360	360	801	(441)	-55%	14 384
Transfers and subsidies		–	100	–	–	–	–	–		100
Irrecoverable debts written off		–	6 792	–	1	1	566	(565)	-100%	6 792
Operational costs		–	14 558	–	1 835	1 835	994	841	85%	14 558
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–		–
Other Losses		–	1 000	–	–	–	83	(83)	-100%	1 000
Total Expenditure		**–**	**136 716**	**–**	**10 423**	**10 423**	**11 132**	**(710)**	**-6%**	**136 716**
Surplus/(Deficit)		**–**	**(13 280)**	**–**	**11 390**	**11 390**	**11 513**	**(122)**	**(0)**	**(13 280)**
Transfers and subsidies - capital (monetary allocations)		–	23 602	–	–	–	398	(398)	**(0)**	23 602
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**–**	**10 322**	**–**	**11 390**	**11 390**	**11 911**	**(520)**	**(0)**	**10 322**
Income Tax								–		
Surplus/(Deficit) after income tax		**–**	**10 322**	**–**	**11 390**	**11 390**	**11 911**	**(520)**	**(0)**	**10 322**
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		**–**	**10 322**	**–**	**11 390**	**11 390**	**11 911**	(520)	(0)	**10 322**
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions								–		
Surplus/ (Deficit) for the year		**–**	**10 322**	**–**	**11 390**	**11 390**	**11 911**	**(520)**	**(0)**	**10 322**

4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (Municipal Vote, Standard Classification and Funding)

WC052 Prince Albert - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	200	–	–	–	100	(100)	-100%	200
Vote 2 - Financial Services		–	87	–	–	–	87	(87)	-100%	87
Vote 3 - Technical Services		–	2 780	–	–	–	2 221	(2 221)	-100%	2 780
Vote 4 - Corporate and Community Services		–	3 463	–	–	–	2 142	(2 142)	-100%	3 463
Vote 5 - Vote 5 - Technical Services (Continued)		–	–	–	–	–	–	–		–
Vote 6 - Vote 6 - Community Services		–	–	–	–	–	–	–		–
Vote 7 - Vote 7 - Community Services (Continued)		–	–	–	–	–	–	–		–
Vote 8 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**–**	**6 530**	**–**	**–**	**–**	**4 549**	**(4 549)**	**-100%**	**6 530**
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Financial Services		–	50	–	–	–	–	–		50
Vote 3 - Technical Services		–	15 292	–	–	–	–	–		15 292
Vote 4 - Corporate and Community Services		–	7 377	–	–	–	–	–		7 377
Vote 5 - Vote 5 - Technical Services (Continued)		–	–	–	–	–	–	–		–
Vote 6 - Vote 6 - Community Services		–	–	–	–	–	–	–		–
Vote 7 - Vote 7 - Community Services (Continued)		–	–	–	–	–	–	–		–
Vote 8 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	–	22 719	–	–	–	–	**–**		22 719
Total Capital Expenditure		**–**	**29 249**	**–**	**–**	**–**	**4 549**	**(4 549)**	**-100%**	**29 249**
Capital Expenditure - Functional Classification										
Governance and administration		**–**	**337**	**–**	**–**	**–**	**187**	(187)	-100%	**337**
Executive and council		–	200	–	–	–	100	(100)	-100%	200
Finance and administration		–	137	–	–	–	87	(87)	-100%	137
Internal audit								–		
Community and public safety		**–**	**10 840**	**–**	**–**	**–**	**2 142**	(2 142)	-100%	**10 840**
Community and social services		–	1 056	–	–	–	12	(12)	-100%	1 056
Sport and recreation		–	9 784	–	–	–	2 130	(2 130)	-100%	9 784
Public safety		–	–	–	–	–	–	–		–
Housing								–		
Health								–		
Economic and environmental services		**–**	**80**	**–**	**–**	**–**	**80**	(80)	-100%	**80**
Planning and development		–	–	–	–	–	–	–		–
Road transport		–	80	–	–	–	80	(80)	-100%	80
Environmental protection								–		
Trading services		**–**	**17 992**	**–**	**–**	**–**	**2 141**	(2 141)	-100%	**17 992**
Energy sources		–	4 292	–	–	–	–	–		4 292
Water management		–	13 700	–	–	–	2 141	(2 141)	-100%	13 700
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other								–		
Total Capital Expenditure - Functional Classification	3	**–**	**29 249**	**–**	**–**	**–**	**4 549**	**(4 549)**	**-100%**	**29 249**
Funded by:										
National Government		–	23 019	–	–	–	1 941	(1 941)	-100%	23 019
Provincial Government		–	583	–	–	–	3	(3)	-100%	583
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)								–		
Transfers recognised - capital		**–**	**23 602**	**–**	**–**	**–**	**1 944**	**(1 944)**	**-100%**	**23 602**
Borrowing	6							–		
Internally generated funds		–	5 647	–	–	–	2 605	(2 605)	-100%	5 647
Total Capital Funding		**–**	**29 249**	**–**	**–**	**–**	**4 549**	**(4 549)**	**-100%**	**29 249**

WC052 Prince Albert - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M01 July

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
									%	
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
Vote 1 - Executive and Council		**–**	**200**	**–**	**–**	**–**	**100**	**(100)**	**-100%**	**200**
1.1 - Mayor and Council		–	200	–	–	–	100	(100)	-100%	200
1.2 - Municipal Manager								–		
1.3 - Tourism Services								–		
Vote 2 - Financial Services		**–**	**87**	**–**	**–**	**–**	**87**	(87)	-100%	**87**
2.1 - Financial Services		–	87	–	–	–	87	(87)	-100%	87
2.2 - Property Rates								–		
2.3 - Information & Communication Technology								–		
Vote 3 - Technical Services		**–**	**2 780**	**–**	**–**	**–**	**2 221**	(2 221)	-100%	**2 780**
3.1 - Public Works		–	80	–	–	–	80	(80)	-100%	80
3.2 - Electricity Services								–		
3.3 - Water Services		–	2 700	–	–	–	2 141	(2 141)	-100%	2 700
3.4 - Water Storage								–		
3.5 - Sewerage Services								–		
3.6 - Storm Water Management								–		
3.7 - Solid Waste Disposal (Landfill Sites)								–		
3.8 - Solid Waste Removal (Refuse)								–		
								–		
								–		
Vote 4 - Corporate and Community Services		**–**	**3 463**	**–**	**–**	**–**	**2 142**	(2 142)	-100%	**3 463**
4.1 - Corporate Services								–		
4.2 - Human Resources								–		
4.3 - Town Planning and Building Control								–		
4.4 - Cemeteries								–		
4.5 - Community Halls and Facilities		–	100	–	–	–	8	(8)	-100%	100
4.6 - Disaster Management								–		
4.7 - Library Services		–	40	–	–	–	3	(3)	-100%	40
4.8 - Sport and Recreation		–	3 323	–	–	–	2 130	(2 130)	-100%	3 323
4.9 - Housing								–		
4.10 - Integrated Development Planning								–		
Total multi-year capital expenditure		**–**	**6 530**	**–**	**–**	**–**	**4 549**	(4 549)	-100%	**6 530**
								–		
Capital expenditure - Municipal Vote										
Expenditue of single-year capital appropriation	1									
Vote 2 - Financial Services		**–**	**50**	**–**	**–**	**–**	**–**	–		**50**
2.1 - Financial Services		–	50	–	–	–	–	–		50
2.2 - Property Rates		–	–	–	–	–	–	–		–
Vote 3 - Technical Services		**–**	**15 292**	**–**	**–**	**–**	**–**	–		**15 292**
3.1 - Public Works		–	–	–	–	–	–	–		–
3.2 - Electricity Services		–	4 292	–	–	–	–	–		4 292
3.3 - Water Services		–	11 000	–	–	–	–	–		11 000
3.4 - Water Storage		–	–	–	–	–	–	–		–
3.5 - Sewerage Services		–	–	–	–	–	–	–		–
3.6 - Storm Water Management		–	–	–	–	–	–	–		–
3.7 - Solid Waste Disposal (Landfill Sites)								–		
3.8 - Solid Waste Removal (Refuse)		–	–	–	–	–	–	–		–
								–		
								–		
Vote 4 - Corporate and Community Services		**–**	**7 377**	**–**	**–**	**–**	**–**	–		**7 377**
4.1 - Corporate Services		–	–	–	–	–	–	–		–
4.2 - Human Resources								–		
4.3 - Town Planning and Building Control								–		
4.4 - Cemeteries		–	866	–	–	–	–	–		866
4.5 - Community Halls and Facilities		–	50	–	–	–	–	–		50
4.6 - Disaster Management		–	–	–	–	–	–	–		–
4.7 - Library Services		–	–	–	–	–	–	–		–
4.8 - Sport and Recreation		–	6 461	–	–	–	–	–		6 461
4.9 - Housing								–		
4.10 - Integrated Development Planning								–		
Total single-year capital expenditure		**–**	**22 719**	**–**	**–**	**–**	**–**	**–**		**22 719**
								–		
Total Capital Expenditure		**–**	**29 249**	**–**	**–**	**–**	**4 549**	**(4 549)**	**(0)**	**29 249**

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC052 Prince Albert - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2025/26	Budget Year 2026/27			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		–	20 589	–	34 232	20 589
Short term Investments						
Trade and other receivables from exchange transactions		–	10 598	–	11 364	10 598
Receivables from non-exchange transactions		–	931	–	1 673	931
Current portion of non-current receivables						
Inventory		–	1 762	–	672	1 762
VAT Receivable		–	2 694	–	3 378	2 694
Other current assets		–	81	–	94	81
Total current assets		**–**	**36 657**	**–**	**51 413**	**36 657**
Non current assets						
Investments						
Investment property		–	13 590	–	13 607	13 590
Property, plant and equipment		–	245 814	–	246 402	245 814
Biological assets						
Living resources						
Heritage assets		–	1 245	–	1 245	1 245
Intangible assets		–	392	–	393	392
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		**–**	**261 041**	**–**	**261 647**	**261 041**
TOTAL ASSETS		**–**	**297 698**	**–**	**313 060**	**297 698**
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		–	–	–	–	–
Consumer deposits		–	799	–	909	799
Trade and other payables from exchange transactions		–	14 475	–	14 053	14 475
Trade and other payables from non-exchange transactions		–	4 515	–	5 487	4 515
Provision		–	2 836	–	9 771	2 836
VAT Payable		–	–	–	255	–
Other current liabilities		–	(1 602)	–	426	(1 602)
Total current liabilities		**–**	**21 023**	**–**	**30 902**	**21 023**
Non current liabilities						
Financial liabilities		–	–	–	0	–
Provision		–	27 753	–	27 753	27 753
Long term portion of trade payables						
Other non-current liabilities		–	8 161	–	7 076	8 161
Total non current liabilities		**–**	**35 914**	**–**	**34 829**	**35 914**
TOTAL LIABILITIES		**–**	**56 937**	**–**	**65 731**	**56 937**
NET ASSETS	2	**–**	**240 761**	**–**	**247 329**	**240 761**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		–	230 261	–	236 829	230 261
Reserves and funds		–	10 500	–	10 500	10 500
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	**–**	**240 761**	**–**	**247 329**	**240 761**

4.1.7 Table C7: Monthly Budget Statement – Cash Flow

WC052 Prince Albert - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	6 976	–	569	569	581	(12)	-2%	6 976
Service charges		–	49 254	–	4 202	4 202	5 633	(1 432)	-25%	49 254
Other revenue		–	2 857	–	303	303	305	(3)	-1%	2 857
Transfers and Subsidies - Operational		–	43 134	–	15 896	15 896	14 090	1 806	13%	43 134
Transfers and Subsidies - Capital		–	23 602	–	350	350	398	(48)	-12%	23 602
Interest		–	6 728	–	273	273	709	(436)	-61%	6 728
Dividends								–		
Payments										
Suppliers and employees		–	(110 445)	–	(10 096)	(10 096)	(8 985)	1 112	-12%	(110 445)
Finance charges								–		
Transfers and Subsidies		–	(100)	–	–	–	–	–		(100)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**–**	**22 006**	**–**	**11 496**	**11 496**	**12 732**	**1 236**	**10%**	**22 006**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								–		
Decrease (increase) in non-current receivables								–		
Decrease (increase) in non-current investments								–		
Insurance Refund - Capital								–		
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments								–		
Payments										
Capital assets		–	(29 249)	–	–	–	(4 549)	(4 549)	100%	(29 249)
Retention (Capital)								–		
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**(29 249)**	**–**	**–**	**–**	**(4 549)**	**(4 549)**	**100%**	**(29 249)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits								–		
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**–**	**(7 243)**	**–**	**11 496**	**11 496**	**8 183**			**(7 243)**
Cash/cash equivalents at beginning:		–	28 848	30 048	30 048	30 048	30 048			30 048
Cash/cash equivalents at month/year end:		–	21 605	30 048	41 544	41 544	38 231			22 805

4.1.8 Supporting Table SC8 – Performance Indicators

WC052 Prince Albert - Supporting Table SC8 Monthly Budget Statement - Performance Indicators - M01 July

Description of financial indicator	Basis of calculation	Ref	2025/26	Budget Year 2026/27			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	7.5%	0.0%	5.7%	6.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	11.3%	0.0%	10.8%	11.3%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	174.4%	0.0%	166.4%	174.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	97.9%	0.0%	110.8%	97.9%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	9.4%	0.0%	60.2%	9.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		34.0%	34.0%	34.0%	34.0%	34.0%
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	22.0%	22.0%	22.0%	22.0%	22.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	22.0%	22.0%	22.0%	22.0%	22.0%
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	41.5%	0.0%	16.4%	41.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	1.0%	0.0%	5.6%	1.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	8.3%	0.0%	2.7%	6.7%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		43.0%	43.0%	43.0%	43.0%	43.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		43.0%	43.0%	43.0%	43.0%	43.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		43.0%	43.0%	43.0%	43.0%	43.0%

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' Analysis

5.1 Supporting Table SC2 – Debtors' Age Analysis

WC052 Prince Albert - Supporting Table SC2 Monthly Budget Statement - aged debtors - M01 July

Description	NT Code	Budget Year 2026/27											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	452	387	359	325	272	269	1 765	5 287	9 117	7 919	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	695	165	147	54	14	12	94	296	1 478	471	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	1 956	124	84	68	58	54	728	1 822	4 893	2 730	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	688	304	246	203	198	194	1 244	4 703	7 780	6 542	-	-
Receivables from Exchange Transactions - Waste Management	1600	410	200	176	151	149	140	936	3 302	5 463	4 677	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	45	50	24	22	22	21	136	697	1 017	898	-	-
Interest on Arrear Debtor Accounts	1810	177	249	261	238	234	224	1 673	4 807	7 864	7 176	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(801)	7	10	7	9	7	1 444	627	1 310	2 094	-	-
Total By Income Source	**2000**	**3 622**	**1 486**	**1 306**	**1 069**	**956**	**922**	**8 020**	**21 540**	**38 921**	**32 508**	**-**	**-**
2025/26 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	319	52	41	18	4	4	125	185	749	337	-	-
Commercial	2300	1 110	222	174	129	115	123	1 101	3 320	6 293	4 788	-	-
Households	2400	2 192	1 212	1 091	922	836	795	6 789	18 035	31 871	27 377	-	-
Other	2500	1	0	0	0	0	0	5	1	7	6	-	-
Total By Customer Group	**2600**	**3 622**	**1 486**	**1 306**	**1 069**	**956**	**922**	**8 020**	**21 540**	**38 921**	**32 508**	**-**	**-**

5.1.1 Top 50 Outstanding Debtors_ JULY 2026

PRINCE ALBERT MUNICIPALITY_ TOP 50 OUTSTANDING DEBTORS AS AT JULY 2026								
Account No	Town	Current	30 Days	60 Days	90 Days	120 Days +	Total Outstanding	Customer Type
5000999009	Farms	R 2 241.76	R 4 276.05	R 4 255.19	R 4 234.33	R 306 356.02	R 321 363.35	Farmer
1000020454	Prince Albert	R 2 674.44	R 2 452.81	R 2 439.79	R 2 426.77	R 173 523.66	R 183 517.47	Farmer
5000018837	Farms	R 11 304.88	R 4 017.34	R 4 128.38	R 3 275.27	R 124 089.07	R 146 814.94	Farmer
2000007553	Leeu-Gamka	R 1 780.02	R 1 872.20	R 1 916.03	R 1 706.46	R 133 075.39	R 140 350.10	Residential
2000017038	Leeu-Gamka	R 116 096.28	R 34.62	R 490.35	R 490.35	R 11 190.20	R 128 301.80	Government
5000018045	Farms	R 13 576.38	R 836.68	R 836.68	R 836.68	R 111 839.72	R 127 926.14	Farmer
2000020510	Leeu-Gamka	R 1 496.14	R 2 526.86	R 2 510.30	R 2 493.74	R 102 846.77	R 111 873.81	NGO
2000017272	Leeu-Gamka	R 1 519.94	R 1 471.66	R 1 465.50	R 1 469.69	R 105 488.77	R 111 415.56	Residential
2000017358	Leeu-Gamka	R 1 484.68	R 1 446.11	R 1 439.99	R 1 433.86	R 105 254.35	R 111 058.99	Residential
2000017261	Leeu-Gamka	R 1 561.79	R 1 882.70	R 1 716.16	R 1 445.14	R 100 066.01	R 106 671.80	Residential
1000010742	Prince Albert	R 3 464.20	R 2 117.42	R 75 122.75	R 289.21	R 23 362.75	R 104 356.33	Business
2000007514	Leeu-Gamka	R 2 440.93	R 2 300.88	R 2 285.57	R 2 255.71	R 93 905.77	R 103 188.86	Residential
2000017466	Leeu-Gamka	R 2 920.09	R 1 506.45	R 1 415.18	R 1 651.44	R 93 802.04	R 101 295.20	Residential
2000017351	Leeu-Gamka	R 1 581.98	R 1 459.53	R 1 351.55	R 1 890.18	R 93 858.65	R 100 141.89	Residential
2000017074	Leeu-Gamka	R 674.24	R 1 308.22	R 1 321.95	R 1 358.35	R 93 284.23	R 97 946.99	Residential
2000017389	Leeu-Gamka	R 2 052.91	R 1 573.64	R 1 371.14	R 1 290.18	R 88 927.84	R 95 215.71	Residential
2000055007	Leeu-Gamka	R 1 065.75	R 1 073.69	R 1 068.96	R 1 064.23	R 86 336.06	R 90 608.69	Residential
1000011937	Prince Albert	R 616.38	R 1 249.27	R 1 228.60	R 1 212.80	R 85 486.63	R 89 793.68	Residential
2000017293	Leeu-Gamka	R 1 332.42	R 1 267.53	R 1 260.86	R 1 305.87	R 83 704.45	R 88 871.13	Residential
2000027219	Leeu-Gamka	R 1 280.03	R 1 228.46	R 1 219.06	R 1 570.17	R 83 100.53	R 88 398.25	Residential
1000010526	Prince Albert	R 8 018.86	R 1 381.04	R 1 373.36	R 1 365.69	R 72 900.17	R 85 039.12	Residential
2000017444	Leeu-Gamka	R 1 593.98	R 1 547.19	R 1 433.42	R 1 823.43	R 78 006.10	R 84 404.12	Residential
2000017209	Leeu-Gamka	R 1 322.47	R 1 284.12	R 1 369.82	R 1 400.60	R 78 303.15	R 83 680.16	Residential
2000017280	Leeu-Gamka	R 1 270.07	R 1 216.18	R 1 210.11	R 1 204.05	R 76 757.38	R 81 657.79	Residential
2000007529	Leeu-Gamka	R 1 704.84	R 1 203.51	R 1 466.96	R 1 587.54	R 74 375.97	R 80 338.82	Residential
2000017321	Leeu-Gamka	R 1 662.47	R 1 570.49	R 1 560.64	R 1 550.78	R 73 404.46	R 79 748.84	Business
2000017151	Leeu-Gamka	R 1 309.36	R 1 356.80	R 1 228.90	R 2 721.21	R 71 815.27	R 78 431.54	Residential
2000017227	Leeu-Gamka	R 1 393.72	R 1 377.70	R 1 225.22	R 1 352.03	R 72 788.53	R 78 137.20	Residential
2000007561	Leeu-Gamka	R 1 258.72	R 1 244.32	R 1 382.37	R 1 309.86	R 71 453.02	R 76 648.29	Residential
5000999027	Farms	R 514.99	R 1 093.46	R 1 087.85	R 1 082.24	R 72 783.96	R 76 562.50	Farmer
2000027349	Leeu-Gamka	R 1 288.15	R 1 217.27	R 1 180.47	R 1 168.14	R 71 707.03	R 76 561.06	Residential
2000027374	Leeu-Gamka	R 2 016.45	R 1 430.80	R 1 156.99	R 1 387.53	R 70 423.76	R 76 415.53	Residential
1000010480	Prince Albert	R 1 865.10	R 1 725.79	R 1 714.19	R 1 702.59	R 69 190.17	R 76 197.84	Residential
2000010687	Leeu-Gamka	R 1 460.83	R 1 178.71	R 1 338.78	R 1 236.98	R 70 613.11	R 75 828.41	Residential
1000011273	Prince Albert	R 1 067.14	R 1 159.86	R 2 723.90	R 1 980.16	R 68 247.59	R 75 178.65	Residential
2000017276	Leeu-Gamka	R 1 342.01	R 1 228.39	R 1 294.22	R 2 175.89	R 68 887.46	R 74 927.97	Residential
2000017051	Leeu-Gamka	R 1 250.22	R 1 429.30	R 1 483.75	R 1 427.78	R 69 062.46	R 74 653.51	Residential
2000017344	Leeu-Gamka	R 1 387.01	R 1 349.31	R 1 338.13	R 1 724.01	R 68 701.48	R 74 499.94	Residential
2000007527	Leeu-Gamka	R 1 175.90	R 1 789.95	R 1 571.79	R 1 333.93	R 68 207.66	R 74 079.23	Residential
2000017269	Leeu-Gamka	R 1 270.60	R 1 265.75	R 1 210.77	R 1 311.78	R 68 922.84	R 73 981.74	Residential
2000017080	Leeu-Gamka	R 2 745.99	R 2 463.99	R 2 444.42	R 2 458.54	R 63 416.09	R 73 529.03	Residential
2000017472	Leeu-Gamka	R 51 764.97	R 1 076.80	R 1 315.58	R 2 339.65	R 16 719.01	R 73 216.01	Residential
2000017480	Leeu-Gamka	R 1 179.51	R 1 151.73	R 1 595.77	R 1 387.50	R 67 788.88	R 73 103.39	Residential
2000017078	Leeu-Gamka	R 1 277.91	R 1 187.20	R 1 560.72	R 1 153.85	R 67 656.54	R 72 836.22	Residential
2000017237	Leeu-Gamka	R 1 192.16	R 1 209.51	R 1 146.45	R 1 560.74	R 67 461.49	R 72 570.35	Residential
2000017203	Leeu-Gamka	R 1 421.31	R 1 267.77	R 1 424.82	R 1 107.59	R 67 338.42	R 72 559.91	Residential
5000018692	Farms	R 25 467.56	R 399.79	R 399.79	R 399.79	R 45 823.78	R 72 490.71	Farmer
2000017326	Leeu-Gamka	R 1 506.75	R 1 173.37	R 1 165.34	R 1 302.53	R 66 481.29	R 71 629.28	Residential
2000017311	Leeu-Gamka	R 1 183.90	R 1 138.55	R 1 122.25	R 1 116.20	R 66 910.77	R 71 471.67	Residential
2000017436	Leeu-Gamka	R 1 365.58	R 1 165.00	R 1 147.22	R 1 254.67	R 66 433.14	R 71 365.61	Residential
							R 4 730 855.13	

5.1.2 Amounts Levied per Town JULY 2026

BILLING

TOWN		Billed Amount for June 2026	Billed Amount for July 2026
1	Prince Albert	3 390 934.85	R 4 842 190.20
2	Leeu Gamka	670 151.22	R 844 784.34
3	Klaarstroom	170 767.79	R 229 106.75
4	Welgemoed	8 735.59	R 73 638.16
5	Farms	34 854.16	R 1 169 683.53
Total Billed		R 4 586 256.49	R 7 159 402.98

PAYMENTS

TOWN		Payments Received_July 2026
1	Prince Albert	-R 2 297 831.76
2	Leeu Gamka	-R 8 554.91
3	Klaarstroom	-R 87 801.26
4	Welgemoed	-R 7 007.47
5	Farms	-R 16 951.77
Total Payments		-R 2 418 147.17

5.1.3 Collection rate – JULY 2026 YTD

The municipality's year-to-date collection rate stands at 42.08%, mainly due to annual write-offs, additional indigent support, and the fact that annual property rates have been levied but will only be payable at the end of September 2026. The negative 29% variance in service-charge collections highlights the need for closer monitoring of billing accuracy and consumption trends. To strengthen performance, the Manager: Revenue Services has submitted a Debt Management Schedule to enhance policy implementation. In line with MFMA Circular No. 71, the National Treasury benchmark for debt collection is 95%, which remains the municipality's target. Challenges persist in Leeu-Gamka and Klaarstroom, where Eskom's role complicates recovery, and a meeting with Eskom is planned to improve collections.

COLLECTION RATE YTD_ 2026-2027		
DESCRIPTION	**SUPPORTING SCHEDULE**	**Amount**
Gross Debtors Opening Balance at 01 July 2026	DAGEO	R 35 440 493.42
Billed Revenue (Exchange transactions)	TB	R 3 226 047.63
Billed Revenue (Non-exchange transactions)	TB	R 2 784 281.42
Gross Debtors Closing Balance at 31 July 2026	DAGEO	R 38 921 428.18
Bad Debts Written Off	TB	R -
		42.08%

Revenue per Service_JULY 2026

BILLED REVENUE PER SERVICE			
	June 2026	**July 2026**	**INCREASE/DECREASE IN BILLING**
Property Rental Debtors Monthly Billing	87 609.52	81 816.11	(5 793.41)
Service Charges (non-vatable) - Monthly Billing	10 026.60	10 026.60	-
Electricity Monthly Billing	1 028 880.56	1 659 051.98	630 171.42
Water Monthly Billing	455 307.44	322 602.66	(132 704.78)
Debtors in Abeyance: Monthly Billing	165 500.95	(358 028.01)	(523 528.96)
Waste Water Management Monthly Billing	739 535.29	922 397.69	182 862.40
Service Charges:Monthly Billing	5 811.88	87 722.63	81 910.75
Waste Management Monthly Billing	279 814.90	500 457.96	220 643.06
Debtors VAT Portion - Movements	0.01	0.01	-
Exchange Revenue	**2 772 487.15**	**3 226 047.63**	**453 560.48**
PropRates - Business & Commercial - Monthly Billing	98 973.77	331 872.75	232 898.98
PropRates - Residential Properties - Monthly Billing	267 887.11	596 303.26	328 416.15
Property rates - Agricultural - Monthly Billing	11 467.07	939 918.39	928 451.32
PropRates - Public Services Purposes Properties - Monthly Billings	(1 213.50)	507 361.60	508 575.10
PropRates - Vacant Land - Monthly Billing	31 415.64	72 510.02	41 094.38
PropRates - Public Service Infrastructute Prop - Monthly billing	20.47	3 440.38	3 419.91
Property Rates - Public Benefit Organisations - Monthly billing	309.45	336.49	27.04
Non-Exchange Water - Monthly Billing	203 031.79	332 538.53	129 506.74
Non-Exchange Revenue	**611 891.80**	**2 784 281.42**	**2 172 389.62**

5.1.4 Outstanding Debt Per Town

OUTSTANDING DEBT IN THE MUNICIPAL AREA PER TOWN_ July 2026

	Town	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	360 Days	360plus Days	TOTAL	% Per Town of Outstanding Debt
1	Prince Albert	R 1 892 106.08	R 670 829.44	R 590 441.50	R 380 800.87	R 282 332.39	R 234 807.42	R 306 648.26	R 2 758 367.87	R 2 743 160.89	R 9 859 494.72	25.33
2	Leeu Gamka	R 847 267.60	R 534 674.54	R 507 764.08	R 502 351.71	R 493 763.97	R 505 389.04	R 575 102.22	R 3 112 462.59	R 14 834 780.81	R 21 913 556.56	56.30
3	Klaarstroom	R 45 389.33	R 111 456.61	R 112 871.97	R 107 113.07	R 100 259.75	R 95 687.98	R 134 443.55	R 628 140.44	R 1 667 911.39	R 3 003 274.09	7.72
4	Welgemoed	R 49 875.82	R 2 528.26	R 4 920.72	R 2 494.35	R 4 024.03	R 8 776.77	R 9 288.72	R 80 175.70	R 70 150.48	R 232 234.85	0.60
5	Farms	R 977 220.40	R 33 227.68	R 45 346.65	R 30 662.64	R 30 438.77	R 32 393.06	R 31 152.47	R 533 780.73	R 2 198 645.56	R 3 912 867.96	10.05
		R 3 811 859.23	**R 1 352 716.53**	**R 1 261 344.92**	**R 1 023 422.64**	**R 910 818.91**	**R 877 054.27**	**R 1 056 635.22**	**R 7 112 927.33**	**R 21 514 649.13**	**R 38 921 428.18**	**100**

Section 6 – Creditors' Analysis

6.1 Supporting Table SC4 - Creditors' Age Analysis

WC052 Prince Albert - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description R thousands	NT Code	Budget Year 2026/27									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	57	–	–	–	–	–	–	–	57	–
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Medical Aid deductions	0950									–	
Total By Customer Type	**1000**	**57**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**57**	**–**

6.1.1 Outstanding Creditors JULY 2026

Outstanding creditors: 30 days and older				
Jul-26				
Name of supplier	**Invoice(s) date(s)**	**Outstanding Amount**	**Dispute/Reason for non-payment**	**Remedial action**
UBER TECHNOLOGIES	20260731	46 518.42	Within 30 days payment as per MFMA Section 65(2) (e)	None
UBER TECHNOLOGIES	20260731	10 351.38	Within 30 days payment as per MFMA Section 65(2) (e)	None
		R 56 869.80		

6.1.2 Monthly Fuel Expenditure

PRINCE ALBERT MUNICIPALITY- FUEL EXPENDITURE 2026/2027					
				Jul-26	
Town	Registration Number	Description	Type	Amount	
LG- Astron	GENERATORS	Technical	PETROL	R	512.60
	CCA 3759	Technical	PETROL	R	1 720.05
	CCA 3818	Technical	DIESEL	R	1 900.15
	CCA 3991	Finance Car	PETROL	R	828.10
	CCA 3813	Technical	DIESEL	R	2 000.00
	GENERATORS	Technical	PETROL	R	512.60
	GENERATORS	Technical	PETROL	R	512.60
	CCA 3759	Technical	PETROL	R	1 495.50
	CCA 3813	Technical	DIESEL	R	1 900.00
	CCA 5688	Technical	DIESEL	R	1 960.05
	GENERATORS	Technical	PETROL	R	512.60
	CCA 3813	Technical	DIESEL	R	1 900.15
	CCA 3991	Finance Car	PETROL	R	739.15
	CCA 3759	Technical	PETROL	R	1 379.40
	CCA 3759	Technical	PETROL	R	1 415.80
	GENERATORS	Technical	PETROL	R	512.60
	CCA 3813	Technical	DIESEL	R	1 900.00
	CCA 3759	Technical	PETROL	R	1 251.25
PA- BP GARAGE	CCA 1561	Fire Brigade	DIESEL	R	1 799.00
	GENERATORS	Technical	PETROL	R	592.57
	GENERATORS	Technical	PETROL	R	256.30
	CCA 3308	Technical	DIESEL	R	1 819.30
	CCA 4208	Sewerage truck	DIESEL	R	1 627.84
	CCA 1597	Technical	DIESEL	R	1 799.00
	CCA 3680	Technical -Water	DIESEL	R	1 151.87
	CCA 1626	Refuse truck	DIESEL	R	5 878.88
	TLB	Technical	DIESEL	R	2 985.15
	CCA 1349	Technical	DIESEL	R	3 416.30
	CCA 3991	Finance Car	PETROL	R	832.68
	CCA 1597	Technical	DIESEL	R	3 372.87
	CCA 1852	Refuse truck	PETROL	R	1 207.87
	CCA 3961	Traffic Car	PETROL	R	705.85
	WEED CUTTER	Technical	PETROL	R	512.60
	CCA 4208	Sewerage truck	DIESEL	R	1 575.41
	CCA 3995	Technical	DIESEL	R	755.32
	CCA 3680	Technical -Water	DIESEL	R	1 185.28
	WEED CUTTER	Technical	PETROL	R	512.65
	CCA 3127	Technical	DIESEL	R	653.81
	FIRE TANKER	Disaster Management	DIESEL	R	2 000.00
	CCA 1852	Refuse truck	PETROL	R	1 604.31
	CCA 3961	Traffic Car	PETROL	R	680.22
	CCA 3995	Technical	DIESEL	R	429.19
	CCA 3127	Technical	DIESEL	R	1 106.64
	CCA 3761	Traffic Car	PETROL	R	1 428.87
	FIRE TANKER	Disaster Management	DIESEL	R	1 755.31
	GENERATORS - FIRE TRUCK	Technical	PETROL	R	512.86
	CCA 2811	Technical	DIESEL	R	1 985.84
	CCA 1626	Refuse truck	DIESEL	R	6 526.52
	CCA 1597	Technical	DIESEL	R	3 216.87
	CCA 4208	Sewerage truck	DIESEL	R	1 452.56
	CCA 3991	Finance Car	PETROL	R	802.73
	CCA 3961	Traffic Car	PETROL	R	667.41
	CCA 3995	Technical	DIESEL	R	763.55
	CCA 3680	Technical -Water	DIESEL	R	1 205.59
	CCA 3308	Technical	DIESEL	R	1 816.22
	TLB	Technical	DIESEL	R	1 849.63
	CCA 1852	Refuse truck	PETROL	R	1 522.86
	CCA 3995	Technical	DIESEL	R	1 499.39
	CCA 1597	Technical	DIESEL	R	3 275.47
	CCA 3961	Traffic Car	PETROL	R	752.68
	CCA 3995	0	DIESEL	R	402.72
	CCA 4208	Technical	DIESEL	R	1 189.91
	CCA 3761	Traffic Car	PETROL	R	1 147.20
	CCA 3995	Technical	DIESEL	R	665.89
	CCA 2811	Technical	DIESEL	R	1 918.51
	CCA 1852	Refuse truck	PETROL	R	1 586.75
	CCA 1349	Technical	DIESEL	R	1 875.33
	CCA 3019	Technical	DIESEL	R	5 860.37
	CCA 3127	Technical	DIESEL	R	1 535.83
	CCA 3961	Traffic Car	PETROL	R	751.73
	CCA 3961	Traffic Car	PETROL	R	703.54
	CCA 1852	Refuse truck	PETROL	R	1 663.18
	CCA 3680	Technical -Water	DIESEL	R	1 675.38
	CCA 3991	Finance Car	PETROL	R	753.52
	CCA 1626	Refuse truck	DIESEL	R	5 628.04
	CCA 3961	Traffic Car	PETROL	R	628.70
	CCA 3761	Traffic Car	PETROL	R	1 374.02
	TLB	Technical	DIESEL	R	3 492.63
	CCA 3398	Technical	DIESEL	R	1 780.50
	CCA 3995	Technical	DIESEL	R	1 551.67
	CCA 3680	Technical -Water	DIESEL	R	1 290.91
	CCA 3991	Finance Car	PETROL	R	490.43
	CCA 3995	Technical	DIESEL	R	704.18
	CCA 3019	Technical	DIESEL	R	5 988.10
	TLB	Technical	DIESEL	R	2 327.14
	CCA 1597	Technical	DIESEL	R	2 626.28
	CCA 3761	Traffic Car	PETROL	R	1 193.85
	WEADEATER	Technical	PETROL	R	626.60
	CCA 1349	Technical	DIESEL	R	4 509.07
	CCA 1561	Fire Brigade	DIESEL	R	976.09
	CCA 2811	Technical	DIESEL	R	1 542.00
	CCA 4208	Sewerage truck	DIESEL	R	1 551.77
	GENERATOR - SEWERAGE PUMPS	Technical	PETROL	R	510.60
	Total			R	152 970.31

Section 7 – Investment Portfolio Analysis

7.1 Supporting Table SC5

No investments made.

Section 8 – Allocation and Grant Receipts and Expenditure

8.1 Supporting Table SC18 – Grant Receipts

WC052 Prince Albert - Supporting Schedule SC18 Monthly Budget Statement - Transfers and Grant Receipts - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		–	35 646	–	13 550	13 550	13 466	84	0.6%	35 646
Local Government Equitable Share		–	31 988	–	13 328	13 328	13 328	0	0.0%	31 988
Municipal Disaster Recovery Grant								–		
Municipal Disaster Relief Grant								–		
Energy Efficiency and Demand Side Management Grant								–		
Local Government Financial Management Grant		–	2 000	–	109	109	–	109	#DIV/0!	2 000
Integrated City Development Grant								–		
Integrated National Electrification Programme Grant								–		
Infrastructure Skills Development Grant								–		
Integrated Urban Development Grant								–		
Municipal Demarcation Transition Grant								–		
Municipal Emergency Housing Grant								–		
Municipal Infrastructure Grant		–	412	–	42	42	34	7	21.8%	412
Metro Informal Settlements Partnership Grant								–		
Municipal Rehabilitation Grant								–		
Municipal Systems Improvement Grant								–		
Neighbourhood Development Partnership Grant								–		
Programme and Project Preparation Support Grant								–		
Public Transport Network Grant								–		
Expanded Public Works Programme Integrated Grant		–	1 246	–	72	72	104	(32)	-31.0%	1 246
Regional Bulk Infrastructure Grant								–		
Rural Road Asset Management Systems Grant								–		
Urban Settlement Development Grant								–		
Urban Development Financing Grant								–		
Water Services Infrastructure Grant								–		
Provincial Government:		–	50	–	–	–	4	(4)	-100.0%	50
Infrastructure		–	50	–	–	–	4	(4)	-100.0%	50
Infrastructure								–		
Capacity Building								–		
Capacity Building	4							–		
District Municipality:		–	–	–	–	–	–	–		–
Infrastructure								–		
Infrastructure								–		
Capacity Building		–	–	–	–	–	–	–		–
Capacity Building								–		
Other grant providers:		–	–	–	–	–	–	–		–
Monetary								–		
In Kind								–		
Total Operating Transfers and Grants	5	–	35 696	–	13 550	13 550	13 470	80	0.6%	35 696
Capital Transfers and Grants										
National Government:		–	23 019	–	–	–	349	(349)	-100.0%	23 019
Municipal Disaster Recovery Grant								–		
Municipal Disaster Response Grant								–		
Energy Efficiency and Demand Side Management Grant								–		
Local Government Financial Management Grant								–		
Integrated City Development Grant								–		
Integrated National Electrification Programme Grant		–	4 192	–	–	–	349	(349)	-100.0%	4 192
Infrastructure Skills Development Grant								–		
Integrated Urban Development Grant								–		
Municipal Emergency Housing Grant								–		
Municipal Infrastructure Grant		–	7 827	–	–	–	–	–		7 827
Metro Informal Settlements Partnership Grant								–		
Neighbourhood Development Partnership Grant								–		
Public Transport Network Grant								–		
Regional Bulk Infrastructure Grant								–		
Rural Road Asset Management Systems Grant								–		
Urban Settlements Development Grant								–		
Urban Development Financing Grant								–		
Water Services Infrastructure Grant		–	11 000	–	–	–	–	–		11 000
Provincial Government:		–	583	–	–	–	49	(49)	-100.0%	583
Infrastructure		–	543	–	–	–	45	(45)	-100.0%	543
Infrastructure								–		
Capacity Building		–	40	–	–	–	3	(3)	-100.0%	40
Capacity Building								–		
District Municipality:		–	–	–	–	–	–	–		–
Infrastructure								–		
Infrastructure								–		
Capacity Building								–		
Capacity Building								–		
Other grant providers:		–	–	–	–	–	–	–		–
Monetary								–		
In Kind								–		
Total Capital Transfers and Grants	5	–	23 602	–	–	–	398	(398)	-100.0%	23 602
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	59 298	–	13 550	13 550	13 868	(318)	-2.3%	59 298

8.2 Supporting Table SC19 – Grant Expenditure

WC052 Prince Albert - Supporting Schedule SC19 Monthly Budget Statement - Expenditure on Transfers and Grants - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<u>EXPENDITURE</u>										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		**–**	**49 342**	**–**	**3 532**	**3 532**	**3 718**	**(185)**	**-5.0%**	**49 342**
Local Government Equitable Share		–	45 542	–	3 316	3 316	3 559	(243)	-6.8%	45 542
Municipal disaster recovery grant								–		
Municipal disaster relief grant								–		
Energy efficiency and demand side management grant								–		
Local government financial management grant		–	1 999	–	103	103	112	(9)	-8.0%	1 999
Integrated city development grant								–		
Integrated national electrification programme grant								–		
Infrastructure skills development grant								–		
Integrated urban development grant								–		
Municipal demarcation transition grant								–		
Municipal emergency housing grant								–		
Municipal infrastructure grant		–	554	–	42	42	44	(3)		554
Expanded public works programme integrated grant		–	1 246	–	72	72	2	69	2878.2%	1 246
Regional bulk infrastructure grant								–		
Rural roads assets management systems grant								–		
Urban settlements development grant								–		
Urban Development Financing Grant										
Water services infrastructure grant								–		
Provincial Government:		**–**	**6 616**	**–**	**197**	**197**	**530**	**(333)**	**-62.8%**	**6 616**
Infrastructure		–	50	–	–	–	–	–		50
Infrastructure								–		
Capacity Building		–	6 566	–	197	197	530	(333)	-62.8%	6 566
Capacity Building								–		
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Infrastructure								–		
Infrastructure								–		
Capacity Building								–		
Capacity Building								–		
Other grant providers:		**–**	**40**	**–**	**–**	**–**	**3**	(3)	-100.0%	**40**
Other Grants Received (Monetary)		**–**	**40**	**–**	**–**	**–**	**3**	(3)	-100.0%	**40**
Other Grants Received (In Kind)		–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		**–**	**55 998**	**–**	**3 730**	**3 730**	**4 251**	**(521)**	**-12.3%**	**55 998**
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		–	4 192	–	–	–	–	–		4 192
Municipal Disaster Recovery Grant								–		
Municipal Disaster Relief Grant								–		
Energy Efficiency and Demand Side Management Grant								–		
Local Government Financial Management Grant								–		
Integrated City Development Grant								–		
Integrated National Electrification Programme Grant		–	4 192	–	–	–	–	–		4 192
Infrastructure Skills Development Grant								–		
Integrated Urban Development Grant								–		
Municipal Emergency Housing Grant								–		
Municipal Infrastructure Grant		–	7 827	–	–	–	1 941	(1 941)		7 827
Metro Informal Settlements Partnership Grant								–		
Water Services Infrastructure Grant		–	11 000	–	–	–	–			11 000
Provincial Government:		**–**	**543**	**–**	**–**	**–**	**–**	–		**543**
Infrastructure		**–**	**543**	**–**	**–**	**–**	**–**	–		**543**
Infrastructure								–		
Capacity Building		–	40	–	–	–	3	(3)		40
Capacity Building								–		
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Infrastructure								–		
Infrastructure								–		
Capacity Building								–		
Capacity Building								–		
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Other Grants Received (Monetary)		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Other Grants Received (In Kind)								–		
Total capital expenditure of Transfers and Grants		**–**	**4 735**	**–**	**–**	**–**	**–**	**–**		**4 735**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**–**	**60 733**	**–**	**3 730**	**3 730**	**4 251**	**(521)**	**-12.3%**	**60 733**

Section 9 – Capital Expenditure

9.1 Supporting Table SC 12 – Capital Expenditure

WC052 Prince Albert - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July

Month	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	–	4 549	–	–		4 549	–		
August	–	162	–	–		4 711	–		
September	–	6 345	–	–		11 056	–		
October	–	3 636	–	–		14 692	–		
November	–	3 603	–	–		18 296	–		
December	–	1 387	–	–		19 682	–		
January	–	1 387	–	–		21 069	–		
February	–	1 636	–	–		22 705	–		
March	–	1 636	–	–		24 341	–		
April	–	1 636	–	–		25 977	–		
May	–	1 636	–	–		27 613	–		
June	–	1 636	–	–		29 249	–		
Total Capital expenditure	–	29 249	–	–					

9.1.1 Capital Commitments

The total capital commitments at the end of the financial year are: R0.00

See below the capital commitments breakdown:

CAPITAL EXPENDITURE PER ASSET

Description	Asset Type	Budgeted	Add. Budg	Year tot. Budgeted	Budget Period	Monthly Outlay	Yearly Outlay	On Order	Period Deviation	Yearly Deviation	% Spend
ROADS, PAVEMENTS, BR	1002	6460605	0	6460605	0	0.00	0.00	0.00	0.00	6460605.00	0.00
WATER RESERVOIRS & R	1003	13600000	0	13600000	2040552	0.00	0.00	0.00	2040552.00	13600000.00	0.00
ELECTRICITY RETICULA	1005	4192000	0	4192000	0	0.00	0.00	0.00	0.00	4192000.00	0.00
OTHER INFRASTRUCTURE	1011	1066445	0	1066445	150000	0.00	0.00	0.00	150000.00	1066445.00	0.00
SPORTSFIELDS	1013	543000	0	543000	0	0.00	0.00	0.00	0.00	543000.00	0.00
LIBRARIES	1015	40000	0	40000	3334	0.00	0.00	0.00	3334.00	40000.00	0.00
OTHER COMMUNITY	1019	2700000	0	2700000	2050000	0.00	0.00	0.00	2050000.00	2700000.00	0.00
OTHER ASSETS	1020	646956	0	646956	305290	0.00	0.00	0.00	305290.00	646956.00	0.00
GRAND TOTAL:		29249006	0	29249006	4549176	0.00	0.00	0.00	4549176.00	29249006.00	

9.1.2 Top 8 Capital Projects_ JULY 2026

Top 8 Capital Projects_July 2026											
Number	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	SDBIP/Year to date Budget	Variance R'000	% Variance	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	WSIG - Construction of water and sanitation infrastructure	R 11 000 000.00	R -	R -	R 916 666.67	R 916 666.67	8%	Phase 1 Completed, Phase 2 Completed on 12 months Defect Liability ending December 2026. Phase 3 at Design stage	Phase 1 Completed, Phase 2 Completed on 12 months Defect Liability ending December 2026. Phase 3 at Design stage	None	N/A
2	Leeu Gamka: Upgrading of roads in bitterwater central	R 4 460 605.00	R -	R -	R 371 717.08	R 371 717.08	8%	Tender stage	Evaluation Stage	None	N/A
3	NT (DMRE) - Energy Efficiency & Demand-Side Management Grant	R 4 192 000.00	R -	R -	R 349 333.33	R 349 333.33	8%	Tender stage	Tender closing on the 19 of August 2026	None	N/A
4	Own funds- Upgrading of Odendal Sportsfield	R 2 600 000.00	R -	R -	R 216 666.67	R 216 666.67	8%	Construction Stage	Contractor on site	None	N/A
5	MIG - Upgrading of Klaarstroom Water Treatment Plant	R 2 500 000.00	R -	R -	R 208 333.33	R 208 333.33	8%	Construction Stage	Contractor on site	None	N/A
6	Upgrading of Roads- South End and North End	R 2 000 000.00	R -	R -	R 166 666.67	R 166 666.67	8%	Construction Stage	Contractor on site	None	N/A
7	MIG - Prince Albert: Development of a New Cemetery	R 616 445.00	R -	R -	R 51 370.42	R 51 370.42	8%	Feasibility Study	Consultant conducting investgations	None	N/A
8	DCAS: Upgrading of Ablusion Facility -Netbal Field Sydwell W	R 543 000.00	R -	R -	R 45 250.00	R 45 250.00	8%	Foundation completed and top structure at tender stage	Foundation completed and top structure at tender stage	None	N/A
Totals		**R 27 369 050.00**	**R -**	**R -**	**R 2 326 004.17**	**R 2 326 004.17**					

Section 10- Employee Related Costs

10.1 Supporting Table SC 22

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

WC052 Prince Albert - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Basic Salary		–	4 783	–	277	277	381	(104)	-27%	4 783
Cell phone Allowance		–	400	–	27	27	33	(6)	-18%	400
Housing Allowance								–		
Total Allowances and Service Related Benefits		-	5 182	-	305	305	414	(109)	-26%	5 182
Social Contributions										
Medial Aid Benefits								–		
Pension Fund Contributions								–		
Total Social Contributions		-	-	-	-	-	-	-		-
Total Councillors		-	5 182	-	305	305	414	(109)	-26%	5 182
% increase	4									
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		–	4 175	–	287	287	359	(72)	-20%	4 175
Bonuses		–	818	–	–	–	16	(16)	-100%	818
Allowance								–		
Accommodation, Travel and Incidental								–		
Cellular and Telephone	3	–	102	–	12	12	9	2	24%	102
Housing Benefits	3	–	45	–	–	–	4	(4)	-100%	45
Non-pensionable								–		
Travel or Motor Vehicle	3	–	760	–	48	48	109	(61)	-56%	760
Voluntary Work										
Total Allowance		-	907	-	60	60	122	(62)	-51%	907
Service Related Benefits										
Scarcity	3	–	778	–	59	59	65	(6)	-9%	778
Standby Allowance	3							–		
Total Service Related Benefits		-	778	-	59	59	65	(6)	-9%	778
Total Salaries and Allowances		-	6 679	-	406	406	562	(156)	-28%	6 679
Social Contributions										
Bargaining Council		–	1	–	0	0	0	0	1%	1
Group Life Insurance								–		
Medical		–	300	–	17	17	19	(1)	-7%	300
Pension		–	752	–	41	41	29	12	41%	752
Unemployment Insurance		–	9	–	1	1	1	0	0%	9
Total Social Contributions		-	1 061	-	59	59	48	10	22%	1 061
Sub Total - Senior Managers of Municipality		-	7 739	-	465	465	611	(145)	-24%	7 739
% increase	4									
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		–	29 100	–	2 172	2 172	2 197	(25)	-1%	29 100
Bonuses		–	2 333	–	–	–	107	(107)	-100%	2 333
Allowance										
Accommodation, Travel and Incidental								–		
Cellular and Telephone	3	–	308	–	19	19	29	(10)	-35%	308
Housing Benefits	3	–	121	–	9	9	6	2	35%	121
Non-pensionable								–		
Travel or Motor Vehicle	3	–	612	–	30	30	51	(21)	-40%	612
Voluntary Work								–		
Total Allowance		-	1 041	-	58	58	86	(29)	-33%	1 041
Service Related Benefits										
Acting	3	–	170	–	1	1	14	(13)	-92%	170
Leave Pay	3	–	395	–	–	–	33	(33)	-100%	395
Lifeguard/Duty Squads								–		
Long Service Award		–	155	–	78	78	6	71	1113%	155
Overtime		–	1 700	–	176	176	145	31	22%	1 700
Scarcity	3	–	240	–	–	–	20	(20)	-100%	240
Standby Allowance	3	–	1 700	–	161	161	88	73	82%	1 700
Total Service Related Benefits		-	4 360	-	416	416	307	110	36%	4 360
Total Salaries and Allowances		-	36 834	-	2 646	2 646	2 698	(52)	-2%	36 834
Social Contributions										
Bargaining Council		–	18	–	1	1	1	(0)	-5%	18
Group Life Insurance		–	35	–	3	3	3	0	19%	35
Medical		–	1 396	–	84	84	114	(30)	-26%	1 396
Pension		–	4 613	–	349	349	368	(18)	-5%	4 613
Unemployment Insurance		–	263	–	17	17	20	(3)	-14%	263
Total Social Contributions		-	6 325	-	455	455	506	(50)	-10%	6 325
Post-retirement Benefit	6									
Medical		–	299	–	–	–	25	(25)	-100%	299
Other Benefits		–	–	–	–	–	–	–		–
Pension								–		
Total Post-retirement Benefit		-	299	-	-	-	25	(25)		299
Costs Capitalised to PPE								–		
Sub Total - Other Municipal Staff		-	43 458	-	3 102	3 102	3 229	(127)		43 458
% increase	4									
Total Parent Municipality		-	56 379	-	3 871	3 871	4 253	(382)	-9%	56 379
TOTAL SALARY, ALLOWANCES & BENEFITS		-	56 379	-	3 871	3 871	4 253	(382)		56 379
% increase	4									
TOTAL MANAGERS AND STAFF	5,7	-	51 197	-	3 567	3 567	3 839	(272)		51 197

10.2 Overtime JULY 2026

OVERTIME PER DEPARTMENT - 2026-2027																				
DIRECTORATE DEPARTMENT	DEPARTMENT CODE		BUDGET 2026-2027	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	YTD	YTD PERCENTAGE	YTD BUDGET	YTD ACTUALS	
Executive and Council			**7 103.00**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**591.92**	-	- **1.00**
Mayor and Council	1110	0IE005002001005009012002	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
Municipal Manager	1120	0IE005002001005009012002	**7 103.00**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	591.92	-	-100.00%
Corporate and Community Services			**340 966.00**	**28 753.29**	-	-	-	-	-	-	-	-	-	-	-	**28 753.29**	**27.62**	**28 413.83**	**28 753.29**	**0.31**
Corporate Services	1201	0IE005002001005009012002	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
Cemeteries	2104	0IE005002001005009012002	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
Community Halls and Facilities	2106	0IE005002001005009012002	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
Disaster Management	2109	0IE005002001005009012002	**63 931.00**	4 465.35	-	-	-	-	-	-	-	-	-	-	-	4 465.35	6.98	5 327.58	4 465.35	-16.18%
Library Services	2115	0IE005002001005009012002	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
Sport and Recreation	2205	0IE005002001005009012002	**78 138.00**	10 841.81	-	-	-	-	-	-	-	-	-	-	-	10 841.81	13.88	6 511.50	10 841.81	66.50%
Housing	2401	0IE005002001005009012002	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
Integrated Development Planning	3102	0IE005002001005009012002	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
Strategic Services (CDW)	3105	0IE005002001005009012002	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
Traffic Services	3201	0IE005002001005009012002	**198 897.00**	13 446.13	-	-	-	-	-	-	-	-	-	-	-	13 446.13	6.76	16 574.75	13 446.13	-18.88%
Financial Services			**21 310.00**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**1 775.83**	-	- **1.00**
Financial Services	1203	0IE005002001005009012002	**21 310.00**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 775.83	-	-100.00%
Property Rates	1204	0IE005002001005009012002	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
Technical Services			**1 330 620.00**	**147 390.86**	-	-	-	-	-	-	-	-	-	-	-	**147 390.86**	**56.00**	**110 885.00**	**147 390.86**	**1.72**
Public Works	3205	0IE005002001005009012002	**426 208.00**	49 889.01	-	-	-	-	-	-	-	-	-	-	-	49 889.01	11.71	35 517.33	49 889.01	40.46%
Electricity Services	4101	0IE005002001005009012002	**191 793.00**	16 126.29	-	-	-	-	-	-	-	-	-	-	-	16 126.29	8.41	15 982.75	16 126.29	0.90%
Water Services	4202	0IE005002001005009012002	**255 724.00**	32 642.92	-	-	-	-	-	-	-	-	-	-	-	32 642.92	12.76	21 310.33	32 642.92	53.18%
Sewerage Services	4302	0IE005002001005009012002	**284 138.00**	22 422.92	-	-	-	-	-	-	-	-	-	-	-	22 422.92	7.89	23 678.17	22 422.92	-5.30%
Solid Waste Disposal (Landfill Sites)	4402	0IE005002001005009012002	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
Solid Waste Removal (Refuse)	4403	0IE005002001005009012002	**172 757.00**	26 309.72	-	-	-	-	-	-	-	-	-	-	-	26 309.72	15.23	14 396.42	26 309.72	82.75%
TOTAL			**1 699 999.00**	**176 144.15**	-	-	-	-	-	-	-	-	-	-	-	**176 144.15**	**83.62**	**141 666.58**	**176 144.15**	**0.03**

Section 11 – Actuals and Revised Targets for Cash Receipts

11.1 Supporting Table SC30 – Actuals Monthly Cashflows

WC052 Prince Albert - Supporting Table SC30 Monthly Budget Statement - Actuals Monthly Cashflows (All) - M01 July

Description	Ref	Budget Year 2026/27												2026/27 Medium Term Revenue & Expenditure Framework		
		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
R thousands	1	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		569	582	581	581	581	581	581	581	581	581	581	581	6 976	7 638	8 364
Service charges - Electricity revenue		3 038	2 910	2 775	2 901	2 488	2 249	2 441	2 153	2 216	2 374	2 098	2 575	30 650	36 013	42 316
Service charges - Water revenue		428	663	386	650	631	635	631	624	620	621	616	624	7 688	8 418	9 218
Service charges - Waste Water Management		533	603	372	623	600	596	615	595	596	608	585	586	7 212	7 825	8 490
Service charges - Waste Mangement		202	319	312	311	305	305	312	303	298	298	303	296	3 705	4 020	4 361
Rental of facilities and equipment		10	89	136	89	87	88	87	86	87	91	88	90	1 149	1 244	1 347
Interest earned - external investments		230	425	365	370	349	354	360	305	347	363	358	302	4 312	4 570	4 845
Interest earned - outstanding debtors		43	158	44	202	203	208	211	214	219	218	219	224	2 417	2 646	2 899
Dividends received																
Fines, penalties and forfeits		67	85	86	81	35	75	21	130	74	84	57	82	893	964	1 041
Licences and permits		7	8	6	22	8	6	9	12	7	8	6	8	110	119	128
Agency services		–	21	21	21	21	21	21	21	21	21	21	21	248	268	289
Transfers and Subsidies - Operational		15 896	2 762	762	762	762	11 425	762	762	8 759	762	762	762	43 134	39 176	46 263
Other revenue		219	32	24	43	30	54	31	14	47	31	47	41	458	494	533
Cash Receipts by Source		21 243	8 656	5 869	6 656	6 101	16 597	6 083	5 800	13 874	6 059	5 742	6 193	108 949	113 396	130 095
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		350	398	2 120	398	1 872	1 992	398	398	6 351	398	3 299	5 580	23 602	31 368	25 627
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)																
Proceeds on Disposal of Fixed and Intangible Assets																
Short term loans																
Borrowing long term/refinancing																
Increase (decrease) in consumer deposits																
VAT Control (receipts)																
Decrease (increase) in non-current receivables																
Decrease (increase) in non-current investments																
Insurance Refund - Capital																
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments																
Total Cash Receipts by Source		21 593	9 054	7 989	7 054	7 973	18 589	6 481	6 198	20 225	6 457	9 041	11 773	132 551	144 764	155 721
Cash Payments by Type													–			
Employee related costs		3 691	3 869	4 287	4 214	4 080	4 128	4 194	4 090	4 294	4 079	4 507	6 056	51 676	53 861	57 479
Remuneration of councillors		209	349	349	349	397	359	416	367	367	367	367	367	4 404	4 713	5 042
Finance Charges																
Bulk purchases - Electricity		3 035	3 471	2 533	1 845	1 892	1 889	1 860	2 086	1 859	548	1 847	2 631	25 423	27 459	29 659
Acquisitions - water & other inventory																
Contracted services		364	861	1 656	941	1 011	1 040	1 305	978	1 192	842	1 184	2 572	14 384	11 766	17 722
Transfers and subsidies - other municipalities																
Transfers and subsidies - other		–	–	–	–	–	–	–	–	–	–	100	–	100	100	100
Other expenditure		2 796	789	1 556	1 019	2 249	1 849	1 075	1 478	891	884	1 002	773	14 558	15 595	16 579
Cash Payments by Type		10 096	9 339	10 382	8 368	9 628	9 265	8 851	8 999	8 603	6 720	9 006	12 400	110 545	113 494	126 580
Other Cash Flows/Payments by Type																
Capital assets		–	162	6 345	3 636	3 603	1 387	1 387	1 636	1 636	1 636	1 636	1 636	29 249	34 822	31 540
Retention (Capital)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type		10 096	9 500	16 727	12 005	13 232	10 651	10 238	10 635	10 239	8 356	10 642	14 036	139 794	148 317	158 120
NET INCREASE/(DECREASE) IN CASH HELD		11 496	(446)	(8 738)	(4 951)	(5 259)	7 937	(3 757)	(4 437)	9 986	(1 899)	(1 601)	(2 262)	(7 243)	(3 553)	(2 398)
Cash/cash equivalents at the month/year beginning:		30 048	41 544	41 098	32 360	27 409	22 150	30 088	26 331	21 894	31 880	29 981	28 380	30 048	22 805	19 251
Cash/cash equivalents at the month/year end:		41 544	41 098	32 360	27 409	22 150	30 088	26 331	21 894	31 880	29 981	28 380	26 118	22 805	19 251	16 853

Section 12 – Capital Expenditure by Asset Class

12.1 Supporting Table SC13a - Capital Expenditure on New Assets

WC052 Prince Albert - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Water Supply Infrastructure		–	11 000	–	–	–	–	–		11 000
Dams and Weirs		–	11 000	–	–	–	–	–		11 000
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works								–		
Bulk Mains								–		
Distribution		–	–	–	–	–	–	–		–
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Community Assets		–	966	–	–	–	50	50	100.0%	966
Community Facilities		–	966	–	–	–	50	50	100.0%	966
Cemeteries/Crematoria		–	866	–	–	–	–	–		866
Police								–		
Purls								–		
Public Open Space		–	100	–	–	–	50	50	100.0%	100
Other assets		–	50	–	–	–	–	–		50
Operational Buildings		–	50	–	–	–	–	–		50
Municipal Offices		–	50	–	–	–	–	–		50
Computer Equipment		–	187	–	–	–	187	187	100.0%	187
Computer Equipment		–	187	–	–	–	187	187	100.0%	187
Furniture and Office Equipment		–	90	–	–	–	3	3	100.0%	90
Furniture and Office Equipment		–	90	–	–	–	3	3	100.0%	90
Machinery and Equipment		–	360	–	–	–	168	168	100.0%	360
Machinery and Equipment		–	360	–	–	–	168	168	100.0%	360
Total Capital Expenditure on new assets	1	–	12 653	–	–	–	409	409	100.0%	12 653

12.2 Supporting Table SC13b - Capital expenditure on renewal of assets by asset class

WC052 Prince Albert - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	10 753	–	–	–	100	100	100.0%	10 753
Electrical Infrastructure		–	4 192	–	–	–	–	–		4 192
MV Substations		–	4 192	–	–	–	–	–		4 192
Water Supply Infrastructure		–	6 561	–	–	–	100	100	100.0%	6 561
Dams and Weirs								–		
Boreholes		–	100	–	–	–	100	100	100.0%	100
Reservoirs								–		
Pump Stations								–		
Water Treatment Works								–		
Bulk Mains								–		
Distribution		–	6 461	–	–	–	–	–		6 461
Other assets		–	100	–	–	–	50	50	100.0%	100
Operational Buildings		–	100	–	–	–	50	50	100.0%	100
Stores		–	100	–	–	–	50	50	100.0%	100
Laboratories								–		
Training Centres								–		
Manufacturing Plant								–		
Depots								–		
Capital Spares								–		
Total Capital Expenditure on renewal of existing assets	1	–	10 853	–	–	–	150	150	100.0%	10 853

PART 3 - ACCOUNTING OFFICER'S QUALITY CERTIFICATION

QUALITY CERTIFICATE

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

- ☐ Monthly budget statement

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

Print Name: Adv T Giliomee

Municipal Manager of **Prince Albert Municipality WC052**

Signature pp ______________________________

Date: 14 August 2026