

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.

**Quarterly budget and
performance statement for:**

JUNE 2023

Contents

Glossary	3
Legislative Framework.....	5
Part 1 – In year report	6
Section 1 – Mayor’s report.....	6
Section 2 – Resolutions	7
Section 3 – Executive summery.....	8
Section 4 – In year budget statement tables	12
Part 2 – Supporting documentation.....	23
Section 5 – Debtor analysis	23
Section 6 – Creditor analysis.....	23
Section 7 – Investment portfolio analysis.....	24
Section 8 – Allocation of grant receipts and expenditure.....	24
Section 9 – Councillor allowances and employee related costs	26
Section 10 – Material Variances to SDBIP	27
Section 11 – Capital programme performance	28
Section 14 – Accounting officer’s quality certification	31
ANNEXURE A: SDBIP REPORT	29

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.

QUARTERLY SECTION 52 BUDGET STATEMENT APRIL 2023 TO JUNE 2023

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

mSCOA – Municipal Standard Chart of Accounts

Legislative Framework

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

The Municipal Finance Management Act

Section 52(d): Quarterly budget statements

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

Municipal budget and reporting regulations (MBRR)

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

Quarterly Reports on implementation of budget

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

- (a) In the format specified in Schedule C and include all the required tables. Charts and explanatory information, taking into account any guidelines issued by the minister in terms of section 168(1) of the Act; and*
- (b) consistent with the monthly budget statements for April, March and June as applicable;*
- (c) submitted to National Treasury and the relevant provincial treasury within five days of tabling of the report in the council.*

Publication of quarterly report on implementation of budget

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

- (a) summaries of quarterly reports in alternate languages predominant in the community; and*
- (b) information relevant to each ward in the municipality.*

Part 1 – In Year Report

Section 1 – Mayor’s report

1.1 In-Year Report – Quarterly Budget Statement

Mayor’s report

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

- (a) a summary of whether the municipality’s budget is being implemented in accordance with the service delivery and budget implementation plan and any service delivery agreements with municipal entities;
- (b) a summary of any financial problems or risks facing the municipality or any such entity; and
- (c) any other information considered relevant by the Mayor.

1.1.1 Implementation of budget in terms of SDBIP

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

1.1.2 Financial problems or risks facing the municipality

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

1.1.3 Other information

The municipality approved its annual budget for 2022/23 financial year as per legislation (MFMA). The original budget was approved by council on 20 May 2022 showing an increase in both Operating expenditure and revenue as follows:

Operating expenditure from R79 366 296 to R80 157 822

Operating revenue from R77 849 400 to R80 159 780

The Municipality’s capital budget decreased from R 22,1 million to R16 341 547.

Section 2 – Resolutions

Resolutions

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

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

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

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

- That Council takes cognisance of the Provisional Finance Management Report (MFMA Section 52 report) for the quarter ending 30 June 2023 on the implementation of the budget and the financial state of affairs of the municipality.

Section 3 – Executive summary

Executive summary

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

(a) the municipal entity's performance, in relation to both the approved annual budget and the latest approved adjustments budget making reference to the in-year report tables, charts and explanations;

(b) any material variances from the service delivery agreement with the parent municipality and the multi-year business plan of the entity; and

(c) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipal entity's budget.

3.1 Introduction

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

3.2 Consolidated performance

3.2.1 Against annual budget (original approved and latest adjustments)

Revenue by Source

Annual Rates, Refuse Removal and Sewerage were levied in July 2022 for the 2022/2023 financial year. The amounts for rates and service charges do not represent cash received but levied amounts. Total revenue received to date amount to R83 042 259.89 which includes subsidies from National and Provincial Treasury.

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

Services charges: A positive YTD variance of 33% for service charges. This is due to corrections on the water billing for the towns of Leeu Gamka and Klaarstroom.

Interest earned – external investments: A positive YTD variance of 71%. Interest that has been received has been reinvested with the short term loan.

Fines, penalties and forfeits: A negative YTD variance of 45%. The vacant position for another traffic officer has been filled and this will increase the income in the new year.

Agency Service: A negative YTD variance of 100%.

Transfers and subsidies: A positive YTD variance of 6% are due to the fact that most grant funding has been received.

Please refer to table C4 on page 14 for a Breakdown of Revenue by Source.

Operating expenditure by type: The total expenditure to date is R89 943 946.78.

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

Employee Cost: A negative YTD budget variance of 5%. Most of the vacant positions has been filled.

Depreciation & asset impairment: A negative YTD budget variance of 9%. Another correction has been made on the votes.

Finance charges: A negative YTD budget variance of 52% is recorded.

Bulk purchases: A negative YTD budget variance of 20% is reflected. This brings a safe in the bulk metering.

Contracted services: A negative YTD budget variance of 5% is reflected as a result of more inhouse capacity that are used to do contracted services on projects.

Transfers and Subsidies: A positive YTD budget variance of 37% is recorded. This is due to appointments on most of the projects.

Please refer to table C4 on page 14 for Breakdown of Expenditure by Type.

Capital expenditure: YTD capital expenditure amounts to R11 484 140.26.

Cash flow: Although the bank balance at the end of the fourth quarter reflects a positive amount, there are creditor commitments amounting which includes unspent conditional grants. The municipality has sufficient funds available to meet the current commitments as well as to fund operations in the short term.

3.3 Material variances from SDBIP

No variances were report for the first quarter of 2022-2023 budget.

3.4 Remedial or corrective steps

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

3.5 Conclusion

The municipality can meet its current commitments with a cash position measures favourably against best practice norms. Management is continuously implementing remedial action to further enhance the cash flow position. The long-term financial plan is being monitored to ensure that financial targets are being met as anticipated in the annual approved budget.

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

The municipality experienced the following variances:

WC052 Prince Albert - Supporting Table SC1 Material variance explanations - Q4 Fourth Quarter				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Service charges - electricity revenue	(3 682)	Not Material	A positive YTD variance of 33% for service charges. This is due to corrections on the water billing for the towns of Leeu Gamka and Klaarstroom.
	Service charges - water revenue	5 977	Not Material	
	Service charges - sanitation revenue	1 262	Not Material	A positive YTD variance of 71% . Interest that has been received has been reinvested with the short term loan.
	Service charges - refuse revenue	465	Not Material	
	Interest earned - external investments	1 696	Not Material	A negative YTD variance of 45%. The vacant position for another traffic officer has been filled and this will increase the income in the new year.
	Fines, penalties and forfeits	(495)	Not Material	
	Agency services	(120)	Not Material	A positive YTD variance of 100% .
	Transfers and subsidies	(1 926)	Not Material	A positive YTD variance of 6% are due to the fact that most grant funding has been received.
2	Expenditure By Type			
	Employee related costs	(1 594)	Not Material	A negative YTD budget variance of 5%. Most of the vacant positions has been filled.
	Depreciation & asset impairment	(492)	Not Material	A negative YTD budget variance of 9%. Another correction has been made on the votes
	Finance charges	(233)	Not Material	A negative YTD budget variance of 52% is recorded.
	Bulk purchases - electricity	(3 671)	Not Material	A negative YTD budget variance of 20% is reflected. This brings a safe in the bulk metering
	Contracted services	(353)	Not Material	A negative YTD budget variance of 5% is reflected as a result of more inhouse capacity that are used to do contracted services on projects.
	Transfers and subsidies	(1 926)	Not Material	A positive YTD budget variance of 37% is recorded. This is due to appointments on most of the projects.
3	Capital Expenditure			
	Finance and administration	(2 630)		YTD capital expenditure amounts to R1 484 140.26.
	Sport and recreation	(1 803)		
	Road transport	(3 649)		
	Water management	(8 350)		
	Waste water management	-		
	Waste management	-		

Section 4 – In year budget statement tables

The in-year budget statement report for July to JUNE 2023 of Prince Albert Municipality is set out in the following tables:

Table C1 – Monthly Budget Statement Summary;

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

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

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

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

Table C6 – Monthly Budget statement – Financial Position; and

Table C7 – Monthly Budget statement – Cash Flows

4.1.1 Table C1: S71 Monthly Budget Statement Summary

WC052 Prince Albert - Table C1 Monthly Budget Statement Summary - Q4 Fourth Quarter									
Description	2021/22		Budget Year 2022/23						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	4 380	4 969	4 969	306	5 073	4 969	104	2%	4 969
Service charges	30 552	33 451	33 451	2 547	37 472	33 451	4 021	12%	33 451
Investment revenue	4 279	2 376	2 376	432	4 071	2 376	1 696	71%	2 376
Transfers and subsidies	32 272	34 260	34 500	311	32 154	34 260	(2 106)	-6%	34 500
Other own revenue	9 717	5 104	4 564	304	4 271	5 104	(832)	-16%	4 564
Total Revenue (excluding capital transfers and contributions)	81 202	80 160	79 860	3 900	83 042	80 160	2 882	4%	79 860
Employee costs	23 570	28 978	28 761	2 367	27 483	29 078	(1 594)	-5%	28 761
Remuneration of Councillors	3 142	3 456	3 456	239	3 052	3 456	(404)	-12%	3 456
Depreciation & asset impairment	5 363	5 474	5 474	-	4 982	5 474	(492)	-9%	5 474
Finance charges	1 955	449	449	81	216	449	(233)	-52%	449
Inventory consumed and bulk purchases	16 361	18 943	18 943	1 459	15 115	18 943	(3 828)	-20%	18 943
Transfers and subsidies	390	490	490	50	670	490	180	37%	490
Other expenditure	29 147	22 369	22 484	232	38 426	22 585	15 841	70%	22 484
Total Expenditure	79 929	80 158	80 056	4 427	89 944	80 474	9 470	12%	80 056
Surplus/(Deficit)	1 273	2	(197)	(528)	(6 902)	(314)	(6 588)	2097%	(197)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	12 746	14 110	15 609	528	6 902	14 110	(7 209)	-51%	15 609
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	14 019	14 112	15 412	0	(0)	13 796	(13 796)	-100%	15 412
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	14 019	14 112	15 412	0	(0)	13 796	(13 796)	-100%	15 412
Capital expenditure & funds sources									
Capital expenditure	13 155	16 342	20 187	1 236	11 484	20 187	(8 703)	-43%	20 187
Capital transfers recognised	11 165	12 336	13 402	507	6 024	13 402	(7 378)	-55%	13 402
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1 990	4 006	6 785	729	5 460	6 785	(1 325)	-20%	6 785
Total sources of capital funds	13 155	16 342	20 187	1 236	11 484	20 187	(8 703)	-43%	20 187
Financial position									
Total current assets	55 096	48 247	49 401		51 423				49 401
Total non current assets	191 156	210 263	205 869		187 196				205 869
Total current liabilities	35 473	15 990	35 473		37 661				35 473
Total non current liabilities	5 937	30 430	5 647		6 681				5 647
Community wealth/Equity	204 842	212 090	214 150		194 278				214 150
Cash flows									
Net cash from (used) operating	14 019	16 845	28 885	4 539	20 000	35 057	15 057	43%	28 885
Net cash from (used) investing	(13 155)	(16 342)	(20 187)	(745)	(6 997)	(11 806)	(4 809)	41%	(20 187)
Net cash from (used) financing	-	(92)	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	46 725	41 389	54 559	-	85 909	69 112	(16 797)	-24%	81 604
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	1 713	1 275	1 350	978	919	787	5 242	10 382	22 646
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

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) - Q4 Fourth Quarter										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		39 447	39 797	40 471	957	40 229	39 797	432	1%	40 471
Executive and council		2 455	26 970	1 223	7	1 229	24	1 205	4983%	1 223
Finance and administration		36 991	12 827	39 249	950	39 000	39 773	(773)	-2%	39 249
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		10 027	3 770	4 070	256	3 329	3 770	(442)	-12%	4 070
Community and social services		2 687	2 383	2 383	207	2 613	2 383	231	10%	2 383
Sport and recreation		12	12	312	-	19	12	7	61%	312
Public safety		7 328	1 375	1 375	49	696	1 375	(679)	-49%	1 375
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1 865	1 343	1 567	9	1 564	1 343	221	16%	1 567
Planning and development		50	56	56	9	54	56	(2)	-4%	56
Road transport		1 815	1 287	1 511	-	1 511	1 287	224	17%	1 511
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		42 610	49 360	49 360	3 204	44 822	49 360	(4 538)	-9%	49 360
Energy sources		19 123	27 478	20 926	1 465	17 005	20 926	(3 921)	-19%	20 926
Water management		16 898	14 238	20 790	916	17 650	20 790	(3 141)	-15%	20 790
Waste water management		4 349	5 096	5 096	483	5 901	5 096	804	16%	5 096
Waste management		2 239	2 547	2 547	340	4 267	2 547	1 720	68%	2 547
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	93 948	94 270	95 468	4 427	89 944	94 270	(4 326)	-5%	95 468
Expenditure - Functional										
<i>Governance and administration</i>		25 397	29 355	29 025	827	29 199	29 667	(467)	-2%	29 025
Executive and council		3 984	7 125	4 682	322	4 293	4 546	(253)	-6%	4 682
Finance and administration		21 412	22 230	24 343	505	24 906	25 121	(214)	-1%	24 343
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		12 101	7 369	7 369	661	6 494	7 369	(875)	-12%	7 369
Community and social services		2 831	3 212	3 212	455	2 992	3 212	(220)	-7%	3 212
Sport and recreation		1 389	1 900	1 900	127	1 714	1 900	(186)	-10%	1 900
Public safety		7 881	2 257	2 257	79	1 787	2 257	(470)	-21%	2 257
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		10 539	9 282	9 510	886	10 296	9 287	1 009	11%	9 510
Planning and development		706	106	106	47	217	106	111	105%	106
Road transport		9 833	9 176	9 404	839	10 079	9 181	898	10%	9 404
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		31 621	33 882	33 882	2 003	43 685	33 882	9 803	29%	33 882
Energy sources		17 273	20 907	20 907	1 573	17 007	20 907	(3 900)	-19%	20 907
Water management		5 544	5 519	5 519	186	17 792	5 519	12 273	222%	5 519
Waste water management		4 033	4 359	4 359	81	6 465	4 359	2 106	48%	4 359
Waste management		4 772	3 097	3 097	164	2 421	3 097	(676)	-22%	3 097
Other		270	270	270	50	270	270	-	-	270
Total Expenditure - Functional	3	79 929	80 158	80 056	4 427	89 944	80 474	9 470	12%	80 056
Surplus/ (Deficit) for the year		14 019	14 112	15 412	-	-	13 796	(13 796)	-100%	15 412

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) - Q4 Fourth										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	2 455	26 970	28 168	72	27 927	26 970	957	3.5%	28 168
Vote 2 - DIRECTOR FINANCE		10 331	12 081	11 546	838	11 238	12 070	(832)	-6.9%	11 546
Vote 3 - DIRECTOR CORPORATE		26 224	802	813	57	1 118	813	305	37.5%	813
Vote 4 - DIRECTOR COMMUNITY		10 027	3 770	4 070	256	3 329	3 770	(442)	-11.7%	4 070
Vote 5 - DIRECTOR TECHNICAL SERVICES		44 911	50 647	50 871	3 204	46 333	50 647	(4 315)	-8.5%	50 871
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	93 948	94 270	95 468	4 427	89 944	94 270	(4 326)	-4.6%	95 468
Expenditure by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	6 897	7 125	7 340	575	7 028	7 379	(350)	-4.7%	7 340
Vote 2 - DIRECTOR FINANCE		12 370	14 879	14 339	(288)	14 532	14 879	(347)	-2.3%	14 339
Vote 3 - DIRECTOR CORPORATE		6 835	7 452	7 452	587	7 856	7 451	404	5.4%	7 452
Vote 4 - DIRECTOR COMMUNITY		12 371	7 639	7 639	711	6 764	7 599	(835)	-11.0%	7 639
Vote 5 - DIRECTOR TECHNICAL SERVICES		41 455	43 062	43 286	2 842	53 764	43 052	10 712	24.9%	43 286
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	79 929	80 158	80 056	4 427	89 944	80 360	9 583	11.9%	80 056
Surplus/ (Deficit) for the year	2	14 019	14 112	15 412	-	-	13 910	(13 910)	-100.0%	15 412

WC052 Prince Albert - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - Q4 Fourth Quarter

Vote Description	Ref	2021/22	Budget Year 2022/23							
		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		2 455	26 970	28 168	72	27 927	26 970	957	4%	28 168
1.1 - MUNICIPAL MANAGER		-	26 946	26 946	72	26 705	26 946	(241)	-1%	26 946
1.2 - COUNCIL GENERAL EXPENSES		2 455	24	1 223	-	1 222	24	1 198	4953%	1 223
Vote 2 - DIRECTOR FINANCE		10 331	12 081	11 546	838	11 238	12 070	(832)	-7%	11 546
2.1 - FINANCIAL SERVICES		5 950	7 112	12 817	844	11 290	13 341	(2 051)	-15%	12 817
2.2 - PROPERTY RATES		4 380	4 969	(1 271)	(6)	(52)	(1 271)	1 219	-96%	(1 271)
Vote 3 - DIRECTOR CORPORATE		26 224	802	813	57	1 118	813	305	38%	813
3.1 - IDP		-	-	-	-	-	-	-	-	-
3.2 - STRATEGIC SERVICES		50	56	56	9	54	56	(2)	-4%	56
3.3 - CORPORATE SERVICES		26 174	746	757	47	1 064	757	307	41%	757
Vote 4 - DIRECTOR COMMUNITY		10 027	3 770	4 070	256	3 329	3 770	(442)	-12%	4 070
4.1 - CEMETRIES		21	21	21	2	18	21	(3)	-16%	21
4.2 - LIBRARY		2 164	1 952	1 952	184	1 881	1 952	(72)	-4%	1 952
4.3 - DISASTER MANAGEMENT		354	100	100	2	5	100	(95)	-95%	100
4.4 - COMMUNITY HALLS		148	309	309	20	710	309	401	130%	309
4.5 - TRAFFIC CONTROL		7 328	1 375	1 375	49	696	1 375	(679)	-49%	1 375
4.6 - HOUSING		-	-	-	-	-	-	-	-	-
4.7 - SPORT AND RECREATION		12	12	312	-	19	12	7	61%	312
4.8 - TOURISM		-	-	-	-	-	-	-	-	-
Vote 5 - DIRECTOR TECHNICAL SERVICES		44 911	50 647	50 871	3 204	46 333	50 647	(4 315)	-9%	50 871
5.1 - ELECTRICITY SERVICES		19 123	27 478	20 926	1 465	17 005	20 926	(3 921)	-19%	20 926
5.2 - WATER SERVICES		16 898	14 238	20 790	916	17 650	20 790	(3 141)	-15%	20 790
5.3 - SEWERAGE		4 349	5 096	5 096	483	5 901	5 096	804	16%	5 096
5.4 - REFUSE		2 725	2 547	2 547	340	4 267	2 547	1 720	68%	2 547
5.5 - PUBLIC WORKS		1 815	1 287	1 511	-	1 511	1 287	224	17%	1 511
Total Revenue by Vote	2	93 948	94 270	95 468	4 427	89 944	94 270	(4 326)	-5%	95 468
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		6 897	7 125	7 340	575	7 028	7 379	(350)	-5%	7 340
1.1 - MUNICIPAL MANAGER		2 913	2 642	4 682	296	2 998	2 895	102	4%	4 682
1.2 - COUNCIL GENERAL EXPENSES		3 984	4 483	2 658	279	4 031	4 483	(452)	-10%	2 658
Vote 2 - DIRECTOR FINANCE		12 370	14 879	14 339	(288)	14 532	14 879	(347)	-2%	14 339
2.1 - FINANCIAL SERVICES		11 961	14 879	14 339	(288)	14 532	14 879	(347)	-2%	14 339
2.2 - PROPERTY RATES		409	-	-	-	-	-	-	-	-
Vote 3 - DIRECTOR CORPORATE		6 835	7 452	7 452	587	7 856	7 451	404	5%	7 452
3.1 - IDP		672	51	50	38	163	50	113	227%	50
3.2 - STRATEGIC SERVICES		50	55	56	9	54	55	(1)	-2%	56
3.3 - CORPORATE SERVICES		6 114	7 346	7 346	540	7 639	7 346	292	4%	7 346
Vote 4 - DIRECTOR COMMUNITY		12 371	7 639	7 639	711	6 764	7 599	(835)	-11%	7 639
4.1 - CEMETRIES		-	10	10	-	0	10	(10)	-98%	10
4.2 - LIBRARY		2 070	2 251	2 251	184	1 876	2 251	(375)	-17%	2 251
4.3 - DISASTER MANAGEMENT		546	658	658	32	577	658	(81)	-12%	658
4.4 - COMMUNITY HALLS		215	293	293	239	539	293	247	84%	293
4.5 - TRAFFIC CONTROL		7 881	2 257	2 257	79	1 787	2 217	(430)	-19%	2 257
4.6 - HOUSING		-	-	-	-	-	-	-	-	-
4.7 - SPORT AND RECREATION		1 389	1 900	1 900	127	1 714	1 900	(186)	-10%	1 900
4.8 - TOURISM		270	270	270	50	270	270	-	-	270
Vote 5 - DIRECTOR TECHNICAL SERVICES		41 455	43 062	43 286	2 842	53 764	43 052	10 712	25%	43 286
5.1 - ELECTRICITY SERVICES		17 273	20 907	20 907	1 573	17 007	20 907	(3 900)	-19%	20 907
5.2 - WATER SERVICES		5 544	5 519	5 519	186	17 792	5 519	12 273	222%	5 519
5.3 - SEWERAGE		4 033	4 359	4 359	81	6 465	4 359	2 106	48%	4 359
5.4 - REFUSE		4 772	3 097	3 097	164	2 421	3 087	(666)	-22%	3 097
5.5 - PUBLIC WORKS		9 833	9 181	9 404	839	10 079	9 181	898	10%	9 404
Total Expenditure by Vote	2	79 929	80 158	80 056	4 427	89 944	80 360	9 583	0	80 056
Surplus/ (Deficit) for the year	2	14 019	14 112	15 412	-	-	13 910	(13 910)	(0)	15 412

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) - Q4 Fourth Quarter										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		4 380	4 969	4 969	306	5 073	4 969	104	2%	4 969
Service charges - electricity revenue		18 916	20 687	20 687	1 465	17 005	20 687	(3 682)	-18%	20 687
Service charges - water revenue		5 854	5 951	5 951	389	11 928	5 951	5 977	100%	5 951
Service charges - sanitation revenue		3 897	4 636	4 636	483	5 898	4 636	1 262	27%	4 636
Service charges - refuse revenue		1 885	2 177	2 177	211	2 641	2 177	465	21%	2 177
Rental of facilities and equipment		268	340	340	28	834	340	493	145%	340
Interest earned - external investments		4 279	2 376	2 376	432	4 071	2 376	1 696	71%	2 376
Interest earned - outstanding debtors		1 644	2 011	2 011	129	1 628	2 011	(384)	-19%	2 011
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		6 910	1 107	1 107	43	612	1 107	(495)	-45%	1 107
Licences and permits		137	153	153	7	89	153	(65)	-42%	153
Agency services		286	120	120	-	-	120	(120)	-100%	120
Transfers and subsidies		32 272	34 260	34 500	311	32 154	34 260	(2 106)	-6%	34 500
Other revenue		472	832	832	97	1 110	1 372	(262)	-19%	832
Gains		-	540	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		81 202	80 160	79 860	3 900	83 042	80 160	2 882	4%	79 860
Expenditure By Type										
Employee related costs		23 570	28 978	28 761	2 367	27 483	29 078	(1 594)	-5%	28 761
Remuneration of councillors		3 142	3 456	3 456	239	3 052	3 456	(404)	-12%	3 456
Debt impairment		10 972	4 160	4 160	13	20 357	4 160	16 196	389%	4 160
Depreciation & asset impairment		5 363	5 474	5 474	-	4 982	5 474	(492)	-9%	5 474
Finance charges		1 955	449	449	81	216	449	(233)	-52%	449
Bulk purchases - electricity		15 796	18 404	18 404	1 438	14 733	18 404	(3 671)	-20%	18 404
Inventory consumed		565	539	539	20	382	539	(157)	-29%	539
Contracted services		7 837	6 849	7 047	792	6 325	6 678	(353)	-5%	7 047
Transfers and subsidies		390	490	490	50	670	490	180	37%	490
Other expenditure		10 338	11 260	11 277	(572)	11 745	11 747	(2)	0%	11 277
Losses		-	100	-	-	-	-	-	-	-
Total Expenditure		79 929	80 158	80 056	4 427	89 944	80 474	9 470	12%	80 056
Surplus/(Deficit)		1 273	2	(197)	528	(6 902)	(314)	(6 588)	0	(197)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		12 746	14 110	15 609	528	6 902	14 110	(7 209)	(0)	15 609
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		14 019	14 112	15 412	1 055	(0)	13 796			15 412
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		14 019	14 112	15 412	1 055	(0)	13 796			15 412
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		14 019	14 112	15 412	1 055	(0)	13 796			15 412
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		14 019	14 112	15 412	1 055	(0)	13 796			15 412

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) - Q4 Fourth Quarter										
Vote Description	Ref	2021/22			Budget Year 2022/23					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTOR FINANCE		3 599	1 300	2 430	427	2 609	2 630	(21)	-1%	2 430
Vote 3 - DIRECTOR CORPORATE		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTOR COMMUNITY		70	2 182	2 923	-	457	2 723	(2 266)	-83%	2 923
Vote 5 - DIRECTOR TECHNICAL SERVICES		9 486	12 859	14 834	809	8 418	14 834	(6 416)	-43%	14 834
Total Capital single-year expenditure	4	13 155	16 342	20 187	1 236	11 484	20 187	(8 703)	-43%	20 187
Total Capital Expenditure		13 155	16 342	20 187	1 236	11 484	20 187	(8 703)	-43%	20 187
Capital Expenditure - Functional Classification										
Governance and administration		3 599	1 300	2 430	427	-	2 630	(2 630)	-100%	2 430
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		3 599	1 300	2 430	427	-	2 630	(2 630)	-100%	2 430
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		70	2 182	2 923	-	-	1 803	(1 803)	-100%	2 923
Community and social services		70	-	200	-	-	-	-	-	200
Sport and recreation		-	2 182	2 443	-	-	1 803	(1 803)	-100%	2 443
Public safety		-	-	280	-	-	-	-	-	280
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		8 212	3 404	3 649	142	-	3 649	(3 649)	-100%	3 649
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		8 212	3 404	3 649	142	-	3 649	(3 649)	-100%	3 649
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		1 274	9 456	11 186	650	-	8 350	(8 350)	-100%	11 186
Energy sources		-	800	800	-	-	-	-	-	800
Water management		865	6 569	6 569	650	-	8 350	(8 350)	-100%	6 569
Waste water management		409	2 087	3 717	-	-	-	-	-	3 717
Waste management		-	-	100	-	-	-	-	-	100
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	13 155	16 342	20 187	1 219	-	16 432	(16 432)	-100%	20 187
Funded by:										
National Government		8 196	12 136	12 142	211	3 226	6 572	(3 347)	-51%	12 142
Provincial Government		2 969	200	1 261	297	2 798	6 830	(4 032)	-59%	1 261
District Municipality		-	-	0	-	-	-	-	-	0
Transfers recognised - capital		11 165	12 336	13 402	507	6 024	13 402	(7 378)	-55%	13 402
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		1 990	4 006	6 785	729	5 460	6 785	(1 325)	-20%	6 785
Total Capital Funding		13 155	16 342	20 187	1 236	11 484	20 187	(8 703)	-43%	20 187

WC052 Prince Albert - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - Q4 Fourth

Vote Description	Ref	2021/22	Budget Year 2022/23							
		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 single-year capital appropriation	1									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
1.1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
1.2 - COUNCIL GENERAL EXPENSES		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTOR FINANCE		3 599	1 300	2 430	427	2 609	2 630	(21)	-1%	2 430
2.1 - FINANCIAL SERVICES		3 599	1 300	2 430	427	2 609	2 630	(21)	-1%	2 430
2.2 - PROPERTY RATES		-	-	-	-	-	-	-	-	-
Vote 3 - DIRECTOR CORPORATE		-	-	-	-	-	-	-	-	-
3.1 - IDP		-	-	-	-	-	-	-	-	-
3.2 - STRATEGIC SERVICES		-	-	-	-	-	-	-	-	-
3.3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTOR COMMUNITY		70	2 182	2 923	-	457	2 723	(2 266)	-83%	2 923
4.1 - CEMETRIES		-	-	-	-	-	-	-	-	-
4.2 - LIBRARY		-	-	-	-	-	-	-	-	-
4.3 - DISASTER MANAGEMENT		-	-	280	-	-	-	-	-	280
4.4 - COMMUNITY HALLS		39	-	200	-	-	-	-	-	200
4.5 - TRAFFIC CONTROL		32	-	-	-	243	280	(37)	-13%	-
4.6 - HOUSING		-	-	-	-	-	-	-	-	-
4.7 - SPORT AND RECREATION		-	2 182	2 443	-	214	2 443	(2 229)	-91%	2 443
4.8 - TOURISM		-	-	-	-	-	-	-	-	-
Vote 5 - DIRECTOR TECHNICAL SERVICES		9 486	12 859	14 834	809	8 418	14 834	(6 416)	-43%	14 834
5.1 - ELECTRICITY SERVICES		-	800	800	-	189	300	(111)	-37%	800
5.2 - WATER SERVICES		865	6 569	6 569	650	3 186	8 350	(5 165)	-62%	6 569
5.3 - SEWERAGE		409	2 087	3 717	-	1 417	2 436	(1 018)	-42%	3 717
5.4 - REFUSE		-	-	100	17	73	100	(27)	-27%	100
5.5 - PUBLIC WORKS		8 212	3 404	3 649	142	3 553	3 649	(96)	-3%	3 649
Total single-year capital expenditure		13 155	16 342	20 187	1 236	11 484	20 187	(8 703)	(0)	20 187
Total Capital Expenditure		13 155	16 342	20 187	1 236	11 484	20 187	(8 703)	(0)	20 187

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC052 Prince Albert - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth Quarter						
Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		45 861	41 389	57 724	52 395	57 724
Call investment deposits		–	–	0	–	0
Consumer debtors		4 791	3 165	(12 365)	(3 661)	(12 365)
Other debtors		2 761	3 087	2 857	1 015	2 857
Current portion of long-term receivables		–	–	–	–	–
Inventory		1 684	605	1 185	1 673	1 185
Total current assets		55 096	48 247	49 401	51 423	49 401
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		13 605	13 599	13 599	13 612	13 599
Investments in Associate		–	–	–	–	–
Property, plant and equipment		159 404	195 337	190 935	172 196	190 935
Biological		–	–	–	–	–
Intangible		117	94	91	143	91
Other non-current assets		18 030	1 234	1 245	1 245	1 245
Total non current assets		191 156	210 263	205 869	187 196	205 869
TOTAL ASSETS		246 252	258 510	255 270	238 619	255 270
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		98	98	98	7	98
Consumer deposits		648	589	648	652	648
Trade and other payables		7 818	12 675	10 343	16 159	10 343
Provisions		26 909	2 628	24 384	20 844	24 384
Total current liabilities		35 473	15 990	35 473	37 661	35 473
Non current liabilities						
Borrowing		43	43	43	43	43
Provisions		5 894	30 387	5 604	6 637	5 604
Total non current liabilities		5 937	30 430	5 647	6 681	5 647
TOTAL LIABILITIES		41 410	46 420	41 120	44 342	41 120
NET ASSETS	2	204 842	212 090	214 150	194 278	214 150
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		194 342	201 590	203 650	183 778	203 650
Reserves		10 500	10 500	10 500	10 500	10 500
TOTAL COMMUNITY WEALTH/EQUITY	2	204 842	212 090	214 150	194 278	214 150

4.1.7 Table C7: Monthly Budget Statement – Cash Flow

WC052 Prince Albert - Table C7 Monthly Budget Statement - Cash Flow - Q4 Fourth Quarter										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		4 380	4 933	5 798	326	4 767	4 969	(202)	-4%	5 798
Service charges		30 552	30 819	39 417	2 107	34 925	33 451	1 474	4%	39 417
Other revenue		8 073	1 489	2 552	570	2 469	2 972	(504)	-17%	2 552
Transfers and Subsidies - Operational		32 272	32 060	32 798	286	31 843	34 260	(2 417)	-7%	32 798
Transfers and Subsidies - Capital		12 746	14 110	15 110	-	6 374	14 110	(7 736)	-55%	15 110
Interest		5 924	2 376	2 376	553	(52)	4 387	(4 439)	-101%	2 376
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(79 524)	(68 404)	(69 167)	699	(60 191)	(58 154)	2 037	-4%	(69 167)
Finance charges		(15)	(49)	-	(1)	(135)	(449)	(313)	70%	-
Transfers and Grants		(390)	(490)	-	-	-	(490)	(490)	100%	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		14 019	16 845	28 885	4 539	20 000	35 057	15 057	43%	28 885
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(13 155)	(16 342)	(20 187)	(745)	(6 997)	(11 806)	(4 809)	41%	(20 187)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(13 155)	(16 342)	(20 187)	(745)	(6 997)	(11 806)	(4 809)	41%	(20 187)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		-	(92)	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(92)	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		864	412	8 698	3 794	13 003	23 251			8 698
Cash/cash equivalents at beginning:		45 861	40 977	45 861	72 906	72 906	45 861			72 906
Cash/cash equivalents at month/year end:		46 725	41 389	54 559	76 700	85 909	69 112			81 604

Part 2 – Supporting documentation

Section 5 – Debtor analysis

WC052 Prince Albert - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q4 Fourth Quarter													
Description	NT Code	Budget Year 2022/23									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts Li.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	490	322	369	290	338	302	1 794	2 500	6 485	5 314	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	827	271	337	67	88	47	135	229	2 001	566	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	222	96	70	114	40	35	729	1 020	2 326	1 938	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	507	278	250	248	191	173	1 014	2 160	4 821	3 786	-	-
Receivables from Exchange Transactions - Waste Management	1600	242	152	138	123	124	105	625	1 432	2 942	2 410	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	33	24	56	15	15	15	100	404	664	550	-	-
Interest on Arrear Debtor Accounts	1810	149	126	124	114	115	102	803	2 097	3 630	3 231	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(748)	6	7	7	7	6	42	450	(222)	513	-	-
Total By Income Source	2000	1 713	1 275	1 350	978	919	787	5 242	10 382	22 646	18 308	-	-
2021/22 - totals only													
												0	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	109	95	120	69	33	44	381	486	1 337	1 013	-	-
Commercial	2300	355	194	267	77	15	15	89	215	1 226	410	-	-
Households	2400	1 169	863	863	739	776	664	4 129	8 246	17 449	14 554	-	-
Other	2500	80	123	99	93	95	64	644	1 435	2 634	2 331	-	-
Total By Customer Group	2600	1 713	1 275	1 350	978	919	787	5 242	10 382	22 646	18 308	-	-

Section 6 – Creditor analysis

WC052 Prince Albert - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q4 Fourth Quarter												
Description	NT Code	Budget Year 2022/23									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
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	-	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	-	-	-	-	-	-	-	-	-	-	-

Section 7 – Investment portfolio analysis

No investments

Section 8 – Allocation of grant receipts and expenditure

Spending against grants will increase in the outer quarters due to contracts being finalised and awarded to the respective bidders.

WC052 Prince Albert - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q4 Fourth Quarter										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		27 333	29 833	29 833	-	29 833	29 833	-		29 833
Local Government Equitable Share		24 054	26 548	26 548	-	26 548	26 548	-		26 548
Local Government Financial Management Grant		1 650	1 650	1 650	-	1 650	1 650	-		1 650
Municipal Infrastructure Grant (MIG)		386	398	398	-	398	398	-		398
EPWP Incentive		1 243	1 237	1 237	-	1 237	1 237	-		1 237
Provincial Government:		3 111	2 203	2 443	-	3 428	3 428	-		2 443
Library Grant		2 158	1 947	-	-	1 947	1 947	-		-
WC Capacity Building Grant		231	-	-	-	-	-	-		-
MRP		-	50	50	-	50	50	-		50
Thusong Centre		-	150	-	-	-	-	-		-
CDW		50	56	-	-	56	56	-		-
WC FMSG		672	-	2 393	-	-	-	-		2 393
Emergency housing programme (PT)		-	-	-	-	-	-	-		-
Emergency Loadshedding Grant		-	-	175	-	175	175	-		-
Municipal Interventions Grant		-	-	1 200	-	1 200	1 200	-		-
District Municipality:		331	-	-	-	-	-	-		-
CKDM Community Safety Grant		331	-	-	-	-	-	-		-
Other grant providers:		1 498	24	-	-	24	24	-		-
Local Government Public Employment Support Grant		-	-	-	-	-	-	-		-
SETA		36	24	-	-	24	24	-		-
NT Contribution to Audit Fees		1 462	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	32 272	32 060	32 276	-	33 285	33 285	-		32 276
Capital Transfers and Grants										
National Government:		9 332	14 110	14 110	-	14 508	14 508	-		14 110
Municipal Infrastructure Grant (MIG)		9 332	7 558	7 558	-	7 956	7 956	-		7 558
Water Services Infrastructure Grant		-	6 552	6 552	-	6 552	6 552	-		6 552
INEPG		-	-	-	-	-	-	-		-
Provincial Government:		3 414	-	2 275	-	961	961	-		2 275
WC Drought Relief		994	-	-	-	961	961	-		-
Streeks en socio ekonomiese Projek (RSEP)		2 420	-	2 275	-	-	-	-		2 275
Total Capital Transfers and Grants	5	12 746	14 110	16 385	-	15 469	15 469	-		16 385
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	45 018	46 170	48 661	-	48 754	48 754	-		48 661

WC052 Prince Albert - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q4 Fourth Quarter

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		27 333	29 833	(7 238)	91	29 585	13 620	15 965	117.2%	(7 238)
Local Government Equitable Share		24 054	26 548	(7 238)	21	26 569	10 351	16 219	156.7%	(7 238)
Local Government Financial Management Grant		1 650	1 650	-	26	1 650	1 650	-	-	-
Municipal Infrastructure Grant (MIG)		386	398	-	44	129	383	(254)	-66.3%	-
EPWP Incentive		1 243	1 237	-	-	1 237	1 237	-	-	-
Provincial Government:		2 370	2 203	-	220	2 524	2 172	124	5.7%	-
Library Grant		2 089	1 947	-	184	1 876	1 808	68	3.7%	-
WC Capacity Building Grant		231	-	-	-	-	-	-	-	-
MRP		-	50	-	-	50	-	50	#DIV/0!	-
Thusong Centre		-	150	-	-	-	-	-	-	-
CDW		50	56	-	9	54	47	6	13.7%	-
WC FMSG		672	-	2 191	26	364	316	-	-	2 191
Emergency housing programme (PT)		-	-	-	-	180	-	-	-	-
Emergency Loadshedding Grant		-	-	-	-	-	-	-	-	-
Municipal Interventions Grant		-	-	-	-	-	-	-	-	-
District Municipality:		331	-	-	-	-	-	-	-	-
CKDM Community Safety Grant		-	-	-	-	-	-	-	-	-
		331	-	-	-	-	-	-	-	-
Other grant providers:		-	24	-	-	-	-	-	-	-
Local Government Public Employment Support Grant		-	-	-	-	-	-	-	-	-
SETA		-	24	-	-	-	-	-	-	-
NT Contribution to Audit Fees		-	2 200	-	-	943	-	-	-	-
Total operating expenditure of Transfers and Grants:		30 033	32 060	(7 238)	311	32 109	15 792	16 089	101.9%	(7 238)
Capital expenditure of Transfers and Grants										
National Government:		9 332	14 110	-	528	5 722	12 142	(6 420)	-52.9%	-
Municipal Infrastructure Grant (MIG)		9 332	7 558	-	242	3 709	6 572	(2 863)	-43.6%	-
Water Services Infrastructure Grant		-	6 552	-	285	2 012	5 569	(3 557)	-63.9%	-
INEPG		-	-	-	-	-	-	-	-	-
Provincial Government:		3 414	-	2 215	-	-	-	-	-	2 215
WC Drought Relief		994	-	-	-	-	-	-	-	-
Sreeks en socio ekonomiese Projek (RSEP)		2 420	-	2 215	-	-	-	-	-	2 215
Total capital expenditure of Transfers and Grants		12 746	14 110	2 215	528	5 722	12 142	(6 420)	-52.9%	2 215
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		42 780	46 170	(5 023)	838	37 831	27 934	9 669	34.6%	(5 023)

Section 9 – Councillor allowances and employee related costs

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

WC052 Prince Albert - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q4 Fourth Quarter										
Summary of Employee and Councillor remuneration	Ref	2021/22			Budget Year 2022/23					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C					D	
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		2 831	3 114	3 114	217	2 744	3 114	(370)	-12%	3 114
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		311	342	342	22	308	342	(34)	-10%	342
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		3 142	3 456	3 456	239	3 052	3 456	(404)	-12%	3 456
% increase	4		10.0%	10.0%						10.0%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		2 029	2 086	2 086	161	2 068	2 086	(18)	-1%	2 086
Pension and UIF Contributions		-	-	(440)	0	3	4	(1)	-33%	(440)
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		93	189	189	0	0	91	(90)	-100%	189
Motor Vehicle Allowance		180	336	336	15	180	180	-	-	336
Cellphone Allowance		67	66	66	6	66	66	-	-	66
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	2	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		2 369	2 680	2 238	182	2 317	2 427	(110)	-5%	2 238
% increase	4		13.1%	-5.5%						-5.5%
Other Municipal Staff										
Basic Salaries and Wages		15 373	19 102	17 689	1 573	18 260	17 709	551	3%	17 689
Pension and UIF Contributions		2 064	2 903	2 903	225	2 747	2 836	(89)	-3%	2 903
Medical Aid Contributions		589	1 120	1 120	72	775	1 120	(345)	-31%	1 120
Overtime		1 160	1 133	1 148	-	-	-	-	-	1 148
Performance Bonus		1 042	-	1 393	(0)	(0)	1 492	(1 492)	-100%	1 393
Motor Vehicle Allowance		33	50	50	15	192	206	(14)	-7%	50
Cellphone Allowance		119	167	172	20	204	167	38	23%	172
Housing Allowances		60	64	288	7	82	64	18	29%	288
Other benefits and allowances		1 717	871	873	196	2 573	1 966	607	31%	873
Payments in lieu of leave		350	366	366	-	-	366	(366)	-100%	366
Long service awards		-	373	325	74	321	373	(52)	-14%	325
Post-retirement benefit obligations		240	150	197	-	-	(290)	290	-100%	197
Sub Total - Other Municipal Staff		22 747	26 298	26 524	2 181	25 154	26 008	(854)	-3%	26 524
% increase	4		15.6%	16.6%						16.6%
Total Parent Municipality		28 258	32 434	32 217	2 602	30 523	31 891	(1 368)	-4%	32 217
TOTAL SALARY, ALLOWANCES & BENEFITS		28 258	32 434	32 217	2 602	30 523	31 891	(1 368)	-4%	32 217
% increase	4		14.8%	14.0%						14.0%
TOTAL MANAGERS AND STAFF		25 116	28 978	28 761	2 363	27 471	28 435	(965)	-3%	28 761

Section 10 – Material Variances to SDBIP

Please refer attached annexure A for performance targets

Section 11 – Capital programme performance

WC052 Prince Albert - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q4 Fourth Quarter									
Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	1 094	1 362	-	453	453	1 362	908	66.7%	3%
August	1 094	1 362	-	2 479	2 932	2 724	(208)	-7.7%	18%
September	1 094	1 362	-	321	3 253	4 085	833	20.4%	20%
October	1 094	1 362	-	(42)		5 447	-		
November	1 094	1 362	-	419	#VALUE!	6 809	#VALUE!	#VALUE!	#VALUE!
December	1 094	1 362	-	2 452	#VALUE!	8 171	#VALUE!	#VALUE!	#VALUE!
January	1 094	1 362	-	1 150	#VALUE!	9 533	#VALUE!	#VALUE!	#VALUE!
February	1 094	1 362	-	453	#VALUE!	10 894	#VALUE!	#VALUE!	#VALUE!
March	1 094	1 362	-	117	#VALUE!	12 256	#VALUE!	#VALUE!	#VALUE!
April	1 094	1 362	-	872	#VALUE!	13 618	#VALUE!	#VALUE!	#VALUE!
May	1 094	1 362	-	1 574	#VALUE!	14 980	#VALUE!	#VALUE!	#VALUE!
June	1 094	1 362	-	1 236	#VALUE!	16 342	#VALUE!	#VALUE!	#VALUE!
Total Capital expenditure	13 131	16 342	-	11 484					

ANNEXURE A: SDBIP REPORT

**Prince Albert Municipality
Fourth Quarter MFMA Section
52(d) Report JUNE 2023**

Annexure A

References (Ref) table

SO#	Strategic Objective	KPA#	Key Performance Area
S01	To promote sustainable integrated development through social and spatial integration that eradicates the apartheid legacy.	KPA1	Environmental & spatial development
S03	To improve the general standards of living	KPA3	Social development
S04	To provide quality, affordable and sustainable services on an equitable basis.	KPA4	Basic service delivery & infrastructure development
S02	To stimulate, strengthen and improve the economy for sustainable growth.	KPA2	Economic development
S05	To maintain financial viability & sustainability through prudent expenditure, and sound financial systems.	KPA5	Financial sustainability & development
S06	To commit to the continuous improvement of human skills and resources to delivery effective services.	KPA6	Institutional development & transformation
S07	To enhance participatory democracy	KPA7	Good governance and public participation



PRINCE ALBERT LOCAL MUNICIPALITY

Quarter Four Non-Financial Performance Assessment Report

2022/2023

JUNE 2023

© Prince Albert Local Municipality

23 Church Street | PRINCE ALBERT | Western Cape | 6930

Telephone: +27 23 541 1320 | E-mail address: rekords@pamun.gov.za

Website: www.pamun.gov.za | Facebook: www.facebook.com/princealbertmunicipality

Prince Albert, an area characterised by high quality of living and service delivery.

TABLE OF CONTENTS

NON-FINANCIAL PERFORMANCE ASSESSMENT EXECUTIVE SUMMARY 4

 PERFORMANCE MONITORING 4

 SERVICE DELIVERY PERFORMANCE 5

QUARTER FOUR NON-FINANCIAL PERFORMANCE ASSESSMENT: OVERVIEW 6

 PERFORMANCE PER NATIONAL KEY PERFORMANCE AREA 9

 PERFORMANCE PER MUNICIPAL STRATEGIC OBJECTIVES 10

 PERFORMANCE PER DIRECTORATE 12

ANNEXURE A - 2022/2023 QUARTER FOUR NON-FINANCIAL PERFORMANCE ASSESSMENT RESULTS 14

NON-FINANCIAL PERFORMANCE ASSESSMENT EXECUTIVE SUMMARY

This report is compiled in terms of Section 52(d) of the Local Government: Municipal Finance Management Act, No. 56 of 2003, which places a legislative responsibility on the mayor to submit a report to the council on the implementation of the budget through the Service Delivery and Budget Implementation Plan, and the financial state of affairs of the municipality.

The Service Delivery and Budget Implementation Plan of the Prince Albert Local Municipality is aligned to its Integrated Development Plan and Budget. The implementation of the Budget is monitored through and reported on by means of the Service Delivery and Budget Implementation Plan using a manual performance management system.

This report deals with the organisational performance for the **fourth quarter** of the **2022/2023 financial year**.

PERFORMANCE MONITORING

The Service Delivery and Budget Implementation Plan serves as a contract between the Administration, Council, and the Community of the Greater Prince Albert Local Municipality. It serves as a management, implementation, and monitoring tool that will assist the Executive Mayor, Councillors, Municipal Manager, Senior Managers, and the Community to monitor the implementation of the budget, the performance of senior management, and the achievement of the strategic objectives of the Council.

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

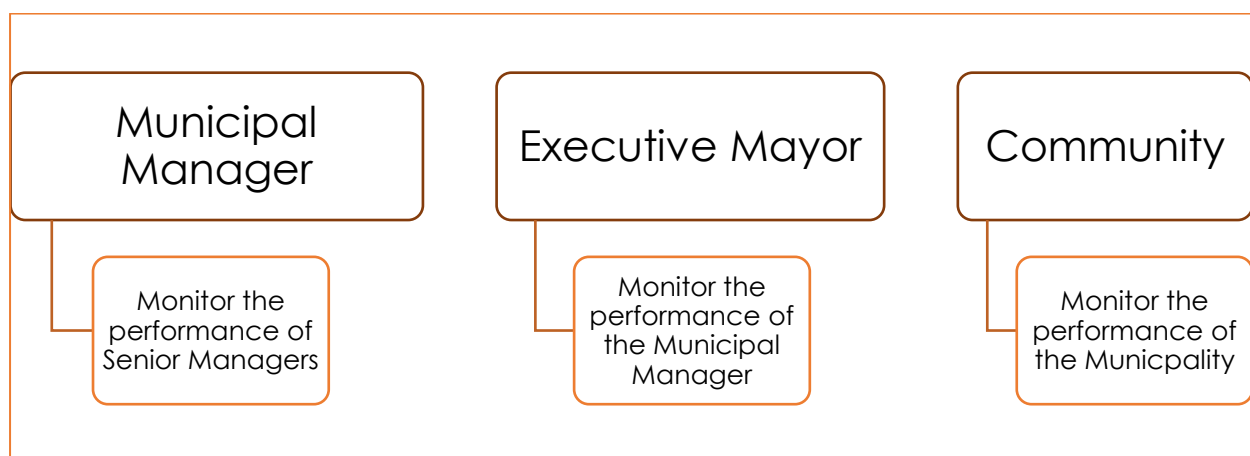


Figure 1 - Stakeholders in Performance Management

It is therefore of pivotal importance that the performance agreements of the Municipal Manager and Directors are aligned with the Service Delivery and Budget Implementation Plan. The performance agreements of the Municipal Manager and Directors are a legislative prescript and is guided by the Local Government: Municipal Systems Act, No. 32 of 2000, these agreements are determined and concluded within sixty (60) days after the start of a financial year and may be reviewed as circumstances demand.

The Prince Albert Local Municipality is utilising a manual performance management system that encompasses all the key performance indicators as approved by the Executive Mayor. These key performance indicators may be reviewed and may be amended for consideration by Council following the approval of an adjustments budget. The monitoring and reporting of performance are done through the manual system on a continuous basis to ascertain whether the organisation is still on par with the pre-determined objectives in achieving the strategic direction of Council.

The objective of the performance management system is to:

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

SERVICE DELIVERY PERFORMANCE

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

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

QUARTER FOUR NON-FINANCIAL PERFORMANCE ASSESSMENT: OVERVIEW

The purpose of the in-year monitoring and reporting of the Service Delivery and Budget Implementation Plan is to report the progress on the implementation of the Budget, to identify any major problems, and institute, where necessary, corrective measures to address the same. The approved Service Delivery and Budget Implementation Plan for the **2022/2023 financial year** has a total of **thirty-five (35)** key performance indicators that must be managed, implemented and monitored by the respective Directors under the leadership of the Accounting Officer and reported on via the Office of the Executive Mayor to Council.

For the **Fourth Quarter**, a total of **twenty-nine (29)** key performance indicators had to be implemented. The table below provides an overview of the status as at **end-June 2023**.

STATUS	PROGRESS
Not Met	7 (24,14%)
Almost Met	11 (37,93%)
Met (Met, Well Met, and Extremely Well Met)	11 (37,93%)
TOTAL	29 (100%)

Management have identified corrective measures to address the under-performance noted in the fourth quarter of the financial year.

The overall progress for the financial year will be reported on in the 2022/2023 Annual Performance Report of the Prince Albert Local Municipality.

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

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

Table 1 - Performance Assessment Criteria

The Prince Albert Local Municipality strives to achieve and deliver on its Constitutional mandate within its financial and administrative capacity in an efficient, effective, and economical manner, throughout the Greater Municipal Area.

For the **2022/2023 financial year**, a total of **thirty-five (35)** top-layer key performance indicators were approved to measure and monitor the implementation of the municipality's budget. For the period under review, a total of **twenty-nine (29)** KPIs were due for implementation of which a detailed representation is reflected later in this report.

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

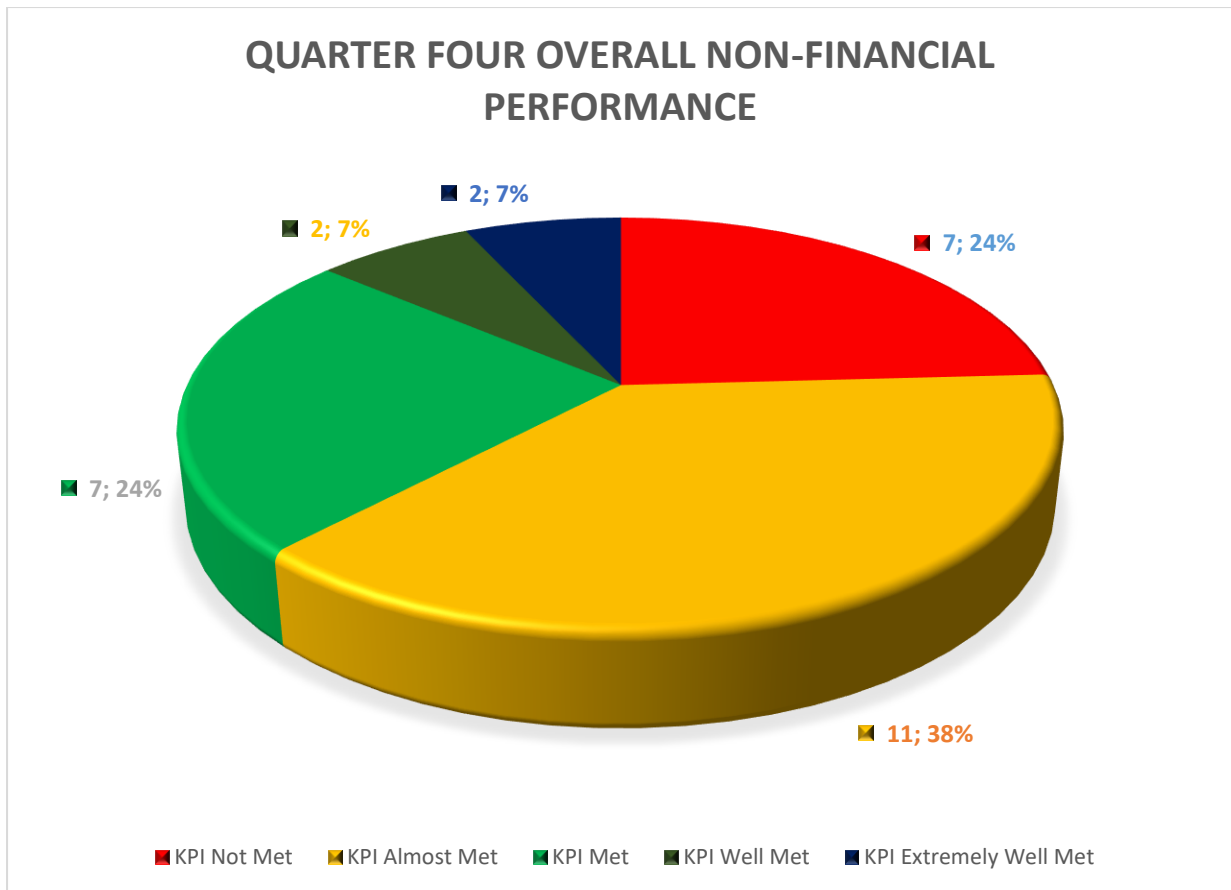


Figure 2 - Overall Performance

For the period **1 April 2023 to 30 June 2023**, **eleven (11)** key performance indicators were **met**, **eleven (11)** were **almost met**, and **seven (7)** were **not met** for the period.¹

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

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

¹ Key performance indicators met, include the results of the key performance indicators met, well met, and extremely well met.

PERFORMANCE PER NATIONAL KEY PERFORMANCE AREA

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

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

(a) by regulation prescribe general key performance indicators that are appropriate and that can be applied to local government generally; and

(b) when necessary, review and adjust those general key performance indicators.”

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

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

Overall National Key Performance Area Performance Result		NATIONAL KEY PERFORMANCE AREA				
		Basic Service Delivery	Local Economic Development	Municipal Financial Viability and Management	Municipal Transformation and Institutional Development	Good Governance and Public Participation
Not Met	7 (24.14%)	0	0	0	0	0
Almost Met	11 (37.93%)	2	1	3	1	0
Met	7 (24.14%)	8	1	1	1	0
Well Met	2 (6.90%)	0	0	1	0	6
Extremely Well Met	2 (6.90%)	2	0	0	0	0
Total:	29	13	2	6	2	6
	100%	44.83%	6.90%	20.69%	6.90%	20.69%

Table 2 - National Key Performance Area Performance - Overall Result

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

PERFORMANCE PER MUNICIPAL STRATEGIC OBJECTIVES

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

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

Table 3 - Alignment Table

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

Overall Strategic Objective Performance Result		STRATEGIC OBJECTIVES						
		SO1	SO2	SO3	SO4	SO5	SO6	SO7
Not Met	7 (24.14%)	0	1	1	1	3	1	0
Almost Met	11 (37.93%)	0	1	0	8	1	1	0
Met	7 (24.14%)	0	0	0	0	1	0	6
Well Met	2 (6.90%)	0	0	0	2	0	0	0
Extremely Well Met	2 (6.90%)	0	0	0	1	1	0	0
Total:	29	0	2	1	12	6	2	6
	100%	0%	6.90%	3.45%	41.38%	20.69%	6.90%	20.69%

Table 4 - Strategic Objectives Performance - Overall Results

PERFORMANCE PER DIRECTORATE

The administrative component of Prince Albert Local Municipality is headed by the Accounting Officer, supported by the Directors, as appointed in terms of Section 56 of the Local Government: Municipal Systems Act, Act No. 32 of 2000. The administration, together with the Council of Prince Albert Local Municipality deemed it fit to review the organisational structure during June 2022. The review and re-design of the organisational structure is purposed at ensuring effective operational performance by addressing the needs of the Greater Prince Albert Municipal Area.

DIRECTORATE	STRATEGIC FUNCTIONS
Municipal Manager	<ul style="list-style-type: none"> - Internal Audit. - Risk Management. - Strategic Management. - Good Governance and Compliance. - Integrated Development Planning (IDP). - Communication Services
Corporate and Community Services	<ul style="list-style-type: none"> - Human Resources. - Traffic Law Enforcement. - Housing Administration. - Fire Services and Disaster Management. - Libraries. - Thusong. - Community Liaison. - Parks and Recreation Facilities. - Contract Management. - Committee Services. - Administrative Support. - Integrated Development Planning. - Performance Management. - Town Planning. - Building Control. - Records Management. - Local Economic Development.
Financial Services	<ul style="list-style-type: none"> - Revenue Management and Collection, Valuation Roll. - Supply Chain Management and Asset Management. - Statutory Reporting. - Payroll, Budget Office and Finance Data processing. - Expenditure Management. - Management of the Municipal Investments and Insurance Portfolio. - Indigent Support. - Annual Financial Statements and all accounting facilities.
Technical Services	<ul style="list-style-type: none"> - Water and Sewerage Purification. - Water and Sewerage Reticulation. - Refuse Removal and Management of Landfill Sites. - Vehicle Maintenance. - Streets, Storm Water and Construction. - Roads and Pavements. - Infrastructure Projects. - EPWP Administration.

Table 5 - Organisational Structure

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

Overall Directorate Performance Result		DIRECTORATES			
		Municipal Manager	Corporate and Community Services	Financial Services	Technical Services
Not Met	7 (24.14%)	1	3	2	1
Almost Met	11 (37.93%)	0	1	1	9
Met	7 (24.14%)	3	3	1	0
Well Met	2 (6.90%)	0	0	0	2
Extremely Well Met	2 (6.90%)	0	0	1	1
Total:	29	4	7	5	13
	100%	13,79%	24,14%	17,24%	44,83%

Table 6 - Directorate Performance - Overall Result

ANNEXURE A - 2022/2023 QUARTER FOUR NON-FINANCIAL PERFORMANCE ASSESSMENT RESULTS

Reference	Directorate	National KPA	Key Performance Indicator	Unit of Measurement	Annual Target	KPI Calculation Type	Quarter Four Overall Target	Quarter Four Actual (required)	Performance Comment (required)	Corrective Measures (required if the actual does not meet the target)	Result
TL3	Office of the Municipal Manager	MFVM	The % of the Municipality's capital budget spent on capital projects identified in the IDP, measured as the Total actual Year to Date (YTD) Capital Expenditure/ Total Approved Annual or Adjusted Capital Budget x 100	The percentage (%) of a municipality's Annual or Adjusted capital budget spent on capital projects identified in the IDP for the 2022/23 financial year	90%	Carry Over	90%	41%	<p>The Capital Expenditure as at end-June 2023 equates to 41%.</p> <p>Most of the service providers for the year under review were appointed very late, literally in June. This was course by the delay in the amendment of the PPP framework.</p>	The service providers for Leeu-Gamka Side Walks and Storm Water have been appointed and is on site. The service provider for the two sports facilities has been appointed and is on-site -MIG Projects), WSIG projects appointment is currently on appeal period, which will end soon. Once all service providers are appointed. The expenditure will look very much better on the multi-year projects. We have also developed the procurement plan as our tool to measure the project's progress. The panel of consultant's tender has been closed, awaiting to award soon.	R
TL4	Office of the Municipal Manager	GGPP	Risk based audit plan approved by Audit Committee for 2022/23 by June 2023	Risk based audit plan approved by June 2023	1	Carry Over	1	1	The Internal Audit Strategic and Operation Plan (Risk-Based), served at and was approved at a Virtual Audit Committee meeting held on Wednesday, 3 May 2023.	No corrective measures are required, and the key performance indicator is met for the quarter under review.	G

Reference	Directorate	National KPA	Key Performance Indicator	Unit of Measurement	Annual Target	KPI Calculation Type	Quarter Four Overall Target	Quarter Four Actual (required)	Performance Comment (required)	Corrective Measures (required if the actual does not meet the target)	Result
TL5	Financial Services	MFYM	The main budget is approved by Council by the legislative deadline of end May 2023	Approval of Main Budget before the end of May annually	1	Carry Over	1	1	Council at its Special Meeting held on Tuesday, 30 May approved the Budget for the 2023/2024 Financial Year.	No corrective measures are required, and the key performance indicator is met for the quarter under review.	G
TL6	Corporate and Community Services	GGPP	Ensure that Council meet for a General Council Meeting once every quarter	Number of Council general meetings	4	Carry Over	1	1	A General Council meeting was held on Thursday, 8 June 2023.	No corrective measures are required, and the key performance indicator is met for the quarter under review.	G
TL7	Corporate and Community Services	GGPP	Ensure that Council's section 80 committees per operational area meet once every quarter	Number of Council Section 80 committee meetings per operational area meet once every quarter	4	Carry Over	1	1	Four Section 80 Committee meetings were held for the fourth quarter, respectively on 15 May 2023 [Personnel and Administration], 16 May 2023 [Development Services], 18 May 2023 [Technical Services], and 19 May 2023 [Financial Services].	No corrective measures are required, and the key performance indicator is met for the quarter under review.	G

Reference	Directorate	National KPA	Key Performance Indicator	Unit of Measurement	Annual Target	KPI Calculation Type	Quarter Four Overall Target	Quarter Four Actual (required)	Performance Comment (required)	Corrective Measures (required if the actual does not meet the target)	Result
TL9	Office of the Municipal Manager	GGPP	The Top Layer SDBIP is approved by the Mayor within 28 days after the Main Budget has been approved	Top Layer SDBIP approved by the Mayor within 28 Days after approval of Main Budget	1	Carry Over	1	1	Council at its Special Meeting held on Tuesday, 30 May approved the Budget for the 2023/2024 Financial Year. The Mayor approved the 2023/2024 Service Delivery and Budget Implementation Plan on Monday, 26 June 2023.	No corrective measures are required, and the key performance indicator is met for the quarter under review.	G
TL10	Corporate and Community Services	MTID	The % of the Municipality's training budget spent, measured as (Total Actual Training Expenditure/Approved Training Budget x 100)	% of training budget spend as at 30 June 2023	100%	Carry Over	90%	86.23%	The training budget as at end-June equates to 86.23% [Year-To-Date Actual: R 60, 366.21 / Year-To-Date Budget: R 70, 00.00 * 100 = 86.23%]	Management will reconcile the training budget and the final figures will be made available with the 2022/2023 Annual Performance Report.	O
TL11	Corporate and Community Services	MTID	The number of people from employment equity target groups employed (appointed) in the three highest levels of management in compliance with Prince Albert Census Demographic statistical data	Number of people appointed/employed in terms of approved equity plan	3	Accumulative	3	1	The position of Manager: Income was advertised twice, and has not yet been filled. The Municipality is struggling to attract suitable candidates. In June 2023, the Municipality appointed the Director: Technical Services.	Management will review the recruitment and selection process, to expedite the advertising and filling of critical vacancies in the organisation, taking into consideration the financial health of the organisation. The Prince Albert Municipality must be made attractive to attract more suitably qualified candidates.	R

Reference	Directorate	National KPA	Key Performance Indicator	Unit of Measurement	Annual Target	KPI Calculation Type	Quarter Four Overall Target	Quarter Four Actual (required)	Performance Comment (required)	Corrective Measures (required if the actual does not meet the target)	Result
TL12	Technical Services	BSD	Provision of electricity to formal residential account holders connected to the municipal electrical infrastructure network for both credit and prepaid electricity meters	Number of formal residential account holders connected to the municipal electrical infrastructure network	1850	Stand-Alone	1850	2657	The target was achieved. But we need to be provided with access on the system to verify the information.	None, with no new development taking place there are no new connection that has been requested.	B
TL13	Technical Services	BSD	Provide 50kwh free basic electricity to registered indigent account holders connected to the municipal & ESKOM electrical infrastructure network as on 30 June 2023	No of indigent account holders receiving free basic electricity which are connected to the municipal electrical infrastructure network	1200	Stand-Alone	1200	943	943 indigent account holders received free basic electricity for the third quarter. Respectively 11 credit meters and 932 prepaid meters	The number of indigent account holders solely relies on the number of applications received from the residents of the Prince Albert Municipal Area. The Municipality will embark on an indigent subsidy roadshow, applicable to the 2023/2024 financial year, throughout the Greater Prince Albert Municipality	O
TL14	Technical Services	BSD	Provide refuse removal, refuse dumps and solid waste disposal to all residential account holders within the Prince Albert municipal area	Number of residential account holders for which refuse is billed once per month	2720	Stand-Alone	2720	2703	2, 703 residential account holders were billed for the third quarter for refuse removal services.	The Municipality will revise the target to ensure that it is in line with the current billing system. We will also ensure that all households refuse collection is done on all formal settlements.	O

Reference	Directorate	National KPA	Key Performance Indicator	Unit of Measurement	Annual Target	KPI Calculation Type	Quarter Four Overall Target	Quarter Four Actual (required)	Performance Comment (required)	Corrective Measures (required if the actual does not meet the target)	Result
TL15	Technical Services	BSD	Provision of free basic refuse removal, refuse dumps and solid waste disposal to registered indigent account holders	No of indigent account holders receiving free basic refuse removal monthly	1200	Stand-Alone	1200	1117	1, 117 number of indigent account holders received free basic refuse removal services for the third quarter.	The number of indigent account holders solely relies on the number of applications received from the residents of the Prince Albert Municipal Area. The Municipality will embark on an indigent subsidy roadshow, applicable to the 2023/2024 financial year, throughout the Greater Prince Albert Municipality	O
TL16	Technical Services	BSD	Provision of clean piped water to residential account holders which are connected to the municipal water infrastructure network	Number of residential account holders that meet agreed service standards for piped water	2450	Stand-Alone	2450	2687	2, 687 residential account holders that meet agreed service standards for piped water received these services for the fourth quarter.	No corrective measures are required. The key performance indicator is met for the quarter under review.	G2
TL17	Technical Services	BSD	Provide 6kl free basic water to registered indigent account holders per month	No of registered indigent account holders receiving 6kl of free water.	1200	Stand-Alone	1200	1117	1, 117 registered indigent account holders received 6kl of free water for the third quarter.	The number of indigent account holders solely relies on the number of applications received from the residents of the Prince Albert Municipal Area. The Municipality will embark on an indigent subsidy roadshow, applicable to the 2023/2024 financial year, throughout the Greater Prince Albert Municipality.	O

Reference	Directorate	National KPA	Key Performance Indicator	Unit of Measurement	Annual Target	KPI Calculation Type	Quarter Four Overall Target	Quarter Four Actual (required)	Performance Comment (required)	Corrective Measures (required if the actual does not meet the target)	Result
TL18	Technical Services	BSD	Provision of sanitation services to residential account holders are connected to the municipal waste water (sanitation/sewerage) network & are billed for sewerage service, irrespective of the number of water closets (toilets)	No of residential account holders which are billed for sewerage in accordance to the financial system.	2701	Stand-Alone	2701	2634	2, 635 residential account holders were billed for sewerage services for the third quarter.	The Municipality will revise the target to ensure that it is in line with the current billing system.	○
TL19	Technical Services	BSD	Provision of free basic sanitation services to registered indigent account holders which are connected to the municipal waste water (sanitation/sewerage) network & are billed for sewerage service, irrespective of the number of water closets (toilets)	No of indigent account holders receiving free basic sanitation in terms of Equitable share requirements.	1200	Stand-Alone	1200	1113	1, 113 indigent account holders received free basic sanitation services in terms of Equitable share requirements, for the third quarter.	The number of indigent account holders solely relies on the number of applications received from the residents of the Prince Albert Municipal Area. The Municipality will embark on an indigent subsidy roadshow, applicable to the 2023/2024 financial year, throughout the Greater Prince Albert Municipality.	○

Reference	Directorate	National KPA	Key Performance Indicator	Unit of Measurement	Annual Target	KPI Calculation Type	Quarter Four Overall Target	Quarter Four Actual (required)	Performance Comment (required)	Corrective Measures (required if the actual does not meet the target)	Result
TL20	Financial Services	MFVM	Maintain a Year to Date (YTD) debtors payment percentage of 85% excluding traffic services	Payment percentage (%) of debtors over 12 months rolling period, excluding traffic services	85%	Carry Over	85%	79,99%	Target not achieved.	A much-stricken Credit control policy will be tabled to the council to ensure that the Eskom area's outstanding payments can be increased. Prepaid water meters will also be installed in the Eskom areas which will increase payment percentages of at least one service charge (Water).	O
TL22	Financial Services	MFVM	Financial viability measured in terms of the municipality's ability to meet it's service debt obligations ((Total operating revenue-operating grants received)/debt service payments due within the year)	(Total operating revenue-operating grants received)/debt service payments due within the year)	370,0	Stand-Alone	30013	0	Targets cannot be determined yet as the initial Draft AFS for 2022-2023 are not able to disclose said at date of reporting.	Management will be able to provide the actual performance with the finalisation of the 2022/2023 Annual Financial Statements.	R
TL23	Financial Services	MFVM	Financial viability measured in terms of the outstanding service debtors (Total outstanding service debtors/ revenue received for services)	(Total outstanding service debtors/ revenue received for services)X100	11%	Stand-Alone	13%	0	Targets cannot be determined yet as the initial Draft AFS for 2022-2023 are not able to disclose said at date of reporting.	Management will be able to provide the actual performance with the finalisation of the 2022/2023 Annual Financial Statements.	R

Reference	Directorate	National KPA	Key Performance Indicator	Unit of Measurement	Annual Target	KPI Calculation Type	Quarter Four Overall Target	Quarter Four Actual (required)	Performance Comment (required)	Corrective Measures (required if the actual does not meet the target)	Result
TL24	Financial Services	MFVM	Financial viability measured in terms of the available cash to cover fixed operating expenditure ((Available cash+ investments)/ Monthly fixed operating expenditure)	((Available cash+ investments)/ Monthly fixed operating expenditure)	5	Stand-Alone	5	7.99	Target achieved as per initial draft AFS for 2022-2023	No corrective measures are required, and the key performance indicator is met for the quarter under review.	B
TL25	Technical Services	LED	The number of temporary jobs created through the municipality's local economic development EPWP projects, measured by the number of people temporary appointed in the EPWP programmes for 2022/23	Number of people temporary appointed in the EPWP programs	150	Accumulative	25	18	Eighteen temporary work opportunities were created for the fourth quarter. In April 2023 the Municipality commenced the Cleaning and Greening Project, with a duration of one year. The purpose of the project is to assist with the delivery of services in the community. Due to the number of opportunities emanating from this project, the Municipality only required 18 additional individuals, hence the	Management will ensure that proper planning is done in the new financial year and beyond, to mitigate the risk of under and non-performance in respect of creating temporary work opportunities in the Greater Prince Albert Municipal Area.	O

Reference	Directorate	National KPA	Key Performance Indicator	Unit of Measurement	Annual Target	KPI Calculation Type	Quarter Four Overall Target	Quarter Four Actual (required)	Performance Comment (required)	Corrective Measures (required if the actual does not meet the target)	Result
									target was not met for the fourth quarter.		
TL26	Technical Services	BSD	Excellent water quality measured by the compliance of water Lab results with SANS 241 criteria for Prins-Albert, Leeu-Gamka and Klarstroom.	% of Lab Results complying with SANS 241.	80%	Stand-Alone	80%	72%	Water quality monitoring has since improved drastically in the last quarter. We had 64.7% in April and 64.7 in May and Achieve 88% in June 2023. The average compliance equates to 72% for the fourth quarter.	The following has been done to improve the quality: Flushing of the system, Checking the reservoir levels, adjustment of dosage as well as re-sampling within 48 hours in events whereby we have failures on Microbiological samples.	○
TL27	Technical Services	BSD	Excellent waste water quality measured by the compliance of waste water Lab results with SANS irrigation standard (for Prins-Albert, Leeu-Gamka and Klarstroom)	% of Lab Results complying with SANS Irrigation standards.	80%	Stand-Alone	80%	71%	The Green drop require the FC of less than 1000Mg/L at as the final results. For the last quarter the municipality has maintenance a fair result in terms of Waste Water Management.	The following must be done: Check the final effluent water on monthly basis. Adjust the dosage of Chlorine on the final water, re- sampling must be done within 48 hours.	○
TL28	Technical Services	BSD	Limit water losses to not more than 15% {(Number of Kiloliters Water Purchased or Purified - Number of Kiloliters Water Sold) / Number of Kiloliters Water Purchased or Purified × 100}	% Water losses achieved (Number of Kiloliters Water Purchased or Purified - Number of Kiloliters Water Sold) / Number of Kiloliters Water Purchased or Purified × 100)	15%	Carry Over	15%	18%	In terms of MFMA Circular 71, which deals with norms. The water distribution losses should in the range on 15% to 30%. Our losses are within the norm as stipulated on Circular 71.	The distribution losses are at 18%, so no adjustment is needed. But we strive to be less than 10%	G2

Reference	Directorate	National KPA	Key Performance Indicator	Unit of Measurement	Annual Target	KPI Calculation Type	Quarter Four Overall Target	Quarter Four Actual (required)	Performance Comment (required)	Corrective Measures (required if the actual does not meet the target)	Result
TL29	Technical Services	BSD	Limit electricity losses to not more than 15% {(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated} × 100}}	% Electricity losses achieved (Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated) × 100	15%	Carry Over	15%	0	Integrated Development Plan and Performance Management comment: No information was available at the time of finalising this report.	Integrated Development Plan and Performance Management comment: No information was available at the time of finalising this report.	R
TL30	Corporate and Community Services	GGPP	Preparation of the final IDP review for submission to council to ensure compliance with legislation by 31 May annually	Final IDP review completed to submit to council by 31 May 2023	1	Accumulative	1	1	Council at its Special Meeting held on Tuesday, 30 May approved the Final Reviewed 2022-2027 Fifth Generation Integrated Development Plan for the 2023/2024 Financial Year.	No corrective measures are required, and the key performance indicator is met for the quarter under review.	G
TL31	Corporate and Community Services	LED	Implementation of the Local Economic Development Strategy	Number of LED interventions/ activities / programmes implemented	4	Accumulative	1	0	Integrated Development Plan and Performance Management comment:No information was available at the time of finalising this report.	Management indicated in the third quarter that a session will be hosted with the Prince Albert Tourism Office, including the Prince Albert Community Trust, at this point in time, no sessions have been scheduled. Management will ensure that with the 2023/2024 financial year, that the reporting and	R

Reference	Directorate	National KPA	Key Performance Indicator	Unit of Measurement	Annual Target	KPI Calculation Type	Quarter Four Overall Target	Quarter Four Actual (required)	Performance Comment (required)	Corrective Measures (required if the actual does not meet the target)	Result
										reporting lines on this key performance indicator are clearly stated and communicated to the relevant role-players.	
TL32	Corporate and Community Services	BSD	Implementation of programs and awareness initiatives held in terms of social welfare as per project plan signed off by MM	Number of awareness initiatives and programs launched within community	4	Accumulative	1	0	Integrated Development Plan and Performance Management comment: No information was available at the time of finalising this report.	Management indicated in the third quarter that a session will be hosted with the Prince Albert Tourism Office, including the Prince Albert Community Trust, at this point in time, no sessions have been scheduled. Management will ensure that with the 2023/2024 financial year, that the reporting and reporting lines on this key performance indicator are clearly stated and communicated to the relevant role-players.	R
TL35	Office of the Municipal Manager	GGPP	The number of audit committee meetings conducted per quarter	The attendance register and minutes of meetings held	1	Accumulative	1	1	A virtual Audit Committee meeting was held on Wednesday, 3 May 2023.	No corrective measures are required, and the key performance indicator is met for the quarter under review.	G