

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

AUGUST 2024

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Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

mSCOA – Municipal Standard Chart of Accounts.

Legislative Framework

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

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

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

Format of Monthly Budget Statements

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

Tabling of monthly budget statements

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

Publication of monthly budget statements

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

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

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

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

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In-Year Report - Monthly Budget Statement

Mayor’s report

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

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

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

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

1.1.1 Implementation of budget in terms of SDBIP

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

1.1.2 Financial problems or risks facing the municipality

The municipality is in a position to meet its current commitments and it is anticipated that the liquidity position will improve over the current financial year.

1.1.3 Other information

The municipality approved its annual budget for 2024/25 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 2024/2025

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

RECOMMENDATION:

1. That the Mayor take note of the monthly statement and supporting documentation for August 2024.

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 2024 for the 2024/2025 financial year. The amounts for rates and service charges do not represent cash received but levied amounts.

Total revenue received to date was R 31 061 262.57.

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

Services charges: A positive YTD variance of 2% for service charges. Collections on services in the eskom areas are a problem for the municipality and credit control cant be implemented in those towns.

Interest earned – external investments: A positive YTD variance of 47%. The municipality is in the process to get information from a few banks to make more investments.

Fines, penalties and forfeits: A positive YTD variance of 20%. The traffic officials are now busy with speed measurement on a weekly basis and it is expected that the income from this will slightly increase.

Agency Service: A negative YTD variance of 100%. Agency services are done on a monthly basis and this could be a mapping error which will be corrected in the next reporting period.

Transfers and subsidies: A positive YTD variance of 106% are due to the fact that the municipality has received most of the grant funding.

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

Operating expenditure by type

The total expenditure to date is R14 234 994.75.

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

Employee Cost: A negative YTD budget variance of 20%. Most of the vacant positions has been filled. The municipality try to keep the employee cost in the norm of 35%.

Depreciation & asset impairment: A YTD budget variance of 0%. Journals for the depreciation and asset impairment are done on a monthly basis.

Finance charges: A negative YTD budget variance of 18% is recorded. New lease agreements will be concluded in the next quarter that will improve the finance charges.

Bulk purchases: A negative YTD budget variance of 4% is reflected. The monthly account of bulk purchases is paid according to the requirements of the MFMA within 30 days each month.

Contracted services: A negative YTD budget variance of 43% is reflected as a result of the new financial year and contractors that needs to be appointed on site. Different projects is in various stages of appointment as per Top 10 capital projects on page 27.

Transfers and Subsidies: A YTD budget variance of 0% is recorded. The municipality will appoint contractors in the first quarter. Different projects are in various stages of appointment as per Top 10 capital projects on page 27.

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

Capital expenditure: YTD capital expenditure amounts to R 2 070 865.97.

Cash flow: Bank balance as at 31 August 2024 reflects a positive amount of R 69 549 542.72

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 August 2024 Budget Statement report.

3.3 Material variances from SDBIP

No variances were report for August 2024.

3.4 Remedial or corrective steps

No remedial or corrective steps are needed for August 2024.

3.5 Conclusion

The municipality are able to meet its current commitments and is continuously implementing controls to further enhance the cash flow position. The financial wellbeing of the municipality is being monitored continuously to ensure that financial targets are being met as anticipated in the 2024/25 annual approved budget.

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 - M02 August

Description	2023/24	Budget Year 2024/25							
	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	-	6 250	-	160	4 123	1 437	2 687	187%	6 250
Service charges	-	37 089	-	2 835	8 092	11 128	(3 036)	-27%	37 089
Investment revenue	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	-	44 710	-	2 412	15 321	7 452	7 869	106%	44 710
Other own revenue	-	17 280	-	1 395	3 525	2 619	906	35%	-
Total Revenue (excluding capital transfers and contributions)	-	105 328	-	6 802	31 061	22 636	8 426	37%	105 328
Employee costs	-	39 906	-	2 643	5 199	6 479	(1 281)	-20%	39 906
Remuneration of Councillors	-	3 689	-	280	559	488	71	15%	3 689
Depreciation and amortisation	-	6 150	-	512	1 025	1 025	(0)	-0%	6 150
Interest	-	373	-	9	18	22	(4)	-19%	373
Inventory consumed and bulk purchases	-	21 556	-	2 634	4 836	5 072	(237)	-5%	21 556
Transfers and subsidies	-	128	-	-	-	-	-	-	128
Other expenditure	-	27 804	-	1 245	2 599	4 469	(1 871)	-42%	27 804
Total Expenditure	-	99 607	-	7 324	14 235	17 556	(3 321)	-19%	99 607
Surplus/(Deficit)	-	5 722	-	(522)	16 826	5 080	11 747	231%	5 722
Transfers and subsidies - capital (monetary allocations)	-	17 630	-	-	-	2 938	(2 938)	-100%	17 630
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	23 352	-	(522)	16 826	8 018	8 808	110%	23 352
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	23 352	-	(522)	16 826	8 018	8 808	110%	23 352
Capital expenditure & funds sources									
Capital expenditure	-	29 989	-	2 062	2 071	880	1 191	135%	29 989
Capital transfers recognised	-	23 788	-	1 839	1 839	145	1 694	1169%	23 788
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	6 201	-	223	232	735	(503)	-68%	6 201
Total sources of capital funds	-	29 989	-	2 062	2 071	880	1 191	135%	29 989
Financial position									
Total current assets	-	60 408	-	-	87 785	-	-	-	60 408
Total non current assets	-	250 476	-	-	214 768	-	-	-	250 476
Total current liabilities	-	48 793	-	-	37 232	-	-	-	48 793
Total non current liabilities	-	4 001	-	-	31 732	-	-	-	4 001
Community wealth/Equity	-	258 090	-	-	233 582	-	-	-	258 090
Cash flows									
Net cash from (used) operating	-	27 219	-	13 643	74 904	7 770	(67 134)	-864%	27 219
Net cash from (used) investing	-	(29 989)	-	(2 378)	(2 378)	(880)	1 498	-170%	(29 989)
Net cash from (used) financing	-	552	-	16	26	(22)	(48)	221%	552
Cash/cash equivalents at the month/year end	-	48 513	58 268	69 550	130 820	65 136	(65 684)	-101%	56 050
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	-	2 616	1 009	1 163	1 086	938	6 236	15 342	30 694
Creditors Age Analysis	-	-	-	-	-	-	-	-	3 021

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) - M02 August

Description	Ref	Budget Year 2024/25								
		2023/24 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>		-	48 719	-	899	18 270	8 279	9 992	121%	48 719
Executive and council		-	32 499	-	-	12 628	5 416	7 212	133%	32 499
Finance and administration		-	16 221	-	899	5 642	2 862	2 780	97%	16 221
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	3 401	-	205	413	563	(150)	-27%	3 401
Community and social services		-	2 252	-	142	287	377	(89)	-24%	2 252
Sport and recreation		-	15	-	-	-	-	-	-	15
Public safety		-	853	-	63	126	139	(13)	-10%	853
Housing		-	282	-	-	-	47	(47)	-100%	282
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	9 693	-	2 212	2 343	1 623	720	44%	9 693
Planning and development		-	411	-	44	143	76	67	88%	411
Road transport		-	9 282	-	2 167	2 200	1 547	653	42%	9 282
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	61 144	-	3 486	10 035	15 110	(5 075)	-34%	61 144
Energy sources		-	26 413	-	1 811	4 796	6 033	(1 236)	-20%	26 413
Water management		-	22 908	-	703	1 969	6 914	(4 945)	-72%	22 908
Waste water management		-	7 673	-	638	2 096	1 401	694	50%	7 673
Waste management		-	4 151	-	334	1 173	762	411	54%	4 151
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	122 958	-	6 802	31 061	25 574	5 487	21%	122 958
Expenditure - Functional										
<i>Governance and administration</i>		-	27 506	-	1 281	2 470	3 498	(1 029)	-29%	27 506
Executive and council		-	8 707	-	675	1 206	1 196	9	1%	8 707
Finance and administration		-	18 799	-	606	1 264	2 302	(1 038)	-45%	18 799
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	10 163	-	637	1 246	1 607	(362)	-22%	10 163
Community and social services		-	4 232	-	261	516	748	(232)	-31%	4 232
Sport and recreation		-	2 155	-	117	231	301	(70)	-23%	2 155
Public safety		-	3 493	-	259	499	512	(13)	-3%	3 493
Housing		-	282	-	-	-	47	(47)	-100%	282
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	22 481	-	1 526	3 238	4 267	(1 030)	-24%	22 481
Planning and development		-	10 075	-	565	1 553	2 036	(483)	-24%	10 075
Road transport		-	12 406	-	961	1 685	2 231	(546)	-24%	12 406
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	39 456	-	3 879	7 281	8 183	(901)	-11%	39 456
Energy sources		-	24 207	-	2 803	5 325	5 736	(411)	-7%	24 207
Water management		-	6 348	-	450	817	933	(116)	-12%	6 348
Waste water management		-	5 077	-	392	738	870	(132)	-15%	5 077
Waste management		-	3 824	-	234	401	643	(242)	-38%	3 824
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	99 607	-	7 324	14 235	17 556	(3 321)	-19%	99 607
Surplus/ (Deficit) for the year		-	23 352	-	(522)	16 826	8 018	8 808	110%	23 352

WC052 Prince Albert - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2023/24		Budget Year 2024/25						Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Revenue - Functional										
<i>Municipal governance and administration</i>		-	48 719	-	899	18 270	8 279	9 992	121%	48 719
Executive and council		-	32 499	-	-	12 628	5 416	7 212	133%	32 499
Mayor and Council		-	32 499	-	-	12 628	5 416	7 212	133%	32 499
Finance and administration		-	16 221	-	899	5 642	2 862	2 780	97%	16 221
Finance		-	16 221	-	899	5 642	2 862	2 780	97%	16 221
<i>Community and public safety</i>		-	3 401	-	205	413	563	(150)	-27%	3 401
Community and social services		-	2 252	-	142	287	377	(89)	-24%	2 252
Cemeteries, Funeral Parlours and Crematoriums		-	20	-	2	4	5	(0)	-6%	20
Community Halls and Facilities		-	150	-	-	-	25	(25)	-100%	150
Libraries and Archives		-	2 082	-	140	283	347	(64)	-18%	2 082
Sport and recreation		-	15	-	-	-	-	-		15
Sports Grounds and Stadiums		-	15	-	-	-	-	-		15
Public safety		-	853	-	63	126	139	(13)	-10%	853
Police Forces, Traffic and Street Parking Control		-	853	-	63	126	139	(13)	-10%	853
Housing		-	282	-	-	-	47	(47)	-100%	282
Housing		-	282	-	-	-	47	(47)	-100%	282
<i>Economic and environmental services</i>		-	9 693	-	2 212	2 343	1 623	720	44%	9 693
Planning and development		-	411	-	44	143	76	67	88%	411
Economic Development/Planning		-	411	-	44	143	76	67	88%	411
Road transport		-	9 282	-	2 167	2 200	1 547	653	42%	9 282
Roads		-	9 282	-	2 167	2 200	1 547	653	42%	9 282
<i>Trading services</i>		-	61 144	-	3 486	10 035	15 110	(5 075)	-34%	61 144
Energy sources		-	26 413	-	1 811	4 796	6 033	(1 236)	-20%	26 413
Electricity		-	26 413	-	1 811	4 796	6 033	(1 236)	-20%	26 413
Water management		-	22 908	-	703	1 969	6 914	(4 945)	-72%	22 908
Water Distribution		-	22 908	-	703	1 969	6 914	(4 945)	-72%	22 908
Waste water management		-	7 673	-	638	2 096	1 401	694	50%	7 673
Sewerage		-	7 673	-	638	2 096	1 401	694	50%	7 673
Waste management		-	4 151	-	334	1 173	762	411	54%	4 151
Solid Waste Removal		-	4 151	-	334	1 173	762	411	54%	4 151
Total Revenue - Functional	2	-	122 958	-	6 802	31 061	25 574	5 487	21%	122 958
Expenditure - Functional										
<i>Municipal governance and administration</i>		-	27 506	-	1 281	2 470	3 498	(1 029)	-29%	27 506
Executive and council		-	8 707	-	675	1 206	1 196	9	1%	8 707
Mayor and Council		-	8 707	-	675	1 206	1 196	9	1%	8 707
Finance and administration		-	18 799	-	606	1 264	2 302	(1 038)	-45%	18 799
Finance		-	18 799	-	606	1 264	2 302	(1 038)	-45%	18 799
<i>Community and public safety</i>		-	10 163	-	637	1 246	1 607	(362)	-22%	10 163
Community and social services		-	4 232	-	261	516	748	(232)	-31%	4 232
Cemeteries, Funeral Parlours and Crematoriums		-	0	-	0	0	0	(0)	-2%	0
Community Halls and Facilities		-	572	-	23	43	132	(89)	-67%	572
Disaster Management		-	1 348	-	95	184	221	(37)	-17%	1 348
Libraries and Archives		-	2 312	-	143	289	395	(106)	-27%	2 312
Sport and recreation		-	2 155	-	117	231	301	(70)	-23%	2 155
Sports Grounds and Stadiums		-	2 155	-	117	231	301	(70)	-23%	2 155
Public safety		-	3 493	-	259	499	512	(13)	-3%	3 493
Police Forces, Traffic and Street Parking Control		-	3 493	-	259	499	512	(13)	-3%	3 493
Housing		-	282	-	-	-	47	(47)	-100%	282
Housing		-	282	-	-	-	47	(47)	-100%	282
<i>Economic and environmental services</i>		-	22 481	-	1 526	3 238	4 267	(1 030)	-24%	22 481
Planning and development		-	10 075	-	565	1 553	2 036	(483)	-24%	10 075
Corporate Wide Strategic Planning (IDPs, LEDS)		-	694	-	53	96	37	58	158%	694
Economic Development/Planning		-	9 381	-	512	1 458	1 999	(542)	-27%	9 381
Road transport		-	12 406	-	961	1 685	2 231	(546)	-24%	12 406
Roads		-	12 406	-	961	1 685	2 231	(546)	-24%	12 406
<i>Trading services</i>		-	39 456	-	3 879	7 281	8 183	(901)	-11%	39 456
Energy sources		-	24 207	-	2 803	5 325	5 736	(411)	-7%	24 207
Electricity		-	24 207	-	2 803	5 325	5 736	(411)	-7%	24 207
Water management		-	6 348	-	450	817	933	(116)	-12%	6 348
Water Distribution		-	6 348	-	450	817	933	(116)	-12%	6 348
Waste water management		-	5 077	-	392	738	870	(132)	-15%	5 077
Sewerage		-	5 077	-	392	738	870	(132)	-15%	5 077
Waste management		-	3 824	-	234	401	643	(242)	-38%	3 824
Solid Waste Disposal (Landfill Sites)		-	515	-	33	42	38	4	11%	515
Solid Waste Removal		-	3 309	-	202	359	605	(246)	-41%	3 309
Total Expenditure - Functional	3	-	99 607	-	7 324	14 235	17 556	(3 321)	-19%	99 607
Surplus/ (Deficit) for the year		-	23 352	-	(522)	16 826	8 018	8 808	110%	23 352

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) - M02 August

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive and Council		-	32 499	-	-	12 628	5 416	7 212	133.1%	32 499
Vote 2 - Financial Services		-	16 221	-	899	5 642	2 862	2 780	97.1%	16 221
Vote 3 - Technical Services		-	70 426	-	5 654	12 235	16 657	(4 422)	-26.5%	70 426
Vote 4 - Corporate and Community Services		-	3 812	-	250	556	639	(83)	-13.0%	3 812
Vote 5 -		-	-	-	-	-	-	-	-	-
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	122 958	-	6 802	31 061	25 574	5 487	21.5%	122 958
Expenditure by Vote	1									
Vote 1 - Executive and Council		-	8 707	-	675	1 206	1 196	9	0.8%	8 707
Vote 2 - Financial Services		-	18 799	-	606	1 264	2 302	(1 038)	-45.1%	18 799
Vote 3 - Technical Services		-	51 863	-	4 840	8 966	10 414	(1 447)	-13.9%	51 863
Vote 4 - Corporate and Community Services		-	20 238	-	1 202	2 799	3 644	(845)	-23.2%	20 238
Vote 5 -		-	-	-	-	-	-	-	-	-
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	99 607	-	7 324	14 235	17 556	(3 321)	-18.9%	99 607
Surplus/ (Deficit) for the year	2	-	23 352	-	(522)	16 826	8 018	8 808	109.9%	23 352

WC052 Prince Albert - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M02 August

Vote Description	Ref	2023/24		Budget Year 2024/25						
		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		-	32 499	-	-	12 628	5 416	7 212	133%	32 499
1.1 - Mayor and Council		-	1 268	-	-	4	211	(207)	-98%	1 268
1.2 - Municipal Manager		-	31 231	-	-	12 624	5 205	7 419	143%	31 231
1.3 - Tourism Services		-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services		-	16 221	-	899	5 642	2 862	2 780	97%	16 221
2.1 - Financial Services		-	16 335	-	899	5 643	2 881	2 761	96%	16 335
2.2 - Property Rates		-	(114)	-	(0)	(0)	(19)	19	-99%	(114)
2.3 - Information & Communication Technology		-	-	-	-	-	-	-	-	-
Vote 3 - Technical Services		-	70 426	-	5 654	12 235	16 657	(4 422)	-27%	70 426
3.1 - Public Works		-	9 282	-	2 167	2 200	1 547	653	42%	9 282
3.2 - Electricity Services		-	26 413	-	1 811	4 796	6 033	(1 236)	-20%	26 413
3.3 - Water Services		-	22 908	-	703	1 969	6 914	(4 945)	-72%	22 908
3.4 - Water Storage		-	-	-	-	-	-	-	-	-
3.5 - Sewerage Services		-	7 673	-	638	2 096	1 401	694	50%	7 673
3.6 - Storm Water Management		-	-	-	-	-	-	-	-	-
3.7 - Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-
3.8 - Solid Waste Removal (Refuse)		-	4 151	-	334	1 173	762	411	54%	4 151
Vote 4 - Corporate and Community Services		-	3 812	-	250	556	639	(83)	-13%	3 812
4.1 - Corporate Services		-	335	-	44	141	63	78	124%	335
4.2 - Cemeteries		-	20	-	2	4	5	(0)	-6%	20
4.3 - Community Halls and Facilities		-	150	-	-	-	25	(25)	-100%	150
4.4 - Disaster Management		-	-	-	-	-	-	-	-	-
4.5 - Library Services		-	2 082	-	140	283	347	(64)	-18%	2 082
4.6 - Sport and Recreation		-	15	-	-	-	-	-	-	15
4.7 - Housing		-	282	-	-	-	47	(47)	-100%	282
4.8 - Integrated Development Planning		-	-	-	-	-	-	-	-	-
4.9 - Strategic Services (CDW)		-	76	-	1	1	13	(12)	-91%	76
4.10 - Traffic Services		-	853	-	63	126	139	(13)	-10%	853
Total Revenue by Vote	2	-	122 958	-	6 802	31 061	25 574	5 487	21%	122 958
Expenditure by Vote	1									
Vote 1 - Executive and Council		-	8 707	-	675	1 206	1 196	9	1%	8 707
1.1 - Mayor and Council		-	4 676	-	339	678	614	65	11%	4 676
1.2 - Municipal Manager		-	4 031	-	337	527	583	(56)	-10%	4 031
1.3 - Tourism Services		-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services		-	18 799	-	606	1 264	2 302	(1 038)	-45%	18 799
2.1 - Financial Services		-	18 799	-	606	1 264	2 302	(1 038)	-45%	18 799
2.2 - Property Rates		-	-	-	-	-	-	-	-	-
2.3 - Information & Communication Technology		-	-	-	-	-	-	-	-	-
Vote 3 - Technical Services		-	51 863	-	4 840	8 966	10 414	(1 447)	-14%	51 863
3.1 - Public Works		-	12 406	-	961	1 685	2 231	(546)	-24%	12 406
3.2 - Electricity Services		-	24 207	-	2 803	5 325	5 736	(411)	-7%	24 207
3.3 - Water Services		-	6 348	-	450	817	933	(116)	-12%	6 348
3.4 - Water Storage		-	-	-	-	-	-	-	-	-
3.5 - Sewerage Services		-	5 077	-	392	738	870	(132)	-15%	5 077
3.6 - Storm Water Management		-	-	-	-	-	-	-	-	-
3.7 - Solid Waste Disposal (Landfill Sites)		-	515	-	33	42	38	4	11%	515
3.8 - Solid Waste Removal (Refuse)		-	3 309	-	202	359	605	(246)	-41%	3 309
Vote 4 - Corporate and Community Services		-	20 238	-	1 202	2 799	3 644	(845)	-23%	20 238
4.1 - Corporate Services		-	9 305	-	512	1 456	1 987	(530)	-27%	9 305
4.2 - Cemeteries		-	0	-	0	0	0	(0)	-2%	0
4.3 - Community Halls and Facilities		-	572	-	23	43	132	(89)	-67%	572
4.4 - Disaster Management		-	1 348	-	95	184	221	(37)	-17%	1 348
4.5 - Library Services		-	2 312	-	143	289	395	(106)	-27%	2 312
4.6 - Sport and Recreation		-	2 155	-	117	231	301	(70)	-23%	2 155
4.7 - Housing		-	282	-	-	-	47	(47)	-100%	282
4.8 - Integrated Development Planning		-	694	-	53	96	37	58	158%	694
4.9 - Strategic Services (CDW)		-	76	-	1	1	13	(11)	-91%	76
4.10 - Traffic Services		-	3 493	-	259	499	512	(13)	-3%	3 493
Total Expenditure by Vote	2	-	99 607	-	7 324	14 235	17 556	(3 321)	(0)	99 607
Surplus/ (Deficit) for the year	2	-	23 352	-	(522)	16 826	8 018	8 808	0	23 352

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) - M02 August

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		–	19 655	–	1 482	3 814	4 941	(1 127)	-23%	19 655
Service charges - Water		–	6 333	–	451	1 215	4 152	(2 937)	-71%	6 333
Service charges - Waste Water Management		–	7 238	–	597	1 972	1 329	643	48%	7 238
Service charges - Waste management		–	3 863	–	306	1 091	707	384	54%	3 863
Sale of Goods and Rendering of Services		–	569	–	32	84	86	(1)	-1%	569
Agency services		–	220	–	–	–	37	(37)	-100%	220
Interest		–	–	–	–	–	–	–	0%	–
Interest earned from Receivables		–	1 594	–	143	450	273	178	65%	1 594
Interest from Current and Non Current Assets		–	5 063	–	533	1 052	638	414	65%	5 063
Dividends		–	–	–	–	–	–	–	0%	–
Rent on Land		–	65	–	5	15	11	4	41%	65
Rental from Fixed Assets		–	564	–	58	148	74	74	101%	564
Licence and permits		–	–	–	–	–	–	–	0%	–
Operational Revenue		–	115	–	5	11	25	(14)	-56%	115
Non-Exchange Revenue										
Property rates		–	6 250	–	160	4 123	1 437	2 687	187%	6 250
Surcharges and Taxes		–	–	–	–	–	–	–	0%	–
Fines, penalties and forfeits		–	546	–	52	105	88	17	20%	546
Licence and permits		–	95	–	8	17	16	2	10%	95
Transfers and subsidies - Operational		–	44 710	–	2 412	15 321	7 452	7 869	106%	44 710
Interest		–	266	–	30	70	44	26	58%	266
Fuel Levy		–	–	–	–	–	–	–	0%	–
Operational Revenue		–	6 257	–	527	1 572	1 008	563	56%	6 257
Gains on disposal of Assets		–	–	–	–	–	–	–	0%	–
Other Gains		–	1 926	–	–	–	321	(321)	-100%	1 926
Discontinued Operations		–	–	–	–	–	–	–	0%	–
Total Revenue (excluding capital transfers and contributions)		–	105 328	–	6 802	31 061	22 636	8 426	37%	105 328
Expenditure By Type										
Employee related costs		–	39 906	–	2 643	5 199	6 479	(1 281)	-20%	39 906
Remuneration of councillors		–	3 689	–	280	559	488	71	15%	3 689
Bulk purchases - electricity		–	20 907	–	2 579	4 778	5 002	(224)	-4%	20 907
Inventory consumed		–	649	–	55	57	70	(13)	-18%	649
Debt impairment		–	3 699	–	308	616	616	0	0%	3 699
Depreciation and amortisation		–	6 150	–	512	1 025	1 025	(0)	0%	6 150
Interest		–	373	–	9	18	22	(4)	-19%	373
Contracted services		–	9 858	–	389	637	1 122	(485)	-43%	9 858
Transfers and subsidies		–	128	–	–	–	–	–	0%	128
Irrecoverable debts written off		–	1 177	–	11	18	196	(178)	-91%	1 177
Operational costs		–	13 070	–	537	1 327	2 535	(1 207)	-48%	13 070
Losses on Disposal of Assets		–	–	–	–	–	–	–	0%	–
Other Losses		–	–	–	–	–	–	–	0%	–
Total Expenditure		–	99 607	–	7 324	14 235	17 556	(3 321)	-19%	99 607
Surplus/(Deficit)		–	5 722	–	(522)	16 826	5 080	11 747	231%	5 722
Transfers and subsidies - capital (monetary allocations)		–	17 630	–	–	–	2 938	(2 938)	-100%	17 630
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	0%	–
Surplus/(Deficit) after capital transfers & contributions		–	23 352	–	(522)	16 826	8 018	8 808	110%	23 352
Income Tax		–	–	–	–	–	–	–	0%	–
Surplus/(Deficit) after income tax		–	23 352	–	(522)	16 826	8 018	8 808	110%	23 352
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	0%	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	0%	–
Surplus/(Deficit) attributable to municipality		–	23 352	–	(522)	16 826	8 018	8 808	110%	23 352
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	0%	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	0%	–
Surplus/ (Deficit) for the year		–	23 352	–	(522)	16 826	8 018	8 808	110%	23 352

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) - M02 August

Vote Description	Ref	Budget Year 2024/25								
		2023/24 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		-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 3 - Technical Services		-	23 851	-	2 059	2 059	697	1 362	195%	23 851
Vote 4 - Corporate and Community Services		-	183	-	3	12	183	(171)	-94%	183
Total Capital Multi-year expenditure	4,7	-	24 034	-	2 062	2 071	880	1 191	135%	24 034
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services		-	435	-	-	-	-	-	-	435
Vote 3 - Technical Services		-	2 830	-	-	-	-	-	-	2 830
Vote 4 - Corporate and Community Services		-	2 690	-	-	-	-	-	-	2 690
Total Capital single-year expenditure	4	-	5 955	-	-	-	-	-	-	5 955
Total Capital Expenditure		-	29 989	-	2 062	2 071	880	1 191	135%	29 989
Capital Expenditure - Functional Classification										
Governance and administration		-	435	-	-	-	-	-	-	435
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	435	-	-	-	-	-	-	435
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	2 287	-	-	8	130	(122)	-94%	2 287
Community and social services		-	1 461	-	-	8	130	(122)	-94%	1 461
Sport and recreation		-	826	-	-	-	-	-	-	826
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	5 539	-	223	223	487	(264)	-54%	5 539
Planning and development		-	586	-	3	3	52	(49)	-94%	586
Road transport		-	4 953	-	220	220	435	(215)	-49%	4 953
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	21 728	-	1 839	1 839	262	1 577	601%	21 728
Energy sources		-	6 677	-	1 839	1 839	-	1 839	#DIV/0!	6 677
Water management		-	15 051	-	-	-	262	(262)	-100%	15 051
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	29 989	-	2 062	2 071	880	1 191	135%	29 989
Funded by:										
National Government		-	21 240	-	1 839	1 839	-	1 839	#DIV/0!	21 240
Provincial Government		-	2 548	-	-	-	145	(145)	-100%	2 548
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		-	23 788	-	1 839	1 839	145	1 694	1169%	23 788
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds	6	-	6 201	-	223	232	735	(503)	-68%	6 201
Total Capital Funding		-	29 989	-	2 062	2 071	880	1 191	135%	29 989

WC052 Prince Albert - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M02 August

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation										
Vote 1 - Executive and Council	1	-	-	-	-	-	-	-	-	-
1.1 - Mayor and Council		-	-	-	-	-	-	-	-	-
1.2 - Municipal Manager		-	-	-	-	-	-	-	-	-
1.3 - Tourism Services		-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services		-	-	-	-	-	-	-	-	-
2.1 - Financial Services		-	-	-	-	-	-	-	-	-
2.2 - Property Rates		-	-	-	-	-	-	-	-	-
2.3 - Information & Communication Technology		-	-	-	-	-	-	-	-	-
Vote 3 - Technical Services		-	23 851	-	2 059	2 059	697	1 362	195%	23 851
3.1 - Public Works		-	3 043	-	220	220	435	(215)	-49%	3 043
3.2 - Electricity Services		-	6 677	-	1 839	1 839	-	1 839	#DIV/0!	6 677
3.3 - Water Services		-	14 130	-	-	-	262	(262)	-100%	14 130
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		-	183	-	3	12	183	(171)	-94%	183
4.1 - Corporate Services		-	52	-	3	3	52	(49)	-94%	52
4.2 - Cemeteries		-	-	-	-	-	-	-	-	-
4.3 - Community Halls and Facilities		-	130	-	-	8	130	(122)	-94%	130
4.4 - Disaster Management		-	-	-	-	-	-	-	-	-
4.5 - Library Services		-	-	-	-	-	-	-	-	-
4.6 - Sport and Recreation		-	-	-	-	-	-	-	-	-
4.7 - Housing		-	-	-	-	-	-	-	-	-
4.8 - Integrated Development Planning		-	-	-	-	-	-	-	-	-
4.9 - Strategic Services (CDW)		-	-	-	-	-	-	-	-	-
4.10 - Traffic Services		-	-	-	-	-	-	-	-	-
Total multi-year capital expenditure		-	24 034	-	2 062	2 071	880	1 191	135%	24 034
Capital expenditure - Municipal Vote										
Expenditure of single-year capital appropriation										
Vote 1 - Executive and Council	1	-	-	-	-	-	-	-	-	-
1.1 - Mayor and Council		-	-	-	-	-	-	-	-	-
1.2 - Municipal Manager		-	-	-	-	-	-	-	-	-
1.3 - Tourism Services		-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services		-	435	-	-	-	-	-	-	435
2.1 - Financial Services		-	435	-	-	-	-	-	-	435
2.2 - Property Rates		-	-	-	-	-	-	-	-	-
2.3 - Information & Communication Technology		-	-	-	-	-	-	-	-	-
Vote 3 - Technical Services		-	2 830	-	-	-	-	-	-	2 830
3.1 - Public Works		-	1 909	-	-	-	-	-	-	1 909
3.2 - Electricity Services		-	-	-	-	-	-	-	-	-
3.3 - Water Services		-	921	-	-	-	-	-	-	921
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		-	2 690	-	-	-	-	-	-	2 690
4.1 - Corporate Services		-	534	-	-	-	-	-	-	534
4.2 - Cemeteries		-	-	-	-	-	-	-	-	-
4.3 - Community Halls and Facilities		-	-	-	-	-	-	-	-	-
4.4 - Disaster Management		-	1 113	-	-	-	-	-	-	1 113
4.5 - Library Services		-	217	-	-	-	-	-	-	217
4.6 - Sport and Recreation		-	826	-	-	-	-	-	-	826
4.7 - Housing		-	-	-	-	-	-	-	-	-
4.8 - Integrated Development Planning		-	-	-	-	-	-	-	-	-
4.9 - Strategic Services (CDW)		-	-	-	-	-	-	-	-	-
4.10 - Traffic Services		-	-	-	-	-	-	-	-	-
Total single-year capital expenditure		-	5 955	-	-	-	-	-	-	5 955
Total Capital Expenditure		-	29 989	-	2 062	2 071	880	1 191	0	29 989

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC052 Prince Albert - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		-	46 903	-	67 632	46 903
Trade and other receivables from exchange transactions		-	6 744	-	9 023	6 744
Receivables from non-exchange transactions		-	2 562	-	4 170	2 562
Current portion of non-current receivables						
Inventory		-	1 856	-	1 803	1 856
VAT		-	1 090	-	3 183	1 090
Other current assets		-	1 252	-	1 974	1 252
Total current assets		-	60 408	-	87 785	60 408
Non current assets						
Investments						
Investment property		-	13 607	-	13 615	13 607
Property, plant and equipment		-	235 244	-	199 533	235 244
Biological assets						
Living and non-living resources						
Heritage assets		-	1 245	-	1 245	1 245
Intangible assets		-	380	-	375	380
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		-	250 476	-	214 768	250 476
TOTAL ASSETS		-	310 883	-	302 554	310 883
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		-	43	-	-	43
Consumer deposits		-	658	-	759	658
Trade and other payables from exchange transactions		-	8 307	-	14 292	8 307
Trade and other payables from non-exchange transactions		-	11 630	-	14 948	11 630
Provision		-	26 008	-	3 217	26 008
VAT		-	2 148	-	4 016	2 148
Other current liabilities						
Total current liabilities		-	48 793	-	37 232	48 793
Non current liabilities						
Financial liabilities		-	-	-	0	-
Provision		-	1 447	-	27 367	1 447
Long term portion of trade payables						
Other non-current liabilities		-	2 554	-	4 365	2 554
Total non current liabilities		-	4 001	-	31 732	4 001
TOTAL LIABILITIES		-	52 794	-	68 964	52 794
NET ASSETS	2	-	258 090	-	233 590	258 090
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		-	247 590	-	223 082	247 590
Reserves and funds		-	10 500	-	10 500	10 500
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	-	258 090	-	233 582	258 090

4.1.7 Table C7: Monthly Budget Statement – Cash Flow

WC052 Prince Albert - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	5 932	–	704	1 223	1 364	(141)	-10%	5 932
Service charges		–	38 164	–	3 133	6 713	10 498	(3 785)	-36%	38 164
Other revenue		–	1 467	–	13 865	54 918	220	54 697	24837%	1 467
Transfers and Subsidies - Operational		–	37 246	–	2 100	16 071	6 208	9 863	159%	37 246
Transfers and Subsidies - Capital		–	25 260	–	–	5 611	4 210	1 401	33%	25 260
Interest		–	6 477	–	552	1 080	879	200	23%	6 477
Dividends								–		
Payments										
Suppliers and employees		–	(87 328)	–	(6 710)	(10 711)	(15 609)	(4 898)	31%	(87 328)
Interest								–		
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	27 219	–	13 643	74 904	7 770	(67 134)	-864%	27 219
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		–	(29 989)	–	(2 378)	(2 378)	(880)	1 498	-170%	(29 989)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(29 989)	–	(2 378)	(2 378)	(880)	1 498	-170%	(29 989)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits		–	658	–	16	26	–	26	#DIV/0!	658
Payments										
Repayment of borrowing		–	(106)	–	–	–	(22)	(22)	100%	(106)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	552	–	16	26	(22)	(48)	221%	552
NET INCREASE/ (DECREASE) IN CASH HELD		–	(2 218)	–	11 281	72 552	6 868			(2 218)
Cash/cash equivalents at beginning:		–	50 731	58 268	58 268	58 268	58 268			58 268
Cash/cash equivalents at month/year end:		–	48 513	58 268	69 550	130 820	65 136			56 050

4.1.8 Supporting Table SC2 – Performance Indicators

WC052 Prince Albert - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August

Description of financial indicator	Basis of calculation	Ref	2023/24	Budget Year 2024/25			
			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%	6.5%	0.0%	3.7%	4.1%
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%	8.7%	0.0%	14.4%	8.7%
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%	123.8%	0.0%	235.8%	123.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	96.1%	0.0%	181.7%	96.1%
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%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	37.9%	0.0%	16.7%	37.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	22.2%
Interest & Depreciaton	I&D/Total Revenue - capital revenue		0.0%	6.2%	0.0%	1.7%	3.9%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' Analysis

5.1 Supporting Table SC3 – Debtors' Age Analysis

WC052 Prince Albert - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2024/25										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L1 to Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	664	416	285	393	416	303	1 513	4 108	8 098	6 733	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 027	274	132	58	36	34	202	445	2 213	780	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	250	1 128	63	46	56	143	291	1 679	3 658	2 216	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	513	332	206	257	214	171	1 071	3 069	5 834	4 783	-	-	
Receivables from Exchange Transactions - Waste Management	1600	309	231	130	168	156	116	739	2 009	3 858	3 188	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	42	29	15	15	16	15	91	549	771	686	-	-	
Interest on Arrear Debtor Accounts	1810	180	193	168	218	185	150	919	2 950	4 964	4 423	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(681)	12	9	7	7	6	1 409	527	1 297	1 957	-	-	
Total By Income Source	2000	2 305	2 616	1 009	1 163	1 086	938	6 236	15 342	30 694	24 765	-	-	
2023/24 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	173	309	34	28	22	129	234	1 069	1 999	1 482	-	-	
Commercial	2300	433	992	186	124	102	71	541	2 262	4 713	3 101	-	-	
Households	2400	1 698	1 314	788	1 010	961	738	5 461	12 011	23 982	20 181	-	-	
Other	2500	-	1	-	-	-	-	1	-	1	1	-	-	
Total By Customer Group	2600	2 305	2 616	1 009	1 163	1 086	938	6 236	15 342	30 694	24 765	-	-	

5.1.1 Collection rate – AUGUST 2024 YTD

The municipality had a year-to-date collection rate of 95.98% for the end of August 2024. This is an improvement on the last reporting month. The municipality is in the process to appoint an Accountant Revenue Services who will strictly monitor and implement the Credit Control Policy.

COLLECTION RATE YTD AUGUST 2024			
DESCRIPTION	SUPPORTING SCHEDULE		Amount
Gross Debtors Opening Balance at 01 August 2024	DAGEO	R	30 117 802.27
Billed Revenue (Exchange transactions)	TB	R	9 904 170.26
Billed Revenue (Non-exchange transactions)	TB	R	4 454 211.75
Gross Debtors Closing Balance at 31 August 2024	DAGEO	R	30 694 416.69
Bad Debts Written Off	TB	R	-
			95.98%

COLLECTION RATE YTD_JULY 2024			
DESCRIPTION	SUPPORTING SCHEDULE		Amount
Gross Debtors Opening Balance at 01 July 2024	DAGEO	R	28 056 338.05
Billed Revenue (Exchange transactions)	TB	R	6 331 266.07
Billed Revenue (Non-exchange transactions)	TB	R	3 974 614.90
Gross Debtors Closing Balance at 31 July 2024	DAGEO	R	30 117 802.27
Bad Debts Written Off	TB	R	-
			80.00%

Section 6 – Creditors' Analysis

6.1 Supporting Table SC4 - Creditors' Age Analysis

WC052 Prince Albert - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2024/25									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	2 966	-	-	-	-	-	-	-	-	2 966	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	55	-	-	-	-	-	-	-	-	55	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0910	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	3 021	-	-	-	-	-	-	-	-	3 021	-

6.1.1 Outstanding Creditors_AUGUST 2024

Outstanding creditors: 30 days and older					
AUGUST 2024					
Name of supplier	Invoice(s) date(s)	Outstanding Amount	Dispute/Reason for non-payment	Remedial action	
ESKOM HOLDINGS	2024-08-27	R 2 965 723.27	Within 30 days payment as per MFMA Section 65(2)(e)	None	
UBER TECHNOLOGIES	2024-08-20	R 55 197.87	Within 30 days payment as per MFMA Section 65(2)(e)	None	

Section 7 – Investment Portfolio Analysis

7.1 Supporting Table SC5

No investments made.

Section 8 – Allocation and Grant Receipts and Expenditure

8.1 Supporting Table SC6 – Grant Receipts

WC052 Prince Albert - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:			42 263	–	2 272	15 033	7 044	7 989	113.4%	42 263
Local Government Equitable Share			31 231	–	–	12 624	5 205	7 419	142.5%	31 231
Energy Efficiency and Demand Side Management Grant			–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant			1 200	–	21	24	200	(176)	-88.2%	1 200
Infrastructure Skills Development Grant			–	–	–	–	–	–	–	–
Local Government Financial Management Grant			1 800	–	104	208	300	(92)	-30.5%	1 800
Municipal Infrastructure Grant			8 032	–	2 146	2 177	1 339	838	62.6%	8 032
Provincial Government:			2 409	–	140	284	402	(118)	-29.3%	2 409
Infrastructure			50	–	–	–	8	(8)	-100.0%	50
Infrastructure			–	–	–	–	–	–	–	–
Capacity Building			2 359	–	140	284	393	(109)	-27.8%	2 359
Other grant providers:			38	–	–	4	6	(2)	-33.4%	38
Other Grants Received			38	–	–	4	6	(2)	-33.4%	38
Total Operating Transfers and Grants	5		44 710	–	2 412	15 321	7 452	7 869	105.6%	44 710
Capital Transfers and Grants										
National Government:			15 000	–	–	–	2 500	(2 500)	-100.0%	15 000
Water Services Infrastructure Grant			15 000	–	–	–	2 500	(2 500)	-100.0%	15 000
Provincial Government:			2 630	–	–	–	438	(438)	-100.0%	2 630
Infrastructure			1 400	–	–	–	233	(233)	-100.0%	1 400
Infrastructure			–	–	–	–	–	–	–	–
Capacity Building			1 230	–	–	–	205	(205)	-100.0%	1 230
Other grant providers:			–	–	–	–	–	–	–	–
[insert description]			–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5		17 630	–	–	–	2 938	(2 938)	-100.0%	17 630
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5		62 340	–	2 412	15 321	10 390	4 931	47.5%	62 340

8.2 Supporting Table SC7 – Grant Expenditure

WC052 Prince Albert - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	34 633	-	1 812	4 003	5 317	(1 314)	-24.7%	34 633
Equitable Share		-	31 231	-	1 663	3 724	4 408	(685)	-15.5%	31 231
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant		-	1 200	-	21	24	565	(542)	-95.8%	1 200
Infrastructure Skills Development Grant		-	-	-	-	-	-	-	-	-
Integrated City Development Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		-	1 800	-	97	194	336	(142)	-42.3%	1 800
Municipal Infrastructure Grant		-	402	-	31	62	7	54	758.4%	402
Provincial Government:		-	2 632	-	133	266	430	(164)	-38.2%	2 632
Infrastructure		-	50	-	-	-	-	-	-	50
Infrastructure		-	-	-	-	-	-	-	-	-
Capacity Building		-	2 582	-	133	266	430	(164)	-38.2%	2 582
Capacity Building		-	-	-	-	-	-	-	-	-
Other grant providers:		-	38	-	0	0	6	(5)	-93.3%	38
Expenditure on Other Grants		-	38	-	0	0	6	(5)	-93.3%	38
Total operating expenditure of Transfers and Grants:		-	37 302	-	1 945	4 269	5 752	(1 483)	-25.8%	37 302
Capital expenditure of Transfers and Grants										
National Government:		-	21 240	-	1 839	1 839	-	1 839	#DIV/0!	21 240
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	8 197	-	1 839	1 839	-	1 839	#DIV/0!	8 197
Water Services Infrastructure Grant		-	13 043	-	-	-	-	-	-	13 043
Provincial Government:		-	2 548	-	-	-	145	(145)	-100.0%	2 548
Infrastructure		-	1 217	-	-	-	145	(145)	-100.0%	1 217
Infrastructure		-	-	-	-	-	-	-	-	-
Capacity Building		-	1 330	-	-	-	-	-	-	1 330
Total capital expenditure of Transfers and Grants		-	23 788	-	1 839	1 839	145	1 694	1169.1%	23 788
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	61 090	-	3 784	6 108	5 897	211	3.6%	61 090

Section 9 – Capital Expenditure

9.1 Supporting Table SC 12 – Capital Expenditure

WC052 Prince Albert - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

Month	Budget Year 2024/25								
	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	-	290	-	8	8	290	281	97.1%	0%
August	-	590	-	2 062	2 071	880	(1 191)	-135.4%	7%
September	-	3 356	-	-	-	4 235	-	-	-
October	-	3 681	-	-	-	7 917	-	-	-
November	-	3 375	-	-	-	11 291	-	-	-
December	-	1 740	-	-	-	13 031	-	-	-
January	-	2 653	-	-	-	15 684	-	-	-
February	-	4 202	-	-	-	19 886	-	-	-
March	-	3 921	-	-	-	23 807	-	-	-
April	-	2 510	-	-	-	26 318	-	-	-
May	-	2 290	-	-	-	28 607	-	-	-
June	-	1 381	-	-	-	29 989	-	-	-
Total Capital expenditure	-	29 989	-	2 071					

9.1.1 Capital Commitments

The total capital commitments to date are R4 229 696.06

See below the capital commitments breakdown:

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Prince Albert Municipality
CAPITAL EXPENDITURE FOR 2024/2025 UP TO AUGUST 2024

*** ALL VOTES ***

CAPITAL EXPENDITURE PER ASSET

Description	Asset Type	Budgeted	Add. Budget	Year tot. Budgeted	Budget Period	Monthly Outlay	Yearly Outlay	On Order	Period Deviation	Yearly Deviation	% Spend
ROADS, PAVEMENTS, BR	1002	3043479	0	3043479	434782	220000.00	220000.00	2746099.00	214782.00	2823479.00	7.23
WATER RESERVOIRS & R	1003	14833646	0	14833646	144928	0.00	0.00	4300974.98	144928.00	14833646.00	0.00
ELECTRICITY RETICULA	1005	6943901	0	6943901	0	1839313.80	1839313.80	2105084.11	1839313.80-	5104587.20	26.49
STREET LIGHTING	1008	266861	0	266861	0	0.00	0.00	0.00	0.00	266861.00	0.00
OTHER INFRASTRUCTURE	1011	695652	0	695652	0	0.00	0.00	799469.15	0.00	695652.00	0.00
SPORTSFIELDS	1013	434783	0	434783	0	0.00	0.00	0.00	0.00	434783.00	0.00
LIBRARIES	1015	217391	0	217391	0	0.00	0.00	0.00	0.00	217391.00	0.00
OTHER ASSETS	1020	3552912	0	3552912	300000	3152.17	11552.17	430226.91	288447.83	3541359.83	0.33
GRAND TOTAL:		29988625	0	29988625	879710	2062465.97	2070865.97	10382754.95	1191155.97-	27917759.03	

9.1.2 Top 10 Capital Projects

Top 10 Capital Projects_August 2024											
Number	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	SDBIP/Year to date Budget	Variance R'000	% Variance	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	MIG. Specialised Waste Vehicles (Yellowfleet)	R 1 213 783.00	R -	R -	R 101 148.58	R 101 148.58	8%	Tipper truck was delivered in 2023/24FY & Dozer is on 2025/26 FY Budget	Planning stage (implimentation planned for 2025/26 procurement of dozer)	None	N/A
2	MIG. New High Mast Light (Klaarstroom)	R 1 792 913.00	R -	R -	R 149 409.42	R 149 409.42	8%	Construction Stage	Casting Footings High Mast Structures	None	N/A
3	MIG - High Mast Lights (Prince Albert)	R 3 348 892.00	R -	R 1 322 128.91	R 279 074.33	R 1 043 054.57	-31%	Construction Stage	Casting Footings High Mast Structures	None	N/A
4	MIG - High Mast Lights (Leeu-Gamka)	R 920 548.00	R -	R 793 081.96	R 76 712.33	R 716 369.63	-78%	Construction Stage	Casting Footings High Mast Structures	None	N/A
5	PT (ERG) - PV Plant Study	R 347 826.00	R -	R -	R 28 985.50	R 28 985.50	8%	Concept report was done in 2023/24 FY	feasibility stage	None	
6	WSIG: Water & Sanitation Infrastructure Leeu-Gamka	R 13 043 478.00	R -	R 1 130 000.00	R 1 086 956.50	R 43 043.50	0%	Phase 1 in construction treatment plant delivered onsite, phase 2 Tender evaluation	Phase 1 in construction, phase 2 Tender evaluation	Phase 2 tender submissions exceeds budget.	Clarify tendered rates
7	MIG - Upgrading of Klaarstroom Water Treatment Plant	R 920 603.00	R -	R -	R 76 716.92	R 76 716.92	8%	Planning Stage for 2025/26 FY	Preparing Technical Report	None	N/A
8	PT - Surface Water Supply Security	R 869 565.00	R -	R -	R 72 463.75	R 72 463.75	8%	Project Kick-Off	Planning stage	None	N/A
Totals		R 21 588 043.00	R -	R 3 245 210.87	R 1 871 467.33	R 1 373 743.54					

Project status: If the project is in the SCM process of being procured. Please state in which stage (planning, specification, advertising, etc)

Section 10- Employee Related Costs

10.1 Supporting Table SC 8

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

WC052 Prince Albert - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	3 319	-	252	504	436	68	16%	3 319
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Motor Vehicle Allowance								-		
Cellphone Allowance		-	370	-	27	55	52	2	5%	370
Housing Allowances								-		
Other benefits and allowances								-		
Sub Total - Councillors		-	3 689	-	280	559	488	71	15%	3 689
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages		-	3 220	-	264	564	248	316	127%	3 220
Pension and UIF Contributions		-	196	-	-	-	33	(33)	-100%	196
Medical Aid Contributions		-	111	-	5	11	19	(8)	-43%	111
Overtime								-		
Performance Bonus		-	537	-	-	-	90	(90)	-100%	537
Motor Vehicle Allowance		-	468	-	26	52	78	(26)	-33%	468
Cellphone Allowance		-	108	-	9	18	13	5	38%	108
Housing Allowances								-		
Other benefits and allowances		-	0	-	0	0	0	(0)	-8%	0
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations	2							-		
Entertainment								-		
Scarcity								-		
Acting and post related allowance								-		
In kind benefits								-		
Sub Total - Senior Managers of Municipality		-	4 640	-	305	644	480	165	34%	4 640
% increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		-	24 575	-	1 608	3 214	4 325	(1 111)	-26%	24 575
Pension and UIF Contributions		-	4 051	-	264	529	663	(134)	-20%	4 051
Medical Aid Contributions		-	1 161	-	77	156	172	(15)	-9%	1 161
Overtime		-	1 340	-	144	294	185	110	59%	1 340
Performance Bonus		-	1 928	-	18	18	321	(303)	-94%	1 928
Motor Vehicle Allowance		-	50	-	2	4	6	(2)	-29%	50
Cellphone Allowance		-	228	-	18	35	30	5	15%	228
Housing Allowances		-	99	-	7	15	14	1	4%	99
Other benefits and allowances		-	1 330	-	108	196	198	(1)	-1%	1 330
Payments in lieu of leave		-	352	-	47	47	59	(12)	-21%	352
Long service awards		-	48	-	15	15	10	5	54%	48
Post-retirement benefit obligations	2	-	103	-	31	31	17	14	82%	103
Entertainment								-		
Scarcity								-		
Acting and post related allowance								-		
In kind benefits								-		
Sub Total - Other Municipal Staff		-	35 266	-	2 339	4 555	6 000	(1 445)	-24%	35 266
% increase	4		#DIV/0!							#DIV/0!
Total Parent Municipality		-	43 595	-	2 923	5 758	6 968	(1 210)	-17%	43 595
TOTAL SALARY, ALLOWANCES & BENEFITS		-	43 595	-	2 923	5 758	6 968	(1 210)	-17%	43 595
% increase	4		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF		-	39 906	-	2 643	5 199	6 479	(1 281)	-20%	39 906

Section 11 – Actuals and Revised Targets for Cash Receipts

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

WC052 Prince Albert - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M02 August

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Budget	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Cash Receipts By Source																	
Property rates		519	704	430	431	432	474	431	424	614	447	447	580	5 932	6 944	7 566	
Service charges - Electricity revenue		2 644	2 229	2 227	2 038	2 240	2 773	954	1 781	1 544	2 122	1 575	3 014	25 141	26 969	29 246	
Service charges - Water revenue		288	302	(23)	241	85	204	126	179	126	147	76	2 549	4 301	4 752	5 207	
Service charges - Waste Water Management		472	426	516	504	467	455	463	391	484	457	439	637	5 710	6 380	6 967	
Service charges - Waste Management		176	177	259	257	244	245	239	232	248	240	242	452	3 012	3 308	3 623	
Rental of facilities and equipment		6	17	47	44	48	36	114	37	37	80	46	116	629	673	727	
Interest earned - external investments		518	534	316	287	364	477	456	494	449	515	531	123	5 063	5 418	5 851	
Interest earned - outstanding debtors		10	18	121	131	114	114	115	115	115	115	116	331	1 414	1 513	1 634	
Dividends received																	
Fines, penalties and forfeits		55	55	5	7	7	4	4	5	6	5	4	(95)	62	67	72	
Licences and permits		9	10	8	8	8	8	8	8	8	8	8	5	95	102	110	
Agency services				18	18	18	18	18	18	18	18	18	55	220	225	228	
Transfers and Subsidies - Operational		13 971	2 100	3 104	3 104	3 104	3 104	3 104	3 104	3 104	3 104	3 104	(6 759)	37 246	51 005	54 257	
Other revenue		40 883	13 783	23	46	36	26	37	29	56	28	48	(54 633)	462	493	531	
Cash Receipts by Source		59 650	20 354	7 052	7 116	7 167	7 938	6 071	6 816	6 808	7 285	6 656	(53 626)	89 286	107 846	116 018	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		5 611		2 105	2 105	2 105	2 105	2 105	2 105	2 105	2 105	2 105	704	25 260	26 781	15 254	
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, 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																	
Total Cash Receipts by Source		65 261	20 354	9 157	9 221	9 272	10 043	8 176	8 921	8 913	9 390	8 761	(52 922)	114 546	134 628	131 272	
Cash Payments by Type																	
Employee related costs		2 765	2 942	3 157	3 204	3 229	3 082	3 288	3 126	3 399	3 231	3 299	5 082	39 803	41 656	44 938	
Remuneration of councillors		200	201	222	288	393	370	329	329	329	329	321	379	3 689	3 948	4 264	
Interest																	
Bulk purchases - Electricity			2 529	2 167	1 413		2 996	1 482	1 537	1 300	1 534	1 434	4 514	20 907	22 370	24 160	
Acquisitions - water & other inventory																	
Contracted services		220	446	1 083	1 408	925	548	421	743	920	1 090	847	1 207	9 858	14 122	10 752	
Transfers and subsidies - other municipalities																	
Transfers and subsidies - other																	
Other expenditure		816	591	661	638	807	3 914	540	891	572	903	997	1 740	13 070	13 949	15 017	
Cash Payments by Type		4 000	6 710	7 289	6 951	5 354	10 911	6 060	6 625	6 519	7 088	6 899	12 921	87 328	96 045	99 130	
Other Cash Flows/Payments by Type																	
Capital assets			2 378	3 356	3 681	3 375	1 740	2 653	4 202	3 921	2 510	2 290	(117)	29 989	20 439	7 923	
Repayment of borrowing																	
Other Cash Flows/Payments																	
Total Cash Payments by Type		4 000	9 088	10 644	10 632	8 729	12 650	8 713	10 828	10 440	9 598	9 189	12 804	117 316	116 484	107 053	
NET INCREASE/(DECREASE) IN CASH HELD		61 260	11 266	(1 487)	(1 411)	543	(2 607)	(537)	(1 907)	(1 527)	(208)	(428)	(65 726)	(2 770)	18 144	24 218	
Cash/cash equivalents at the monthly year beginning:		58 268	119 529	130 794	129 307	127 896	128 439	125 832	125 294	123 388	121 861	121 653	121 225	58 268	55 498	73 642	
Cash/cash equivalents at the monthly year end:		119 529	130 794	129 307	127 896	128 439	125 832	125 294	123 388	121 861	121 653	121 225	55 498	55 498	73 642	97 860	

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 - M02 August

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads										
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Computer Equipment		-	217	-	-	-	-	-	-	217
Computer Equipment		-	217	-	-	-	-	-	-	217
Furniture and Office Equipment		-	52	-	3	3	52	49	94.0%	52
Furniture and Office Equipment		-	52	-	3	3	52	49	94.0%	52
Machinery and Equipment		-	1 344	-	-	8	130	122	93.6%	1 344
Machinery and Equipment		-	1 344	-	-	8	130	122	93.6%	1 344
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on new assets	1	-	1 614	-	3	12	183	171	93.7%	1 614

PART 3 - ACCOUNTING OFFICER'S QUALITY CERTIFICATION

QUALITY CERTIFICATE

I, **A. Hendricks**, accounting officer of **Prince Albert Municipality**, hereby certify that:

- Monthly budget statement

For the month ended **AUGUST 2024** has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name: **A. Hendricks**

Municipal Manager of **Prince Albert Municipality WC052**

Signature



Date 12 September 2024