

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

SEPTEMBER 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. The municipality is also in anticipation to receive feedback from NERSA i.t.o their Cost of Supply study. If the study is approved by NERSA, the municipality will be able to implement the electricity increase and this will further enhance the revenue of the municipality.

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 September 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 31 163 718.83

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

Services charges: A negative YTD variance of 34% for service charges. The municipality had its yearly write-off of indigent account holders in September 2024. The percentage will improve in the next reporting month.

Interest earned: A positive YTD variance of 36%. The municipality is in the process to get information from a few banks to make more investments. The interest on outstanding debtors' percentage has also been increase.

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. The specifications for a back office for traffic fines has also been approved and has been advertised.

Agency Service: A negative YTD variance of 100%. Agency services are done on a monthly basis and paid over to the department of transport.

Transfers and subsidies: A positive YTD variance of 48% 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 R 24 793 404.86.

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

Employee Cost: A negative YTD budget variance of 16%. 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 positive YTD budget variance of 45% is recorded. This is an improvement from the previous reporting with new lease agreements that was signed.

Bulk purchases: A negative YTD budget variance of 7% 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 13% 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 positive YTD budget variance of 53% is recorded. The expenditure on capital projects is on an upwards trajectory as can be seen in the 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 5 107 752.03.

Cash flow: Bank balance as at 30 September 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 September 2024 Budget Statement report.

3.3 Material variances from SDBIP

No variances were report for September 2024.

3.4 Remedial or corrective steps

No remedial or corrective steps are needed for September 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 - M03 September

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	-	(1 637)	2 487	1 890	597	32%	6 250
Service charges	-	37 089	-	(149)	7 943	13 916	(5 973)	-43%	37 089
Investment revenue	-	5 063	-	458	1 510	954	556	58%	5 063
Transfers and subsidies - Operational	-	44 710	-	1 222	16 543	11 177	5 365	48%	44 710
Other own revenue	-	12 216	-	208	2 681	2 974	(293)	-10%	-
Total Revenue (excluding capital transfers and contributions)	-	105 328	-	102	31 164	30 911	252	1%	105 328
Employee costs	-	39 906	-	2 930	8 128	9 645	(1 516)	-16%	39 906
Remuneration of Councillors	-	3 689	-	280	839	710	129	18%	3 689
Depreciation and amortisation	-	6 150	-	512	1 537	1 537	(0)	-0%	6 150
Interest	-	373	-	-	18	33	(15)	-46%	373
Inventory consumed and bulk purchases	-	21 556	-	1 982	6 818	7 278	(460)	-6%	21 556
Transfers and subsidies	-	128	-	98	98	64	34	53%	128
Other expenditure	-	27 804	-	4 756	7 355	6 619	735	11%	27 804
Total Expenditure	-	99 607	-	10 558	24 793	25 886	(1 092)	-4%	99 607
Surplus/(Deficit)	-	5 722	-	(10 456)	6 370	5 026	1 344	27%	5 722
Transfers and subsidies - capital (monetary allocations)	-	17 630	-	1 189	1 189	4 407	(3 218)	-73%	17 630
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	23 352	-	(9 267)	7 559	9 433	(1 874)	-20%	23 352
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	23 352	-	(9 267)	7 559	9 433	(1 874)	-20%	23 352
Capital expenditure & funds sources									
Capital expenditure	-	29 989	-	3 037	5 108	4 235	872	21%	29 989
Capital transfers recognised	-	23 788	-	1 301	3 140	1 117	2 023	181%	23 788
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	6 201	-	1 736	1 968	3 118	(1 150)	-37%	6 201
Total sources of capital funds	-	29 989	-	3 037	5 108	4 235	872	21%	29 989
Financial position									
Total current assets	-	60 408	-	-	80 213	-	-	-	60 408
Total non current assets	-	250 476	-	-	217 293	-	-	-	250 476
Total current liabilities	-	48 793	-	-	41 822	-	-	-	48 793
Total non current liabilities	-	4 001	-	-	31 711	-	-	-	4 001
Community wealth/Equity	-	258 090	-	-	223 959	-	-	-	258 090
Cash flows									
Net cash from (used) operating	-	27 219	-	16 520	91 424	9 638	(81 786)	-849%	27 219
Net cash from (used) investing	-	(29 989)	-	(3 492)	(5 870)	(4 235)	1 634	-39%	(29 989)
Net cash from (used) financing	-	552	-	12	38	(33)	(70)	216%	552
Cash/cash equivalents at the month/year end	-	48 513	58 268	71 308	143 861	63 638	(80 223)	-126%	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									
Total By Income Source	1 595	1 602	1 837	741	899	917	4 543	16 062	28 197
Creditors Age Analysis									
Total Creditors	2 849	-	-	-	-	-	-	-	2 849

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) - M03 September

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	-	(424)	17 847	12 154	5 693	47%	48 719
Executive and council		-	32 499	-	-	12 628	8 125	4 504	55%	32 499
Finance and administration		-	16 221	-	(424)	5 219	4 029	1 189	30%	16 221
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	3 401	-	237	650	847	(196)	-23%	3 401
Community and social services		-	2 252	-	175	462	564	(102)	-18%	2 252
Sport and recreation		-	15	-	-	-	-	-	-	15
Public safety		-	853	-	63	188	212	(24)	-11%	853
Housing		-	282	-	-	-	71	(71)	-100%	282
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	9 693	-	437	2 780	2 422	358	15%	9 693
Planning and development		-	411	-	18	160	102	59	58%	411
Road transport		-	9 282	-	419	2 620	2 321	299	13%	9 282
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	61 144	-	1 041	11 075	19 896	(8 820)	-44%	61 144
Energy sources		-	26 413	-	490	5 287	8 380	(3 093)	-37%	26 413
Water management		-	22 908	-	948	2 917	8 310	(5 393)	-65%	22 908
Waste water management		-	7 673	-	(200)	1 896	2 087	(190)	-9%	7 673
Waste management		-	4 151	-	(198)	976	1 119	(144)	-13%	4 151
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	122 958	-	1 292	32 353	35 319	(2 966)	-8%	122 958
Expenditure - Functional										
<i>Governance and administration</i>		-	27 506	-	2 550	5 019	5 712	(693)	-12%	27 506
Executive and council		-	8 707	-	973	2 178	1 759	420	24%	8 707
Finance and administration		-	18 799	-	1 577	2 841	3 954	(1 113)	-28%	18 799
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	10 163	-	798	2 044	2 383	(339)	-14%	10 163
Community and social services		-	4 232	-	370	887	1 075	(188)	-17%	4 232
Sport and recreation		-	2 155	-	143	374	450	(77)	-17%	2 155
Public safety		-	3 493	-	285	784	787	(4)	0%	3 493
Housing		-	282	-	-	-	71	(71)	-100%	282
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	22 481	-	1 950	5 188	5 906	(718)	-12%	22 481
Planning and development		-	10 075	-	951	2 504	2 717	(213)	-8%	10 075
Road transport		-	12 406	-	999	2 684	3 188	(505)	-16%	12 406
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	39 456	-	5 261	12 543	11 884	658	6%	39 456
Energy sources		-	24 207	-	2 351	7 676	8 310	(635)	-8%	24 207
Water management		-	6 348	-	1 508	2 325	1 390	935	67%	6 348
Waste water management		-	5 077	-	903	1 641	1 284	357	28%	5 077
Waste management		-	3 824	-	500	901	900	1	0%	3 824
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	99 607	-	10 558	24 793	25 886	(1 092)	-4%	99 607
Surplus/ (Deficit) for the year		-	23 352	-	(9 267)	7 559	9 433	(1 874)	-20%	23 352

WC052 Prince Albert - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

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>Municipal governance and administration</i>		-	48 719	-	(424)	17 847	12 154	5 693	47%	48 719
Executive and council		-	32 499	-	-	12 628	8 125	4 504	55%	32 499
Mayor and Council		-	32 499	-	-	12 628	8 125	4 504	55%	32 499
Municipal Manager, Town Secretary and Chief Executive		-	-	-	-	-	-	-	-	-
Finance and administration		-	16 221	-	(424)	5 219	4 029	1 189	30%	16 221
Administrative and Corporate Support		-	-	-	-	-	-	-	-	-
Asset Management		-	-	-	-	-	-	-	-	-
Finance		-	16 221	-	(424)	5 219	4 029	1 189	30%	16 221
<i>Community and public safety</i>		-	3 401	-	237	650	847	(196)	-23%	3 401
Community and social services		-	2 252	-	175	462	564	(102)	-18%	2 252
Cemeteries, Funeral Parlours and Crematoriums		-	20	-	2	7	6	0	5%	20
Child Care Facilities		-	-	-	-	-	-	-	-	-
Community Halls and Facilities		-	150	-	-	-	38	(38)	-100%	150
Libraries and Archives		-	2 082	-	172	455	520	(65)	-13%	2 082
Sport and recreation		-	15	-	-	-	-	-	-	15
Sports Grounds and Stadiums		-	15	-	-	-	-	-	-	15
Public safety		-	853	-	63	188	212	(24)	-11%	853
Police Forces, Traffic and Street Parking Control		-	853	-	63	188	212	(24)	-11%	853
Pounds		-	-	-	-	-	-	-	-	-
Housing		-	282	-	-	-	71	(71)	-100%	282
Housing		-	282	-	-	-	71	(71)	-100%	282
Informal Settlements		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	9 693	-	437	2 780	2 422	358	15%	9 693
Planning and development		-	411	-	18	160	102	59	58%	411
Economic Development/Planning		-	411	-	18	160	102	59	58%	411
Road transport		-	9 282	-	419	2 620	2 321	299	13%	9 282
Roads		-	9 282	-	419	2 620	2 321	299	13%	9 282
<i>Trading services</i>		-	61 144	-	1 041	11 075	19 896	(8 820)	-44%	61 144
Energy sources		-	26 413	-	490	5 287	8 380	(3 093)	-37%	26 413
Electricity		-	26 413	-	490	5 287	8 380	(3 093)	-37%	26 413
Water management		-	22 908	-	948	2 917	8 310	(5 393)	-65%	22 908
Water Distribution		-	22 908	-	948	2 917	8 310	(5 393)	-65%	22 908
Waste water management		-	7 673	-	(200)	1 896	2 087	(190)	-9%	7 673
Sewerage		-	7 673	-	(200)	1 896	2 087	(190)	-9%	7 673
Waste management		-	4 151	-	(198)	976	1 119	(144)	-13%	4 151
Solid Waste Removal		-	4 151	-	(198)	976	1 119	(144)	-13%	4 151
Total Revenue - Functional	2	-	122 958	-	1 292	32 353	35 319	(2 966)	-8%	122 958
Expenditure - Functional										
<i>Municipal governance and administration</i>		-	27 506	-	2 550	5 019	5 712	(693)	-12%	27 506
Executive and council		-	8 707	-	973	2 178	1 759	420	24%	8 707
Mayor and Council		-	8 707	-	973	2 178	1 759	420	24%	8 707
Finance and administration		-	18 799	-	1 577	2 841	3 954	(1 113)	-28%	18 799
Finance		-	18 799	-	1 577	2 841	3 954	(1 113)	-28%	18 799
<i>Community and public safety</i>		-	10 163	-	798	2 044	2 383	(339)	-14%	10 163
Community and social services		-	4 232	-	370	887	1 075	(188)	-17%	4 232
Cemeteries, Funeral Parlours and Crematoriums		-	0	-	0	0	0	(0)	-2%	0
Community Halls and Facilities		-	572	-	55	98	165	(67)	-41%	572
Disaster Management		-	1 348	-	141	325	324	1	0%	1 348
Libraries and Archives		-	2 312	-	175	464	586	(122)	-21%	2 312
Sport and recreation		-	2 155	-	143	374	450	(77)	-17%	2 155
Sports Grounds and Stadiums		-	2 155	-	143	374	450	(77)	-17%	2 155
Public safety		-	3 493	-	285	784	787	(4)	0%	3 493
Police Forces, Traffic and Street Parking Control		-	3 493	-	285	784	787	(4)	0%	3 493
Housing		-	282	-	-	-	71	(71)	-100%	282
Housing		-	282	-	-	-	71	(71)	-100%	282
<i>Economic and environmental services</i>		-	22 481	-	1 950	5 188	5 906	(718)	-12%	22 481
Planning and development		-	10 075	-	951	2 504	2 717	(213)	-8%	10 075
Corporate Wide Strategic Planning (IDPs, LEDs)		-	694	-	57	152	63	89	142%	694
Economic Development/Planning		-	9 381	-	894	2 352	2 654	(303)	-11%	9 381
Road transport		-	12 406	-	999	2 684	3 188	(505)	-16%	12 406
Roads		-	12 406	-	999	2 684	3 188	(505)	-16%	12 406
<i>Trading services</i>		-	39 456	-	5 261	12 543	11 884	658	6%	39 456
Energy sources		-	24 207	-	2 351	7 676	8 310	(635)	-8%	24 207
Electricity		-	24 207	-	2 351	7 676	8 310	(635)	-8%	24 207
Water management		-	6 348	-	1 508	2 325	1 390	935	67%	6 348
Water Distribution		-	6 348	-	1 508	2 325	1 390	935	67%	6 348
Waste water management		-	5 077	-	903	1 641	1 284	357	28%	5 077
Sewerage		-	5 077	-	903	1 641	1 284	357	28%	5 077
Waste management		-	3 824	-	500	901	900	1	0%	3 824
Solid Waste Disposal (Landfill Sites)		-	515	-	33	75	48	28	58%	515
Solid Waste Removal		-	3 309	-	467	826	853	(27)	-3%	3 309
Street Cleaning		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	99 607	-	10 558	24 793	25 886	(1 092)	-4%	99 607
Surplus/ (Deficit) for the year		-	23 352	-	(9 267)	7 559	9 433	(1 874)	-20%	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) - M03 September

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	8 125	4 504	55.4%	32 499
Vote 2 - Financial Services		-	16 221	-	(424)	5 219	4 029	1 189	29.5%	16 221
Vote 3 - Technical Services		-	70 426	-	1 460	13 695	22 216	(8 521)	-38.4%	70 426
Vote 4 - Corporate and Community Services		-	3 812	-	255	811	949	(138)	-14.5%	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	-	1 292	32 353	35 319	(2 966)	-8.4%	122 958
Expenditure by Vote	1									
Vote 1 - Executive and Council		-	8 707	-	973	2 178	1 759	420	23.9%	8 707
Vote 2 - Financial Services		-	18 799	-	1 577	2 841	3 954	(1 113)	-28.1%	18 799
Vote 3 - Technical Services		-	51 863	-	6 260	15 226	15 073	153	1.0%	51 863
Vote 4 - Corporate and Community Services		-	20 238	-	1 749	4 548	5 100	(552)	-10.8%	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	-	10 558	24 793	25 886	(1 092)	-4.2%	99 607
Surplus/ (Deficit) for the year	2	-	23 352	-	(9 267)	7 559	9 433	(1 874)	-19.9%	23 352

WC052 Prince Albert - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M03 September

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	8 125	4 504	55%	32 499
1.1 - Mayor and Council		-	1 268	-	-	4	317	(313)	-99%	1 268
1.2 - Municipal Manager		-	31 231	-	-	12 624	7 808	4 816	62%	31 231
1.3 - Tourism Services		-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services		-	16 221	-	(424)	5 219	4 029	1 189	30%	16 221
2.1 - Financial Services		-	16 335	-	(424)	5 219	4 058	1 161	29%	16 335
2.2 - Property Rates		-	(114)	-	(0)	(0)	(29)	28	-99%	(114)
2.3 - Information & Communication Technology		-	-	-	-	-	-	-	-	-
Vote 3 - Technical Services		-	70 426	-	1 460	13 695	22 216	(8 521)	-38%	70 426
3.1 - Public Works		-	9 282	-	419	2 620	2 321	299	13%	9 282
3.2 - Electricity Services		-	26 413	-	490	5 287	8 380	(3 093)	-37%	26 413
3.3 - Water Services		-	22 908	-	948	2 917	8 310	(5 393)	-65%	22 908
3.4 - Water Sbrage		-	-	-	-	-	-	-	-	-
3.5 - Sewerage Services		-	7 673	-	(200)	1 896	2 087	(190)	-9%	7 673
3.6 - Storm Water Management		-	-	-	-	-	-	-	-	-
3.7 - Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-
3.8 - Solid Waste Removal (Refuse)		-	4 151	-	(198)	976	1 119	(144)	-13%	4 151
Vote 4 - Corporate and Community Services		-	3 812	-	255	811	949	(138)	-15%	3 812
4.1 - Corporate Services		-	335	-	11	153	83	70	85%	335
4.2 - Cemeteries		-	20	-	2	7	6	0	5%	20
4.3 - Community Halls and Facilities		-	150	-	-	-	38	(38)	-100%	150
4.4 - Disaster Management		-	-	-	-	-	-	-	-	-
4.5 - Library Services		-	2 082	-	172	455	520	(65)	-13%	2 082
4.6 - Sport and Recreation		-	15	-	-	-	-	-	-	15
4.7 - Housing		-	282	-	-	-	71	(71)	-100%	282
4.8 - Integrated Development Planning		-	-	-	-	-	-	-	-	-
4.9 - Strategic Services (CDW)		-	76	-	6	8	19	(11)	-60%	76
4.10 - Traffic Services		-	853	-	63	188	212	(24)	-11%	853
Total Revenue by Vote	2	-	122 958	-	1 292	32 353	35 319	(2 966)	-8%	122 958
Expenditure by Vote	1									
Vote 1 - Executive and Council		-	8 707	-	973	2 178	1 759	420	24%	8 707
1.1 - Mayor and Council		-	4 676	-	466	1 144	952	192	20%	4 676
1.2 - Municipal Manager		-	4 031	-	507	1 034	806	228	28%	4 031
1.3 - Tourism Services		-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services		-	18 799	-	1 577	2 841	3 954	(1 113)	-28%	18 799
2.1 - Financial Services		-	18 799	-	1 577	2 841	3 954	(1 113)	-28%	18 799
2.2 - Property Rates		-	-	-	-	-	-	-	-	-
2.3 - Information & Communication Technology		-	-	-	-	-	-	-	-	-
Vote 3 - Technical Services		-	51 863	-	6 260	15 226	15 073	153	1%	51 863
3.1 - Public Works		-	12 406	-	999	2 684	3 188	(505)	-16%	12 406
3.2 - Electricity Services		-	24 207	-	2 351	7 676	8 310	(635)	-8%	24 207
3.3 - Water Services		-	6 348	-	1 508	2 325	1 390	935	67%	6 348
3.4 - Water Sbrage		-	-	-	-	-	-	-	-	-
3.5 - Sewerage Services		-	5 077	-	903	1 641	1 284	357	28%	5 077
3.6 - Storm Water Management		-	-	-	-	-	-	-	-	-
3.7 - Solid Waste Disposal (Landfill Sites)		-	515	-	33	75	48	28	58%	515
3.8 - Solid Waste Removal (Refuse)		-	3 309	-	467	826	853	(27)	-3%	3 309
Vote 4 - Corporate and Community Services		-	20 238	-	1 749	4 548	5 100	(552)	-11%	20 238
4.1 - Corporate Services		-	9 305	-	888	2 344	2 635	(291)	-11%	9 305
4.2 - Cemeteries		-	0	-	0	0	0	(0)	-2%	0
4.3 - Community Halls and Facilities		-	572	-	55	98	165	(67)	-41%	572
4.4 - Disaster Management		-	1 348	-	141	325	324	1	0%	1 348
4.5 - Library Services		-	2 312	-	175	464	586	(122)	-21%	2 312
4.6 - Sport and Recreation		-	2 155	-	143	374	450	(77)	-17%	2 155
4.7 - Housing		-	282	-	-	-	71	(71)	-100%	282
4.8 - Integrated Development Planning		-	694	-	57	152	63	89	142%	694
4.9 - Strategic Services (CDW)		-	76	-	6	8	19	(12)	-61%	76
4.10 - Traffic Services		-	3 493	-	285	784	787	(4)	0%	3 493
Total Expenditure by Vote	2	-	99 607	-	10 558	24 793	25 886	(1 092)	(0)	99 607
Surplus/ (Deficit) for the year	2	-	23 352	-	(9 267)	7 559	9 433	(1 874)	(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) - M03 September

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	–	513	4 327	6 735	(2 408)	-36%	19 655
Service charges - Water		–	6 333	–	(251)	963	4 167	(3 203)	-77%	6 333
Service charges - Waste Water Management		–	7 238	–	(208)	1 764	1 978	(214)	-11%	7 238
Service charges - Waste management		–	3 863	–	(203)	888	1 037	(149)	-14%	3 863
Sale of Goods and Rendering of Services		–	569	–	21	106	127	(21)	-16%	569
Agency services		–	220	–	–	–	55	(55)	-100%	220
Interest		–	–	–	–	–	–	–	0%	–
Interest earned from Receivables		–	1 594	–	18	468	409	59	14%	1 594
Interest from Current and Non Current Assets		–	5 063	–	458	1 510	954	556	58%	5 063
Dividends		–	–	–	–	–	–	–	0%	–
Rent on Land		–	65	–	–	15	16	(1)	-6%	65
Rental from Fixed Assets		–	564	–	107	255	116	139	120%	564
Licence and permits		–	–	–	–	–	–	–	0%	–
Operational Revenue		–	115	–	–	11	25	(14)	-56%	115
Non-Exchange Revenue										
Property rates		–	6 250	–	(1 637)	2 487	1 890	597	32%	6 250
Surcharges and Taxes		–	–	–	–	–	–	–	0%	–
Fines, penalties and forfeits		–	546	–	56	162	135	26	20%	546
Licence and permits		–	95	–	7	24	24	0	1%	95
Transfers and subsidies - Operational		–	44 710	–	1 222	16 543	11 177	5 365	48%	44 710
Interest		–	266	–	21	91	66	25	37%	266
Fuel Levy		–	–	–	–	–	–	–	0%	–
Operational Revenue		–	6 257	–	(22)	1 549	1 520	30	2%	6 257
Gains on disposal of Assets		–	–	–	–	–	–	–	0%	–
Other Gains		–	1 926	–	–	–	482	(482)	-100%	1 926
Discontinued Operations		–	–	–	–	–	–	–	0%	–
Total Revenue (excluding capital transfers and contributions)		–	105 328	–	102	31 164	30 911	252	1%	105 328
Expenditure By Type										
Employee related costs		–	39 906	–	2 930	8 128	9 645	(1 516)	-16%	39 906
Remuneration of councillors		–	3 689	–	280	839	710	129	18%	3 689
Bulk purchases - electricity		–	20 907	–	1 882	6 660	7 169	(509)	-7%	20 907
Inventory consumed		–	649	–	100	157	109	49	45%	649
Debt impairment		–	3 699	–	308	925	925	0	0%	3 699
Depreciation and amortisation		–	6 150	–	512	1 537	1 537	(0)	0%	6 150
Interest		–	373	–	–	18	33	(15)	-46%	373
Contracted services		–	9 858	–	1 290	1 927	2 204	(278)	-13%	9 858
Transfers and subsidies		–	128	–	98	98	64	34	53%	128
Irrecoverable debts written off		–	1 177	–	2 141	2 159	294	1 865	634%	1 177
Operational costs		–	13 070	–	1 017	2 344	3 196	(851)	-27%	13 070
Losses on Disposal of Assets		–	–	–	–	–	–	–	0%	–
Other Losses		–	–	–	–	–	–	–	0%	–
Total Expenditure		–	99 607	–	10 558	24 793	25 886	(1 092)	-4%	99 607
Surplus/(Deficit)		–	5 722	–	(10 456)	6 370	5 026	1 344	27%	5 722
Transfers and subsidies - capital (monetary allocations)		–	17 630	–	1 189	1 189	4 407	(3 218)	-73%	17 630
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	0%	–
Surplus/(Deficit) after capital transfers & contributions		–	23 352	–	(9 267)	7 559	9 433	(1 874)	-20%	23 352
Income Tax		–	–	–	–	–	–	–	0%	–
Surplus/(Deficit) after income tax		–	23 352	–	(9 267)	7 559	9 433	(1 874)	-20%	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	–	(9 267)	7 559	9 433	(1 874)	-20%	23 352
Share of Surplus/Deficit attributable to Associates		–	–	–	–	–	–	–	0%	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	0%	–
Surplus/ (Deficit) for the year		–	23 352	–	(9 267)	7 559	9 433	(1 874)	-20%	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) - M03 September

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		-	435	-	-	-	435	(435)	-100%	435
Vote 3 - Technical Services		-	24 547	-	3 037	5 096	3 084	2 012	65%	24 547
Vote 4 - Corporate and Community Services		-	716	-	-	12	716	(705)	-98%	716
Vote 5 -		-	-	-	-	-	-	-	-	-
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	25 698	-	3 037	5 108	4 235	872	21%	25 698
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 3 - Technical Services		-	2 134	-	-	-	-	-	-	2 134
Vote 4 - Corporate and Community Services		-	2 157	-	-	-	-	-	-	2 157
Vote 5 -		-	-	-	-	-	-	-	-	-
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	4 291	-	-	-	-	-	-	4 291
Total Capital Expenditure		-	29 989	-	3 037	5 108	4 235	872	21%	29 989
Capital Expenditure - Functional Classification										
Governance and administration			435	-	-	-	435	(435)	-100%	435
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	435	-	-	-	435	(435)	-100%	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	-	1 736	1 959	2 069	(109)	-5%	5 539
Planning and development		-	586	-	-	3	586	(583)	-99%	586
Road transport		-	4 953	-	1 736	1 956	1 483	474	32%	4 953
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services			21 728	-	1 301	3 140	1 602	1 538	96%	21 728
Energy sources		-	6 677	-	267	2 106	617	1 489	241%	6 677
Water management		-	15 051	-	1 034	1 034	985	49	5%	15 051
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	29 989	-	3 037	5 108	4 235	872	21%	29 989
Funded by:										
National Government		-	21 240	-	1 301	3 140	900	2 240	249%	21 240
Provincial Government		-	2 548	-	-	-	217	(217)	-100%	2 548
District/Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital			23 788	-	1 301	3 140	1 117	2 023	181%	23 788
Borrowing	6		-	-	-	-	-	-	-	-
Internally generated funds			6 201	-	1 736	1 968	3 118	(1 150)	-37%	6 201
Total Capital Funding		-	29 989	-	3 037	5 108	4 235	872	21%	29 989

WC052 Prince Albert - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M03
September

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	1									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
1.1 - Mayor and Council										
1.2 - Municipal Manager										
1.3 - Tourism Services										
Vote 2 - Financial Services		-	435	-	-	-	435	(435)	-100%	435
2.1 - Financial Services		-	435	-	-	-	435	(435)	-100%	435
2.2 - Property Rates										
2.3 - Information & Communication Technology										
Vote 3 - Technical Services		-	24 547	-	3 037	5 096	3 084	2 012	65%	24 547
3.1 - Public Works		-	3 739	-	1 736	1 956	1 483	474	32%	3 739
3.2 - Electricity Services		-	6 677	-	267	2 106	617	1 489	241%	6 677
3.3 - Water Services		-	14 130	-	1 034	1 034	985	49	5%	14 130
Vote 4 - Corporate and Community Services		-	716	-	-	12	716	(705)	-98%	716
4.1 - Corporate Services		-	586	-	-	3	586	(583)	-99%	586
4.2 - Cemeteries										
4.3 - Community Halls and Facilities		-	130	-	-	8	130	(122)	-94%	130
Total multi-year capital expenditure		-	25 698	-	3 037	5 108	4 235	872	21%	25 698
Capital expenditure - Municipal Vote										
Expenditure of single-year capital appropriation	1									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
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		-	2 134	-	-	-	-	-	-	2 134
3.1 - Public Works		-	1 214	-	-	-	-	-	-	1 214
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		-	2 157	-	-	-	-	-	-	2 157
4.1 - Corporate Services										
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		-	4 291	-	-	-	-	-	-	4 291
Total Capital Expenditure		-	29 989	-	3 037	5 108	4 235	872	0	29 989

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC052 Prince Albert - Table C6 Monthly Budget Statement - Financial Position - M03 September

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	-	66 666	46 903
Trade and other receivables from exchange transactions		-	6 744	-	4 108	6 744
Receivables from non-exchange transactions		-	2 562	-	1 405	2 562
Current portion of non-current receivables						
Inventory		-	1 856	-	1 803	1 856
VAT		-	1 090	-	4 257	1 090
Other current assets		-	1 252	-	1 974	1 252
Total current assets		-	60 408	-	80 213	60 408
Non current assets						
Investments						
Investment property		-	13 607	-	13 615	13 607
Property, plant and equipment		-	235 244	-	202 057	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	-	217 293	250 476
TOTAL ASSETS		-	310 883	-	297 505	310 883
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		-	43	-	-	43
Consumer deposits		-	658	-	770	658
Trade and other payables from exchange transactions		-	8 307	-	17 972	8 307
Trade and other payables from non-exchange transactions		-	11 630	-	16 133	11 630
Provision		-	26 008	-	3 215	26 008
VAT		-	2 148	-	3 732	2 148
Other current liabilities						
Total current liabilities		-	48 793	-	41 822	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	-	4 343	2 554
Total non current liabilities		-	4 001	-	31 711	4 001
TOTAL LIABILITIES		-	52 794	-	73 533	52 794
NET ASSETS	2	-	258 090	-	223 973	258 090
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		-	247 590	-	213 459	247 590
Reserves and funds		-	10 500	-	10 500	10 500
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	-	258 090	-	223 959	258 090

4.1.7 Table C7: Monthly Budget Statement – Cash Flow

WC052 Prince Albert - Table C7 Monthly Budget Statement - Cash Flow - M03 September

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	–	589	1 812	1 794	18	1%	5 932
Service charges		–	38 164	–	3 181	9 893	13 477	(3 584)	-27%	38 164
Other revenue		–	1 467	–	13 880	68 798	322	68 476	21257%	1 467
Transfers and Subsidies - Operational		–	37 246	–	0	16 071	9 311	6 760	73%	37 246
Transfers and Subsidies - Capital		–	25 260	–	3 596	9 207	6 315	2 892	46%	25 260
Interest		–	6 477	–	471	1 550	1 316	234	18%	6 477
Dividends								–		
Payments										
Suppliers and employees		–	(87 328)	–	(5 196)	(15 907)	(22 898)	(6 991)	31%	(87 328)
Interest								–		
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	27 219	–	16 520	91 424	9 638	(81 786)	-849%	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)	–	(3 492)	(5 870)	(4 235)	1 634	-39%	(29 989)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(29 989)	–	(3 492)	(5 870)	(4 235)	1 634	-39%	(29 989)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits		–	658	–	12	38	–	38	#DIV/0!	658
Payments										
Repayment of borrowing		–	(106)	–	–	–	(33)	(33)	100%	(106)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	552	–	12	38	(33)	(70)	216%	552
NET INCREASE/ (DECREASE) IN CASH HELD		–	(2 218)	–	13 040	85 593	5 370			(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	71 308	143 861	63 638			56 050

4.1.8 Supporting Table SC2 – Performance Indicators

WC052 Prince Albert - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September

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%	2.1%	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%	17.2%	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%	191.8%	123.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	96.1%	0.0%	159.4%	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%	26.1%	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 - M03 September

Description	NT Code	Budget Year 2024/25								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts Lto 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				
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	551	456	269	198	262	328	1 238	3 911	7 212	5 937	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	490	334	135	59	50	30	182	489	1 770	811	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	321	104	845	42	33	44	374	1 568	3 330	2 060	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	594	313	232	165	209	187	958	2 950	5 609	4 471	-	-
Receivables from Exchange Transactions - Waste Management	1600	350	198	158	104	136	136	660	1 936	3 677	2 971	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	42	27	14	12	12	12	76	546	741	659	-	-
Interest on Arrear Debtor Accounts	1810	232	164	177	152	191	173	904	2 875	4 867	4 295	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(985)	8	7	9	6	7	151	1 787	990	1 960	-	-
Total By Income Source	2000	1 595	1 602	1 837	741	899	917	4 543	16 062	28 197	23 163	-	-
2023/24 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	18	145	223	28	23	22	315	1 006	1 781	1 394	-	-
Commercial	2300	141	311	735	97	106	91	507	2 264	4 251	3 064	-	-
Households	2400	1 436	1 146	878	617	770	804	3 721	12 792	22 165	18 704	-	-
Other	2500	0	-	1	-	-	-	-	-	1	-	-	-
Total By Customer Group	2600	1 595	1 602	1 837	741	899	917	4 543	16 062	28 197	23 163	-	-

5.1.1 Top 20 Outstanding Debtors

PRINCE ALBERT MUNICIPALITY_TOP 20 OUTSTANDING CREDITORS						
Account Number	Current	30 Days	60 Days	90 Days	120 Days +	Total Outstanding
1000001219	R -	R 12 497.54	R 12 187.73	R 12 090.22	R 1 463 412.86	R 1 500 188.35
3000019047	R 727.75	R 4 917.98	R 5 667.45	R 4 778.47	R 362 694.63	R 378 786.28
5000999009	R -	R 3 565.91	R 3 548.15	R 3 530.40	R 218 264.68	R 228 909.14
1000020454	R -	R 4 466.33	R 4 437.81	R 4 409.28	R 154 629.04	R 167 942.46
1000001254	R -	R 1 044.27	R 1 044.27	R 1 044.27	R 143 138.96	R 146 271.77
1000049202	R -	R 79 069.57	R 54 584.83	R -	R -	R 133 654.40
1000010541	R -	R 3 304.50	R 2 534.91	R 2 451.21	R 112 278.15	R 120 568.77
1000002155	R -	R 2 146.40	R 1 612.74	R 1 712.13	R 98 779.91	R 104 251.18
2000007553	R -	R 4 520.30	R 2 932.14	R 1 967.10	R 80 172.06	R 89 591.60
5000018045	R -	R 491.01	R 15 310.63	R 528.13	R 68 864.17	R 85 193.94
2000017179	R -	R 1 163.86	R 1 100.61	R 972.94	R 77 819.98	R 81 057.39
2000055007	R -	R 961.56	R 957.54	R 953.51	R 70 497.34	R 73 369.95
1000011393	R -	R 4 022.02	R 6 715.69	R 901.11	R 56 965.47	R 68 604.29
2000017074	R -	R 1 112.80	R 1 108.01	R 1 020.14	R 65 169.74	R 68 410.69
2000010695	R -	R 1 031.33	R 1 009.31	R 914.00	R 64 334.33	R 67 288.97
2000007525	R 532.44	R 723.90	R 1 196.51	R 2 331.96	R 61 714.76	R 66 499.57
2000017261	R -	R 4 991.70	R 1 643.55	R 899.12	R 57 775.78	R 65 310.15
2000017173	R -	R 966.62	R 962.56	R 890.08	R 60 760.04	R 63 579.30
1000011094	R -	R 920.76	R 934.69	R 868.17	R 60 583.11	R 63 306.73
5000018837	R -	R 1 494.82	R 6 227.65	R 1 265.97	R 54 297.43	R 63 285.87
						R 3 636 070.80

5.1.2 Collection rate – September 2024 YTD

The municipality had a year-to-date collection rate of 99.95% for the end of September 2024. This is an improvement on the last reporting month. The municipality has appointed an Accountant Revenue Services who will strictly monitor and implement the Credit Control Policy.

COLLECTION RATE YTD_ 2024-2025			
DESCRIPTION	SUPPORTING SCHEDULE		Amount
Gross Debtors Opening Balance at 01 September 2024	DAGEO	R	30 694 416.69
Billed Revenue (Exchange transactions)	TB	R	159 396 924.67
Billed Revenue (Non-exchange transactions)	TB	R	4 901 183.54
Gross Debtors Closing Balance at 30 September 2024	DAGEO	R	28 196 964.00
Bad Debts Written Off	TB	R	2 572 585.66
			99.95%

Section 6 – Creditors' Analysis

6.1 Supporting Table SC4 - Creditors' Age Analysis

WC052 Prince Albert - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	2 164	-	-	-	-	-	-	-	-	2 164	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	623	-	-	-	-	-	-	-	-	623	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	62	-	-	-	-	-	-	-	-	62	-
Medical Aid deductions	0910	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	2 849	-	-	-	-	-	-	-	-	2 849	-

6.1.1 Outstanding Creditors_September 2024

Outstanding creditors: 30 days and older					
SEPTEMBER 2024					
Name of supplier	Invoice(s) date(s)	Outstanding Amount	Dispute/Reason for non-payment		Remedial action
BRENT MARITZ	26-09-24	R 5 127.00	Within 30 days payment as per MFMA Section 65(2)(e)		None
CTRACK MZANSI	26-09-24	R 5 192.25	Within 30 days payment as per MFMA Section 65(2)(e)		None
ELSABE KOEN	30-09-24	R 593.85	Within 30 days payment as per MFMA Section 65(2)(e)		None
ESKOM HOLDINGS	17-09-24	R 2 164 333.84	Within 30 days payment as per MFMA Section 65(2)(e)		None
MUBESKO AFRICA	20-09-24	R 566 198.70	Within 30 days payment as per MFMA Section 65(2)(e)		None
PRAYER HOUSE CHURCH	30-09-24	R 593.85	Within 30 days payment as per MFMA Section 65(2)(e)		None
Prince Albert - WC Local Municipality	12-09-24	R 51 000.00	Within 30 days payment as per MFMA Section 65(2)(e)		None
TELKOM SA	17-09-24	R 634.48	Within 30 days payment as per MFMA Section 65(2)(e)		None
UBER TECHNOLOGIES	26-09-24	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 - M03 September

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:										
Operating Transfers and Grants										
National Government:	1,2	-	42 263	-	1 044	16 077	10 566	5 511	52.2%	42 263
Local Government Equitable Share		-	31 231	-	-	12 624	7 808	4 816	61.7%	31 231
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant		-	1 200	-	79	103	300	(197)	-65.8%	1 200
Infrastructure Skills Development Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		-	1 800	-	624	833	450	383	85.0%	1 800
Municipal Disaster Relief Grant	3	-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-	-	-
Municipal Demarcation Transition Grant		-	-	-	-	-	-	-	-	-
Integrated City Development Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	8 032	-	341	2 517	2 008	509	25.4%	8 032
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	2 409	-	178	462	602	(140)	-23.3%	2 409
Infrastructure		-	50	-	-	-	13	(13)	-100.0%	50
Infrastructure		-	-	-	-	-	-	-	-	-
Capacity Building		-	2 359	-	178	462	590	(128)	-21.6%	2 359
Capacity Building		-	-	-	-	-	-	-	-	-
District Municipality:	4	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building		-	-	-	-	-	-	-	-	-
Other grant providers:		-	38	-	-	4	9	(5)	-55.6%	38
Other Grants Received		-	38	-	-	4	9	(5)	-55.6%	38
Total Operating Transfers and Grants	5	-	44 710	-	1 222	16 543	11 177	5 365	48.0%	44 710
Capital Transfers and Grants										
National Government:		-	15 000	-	1 189	1 189	3 750	(2 561)	-68.3%	15 000
Water Services Infrastructure Grant		-	15 000	-	1 189	1 189	3 750	(2 561)	-68.3%	15 000
Provincial Government:		-	2 630	-	-	-	657	(657)	-100.0%	2 630
Infrastructure		-	1 400	-	-	-	350	(350)	-100.0%	1 400
Infrastructure		-	-	-	-	-	-	-	-	-
Capacity Building		-	1 230	-	-	-	308	(308)	-100.0%	1 230
Capacity Building		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	17 630	-	1 189	1 189	4 407	(3 218)	-73.0%	17 630
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	62 340	-	2 411	17 732	15 585	2 147	13.8%	62 340

8.2 Supporting Table SC7 – Grant Expenditure

WC052 Prince Albert - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

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	-	2 582	6 585	7 869	(1 284)	-16.3%	34 633
Equitable Share		-	31 231	-	1 918	5 642	6 336	(694)	-11.0%	31 231
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant		-	1 200	-	79	103	826	(724)	-87.6%	1 200
Infrastructure Skills Development Grant		-	-	-	-	-	-	-	-	-
Integrated City Development Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		-	1 800	-	550	744	696	48	6.9%	1 800
Municipal Infrastructure Grant		-	402	-	35	96	11	86	795.7%	402
Provincial Government:		-	2 632	-	162	428	644	(216)	-33.6%	2 632
Infrastructure		-	50	-	-	-	-	-	-	50
Infrastructure		-	-	-	-	-	-	-	-	-
Capacity Building		-	2 582	-	162	428	644	(216)	-33.6%	2 582
Capacity Building		-	-	-	-	-	-	-	-	-
Other grant providers:		-	38	-	0	1	8	(8)	-93.7%	38
Expenditure on Other Grants		-	38	-	0	1	8	(8)	-93.7%	38
Total operating expenditure of Transfers and Grants:		-	37 302	-	2 744	7 013	8 522	(1 508)	-17.7%	37 302
Capital expenditure of Transfers and Grants										
National Government:		-	21 240	-	1 301	3 140	900	2 240	248.9%	21 240
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	8 197	-	267	2 106	350	1 756	501.7%	8 197
Water Services Infrastructure Grant		-	13 043	-	1 034	1 034	550	484	88.0%	13 043
Provincial Government:		-	2 548	-	-	-	217	(217)	-100.0%	2 548
Infrastructure		-	1 217	-	-	-	217	(217)	-100.0%	1 217
Infrastructure		-	-	-	-	-	-	-	-	-
Capacity Building		-	1 330	-	-	-	-	-	-	1 330
Capacity Building		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	23 788	-	1 301	3 140	1 117	2 023	181.0%	23 788
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	61 090	-	4 045	10 153	9 639	514	5.3%	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 - M03 September

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	-	3 037	5 108	4 235	(872)	-20.6%	17%
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	-	5 108					

9.1.1 Capital Commitments

The total capital commitments to date are R7 131 620.29

See below the capital commitments breakdown:

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Prince Albert Municipality

CAPITAL EXPENDITURE FOR 2024/2025 UP TO SEPTEMBER 2024

*** ALL VOTES ***

CAPITAL EXPENDITURE PER ASSET

Description	Asset Type	Budgeted	Add. Budg	Year tot. Budgeted	Budget Period	Monthly Outlay	Yearly Outlay	On Order	Period Deviation	Yearly Deviation	% Spend
ROADS, PAVEMENTS, BR	1002	3043479	0	3043479	786956	1736212.10	1956212.10	750355.00	1169256.10-	1087266.90	64.28
WATER RESERVOIRS & R	1003	14833646	0	14833646	767392	1033966.76	3117691.07	266574.76-	266574.76-	13799679.24	6.97
ELECTRICITY RETICULA	1005	6943901	0	6943901	883722	266707.20	2106021.00	1793464.11	1222299.00-	4837880.00	30.33
STREET LIGHTING	1008	266861	0	266861	266861	0.00	0.00	0.00	266861.00	266861.00	0.00
OTHER INFRASTRUCTURE	1011	695652	0	695652	695652	0.00	0.00	799469.15	695652.00	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	834782	0.00	11552.17	670640.16	823229.83	3541359.83	0.33
GRAND TOTAL:		29988625	0	29988625	4235365	3036886.06	5107752.03	7131620.29	872387.03-	24880872.97	

9.1.2 Top 10 Capital Projects

Top 10 Capital Projects - September 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 1 752 913.00	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 1 628 842.19	R 279 074.33	R 1 349 767.85	-40%	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 1 189 061.77	R 1 086 956.50	R 102 105.27	-1%	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 3 610 985.92	R 1 871 467.33	R 1 739 518.59					

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 - M03 September

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	757	633	123	19%	3 319
Pension and UIF Contributions		-						-		
Medical Aid Contributions		-						-		
Motor Vehicle Allowance		-						-		
Cellphone Allowance		-	370	-	27	82	77	6	7%	370
Housing Allowances		-						-		
Other benefits and allowances		-						-		
Sub Total - Councillors		-	3 689	-	280	839	710	129	18%	3 689
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages		-	3 220	-	252	816	458	358	78%	3 220
Pension and UIF Contributions		-	196	-	-	-	49	(49)	-100%	196
Medical Aid Contributions		-	111	-	6	16	28	(12)	-42%	111
Overtime		-		-						
Performance Bonus		-	537	-	-	-	134	(134)	-100%	537
Motor Vehicle Allowance		-	468	-	26	78	117	(39)	-33%	468
Cellphone Allowance		-	108	-	9	27	20	8	38%	108
Housing Allowances		-		-						
Other benefits and allowances		-	0	-	0	0	0	(0)	-8%	0
Payments in lieu of leave		-		-						
Sub Total - Senior Managers of Municipality		-	4 640	-	293	937	806	131	16%	4 640
% increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		-	24 575	-	1 955	5 168	6 324	(1 156)	-18%	24 575
Pension and UIF Contributions		-	4 051	-	289	818	994	(177)	-18%	4 051
Medical Aid Contributions		-	1 161	-	74	230	259	(29)	-11%	1 161
Overtime		-	1 340	-	152	446	280	166	59%	1 340
Performance Bonus		-	1 928	-	1	19	482	(463)	-96%	1 928
Motor Vehicle Allowance		-	50	-	2	6	9	(2)	-29%	50
Cellphone Allowance		-	228	-	18	53	46	7	16%	228
Housing Allowances		-	99	-	8	23	22	2	9%	99
Other benefits and allowances		-	1 330	-	132	329	296	33	11%	1 330
Payments in lieu of leave		-	352	-	3	50	88	(38)	-43%	352
Long service awards		-	48	-	1	16	13	3	20%	48
Post-retirement benefit obligations	2	-	103	-	1	33	26	7	27%	103
Entertainment		-		-						
Scarcity		-		-						
Acting and post related allowance		-		-						
In kind benefits		-		-						
Sub Total - Other Municipal Staff		-	35 266	-	2 637	7 192	8 839	(1 647)	-19%	35 266
% increase	4		#DIV/0!							#DIV/0!
Total Parent Municipality		-	43 595	-	3 209	8 967	10 355	(1 387)	-13%	43 595
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		-	43 595	-	3 209	8 967	10 355	(1 387)	-13%	43 595
% increase	4		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF		-	39 906	-	2 930	8 128	9 645	(1 516)	-16%	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 - M03 September

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	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	589	431	432	474	431	424	614	447	447	421	5 932	6 944	7 566
Service charges - Electricity revenue		2 644	2 229	2 228	2 038	2 240	2 773	954	1 781	1 544	2 122	1 575	3 013	25 141	26 969	29 246
Service charges - Water revenue		288	302	323	241	85	204	126	179	126	147	76	2 204	4 301	4 752	5 207
Service charges - Waste Water Management		472	426	451	504	467	455	463	391	484	457	439	702	5 710	6 380	6 967
Service charges - Waste Management		176	177	178	257	244	245	239	232	248	240	242	533	3 012	3 308	3 623
Rental of facilities and equipment		6	17	6	44	48	36	114	37	37	80	46	158	629	673	727
Interest earned - external investments		518	534	458	287	364	477	456	494	449	515	531	(20)	5 063	5 418	5 851
Interest earned - outstanding debtors		10	18	12	131	114	114	115	115	115	115	116	439	1 414	1 513	1 634
Dividends received																
Fines, penalties and forfeits		55	55	57	7	7	4	4	5	6	5	4	(147)	62	67	72
Licences and permits		9	10	7	8	8	8	8	8	8	8	8	6	95	102	110
Agency services				0	18	18	18	18	18	18	18	18	73	220	225	228
Transfers and Subsidies - Operational		13 971	2 100	0	3 104	3 104	3 104	3 104	3 104	3 104	3 104	3 104	(3 656)	37 246	51 005	54 257
Other revenue		40 983	13 783	13 811	46	36	26	37	29	56	28	48	(68 421)	462	493	531
Cash Receipts by Source		59 650	20 354	18 121	7 116	7 167	7 938	6 071	6 816	6 808	7 285	6 656	(64 694)	89 286	107 846	116 018
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		5 611		3 596	2 105	2 105	2 105	2 105	2 105	2 105	2 105	2 105	(787)	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	21 717	9 221	9 272	10 043	8 176	8 921	8 913	9 390	8 761	(65 482)	114 546	134 628	131 272
Cash Payments by Type																
Employee related costs		2 765	2 942	85	3 204	3 229	3 082	3 288	3 126	3 399	3 231	3 299	8 154	39 803	41 656	44 938
Remuneration of councillors		200	201		288	393	370	329	329	329	329	321	600	3 689	3 948	4 264
Interest																
Bulk purchases - Electricity			2 529	2 966	1 413		2 996	1 482	1 537	1 300	1 534	1 434	3 715	20 907	22 370	24 160
Acquisitions - water & other inventory																
Contracted services		220	446	558	1 408	925	548	421	743	920	1 090	847	1 731	9 858	14 122	10 752
Transfers and subsidies - other municipalities																
Transfers and subsidies - other																
Other expenditure		816	591	1 587	638	807	3 914	540	891	572	903	997	814	13 070	13 949	15 017
Cash Payments by Type		4 000	6 710	5 196	6 951	5 354	10 911	6 060	6 625	6 519	7 088	6 899	15 014	87 328	96 045	99 130
Other Cash Flows/Payments by Type																
Capital assets			2 378	3 492	3 681	3 375	1 740	2 653	4 202	3 921	2 510	2 290	(253)	29 989	20 439	7 923
Repayment of borrowing																
Other Cash Flows/Payments																
Total Cash Payments by Type		4 000	9 088	8 688	10 632	8 729	12 650	8 713	10 828	10 440	9 598	9 189	14 761	117 316	116 484	107 053
NET INCREASE/(DECREASE) IN CASH HELD																
		61 260	11 266	13 029	(1 411)	543	(2 607)	(537)	(1 907)	(1 527)	(209)	(426)	(80 243)	(2 770)	18 144	24 218
Cash/cash equivalents at the month/year beginning:		58 268	119 529	130 794	143 823	142 412	142 955	140 348	139 811	137 904	136 377	135 169	135 741	58 268	55 498	73 042
Cash/cash equivalents at the month/year end:		119 529	130 794	143 823	142 412	142 955	140 348	139 811	137 904	136 377	135 169	135 741	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 - M03 September

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		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
<i>Sand Pumps</i>										
<i>Piers</i>										
<i>Revetments</i>										
<i>Promenades</i>										
<i>Capital Spares</i>										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<i>Data Centres</i>										
<i>Core Layers</i>										
<i>Distribution Layers</i>										
<i>Capital Spares</i>										
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
<i>Halls</i>										
<i>Centres</i>										
<i>Crèches</i>										
<i>Clinics/Care Centres</i>										
<i>Fire/Ambulance Stations</i>										
<i>Testing Stations</i>										
<i>Museums</i>										
<i>Galleries</i>										
<i>Theatres</i>										
<i>Libraries</i>										
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>										
<i>Pay/Enquiry Points</i>										
<i>Building Plan Offices</i>										
<i>Workshops</i>										
<i>Yards</i>										
<i>Stores</i>										
<i>Laboratories</i>										
<i>Training Centres</i>										
<i>Manufacturing Plant</i>										
<i>Depots</i>										
<i>Capital Spares</i>										
Computer Equipment		-	217	-	-	-	217	217	100.0%	217
Computer Equipment		-	217	-	-	-	217	217	100.0%	217
Furniture and Office Equipment		-	52	-	-	3	52	49	94.0%	52
Furniture and Office Equipment		-	52	-	-	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		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Total Capital Expenditure on new assets	1	-	1 614	-	-	12	400	388	97.1%	1 614

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

WC052 Prince Albert - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September

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 renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	24 385	-	3 037	5 096	2 922	(2 174)	-74.4%	24 385
Roads Infrastructure		-	3 043	-	1 736	1 956	787	(1 169)	-148.6%	3 043
Roads		-	3 043	-	1 736	1 956	787	(1 169)	-148.6%	3 043
Electrical Infrastructure		-	7 211	-	267	2 106	1 151	(955)	-83.0%	7 211
LV Networks		-	7 211	-	267	2 106	1 151	(955)	-83.0%	7 211
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	14 130	-	1 034	1 034	985	(49)	-5.0%	14 130
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	13 913	-	1 034	1 034	767	(267)	-34.7%	13 913
Distribution		-	217	-	-	-	217	217	100.0%	217
Community Assets		-	435	-	-	-	-	-	-	435
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	435	-	-	-	-	-	-	435
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	435	-	-	-	-	-	-	435
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		-	217	-	-	-	-	-	-	217
Operational Buildings		-	217	-	-	-	-	-	-	217
Stores		-	217	-	-	-	-	-	-	217
Transport Assets		-	2 417	-	-	-	913	913	100.0%	2 417
Transport Assets		-	2 417	-	-	-	913	913	100.0%	2 417
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 renewal of existing assets	1	-	27 454	-	3 037	5 096	3 835	(1 261)	-32.9%	27 454

PART 3 - ACCOUNTING OFFICER'S QUALITY CERTIFICATION

QUALITY CERTIFICATE

I, **Z. Nongene**, accounting officer of **Prince Albert Municipality**, hereby certify that:

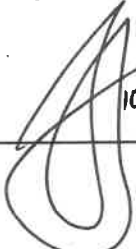
- Monthly budget statement

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

Print Name: **Z. Nongene**

Municipal Manager of **Prince Albert Municipality WC052**

Signature



10/10/2024.

Date

10 Oktober 2024