

Prince Albert Municipality



Mid-Year Section 72 Report

2024/25

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MAYORS REPORT

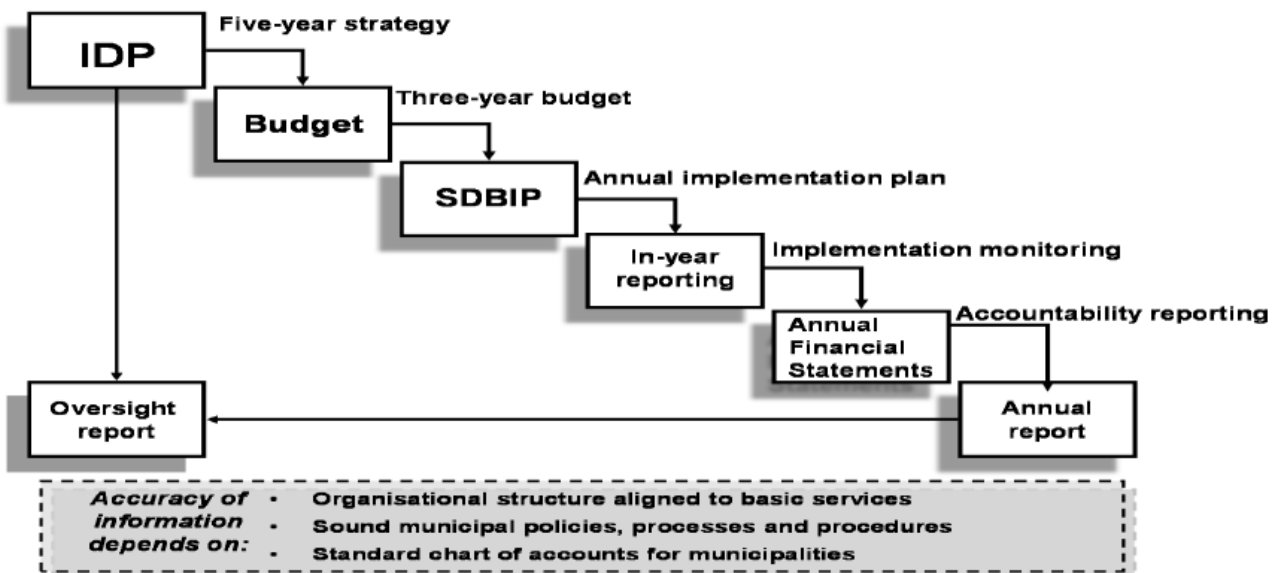
Budget Process:

Section 53(1)(a) of the MFMA stipulates that the Executive Mayor of the Municipality must provide general political guidance over the budget process and the priorities that must guide the preparation of a budget.

The flowchart on the budget process basically reflecting three different processes in the budget cycle at the same time, namely:

- Reporting on the previous year budget;
- Current year budget implementation; and
- Preparation of the new financial year's budget (including the budget estimates for the two outer financial years)

The municipal planning and budget cycle processes consist of the following:



For the period under review that is the month ending 31 December 2024 the following MFMA related activities was successfully complete as per legislative requirements:

December 2024

- Submit all monthly MFMA section 71 reporting.
- Submission of the information as required in terms of the new mSCOA Regulation to National and Provincial Treasury.
- Verification of audited information and reconciliation of information submitted via the different National and Provincial treasuries platforms.

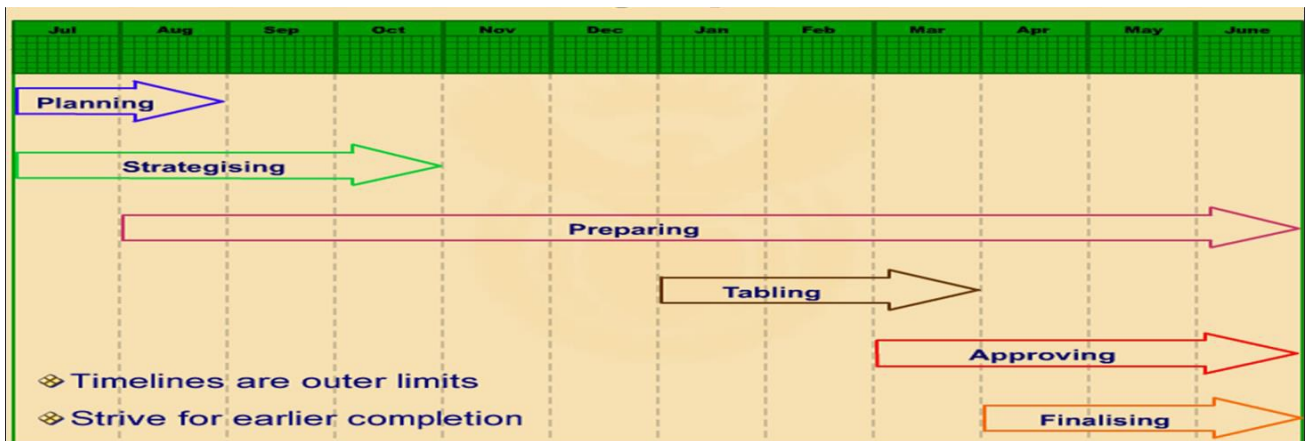
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Budget planning process 2024/2025

Administration is planning the budget process for the 2024/25 Draft and Annual Budget. This will be done as per the budget timetable approved by council during the 29 August 2024 council meeting.

Following the Budget Process Timeline in respect of the budget year under review:



Monthly Reporting:

Monthly financial reporting as per DoRA and MFMA requirements to Council, National & Provincial Departments and other stakeholders have been adequately adhered to for the period 1 July 2024 – 31 December 2024.

Financial Statements for the Year-ended 30 June 2024

The Auditor General has completed the audit of the 2023/24 AFS and the municipality received an unqualified audit for the year under review.

1. INTRODUCTION

1.1 PURPOSE OF REPORT

- To submit to the Executive Mayor an assessment report on the Municipality's Performance covering the period 01 July 2024 - 31 December 2024.

Section 72(1) (a) of the MFMA prescribes that the accounting officer of a municipality must by 25 January each year assess the performance of the municipality during the first half of the financial year taking into account:

- (a) The monthly statements referred to in section 71 of the MFMA for the first half of the financial year;
- (b) The municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
- (c) The past year's annual report and progress on resolving problems identified in the annual report; and
- (d) The performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 of the MFMA from any such entities.

In terms of section 72(1)(b) of the MFMA, the Accounting Officer must also by 25th January of each year submit a report on such assessment to the mayor of the municipality, National Treasury and Provincial Treasury. Once the Mayor has considered the report, it must be submitted to Council by 31 January in terms of Section 54 of the MFMA.

Section 72(3) of the MFMA further states accounting officer must, as part of the review:

- (a) Make recommendations as to whether an adjustment budget is necessary; and
- (b) Recommend revised projections for revenue and expenditure to the extent that this may be necessary.

The mid-year performance reports and supporting tables of Prince Albert Municipality is prepared in accordance with MFMA Circular 13 and the Municipal Budget and Reporting Regulations, to illustrate the performance in graphical and tabular format as per Annexures E to G.

1.2 ORGANISATIONAL PERFORMANCE OVERVIEW

The Prince Albert Municipality is proud to report that its Annual Financial Statements for 2023/24 was drafted and was sent to the internal control insurance external service provider, Provincial Treasury Accounting Division and SALGA for quality assurance. The 2023/24 audit has been concluded and the municipality received an unqualified audit, from the Auditor General.

As of 31 December 2024, the Prince Albert Municipality employs a committed workforce of 95 individuals, including 21 staff members on fixed-term contracts. This reflects a vacancy rate of 35.37%. Despite challenges in internal capacity, the municipality remains steadfast in its mission, to be recognized as a region that exemplifies a high quality of life, and excellence in service delivery.

The former Municipal Manager, Mr. Aldrick Hendricks employment contract was terminated by the Municipal Council, with mutual agreement on 02 October 2024. Mr. Zolile Nongene was subsequently appointed as Acting Municipal Manager from 03 October 2024 - 17 October 2024. Prince Albert Municipal Council appointed Mr. Noël van Stade as Acting Municipal Manager on a three-month term, effective from 17 October 2024 - 17 January 2025.

During this period, Mr. Zolile Nongene, who was employed as Director Technical Services at Prince Albert Municipality, resigned, with effect from 29th November 2024, after 17 months of service. His contributions to the municipality and the broader community were invaluable. To ensure continuity, Prince Albert Municipal Council, during a Special Council Meeting on 13 November 2024, resolved to appoint Mr. Ashley America, Senior Manager of Technical Services, as Acting Director of Technical Services for a three-month period ending February 2025. This arrangement will remain in place while the recruitment process is underway in filling the vacant position of Director Technical Services.

The position of Director of Corporate and Community Services has not been filled or advertised previously due to budgetary constraints. However, with funding now secured, the position was advertised in November 2024, with applications closing on 20 December 2024. The recruitment process is currently in progress. The absence of a dedicated Senior Manager or Director for Corporate and Community Services has impacted the department's ability to meet its strategic objectives. Currently, the department is focused primarily on operational functions rather than long-term planning. Addressing this leadership gap is essential to optimizing the department's performance and aligning it with the municipality's strategic goal.

The following critical leadership positions must be prioritized for recruitment and appointment to ensure the municipality's continued progress:

- i. Municipal Manager
- ii. Director of Corporate and Community Services

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iii. Director of Technical Services

During the year under review, four disciplinary cases were registered. Of these, three were resolved through settlements, with settlement agreements to the value of R 590 961,90. The remaining case is currently in its arbitration phase. The municipality is committed to upholding the highest standards of professionalism and ethical conduct and will continue to work toward improving in this area.

2. BUDGET PERFORMANCE ANALYSIS

2.1 OPERATIONAL EXPENDITURE AND REVENUE PERFORMANCE

Approximately 52.27% of the original budgeted operating expenditure of **R 99 606 674.00** was spent at the end of December 2024 and 56.98% of the original projected revenue of **R 60 875 000.00** was raised. The reasons for major deviations are explained in paragraphs (i) and (ii) below and in the Section 71 In-year Financial Report for the period ended 31 December 2024 that is attached as **Annexure A and B**.

Indications are that an adjustments budget will be required as there are numerous variances in expenditure and revenue items that need to be addressed in the final adjustments that must be approved by Council.

Items of revenue and expenditure with major deviations from the budget are as follows:

REVENUE

INCREASE IN REVENUE

Revenue source and reason for such decrease	Total original budget for 2024/25	Actual as at 31 December 2024	% Variance from expected 50%
	R'000		
Interest received	1 594	1 022	26%
Traffic Fines	546	288	-3%

The slow spending on capital projects have caused higher than expected bank balances. The severe under collection of traffic fines is due to the fact that the Municipality have appointed a service provider for traffic services but the appointment has been done earlier in the previous financial year and the municipality expect the income to increase in the next reporting period. The Municipality also appointed another traffic official which will enhance the collection on traffic fines.

Despite the Municipality's request for authorization of the law enforcement officials to undertake speed law enforcement, no such authorization has been received from the Provincial Department for over a year.

INCREASE IN REVENUE

The appointment of Manager Revenue Services and Accountant Revenue Services has contributed to the collection rate of the municipality which increase in the last two quarters. The collection rate on 31 December 2024 stands at 87%. It is expected that the collection rate will increase in the next reporting period because the credit and debt collection period are implemented vigorously by the revenue section.

Also refer to **Annexure A and B**.

The increase in debt collection has an impact on the cash flow of the Municipality. The increase can be attributed to the fact that the municipal debt collection policy is now rigorously implemented, and the community are always kept informed of the initiatives that the municipality implement to further improve the collection rate. The Municipality however must improve their debt collection initiatives and certain measure were put in place like the Masekhane Committee to deal with income issues on a more expeditive measure.

The Municipality furthermore has completed the TID roll-over process where data cleansing occurred on the financial system and the pre-paid electricity system. From this process the municipality can now pick up on meters that are inactive and meters that was tempered with. This will greatly assist the municipality in increasing the debt collection. The revenue section has already visited these properties to ascertain whether the meters are in fact been tempered with and if there is electricity in those properties. All meters that have been bypassed by the municipality are in the process to be replaced.

COST CONTAINMENT

The Municipality undertook cost containment by curbing their travel and subsistence cost and limiting their travel. Overtime always spikes during the December and January period but will then reduce again. Cost containment is managed by continuously endeavouring to buy stock and PPE at the best price and best value.

The Municipality will need to seriously investigate shared service options or even inter-governmental service agreements to lower operational costs and meeting operational

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requirements. Shared services do not seem to work in the Central Karoo and should be addressed as soon as possible. Loss of income should also be curbed and therefore water and electricity losses should be investigated, and a strategy devised to address these shortcomings.

OPERATIONAL EXPENDITURE

DECREASE IN EXPENDITURE

There was no decrease in expenditure.

Expenditure item and reason for such decrease	Total original budget for 2024/25	Actual as at 31 December 2024	% Variance from expected 50%
	R'000		
Employee related costs	39906	16951	-11.65%
Bulk purchases	21556	11117	+6.22%
Other expenditure	28092	13880	-14.44%

- Many vacant positions are not yet filled, and/or recruitment and selection processes have been initiated for some vacancies. Senior management positions budgeted for has also been vacant for some period in the 2024/2025 financial year
- Bulk purchases decreased slightly due to year-end provisions and adjustments made during the regulatory audit, and a decrease in consumption.

Also refer to **Annexure A and B**.

2.2 CAPITAL BUDGET PERFORMANCE

The capital expenditure as at the end of December 2024 is **R 11 241 931.57**, excluding committed costs (orders issued), which is 37% of the budgeted amount.

The process of appointing a Director Technical Services is ongoing. The appointed will ensure that the Senior Manager Technical services will have enough time to spend on the MIG projects and can then ensure that the spending increase in the next reporting period.

SERVICE DELIVERY PERFORMANCE ANALYSIS

CREATING A CULTURE OF PERFORMANCE

(I) PERFORMANCE FRAMEWORK

Regulation 7 (1) of the Local Government: Municipal Planning and Performance Management Regulations, 2001 states that “A Municipality’s Performance Management System entails a framework that describes and represents how the municipality’s cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organized and managed, including determining the roles of the different role players.” This framework, inter alia, reflects the linkage between the IDP, Budget, SDBIP and individual and service provider performance.

The municipality adopted a performance management framework that was reviewed and approved by Council on 10 April 2018.

(II) IMPLEMENTATION OF PERFORMANCE MANAGEMENT

The Final Amended Fifth Generation Integrated Development Plan [resolution 44/2024] for the 2024/2025 financial year was tabled to Council on 31 May 2024. On 29 August 2024, Council considered and approved the 2024/2025 Time Schedule Outlining Key Deadlines [resolution 64/2024].

The implementation of the Budget is monitored through the Service Delivery and Budget Implementation Plan by means of an electronic web-based performance management system. The system makes provision for both individual and organizational performance management. At organisational level, performance is being evaluated by means of a scorecard (Top Later Service Delivery and Budget Implementation Plan).

The Service Delivery and Budget Implementation Plan (“SDBIP”) converts the Integrated Development Plan (“IDP”) and Budget into measurable criteria’s which indicates how, where, and when the strategies, objectives and operations of the Municipality shall unfold.

The 2024/2025 SDBIP was considered an approved by the Executive Mayor on 28 June 2024.

(III) MONITORING PERFORMANCE

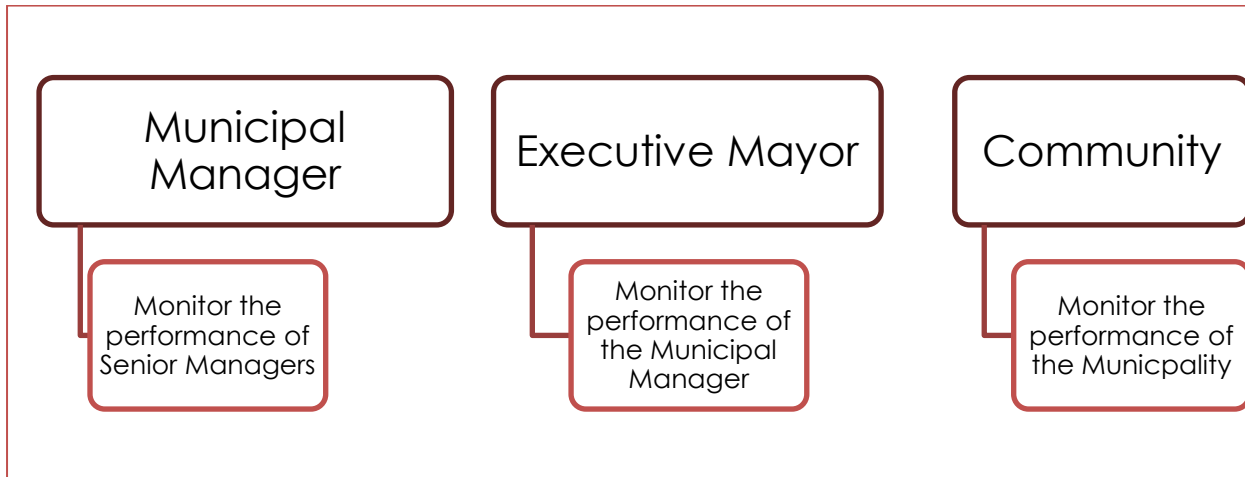
The Service Delivery and Budget Implementation Plan serves as a contract between the Administration, Council, and the Community of the Greater Prince Albert Municipal Municipality. It serves as a management, implementation, and monitoring tool that assists all relevant stakeholders in monitoring the implementation of the budget through the Service

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Delivery and Budget Implementation Plan, the performance of Senior Management, and the overall achievement of the strategic direction of the Council.

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



In ensuring that each stakeholder fulfills their role in the monitoring cycle of performance management, a system is set in place that allows:

- o The Municipal Manager and Senior Management to report actual performance on a quarterly basis. The system also serves as an early warning sign of under-performance.
- o Quarterly, Mid-Year, and Annual Non-Financial Performance Assessment reporting to the Council, the Audit Committee, the Community, and relevant stakeholders.

Each stakeholder has an opportunity to provide their comments, inputs, or representations into the reported performance of the Municipality as a whole.

(IV) OVERALL SERVICE DELIVERY PERFORMANCE IN TERMS OF THE TOP LAYER SDBIP

The approved Service Delivery and Budget Implementation Plan for the 2024/2025 financial year has a total of thirty-nine (39) key performance indicators. For the **Mid-Year**, a total of **twenty (20)** key performance indicators had to be implemented. The table below provides an overview of the status as of the end of **December 2024** (*this excludes a total of 19 KPIs which had no target for the period under review*).

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The table below provides an explanation on the key performance indicator calculation:

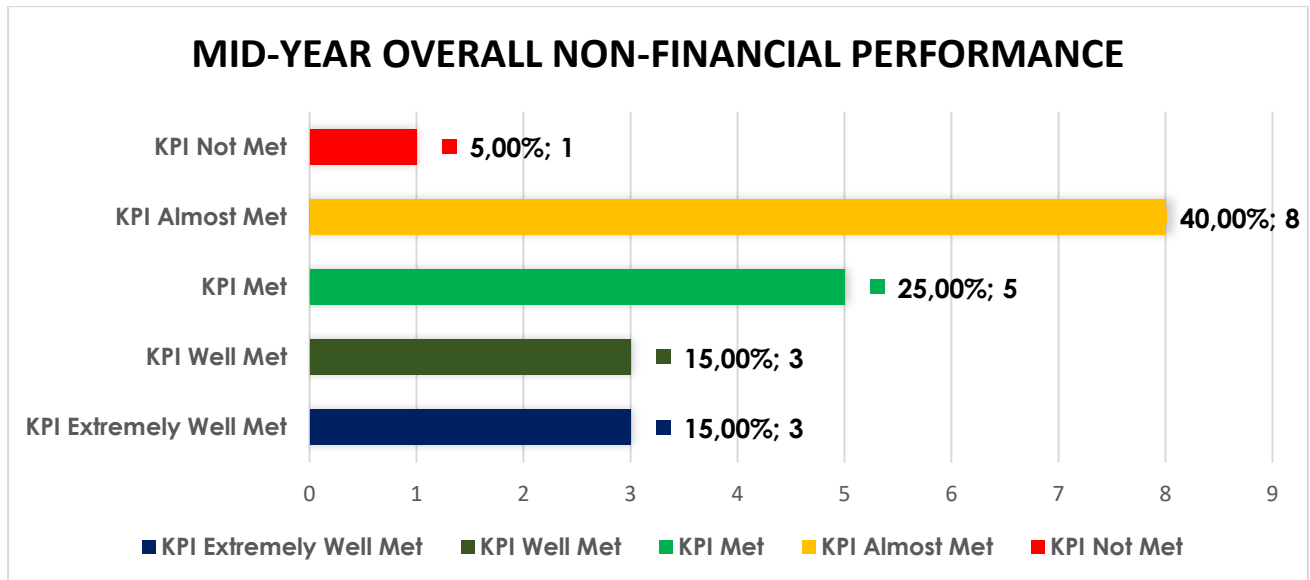
KPI CALCULATION EXPLAINED		
KPI RESULT	CATEGORY	CALCULATION EXPLANATION
N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.
R	KPI Not Met	0% <= Actual/Target <= 66.999%
O	KPI Almost Met	67.000% <= Actual/Target <= 99.999%
G	KPI Met	Actual meets Target (Actual/Target = 100%)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

The performance data will thus be displayed as explained in the table above. Where applicable, corrective measures were identified for any key performance indicators that were not met for the period under review. These measures indicate the processes and procedures management has and/or will put in place to address the underperformance in ensuring that the projected key performance indicators are met before the end of the **2024/2025** financial year and beyond. It is notable that in some cases the key performance indicators were met but the system was not utilised to report, for these indicators a generic comment will be noted from the Department responsible for compiling this report.

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The graph following represents an overview of the overall performance of the Municipality for the **Mid-Year**:



In total, **fourteen (14)** key performance indicators were **met** for the period under review, **three (3)** were **almost met**, and **three (3)** were **not met** for the period.¹

The following data are displayed for the performance per Directorate and the National Key Performance Areas.

¹ The data displayed for "key performance indicators met", include the results of the key performance indicators **met**, **well met**, and **extremely well met**.

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The table below provides an overview of the performance per Directorate:

OVERALL PERFORMANCE RESULTS						
DIRECTORATE	NOT MET	ALMOST MET	MET	WELL MET	EXTREMELY WELL MET	TOTAL
Office of the Municipal Manager	1 (25.00%)	-	2 (50.00%)	-	1 (25.00%)	4 (20.00%)
Corporate and Community Services	-	-	1 (100.00%)	-	-	1 (5.00%)
Financial Services	-	-	2 (28.57%)	5 (71.43%)	-	7 (35.00%)
Technical Services	2 (25.00%)	3 (37.50%)	-	3 (37.50%)	-	8 (40.00%)
TOTAL	3	3	5	8	1	20
	15.00%)	15.00%	25.00%	40.00%	5.00%	100%

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

OVERALL PERFORMANCE RESULTS						
NATIONAL KEY PERFORMANCE AREA	NOT MET	ALMOST MET	MET	WELL MET	EXTREMELY WELL MET	TOTAL
Basic Service Delivery	2 (16.67%)	3 (25.00%)	-	7 (58.33%)	-	12 (60.00%)
Good Governance and Public Participation	1 (33.33%)	-	2 (66.67%)	-	-	3 (15.00%)
Local Economic Development	-	-	-	-	-	-
Municipal Financial Viability and Management	-	-	3 (60.00%)	1 (20.00%)	1 (20.00%)	5 (25.00%)
Municipal Transformation and Institutional Development	-	-	-	-	-	-
TOTAL	3	3	5	8	1	20
	15.00%)	15.00%	25.00%	40.00%	5.00%	100%

3.2 Summary and challenges

Three out of twenty key performance indicators were not met for the mid-year under review, this is an indication that performance is not on track and/or that the system is not utilised to its full potential.

The indicators not met for the mid-year relates to the creation of temporary job opportunities through the Expanded Public Works Program, the development and submission of the integrated Waste Management Plan, and the Audit Committee meetings.

Management has provided corrective measures for those indicators which were not met for the reporting period, the progress made on these measures will be reported on in the next mid-year report. Management will in addition review the SDBIP to ensure that it is in line with the planning and systems of the Municipality.

The 2023/2024 audit outcomes of the Prince Albert Municipality remain unchanged from the 2022/2023 financial year, as Unqualified with findings. The Auditor-General has provided recommendations to these findings and management will implement the remedial actions as recommended by the Auditor General.

3. FINANCIAL PERFORMANCE ANALYSIS

CASH MANAGEMENT

- Revenue is collected when it is due and banked promptly.
- Payments are made, including transfers, no earlier than necessary, with due regard for efficient, effective, and economical program delivery and the municipality's normal terms for account payments.
- Debtors are perused with appropriate sensitivity to ensure that amounts receivable by the municipality are collected and banked promptly.
- The municipality's cash flow requirements are accurately forecasted.
- Taking any other action that avoids locking up money unnecessarily and inefficiently, such as managing inventories to the minimum level necessary for efficient and effective program delivery and selling surplus or under-utilized assets in terms of the asset management policy.
- Bank reconciliation is performed monthly to detect any unauthorized entries; and

Also refer to **Annexure 8 Table C7** for more detail on cash receipts and payments for the period.

OUTSTANDING DEBTORS

Attached as **Annexure 8 Table SC3** is a summary of outstanding debtors as 31 December 2024, analyzing age of debtors by income source and number of days outstanding and type of consumer. Although, approximately 83% (R26 026 974.00) of the total outstanding debtors of R31 192 068 is more than 120 days outstanding, the Administration institute the following procedures to collect outstanding amounts:

- Implemented an approved credit control and debt collection policy.
- Provision is made for bad debts
- Attorneys has been appointed that will also handle outstanding debtors accounts for collection
- Incentive program has been introduced where the municipality will write-off 40% of consumers debt as at the end of June 2024 when they settle 60% of their outstanding debt.

4. ADJUSTMENTS BUDGET

Section 72(3) of the MFMA further states that the accounting officer must, as part of the review:

- Make recommendations as to whether an adjustment budget is necessary and
- Recommend revised projections for revenue and expenditure to the extent that this may be necessary.

Regulation 23 of the Municipal Budget and Reporting Regulations provides, *inter alia* for the following:

“An adjustment budget may be tabled in the Municipal Council at any time after the Mid-year Budget and Performance Assessment has been tabled in the Council, but not later than 28 February of each year. Furthermore, except under certain circumstances only one adjustment budget may be tabled in Council during a financial year.”

Accordingly, a report on adjustments to the budget has been submitted for consideration by Council on 16 January 2025 which was subsequently approved. The Top Layer SDBIP will have to be adjusted accordingly, but only as it pertains to monetary adjustments reflected in the approved adjustment budget.

5. ANNUAL REPORT

The 2023/2024 Final Draft Annual Report was tabled to Council on 16 January 2025 and was subsequently submitted to the relevant authorities and advertised for public comment, as guided by the MFMA. The 2023/2024 Final Annual Report will submit to Council in February 2025.

As prescribed in section 72(1)(a)(iii) of the MFMA the Accounting officer must assess the performance of the municipality in the first 6 months considering the past year's Annual Report, and progress on resolving the problems identified in the Annual Report.

6. RECOMMENDATIONS

- (i) That the Executive Mayor considers the report and deals with it in terms of Section 54 of the Municipal Finance Management Act, as detailed in introduction of this report.
- (ii) That an adjustment budget be approved on or before end of 28 February 2025, as per stipulations in section 28 of the MFMA.
- (iii) That the Top Layer SDBIP be adjusted to accommodate the financial changes to the budget.
- (iv) That Council strive to fill critical vacancies within their budgetary provision.

8. ANNEXURES

8.1 FINANCIAL AND BUDGET PERFORMANCE

- (i) ANNEXURE A TABLE C1 – MONTHLY BUDGET STATEMENT SUMMARY;
- (ii) ANNEXURE B TABLE C2 – MONTHLY BUDGET STATEMENT – FINANCIAL PERFORMANCE (STANDARD CLASSIFICATION);
- (iii) ANNEXURE C TABLE C3 – MONTHLY BUDGET STATEMENT – FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE BY MUNICIPAL VOTE);
- (iv) ANNEXURE D TABLE C4 – MONTHLY BUDGET STATEMENT – FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE);
- (v) ANNEXURE E TABLE C5 – MONTHLY BUDGET STATEMENT – CAPITAL EXPENDITURE (MUNICIPAL VOTE, STANDARD CLASSIFICATION AND FUNDING);
- (vi) ANNEXURE F TABLE C6 – MONTHLY BUDGET STATEMENT – FINANCIAL POSITION; AND
- (vii) ANNEXURE G TABLE C7 – MONTHLY BUDGET STATEMENT – CASH FLOWS
- (viii) ANNEXURE H TABLE SC3 – MONTHLY TRADE RECEIVABLES

8.2 SERVICE DELIVERY PERFORMANCE

- (ix) ANNEXURE I — TOP LAYER SDBIP 2024/25 PER NATIONAL KPA AND ASSESSMENT OF TARGETS ACHIEVED
- (x) ANNEXURE J — DASHBOARD OF OVERALL PERFORMANCE FOR 2024/25 PER NATIONAL KPA

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WC052 Prince Albert - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Mid-Year Assessment

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									
Revenue - Functional										
<i>Governance and administration</i>		46 867	48 719	48 969	11 099	31 080	24 130	6 949	29%	48 969
Executive and council		31 665	32 499	32 499	10 100	22 746	16 249	6 497	40%	32 499
Finance and administration		15 202	16 221	16 471	999	8 334	7 881	453	6%	16 471
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		10 690	3 401	3 401	294	1 353	1 727	(374)	-22%	3 401
Community and social services		2 156	2 252	2 252	226	990	1 126	(136)	-12%	2 252
Sport and recreation		12	15	15	12	12	8	4	48%	15
Public safety		8 522	853	853	56	351	451	(100)	-22%	853
Housing		-	282	282	-	-	141	(141)	-100%	282
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2 649	9 693	9 700	1 235	5 766	4 846	920	19%	9 700
Planning and development		521	411	411	52	300	201	99	49%	411
Road transport		2 127	9 282	9 289	1 183	5 466	4 644	821	18%	9 289
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		62 510	61 144	62 486	4 764	23 682	35 957	(12 274)	-34%	62 486
Energy sources		22 388	26 413	26 413	1 820	10 713	15 822	(5 109)	-32%	26 413
Water management		29 885	22 908	24 249	1 954	7 105	13 975	(6 870)	-49%	24 249
Waste water management		6 971	7 673	7 673	657	3 890	4 003	(113)	-3%	7 673
Waste management		3 267	4 151	4 151	332	1 974	2 157	(182)	-8%	4 151
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	122 715	122 958	124 556	17 392	61 881	66 660	(4 779)	-7%	124 556
Expenditure - Functional										
<i>Governance and administration</i>		23 797	27 506	27 794	2 379	11 577	15 530	(3 953)	-25%	27 794
Executive and council		6 824	8 707	8 744	563	4 214	3 941	274	7%	8 744
Finance and administration		16 973	18 799	19 049	1 816	7 363	11 590	(4 227)	-36%	19 049
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		17 396	10 163	10 163	800	4 226	4 985	(759)	-15%	10 163
Community and social services		5 191	4 232	4 232	318	1 755	2 073	(319)	-15%	4 232
Sport and recreation		1 982	2 155	2 155	218	848	1 055	(207)	-20%	2 155
Public safety		10 223	3 493	3 493	265	1 623	1 715	(92)	-5%	3 493
Housing		-	282	282	-	-	141	(141)	-100%	282
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		24 098	22 481	22 481	1 307	10 148	10 787	(639)	-6%	22 481
Planning and development		9 612	10 075	10 075	503	4 846	4 847	(1)	0%	10 075
Road transport		14 486	12 406	12 406	804	5 302	5 940	(638)	-11%	12 406
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		39 680	39 456	39 456	2 783	20 967	20 916	51	0%	39 456
Energy sources		20 070	24 207	24 207	1 712	12 748	13 395	(647)	-5%	24 207
Water management		8 306	6 348	6 348	400	3 698	3 106	591	19%	6 348
Waste water management		5 077	5 077	5 077	440	2 962	2 637	326	12%	5 077
Waste management		6 228	3 824	3 824	231	1 559	1 777	(218)	-12%	3 824
<i>Other</i>		140	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	105 112	99 607	99 894	7 269	46 918	52 218	(5 300)	-10%	99 894
Surplus/ (Deficit) for the year		17 603	23 352	24 663	10 123	14 963	14 442	521	4%	24 663

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WC052 Prince Albert - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Mid-Year Assessment

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		31 665	32 499	32 499	10 100	22 746	16 249	6 497	40.0%	32 499
Vote 2 - Financial Services		15 123	16 221	16 471	999	8 334	7 881	453	5.7%	16 471
Vote 3 - Technical Services		64 637	70 426	71 775	5 947	29 148	40 601	(11 453)	-28.2%	71 775
Vote 4 - Corporate and Community Services		11 211	3 812	3 812	345	1 653	1 929	(275)	-14.3%	3 812
Vote 5 -		-	-	-	-	-	-	-	-	-
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		79	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	122 715	122 958	124 556	17 392	61 881	66 660	(4 779)	-7.2%	124 556
Expenditure by Vote	1									
Vote 1 - Executive and Council		6 964	8 707	8 744	563	4 214	3 941	274	6.9%	8 744
Vote 2 - Financial Services		17 904	18 799	19 049	1 816	7 363	11 590	(4 227)	-36.5%	19 049
Vote 3 - Technical Services		54 166	51 863	51 863	3 587	26 269	26 856	(587)	-2.2%	51 863
Vote 4 - Corporate and Community Services		25 635	20 238	20 238	1 303	9 072	9 831	(760)	-7.7%	20 238
Vote 5 -		-	-	-	-	-	-	-	-	-
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		72	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	104 741	99 607	99 894	7 269	46 918	52 218	(5 300)	-10.1%	99 894
Surplus/ (Deficit) for the year	2	17 974	23 352	24 663	10 123	14 963	14 442	521	3.6%	24 663

Mid –Year Budget and Performance Report

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WC052 Prince Albert - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

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										
Exchange Revenue										
Service charges - Electricity		17 251	19 655	19 655	1 500	8 765	12 456	(3 691)	-30%	19 655
Service charges - Water		6 532	6 333	6 333	368	2 019	5 017	(2 999)	-60%	6 333
Service charges - Waste Water Management		6 541	7 238	7 238	603	3 600	3 786	(186)	-5%	7 238
Service charges - Waste management		2 987	3 863	3 863	295	1 780	1 996	(216)	-11%	3 863
Sale of Goods and Rendering of Services		403	569	569	46	213	265	(52)	-20%	569
Agency services		287	220	220	-	-	110	(110)	-100%	220
Interest		-	-	-	-	-	-	-	0%	-
Interest earned from Receivables		1 605	1 594	1 594	189	1 022	814	208	26%	1 594
Interest from Current and Non Current Assets		6 183	5 063	5 063	446	2 859	2 082	777	37%	5 063
Dividends		-	-	-	-	-	-	-	0%	-
Rent on Land		61	65	65	5	30	32	(2)	-6%	65
Rental from Fixed Assets		452	564	564	61	431	228	203	89%	564
Licence and permits		-	-	-	-	-	-	-	0%	-
Operational Revenue		2 059	115	115	-	13	50	(37)	-73%	115
Non-Exchange Revenue										
Property rates		5 754	6 250	6 250	384	3 639	3 299	340	10%	6 250
Surcharges and Taxes		-	-	-	-	-	-	-	0%	-
Fines, penalties and forfeits		8 162	546	546	50	288	298	(10)	-3%	546
Licence and permits		90	95	95	6	61	47	14	29%	95
Transfers and subsidies - Operational		32 714	44 710	44 967	11 563	30 296	22 483	7 813	35%	44 967
Interest		2 434	266	266	40	214	133	81	61%	266
Fuel Levy		-	-	-	-	-	-	-	0%	-
Operational Revenue		4 468	6 257	6 257	517	3 125	3 115	10	0%	6 257
Gains on disposal of Assets		-	-	-	-	-	-	-	0%	-
Other Gains		-	1 926	1 926	-	-	963	(963)	-100%	1 926
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		97 981	105 328	105 585	16 073	58 355	57 174	1 181	2%	105 585
Expenditure By Type										
Employee related costs		34 385	39 906	39 906	2 820	16 951	19 186	(2 235)	-12%	39 906
Remuneration of councillors		3 324	3 689	3 689	287	1 723	1 760	(37)	-2%	3 689
Bulk purchases - electricity		17 345	20 907	20 907	1 403	10 840	11 578	(738)	-6%	20 907
Inventory consumed		666	649	649	31	277	267	11	4%	649
Debt impairment		12 356	3 699	3 699	308	1 849	1 849	0	0%	3 699
Depreciation and amortisation		7 443	6 150	6 150	512	3 075	3 075	(0)	0%	6 150
Interest		3 251	373	373	-	44	65	(21)	-33%	373
Contracted services		8 055	9 858	9 895	488	3 389	5 105	(1 715)	-34%	9 895
Transfers and subsidies		277	128	128	-	128	64	64	100%	128
Irrecoverable debts written off		4 078	1 177	1 177	18	2 299	588	1 711	291%	1 177
Operational costs		12 940	13 070	13 320	1 400	6 342	8 680	(2 338)	-27%	13 320
Losses on Disposal of Assets		38	-	-	-	-	-	-	0%	-
Other Losses		584	-	-	-	-	-	-	0%	-
Total Expenditure		104 741	99 607	99 894	7 269	46 918	52 218	(5 300)	-10%	99 894
Surplus/(Deficit)		(6 760)	5 722	5 691	8 804	11 437	4 956	6 480	131%	5 691
Transfers and subsidies - capital (monetary allocations)		23 046	17 630	18 971	1 319	3 526	9 486	(5 960)	-63%	18 971
Transfers and subsidies - capital (in-kind)		1 688	-	-	-	-	-	-	0%	-
Surplus/(Deficit) after capital transfers & contributions		17 974	23 352	24 663	10 123	14 963	14 442	521	4%	24 663
Income Tax		-	-	-	-	-	-	-	0%	-
Surplus/(Deficit) after income tax		17 974	23 352	24 663	10 123	14 963	14 442	521	4%	24 663
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	0%	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	0%	-
Surplus/(Deficit) attributable to municipality		17 974	23 352	24 663	10 123	14 963	14 442	521	4%	24 663
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	0%	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	0%	-
Surplus/ (Deficit) for the year		17 974	23 352	24 663	10 123	14 963	14 442	521	4%	24 663

Mid –Year Budget and Performance Report

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

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		537	435	435	-	363	435	(72)	-16%	435
Vote 3 - Technical Services		18 161	26 681	26 280	2 419	10 392	10 853	(462)	-4%	26 280
Vote 4 - Corporate and Community Services		423	2 873	2 873	457	487	1 542	(1 055)	-68%	2 873
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	19 121	29 989	29 588	2 876	11 242	12 830	(1 589)	-12%	29 588
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services		819	-	-	-	-	-	-	-	-
Vote 3 - Technical Services		5 558	-	-	-	-	-	-	-	-
Vote 4 - Corporate and Community Services		418	-	-	-	-	-	-	-	-
Vote 5 -		-	-	-	-	-	-	-	-	-
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		105	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	6 899	-	-	-	-	-	-	-	-
Total Capital Expenditure		26 020	29 989	29 588	2 876	11 242	12 830	(1 589)	-12%	29 588
Capital Expenditure - Functional Classification										
Governance and administration		1 461	435	435	-	363	435	(72)	-16%	435
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1 461	435	435	-	363	435	(72)	-16%	435
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		840	2 287	2 287	457	484	957	(473)	-49%	2 287
Community and social services		195	1 461	1 461	73	100	130	(31)	-23%	1 461
Sport and recreation		395	826	826	384	384	826	(442)	-54%	826
Public safety		250	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		7 535	5 539	6 716	690	3 404	3 609	(205)	-6%	6 716
Planning and development		-	586	586	-	3	586	(583)	-99%	586
Road transport		7 535	4 953	6 130	690	3 401	3 024	377	12%	6 130
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		16 184	21 728	20 149	1 729	6 991	7 830	(839)	-11%	20 149
Energy sources		1 740	6 677	4 853	582	3 925	3 005	920	31%	4 853
Water management		12 295	15 051	15 297	1 147	3 066	4 825	(1 759)	-36%	15 297
Waste water management		2 025	-	-	-	-	-	-	-	-
Waste management		125	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	26 020	29 989	29 588	2 876	11 242	12 830	(1 589)	-12%	29 588
Funded by:										
National Government		17 157	21 240	19 673	1 845	7 107	6 916	190	3%	19 673
Provincial Government		693	2 548	3 453	260	260	757	(497)	-66%	3 453
District Municipality		1 509	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		19 359	23 788	23 126	2 104	7 367	7 673	(307)	-4%	23 126
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		6 660	6 201	6 461	771	3 875	5 157	(1 282)	-25%	6 461
Total Capital Funding		26 020	29 989	29 588	2 876	11 242	12 830	(1 589)	-12%	29 588

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WC052 Prince Albert - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment

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		58 268	46 903	56 153	66 266	56 153
Trade and other receivables from exchange transactions		4 885	6 744	5 457	5 949	5 457
Receivables from non-exchange transactions		1 208	2 562	2 050	1 417	2 050
Current portion of non-current receivables						
Inventory		1 803	1 856	1 803	1 803	1 803
VAT		2 535	1 090	2 535	4 477	2 535
Other current assets		1 974	1 252	1 974	1 970	1 974
Total current assets		70 672	60 408	69 971	81 881	69 971
Non current assets						
Investments						
Investment property		13 615	13 607	13 608	13 615	13 608
Property, plant and equipment		198 487	235 244	221 962	206 654	221 962
Biological assets						
Living and non-living resources						
Heritage assets		1 245	1 245	1 245	1 245	1 245
Intangible assets		375	380	346	375	346
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		213 722	250 476	237 160	221 889	237 160
TOTAL ASSETS		284 394	310 883	307 131	303 770	307 131
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		–	43	–	–	–
Consumer deposits		732	658	732	773	732
Trade and other payables from exchange transactions		18 505	8 307	18 505	17 185	18 505
Trade and other payables from non-exchange transactions		8 587	11 630	8 587	16 175	8 587
Provision		4 517	26 008	1 319	2 724	1 319
VAT		2 524	2 148	2 524	5 240	2 524
Other current liabilities						
Total current liabilities		34 864	48 793	31 667	42 097	31 667
Non current liabilities						
Financial liabilities		0	–	–	0	–
Provision		27 367	1 447	27 367	27 367	27 367
Long term portion of trade payables						
Other non-current liabilities		4 407	2 554	4 407	4 280	4 407
Total non current liabilities		31 774	4 001	31 774	31 647	31 774
TOTAL LIABILITIES		66 639	52 794	63 441	73 744	63 441
NET ASSETS	2	217 756	258 090	243 690	230 026	243 690
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		207 256	247 590	233 190	219 493	233 190
Reserves and funds		10 500	10 500	10 500	10 500	10 500
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	217 756	258 090	243 690	229 993	243 690

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WC052 Prince Albert - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment

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		4 831	5 932	5 932	331	2 988	3 131	(143)	-5%	5 932
Service charges		35 812	38 164	38 164	2 759	18 958	23 230	(4 272)	-18%	38 164
Other revenue		158 412	1 467	1 467	22 437	123 578	655	122 923	18764%	1 467
Transfers and Subsidies - Operational		42 452	37 246	37 496	10 640	27 420	18 748	8 672	46%	37 496
Transfers and Subsidies - Capital		8 890	25 260	26 608	8 603	17 810	13 304	4 506	34%	26 608
Interest		6 183	6 477	6 477	462	2 977	2 803	174	6%	6 477
Dividends								-		
Payments										
Suppliers and employees		(67 439)	(87 328)	(87 615)	(3 973)	(31 249 362)	(46 257)	31 203 105	-67455%	(87 615)
Interest								-		
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		189 141	27 219	28 530	41 260	(31 055 631)	15 614	31 071 245	198995%	28 530
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		(22 434)	(29 989)	(29 588)	(3 297)	(12 913)	(12 830)	82	-1%	(29 588)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(22 434)	(29 989)	(29 588)	(3 297)	(12 913)	(12 830)	82	-1%	(29 588)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		732	658	732	1	41	-	41	#DIV/0!	732
Payments										
Repayment of borrowing		-	(106)	(106)	-	-	(65)	(65)	100%	(106)
NET CASH FROM/(USED) FINANCING ACTIVITIES		732	552	627	1	41	(65)	(106)	163%	627
NET INCREASE/ (DECREASE) IN CASH HELD										
		167 439	(2 218)	(431)	37 965	(31 068 503)	2 718			(431)
Cash/cash equivalents at beginning:		52 395	50 731	58 268	58 268	58 268	58 268			58 268
Cash/cash equivalents at month/year end:		219 834	48 513	57 837	96 233	(31 010 234)	60 986			57 837

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WC052 Prince Albert - Supporting Table SC2 Monthly Budget Statement - performance indicators - Mid-Year Assessment

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		3.1%	6.5%	6.5%	1.2%	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		14.5%	8.7%	12.9%	16.4%	12.9%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	202.7%	123.8%	221.0%	194.5%	221.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		167.1%	96.1%	177.3%	157.4%	177.3%
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		8.2%	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		35.1%	37.9%	37.8%	29.0%	37.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		21.8%	0.0%	0.0%	0.0%	22.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		10.9%	6.2%	6.2%	1.0%	3.8%
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						

References

1. Consumer debtors > 12 months old are excluded from current assets.
2. Material variances to be explained.

Calculations						
Financial liabilities						
Total Assets		284 394	310 883	307 131	303 770	307 131
Employee related costs		34 385	39 906	39 906	16 951	39 906
Repairs & Maintenance		21 366				23 417
Interest (finance charges)		3 251	373	373	44	373
Principal paid			106	106		106
Depreciation		7 443	6 150	6 150	512	3 689
Operating expenditure		104 741	99 607	99 894	46 918	99 894
Total Capital Expenditure		26 020	29 989	29 588	2 876	11 242
Borrowed funding for capital						
Debt		31 499	22 533	31 499	37 640	31 499
Equity		217 756	258 090	243 690	229 993	243 690
Reserves and funds						
Borrowing						
Current assets		70 672	60 408	69 971	81 881	69 971
Current liabilities		34 864	48 793	31 667	42 097	31 667
Monetary assets		58 268	46 903	56 153	66 266	56 153
Total Revenue (excluding capital transfers and contributions)		97 981	105 328	105 585	58 355	105 585
Transfers and subsidies - Operational		32 714				
Transfers and subsidies - capital (monetary allocations)		23 046	17 630	18 971	3 526	18 971
Debt service payments		6 183	6 372	6 372		(106)
Outstanding debtors (receivables)		8 066				
Annual services revenue		39 064	43 339	43 339	3 150	19 803
Cash + investments	Including LT investments	58 268	46 903	56 153	66 266	56 153
Fixed operational expend. (monthly)						
Longstanding debtors outstanding						
Longstanding debtors recovered						
Attorney collections						

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WC052 Prince Albert - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	564	518	355	330	346	230	1 446	4 303	8 093	6 656	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	852	222	293	49	54	30	173	488	2 161	794	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	290	126	83	89	57	629	297	1 675	3 246	2 747	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	551	320	284	270	206	187	1 035	3 282	6 135	4 980	-	-
Receivables from Exchange Transactions - Waste Management	1600	303	210	189	202	155	134	720	2 182	4 095	3 393	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	56	44	41	19	12	11	81	576	839	699	-	-
Interest on Arrear Debtor Accounts	1810	203	225	222	221	158	171	1 038	3 192	5 430	4 780	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(809)	14	10	6	6	6	47	1 912	1 193	1 977	-	-
Total By Income Source	2000	2 010	1 679	1 477	1 185	994	1 400	4 837	17 610	31 192	26 027	-	-
2023/24 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	41	169	150	61	37	187	280	1 097	2 022	1 662	-	-
Commercial	2300	556	316	279	129	91	477	466	2 427	4 740	3 590	-	-
Households	2400	1 412	1 194	1 049	995	866	735	4 091	14 087	24 429	20 774	-	-
Other	2500	0	0	0	0	-	-	-	-	1	1	-	-
Total By Customer Group	2600	2 010	1 679	1 477	1 185	994	1 400	4 837	17 610	31 192	26 027	-	-

WC052 Prince Albert - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment

Description	NT Code	Budget Year 2024/25									Total	Prior year balis for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	1 614	-	-	-	-	-	-	-	-	1 614	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0910	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1 614	-	-	-	-	-	-	-	-	1 614	-

WC052 Prince Albert - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Mid-Year Assessment

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands														
Municipality														
														-
														-
														-
														-
														-
														-
Municipality sub-total										-	-	-	-	-
Entities														
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									-	-	-	-	-

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WC052 Prince Albert - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Mid-Year Assessment

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:		31 527	42 263	42 270	11 335	29 284	21 135	8 149	38.6%	42 270
Local Government Equitable Share		28 653	31 231	31 231	10 100	22 724	15 616	7 108	45.5%	31 231
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant		769	1 200	1 200	130	407	600	(193)	-32.2%	1 200
Infrastructure Skills Development Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		1 700	1 800	1 800	51	1 094	900	194	21.6%	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		405	8 032	8 039	1 053	5 059	4 019	1 039	25.9%	8 039
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-	-	-
Public Transport Network Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-	-	-
Urban Settlement Development Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Rehabilitation Grant		-	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-
Programme and Project Preparation Support Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		1 017	2 409	2 409	229	991	1 205	(214)	-17.7%	2 409
Infrastructure		221	50	50	-	-	25	(25)	-100.0%	50
Infrastructure		-	-	-	-	-	-	-	-	-
Capacity Building		797	2 359	2 359	229	991	1 180	(189)	-16.0%	2 359
Capacity Building		-	-	-	-	-	-	-	-	-
District Municipality:	4	95	-	250	-	-	125	(125)	-100.0%	250
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Capacity Building		95	-	250	-	-	125	(125)	-100.0%	250
Capacity Building		-	-	-	-	-	-	-	-	-
Other grant providers:		75	38	38	-	22	19	3	16.1%	38
Other Grants Received		75	38	38	-	22	19	3	16.1%	38
-		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	32 714	44 710	44 967	11 563	30 296	22 483	7 813	34.7%	44 967
Capital Transfers and Grants										
National Government:		19 731	15 000	15 000	1 100	3 307	7 500	(4 193)	-55.9%	15 000
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		8 331	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-	-	-
Urban Settlements Development Grant		-	-	-	-	-	-	-	-	-
Integrated City Development Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		11 400	15 000	15 000	1 100	3 307	7 500	(4 193)	-55.9%	15 000
Public Transport Network Grant		-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Infrastructure Skills Development Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		3 315	2 630	3 971	218	218	1 986	(1 767)	-89.0%	3 971
Infrastructure		2 570	1 400	2 741	218	218	1 371	(1 152)	-84.1%	2 741
Infrastructure		-	-	-	-	-	-	-	-	-
Capacity Building		745	1 230	1 230	-	-	615	(615)	-100.0%	1 230
Capacity Building		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building		-	-	-	-	-	-	-	-	-
Other grant providers:		1 688	-	-	-	-	-	-	-	-
[insert description]		1 688	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	24 734	17 630	18 971	1 319	3 526	9 486	(5 960)	-62.8%	18 971
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	57 448	62 340	63 938	12 882	33 822	31 969	1 853	5.8%	63 938

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WC052 Prince Albert - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Mid-Year Assessment

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		30 216	34 633	34 632	2 860	15 185	18 954	(3 769)	-19.9%	34 632
Equitable Share		27 439	31 231	31 231	2 647	13 594	16 632	(3 038)	-18.3%	31 231
Energy Efficiency and Demand Side Management Grant										
Expanded Public Works Programme Integrated Grant		782	1 200	1 200	130	407	1 200	(793)	-66.1%	1 200
Infrastructure Skills Development Grant										
Integrated City Development Grant										
Local Government Financial Management Grant		1 622	1 800	1 800	51	990	1 100	(110)	-10.0%	1 800
Municipal Demarcation Transition Grant										
Municipal Disaster Relief Grant										
Municipal Systems Improvement Grant										
Neighbourhood Development Partnership Grant										
Municipal Disaster Recovery Grant										
Rural Road Asset Management Systems Grant										
Municipal Infrastructure Grant		372	402	401	32	193	21	172	804.4%	401
Water Services Infrastructure Grant										
Public Transport Network Grant										
Urban Settlement Development Grant										
Integrated National Electrification Programme Grant										
Municipal Rehabilitation Grant										
Regional Bulk Infrastructure Grant										
Municipal Emergency Housing Grant										
Metro Informal Settlements Partnership Grant										
Integrated Urban Development Grant										
Programme and Project Preparation Support Grant										
Provincial Government:		2 468	2 632	2 632	152	861	1 282	(421)	-32.8%	2 632
Infrastructure		-	50	50	-	-	-	-	-	50
Infrastructure		2 468	2 582	2 582	152	861	1 282	(421)	-32.8%	2 582
Capacity Building										
Capacity Building										
District Municipality:		-	-	-	-	-	-	-	-	-
Infrastructure										
Infrastructure										
Capacity Building										
Capacity Building										
Other grant providers:		3 856	38	325	0	6	164	(158)	-96.4%	325
Expenditure on Other Grants		3 856	38	325	0	6	164	(158)	-96.4%	325
Total operating expenditure of Transfers and Grants:		36 540	37 302	37 589	3 012	16 051	20 399	(4 348)	-21.3%	37 589
Capital expenditure of Transfers and Grants										
National Government:		17 157	21 240	19 673	1 845	7 107	6 916	190	2.8%	19 673
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		7 245	8 197	6 629	888	4 231	2 866	1 365	47.6%	6 629
Neighbourhood Development Partnership Grant										
Rural Road Asset Management Systems Grant										
Urban Settlement Development Grant										
Integrated City Development Grant										
Municipal Disaster Recovery Grant										
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant										
Public Transport Network Grant										
Regional Bulk Infrastructure Grant										
Water Services Infrastructure Grant		9 913	13 043	13 043	957	2 876	4 050	(1 174)	-29.0%	13 043
Infrastructure Skills Development Grant										
Municipal Disaster Relief Grant										
Municipal Emergency Housing Grant										
Metro Informal Settlements Partnership Grant										
Integrated Urban Development Grant										
Provincial Government:		693	2 548	3 453	260	260	757	(497)	-65.7%	3 453
Infrastructure		-	1 217	2 384	190	190	1 018	(828)	-81.3%	2 384
Infrastructure		693	1 330	1 070	70	70	(261)	331	-126.8%	1 070
Capacity Building										
Capacity Building										
District Municipality:		-	-	-	-	-	-	-	-	-
Infrastructure										
Infrastructure										
Capacity Building										
Capacity Building										
Other grant providers:		1 509	-	-	-	-	-	-	-	-
Expenditure on Other Grants		1 509	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		19 359	23 788	23 126	2 104	7 367	7 673	(307)	-4.0%	23 126
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		55 899	61 090	60 715	5 117	23 418	28 073	(4 655)	-16.6%	60 715

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WC052 Prince Albert - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid-Year Assessment

Summary of Employee and Councillor remuneration	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	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2 998	3 319	3 319	260	1 559	1 573	(14)	-1%	3 319
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Motor Vehicle Allowance								-		
Cellphone Allowance		325	370	370	27	165	188	(23)	-12%	370
Housing Allowances								-		
Other benefits and allowances								-		
Sub Total - Councillors		3 324	3 689	3 689	287	1 723	1 760	(37)	-2%	3 689
% increase	4		11.0%	11.0%						11.0%
Senior Managers of the Municipality										
Basic Salaries and Wages		2 983	3 220	3 220	168	1 477	964	513	53%	3 220
Pension and UIF Contributions		-	196	196	-	-	98	(98)	-100%	196
Medical Aid Contributions		-	111	111	6	33	56	(23)	-41%	111
Overtime								-		
Performance Bonus		235	537	537	-	-	269	(269)	-100%	537
Motor Vehicle Allowance		421	468	468	-	100	234	(134)	-57%	468
Cellphone Allowance		91	108	108	7	50	39	11	29%	108
Housing Allowances								-		
Other benefits and allowances		-	0	0	0	0	0	(0)	0%	0
Sub Total - Senior Managers of Municipality		3 730	4 640	4 640	180	1 660	1 659	1	0%	4 640
% increase	4		24.4%	24.4%						24.4%
Other Municipal Staff										
Basic Salaries and Wages		20 012	24 575	24 575	1 891	11 179	12 433	(1 254)	-10%	24 575
Pension and UIF Contributions		3 208	4 051	4 051	296	1 695	2 007	(312)	-16%	4 051
Medical Aid Contributions		985	1 161	1 161	69	443	523	(80)	-15%	1 161
Overtime		1 886	1 340	1 340	165	904	550	354	64%	1 340
Performance Bonus		1 642	1 928	1 928	-	19	964	(945)	-98%	1 928
Motor Vehicle Allowance		25	50	50	2	12	23	(11)	-46%	50
Cellphone Allowance		217	228	228	16	105	108	(3)	-3%	228
Housing Allowances		85	99	99	74	113	47	65	138%	99
Other benefits and allowances		1 386	1 330	1 330	126	690	597	93	16%	1 330
Payments in lieu of leave		535	352	352	-	50	176	(126)	-72%	352
Long service awards		-	48	48	-	47	45	2	4%	48
Post-retirement benefit obligations		1 047	103	103	-	33	51	(19)	-37%	103
Entertainment								-		
Scarcity								-		
Acting and post related allowance								-		
In kind benefits								-		
Sub Total - Other Municipal Staff		31 026	35 266	35 266	2 640	15 291	17 527	(2 236)	-13%	35 266
% increase	4		13.7%	13.7%						13.7%
Total Parent Municipality		38 080	43 595	43 595	3 108	18 674	20 946	(2 272)	-11%	43 595
Unpaid salary, allowances & benefits in arrears:										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		38 080	43 595	43 595	3 108	18 674	20 946	(2 272)	-11%	43 595
% increase	4		14.5%	14.5%						14.5%
TOTAL MANAGERS AND STAFF		34 756	39 906	39 906	2 820	16 951	19 186	(2 235)	-12%	39 906

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WC052 Prince Albert - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Mid-Year Assessment

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome			
Cash Receipts By Source																
Property rates		519	704	589	499	347	331	431	424	614	447	447	561	5 932	6 944	7 566
Service charges - Electricity revenue		2 644	2 229	2 228	2 013	2 280	1 885	954	1 781	1 544	2 122	1 575	3 888	25 141	26 962	29 246
Service charges - Water revenue		288	302	323	349	298	289	126	179	126	147	76	1 797	4 301	4 752	5 207
Service charges - Waste Water Management		472	426	451	498	494	422	463	391	484	457	439	713	5 710	6 380	6 967
Service charges - Waste Management		176	177	178	196	178	163	239	242	248	240	242	742	3 012	3 300	3 623
Rental of facilities and equipment		6	17	6	64	5	50	114	37	37	80	46	168	629	673	727
Interest earned - external investments		518	534	458	465	439	455	456	494	449	515	531	(250)	5 063	5 416	5 851
Interest earned - outstanding debtors		10	18	12	45	16	7	115	115	115	115	116	730	1 414	1 513	1 634
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		55	55	57	78	31	50	4	5	6	5	4	(288)	62	67	72
Licences and permits		9	10	7	23	8	6	8	8	8	8	8	(7)	95	102	110
Agency services		-	-	0	0	-	-	18	18	18	18	18	128	220	225	228
Transfers and Subsidies - Operational		13 971	2 100	0	709	-	10 640	3 125	3 125	3 125	3 125	3 125	(5 797)	37 246	51 005	54 257
Other revenue		40 983	13 783	13 811	17 282	14 852	22 331	37	29	56	28	48	(122 779)	462	493	531
Cash Receipts by Source		59 650	20 354	18 121	22 219	18 948	36 630	6 091	6 837	6 829	7 306	6 676	(120 374)	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	-	-	8 603	2 217	2 217	2 217	2 217	2 217	(3 637)	25 260	26 781	15 254
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departrn Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatnns, 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	22 219	18 948	45 233	8 309	9 054	9 046	9 523	8 894	(124 011)	114 546	134 628	131 272
Cash Payments by Type																
Employee related costs		2 765	2 942	85	6 198	4 711	77	3 288	3 126	3 399	3 231	3 299	6 684	39 803	41 656	44 938
Remuneration of councillors		200	201	-	407	210	-	329	329	329	329	321	1 034	3 689	3 948	4 264
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity		-	2 529	2 966	2 164	1 585	1 608	1 482	1 537	1 300	1 534	1 434	2 767	20 907	22 370	24 160
Acquisitions - water & other inventory		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		220	446	558	522	453	424	-	-	-	-	-	7 234	9 858	14 122	10 752
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		816	591	1 587	31 205 541	7 691	1 864	985	1 657	1 516	2 017	1 868	(31 213 064)	13 070	13 949	15 017
Cash Payments by Type		4 000	6 710	5 196	31 214 832	14 650	3 973	6 084	6 649	6 543	7 112	6 923	(31 195 345)	87 328	96 045	99 130
Other Cash Flows/Payments by Type																
Capital assets		-	2 378	3 492	1 600	2 147	3 297	2 619	4 169	3 888	2 477	2 256	1 666	29 989	20 439	7 923
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		4 000	9 088	8 688	31 216 432	16 797	7 269	8 704	10 818	10 431	9 589	9 179	(31 193 679)	117 316	116 484	107 053
NET INCREASE/(DECREASE) IN CASH HELD		61 260	11 266	13 029	(31 194 213)	2 151	37 964	(395)	(1 764)	(1 385)	(65)	(285)	31 069 668	(2 770)	18 144	24 218
Cash/cash equivalents at the month/year beginning:		58 268	119 529	130 794	143 823	(31 050 390)	(31 048 239)	(31 010 276)	(31 010 670)	(31 012 434)	(31 013 819)	(31 013 884)	(31 014 170)	58 268	55 498	73 642
Cash/cash equivalents at the month/year end:		119 529	130 794	143 823	(31 050 390)	(31 048 239)	(31 010 276)	(31 010 670)	(31 012 434)	(31 013 819)	(31 013 884)	(31 014 170)	55 498	55 498	73 642	97 860

WC052 Prince Albert - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Mid-Year Assessment

Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	601	290	256	8	8	256	248	96.7%	0%
August	911	590	556	2 062	2 071	813	(1 258)	-154.8%	7%
September	3 147	3 356	3 322	3 037	5 108	4 135	(973)	-23.5%	17%
October	1 112	3 681	3 648	1 391	6 499	7 783	1 284	16.5%	22%
November	1 113	3 375	3 341	1 867	8 366	11 124	2 758	24.8%	28%
December	833	1 740	1 706	2 876	11 242	12 830	1 589	12.4%	37%
January	92	2 653	2 619	-	-	15 450	-	-	-
February	964	4 202	4 169	-	-	19 619	-	-	-
March	301	3 921	3 888	-	-	23 506	-	-	-
April	2 211	2 510	2 477	-	-	25 983	-	-	-
May	1 213	2 290	2 256	-	-	28 240	-	-	-
June	7 364	1 381	1 348	-	-	29 588	-	-	-
Total Capital expenditure	19 861	29 989	29 588	11 242					

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

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		15 022	24 385	26 118	2 035	9 567	11 759	2 191	18.6%	26 118
Roads Infrastructure		2 327	3 043	5 435	306	2 576	2 935	359	12.2%	5 435
Roads		2 327	3 043	5 435	306	2 576	2 935	359	12.2%	5 435
Electrical Infrastructure		1 534	7 211	5 386	582	3 925	3 538	(387)	-10.9%	5 386
MV Substations		838	-	-	-	-	-	-	-	-
MV Switching Stations										
MV Networks										
LV Networks		696	7 211	5 386	582	3 925	3 538	(387)	-10.9%	5 386
Capital Spares										
Water Supply Infrastructure		10 684	14 130	15 297	1 147	3 066	5 285	2 219	42.0%	15 297
Dams and Weirs										
Boreholes		-	13 913	15 079	1 147	3 066	5 068	2 002	39.5%	15 079
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		10 407	217	217	-	-	217	217	100.0%	217
Distribution Points										
PRV Stations										
Capital Spares		277	-	-	-	-	-	-	-	-
Sanitation Infrastructure		346	-	-	-	-	-	-	-	-
Pump Station										
Reticulation										
Waste Water Treatment Works		346	-	-	-	-	-	-	-	-
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		131	-	-	-	-	-	-	-	-
Landfill Sites		131	-	-	-	-	-	-	-	-
Community Assets		519	435	435	-	-	435	435	100.0%	435
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		519	435	435	-	-	435	435	100.0%	435
Indoor Facilities										
Outdoor Facilities		519	435	435	-	-	435	435	100.0%	435
Unimproved Property										
Other assets		173	217	217	70	70	109	39	35.7%	217
Operational Buildings		173	217	217	70	70	109	39	35.7%	217
Stores		173	217	217	70	70	109	39	35.7%	217
Transport Assets		250	2 417	2 417	768	1 418	1 304	(113)	-8.7%	2 417
Transport Assets		250	2 417	2 417	768	1 418	1 304	(113)	-8.7%	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	15 965	27 454	29 188	2 873	11 055	13 606	2 552	18.8%	29 188

ORGANISATIONAL PERFORMANCE

(i) ANNEXURE J — DASHBOARD OF OVERALL PERFORMANCE FOR 2024/25 PER NATIONAL KPA

The table below provides the dashboard information of the overall performance for the mid-year per National Key Performance Area:

MID-YEAR- NON-FINANCIAL PERFORMANCE PER NATIONAL KEY PERFORMANCE AREA					
RESULT	BSD	LED	MFVM	MTOD	GGPP
	Basic Service Delivery	Local Economic Development	Municipal Financial Viability and Management	Municipal Transformation and Institutional Development	Good Governance and Public Participation
N/A	0	0	0	0	0
R	4	0	1	1	0
O	4	1	2	0	0
G	1	1	2	0	3
G2	2	0	0	0	0
B	0	0	0	0	0
TOTAL	11	2	5	1	3
	50%	9.09%	22.73%	4.65%	13.64%

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PERFORMANCE: NATIONAL KPA - BASIC SERVICE DELIVERY

REFERENCE	RESPONSIBLE DIRECTORATE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	CALCULATION TYPE	ANNUAL TARGET	Overall Performance for Quarter ending September 2024 to Quarter ending December 2024				
						TARGET	ACTUAL	R	CONSOLIDATED PERFORMANCE COMMENT	CONSOLIDATED CORRECTIVE MEASURES
TL30	Technical Services	Create 85 jobs opportunities in terms of the Expanded Public Works Programme (EPWP) by 30 June 2025	Number of job opportunities created in terms of EPWP by 30 June 2025	Accumulative	85	65	48	R	Forty-eight (respectively 34 in Quarter One and 14 in Quarter Two), temporary work opportunities were created through the Expanded Public Works Programme (EPWP) during the mid-year. The Council of the Prince Albert Municipality did not make any provision for co-funding towards EPWP which resulted in the failure to meet the target.	Management will review the target to ensure that it is aligned with the EPWP Protocol Agreement, following a review of the Service Delivery and Budget Implementation Plan.

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REFERENCE	RESPONSIBLE DIRECTORATE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	CALCULATION TYPE	ANNUAL TARGET	Overall Performance for Quarter ending September 2024 to Quarter ending December 2024				
						TARGET	ACTUAL	R	CONSOLIDATED PERFORMANCE COMMENT	CONSOLIDATED CORRECTIVE MEASURES
TL3 5	Technical Services	Develop and submit the Integrated Waste Management Plan to the Council for consideration by 31 December 2024	Integrated Waste Management Plan submitted by 31 December 2024	Accumulative	1	1	0	R	PERFORMANCE MANAGEMENT SECTION COMMENT: The target is set for the Second Quarter. No information was available at the time of generating this report.	
TL2 2	Technical Services	Provision of electricity to formal residential account holders connected to the municipal electrical infrastructure network for both credit and prepaid electricity meters	Number of formal residential account holders connected to the municipal electrical infrastructure network. Excluding consumers connected to the Eskom Network.	Last Value	1 150	1 150	991	O	The year-to-date actual of formal residential account holders connected to the municipal electrical infrastructure network were provided with electricity services equates to 991 as at the Second Quarter. This is not a true reflection of the performance of this indicator as it is reliant on an external data source as well. The Municipality awaits the ESKOM data to report the final actual performance.	Management will update the performance management system as soon as the outstanding data is made available.

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REFERENCE	RESPONSIBLE DIRECTORATE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	CALCULATION TYPE	ANNUAL TARGET	Overall Performance for Quarter ending September 2024 to Quarter ending December 2024				
						TARGET	ACTUAL	R	CONSOLIDATED PERFORMANCE COMMENT	CONSOLIDATED CORRECTIVE MEASURES
TL2 3	Financial Services	Provide 50kwh free basic electricity to registered indigent account holders connected to the municipal & ESKOM electrical infrastructure network as on 30 June 2025	Number of indigent account holders receiving free basic electricity which are connected to the municipal electrical infrastructure network. Consumers receiving free basic electricity from ESKOM is also included.	Last Value	1 100	1 050	1 160	G2	The year-to-date actual of indigent account holders receiving free basic electricity which are connected to the municipal electrical infrastructure network (including ESKOM areas), equates to 1 160,	No corrective measures are required as this indicator was met for the reporting period.

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REFERENCE	RESPONSIBLE DIRECTORATE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	CALCULATION TYPE	ANNUAL TARGET	Overall Performance for Quarter ending September 2024 to Quarter ending December 2024				
						TARGET	ACTUAL	R	CONSOLIDATED PERFORMANCE COMMENT	CONSOLIDATED CORRECTIVE MEASURES
TL2 4	Technical Services	Provide refuse removal, refuse dumps and solid waste disposal to all residential account holders within the Prince Albert municipal area	Number of residential account holders for which refuse is billed once per month	Last Value	2 650	2 650	2 795	G2	The year-to-date formal residential account holders for the service of refuse removal, refuse dumps, and solid waste disposal, equates to 2 795,	No corrective measures are required as this indicator was met for the reporting period.
TL2 5	Financial Services	Provision of free basic refuse removal, refuse dumps and solid waste disposal to registered indigent account holders	Number of indigent account holders receiving free basic refuse removal monthly	Last Value	1 100	1 050	1 181	G2	The year-to-date indigent account holders receiving free basic refuse removal monthly, equates to 1 181,	No corrective measures are required as this indicator was met for the reporting period.
TL2 6	Technical Services	Provision of clean piped water to formal residential account holders which are connected to the municipal water infrastructure network	Number of residential account holders that meet agreed service standards for piped water	Last Value	2 600	2 600	2 643	G2	The year-to-date formal residential account holders for the service of receiving clean piped water, equates to 2 643,	No corrective measures are required as this indicator was met for the reporting period.

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REFERENCE	RESPONSIBLE DIRECTORATE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	CALCULATION TYPE	ANNUAL TARGET	Overall Performance for Quarter ending September 2024 to Quarter ending December 2024				
						TARGET	ACTUAL	R	CONSOLIDATED PERFORMANCE COMMENT	CONSOLIDATED CORRECTIVE MEASURES
TL2 7	Financial Services	Provide 6kl free basic water to registered indigent account holders per month	Number of registered indigent account holders receiving 6kl of free water.	Last Value	1 200	1 000	1 207	G2	The year-to-date indigent account holders receiving 6kl of free water, equates to 1 207,	No corrective measures are required as this indicator was met for the reporting period.
TL2 8	Technical Services	Provision of sanitation services to formal residential account holders are connected to the municipal waste water (sanitation/sewerage) network & are billed for sewerage service, irrespective of the number of water closets (toilets)	Number of residential account holders which are billed for sewerage in accordance to the financial system.	Last Value	2 600	2 600	2 306	O	The year-to-date formal residential account holders for the service of sanitation services, equates to 2 306, The Municipality has two informal settlements where more than one household make use of one sanitation facility, this is a contributing factor to the under-performance of the indicator.	The project is in the pipeline to formalise the informal settlement in the town of Klaarstroom, this is an initiative between the Municipality and the Provincial Department. This will be a multi-year project, if consensus is reached between the stakeholders,

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REFERENCE	RESPONSIBLE DIRECTORATE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	CALCULATION TYPE	ANNUAL TARGET	Overall Performance for Quarter ending September 2024 to Quarter ending December 2024				
						TARGET	ACTUAL	R	CONSOLIDATED PERFORMANCE COMMENT	CONSOLIDATED CORRECTIVE MEASURES
TL2 9	Financial Services	Provision of free basic sanitation services to registered indigent account holders which are connected to the municipal waste water (sanitation/sewerage) network & are billed for sewerage service, irrespective of the number of water closets (toilets)	Number of indigent account holders receiving free basic sanitation in terms of Equitable share requirements.	Last Value	1 100	1 050	1 156	G2	The year-to-date indigent account holders receiving free basic sanitation in terms of Equitable share requirements, equates to 1 156,	No corrective measures are required as this indicator was met for the reporting period.
TL3 1	Technical Services	Excellent water quality measured by the compliance of water Lab results with SANS 241 criteria for Prince-Albert, Leeu-Gamka and Klarstroom.	Percentage of Lab Results complying with SANS 241	Last Value	94%	94%	83%	O	The year-to-date actual of excellent water quality measured by the compliance of water Lab results with SANS 241 criteria for Prince-Albert, Leeu-Gamka and Klarstroom, equates to 83%,	Re-samples have been done already but the result will available later.

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REFERENCE	RESPONSIBLE DIRECTORATE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	CALCULATION TYPE	ANNUAL TARGET	Overall Performance for Quarter ending September 2024 to Quarter ending December 2024				
						TARGET	ACTUAL	R	CONSOLIDATED PERFORMANCE COMMENT	CONSOLIDATED CORRECTIVE MEASURES
TL3 2	Technical Services	Excellent waste water quality measured by the compliance of waste water Lab results with SANS irrigation standard (for Prince-Albert, Leeu-Gamka and Klarstroom)	Percentage of Lab Results complying with SANS Irrigation standards	Last Value	80%	80%	83%	G2	The year-to-date of excellent waste water quality measured by the compliance of waste water Lab results with SANS irrigation standard (for Prince-Albert, Leeu-Gamka and Klarstroom), equates to 83%,	No corrective measures are required as this indicator was met for the reporting period.

TABLE 1 – NKPA PERFORMANCE: BASIC SERVICE DELIVERY

PERFORMANCE: NATIONAL KPA – GOOD GOVERNANCE AND PUBLIC PARTICIPATION

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REFERENCE	RESPONSIBLE DIRECTORATE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	CALCULATION TYPE	ANNUAL TARGET	Overall Performance for Quarter ending September 2024 to Quarter ending December 2024				
						TARGET	ACTUAL	R	PERFORMANCE COMMENT <i>(required)</i>	CORRECTIVE MEASURES <i>(required if actual does not meet target)</i>
TL4	Office of the Municipal Manager	Conduct quarterly General Council meetings	Number of General Council meetings conducted	Carry Over	1	1	1	G	Two General Council meeting were held for the reporting period, respectively on Thursday, 26 September 2024 and Thursday, 05 December 2024.	No corrective measures are required as this indicator was met for the reporting period.
TL5	Office of the Municipal Manager	Conduct quarterly Section 80 Committee meetings	Number of Section 80 Committee meetings held per quarter	Carry Over	4	4	4	G	Eight Section 80 Committee meetings were held for the reporting period, the Committees includes Development Services, Personnel and Administration, Technical Services, and Finance. These meetings took place respectively in September and November 2024.	No corrective measures are required as this indicator was met for the reporting period.

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REFERENCE	RESPONSIBLE DIRECTORATE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	CALCULATION TYPE	ANNUAL TARGET	Overall Performance for Quarter ending September 2024 to Quarter ending December 2024				
						TARGET	ACTUAL	R	PERFORMANCE COMMENT <i>(required)</i>	CORRECTIVE MEASURES <i>(required if actual does not meet target)</i>
TL9	Office of the Municipal Manager	Conduct quarterly audit committee meetings	The number of audit committee meetings conducted	Accumulative	4	2	1	R	One Audit Committee meeting took place on Tuesday, 27 August 2024, No meeting(s) was held during the Second Quarter. At the August meeting it was resolved that the preliminary dates for the Audit Committee will be communicated through the Office of the Municipal Manager.	Management will ensure that the resolution of the Audit Committee meeting held on 27 August 2024 is implemented in the third quarter of the financial year. Management will further ensure that the under-performance of this key performance indicator is addressed before the end of this reporting financial year.

TABLE 2 - NKPA PERFORMANCE: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

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PERFORMANCE: NATIONAL KPA – MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

REFERENCE	RESPONSIBLE DIRECTORATE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	CALCULATION TYPE	ANNUAL TARGET	Overall Performance for Quarter ending September 2024 to Quarter ending December 2024				
						TARGET	ACTUAL	R	PERFORMANCE COMMENT <i>(required)</i>	CORRECTIVE MEASURES <i>(required if actual does not meet target)</i>
TL2	Office of the Municipal Manager	Spend 90% of the municipal approved capital budget on capital projects by 30 June 2025 (Actual amount spent on capital projects/Total amount budgeted for capital projects) X100	% of the municipal capital budget actually spent on capital projects as at 30 June 2025	Carry Over	90%	25%	37.99%	B	The total capital expenditure as at end-December equates to 37,99% [Total Expenditure: R11, 241, 931.96 / Total Budget: R29, 587, 522.00 * 100% = 37,99%]	No corrective measures are required as this indicator was met for the reporting period.
TL10	Corporate and Community Services	Submit the Annual Performance Report to the Auditor-General by 31 August 2024	Annual Performance Report submitted	Last Value	1	1	1	G	The 2023/2024 Draft Annual Performance Report was submitted to the Auditor-General on 30 August 2024.	No corrective measures are required as this indicator was met for the reporting period.

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REFERENCE	RESPONSIBLE DIRECTORATE	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	CALCULATION TYPE	ANNUAL TARGET	Overall Performance for Quarter ending September 2024 to Quarter ending December 2024				
						TARGET	ACTUAL	R	PERFORMANCE COMMENT <i>(required)</i>	CORRECTIVE MEASURES <i>(required if actual does not meet target)</i>
TL11	Financial Services	Submit of the Annual Financial Statements to the Auditor-General by 31 August 2024	Annual Financial Statements submitted to the Auditor-General	Last Value	1	1	1	G	The Annual Financial Statements was submitted to the AG by 31 August 2024.	No corrective measures are required as this indicator was met for the reporting period.
TL14	Financial Services	Maintain a Year to Date (YTD) debtors' payment percentage of 82% excluding traffic services	Achieve a debtor payment percentage of 82% as at 30 June 2025 {(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100}	Last Value	82%	82%	87.67%	G2	The year-to-date percentage on debt collection equates to 87,67%	No corrective measures are required as this indicator was met for the reporting period.
TL15	Financial Services	Maintain a financially unqualified audit opinion for the 2023/2024 financial year	Financial statements considered free from material misstatements as per the Auditor-Generals' Report	Last Value	1	1	1	G	Maintained a financial unqualified audit opinion.	No corrective measures are required as this indicator was met for the reporting period.

TABLE 3 - NKPA PERFORMANCE: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

PERFORMANCE: NATIONAL KPA – MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT

No key performance indicators linked to the National Key Performance Area – Municipal Transformation and Institutional Development for the period under review.

PERFORMANCE: NATIONAL KPA – LOCAL ECONOMIC DEVELOPMENT

No key performance indicators linked to the National Key Performance Area – Local Economic Development for the 2024/2025 financial year.

ANNEXURE B – 2023/2024 ANNUAL PERFORMANCE REPORT CORRECTIVE MEASURES IMPLEMENTATION STATUS REPORT

REFERENCE	STRATEGIC OBJECTIVE	NATIONAL KEY PERFORMANCE AREA	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	PREVIOUS YEAR ACTUAL PERFORMANCE	OVERALL PERFORMANCE 2023/2024				CONSOLIDATED PERFORMANCE COMMENT	CONSOLIDATED CORRECTIVE MEASURES	PROGRESS AS AT END-DECEMBER 2024
						ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ACTUAL	RESULT			
TL2	SO5	MFVM	The percentage of the Municipality's approved capital budget spent on capital projects measured as the Total actual Year to Date (YTD) Capital Expenditure/ Total Approved Annual or Adjusted Capital Budget x 100	90% of the municipality's approved capital budget spent on capital projects for the financial year under review	62,98%	90%	90%	69,94%	○	69,94% of the capital budget was spend for the period under review [Total Expenditure: R25, 911, 815.71 / Capital Budget: R37, 047, 241.00 = 69,94%]. The under spending of the capital budget relates to (1) Inability to attract established contractors, (2) Delays from other Spheres of Government to obtain necessary licenses and permits for construction purposes, and (3) Inadequate planning resulting in project initiation delays.	Management will facilitate a process towards strict adherence to the Procurement Plan.	The strict adherence to the Procurement Plan in an ongoing effort between the Financial Services and other Directorates within the Municipality. Regular reporting in terms of the Supply Chain Management Act and related regulations are facilitated within the legislative timeframes.

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REFERENCE	STRATEGIC OBJECTIVE	NATIONAL KEY PERFORMANCE AREA	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	PREVIOUS YEAR ACTUAL PERFORMANCE	OVERALL PERFORMANCE 2023/2024				CONSOLIDATED PERFORMANCE COMMENT	CONSOLIDATED CORRECTIVE MEASURES	PROGRESS AS AT END-DECEMBER 2024
						ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ACTUAL	RESULT			
TL3	S07	GGPP	Submit the Risk-Based Audit Plan to the Audit Committee by end-May	One Risk-Based Audit Plan submitted to the Audit Committee by end-May	1	1	1	0	R	Due to the expiration of the contract for the provision of internal audit services, the necessary supply chain management processes were triggered. The process was concluded in May 2024 and the service provider is appointed for a period of three years until April 2027. For this reason, the Internal Audit Rolling Three Year Risk-Based Strategic Plan for 2024 - 2026, and Risk-Based Operational Plan for the period ending 31 December 2024 served before the Audit Committee on 24 June 2024.	The Municipality will ensure that contract management is strictly implemented and adhered to, in order to ensure the appropriate supply chain management processes are followed within a timeous manner.	Contract Management is an ongoing effort between the User Departments and the Financial Services Directorate.

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REFERENCE	STRATEGIC OBJECTIVE	NATIONAL KEY PERFORMANCE AREA	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	PREVIOUS YEAR ACTUAL PERFORMANCE	OVERALL PERFORMANCE 2023/2024				CONSOLIDATED PERFORMANCE COMMENT	CONSOLIDATED CORRECTIVE MEASURES	PROGRESS AS AT END-DECEMBER 2024
						ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ACTUAL	RESULT			
TL8	S07	GGPP	Submit the Top 10 Risk Mitigation Plan to the Audit Committee by end-February	One Top 10 Risk Mitigation Plan submitted to the Audit Committee by end-February	1	1	1	0	R	Due to the expiration of the contract for the provision of internal audit services, the necessary supply chain management processes were triggered. The process was concluded in May 2024 and the service provider is appointed for a period of three years until April 2027. For this reason, the Internal Audit Rolling Year Risk-Based Strategic Plan for 2024 - 2026, and Risk-Based Operational Plan for the period ending 31 December 2024 served before the Audit Committee on 24 June 2024.	The Municipality will ensure that contract management is strictly implemented and adhered to, in order to ensure the appropriate supply chain management processes are followed within a timeous manner.	Contract Management is an ongoing effort between the User Departments and the Financial Services Directorate.

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TL13	SO5	MFVM	Maintain a Year to Date (YTD) debtors' payment percentage of 85% excluding traffic services	Payment percentage of debtors over 12 months rolling period, excluding traffic services	79,99%	85%	85%	75,19%	○	The Debtors payment percentage for the 2023/2024 financial year equates to 75,19% (Gross Debtors Opening Balance = R 22, 646, 474.36 + Billed Revenue = R33, 155, 978.81 (Exchange Transactions) + R6, 318, 218.06 (Non-Exchange Transactions) - Gross Debtors Closing Balance = R28, 056, 338.05 - Bad Debt Written Off = R4, 385, 300.58) / Billed Revenue = R39, 474, 196.87 * 100% = 75,19%). No credit control policy implementation in December 2023 which affected the percentage of debt collection.	Management will advise Council in the future that no exceptions should be implemented on the credit control and debt collection processes during a particular month.	After Management implemented more robust credit control measures, the year-to-date debtor's payment percentage as at end of December was 87.67%.

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TL15	SO5	MFVM	Financial viability measured in terms of the municipality's ability to meet its service debt obligations ((Total operating revenue-operating grants received)/debt service payments due within the year)	(Total operating revenue-operating grants received)/debt service payments due within the year)	905	30013	905	0	R	This ratio is not applicable as the Municipality has no external debt which is particular your long-term loans, and interest payable. The previous actual performance cannot be correct as there are no long-term debt/loans.	Management will review the key performance indicator with the 2024/2025 Amended Service Delivery and Budget Implementation Plan process in February 2025.	The progress as at end December 2024 is as follows. Total operating revenue year to date R 57 174 000.00 – operating grants received of R 21 135 000.00/ debt service payment due with the year R0.00 = R 36 039 000. The municipality has no external loans to repay.

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TL16	SO5	MFVM	Financial viability measured in terms of the outstanding service debtors (Total outstanding service debtors/ revenue received for services)	(Total outstanding service debtors/ revenue received for services) X100	19,75	13%	13%	66,88%	R	The outstanding service debtor's percentage for the 2023/2024 financial year equates to 66,88%.	Management will enforce more vigilant credit control and debt collection processes during the 2024/2025 financial year. Installation of pre-paid water meters will also be enforced on consumer debtors which are in arrears with their municipal accounts, especially ESKOM supply electricity areas.	The progress as at end of December 2024 is 54.58%. Management is therefor above its initial target and or its revised target, as at 2023/2024.

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TL17	SO5	MFVM	Financial viability measured in terms of the available cash to cover fixed operating expenditure ((Available cash+ investments)/ Monthly fixed operating expenditure)	((Available cash+ investments)/ Monthly fixed operating expenditure)	6,79	5,0%	5,0%	8,87%	R	The available cash to cover fixed operating expenditure for the 2023/2024 financial year equates to 8,87%.	Management will enforce more vigilant credit control and debt collection processes during the 2024/2025 financial year. Installation of pre-paid water meters will also be enforced on consumer debtors which are in arrears with their municipal accounts, especially ESKOM supply electricity areas.	The progress as at end of December 2024 is 12.37%. Management is therefor above its initial target and or its revised target, as at 2023/2024.

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TL22	SO2	LED	Implementation of the Local Economic Development Strategy	Four Initiatives implemented in terms of the Local Economic Development Project Implementation Plan	3	4	2	2	0	<p>The Municipality entered into an agreement with the Prince Albert Community Trust to facilitate local economic development initiatives. For the first quarter, the Prince Albert Community Trust hosted the annual US4US Concert which took place on 23 September 2023.</p> <p>The Prince Albert Community Trust in collaboration with the Prince Albert Municipality hosted a Youth Indaba on Saturday, 2 December 2023 at the Showroom Theatre.</p>	<p>At a Special Council meeting held on Thursday, 28 March 2024 and item on the amendment of the SDBIP was tabled. The item included requesting Council approval for the removal of this key performance indicator to adhere to the Audit opinion raised by the Auditor-General noting that the Municipality did not comply with the relevant supply chain management processes to appoint a service provider. The Municipality proceeded with the supply chain management process to acquire the service of such nature, however, due to budget constraints the tendered amount did not fall within the available resources at the hand of the organisation.</p>	<p>The Municipality adopted a Grant-In-Aid Policy on Tuesday, 26 March 2024. The purpose of this Policy is to complement the goals, objectives, programmes and actions of the Prince Albert Municipality in order to create a sustainable, credible and caring Municipality by empowering and building communities and enhancing growth and sharing through partnerships.</p> <p>A total of nine (9) applications were received of which seven (7) were deemed successful by the Donation Adjudication Committee. The available funding to the amount of R128,400.00 was allocated to the successful applicants. These allocations represent our commitment to supporting a wide range of sectors, including community safety, education, environment, tourism, early childhood development, sports, and community development.</p>
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TL23	SO3	BSD	Implementation of Social Welfare Initiatives in line with the approved Project Implementation Plan	Four Awareness Initiatives implemented in terms of the Social Initiatives Project Implementation Plan	2	4	2	2	0	<p>The Municipality entered into an agreement with the Prince Albert Tourism Office ("Tourism Office") to facilitate social initiative awareness campaigns. The Tourism Office provided the Municipality with funding reports for this reporting period which provides an overview of the year-to-date expenditure based on the funding received from the Municipality in line with the agreement.</p>	<p>At a Special Council meeting held on Thursday, 28 March 2024 and item on the amendment of the SDBIP was tabled. The item included requesting Council approval for the removal of this key performance indicator to adhere to the Audit opinion raised by the Auditor-General noting that the Municipality did not comply with the relevant supply chain management processes to appoint a service provider. The Municipality proceeded with the supply chain management process to acquire the service of such nature, however, due to budget constraints the tendered amount did not fall within the available resources at the hand of the organisation.</p>	<p>The Municipality adopted a Grant-In-Aid Policy on Tuesday, 26 March 2024. The purpose of this Policy is to complement the goals, objectives, programmes and actions of the Prince Albert Municipality in order to create a sustainable, credible and caring Municipality by empowering and building communities and enhancing growth and sharing through partnerships.</p> <p>A total of nine (9) applications were received of which seven (7) were deemed successful by the Donation Adjudication Committee. The available funding to the amount of R128,400.00 was allocated to the successful applicants. These allocations represent our commitment to supporting a wide range of sectors, including community safety, education, environment, tourism, early childhood development, sports, and community development.</p>
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TL30	SO4	BSD	Provision of sanitation services to formal residential account holders are connected to the municipal waste water (sanitation/sewerage) network & are billed for sewerage service, irrespective of the number of water closets (toilets)	Number of residential account holders which are billed for sewerage in accordance to the financial system.	2631	2701	2701	2302	○	2302 Formal residential account holders who are connected to the municipal waste water network and are billed for sewerage service, irrespective of the number of water closets (toilets) were billed for the service.	More active advertising campaigns will be instituted to inform prospective indigent consumers about the benefits and to encourage such households to apply.	The municipality has two informal settlements in Prince Albert and Klarstroom respectively. In these informal settlements there are more than one household that uses a sanitation point. A report will be compiled to see how many households are in these informal settlements to see the exact number of households that would have been connected to the sewerage system per household.

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TL32	SO2	LED	Number of temporary employment opportunities created by the Municipality through the Expanded Public Works Programme	Number of people temporary employed through the Expanded Public Works Programme for the financial year	145	150	150	113	○	<p>113 Temporary employment opportunities were created by the Municipality through the Expanded Public Works Programme.</p> <p>The bulk of the appointments were made during the first quarter of this reporting financial year with the grant money received from the Department: Public Works and Infrastructure. Council, for the reporting financial year, did not budget for additional EPWP work opportunities as opposed to the previous financial year. It was agreed that the most critical EPWP opportunities be filled with the money received from the Department: Public Works and Infrastructure.</p>	<p>Management did not revise the target with the amended SDBIP process. Management will thus ensure that in future better planning methods are applied to mitigate the risk of not achieving the target set for the employment of temporary personnel through the Expanded Public Works Programme</p>	<p>Management will revise the target with the 2024/2025 revised Service Delivery and Budget Implementation Plan to ensure that it is aligned to the Expanded Public Works Infrastructure Grant Business Plan targets.</p>
TL33	SO4	BSD	Excellent water quality measured by the compliance of water Lab results with SANS 241 criteria for Prince-	Percentage of Lab Results complying with SANS 241	81,25%	94%	94%	84,75%	○	<p>The annual compliance to the SANS 241 equates to 84,75%.</p>	<p><u>The following aspects are _____ being implemented _____ to improve the water quality:</u></p>	<p>1. Improvement of the Iron Removal Plant for the Prince Albert Area:</p> <ul style="list-style-type: none"> ○ The specifications have been finalised and advertised; a non-responsive bid was received. Management will re-

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			Albert, Leeu-Gamka and Klarstroom.							<p>Due to the fact that there is calibration of borehole and lei water, the water quality does not maintain the same quality at all times.</p> <ul style="list-style-type: none"> o Improvement of the Iron Removal Plant for the Prince Albert Area. o Tanks Disinfection System is being implemented for Klarstroom. o Reverse Osmosis (RO) Plant which has been further improved with Package Plant in Leeu-Gamka. 	<p>advertise in the new financial year.</p> <p>2. Tanks Disinfection System is being implemented for Klarstroom:</p> <ul style="list-style-type: none"> o The project must still be registered through MIG funding in the 2024/2025 financial year. The technical report has been finalised and has been recommended by the Municipal Infrastructure Support Agency for the project registration through MIG. <p>3. Reverse Osmosis (RO) Plant which has been further improved with Package Plant in Leeu-Gamka:</p> <ul style="list-style-type: none"> o The project is 90% completed as at end-December 2024. 	

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TL35	SO4	BSD	Limit water losses to not more than 15% $\{(\text{Number of Kiloliters Water Purchased or Purified} - \text{Number of Kiloliters Water Sold}) / \text{Number of Kiloliters Water Purchased or Purified} \times 100\}$	Percentage Water losses achieved (Number of Kiloliters Water Purchased or Purified - Number of Kiloliters Water Sold) / Number of Kiloliters Water Purchased or Purified $\times 100$	24,94%	15%	15%	24,50%	R	<p>The annual water losses for the financial year equates to 24,50%. The contributing factor to the percentage water losses for the financial year relates to the non-payment of water usage and pipe bursts. The Municipality has a telemetry system in place to monitor all the boreholes in the Greater Municipal Area, which will aid in monitoring water usage.</p>	<p>In order to improve the water losses, the Department will embark on the following:</p> <ol style="list-style-type: none"> 1. Installation of pre-paid water meters on all the customers that are not paying for water usage. 2. Replacement of AC pipes with uPVC pipes in order to reduce the amount of water losses that takes place during pipe bursts. 3. Proper monitoring of boreholes in the form of telemetry systems as the monitoring tool. 	<p>The improvement of water losses is an ongoing effort which includes the installation of pre-paid water meters, and the monitoring of the water levels through the telemetry system. The replacement of the AC pipes with uPVC pipes is one of the initiatives the Municipality is confident in; in curbing the loss of water, this too is an ongoing project.</p>

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