

MUNISIPALITEIT  
VAN  
**PRINS ALBERT**



MUNICIPALITY  
OF  
**PRINCE ALBERT**

## **In – Year Report of Municipality**

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

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**Quarterly budget and  
performance statement for:**

**MARCH 2024**

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## Glossary

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

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

**Budget** – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Virement** – A transfer of budget.

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

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

**mSCOA** – Municipal Standard Chart of Accounts

# Legislative Framework

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

## **The Municipal Finance Management Act**

Section 52(d): Quarterly budget statements

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

### **Municipal budget and reporting regulations (MBRR)**

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

#### **Quarterly Reports on implementation of budget**

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

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

#### **Publication of quarterly report on implementation of budget**

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

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

# Part 1 – In Year Report

## Section 1 – Mayor’s report

### 1.1 In-Year Report – Quarterly Budget Statement

Mayor's report

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

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

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

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

#### 1.1.1 Implementation of budget in terms of SDBIP

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

#### 1.1.2 Financial problems or risks facing the municipality

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

#### 1.1.3 Other information

The municipality approved its annual budget for 2023/24 financial year as per legislation (MFMA). The original budget was approved by council on 30 May 2023 showing an increase in both Operating expenditure and revenue as follows:

Operating expenditure from R80 157 822 to R88 733 343

Operating revenue from R80 159 780 to R88 733 752

The Municipality's capital budget increased to R27 200 044.

## Section 2 – Resolutions

### **Resolutions**

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

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

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

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

- That Council takes cognisance of the Provisional Finance Management Report (MFMA Section 52 report) for the quarter ending 31 March 2024 on the implementation of the budget and the financial state of affairs of the municipality.

## Section 3 – Executive summary

### Executive summary

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

- (a) the municipal entity's performance, in relation to both the approved annual budget and the latest approved adjustments budget making reference to the in-year report tables, charts and explanations;
- (b) any material variances from the service delivery agreement with the parent municipality and the multi-year business plan of the entity; and
- (c) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipal entity's budget.

### 3.1 Introduction

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

### 3.2 Consolidated performance

#### 3.2.1 Against annual budget (original approved and latest adjustments)

##### Revenue by Source

The total operational revenue recognised to date for the third quarter amounted to R 80,068,365.28 which includes subsidies from National and Provincial Treasury. The following is highlighted with regards to the variances in Revenue:

**Services charges:** A negative YTD variance of -1% was recorded for service charges. This is a slight improvement from the previous quarter. The municipality are applying their Credit Control and Debt Collection policy on a more vigorous basis.

**Interest earned – external investments:** A positive YTD variance of 19% was recorded. This is due to the fact that the municipality made significant investments and all interest earned from the previous periods were reinvested.

**Fines, penalties and forfeits:** A negative YTD variance of 19%. This is a significantly improvement from the previous quarter.

**Agency Service:** A negative YTD variance of 22%.



**Transfers and subsidies:** A positive YTD variance of 20%, due to the fact that the municipality has received most of the grant funding expected.

Please refer to table C4 on page 18 for a Breakdown of Revenue by Source.

**Operating expenditure by type:** The total expenditure to date is R64,464,549.74

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

**Employee Cost:** A negative YTD budget variance of 2% was recorded. Most of the vacant positions has been filled.

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

**Finance charges:** A negative YTD budget variance of 80% is recorded.

**Bulk purchases:** A negative YTD budget variance of 12% is reflected. This is due to the fact that service delivery is highly impacted by the power crisis and less electricity are being consumed.

**Contracted services:** A negative YTD budget variance of 29% is reflected as a result of the municipality are less reliant on consultants and make more use of inhouse capacity.

**Transfers and Subsidies:** A negative YTD budget variance of 52% is recorded. All roll-over amounts were paid over to NT & PT.

Please refer to table C4 on page 18 for Breakdown of Expenditure by Type.

**Capital expenditure:** YTD capital expenditure amounts to R9,073,088.73

**Cash flow:** The bank balance at the end of the third quarter reflects a positive amount, please refer to C7. Although there are creditor commitments due at the end of the reporting date, the municipality has sufficient funds available to meet the current commitments as well as to fund operations in the short term.

### **3.3 Material variances from SDBIP**

No variances were report for the third quarter of 2023-2024 budget.

### **3.4 Remedial or corrective steps**

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

### **3.5 Conclusion**

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

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

The municipality experienced the following variances:

WC052 Prince Albert - Supporting Table SC1 Material variance explanations - Q3 Third Quarter

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<b>Revenue</b>			
	<b>Exchange Revenue</b>			
	Service charges - Electricity	-1%	No remedial action needed	No remedial action needed
	Service charges - Water	4%	No remedial action needed	No remedial action needed
	Service charges - Waste Water Management	-2%	No remedial action needed	No remedial action needed
	Service charges - Waste management	0%	No remedial action needed	No remedial action needed
	Sale of Goods and Rendering of Services	17%	No remedial action needed	No remedial action needed
	Agency services	-100%	No remedial action needed	No remedial action needed
	Interest	0%	No remedial action needed	No remedial action needed
	Interest earned from Receivables	2%	No remedial action needed	No remedial action needed
	Interest from Current and Non Current Assets	36%	No remedial action needed	No remedial action needed
	Dividends	0%	No remedial action needed	No remedial action needed
	Rent on Land	-7%	No remedial action needed	No remedial action needed
	Rental from Fixed Assets	-13%	No remedial action needed	No remedial action needed
	Licence and permits	0%	No remedial action needed	No remedial action needed
	Operational Revenue	456%	No remedial action needed	No remedial action needed
	<b>Non-Exchange Revenue</b>			
	Property rates	14%	No remedial action needed	No remedial action needed
	Surcharges and Taxes	0%	No remedial action needed	No remedial action needed
	Fines, penalties and forfeits	-19%	No remedial action needed	No remedial action needed
	Licence and permits	-22%	No remedial action needed	No remedial action needed
	Transfers and subsidies - Operational	20%	No remedial action needed	No remedial action needed
	Interest	-100%	No remedial action needed	No remedial action needed
	Fuel Levy	0%	No remedial action needed	No remedial action needed
	Operational Revenue	1%	No remedial action needed	No remedial action needed
	Gains on disposal of Assets	0%	No remedial action needed	No remedial action needed
	Other Gains	0%	No remedial action needed	No remedial action needed
	Discontinued Operations	0%	No remedial action needed	No remedial action needed
2	<b>Expenditure By Type</b>			
	Employee related costs	-2%	No remedial action needed	No remedial action needed
	Remuneration of councillors	1%	No remedial action needed	No remedial action needed
	Bulk purchases - electricity	-12%	No remedial action needed	No remedial action needed
	Inventory consumed	-37%	No remedial action needed	No remedial action needed
	Debt impairment	8%	No remedial action needed	No remedial action needed
	Depreciation and amortisation	0%	No remedial action needed	No remedial action needed
	Interest	-80%	No remedial action needed	No remedial action needed
	Contracted services	-29%	No remedial action needed	No remedial action needed
	Transfers and subsidies	-52%	No remedial action needed	No remedial action needed
	Irrecoverable debts written off	321%	No remedial action needed	No remedial action needed
	Operational costs	4%	No remedial action needed	No remedial action needed
	Losses on Disposal of Assets	0%	No remedial action needed	No remedial action needed
	Other Losses	0%	No remedial action needed	No remedial action needed
3	<b>Capital Expenditure</b>			
	Governance and administration	-46%	No remedial action needed	No remedial action needed
	Community and public safety	-94%	No remedial action needed	No remedial action needed
	Economic and environmental services	-28%	No remedial action needed	No remedial action needed
	Trading services	-74%	No remedial action needed	No remedial action needed
	Other		No remedial action needed	No remedial action needed
4	<b>Financial Position</b>			
	Current assets	-85%	No remedial action needed	No remedial action needed
	Non current assets	13%	No remedial action needed	No remedial action needed
	Current liabilities	-80%	No remedial action needed	No remedial action needed
	Non current liabilities	-51%	No remedial action needed	No remedial action needed
5	<b>Cash Flow</b>			
	<b>OPERATING ACTIVITIES</b>			
	Receipts	167%	No remedial action needed	No remedial action needed
	Payments	14%	No remedial action needed	No remedial action needed
	<b>INVESTING ACTIVITIES</b>			
	Receipts			
	Payments	59%	No remedial action needed	No remedial action needed
	<b>FINANCING ACTIVITIES</b>			
	Receipts	#DIV/0!	No remedial action needed	No remedial action needed
	Payments	100%	No remedial action needed	No remedial action needed

## Section 4 – In year budget statement tables

The in-year budget statement report for January to March 2024 of Prince Albert Municipality is set out in the following tables:

Table C1 – Monthly Budget Statement Summary;

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

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

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

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

Table C6 – Monthly Budget statement – Financial Position; and

Table C7 – Monthly Budget statement – Cash Flows

## 4.1.1 Table C1: S71 Monthly Budget Statement Summary

WC052 Prince Albert - Table C1 Monthly Budget Statement Summary - Q3 Third Quarter

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	5,073	5,463	5,599	474	4,745	4,152	593	14%	5,599
Service charges	31,768	37,632	31,597	2,490	24,206	24,240	(34)	-0%	31,597
Investment revenue	4,071	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	34,785	36,568	36,148	7,580	32,932	27,538	5,394	20%	36,148
Other own revenue	11,601	9,071	12,595	1,304	10,913	9,782	1,130	12%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>87,299</b>	<b>88,734</b>	<b>85,939</b>	<b>11,848</b>	<b>72,796</b>	<b>65,712</b>	<b>7,084</b>	<b>11%</b>	<b>85,939</b>
Employee costs	29,460	32,548	31,994	2,625	23,787	24,173	(386)	-2%	31,994
Remuneration of Councillors	3,018	3,404	3,448	280	2,606	2,570	35	1%	3,448
Depreciation and amortisation	7,094	5,748	5,748	479	4,311	4,311	0	0%	5,748
Interest	2,097	301	301	1	45	226	(181)	-80%	301
Inventory consumed and bulk purchases	16,625	18,943	19,085	1,272	12,411	14,274	(1,863)	-13%	19,085
Transfers and subsidies	490	390	392	-	140	293	(153)	-52%	392
Other expenditure	36,190	27,400	25,499	3,189	21,447	19,823	1,624	8%	25,499
<b>Total Expenditure</b>	<b>94,975</b>	<b>88,733</b>	<b>86,467</b>	<b>7,846</b>	<b>64,747</b>	<b>65,671</b>	<b>(924)</b>	<b>-1%</b>	<b>86,467</b>
<b>Surplus/(Deficit)</b>	<b>(7,675)</b>	<b>0</b>	<b>(528)</b>	<b>4,002</b>	<b>8,049</b>	<b>41</b>	<b>8,008</b>	<b>19410%</b>	<b>(528)</b>
Transfers and subsidies - capital (monetary)	6,831	18,982	29,411	47	7,555	20,248	###	-63%	29,411
Transfers and subsidies - capital (in-kind)	1,465	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>621</b>	<b>18,983</b>	<b>28,883</b>	<b>4,049</b>	<b>15,604</b>	<b>20,289</b>	<b>(4,685)</b>	<b>-23%</b>	<b>28,883</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>621</b>	<b>18,983</b>	<b>28,883</b>	<b>4,049</b>	<b>15,604</b>	<b>20,289</b>	<b>(4,685)</b>	<b>-23%</b>	<b>28,883</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>13,256</b>	<b>27,200</b>	<b>34,431</b>	<b>301</b>	<b>8,940</b>	<b>24,421</b>	<b>(15,480)</b>	<b>-63%</b>	<b>34,431</b>
Capital transfers recognised	10,096	16,507	23,297	219	6,659	16,170	(9,510)	-59%	23,297
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	3,160	10,693	11,134	82	2,281	8,251	(5,970)	-72%	11,134
<b>Total sources of capital funds</b>	<b>13,256</b>	<b>27,200</b>	<b>34,431</b>	<b>301</b>	<b>8,940</b>	<b>24,421</b>	<b>(15,480)</b>	<b>-63%</b>	<b>34,431</b>
<b>Financial position</b>									
Total current assets	66,145	49,570	60,073		91,842				60,073
Total non current assets	196,749	229,241	226,211		200,100				226,211
Total current liabilities	47,984	35,473	47,545		63,760				47,545
Total non current liabilities	6,799	3,718	4,001		5,607				4,001
Community wealth/Equity	<b>208,110</b>	<b>239,620</b>	<b>234,738</b>		<b>222,574</b>				<b>234,738</b>
<b>Cash flows</b>									
Net cash from (used) operating	145,497	18,991	29,887	28,643	161,657	20,459	(141,198)	-690%	29,887
Net cash from (used) investing	(9,742)	(27,200)	(34,431)	(1,017)	(9,957)	(24,421)	(14,464)	59%	(34,431)
Net cash from (used) financing	658	597	606	7	60	(38)	(98)	257%	606
<b>Cash/cash equivalents at the month/year end</b>	<b>182,274</b>	<b>37,805</b>	<b>48,457</b>	<b>-</b>	<b>204,156</b>	<b>48,396</b>	<b>(155,760)</b>	<b>-322%</b>	<b>48,457</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	1,935	1,633	1,291	929	916	1,080	5,830	13,192	26,806
<b>Creditors Age Analysis</b>									
Total Creditors	3,308	-	-	-	-	-	-	-	3,308

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

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions. The main functions are Governance and Administration; Community and Public Safety; Economic and Environmental Services; and Trading services. It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

WC052 Prince Albert - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q3 Third Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		38,660	43,507	44,028	8,569	40,887	33,454	7,433	22%	44,028
Executive and council		(938)	29,488	29,483	7,174	29,157	22,314	6,843	31%	29,483
Finance and administration		39,598	14,019	14,545	1,395	11,730	11,140	590	5%	14,545
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		12,665	4,115	3,040	250	2,006	2,596	(590)	-23%	3,040
Community and social services		2,512	2,417	2,244	158	1,455	1,684	(228)	-14%	2,244
Sport and recreation		19	18	18	-	12	13	(2)	-14%	18
Public safety		9,954	1,500	598	92	539	764	(225)	-29%	598
Housing		180	180	180	-	-	135	(135)	-100%	180
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		1,567	2,266	1,937	18	1,711	1,446	265	18%	1,937
Planning and development		56	764	389	81	614	301	313	104%	389
Road transport		1,511	1,503	1,548	(62)	1,097	1,145	(48)	-4%	1,548
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		39,757	57,827	66,344	3,057	35,746	48,464	(12,718)	-26%	66,344
Energy sources		18,581	21,613	22,267	1,552	15,743	16,587	(844)	-5%	22,267
Water management		12,096	25,369	33,763	704	12,273	23,956	(11,683)	-49%	33,763
Waste water management		6,234	7,339	7,029	540	5,246	5,380	(134)	-2%	7,029
Waste management		2,846	3,506	3,285	260	2,484	2,541	(57)	-2%	3,285
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	92,649	107,716	115,350	11,895	80,350	85,960	(5,610)	-7%	115,350
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		29,288	22,834	21,362	2,674	15,130	16,564	(1,434)	-9%	21,362
Executive and council		4,375	7,499	7,339	480	4,828	5,560	(732)	-13%	7,339
Finance and administration		24,913	15,335	14,022	2,194	10,302	11,004	(702)	-6%	14,022
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		15,200	9,228	8,845	695	6,281	6,768	(487)	-7%	8,845
Community and social services		3,117	3,929	3,773	304	2,617	2,884	(268)	-9%	3,773
Sport and recreation		1,804	2,071	2,024	166	1,484	1,534	(50)	-3%	2,024
Public safety		10,279	3,048	2,868	225	2,180	2,214	(34)	-2%	2,868
Housing		-	180	180	-	-	135	(135)	-100%	180
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		12,957	20,242	21,233	1,691	16,181	15,587	594	4%	21,233
Planning and development		942	9,155	9,157	590	6,932	6,867	65	1%	9,157
Road transport		12,015	11,087	12,077	1,101	9,249	8,720	529	6%	12,077
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		37,260	36,159	34,755	2,787	27,015	26,548	467	2%	34,755
Energy sources		19,126	21,631	21,607	1,533	14,372	16,223	(1,850)	-11%	21,607
Water management		6,214	6,324	6,046	701	6,229	4,650	1,579	34%	6,046
Waste water management		4,688	4,964	4,157	338	4,001	3,400	601	18%	4,157
Waste management		7,232	3,240	2,945	214	2,413	2,276	137	6%	2,945
<b>Other</b>		270	270	272	-	140	203	(63)	-31%	272
<b>Total Expenditure - Functional</b>	3	94,975	88,733	86,467	7,846	64,747	65,671	(924)	-1%	86,467
<b>Surplus/ (Deficit) for the year</b>		(2,326)	18,983	28,883	4,049	15,604	20,289	(4,685)	-23%	28,883

WC052 Prince Albert - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q3 Third Quarter

R thousands	Description	Ref	2022/23		Budget Year 2023/24		YTD variance	YTD variance %	Full Year Forecast		
			Actual Outcome	Original Budget	Adjusted Budget	Monthly actual				Year TD actual	Year TD budget
<b>Revenue - Functional</b>											
	<b>Municipal governance and administration</b>		38,660	43,507	44,028	8,569	40,887	33,454	7,433	22%	44,028
	Executive and council		(938)	29,488	29,483	7,174	29,157	22,314	6,843	31%	29,483
	Mayor and Council		(938)	29,488	29,483	7,174	29,157	22,314	6,843	31%	29,483
	Municipal Manager, Town Secretary and Chief Executive		—	—	—	—	—	—	—	—	—
	Finance and administration		39,598	14,019	14,545	1,395	11,730	11,140	590	5%	14,545
	Administrative and Corporate Support		785	—	—	—	—	—	—	—	—
	Asset Management		—	—	—	—	—	—	—	—	—
	Finance		38,812	14,019	14,385	1,370	11,671	11,048	623	6%	14,385
	Security Services		—	—	160	24	59	91	(32)	(35%)	160
	Internal audit		—	—	—	—	—	—	—	—	—
	Governance Function		—	—	—	—	—	—	—	—	—
	<b>Community and public safety</b>		12,665	4,115	3,040	250	2,006	2,596	(590)	(23%)	3,040
	Community and social services		2,512	2,417	2,244	158	1,455	1,684	(228)	(14%)	2,244
	Cemeteries, Funeral Parlours and Crematoriums		18	20	14	2	15	13	3	21%	14
	Child Care Facilities		—	—	—	—	—	—	—	—	—
	Community Halls and Facilities		468	315	150	—	—	113	(113)	(100%)	150
	Disaster Management		74	6	—	—	—	—	—	—	—
	Libraries and Archives		1,952	2,076	2,080	156	1,440	1,559	(118)	(8%)	2,080
	Sport and recreation		19	18	18	—	12	13	(2)	(14%)	18
	Sports Grounds and Stadiums		19	18	18	—	12	13	(2)	(14%)	18
	Public safety		9,954	1,500	598	92	539	764	(225)	(29%)	598
	Police Forces, Traffic and Street Parking		9,954	1,500	598	92	539	764	(225)	(29%)	598
	Control		—	—	—	—	—	—	—	—	—
	Pounds		—	—	—	—	—	—	—	—	—
	Housing		180	180	180	—	—	135	(135)	(100%)	180
	Housing		180	180	180	—	—	135	(135)	(100%)	180
	Informal Settlements		—	—	—	—	—	—	—	—	—
	<b>Economic and environmental services</b>		1,567	2,266	1,937	18	1,711	1,446	265	18%	1,937
	Planning and development		56	764	389	81	614	301	313	104%	389
	Economic Development/Planning		56	764	389	81	614	301	313	104%	389
	Road transport		1,511	1,503	1,548	(62)	1,097	1,145	(48)	(4%)	1,548
	Public Transport		—	—	—	—	—	—	—	—	—
	Road and Traffic Regulation		—	—	—	—	—	—	—	—	—
	Roads		1,511	1,503	1,548	(62)	1,097	1,145	(48)	(4%)	1,548
	Taxi Ranks		—	—	—	—	—	—	—	—	—
	<b>Trading services</b>		39,757	57,827	66,344	3,057	35,746	48,464	(12,718)	(26%)	66,344
	Energy sources		18,581	21,613	22,267	1,552	15,743	16,587	(844)	(5%)	22,267
	Electricity		18,581	21,613	22,267	1,552	15,743	16,587	(844)	(5%)	22,267
	Street Lighting and Signal Systems		—	—	—	—	—	—	—	—	—
	Nonelectric Energy		—	—	—	—	—	—	—	—	—
	Water management		12,096	25,369	33,763	704	12,273	23,956	(11,683)	(49%)	33,763
	Water Treatment		—	—	—	—	—	—	—	—	—
	Water Distribution		12,096	25,369	33,763	704	12,273	23,956	(11,683)	(49%)	33,763
	Water Storage		—	—	—	—	—	—	—	—	—
	Waste water management		6,234	7,339	7,029	540	5,246	5,380	(134)	(2%)	7,029
	Public Toilets		—	—	—	—	—	—	—	—	—
	Sewerage		6,234	7,339	7,029	540	5,246	5,380	(134)	(2%)	7,029
	Storm Water Management		—	—	—	—	—	—	—	—	—
	Waste Water Treatment		—	—	—	—	—	—	—	—	—
	Waste management		2,846	3,506	3,285	260	2,484	2,541	(57)	(2%)	3,285
	Recycling		—	—	—	—	—	—	—	—	—
	Solid Waste Disposal (Landfill Sites)		2,846	3,506	3,285	260	2,484	2,541	(57)	(2%)	3,285
	Solid Waste Removal		205	426	3,285	260	2,484	2,541	(57)	(2%)	3,285
	Street Cleaning		—	—	—	—	—	—	—	—	—
	<b>Total Revenue - Functional</b>	2	92,649	107,716	115,350	11,895	80,350	85,960	(5,610)	(7%)	115,350
<b>Expenditure - Functional</b>											
	<b>Municipal governance and administration</b>		29,288	22,834	21,362	2,674	15,130	16,564	(1,434)	(9%)	21,362
	Executive and council		4,375	7,499	7,339	480	4,828	5,560	(732)	(13%)	7,339
	Mayor and Council		4,375	7,499	7,339	480	4,828	5,560	(732)	(13%)	7,339
	Municipal Manager, Town Secretary and Chief Executive		—	—	—	—	—	—	—	—	—
	Finance and administration		24,913	15,335	14,022	2,194	10,302	11,004	(702)	(6%)	14,022
	Administrative and Corporate Support		7,412	—	—	—	—	—	—	—	—
	Asset Management		—	—	—	—	—	—	—	—	—
	Finance		17,501	15,335	13,862	2,172	10,250	10,912	(663)	(6%)	13,862
	Security Services		—	—	160	22	52	91	(39)	(43%)	160
	Supply Chain Management		—	—	—	—	—	—	—	—	—
	Valuation Service		—	—	—	—	—	—	—	—	—
	Internal audit		—	—	—	—	—	—	—	—	—
	Governance Function		—	—	—	—	—	—	—	—	—
	<b>Community and public safety</b>		15,200	9,228	8,845	695	6,281	6,768	(487)	(7%)	8,845
	Community and social services		3,117	3,929	3,773	304	2,617	2,884	(268)	(9%)	3,773
	Cemeteries, Funeral Parlours and Crematoriums		—	0	0	0	0	0	(0)	0%	0
	Child Care Facilities		—	—	—	—	—	—	—	—	—
	Community Halls and Facilities		338	564	545	62	292	415	(123)	(30%)	545
	Consumer Protection		—	—	—	—	—	—	—	—	—
	Cultural Matters		—	—	—	—	—	—	—	—	—
	Disaster Management		828	1,258	1,151	83	867	901	(34)	(4%)	1,151
	Libraries and Archives		1,951	2,107	2,078	159	1,458	1,568	(111)	(7%)	2,078
	Sport and recreation		1,804	2,071	2,024	166	1,484	1,534	(50)	(3%)	2,024
	Sports Grounds and Stadiums		1,804	2,071	2,024	166	1,484	1,534	(50)	(3%)	2,024
	Public safety		10,279	3,048	2,868	225	2,180	2,214	(34)	(2%)	2,868
	Police Forces, Traffic and Street Parking		10,279	3,048	2,868	225	2,180	2,214	(34)	(2%)	2,868
	Control		—	—	—	—	—	—	—	—	—
	Pounds		—	—	—	—	—	—	—	—	—
	Housing		—	180	180	—	—	135	(135)	(100%)	180
	Housing		—	180	180	—	—	135	(135)	(100%)	180
	Informal Settlements		—	—	—	—	—	—	—	—	—
	<b>Economic and environmental services</b>		12,957	20,242	21,233	1,691	16,181	15,587	594	4%	21,233
	Planning and development		942	9,155	9,157	590	6,932	6,867	65	1%	9,157
	Billboards		—	—	—	—	—	—	—	—	—
	Corporate Wide Strategic Planning (IDPs, LEDs)		181	644	620	46	378	473	(95)	(20%)	620
	Central City Improvement District		—	—	—	—	—	—	—	—	—
	Development Facilitation		—	—	—	—	—	—	—	—	—
	Economic Development/Planning		761	8,511	8,537	545	6,554	6,394	160	3%	8,537
	Road transport		12,015	11,087	12,077	1,101	9,249	8,720	529	6%	12,077
	Public Transport		—	—	—	—	—	—	—	—	—
	Road and Traffic Regulation		—	—	—	—	—	—	—	—	—
	Roads		12,015	11,087	12,077	1,101	9,249	8,720	529	6%	12,077
	Taxi Ranks		—	—	—	—	—	—	—	—	—
	<b>Trading services</b>		37,260	36,159	34,755	2,787	27,015	26,548	467	2%	34,755
	Energy sources		19,126	21,631	21,607	1,533	14,372	16,223	(1,850)	(11%)	21,607
	Electricity		19,126	21,631	21,607	1,533	14,372	16,223	(1,850)	(11%)	21,607
	Street Lighting and Signal Systems		—	—	—	—	—	—	—	—	—
	Nonelectric Energy		—	—	—	—	—	—	—	—	—
	Water management		6,214	6,324	6,046	701	6,229	4,650	1,579	34%	6,046
	Water Treatment		—	—	—	—	—	—	—	—	—
	Water Distribution		6,214	6,324	6,046	701	6,229	4,650	1,579	34%	6,046
	Water Storage		—	—	—	—	—	—	—	—	—
	Waste water management		4,888	4,964	4,157	338	4,001	3,400	601	18%	4,157
	Public Toilets		—	—	—	—	—	—	—	—	—
	Sewerage		4,888	4,964	4,157	338	4,001	3,400	601	18%	4,157
	Storm Water Management		—	—	—	—	—	—	—	—	—
	Waste Water Treatment		—	—	—	—	—	—	—	—	—
	Waste management		7,232	3,240	2,945	214	2,413	2,276	137	6%	2,945
	Recycling		—	—	—	—	—	—	—	—	—
	Solid Waste Disposal (Landfill Sites)		2,414	563	486	12					

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

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

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

**WC052 Prince Albert - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q3 Third Quarter**

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Executive and Council		25,771	29,488	29,483	7,174	29,157	22,314	6,843	30.7%	29,483
Vote 2 - Director Finance		15,050	14,019	14,385	1,370	11,671	11,048	623	5.6%	14,385
Vote 3 - Director Corporate		841	764	389	81	614	301	313	103.8%	389
Vote 4 - Director Community		12,665	4,115	3,200	274	2,065	2,688	(622)	-23.2%	3,200
Vote 5 - Director Technical Services		41,268	59,330	67,892	2,995	36,843	49,609	(12,766)	-25.7%	67,892
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>95,595</b>	<b>107,716</b>	<b>115,350</b>	<b>11,895</b>	<b>80,350</b>	<b>85,960</b>	<b>(5,610)</b>	<b>-6.5%</b>	<b>115,350</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Executive and Council		7,264	7,499	7,339	480	4,828	5,560	(732)	-13.2%	7,339
Vote 2 - Director Finance		14,611	15,335	13,862	2,172	10,250	10,912	(663)	-6.1%	13,862
Vote 3 - Director Corporate		8,354	9,155	9,157	590	6,932	6,867	65	0.9%	9,157
Vote 4 - Director Community		15,470	9,498	9,277	717	6,473	7,063	(590)	-8.4%	9,277
Vote 5 - Director Technical Services		49,274	47,245	46,831	3,888	36,264	35,269	996	2.8%	46,831
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>94,975</b>	<b>88,733</b>	<b>86,467</b>	<b>7,846</b>	<b>64,747</b>	<b>65,671</b>	<b>(924)</b>	<b>-1.4%</b>	<b>86,467</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>621</b>	<b>18,983</b>	<b>28,883</b>	<b>4,049</b>	<b>15,604</b>	<b>20,289</b>	<b>(4,685)</b>	<b>-23.1%</b>	<b>28,883</b>



WC052 Prince Albert - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - Q3 Third Quarter

Vote Description	Ref	Budget Year 2023/24								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Revenue by Vote</b>										
<b>Vote 1 - Executive and Council</b>	1	25,771	29,488	29,483	7,174	29,157	22,314	6,843	31%	29,483
1.1 - Mayor and Council		1,042	835	830	11	504	824	(320)	-39%	830
1.2 - Municipal Manager		24,729	28,653	28,653	7,163	28,653	21,490	7,163	33%	28,653
<b>Vote 2 - Director Finance</b>		15,050	14,019	14,385	1,370	11,671	11,048	623	6%	14,385
2.1 - Financial Services		15,102	14,079	14,399	1,372	11,681	11,074	607	5%	14,399
2.2 - Property Rates		(52)	(60)	(14)	(1)	(10)	(26)	16	-60%	(14)
2.3 - Finance and Administration - Information Technology										
<b>Vote 3 - Director Corporate</b>		841	764	389	81	614	301	313	104%	389
3.1 - Corporate Services		785	688	313	80	577	244	333	136%	313
3.2 - IDP										
3.3 - Strategic Services (CDW)		56	76	76	0	37	57	(20)	-35%	76
<b>Vote 4 - Director Community</b>		12,665	4,115	3,200	274	2,065	2,688	(622)	-23%	3,200
4.1 - Cemeteries		18	20	14	2	15	13	3	21%	14
4.2 - Safety and Security Services				160	24	59	91	(32)	-35%	160
4.3 - Community Halls		468	315	150			113	(113)	-100%	150
4.4 - Disaster Management		74	6							
4.5 - Library		1,952	2,076	2,080	156	1,440	1,559	(118)	-8%	2,080
4.6 - Library										
4.7 - Sport and Recreation		19	18	18		12	13	(2)	-14%	18
4.8 - Housing		180	180	180			135	(135)	-100%	180
4.9 - Traffic Services		9,954	1,500	598	92	539	764	(225)	-29%	598
4.10 - Tourism										
<b>Vote 5 - Director Technical Services</b>		41,268	59,330	67,892	2,995	36,843	49,609	(12,766)	-26%	67,892
5.1 - Public Works		1,511	1,503	1,548	(62)	1,097	1,145	(48)	-4%	1,548
5.2 - Electricity Services		18,581	21,613	22,267	1,552	15,743	16,587	(844)	-5%	22,267
5.3 - Water Services		12,096	25,369	33,763	704	12,273	23,956	(11,683)	-49%	33,763
5.4 - D Water Management - Water Storage										
5.5 - Sewerage		6,234	7,339	7,029	540	5,246	5,380	(134)	-2%	7,029
5.6 - Storm Water Management										
5.7 - Waste Management - Solid Waste Disposal Land		2,641	3,080							
5.8 - Refuse		205	426	3,285	260	2,484	2,541	(57)	-2%	3,285
<b>Total Revenue by Vote</b>	2	95,595	107,716	115,350	11,895	80,350	85,960	(5,610)	-7%	115,350
<b>Expenditure by Vote</b>										
<b>Vote 1 - Executive and Council</b>	1	7,264	7,499	7,339	480	4,828	5,560	(732)	-13%	7,339
1.1 - Mayor and Council		4,219	4,388	4,373	326	3,156	3,285	(128)	-4%	4,373
1.2 - Municipal Manager		3,045	3,111	2,967	154	1,672	2,276	(604)	-27%	2,967
<b>Vote 2 - Director Finance</b>		14,611	15,335	13,862	2,172	10,250	10,912	(663)	-6%	13,862
2.1 - Financial Services		14,611	15,335	13,862	2,172	10,250	10,912	(663)	-6%	13,862
2.2 - Property Rates										
2.3 - Finance and Administration - Information Technology										
<b>Vote 3 - Director Corporate</b>		8,354	9,155	9,157	590	6,932	6,867	65	1%	9,157
3.1 - Corporate Services		8,117	8,444	8,471	544	6,517	6,344	173	3%	8,471
3.2 - IDP		181	644	620	46	378	473	(95)	-20%	620
3.3 - Strategic Services (CDW)		56	68	66	0	37	50	(13)	-26%	66
<b>Vote 4 - Director Community</b>		15,470	9,498	9,277	717	6,473	7,063	(590)	-8%	9,277
4.1 - Cemeteries			0	0	0	0	0	(0)	0%	0
4.2 - Safety and Security Services				160	22	52	91	(39)	-43%	160
4.3 - Community Halls		338	564	545	62	292	415	(123)	-30%	545
4.4 - Disaster Management		828	1,258	1,151	83	867	901	(34)	-4%	1,151
4.5 - Library		1,951	2,096	2,067	159	1,447	1,560	(113)	-7%	2,067
4.6 - Library			11	11		11	8	2	28%	11
4.7 - Sport and Recreation		1,804	2,071	2,024	166	1,484	1,534	(50)	-3%	2,024
4.8 - Housing			180	180			135	(135)	-100%	180
4.9 - Traffic Services		10,279	3,048	2,868	225	2,180	2,214	(34)	-2%	2,868
4.10 - Tourism		270	270	272		140	203	(63)	-31%	272
<b>Vote 5 - Director Technical Services</b>		49,274	47,245	46,831	3,888	36,264	35,269	996	3%	46,831
5.1 - Public Works		12,015	11,087	12,077	1,101	9,249	8,720	529	6%	12,077
5.2 - Electricity Services		19,126	21,631	21,607	1,533	14,372	16,223	(1,850)	-11%	21,607
5.3 - Water Services		6,214	6,324	6,046	701	6,229	4,650	1,579	34%	6,046
5.4 - D Water Management - Water Storage										
5.5 - Sewerage		4,688	4,964	4,157	338	4,001	3,400	601	18%	4,157
5.6 - Storm Water Management										
5.7 - Waste Management - Solid Waste Disposal Land		2,414	563	486	12	204	391	(187)	-48%	486
5.8 - Refuse		4,818	2,677	2,459	202	2,209	1,885	325	17%	2,459
<b>Total Expenditure by Vote</b>	2	94,975	88,733	86,467	7,846	64,747	65,671	(924)	(0)	86,467
<b>Surplus/ (Deficit) for the year</b>	2	621	18,983	28,883	4,049	15,604	20,289	(4,685)	(0)	28,883

#### 4.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

WC052 Prince Albert - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third Quarter

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearID actual	YearID budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		18,442	20,867	16,458	1,144	12,221	12,317	(96)	-1%	16,458
Service charges - Water		4,787	6,839	5,501	607	4,771	4,594	177	4%	5,501
Service charges - Waste Water Management		5,898	6,847	6,622	503	4,933	5,045	(112)	-2%	6,622
Service charges - Waste management		2,641	3,080	3,016	236	2,281	2,284	(4)	0%	3,016
Sale of Goods and Rendering of Services		509	368	320	60	299	255	44	17%	320
Agency services		294	260	-	-	-	91	(91)	-100%	-
Interest		-	-	-	-	-	-	-	0%	-
Interest earned from Receivables		1,131	2,013	1,490	161	1,321	1,300	21	2%	1,490
Interest from Current and Non Current Assets		4,071	4,350	4,582	545	4,566	3,355	1,211	36%	4,582
Dividends		-	-	-	-	-	-	-	0%	-
Rent on Land		56	252	60	5	46	49	(4)	-7%	60
Rental from Fixed Assets		624	292	530	37	330	379	(49)	-13%	530
Licence and permits		-	-	-	-	-	-	-	0%	-
Operational Revenue		84	58	108	5	352	63	288	456%	108
<b>Non-Exchange Revenue</b>										
Property rates		5,073	5,463	5,599	474	4,745	4,152	593	14%	5,599
Surcharges and Taxes		-	-	-	-	-	-	-	0%	-
Fines, penalties and forfeits		9,575	1,105	510	86	479	591	(112)	-19%	510
Licence and permits		89	140	96	5	68	87	(19)	-22%	96
Transfers and subsidies - Operational		34,785	36,568	36,148	7,580	32,932	27,538	5,394	20%	36,148
Interest		(761)	234	248	-	-	181	(181)	-100%	248
Fuel Levy		-	-	-	-	-	-	-	0%	-
Operational Revenue		-	-	4,650	400	3,452	3,430	22	1%	4,650
Gains on disposal of Assets		-	-	-	-	-	-	-	0%	-
Other Gains		-	-	-	-	-	-	-	0%	-
Discontinued Operations		-	-	-	-	-	-	-	0%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>87,299</b>	<b>88,734</b>	<b>85,939</b>	<b>11,848</b>	<b>72,796</b>	<b>65,712</b>	<b>7,084</b>	<b>11%</b>	<b>85,939</b>
<b>Expenditure By Type</b>										
Employee related costs		29,460	32,548	31,994	2,625	23,787	24,173	(386)	-2%	31,994
Remuneration of councillors		3,018	3,404	3,448	280	2,606	2,570	35	1%	3,448
Bulk purchases - electricity		16,197	18,315	18,464	1,233	12,108	13,796	(1,688)	-12%	18,464
Inventory consumed		428	628	621	39	304	478	(175)	-37%	621
Debt impairment		(3,638)	4,315	3,748	360	3,236	3,009	227	8%	3,748
Depreciation and amortisation		7,094	5,748	5,748	479	4,311	4,311	0	0%	5,748
Interest		2,097	301	301	1	45	226	(181)	-80%	301
Contracted services		9,248	8,734	8,596	607	4,602	6,490	(1,887)	-29%	8,596
Transfers and subsidies		490	390	392	-	140	293	(153)	-52%	392
Irrecoverable debts written off		18,210	1,302	1,100	93	3,775	896	2,879	321%	1,100
Operational costs		12,370	13,049	12,056	2,130	9,834	9,428	405	4%	12,056
Losses on Disposal of Assets		-	-	-	-	-	-	-	0%	-
Other Losses		-	-	-	-	-	-	-	0%	-
<b>Total Expenditure</b>		<b>94,975</b>	<b>88,733</b>	<b>86,467</b>	<b>7,846</b>	<b>64,747</b>	<b>65,671</b>	<b>(924)</b>	<b>-1%</b>	<b>86,467</b>
<b>Surplus/(Deficit)</b>		<b>(7,675)</b>	<b>0</b>	<b>(528)</b>	<b>4,002</b>	<b>8,049</b>	<b>41</b>	<b>8,008</b>	<b>19410%</b>	<b>(528)</b>
Transfers and subsidies - capital (monetary allocations)		6,831	18,982	29,411	47	7,555	20,248	(12,693)	-63%	29,411
Transfers and subsidies - capital (in-kind)		1,465	-	-	-	-	-	-	0%	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>621</b>	<b>18,983</b>	<b>28,883</b>	<b>4,049</b>	<b>15,604</b>	<b>20,289</b>			<b>28,883</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>621</b>	<b>18,983</b>	<b>28,883</b>	<b>4,049</b>	<b>15,604</b>	<b>20,289</b>			<b>28,883</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>621</b>	<b>18,983</b>	<b>28,883</b>	<b>4,049</b>	<b>15,604</b>	<b>20,289</b>			<b>28,883</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>621</b>	<b>18,983</b>	<b>28,883</b>	<b>4,049</b>	<b>15,604</b>	<b>20,289</b>			<b>28,883</b>

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

WC052 Prince Albert - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q3 Third Quarter

Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Director Finance		3,547	1,166	1,969	183	632	1,166	(534)	-46%	1,969
Vote 3 - Director Corporate		-	-	-	-	-	-	-	-	-
Vote 4 - Director Community		47	2,656	4,841	77	194	3,101	(2,908)	-94%	4,841
Vote 5 - Director Technical Services		2,271	23,379	27,621	41	8,114	20,153	(12,038)	-60%	27,621
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>5,865</b>	<b>27,200</b>	<b>34,431</b>	<b>301</b>	<b>8,940</b>	<b>24,421</b>	<b>(15,480)</b>	<b>-63%</b>	<b>34,431</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Director Finance		-	-	-	-	-	-	-	-	-
Vote 3 - Director Corporate		-	-	-	-	-	-	-	-	-
Vote 4 - Director Community		197	-	-	-	-	-	-	-	-
Vote 5 - Director Technical Services		6,977	-	-	-	-	-	-	-	-
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		217	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	<b>7,391</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure</b>		<b>13,256</b>	<b>27,200</b>	<b>34,431</b>	<b>301</b>	<b>8,940</b>	<b>24,421</b>	<b>(15,480)</b>	<b>-63%</b>	<b>34,431</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>7,147</b>	<b>1,166</b>	<b>1,969</b>	<b>183</b>	<b>632</b>	<b>1,166</b>	<b>(534)</b>	<b>-46%</b>	<b>1,969</b>
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		7,147	1,166	1,969	183	632	1,166	(534)	-46%	1,969
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>770</b>	<b>2,656</b>	<b>4,841</b>	<b>77</b>	<b>194</b>	<b>3,101</b>	<b>(2,908)</b>	<b>-94%</b>	<b>4,841</b>
Community and social services		197	150	902	9	126	518	(392)	-76%	902
Sport and recreation		330	2,506	3,677	68	68	2,479	(2,411)	-97%	3,677
Public safety		243	-	262	-	-	105	(105)	-100%	262
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>3,412</b>	<b>8,440</b>	<b>8,655</b>	<b>-</b>	<b>4,552</b>	<b>6,302</b>	<b>(1,750)</b>	<b>-28%</b>	<b>8,655</b>
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		3,412	8,440	8,655	-	4,552	6,302	(1,750)	-28%	8,655
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>1,927</b>	<b>14,939</b>	<b>18,966</b>	<b>41</b>	<b>3,562</b>	<b>13,851</b>	<b>(10,289)</b>	<b>-74%</b>	<b>18,966</b>
Energy sources		-	1,726	4,234	-	-	2,668	(2,668)	-100%	4,234
Water management		509	11,975	12,222	41	1,499	9,405	(7,906)	-84%	12,222
Waste water management		1,417	1,138	2,255	-	1,939	1,698	341	21%	2,255
Waste management		-	100	255	-	125	180	(55)	-31%	255
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>13,256</b>	<b>27,200</b>	<b>34,431</b>	<b>301</b>	<b>8,940</b>	<b>24,421</b>	<b>(15,480)</b>	<b>-63%</b>	<b>34,431</b>
<b>Funded by:</b>										
National Government		10,359	15,811	20,535	41	6,032	14,638	(8,606)	-59%	20,535
Provincial Government		999	696	696	-	449	435	14	3%	696
District Municipality		(1,262)	-	2,067	178	178	1,097	(919)	-84%	2,067
Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>10,096</b>	<b>16,507</b>	<b>23,297</b>	<b>219</b>	<b>6,659</b>	<b>16,170</b>	<b>(9,510)</b>	<b>-59%</b>	<b>23,297</b>
<b>Borrowing</b>	6	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>		<b>3,160</b>	<b>10,693</b>	<b>11,134</b>	<b>82</b>	<b>2,281</b>	<b>8,251</b>	<b>(5,970)</b>	<b>-72%</b>	<b>11,134</b>
<b>Total Capital Funding</b>		<b>13,256</b>	<b>27,200</b>	<b>34,431</b>	<b>301</b>	<b>8,940</b>	<b>24,421</b>	<b>(15,480)</b>	<b>-63%</b>	<b>34,431</b>

WC052 Prince Albert - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - Q3 Third Quarter

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Capital expenditure - Municipal Vote</b>										
<b>Expenditure of multi-year capital appropriation</b>										
<b>Vote 1 - Executive and Council</b>	1	-	-	-	-	-	-	-	-	-
1.1 - Mayor and Council		-	-	-	-	-	-	-	-	-
1.2 - Municipal Manager		-	-	-	-	-	-	-	-	-
<b>Vote 2 - Director Finance</b>		3,547	1,166	1,969	183	632	1,166	(534)	-46%	1,969
2.1 - Financial Services		3,547	1,166	1,969	183	632	1,166	(534)	-46%	1,969
2.2 - Property Rates		-	-	-	-	-	-	-	-	-
2.3 - Finance and Administration - Information Technology		-	-	-	-	-	-	-	-	-
<b>Vote 3 - Director Corporate</b>		-	-	-	-	-	-	-	-	-
3.1 - Corporate Services		-	-	-	-	-	-	-	-	-
3.2 - IDP		-	-	-	-	-	-	-	-	-
3.3 - Strategic Services (CDW)		-	-	-	-	-	-	-	-	-
<b>Vote 4 - Director Community</b>		47	2,656	4,841	77	194	3,101	(2,908)	-94%	4,841
4.1 - Cemeteries		-	-	-	-	-	-	-	-	-
4.2 - Safety and Security Services		-	-	-	-	-	-	-	-	-
4.3 - Community Halls		-	150	759	9	126	460	(334)	-73%	759
4.4 - Disaster Management		-	-	-	-	-	-	-	-	-
4.5 - Library		-	-	143	-	-	57	(57)	-100%	143
4.6 - Library		-	-	-	-	-	-	-	-	-
4.7 - Sport and Recreation		(197)	2,506	3,677	68	68	2,479	(2,411)	-97%	3,677
4.8 - Housing		-	-	-	-	-	-	-	-	-
4.9 - Traffic Services		243	-	262	-	-	105	(105)	-100%	262
4.10 - Tourism		-	-	-	-	-	-	-	-	-
<b>Vote 5 - Director Technical Services</b>		2,271	23,379	27,621	41	8,114	20,153	(12,038)	-60%	27,621
5.1 - Public Works		85	8,440	8,655	-	4,552	6,302	(1,750)	-28%	8,655
5.2 - Electricity Services		-	1,726	4,234	-	-	2,668	(2,668)	-100%	4,234
5.3 - Water Services		1,771	11,975	11,081	41	1,499	8,753	(7,254)	-83%	11,081
5.4 - D Water Management - Water Storage		-	-	1,141	-	-	652	(652)	-100%	1,141
5.5 - Sewerage		415	300	401	-	261	292	(31)	-11%	401
5.6 - Storm Water Management		-	838	1,854	-	1,678	1,306	372	28%	1,854
5.7 - Waste Management - Solid Waste Disposal Landfill Sites		-	-	-	-	-	-	-	-	-
5.8 - Refuse		-	100	255	-	125	180	(55)	-31%	255
<b>Total multi-year capital expenditure</b>		5,865	27,200	34,431	301	8,940	24,421	(15,480)	-63%	34,431
<b>Capital expenditure - Municipal Vote</b>										
<b>Expenditure of single-year capital appropriation</b>										
<b>Vote 1 - Executive and Council</b>	1	-	-	-	-	-	-	-	-	-
1.1 - Mayor and Council		-	-	-	-	-	-	-	-	-
1.2 - Municipal Manager		-	-	-	-	-	-	-	-	-
<b>Vote 2 - Director Finance</b>		-	-	-	-	-	-	-	-	-
2.1 - Financial Services		-	-	-	-	-	-	-	-	-
2.2 - Property Rates		-	-	-	-	-	-	-	-	-
2.3 - Finance and Administration - Information Technology		-	-	-	-	-	-	-	-	-
<b>Vote 3 - Director Corporate</b>		-	-	-	-	-	-	-	-	-
3.1 - Corporate Services		-	-	-	-	-	-	-	-	-
3.2 - IDP		-	-	-	-	-	-	-	-	-
3.3 - Strategic Services (CDW)		-	-	-	-	-	-	-	-	-
<b>Vote 4 - Director Community</b>		197	-	-	-	-	-	-	-	-
4.1 - Cemeteries		-	-	-	-	-	-	-	-	-
4.2 - Safety and Security Services		-	-	-	-	-	-	-	-	-
4.3 - Community Halls		197	-	-	-	-	-	-	-	-
4.4 - Disaster Management		-	-	-	-	-	-	-	-	-
4.5 - Library		-	-	-	-	-	-	-	-	-
4.6 - Library		-	-	-	-	-	-	-	-	-
4.7 - Sport and Recreation		-	-	-	-	-	-	-	-	-
4.8 - Housing		-	-	-	-	-	-	-	-	-
4.9 - Traffic Services		-	-	-	-	-	-	-	-	-
4.10 - Tourism		-	-	-	-	-	-	-	-	-
<b>Vote 5 - Director Technical Services</b>		6,977	-	-	-	-	-	-	-	-
5.1 - Public Works		6,822	-	-	-	-	-	-	-	-
5.2 - Electricity Services		-	-	-	-	-	-	-	-	-
5.3 - Water Services		(1,262)	-	-	-	-	-	-	-	-
5.4 - D Water Management - Water Storage		-	-	-	-	-	-	-	-	-
5.5 - Sewerage		1,417	-	-	-	-	-	-	-	-
5.6 - Storm Water Management		-	-	-	-	-	-	-	-	-
5.7 - Waste Management - Solid Waste Disposal Landfill Sites		-	-	-	-	-	-	-	-	-
5.8 - Refuse		-	-	-	-	-	-	-	-	-
<b>Vote 15 -</b>		217	-	-	-	-	-	-	-	-
<b>Total single-year capital expenditure</b>		7,391	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>		13,256	27,200	34,431	301	8,940	24,421	(15,480)	(0)	34,431

#### 4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC052 Prince Albert - Table C6 Monthly Budget Statement - Financial Position - Q3 Third Quarter

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	Year ID actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		52,538	39,939	47,983	78,427	47,983
Trade and other receivables from exchange transactions		5,708	2,182	6,172	4,605	6,172
Receivables from non-exchange transactions		426	3,912	1,720	1,713	1,720
Current portion of non-current receivables						
Inventory		1,915	1,225	1,856	1,738	1,856
VAT		4,302	1,152	1,090	4,260	1,090
Other current assets		1,257	1,160	1,252	1,100	1,252
<b>Total current assets</b>		<b>66,145</b>	<b>49,570</b>	<b>60,073</b>	<b>91,842</b>	<b>60,073</b>
<b>Non current assets</b>						
Investments						
Investment property		13,528	13,691	13,614	13,602	13,614
Property, plant and equipment		181,514	214,241	210,943	184,816	210,943
Biological assets						
Living and non-living resources						
Heritage assets		1,245	1,245	1,245	1,245	1,245
Intangible assets		462	64	409	436	409
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets						
<b>Total non current assets</b>		<b>196,749</b>	<b>229,241</b>	<b>226,211</b>	<b>200,100</b>	<b>226,211</b>
<b>TOTAL ASSETS</b>		<b>262,894</b>	<b>278,812</b>	<b>286,284</b>	<b>291,942</b>	<b>286,284</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft						
Financial liabilities		43	98	43	43	43
Consumer deposits		658	648	658	718	658
Trade and other payables from exchange transactions		2,187	4,345	5,133	5,244	5,133
Trade and other payables from non-exchange transactions		12,650	3,472	11,630	25,550	11,630
Provision		26,772	24,384	27,934	26,025	27,934
VAT		5,675	2,525	2,148	6,182	2,148
Other current liabilities						
<b>Total current liabilities</b>		<b>47,984</b>	<b>35,473</b>	<b>47,545</b>	<b>63,760</b>	<b>47,545</b>
<b>Non current liabilities</b>						
Financial liabilities		0	43	-	0	-
Provision		1,484	1,309	1,447	1,447	1,447
Long term portion of trade payables						
Other non-current liabilities		5,315	2,366	2,554	4,160	2,554
<b>Total non current liabilities</b>		<b>6,799</b>	<b>3,718</b>	<b>4,001</b>	<b>5,607</b>	<b>4,001</b>
<b>TOTAL LIABILITIES</b>		<b>54,784</b>	<b>39,191</b>	<b>51,546</b>	<b>69,367</b>	<b>51,546</b>
<b>NET ASSETS</b>	2	<b>208,110</b>	<b>239,620</b>	<b>234,738</b>	<b>222,574</b>	<b>234,738</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		197,610	229,120	224,238	212,074	224,238
Reserves and funds		10,500	10,500	10,500	10,500	10,500
Other						
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>208,110</b>	<b>239,620</b>	<b>234,738</b>	<b>222,574</b>	<b>234,738</b>

#### 4.1.7 Table C7: Monthly Budget Statement – Cash Flow

WC052 Prince Albert - Table C7 Monthly Budget Statement - Cash Flow - Q3 Third Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		821	5,187	5,318	344	3,795	3,943	(147)	-4%	5,318
Service charges		5,545	32,410	31,745	3,170	26,635	24,198	2,437	10%	31,745
Other revenue		180,576	1,484	1,172	18,335	126,386	988	125,397	12687%	1,172
Transfers and Subsidies - Operational	2	34,368	36,148	36,148	9,979	42,257	26,768	15,489	58%	36,148
Transfers and Subsidies - Capital	-	18,982	29,411	29,411	2,000	8,890	20,248	(11,358)	-56%	29,411
Interest		2,038	4,350	4,582	545	4,566	3,355	1,211	36%	4,582
Dividends								-		
<b>Payments</b>										
Suppliers and employees		(43,484)	(77,790)	(78,489)	(5,731)	(50,873)	(59,041)	(8,168)	14%	(78,489)
Interest								-		
Transfers and Subsidies								-		
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>145,497</b>	<b>18,991</b>	<b>29,887</b>	<b>28,643</b>	<b>161,657</b>	<b>20,459</b>	<b>(141,198)</b>	<b>-690%</b>	<b>29,887</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments								-		
<b>Payments</b>										
Capital assets		(9,742)	(27,200)	(34,431)	(1,017)	(9,957)	(24,421)	(14,464)	59%	(34,431)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(9,742)</b>	<b>(27,200)</b>	<b>(34,431)</b>	<b>(1,017)</b>	<b>(9,957)</b>	<b>(24,421)</b>	<b>(14,464)</b>	<b>59%</b>	<b>(34,431)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		658	648	658	7	60	-	60	#DIV/0!	658
<b>Payments</b>										
Repayment of borrowing		-	(51)	(51)	-	-	(38)	(38)	100%	(51)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>658</b>	<b>597</b>	<b>606</b>	<b>7</b>	<b>60</b>	<b>(38)</b>	<b>(98)</b>	<b>257%</b>	<b>606</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>136,413</b>	<b>(7,612)</b>	<b>(3,938)</b>	<b>27,633</b>	<b>151,760</b>	<b>(4,000)</b>			<b>(3,938)</b>
Cash/cash equivalents at beginning:		45,861	45,417	52,395	52,395	52,395	52,395			52,395
Cash/cash equivalents at month/year end:		182,274	37,805	48,457		204,156	48,396			48,457

## Part 2 – Supporting documentation

### Section 3 – Debtor analysis

WC052 Prince Albert - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third Quarter

Description	NT Code	Budget Year 2023/24										Total over 90 days	Actual Bad Debts Written Off	Impairment - Bad Debts i.t.o Council
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dgs- 1 Yr	Over 1Yr	Total				
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - W	1200	671	496	455	262	244	329	1,174	3,566	7,198	5,575	-	-	
Trade and Other Receivables from Exchange Transactions - El	1300	761	304	217	119	62	63	324	259	2,110	827	-	-	
Receivables from Non-exchange Transactions - Property Plate	1400	354	110	81	53	47	153	572	1,436	2,806	2,261	-	-	
Receivables from Exchange Transactions - Waste Water Mana	1500	442	304	219	194	187	201	363	2,669	5,178	4,213	-	-	
Receivables from Exchange Transactions - Waste Management	1600	252	205	142	127	116	150	647	1,717	3,356	2,757	-	-	
Receivables from Exchange Transactions - Property Rental De	1700	17	16	15	15	14	13	125	450	665	617	-	-	
Interest on Arrear Debtor Accounts	1810	169	190	152	143	135	163	723	2,596	4,271	3,760	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful espe	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(731)	9	10	15	112	8	1,303	498	1,223	1,935	-	-	
<b>Total By Income Source</b>	<b>2000</b>	<b>1,935</b>	<b>1,633</b>	<b>1,291</b>	<b>929</b>	<b>916</b>	<b>1,080</b>	<b>5,830</b>	<b>13,192</b>	<b>26,806</b>	<b>21,947</b>	-	-	
<b>2022/23 - totals only</b>														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	16	77	63	48	35	53	427	732	1,450	1,295	-	-	
Commercial	2300	505	266	265	91	97	194	697	1,931	4,046	3,010	-	-	
Households	2400	1,414	1,290	963	789	785	833	4,706	10,528	21,310	17,642	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total By Customer Group</b>	<b>2600</b>	<b>1,935</b>	<b>1,633</b>	<b>1,291</b>	<b>929</b>	<b>916</b>	<b>1,080</b>	<b>5,830</b>	<b>13,192</b>	<b>26,806</b>	<b>21,947</b>	-	-	

### Section 4 – Creditor analysis

WC052 Prince Albert - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third Quarter

Description	NT Code	Budget Year 2023/24									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	1,418	-	-	-	-	-	-	-	-	1,418	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	849	-	-	-	-	-	-	-	-	849	-
Auditor General	0800	1,000	-	-	-	-	-	-	-	-	1,000	-
Other	0900	42	-	-	-	-	-	-	-	-	42	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>3,308</b>	-	-	-	-	-	-	-	-	<b>3,308</b>	-

## Section 5 – Investment portfolio analysis

No investments

## Section 6 – Allocation of grant receipts and expenditure

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

WC052 Prince Albert - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year ID actual	Year ID budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		29,596	31,856	31,851	7,137	31,115	23,890	7,225	30.2%	31,851
Local Government Equitable Share		26,548	28,653	28,653	7,163	28,653	21,490	7,163	33.3%	28,653
Energy Efficiency and Demand Side Management Grant										
Expanded Public Works Programme Integrated Grant		1,237	1,098	1,098	(139)	769	824	(55)	-6.6%	1,098
Infrastructure Skills Development Grant										
Local Government Financial Management Grant		1,650	1,700	1,700	83	1,411	1,275	136	10.6%	1,700
Municipal Disaster Relief Grant										
Municipal Systems Improvement Grant										
Municipal Disaster Recovery Grant										
Municipal Demarcation Transition Grant										
Integrated City Development Grant										
Municipal Infrastructure Grant		161	405	400	31	282	302	(20)	-6.5%	400
<b>Provincial Government:</b>		2,607	2,477	4,263	432	1,779	2,852	(1,073)	-37.6%	4,263
<b>Infrastructure</b>		50	-	225	46	46	137	(91)	-66.4%	225
Infrastructure										
Capacity Building		2,557	2,477	4,038	386	1,733	2,715	(982)	-36.2%	4,038
Capacity Building										
<b>District Municipality:</b>	4	609	-	-	-	-	-	-	-	-
<b>Infrastructure</b>										
Infrastructure										
Capacity Building		609	-	-	-	-	-	-	-	-
Capacity Building										
<b>Other grant providers:</b>		1,974	2,235	35	11	39	796	(757)	-95.1%	35
Other Grants Received		1,974	2,235	35	11	39	796	(757)	-95.1%	35
<b>Total Operating Transfers and Grants</b>	5	34,785	36,568	36,148	7,580	32,932	27,538	5,394	19.6%	36,148
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		5,831	18,182	24,703	47	6,937	17,214	(10,278)	-59.7%	24,703
Integrated National Electrification Programme Grant		-	490	490	-	-	368	(368)	-100.0%	490
Municipal Infrastructure Grant		3,843	7,692	11,649	-	5,213	7,882	(2,669)	-33.9%	11,649
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		1,988	10,000	12,564	47	1,724	8,965	(7,242)	-80.8%	12,564
<b>Provincial Government:</b>		1,000	800	4,707	-	618	3,034	(2,416)	-79.6%	4,707
<b>Infrastructure</b>		-	-	3,912	-	152	2,235	(2,083)	-93.2%	3,912
Infrastructure										
Capacity Building		1,000	800	795	-	465	798	(333)	-41.7%	795
Capacity Building										
<b>Other grant providers:</b>		1,465	-	-	-	-	-	-	-	-
[insert description]		1,465	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	8,296	18,982	29,411	47	7,555	20,248	(12,693)	-62.7%	29,411
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	43,081	55,550	65,559	7,628	40,487	47,786	(7,299)	-15.3%	65,559



WC052 Prince Albert – Supporting Table SC7(1) Monthly Budget Statement – transfers and grant expenditure – Q3 Third Quarter

Description	Ref	2022/23				Budget Year 2023/24				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Fall Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		26,390	31,852	30,753	2,028	20,376	23,377	(2,401)	-10.3%	30,753
Equitable Share		23,378	28,486	27,430	1,756	18,380	20,869	(2,430)	-11.3%	27,430
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant		1,237	1,098	1,378	125	1,033	335	98	10.5%	1,378
Infrastructure Skills Development Grant		-	-	-	-	-	-	-	-	-
Integrated City Development Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		1,631	1,700	1,544	76	1,282	1,213	69	5.7%	1,544
Municipal Infrastructure Grant		144	568	401	31	280	359	(79)	-22.0%	401
		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		2,551	2,464	2,594	179	1,514	1,927	(413)	-21.4%	2,594
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Capacity Building		2,551	2,464	2,594	179	1,514	1,927	(413)	-21.4%	2,594
Capacity Building		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		1,370	2,200	2,073	870	1,943	1,599	344	21.5%	2,073
Expenditure on Other Grants		1,370	2,200	2,073	870	1,943	1,599	344	21.5%	2,073
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants</b>		<b>30,911</b>	<b>36,516</b>	<b>35,420</b>	<b>3,076</b>	<b>24,433</b>	<b>26,903</b>	<b>(2,471)</b>	<b>-9.2%</b>	<b>35,420</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		10,353	15,811	20,535	41	6,032	14,638	(8,606)	-58.8%	20,535
Integrated National Electrification Programme Grant		(183)	426	426	-	-	320	(320)	-100.0%	426
Municipal Infrastructure Grant		8,776	6,630	3,183	-	4,533	6,523	(1,390)	-30.5%	3,183
Water Services Infrastructure Grant		1,771	8,696	10,325	41	1,439	7,796	(6,237)	-80.8%	10,325
<b>Provincial Government:</b>		393	696	696	-	443	435	14	3.3%	696
Infrastructure		124	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Capacity Building		875	696	696	-	443	435	14	3.3%	696
Capacity Building		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		(1,262)	-	2,067	178	178	1,097	(919)	-83.8%	2,067
Expenditure on Other Grants		(1,262)	-	2,067	178	178	1,097	(919)	-83.8%	2,067
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>10,096</b>	<b>16,507</b>	<b>23,297</b>	<b>219</b>	<b>6,659</b>	<b>16,170</b>	<b>(9,510)</b>	<b>-58.8%</b>	<b>23,297</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>41,007</b>	<b>53,023</b>	<b>58,717</b>	<b>3,296</b>	<b>31,092</b>	<b>43,073</b>	<b>(11,981)</b>	<b>-27.8%</b>	<b>58,717</b>

## Section 8 – Councillor allowances and employee related costs

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

WC052 Prince Albert - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 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
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		2,719	3,062	3,102	252	2,345	2,312	33	1%	3,102
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Motor Vehicle Allowance								-		
Cellphone Allowance		300	342	346	27	260	258	2	1%	346
Housing Allowances								-		
Other benefits and allowances								-		
<b>Sub Total - Councillors</b>		<b>3,018</b>	<b>3,404</b>	<b>3,448</b>	<b>280</b>	<b>2,606</b>	<b>2,570</b>	<b>35</b>	<b>1%</b>	<b>3,448</b>
<b>% increase</b>	4		<b>12.8%</b>	<b>14.2%</b>						<b>14.2%</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		2,207	2,941	3,069	248	2,368	2,078	290	14%	3,069
Pension and UIF Contributions		(707)	(1,800)	(1,800)	-	-	(1,350)	1,350	-100%	(1,800)
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus		189	452	377	-	-	309	(309)	-100%	377
Motor Vehicle Allowance		336	336	468	26	333	384	(51)	-13%	468
Cellphone Allowance		66	66	89	6	69	77	(7)	-10%	89
<b>Sub Total - Senior Managers of Municipality</b>		<b>2,091</b>	<b>1,995</b>	<b>2,203</b>	<b>280</b>	<b>2,770</b>	<b>1,498</b>	<b>1,272</b>	<b>85%</b>	<b>2,203</b>
<b>% increase</b>	4		<b>-4.6%</b>	<b>5.3%</b>						<b>5.3%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		18,264	21,222	20,531	1,675	15,141	15,634	(492)	-3%	20,531
Pension and UIF Contributions		2,750	3,530	3,283	269	2,404	2,537	(134)	-5%	3,283
Medical Aid Contributions		721	1,156	1,024	85	724	889	(165)	-19%	1,024
Overtime		1,503	1,488	1,500	149	1,389	1,121	268	24%	1,500
Performance Bonus		1,323	1,676	1,683	-	-	1,260	(1,260)	-100%	1,683
Motor Vehicle Allowance		36	50	26	2	19	18	0	3%	26
Cellphone Allowance		204	214	226	17	166	165	1	0%	226
Housing Allowances		82	118	90	6	66	78	(12)	-15%	90
Other benefits and allowances		1,083	942	1,276	117	1,015	858	157	18%	1,276
Payments in lieu of leave		420	-	-	-	-	-	-		-
Long service awards		-	157	151	24	93	115	(22)	-19%	151
Post-retirement benefit obligations	2	985	-	-	-	-	-	-		-
<b>Sub Total - Other Municipal Staff</b>		<b>27,369</b>	<b>30,553</b>	<b>29,791</b>	<b>2,346</b>	<b>21,017</b>	<b>22,676</b>	<b>(1,659)</b>	<b>-7%</b>	<b>29,791</b>
<b>% increase</b>	4		<b>11.6%</b>	<b>8.9%</b>						<b>8.9%</b>
<b>Total Parent Municipality</b>		<b>32,478</b>	<b>35,952</b>	<b>35,442</b>	<b>2,905</b>	<b>26,393</b>	<b>26,744</b>	<b>(351)</b>	<b>-1%</b>	<b>35,442</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>% increase</b>	4									
<b>Total Municipal Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>32,478</b>	<b>35,952</b>	<b>35,442</b>	<b>2,905</b>	<b>26,393</b>	<b>26,744</b>	<b>(351)</b>	<b>-1%</b>	<b>35,442</b>
<b>% increase</b>	4		<b>10.7%</b>	<b>9.1%</b>						<b>9.1%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>29,460</b>	<b>32,548</b>	<b>31,994</b>	<b>2,625</b>	<b>23,787</b>	<b>24,173</b>	<b>(386)</b>	<b>-2%</b>	<b>31,994</b>

## **Section 10 – Material Variances to SDBIP**

Please refer attached annexure A for performance targets

## Section 12 – Capital programme performance

WC052 Prince Albert - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	453	2,198	2,198	601	601	2,198	1,597	72.7%	2%
August	2,479	2,198	2,198	911	1,511	4,395	2,884	65.6%	6%
September	321	2,198	2,198	3,147	4,658	6,593	1,935	29.3%	17%
October	(42)	2,198	2,184	1,112	5,770	8,776	3,007	34.3%	21%
November	419	2,301	2,287	1,113	6,882	11,064	4,181	37.8%	25%
December	2,452	2,301	3,342	833	7,716	14,405	6,690	46.4%	28%
January	1,150	2,301	3,342	92	7,808	17,747	9,939	56.0%	29%
February	453	2,301	3,337	831	8,639	21,084	12,444	59.0%	32%
March	117	2,301	3,337	301	8,940	24,421	15,480	63.4%	33%
April	872	2,301	3,337	-	-	27,758	-	-	-
May	1,574	2,301	3,337	-	-	31,094	-	-	-
June	1,236	2,301	3,337	-	-	34,431	-	-	-
<b>Total Capital expenditure</b>	<b>11,484</b>	<b>27,200</b>	<b>34,431</b>	<b>8,940</b>					

ANNEXURE A: SDBIP REPORT

**Prince Albert Municipality  
Third Quarter MFMA Section  
52(d) Report MARCH 2024**

**Annexure A**

## References (Ref) table

SO#	Strategic Objective	KPA#	Key Performance Area
SO1	To promote sustainable integrated development through social and spatial integration that eradicates the apartheid legacy.	KPA1	Environmental & spatial development
SO3	To improve the general standards of living	KPA3	Social development
SO4	To provide quality, affordable and sustainable services on an equitable basis.	KPA4	Basic service delivery & infrastructure development
SO2	To stimulate, strengthen and improve the economy for sustainable growth.	KPA2	Economic development
SO5	To maintain financial viability & sustainability through prudent expenditure, and sound financial systems.	KPA5	Financial sustainability & development
SO6	To commit to the continuous improvement of human skills and resources to delivery effective services.	KPA6	Institutional development & transformation
SO7	To enhance participatory democracy	KPA7	Good governance and public participation



**PRINCE ALBERT LOCAL  
MUNICIPALITY**

**Quarter Three Non-Financial  
Performance Assessment Report**

**2023/2024**

**MARCH 2024**

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33 Church Street | PRINCE ALBERT | Western Cape | 6930

Telephone: +27 23 541 1320 | E-mail address: [rekords@pamun.gov.za](mailto:rekords@pamun.gov.za)

Website: [www.pamun.gov.za](http://www.pamun.gov.za) | Facebook: [www.facebook.com/princealbertmunicipality](http://www.facebook.com/princealbertmunicipality)



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## CHAPTER 1: NON-FINANCIAL PERFORMANCE ASSESSMENT

### INTRODUCTION

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

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

The process of appointing a Service Provider for the provision of an electronic web-based performance management system is concluded. The system will be utilised to report and monitor both organisational and individual performance of the organisation.

This section envelops the non-financial performance assessment of the Prince Albert Local Municipality through its Service Delivery and Budget Implementation Plan and contains data for the **third quarter** of the **2023/2024 financial year**.

#### 1.1 PERFORMANCE MONITORING

The Service Delivery and Budget Implementation Plan serves as a contract between the Administration, Council, and the Community of the Greater Prince Albert 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 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:

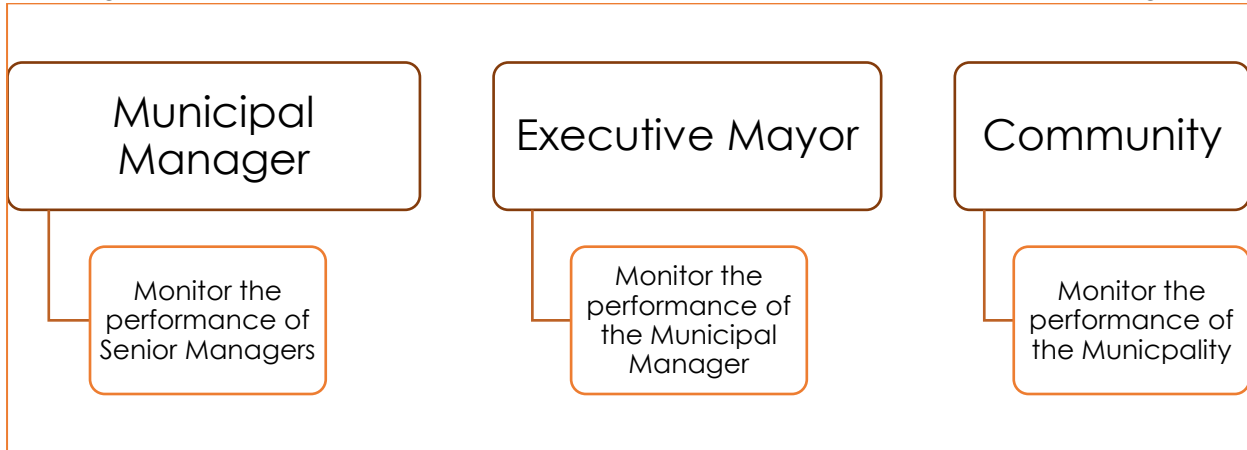


Figure 1 - Stakeholders in Performance Management

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

At present the Prince Albert Local Municipality is utilising a manual performance management system that encompasses all the key performance indicators as approved by the Executive Mayor. These key performance indicators may be reviewed and may be amended, following approval by Council and an approved adjustments budget. The monitoring and reporting of performance are done continuously to ascertain whether the organisation is still on par with the projected key performance indicators in achieving the strategic objectives of the Council.

The objective of the performance management system is to:

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

At a Special Council meeting held on Thursday, 28 March 2024, Council considered and approved amendments to the 2023/2024 Service Delivery and Budget Implementation Plan. The factors which triggered the amendments are as follows:

1. Internal audit findings raised with the Quarter One of 2023/2024 performance audit by the Internal Auditors.
  - a. The Internal Auditors noted that a selection of key performance indicators is deemed inadequate in terms of their definitions. The recommendation is that a review of the key performance indicators must be conducted to ensure that it is clear, including the unit of measurement.
2. External audit findings with the 2022/2023 annual audit on pre-determined objectives by the Auditor-General of South Africa.
  - a. The Auditor-General highlighted two key performance indicators by which the Municipality did not follow the relevant supply chain management processes. The recommendation is that the agreement entered into by and between the Municipality and the relevant bodies, must be regarded as null and void and the necessary procurement processes must be followed.
3. Management review of the 2023/2024 Top-Layer Service Delivery and Budget Implementation Plan.
  - a. Management reviewed and took into account the 2023/2024 Service Delivery and Budget Implementation Plan in line with the recommendations of both Internal and external Auditors.

With the approval of the amendments, a total of thirty-four (34) key performance indicators remains on the Service Delivery and Budget Implementation Plan for the remainder of the financial year.

The Municipality has employed a service provider, Ignite Assist to render the service pertaining to the provision of services for an electronic web-based performance management system. The Municipality had various engagements with the service provider and the system is in the process of being implemented throughout the organisation.

## 1.2 SERVICE DELIVERY PERFORMANCE

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

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

The figure below provides a depiction of the linkage of the National Key Performance Areas to the Constitutional mandate of Local Government as listed above.

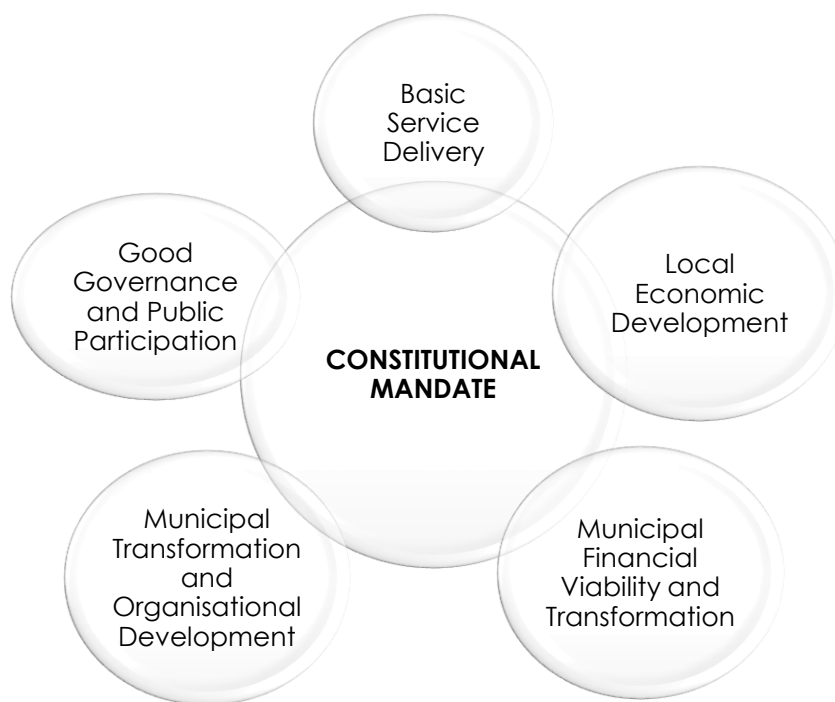


Figure 2 - Constitutional Mandate

The strategic objectives of the Prince Albert Local Municipality are directly aligned to the Constitutional mandate of Local Government, coupled with the National Key Performance Areas as depicted in the figure above.

## CHAPTER 2: QUARTER THREE NON-FINANCIAL PERFORMANCE ASSESSMENT: OVERVIEW

The purpose of the in-year monitoring and reporting of the Service Delivery and Budget Implementation Plan is to report the progress on the implementation of the Budget, to identify any major problems, and institute, where necessary, corrective measures to address the same. The approved Service Delivery and Budget Implementation Plan for the **2023/2024** financial year has a total of **thirty-six (36)** key performance indicators that must be managed, implemented and monitored by the respective Directors under the leadership of the Accounting Officer and reported on via the Office of the Executive Mayor to Council. Following the approval of the Adjustments Budget, Council considered and approved the amendments to the 2023/2024 Service Delivery and Budget Implementation Plan, thus, for the remainder of the financial year, a total of **thirty-four (34)** key performance indicators are encapsulated in the document.

For the **Third Quarter**, a total of **seventeen (17)** key performance indicators had to be implemented. The table below provides an overview of the status as of the end of **March 2024**. The progress is displayed in numbers and percentages, the number represents the number of key performance indicators against the methodology (result), and the percentage represents the performance percentage against the total number of key performance indicators for the reporting period.

RESULT	PROGRESS
Not Met	3 (17,65%)
Almost Met	3 (17,65%)
Met	4 (23,53%)
Well Met	6 (35,29%)
Extremely Well Met	1 (5,88%)
<b>TOTAL</b>	<b>20 (100%)</b>

Table 1 - Overall Summary of Results

**Seventeen (17)** of the **thirty-four (34)** key performance indicators were due for implementation for the period **January 2024** to **March 2024**. The remainder of the key performance indicators will be implemented, monitored and reported on during the course of the financial year.

Where applicable, corrective measures were identified for any key performance indicators that were not met for the quarter 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 **2023/2024** financial year.

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

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

Table 2 - Performance Assessment Criteria

The Prince Albert Local Municipality strives to achieve and deliver on its Constitutional mandate within its financial and administrative capacity in an efficient, effective, and economical manner, in the greater municipal area.

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

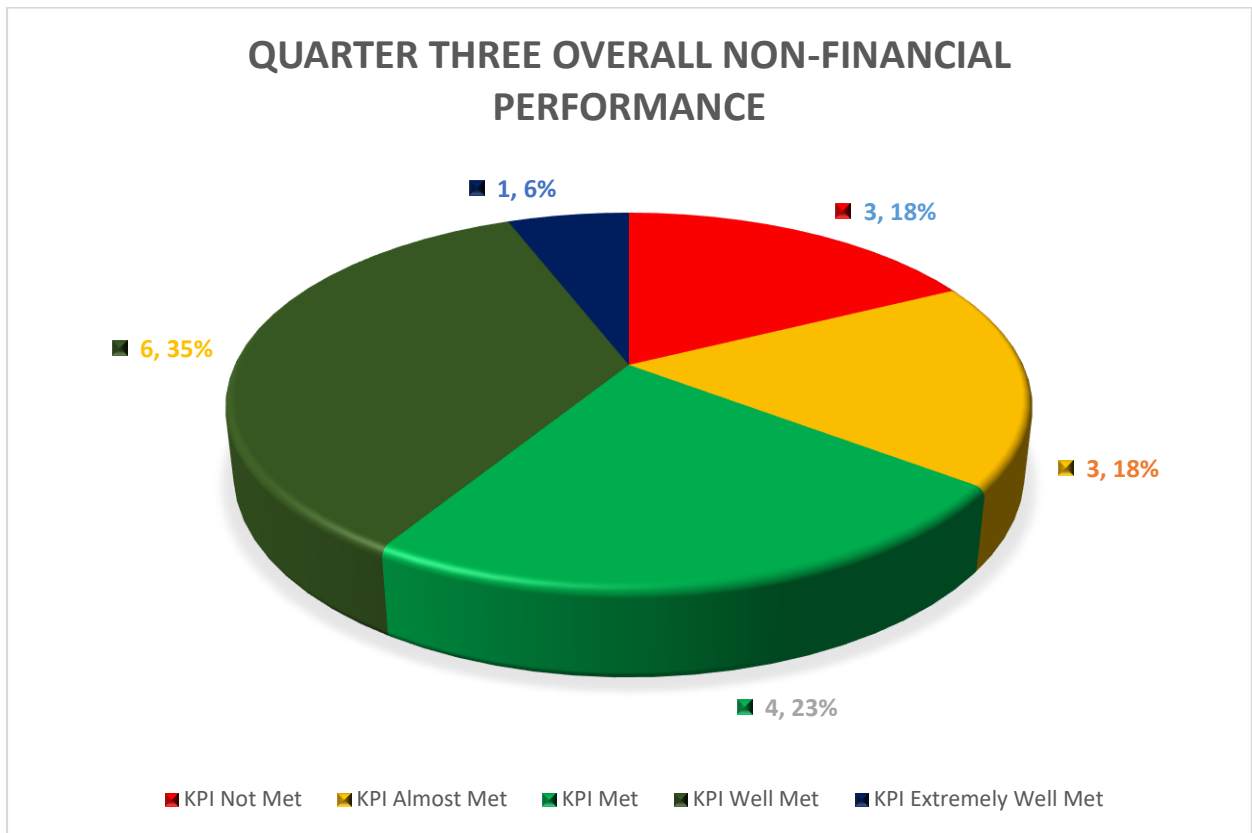


Figure 3 - Overall Performance

In total, **eleven (11)** key performance indicators were **met** for the period under reviews, **three (3)** were **almost met**, and **three (3)** was **not met** for the period **1 January 2024 to 31 March 2024**.<sup>1</sup>

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

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

---

<sup>1</sup> The data displayed for “key performance indicators met”, include the results of the key performance indicators met, well met, and extremely well met.



## 2.1 PERFORMANCE PER NATIONAL KEY PERFORMANCE AREA

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

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

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

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

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

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

NATIONAL KEY PERFORMANCE AREA						
Overall National Key Performance Area Performance Result	Basic Service Delivery	Local Economic Development	Municipal Financial Viability and Management	Municipal Transformation and Organisational Development	Good Governance and Public Participation	
<b>Not Met</b>	3 (17,65%)	0	0	1	0	2
<b>Almost Met</b>	3 (17,65%)	2	1	0	0	0
<b>Met</b>	4 (23,53%)	0	0	1	0	3
<b>Well Met</b>	6 (35,29%)	5	0	1	0	0
<b>Extremely Well Met</b>	1 (5,88%)	1	0	0	0	0
<b>Total:</b>	<b>17</b>	<b>8</b>	<b>1</b>	<b>3</b>	<b>0</b>	<b>5</b>
	<b>100%</b>	<b>47,06%</b>	<b>5,88%</b>	<b>17,65%</b>	<b>0%</b>	<b>29,41%</b>

Table 3 - National Key Performance Area Performance - Overall Result

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

## 2.2 PERFORMANCE PER MUNICIPAL STRATEGIC OBJECTIVES

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

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

Table 4 - Alignment Table

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

Overall Strategic Objective Performance Result		STRATEGIC OBJECTIVES						
		SO1	SO2	SO3	SO4	SO5	SO6	SO7
<b>Not Met</b>	<b>3 (17,65%)</b>	0	0	0	0	1	0	2
<b>Almost Met</b>	<b>3 (17,65%)</b>	0	1	0	2	0	0	0
<b>Met</b>	<b>4 (23,53%)</b>	0	0	0	0	1	0	3
<b>Well Met</b>	<b>6 (35,29%)</b>	0	0	0	5	1	0	0
<b>Extremely Well Met</b>	<b>1 (5,88%)</b>	0	0	0	1	0	0	0
<b>Total:</b>	<b>17</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>8</b>	<b>3</b>	<b>0</b>	<b>5</b>
	<b>100%</b>	<b>0%</b>	<b>5,88%</b>	<b>0%</b>	<b>47,06%</b>	<b>17,65%</b>	<b>0%</b>	<b>29,41%</b>

Table 5 - Strategic Objectives Performance - Overall Results

## 2.3 PERFORMANCE PER DIRECTORATE

The administrative component of Prince Albert Local Municipality is headed by the Accounting Officer, supported by the Directors, as appointed in terms of Section 56 of the Local Government: Municipal Systems Act, Act No. 32 of 2000. The administration, together with the Council of Prince Albert Local Municipality deemed it fit to review the organisational structure on 31 August 2023. The review and re-design of the organisational structure are purposed at ensuring effective operational performance by addressing the needs of the Greater Prince Albert Municipal Area.

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

Table 6 - Organisational Structure

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

<b>DIRECTORATES</b>					
Overall Directorate Performance Result		Municipal Manager	Corporate and Community Services	Financial Services	Technical Services
<b>Not Met</b>	<b>3</b> <b>(17,65%)</b>	3	0	0	0
<b>Almost Met</b>	<b>3</b> <b>(17,65%)</b>	0	0	0	3
<b>Met</b>	<b>4</b> <b>(23,53%)</b>	3	0	1	0
<b>Well Met</b>	<b>6</b> <b>(35,29%)</b>	0	0	1	5
<b>Extremely Well Met</b>	<b>1</b> <b>(5,88%)</b>	0	0	0	1
<b>Total:</b>	<b>17</b>	<b>6</b>	<b>0</b>	<b>2</b>	<b>9</b>
	<b>100%</b>	<b>35,29%</b>	<b>0%</b>	<b>11,76%</b>	<b>52,94%</b>

Table 7 - Directorate Performance - Overall Result

## **ANNEXURE A**

### **2023/2024 QUARTER THREE NON-FINANCIAL PERFORMANCE ASSESSMENT RESULTS**

*The table below provides a detailed overview of the non-financial performance assessment results for the reporting period. The reported figures are subjected to change at the end of the financial year based on the audit opinions expressed by both Internal Audit and the Auditor-General of South Africa*

Reference	Directorate	National KPA	KPI	Unit of Measurement	Annual Target	KPI Calculation Type	Quarter Three Overall Target	Quarter Three Actual <i>(required)</i>	Performance Comment <i>(required)</i>	Corrective Measure <i>(required if the actual does not meet the target)</i>	Result
TL1	Office of the Municipal Manager	GGPP	Submit the Mid-Year Budget and Performance Assessment Report to Council in terms of the Local Government: Municipal Finance Management Act, No. 56 of 2003	One Mid-Year Budget and Performance Assessment Report submitted to Council within the legislative deadline	1	Stand-Alone	1	1	The Mid-Year Budget and Performance Assessment Report for the 2023/2024 financial year served before the Council at a Special meeting held on Wednesday, 24 January 2024,	No corrective measures are required, the key performance indicator has been met for the period under review.	G
TL2	Office of the Municipal Manager	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	90%	Carry Over	60%	24,78%	24,78% of the total budget was spent for the third quarter under review [Total Expenditure: R 9, 073, 088.73 / Total Budget: R 36, 621, 661.00 * 100% = 24,78%]	Management has developed a procurement plan as a tool to assist in measuring the progress of the projects undertaken by the Municipality. The Municipality is experiencing problems with appointed Contractors and is in the process of addressing the saem to expedite the implementation of the projects, which in turn will expedite the spending of the cpaital budget.	R

Prince Albert Local Municipality – 2023/2024 Quarter Three Non-Financial Performance Assessment Report

Reference	Directorate	National KPA	KPI	Unit of Measurement	Annual Target	KPI Calculation Type	Quarter Three Overall Target	Quarter Three Actual <i>(required)</i>	Performance Comment <i>(required)</i>	Corrective Measure <i>(required if the actual does not meet the target)</i>	Result
TL4	Office of the Municipal Manager	GGPP	Number of General Council meetings held on a quarterly basis	Four General Council meetings held for the financial year	4	Carry Over	1	1	A General Council meeting was held on 26 March 2024.	No corrective measures are required, the key performance indicator has been met for the period under review.	G
TL5	Office of the Municipal Manager	GGPP	Number of Section 80 Committee meetings held per quarter	Four Section 80 Committee meetings held for the financial year	4	Carry Over	1	1	Four Section 80 Committee meetings held for the third quarter during the month of March 2024.	No corrective measures are required, the key performance indicator has been met for the period under review.	G
TL8	Office of the Municipal Manager	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	Stand-Alone	1	0	No Audit Committee meetings were held for the third quarter under review.	The Municipality envisage on hosting an Audit Committee meeting in the fourth quarter of the financial year.	R
TL9	Office of the Municipal Manager	GGPP	Four audit committee meetings held for the financial year	The attendance register and minutes of meetings held	4		1	0	No Audit Committee meetings were held for the third quarter under review.	The Municipality envisage on hosting an Audit Committee meeting in the fourth quarter of the financial year.	R
TL12	Financial Services	MFVM	Tabling of the Adjustments Budget to Council by end-February	One Adjustments Budget tabled before Council within the legislative deadline	1	Stand-Alone	1	1	The 3rd Adjustments Budget for the 2023/2024 financial year served at a Special Council meeting held on Friday, 23 February 2024	No corrective measures are required, the key performance indicator has been met for the period under review.	G



Reference	Directorate	National KPA	KPI	Unit of Measurement	Annual Target	KPI Calculation Type	Quarter Three Overall Target	Quarter Three Actual <i>(required)</i>	Performance Comment <i>(required)</i>	Corrective Measure <i>(required if the actual does not meet the target)</i>	Result
TL13	Financial Services	MFVM	Maintain a Year to Date (YTD) debtors payment percentage of 85% excluding traffic services	Payment percentage of debtors over 12 months rolling period, excluding traffic services	85%	Carry Over	<b>%58</b>	<b>92%</b>	The Credit and Debt Collection Policy could not be implemented effectively during the twelve (12) day power outage which the Municipal area experienced during February 2024. The Municipality performed well debtor payment after the power outage and achieved a percentage of 92%.	No corrective measures are required, the key performance indicator has been met for the period under review.	<b>G2</b>
TL24	Technical Services	BSD	Provision of electricity to formal residential account holders connected to the municipal electrical infrastructure network for both credit and prepaid electricity meters	Number of formal residential account holders connected to the municipal electrical infrastructure network	1850	Stand-Alone	<b>1850</b>	<b>2095</b>	2, 095 formal residential account holders connected to the municipal electrical network for both credit and prepaid electricity meters received such a service for the period under review. Respectively 1, 916 (Pre-Paid Meters) + 179 (Credit Meters)	No corrective measures are required, the key performance indicator has been met for the period under review.	<b>G2</b>

Reference	Directorate	National KPA	KPI	Unit of Measurement	Annual Target	KPI Calculation Type	Quarter Three Overall Target	Quarter Three Actual <i>(required)</i>	Performance Comment <i>(required)</i>	Corrective Measure <i>(required if the actual does not meet the target)</i>	Result
TL25	Technical Services	BSD	Provide 50kwh free basic electricity to registered indigent account holders connected to the municipal & ESKOM electrical infrastructure network as on 30 June 2024	Number of indigent account holders receiving free basic electricity which are connected to the municipal electrical infrastructure network	800	Stand-Alone	800	1453	1, 211 registered indigent households connected to the municipal infrastructure and 242 (ESKOM) accounts received free basic electricity for the period under review,	No corrective measures are required, the key performance indicator has been met for the period under review.	G2
TL26	Technical Services	BSD	Provide refuse removal, refuse dumps and solid waste disposal to all formal residential account holders within the Prince Albert municipal area	Number of formal residential account holders for which refuse is billed once per month	2720	Stand-Alone	2720	2769	2, 769 formal residential account holders received refuse removal, refuse dump and solid waste disposal services for the quarter under review.	No corrective measures are required, the key performance indicator has been met for the period under review.	G2
TL27	Technical Services	BSD	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	1200	Stand-Alone	1200	1208	1, 208 registered indigent account holders received free basic refuse removal, refuse dumps and solid waste disposal services for the period under review.	No corrective measures are required, the key performance indicator has been met for the period under review.	G2

Reference	Directorate	National KPA	KPI	Unit of Measurement	Annual Target	KPI Calculation Type	Quarter Three Overall Target	Quarter Three Actual <i>(required)</i>	Performance Comment <i>(required)</i>	Corrective Measure <i>(required if the actual does not meet the target)</i>	Result
TL28	Technical Services	BSD	Provision of clean piped water to formal residential account holders which are connected to the municipal water infrastructure network	Number of formal residential account holders that meet agreed service standards for piped water	2450	Stand-Alone	<b>2450</b>	<b>4871</b>	4, 871 formal residential account holders received clean piped water for the quarter under review	No corrective measures are required, the key performance indicator has been met for the period under review.	<b>B</b>
TL29	Technical Services	BSD	Provide 6kl free basic water to registered indigent account holders per month	Number of registered indigent account holders receiving 6kl of free water.	1200	Stand-Alone	<b>1200</b>	<b>1211</b>	1, 211 registered indigent account holders received free basic water for the period under review	No corrective measures are required, the key performance indicator has been met for the period under review.	<b>G2</b>
TL30	Technical Services	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.	2701	Stand-Alone	<b>2701</b>	<b>2633</b>	2, 633 formal residential account holders received sanitation services for the quarter under review.	The debtors department is currently busy with a study/recon to check if all customers are connected to the correct services. The exercise will look at customers that have water connections but not refuse for instance. From this exercise the system will be updated accordingly.	<b>O</b>

Reference	Directorate	National KPA	KPI	Unit of Measurement	Annual Target	KPI Calculation Type	Quarter Three Overall Target	Quarter Three Actual <i>(required)</i>	Performance Comment <i>(required)</i>	Corrective Measure <i>(required if the actual does not meet the target)</i>	Result
TL31	Technical Services	BSD	Provision of free basic sanitation services to registered indigent account holders which are connected to the municipal waste water (sanitation/sewerage) network & are billed for sewerage service, irrespective of the number of water closets (toilets)	Number of indigent account holders receiving free basic sanitation in terms of Equitable share requirements.	1200	Stand-Alone	1200	1177	1, 177 registered indigent account holders received free basic sanitation services for the period under review	One of the programmes the Municipality embarks on a yearly basis are the Roadshows for Indigent Registrations. The Municipality uses this intervention as a mechanism to provide ease of access to the community for applying for indigent support. The Municipality is reliant on the number of indigent applications received for a financial year in order to fully implement and achieve this key performance indicator.	○

Reference	Directorate	National KPA	KPI	Unit of Measurement	Annual Target	KPI Calculation Type	Quarter Three Overall Target	Quarter Three Actual <i>(required)</i>	Performance Comment <i>(required)</i>	Corrective Measure <i>(required if the actual does not meet the target)</i>	Result
TL32	Technical Services	Local Economic Development	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	150	Accumulative	50	40	<p>A total of 40 people were temporarily employed for the third quarter. Due to budget constraint the target could not be met.</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>	○

Table 8 - Quarter Three Detailed Performance Assessment Results

## Section 14 – Accounting officer’s quality certification

### QUALITY CERTIFICATE


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

Quarterly budget and performance assessment for the quarter ended MARCH 2024 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name: **A Hendricks**

Municipal Manager of **Prince Albert Municipality WC052**

Signature



A handwritten signature in black ink, appearing to be 'A Hendricks', written over a horizontal line.

Date

29/04/2024