



# In-year report of the Municipality

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

## Mid-Year Budget and Performance Assessment for the period 1 July 2023 to 31 December 2023

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## Glossary

**Act** – means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003)

**Adjustments Budget** – Prescribed in section 28 of the MFMA. The formal 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, such as the tariffs policy, rates policy and 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 scores 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 piece of legislation that shows the amount of allocations from national to local government.

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

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

**KPI's** – Key Performance Indicators. Measures of service output and/or outcome.

**MFMA** – The Municipal Finance Management Act – no 53 of 2003. The principle piece of legislation relating to municipal financial management.

**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.

**Own Revenue** – Means total revenue as reflected in the municipality’s financial performance budget less national and provincial conditional transfers.

**Rates** – Local Government taxation based on an assessed value of a property. To determine the rates payable, the assessed ratable 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.

**Vote** – One of the main segments into which a budget is divided, usually at directorate / department level

## Part 1

### Introduction

#### Purpose

To inform Council of progress made in the implementation of the budget and the performance outcomes in respect of the first six months of the 2023/24 financial year, and to recommend whether an adjustments budget is necessary.

#### Legal requirements

In terms of Section 72 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003):

- (1) The accounting officer of a municipality must by 25 January of each year –
  - (a) assess the performance of the municipality during the first half of the financial year, taking into account –
    - (i) the monthly statements referred to in section 71 for the first half of the financial year;
    - (ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
    - (iii) the past year's annual report, and progress on resolving problems identified in the annual report; and
    - (iv) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and
  - (b) submit a report on such assessment to –
    - (i) the mayor of the municipality
    - (ii) the National Treasury; and
    - (iii) the relevant Provincial Treasury.
- (2) The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (1)(b) of this section.
- (3) The accounting officer must, as part of the review -
  - (a) make recommendations as to whether an adjustments budget is necessary; and
  - (b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.

Thereafter, the mayor must, in terms of Section 54(1):

- (a) Consider the report;
- (b) Check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;

- (c) Consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the
  - (a) council following approval of an adjustments budget;
  - (d) Issue any appropriate instructions to the accounting officer to ensure-
    - (i) That the budget is implemented in accordance with the service delivery and budget implementation plan; and
    - (ii) That spending of funds and revenue collection proceed in accordance with the budget;
  - (e) Identify any financial problems facing the municipality, including any emerging or impending financial problems; and
  - (f) Submit the report to the council by 31 January of each year.

## **Mayor's report**

### **Revenue by Source**

No Additional Funds was received.

### **Capital expenditure**

No additional funding for 2023/24 was received till now.

The mid-year budget and performance assessment indicates that:

- (a) an adjustments budget for 2023/24 will be required for now, mid-year engagement session with Provincial Treasury will indicate if Kamiesberg will further need an adjustment budget for the 2023/2024 financial year.

## **Council Resolution**

On 23 January 2024 the Council of Kamiesberg Municipality had a meeting to consider the adjustments budget for approval. The Council approved the following resolutions:

- a. That the Operating Budget for 2023/2024 be adjusted to reflect the public contribution;
- b. That the formal budget tables be updated with the adjustments and submitted to National and Provincial Government.

## Executive summary

The application of sound financial management principles for the compilation of the Municipalities financial plan is essential and critical to ensure that the Municipality remains financially viable and that municipal services are provided sustainable, economically and equitably to all communities.

The Municipalities business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes so as to maintain sound financial stewardship.

Furthermore, the Municipality has undertaken various customer care initiatives to ensure the municipality truly involves all citizens in the process of ensuring a people lead government.

The main challenges experienced during the compilation of the 2023/24 MTREF can be summarised as follows:

- The ongoing difficulties in the national and local economy;
- Aging and poorly maintained water, roads and electricity infrastructure;
- The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- MSCOA reclassification challenges
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;
- High electricity tariffs
- Vastness of Municipal jurisdiction
- Increase in creditors
- Non-payment of consumer accounts
- High unemployment rate resulting in a low revenue base

The following budget principles and guidelines directly informed the compilation of the 2023/24 MTREF:

- The 2023/24 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2023/24 annual budget;
- Intermediate service level standards were used to inform the measurable objectives, targets and backlog eradication goals;

In view of the aforementioned, the following table is a consolidated overview of the proposed 2023/24 Medium-term Revenue and Expenditure Framework:

**Table 1 Consolidated Overview of the 2023/24 MTREF**

<b>Description</b>	<b>Original Budget 2023/24</b>	<b>Adjustment Budget</b>
Operating Revenue	R 78 756 000	R 78 756 000
Operating Expense	(R 119 345 000)	(R 119 345 000)
Capital	R 13 589 000	R 13 048 000
Surplus/Deficit	(R27 963 000)	(R27 963 000)

Operational revenue is R45m against a budget of R39m. Expenditure was R41.5m against a budget of R59.6m. Credit control is a challenge for Kamiesberg Municipality low economic activities, high indigent percentage of residents, and unemployment

The capital budget should be adjusted to R13, 048 000 due to the allocation of the DORA being decreased by R541 000.



## In-year budget statement tables

### Monthly budget statements from the Venus System

#### Table C1: s71 Monthly Budget Statement Summary

#### NC064 Kamiesberg - Table C1 Monthly Budget Statement Summary - M06 December

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	12,438	14,062	14,062	-	11,868	7,031	4,837	69%	14,062
Service charges	12,906	13,615	13,615	86	8,905	6,808	2,098	31%	13,615
Investment revenue	226	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	226	174	174	2	10	87	(77)	-88%	174
Other own revenue	51,539	50,904	50,904	6,566	24,447	25,452	(1,006)	-4%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>77,334</b>	<b>78,756</b>	<b>78,756</b>	<b>6,654</b>	<b>45,230</b>	<b>39,378</b>	<b>5,852</b>	<b>15%</b>	<b>78,756</b>
Employee costs	27,492	33,223	33,223	2,321	14,453	16,611	(2,158)		33,223
Remuneration of Councillors	4,703	4,834	4,834	399	2,362	2,417	(54)		4,834
Depreciation and amortisation	19,399	32,155	32,155	9,699	9,699	16,077	(6,378)		32,155
Interest	10,380	2,735	2,735	13	13	1,368	(1,355)		2,735
Inventory consumed and bulk purchases	16,231	20,952	20,952	185	1,665	10,476	(8,811)		20,952
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	31,791	25,447	25,447	11,081	13,299	12,723	575	5%	25,447
<b>Total Expenditure</b>	<b>109,995</b>	<b>119,345</b>	<b>119,345</b>	<b>23,698</b>	<b>41,492</b>	<b>59,673</b>	<b>(18,181)</b>	<b>-30%</b>	<b>119,345</b>
<b>Surplus/(Deficit)</b>	<b>(32,661)</b>	<b>(40,589)</b>	<b>(40,589)</b>	<b>(17,044)</b>	<b>3,738</b>	<b>(20,295)</b>	<b>24,033</b>	<b>-118%</b>	<b>(40,589)</b>
Transfers and subsidies - capital (monetary)	6,355	12,626	12,626	-	-	6,313	###	-100%	12,626
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(26,306)</b>	<b>(27,963)</b>	<b>(27,963)</b>	<b>(17,044)</b>	<b>3,738</b>	<b>(13,982)</b>	<b>17,720</b>	<b>-127%</b>	<b>(27,963)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>(26,306)</b>	<b>(27,963)</b>	<b>(27,963)</b>	<b>(17,044)</b>	<b>3,738</b>	<b>(13,982)</b>	<b>17,720</b>	<b>-127%</b>	<b>(27,963)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>5,457</b>	<b>13,589</b>	<b>13,589</b>	<b>3,191</b>	<b>3,478</b>	<b>6,794</b>	<b>(3,317)</b>	<b>-49%</b>	<b>13,589</b>
Capital transfers recognised	722	12,733	12,733	104	104	6,367	(6,262)	-98%	12,733
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	4,735	856	856	3,086	3,373	428	2,945	688%	856
<b>Total sources of capital funds</b>	<b>5,457</b>	<b>13,589</b>	<b>13,589</b>	<b>3,191</b>	<b>3,478</b>	<b>6,794</b>	<b>(3,317)</b>	<b>-49%</b>	<b>13,589</b>
<b>Financial position</b>									
Total current assets	(2,004)	36,779	36,779		53,048				36,779
Total non current assets	262,344	493,795	493,795		256,122				493,795
Total current liabilities	198,098	14,997	14,997		123,006				14,997
Total non current liabilities	38,836	66,227	66,227		37,942				66,227
Community wealth/Equity	187,192	449,350	449,350		125,915				449,350
<b>Cash flows</b>									
Net cash from (used) operating	-	35,210	35,210	9,791	9,884	17,605	7,721	44%	35,210
Net cash from (used) investing	-	(13,589)	(13,589)	(3,191)	(3,457)	(6,794)	(3,337)	49%	(13,589)
Net cash from (used) financing	-	2,374	2,374	1	8	1,187	1,179	99%	2,374
<b>Cash/cash equivalents at the month/year end</b>	<b>7,883</b>	<b>65,293</b>	<b>65,293</b>	<b>-</b>	<b>7,053</b>	<b>53,295</b>	<b>46,242</b>	<b>87%</b>	<b>24,613</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	4,730	2,089	158,711	-	-	-	-	-	165,531
<b>Creditors Age Analysis</b>									
Total Creditors	3,234	4,270	5,881	50,320	793	29,252	-	1,388	95,138

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

This table reflects the operating budget 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.

### NC064 Kamiesberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

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>										
<i><b>Governance and administration</b></i>		61,773	67,496	67,496	6,568	34,214	33,748	466	1%	67,496
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		61,773	67,496	67,496	6,568	34,214	33,748	466	1%	67,496
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		1,009	1,054	1,054	-	-	527	(527)	-100%	1,054
Community and social services		1,000	1,045	1,045	-	-	523	(523)	-100%	1,045
Sport and recreation	9	9	9	9	-	-	4	(4)	-100%	9
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		821	960	960	-	14	480	(466)	-97%	960
Planning and development		820	-	-	-	-	-	-	-	-
Road transport	0	960	960	960	-	14	480	(466)	-97%	960
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		20,086	21,871	21,871	86	11,001	10,935	66	1%	21,871
Energy sources		8,869	7,596	7,596	81	6,460	3,798	2,662	70%	7,596
Water management		6,140	9,518	9,518	0	2,432	4,759	(2,327)	-49%	9,518
Waste water management		2,387	2,461	2,461	5	952	1,230	(279)	-23%	2,461
Waste management		2,690	2,295	2,295	-	1,158	1,148	10	1%	2,295
<i><b>Other</b></i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	83,689	91,382	91,382	6,654	45,230	45,691	(461)	-1%	91,382
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		63,950	71,949	71,949	16,269	26,579	35,975	(9,395)	-26%	71,949
Executive and council		9,519	10,529	10,529	1,120	5,355	5,265	90	2%	10,529
Finance and administration		54,430	61,420	61,420	15,149	21,225	30,710	(9,485)	-31%	61,420
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		382	170	170	121	242	85	157	185%	170
Community and social services		382	170	170	121	242	85	157	185%	170
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		6,303	7,897	7,897	427	2,528	3,949	(1,421)	-36%	7,897
Planning and development		1,662	2,326	2,326	133	865	1,163	(299)	-26%	2,326
Road transport		4,642	5,571	5,571	294	1,663	2,786	(1,122)	-40%	5,571
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		39,350	39,081	39,081	6,882	12,142	19,541	(7,399)	-38%	39,081
Energy sources		17,999	25,601	25,601	1,720	2,664	12,800	(10,137)	-79%	25,601
Water management		10,585	5,696	5,696	3,628	5,211	2,848	2,363	83%	5,696
Waste water management		1,523	239	239	494	1,285	119	1,165	976%	239
Waste management		9,242	7,546	7,546	1,039	2,983	3,773	(790)	-21%	7,546
<i><b>Other</b></i>		11	247	247	-	-	123	(123)	-100%	247
<b>Total Expenditure - Functional</b>	3	109,995	119,345	119,345	23,698	41,492	59,673	(18,181)	-30%	119,345
<b>Surplus/ (Deficit) for the year</b>		(26,306)	(27,963)	(27,963)	(17,044)	3,738	(13,982)	17,720	-127%	(27,963)

### Table C3: Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)

The operating expenditure budget is approved by Council at the municipal vote level. The municipal votes reflect the organisational structure of the municipality which is made up of: Executive & Council; Finance and Administration; Community and Social Services; Sports and Recreation; Waste Management; Water; Electrical Services; Economic and Social Development; Technical and Roads and Water Waste Management.

#### NC064 Kamiesberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

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 01 - Executive & Council		4,439	3,686	3,686	2	47	1,843	(1,796)	-97.5%	3,686
Vote 02 - Finance And Administration		57,334	63,810	63,810	6,566	34,167	31,905	2,262	7.1%	63,810
Vote 03 - Community And Social Services		1,009	1,054	1,054	-	-	527	(527)	-100.0%	1,054
Vote 04 - Sport & Recreation		-	-	-	-	-	-	-	-	-
Vote 05 - Waste Management		2,690	2,295	2,295	-	1,158	1,148	10	0.9%	2,295
Vote 06 - Water		6,140	9,518	9,518	0	2,432	4,759	(2,327)	-48.9%	9,518
Vote 07 - Electricity		8,869	7,596	7,596	81	6,460	3,798	2,662	70.1%	7,596
Vote 08 - Economic & Social Development		820	-	-	-	-	-	-	-	-
Vote 09 - Technical And Roads		0	960	960	-	14	480	(466)	-97.0%	960
Vote 10 - Waster Water Management		2,387	2,461	2,461	5	952	1,230	(279)	-22.7%	2,461
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>83,689</b>	<b>91,382</b>	<b>91,382</b>	<b>6,654</b>	<b>45,230</b>	<b>45,691</b>	<b>(461)</b>	<b>-1.0%</b>	<b>91,382</b>
<b>Expenditure by Vote</b>	1									
Vote 01 - Executive & Council		18,761	18,719	18,719	2,443	9,272	9,360	(88)	-0.9%	18,719
Vote 02 - Finance And Administration		45,188	53,230	53,230	13,826	17,308	26,615	(9,307)	-35.0%	53,230
Vote 03 - Community And Social Services		392	417	417	121	242	208	34	16.4%	417
Vote 04 - Sport & Recreation		-	-	-	-	-	-	-	-	-
Vote 05 - Waste Management		9,242	7,546	7,546	1,039	2,983	3,773	(790)	-20.9%	7,546
Vote 06 - Water		10,585	5,696	5,696	3,628	5,211	2,848	2,363	83.0%	5,696
Vote 07 - Electricity		17,999	25,601	25,601	1,720	2,664	12,800	(10,137)	-79.2%	25,601
Vote 08 - Economic & Social Development		1,662	2,326	2,326	133	865	1,163	(299)	-25.7%	2,326
Vote 09 - Technical And Roads		4,642	5,571	5,571	294	1,663	2,786	(1,122)	-40.3%	5,571
Vote 10 - Waster Water Management		1,523	239	239	494	1,285	119	1,165	975.5%	239
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>109,995</b>	<b>119,345</b>	<b>119,345</b>	<b>23,698</b>	<b>41,492</b>	<b>59,673</b>	<b>(18,181)</b>	<b>-30.5%</b>	<b>119,345</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(26,306)</b>	<b>(27,963)</b>	<b>(27,963)</b>	<b>(17,044)</b>	<b>3,738</b>	<b>(13,982)</b>	<b>17,720</b>	<b>-126.7%</b>	<b>(27,963)</b>

**Table C4: Monthly Budget Statement – Financial Performance (revenue and expenditure)**

**NC064 Kamiesberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December**

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</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		8,204	6,198	6,198	81	6,173	3,099	3,074	99%	6,198
Service charges - Water		1,042	3,485	3,485	0	1,202	1,742	(540)	-31%	3,485
Service charges - Waste Water Management		1,883	2,041	2,041	5	748	1,021	(273)	-27%	2,041
Service charges - Waste management		1,776	1,891	1,891	-	782	946	(164)	-17%	1,891
Sale of Goods and Rendering of Services		29	1,006	1,006	0	27	503	(475)	-95%	1,006
Agency services		423	1,402	1,402	-	-	701	(701)	-100%	1,402
Interest										
Interest earned from Receivables		5,988	5,024	5,024	-	2,488	2,512	(23)	-1%	5,024
Interest from Current and Non Current Assets		226	174	174	2	10	87			174
Dividends										
Rent on Land										
Rental from Fixed Assets		174	85	85	16	115	43	72	169%	85
Licence and permits		2	2	2	-	0	1	(1)	-72%	2
Operational Revenue		3,608	1,263	1,263	-	-	631	(631)	-100%	1,263
<b>Non-Exchange Revenue</b>										
Property rates		12,438	14,062	14,062	-	11,868	7,031	4,837	69%	14,062
Surcharges and Taxes										
Fines, penalties and forfeits		0	2	2	-	-	1	(1)		2
Licence and permits										
Transfers and subsidies - Operational		35,679	37,406	37,406	6,550	20,013	18,703	1,310		37,406
Interest		5,497	4,714	4,714	-	1,782	2,357	(575)		4,714
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets		365	-	-	-	21	-	21		-
Other Gains										
Discontinued Operations										
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>77,334</b>	<b>78,756</b>	<b>78,756</b>	<b>6,654</b>	<b>45,230</b>	<b>39,378</b>	<b>5,852</b>	<b>15%</b>	<b>78,756</b>
<b>Expenditure By Type</b>										
Employee related costs		27,492	33,223	33,223	2,321	14,453	16,611	(2,158)	-13%	33,223
Remuneration of councillors		4,703	4,834	4,834	399	2,362	2,417	(54)	-2%	4,834
Bulk purchases - electricity		13,336	16,364	16,364	(13)	326	8,182	(7,856)		16,364
Inventory consumed		2,894	4,588	4,588	198	1,339	2,294	(955)		4,588
Debt impairment		20,158	18,210	18,210	10,079	10,079	9,105	974	11%	18,210
Depreciation and amortisation		19,399	32,155	32,155	9,699	9,699	16,077	(6,378)	-40%	32,155
Interest		10,380	2,735	2,735	13	13	1,368	(1,355)	-99%	2,735
Contracted services		3,284	1,472	1,472	639	1,095	736	359	49%	1,472
Transfers and subsidies		-	-	-	-	-	-	-		-
Irrecoverable debts written off										
Operational costs		8,350	5,764	5,764	364	2,125	2,882	(757)	-26%	5,764
Losses on Disposal of Assets		-	-	-	-	-	-	-		-
Other Losses		-	-	-	-	-	-	-		-
<b>Total Expenditure</b>		<b>109,995</b>	<b>119,345</b>	<b>119,345</b>	<b>23,698</b>	<b>41,492</b>	<b>59,673</b>	<b>(18,181)</b>	<b>-30%</b>	<b>119,345</b>
<b>Surplus/(Deficit)</b>		<b>(32,661)</b>	<b>(40,589)</b>	<b>(40,589)</b>	<b>(17,044)</b>	<b>3,738</b>	<b>(20,295)</b>	<b>24,033</b>	<b>(0)</b>	<b>(40,589)</b>
Transfers and subsidies - capital (monetary allocations)		6,355	12,626	12,626	-	-	6,313	(6,313)	(0)	12,626
Transfers and subsidies - capital (in-kind)										
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(26,306)</b>	<b>(27,963)</b>	<b>(27,963)</b>	<b>(17,044)</b>	<b>3,738</b>	<b>(13,982)</b>			<b>(27,963)</b>
Income Tax										
<b>Surplus/(Deficit) after income tax</b>		<b>(26,306)</b>	<b>(27,963)</b>	<b>(27,963)</b>	<b>(17,044)</b>	<b>3,738</b>	<b>(13,982)</b>			<b>(27,963)</b>
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(26,306)</b>	<b>(27,963)</b>	<b>(27,963)</b>	<b>(17,044)</b>	<b>3,738</b>	<b>(13,982)</b>			<b>(27,963)</b>
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
<b>Surplus/ (Deficit) for the year</b>		<b>(26,306)</b>	<b>(27,963)</b>	<b>(27,963)</b>	<b>(17,044)</b>	<b>3,738</b>	<b>(13,982)</b>			<b>(27,963)</b>

**Table C5: Monthly Budget Statement - Capital Expenditure**  
**NC064 Kamiesberg - Table C5 Monthly Budget Statement - Capital Expenditure**  
**(municipal vote, functional classification and funding) - M06 December**

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 01 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 02 - Finance And Administration		-	-	-	-	-	-	-	-	-
Vote 03 - Community And Social Services		-	-	-	-	-	-	-	-	-
Vote 04 - Sport & Recreation		-	-	-	-	-	-	-	-	-
Vote 05 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 06 - Water		-	-	-	-	-	-	-	-	-
Vote 07 - Electricity		-	-	-	-	-	-	-	-	-
Vote 08 - Economic & Social Development		-	-	-	-	-	-	-	-	-
Vote 09 - Technical And Roads		-	-	-	-	-	-	-	-	-
Vote 10 - Waster Water Management		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 01 - Executive & Council		6	-	-	30	30	-	30	#DIV/0!	-
Vote 02 - Finance And Administration		-	-	-	442	442	-	442	#DIV/0!	-
Vote 03 - Community And Social Services		722	-	-	104	104	-	104	#DIV/0!	-
Vote 04 - Sport & Recreation		-	-	-	-	-	-	-	-	-
Vote 05 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 06 - Water		4,222	342	342	2,614	2,901	171	2,730	1595%	342
Vote 07 - Electricity		-	513	513	-	-	257	(257)	-100%	513
Vote 08 - Economic & Social Development		-	-	-	-	-	-	-	-	-
Vote 09 - Technical And Roads		-	-	-	-	-	-	-	-	-
Vote 10 - Waster Water Management		508	12,733	12,733	-	-	6,367	(6,367)	-100%	12,733
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	5,457	13,589	13,589	3,191	3,478	6,794	(3,317)	-49%	13,589
<b>Total Capital Expenditure</b>		5,457	13,589	13,589	3,191	3,478	6,794	(3,317)	-49%	13,589
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		6	-	-	472	472	-	472	#DIV/0!	-
Executive and council		6	-	-	30	30	-	30	#DIV/0!	-
Finance and administration		-	-	-	442	442	-	442	#DIV/0!	-
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		722	-	-	104	104	-	104	#DIV/0!	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		722	-	-	104	104	-	104	#DIV/0!	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		4,730	13,589	13,589	2,614	2,901	6,794	(3,894)	-57%	13,589
Energy sources		-	513	513	-	-	257	(257)	-100%	513
Water management		4,222	342	342	2,614	2,901	171	2,730	1595%	342
Waste water management		508	12,733	12,733	-	-	6,367	(6,367)	-100%	12,733
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	5,457	13,589	13,589	3,191	3,478	6,794	(3,317)	-49%	13,589
<b>Funded by:</b>										
National Government		722	12,733	12,733	104	104	6,367	(6,262)	-98%	12,733
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		722	12,733	12,733	104	104	6,367	(6,262)	-98%	12,733
<b>Borrowing</b>	6									
<b>Internally generated funds</b>		4,735	856	856	3,086	3,373	428	2,945	688%	856
<b>Total Capital Funding</b>		5,457	13,589	13,589	3,191	3,478	6,794	(3,317)	-49%	13,589

**Table C6: Monthly Budget Statement - Financial Position**

**NC064 Kamiesberg - Table C6 Monthly Budget Statement - Financial Position - M06  
December**

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		(38,965)	33,793	33,793	10,313	33,793
Trade and other receivables from exchange transactions		6,926	10,768	10,768	6,178	10,768
Receivables from non-exchange transactions		498	(8,972)	(8,972)	4,964	(8,972)
Current portion of non-current receivables		-	-	-	-	-
Inventory		776	361	361	802	361
VAT		28,261	75	75	30,291	75
Other current assets		499	754	754	499	754
<b>Total current assets</b>		<b>(2,004)</b>	<b>36,779</b>	<b>36,779</b>	<b>53,048</b>	<b>36,779</b>
<b>Non current assets</b>						
Investments						
Investment property		21,499	221,625	221,625	21,499	221,625
Property, plant and equipment		240,621	265,745	265,745	234,379	265,745
Biological assets						
Living and non-living resources						
Heritage assets		5	5	5	5	5
Intangible assets		219	6,420	6,420	240	6,420
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>262,344</b>	<b>493,795</b>	<b>493,795</b>	<b>256,122</b>	<b>493,795</b>
<b>TOTAL ASSETS</b>		<b>260,340</b>	<b>530,574</b>	<b>530,574</b>	<b>309,170</b>	<b>530,574</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		1,554	1,515	1,515	1,562	1,515
Trade and other payables from exchange transactions		172,048	6,068	6,068	91,137	6,068
Trade and other payables from non-exchange transactions		9,688	937	937	14,864	937
Provision		2,559	(237)	(237)	2,559	(237)
VAT		12,211	6,612	6,612	12,846	6,612
Other current liabilities		38	103	103	38	103
<b>Total current liabilities</b>		<b>198,098</b>	<b>14,997</b>	<b>14,997</b>	<b>123,006</b>	<b>14,997</b>
<b>Non current liabilities</b>						
Financial liabilities		2,313	3,443	3,443	1,455	3,443
Provision		36,522	62,784	62,784	36,486	62,784
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
<b>Total non current liabilities</b>		<b>38,836</b>	<b>66,227</b>	<b>66,227</b>	<b>37,942</b>	<b>66,227</b>
<b>TOTAL LIABILITIES</b>		<b>236,934</b>	<b>81,223</b>	<b>81,223</b>	<b>160,948</b>	<b>81,223</b>
<b>NET ASSETS</b>	2	<b>23,406</b>	<b>449,350</b>	<b>449,350</b>	<b>148,223</b>	<b>449,350</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		187,192	449,350	449,350	125,915	449,350
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>187,192</b>	<b>449,350</b>	<b>449,350</b>	<b>125,915</b>	<b>449,350</b>

**Table C7: Monthly Budget Statement - Cash Flow**  
**NC064 Kamiesberg - Table C7 Monthly Budget Statement - Cash Flow - M06 December**

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>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	8,972	8,972	448	3,378	4,486	(1,108)	-25%	8,972
Service charges		-	15,568	15,568	237	8,239	7,784	455	6%	15,568
Other revenue		-	13,355	13,355	15,201	46,944	6,677	40,267	603%	13,355
Transfers and Subsidies - Operational		-	37,406	37,406	6,550	20,772	18,703	2,069	11%	37,406
Transfers and Subsidies - Capital		-	12,626	12,626	3,400	9,100	6,313	2,787	44%	12,626
Interest		-	358	358	-	-	179	(179)	-100%	358
Dividends										
<b>Payments</b>										
Suppliers and employees		-	(50,339)	(50,339)	(16,046)	(78,549)	(25,170)	53,379	-212%	(50,339)
Interest		-	(2,735)	(2,735)	-	-	(1,368)	(1,368)	100%	(2,735)
Transfers and Subsidies										
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	35,210	35,210	9,791	9,884	17,605	7,721	44%	35,210
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	21	-	21	#DIV/0!	-
Decrease (increase) in non-current receivables										
Decrease (increase) in non-current investments										
<b>Payments</b>										
Capital assets		-	(13,589)	(13,589)	(3,191)	(3,478)	(6,794)	(3,317)	49%	(13,589)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	(13,589)	(13,589)	(3,191)	(3,457)	(6,794)	(3,337)	49%	(13,589)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans										
Borrowing long term/refinancing		-	2,399	2,399	-	-	1,199	(1,199)	-100%	2,399
Increase (decrease) in consumer deposits		-	(24)	(24)	1	8	(12)	20	-167%	(24)
<b>Payments</b>										
Repayment of borrowing										
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	2,374	2,374	1	8	1,187	1,179	99%	2,374
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		-	23,995	23,995	6,601	6,435	11,998			23,995
Cash/cash equivalents at beginning:		7,883	41,298	41,298	4,576	618	41,298			618
Cash/cash equivalents at month/year end:		7,883	65,293	65,293		7,053	53,295			24,613

The municipality had a positive bank balance of R 10 m at the end of December 2023.

## PART 2 – SUPPORTING DOCUMENTATION

### Debtors 'Analysis

#### NC064 Kamiesberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2023/24										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200	938	406	34,544	-	-	-	-	-	-	35,888	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	631	198	9,416	-	-	-	-	-	-	10,244	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	1,942	910	69,174	-	-	-	-	-	-	72,026	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	377	168	8,667	-	-	-	-	-	-	9,213	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	497	237	15,904	-	-	-	-	-	-	16,638	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	345	169	21,006	-	-	-	-	-	-	21,520	-	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>4,730</b>	<b>2,089</b>	<b>158,711</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>165,531</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2022/23 - totals only</b>														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	4,730	2,089	158,711	-	-	-	-	-	-	165,531	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>4,730</b>	<b>2,089</b>	<b>158,711</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>165,531</b>	<b>-</b>	<b>-</b>	<b>-</b>

### Comment:

The total debtors outstanding at 31 December 2023 is R165m. The focus area for the next 6 months is to analyse debtors to determine what can be recovered.

### Creditors' Analysis

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	1,939	1,568	3,398	48,538	-	18,567	-	1,388	75,397	-	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	398	395	414	104	-	-	-	-	1,311	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	362	362	362	362	276	(0)	-	-	1,723	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	17	49	62	322	50	1,214	-	-	1,714	-	
Auditor General	0800	511	1,896	1,146	995	467	4,767	-	-	9,781	-	
Other	0900	8	-	500	-	-	4,704	-	-	5,212	-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>3,234</b>	<b>4,270</b>	<b>5,881</b>	<b>50,320</b>	<b>793</b>	<b>29,252</b>	<b>-</b>	<b>1,388</b>	<b>95,138</b>	<b>-</b>	

### Comment

The outstanding for the creditors at 31 December 2023 stands at R95m.

The biggest creditors are Eskom (Electricity) at R75m and the Auditors General R9.7m.



## Investment portfolio

### NC064 Kamiesberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

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

## Comment

Kamiesberg municipality no investments.

## Allocation and grant receipts and expenditure

### NC064 Kamiesberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

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>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		33,707	35,413	35,413	6,550	20,013	17,706	2,307	13.0%	35,413
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-		-
Equitable Share		30,607	32,313	32,313	6,550	20,013	16,157	3,857	23.9%	32,313
Local Government Financial Management Grant		3,100	3,100	3,100	-	-	1,550	(1,550)	-100.0%	3,100
Municipal Disaster Relief Grant		-	-	-	-	-	-	-		-
Municipal Infrastructure Grant		-	-	-	-	-	-	-		-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		1,820	1,993	1,993	-	-	997	(997)	-100.0%	1,993
Capacity Building and Other Grants		820	950	950	-	-	475	(475)	-100.0%	950
Infrastructure Grant		1,000	1,043	1,043	-	-	522	(522)	-100.0%	1,043
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		152	-	-	-	-	-	-		-
Specify (Add grant description)		152	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
Northern Cape Arts and Cultural		-	-	-	-	-	-	-		-
Northern Cape Tourism Authority		-	-	-	-	-	-	-		-
Unspecified		-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	35,679	37,406	37,406	6,550	20,013	18,703	1,310	7.0%	37,406
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		6,355	12,626	12,626	-	-	6,313	(6,313)	-100.0%	12,626
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-		-
Municipal Infrastructure Grant		4,365	8,086	8,086	-	-	4,043	(4,043)	-100.0%	8,086
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-		-
Water Services Infrastructure Grant		1,990	4,540	4,540	-	-	2,270	(2,270)	-100.0%	4,540
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
Capacity Building and Other Grants		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	6,355	12,626	12,626	-	-	6,313	(6,313)	-100.0%	12,626
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	42,034	50,032	50,032	6,550	20,013	25,016	(5,003)	-20.0%	50,032

**NC064 Kamiesberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December**

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>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		58,057	52,521	52,521	2,850	15,650	26,260	(10,610)	-40.4%	52,521
Equitable Share		56,472	52,431	52,431	2,725	15,334	26,216	(10,881)	-41.5%	52,431
Local Government Financial Management Grant		1,584	89	89	125	316	45	271	606.3%	89
Municipal Disaster Relief Grant		-	-	-	-	-	-	-		-
Provincial Government:		382	170	170	121	242	85	157	185.4%	170
Capacity Building and Other Grants		382	170	170	121	242	85	157	185.4%	170
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Northern Cape Tourism Authority		-	-	-	-	-	-	-		-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>58,439</b>	<b>52,691</b>	<b>52,691</b>	<b>2,971</b>	<b>15,893</b>	<b>26,345</b>	<b>(10,453)</b>	<b>-39.7%</b>	<b>52,691</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		722	12,733	12,733	104	104	6,367	(6,262)	-98.4%	12,733
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-		-
Municipal Infrastructure Grant		722	4,579	4,579	104	104	2,289	(2,185)	-95.4%	4,579
Water Services Infrastructure Grant		-	8,155	8,155	-	-	4,077	(4,077)	-100.0%	8,155
Provincial Government:		-	-	-	-	-	-	-		-
Capacity Building and Other Grants		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>		<b>722</b>	<b>12,733</b>	<b>12,733</b>	<b>104</b>	<b>104</b>	<b>6,367</b>	<b>(6,262)</b>	<b>-98.4%</b>	<b>12,733</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>59,160</b>	<b>65,424</b>	<b>65,424</b>	<b>3,076</b>	<b>15,997</b>	<b>32,712</b>	<b>(16,715)</b>	<b>-51.1%</b>	<b>65,424</b>

## Councilor and board member allowances and employee benefits NC064 Kamiesberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

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		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		2,913	3,156	3,156	243	1,438	1,578	(140)	-9%	3,156
Pension and UIF Contributions		190	87	87	17	100	43	57	130%	87
Medical Aid Contributions		83	89	89	7	44	44	(1)	-2%	89
Motor Vehicle Allowance		1,028	1,050	1,050	89	527	525	2	0%	1,050
Cellphone Allowance		488	453	453	43	254	226	27	12%	453
Housing Allowances								-		
Other benefits and allowances								-		
<b>Sub Total - Councillors</b>		<b>4,703</b>	<b>4,834</b>	<b>4,834</b>	<b>399</b>	<b>2,362</b>	<b>2,417</b>	<b>(54)</b>	<b>-2%</b>	<b>4,834</b>
<b>% increase</b>	4		<b>2.8%</b>	<b>2.8%</b>						<b>2.8%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		2,199	2,343	2,343	107	738	1,171	(433)	-37%	2,343
Pension and UIF Contributions		200	288	288	-	16	144	(128)	-89%	288
Medical Aid Contributions		78	150	150	-	8	75	(67)	-89%	150
Overtime		-	21	21	-	-	11	(11)	-100%	21
Performance Bonus		-	78	78	-	-	39	(39)	-100%	78
Motor Vehicle Allowance		511	475	475	39	249	237	12	5%	475
Cellphone Allowance		41	48	48	5	28	24	4	16%	48
Housing Allowances		37	38	38	1	8	19	(11)	-56%	38
Other benefits and allowances		0	0	0	-	0	0	(0)	-83%	0
Payments in lieu of leave		108	114	114	-	-	57	(57)	-100%	114
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations		-	-	-	-	-	-	-		-
Entertainment		-	-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-	-		-
Acting and post related allowance		-	-	-	-	-	-	-		-
In kind benefits		-	-	-	-	-	-	-		-
<b>Sub Total - Senior Managers of Municipality</b>		<b>3,174</b>	<b>3,554</b>	<b>3,554</b>	<b>152</b>	<b>1,048</b>	<b>1,777</b>	<b>(729)</b>	<b>-41%</b>	<b>3,554</b>
<b>% increase</b>	4		<b>12.0%</b>	<b>12.0%</b>						<b>12.0%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		17,755	21,009	21,009	1,557	9,645	10,504	(859)	-8%	21,009
Pension and UIF Contributions		2,556	3,145	3,145	236	1,417	1,573	(155)	-10%	3,145
Medical Aid Contributions		770	640	640	73	432	320	112	35%	640
Overtime		777	894	894	69	360	447	(87)	-19%	894
Performance Bonus		1,289	1,733	1,733	147	839	867	(28)	-3%	1,733
Motor Vehicle Allowance		450	514	514	38	225	257	(32)	-12%	514
Cellphone Allowance		28	40	40	2	12	20	(8)	-41%	40
Housing Allowances		129	298	298	12	71	149	(78)	-52%	298
Other benefits and allowances		231	206	206	20	130	103	27	27%	206
Payments in lieu of leave		137	244	244	10	199	122	77	64%	244
Long service awards		(251)	256	256	-	46	128	(82)	-64%	256
Post-retirement benefit obligations		386	530	530	-	-	265	(265)	-100%	530
Entertainment		-	-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-	-		-
Acting and post related allowance		60	159	159	5	29	80	(51)	-64%	159
In kind benefits		-	-	-	-	-	-	-		-
<b>Sub Total - Other Municipal Staff</b>		<b>24,318</b>	<b>29,668</b>	<b>29,668</b>	<b>2,169</b>	<b>13,405</b>	<b>14,834</b>	<b>(1,429)</b>	<b>-10%</b>	<b>29,668</b>
<b>% increase</b>	4		<b>22.0%</b>	<b>22.0%</b>						<b>22.0%</b>
<b>Total Parent Municipality</b>		<b>32,195</b>	<b>38,056</b>	<b>38,056</b>	<b>2,720</b>	<b>16,816</b>	<b>19,028</b>	<b>(2,212)</b>	<b>-12%</b>	<b>38,056</b>

Councillors and employee cost are within budget

# MID-YEAR PERFORMANCE AGAINST THE PERFORMANCE INDICATORS SET IN THE APPROVED TOP LAYER SDBIP FOR 2023/24

## OVERALL ACTUAL PERFORMANCE OF INDICATORS DUE FOR THE MID-YEAR ENDING 31 DECEMBER 2023

(Please note that only the Strategic objectives with their 22 KPI's due for the period (22 of 49 in total on the Top Layer) are indicated below. The rest will be reported on in future periods when they are due)

Corporate Services														
Internal Ref / Indicator Code	Responsible Directorate	KPI Name	Description of Unit of Measurement	Responsible Owner	Source of Evidence	Quarter ending September 2023			Quarter ending December 2023			Overall Performance for Quarter ending December 2023		
						Target	Actual	R	Target	Actual	R	Target	Actual	R
TL7	Corporate Services	Hold public participation sessions for the reviewed IDP and budget	Number of public participation sessions held	Head: Corporate Services and Economic Development	Notice of meeting & attendance registers	0	0	G	16	1	R	16	1	R
TL8	Corporate Services	The number of people from employment equity target groups employed (appointed) in the three highest levels of management in compliance with the equity plan	Number of people employed (appointed)	Head: Corporate Services and Economic Development	Appointment letter	1	1	G	0	0		0	0	
Financial services														
IDP and Budget														
Internal Ref / Indicator Code	Responsible Directorate	KPI Name	Description of Unit of Measurement	Responsible Owner	Source of Evidence	Quarter ending September 2023			Quarter ending December 2023			Overall Performance for Quarter ending December 2023		
						Target	Actual	R	Target	Actual	R	Target	Actual	R
TL18	Financial services	Number of formal residential properties that receive piped water (credit) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2024	Number of residential properties which are billed for water	Chief Financial Officer	Billings report from the Venus Financial System	2930	2938	G2	2930	2941	G2	2930	2941	G2
TL19	Financial services	Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) and billed for the service as at 30 June 2024	Number of residential properties which are billed for sewerage	Chief Financial Officer	Billings report from the Venus Financial System	768	770	G2	768	771	G2	768	771	G2
TL20	Financial services	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and billed for the service as at 30 June 2024	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at 30 June	Chief Financial Officer	Billings report from the Venus Financial System	2400	2106	O	2400	2509	G2	2400	2509	G2
TL21	Financial services	Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2024	Number of residential properties which are billed for refuse removal	Chief Financial Officer	Billings report from the Venus Financial System	2720	2800	G2	2720	2804	G2	2720	2804	G2
TL22	Financial services	Provide free basic water to indigent households as at 30 June 2024	Number of indigent households receiving free basic water	Chief Financial Officer	Indigent report from the Venus Financial System	1180	1229	G2	1180	1235	G2	1180	1235	G2
TL23	Financial services	Provide free basic sanitation to indigent households as at 30 June 2024	Number of indigent households receiving free basic sanitation services	Chief Financial Officer	Indigent report from the Venus Financial System	238	285	G2	238	291	G2	238	291	G2
TL24	Financial services	Provide free basic electricity to indigent households as at 30 June 2024	Number of indigent households receiving free basic electricity(Excluding Eskom Areas)	Chief Financial Officer	Indigent report from the Venus Financial System	1080	1205	G2	1080	1548	G2	1080	1548	G2
TL25	Financial services	Provide free basic refuse removal to indigent households as at 30 June 2024	Number of indigent households receiving free basic refuse removal services	Chief Financial Officer	Indigent report from the Venus Financial System	1180	1230	G2	1180	1237	G2	1180	1237	G2
TL26	Financial services	Submit the annual financial statements for 2021/22 to AGSA by 31 August 2023	Annual financial statements for 2022/23submitted by 31 August 2023	Chief Financial Officer	Proof of submission to AG	1	1	G	0			0		

# Municipal manager's quality certification

*(as requested by National Treasury in terms of section 74 of the MFMA, with reference to paragraph 6.3 of MFMA Budget Circular 59 dated 16 March 2012)*

I, Rufus Beukes in my capacity as accounting officer of the municipality, hereby certify that:

- The adopted annual budget has been captured on the municipality's financial system;
- There is 100 per cent reconciliation between the budget on the system and the budget adopted by council;
- The adopted annual budget on the municipality's financial system is locked and will not be changed as it serves as the baseline against which to monitor and measure performance; and
- The relevant budget return forms have been submitted to the local government database.

I, further certify that the municipality has in place controls to ensure that any changes to the adopted budget will be captured separately and only in accordance with:

- a virement authorised by the municipal manager, or duly delegate official, in terms of a council approved virements policy; and
- an adjustments budget approved by council.

Print Name \_\_\_\_\_

Municipal manager of \_\_\_\_\_

(name and demarcation code of municipality)

Signature \_\_\_\_\_

Date \_\_\_\_\_