



KANNALAND
MUNISIPALITEIT | MUNICIPALITY

Monthly Budget Report for October 2023/24



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GLOSSARY

Adjustment's 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.

Approved budget - means an annual budget—

- a) approved by a municipal council; or
- b) approved by a provincial or the national executive following an intervention in terms of section 139 of the Constitution, and includes such an annual budget as revised by an adjustments budget in terms of section 28;

Budget - The financial plan of the Municipality.

Budget related policy - Policy of a municipality affecting or affected by the budget, examples include the Tariff Policy, Property Rates Policy, Customer Care, Credit Control and Debt Collection Policy etc.

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 – summarizes the amount of cash and cash equivalents entering and leaving the municipality. The cash flow statement measures how well the municipality manages its cash position. It should be noted that there could be a difference between the timing of the actual cash flow compared to the recognition of expenditure. For example, when an invoice is received by the Municipality it is recognised as expenditure in the month it is dated, even though it may not be paid within the same month.

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

Equitable share - A general unconditional grant paid to municipalities. It is predominantly targeted to subsidise the delivery of 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 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. From here on to be 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 outer year budget allocations. Also includes details of the previous and current year's financial position.

Operating expenditure - Spending on the day-to-day expenses of the Municipality such as salaries and wages. It provides a short-term benefit, normally less than a year.

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 - in relation to a municipality, means any expenditure

incurred by a municipality otherwise than in accordance with section 15 or 11(3), and includes—

- a) overspending of the total amount appropriated in the municipality's approved budget;
- b) overspending of the total amount appropriated for a vote in the approved budget;
Unauthorised expenditure refers to expenditure that municipalities incurred without provision having been made for it in the budget approved by the council or which does not meet the conditions of a grant.

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 of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality and which specifies the total amount that is appropriated for the purposes of the department or functional area concerned.

LEGISLATIVE FRAMEWORK

The Municipal Budget and Reporting Regulations (MBRR) are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver basic services by facilitating improved financial sustainability and better medium-term planning and policy choices on service delivery.

This report has been prepared in terms of the following legislative framework:

- The Municipal Finance Management Act – No. 56 of 2003, Sections 71 & 52,
- and The Municipal Budget and Reporting Regulations

The MBRR highlights the format of the monthly budget statements.

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

The objective of these Regulations is to secure sound and sustainable management of the budgeting and reporting practices of municipalities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting process and other relevant matters as required by the Act.

Report of the Executive Mayor

In -Year Report – Monthly Budget Statement

The monthly budget statement for October 2023, has been prepared in terms of the Municipal Budget and Reporting Regulations (2009) and the Municipal Finance Management Act 56 of 2003.

- a) The budget of the municipality has been implemented in terms of the Service Delivery Budget Implementation Plan (SDBIP). Details on the implementation and any material deviations from the SDBIP will be covered under Section 10 of this document.
- b) Financial problems or risks facing the municipality are numerous.

Cash flow has and will for the foreseeable future be a problem. In the short-term Kannaland Municipality has done well to meet the most pressing commitments such as employee related cost and meeting service delivery requirements. The municipality still experiences cash flow challenges due to constrained resources. A Budget Funding Plan has been approved and will be implemented to mitigate risk.

Executive Mayor

Recommendations

That the Executive Mayor takes cognisance of the monthly budget statement for October 2023.

SECTION 1 – EXECUTIVE SUMMARY

1.1 INTRODUCTION

The Municipal Manager, as Accounting Officer of the Municipality, is required by Section 71(1) of the Municipal Finance Management Act to submit a monthly report in a prescribed format to the mayor, within 10 working days after the end of each month, on the implementation of the Municipality's budget. The format and contents of the monthly budget report comply with the requirements as set out within the Municipal Budget and Reporting Regulations of 2009.

The report will be made available to the public on the municipal website at www.kannaland.gov.za

1.2 CONSOLIDATED PERFORMANCE

The performance against the budget can be summarized as follow:

Amount in thousands	Original Budget	YTD Budget	YTD Actual	YTD Budget vs YTD Actual Variance	YTD Budget vs YTD Actual Variance %
Operating Revenue	R 226 346	R 74 002	R 70 573	R (3 429)	-5%
Operating Expenditure	R 241 455	R 80 517	R 70 643	R (9 873)	-12%
Capital	R 13 743	R 4 581	R 3 625	R (956)	-21%

Operational Revenue

The municipality's total operational revenue budget amounts to R226 million and the year-to-date revenue on the budget accrued to R 71 million. This represents 32% of total revenue to date.

Operational Expenditure

The municipality's total operational expenditure budget amounts to R241 million, with a year-to-date performance of R81 million, or 33% of the total expenditure budget.

Capital Expenditure

The total capital budget for the municipality amounts to R14 million with a year-to-date performance of R 4 581 million, or 33% of the total capital budget.

Operating Surplus/Deficit

Operating revenue amounted to R14 million, with expenditure amounting to R33 million, with an operating surplus of R19 million for the month under review.

1.3 MATERIAL DIFFERENCES TO THE SDBIP

Material differences to the SDBIP will be discussed under section 10 and in more detail within Appendix C.

1.4 REMEDIAL ACTIONS

- (a) Directorates are to ensure that the budget is being implemented in accordance with the Service Delivery and Budget Implementation Plan of the Municipality;
- (b) That, strategic decisions / resolutions to improve the capital expenditure, be implemented; communicating with the technical department on slow spending on capital budget;
- (c) That monthly monitoring of the implementation of the Budget Funding Plan;
- (d) That measures on debt collection are implemented and applied effectively;
- (e) A procurement plan be developed and approved as a matter of urgency;
- (f) That the funding plan addresses all issues and challenges on the financial performance of the municipality and adapt to an always changing environment.

SECTION 2 – IN-YEAR BUDGET STATEMENT TABLES

2.1 TABLE C1 – MONTHLY BUDGET SUMMARY

WC041 Kannaland - Table C1 Monthly Budget Statement Summary - M04 October									
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
R thousands									
Financial Performance									
Property rates	25 562	26 915	26 915	2 297	9 415	8 972	444	5%	26 915
Service charges	101 947	117 388	117 388	8 853	38 235	39 129	(895)	-2%	117 388
Investment revenue	1 845	960	960	144	706	320	386	121%	960
Transfers and subsidies - Operational	41 576	64 252	64 252	484	16 703	19 970	(3 268)	-16%	64 252
Other own revenue	12 828	16 831	16 831	1 768	5 514	5 610	(96)	-2%	16 831
Total Revenue (excluding capital transfers and contributions)	183 758	226 346	226 346	13 546	70 573	74 002	(3 429)	-5%	226 346
Employee costs	81 640	79 933	79 933	7 437	30 534	26 644	3 890	15%	79 933
Remuneration of Councillors	4 746	3 276	3 276	321	1 411	1 092	319	29%	3 276
Depreciation and amortisation	13 957	11 762	11 762	980	3 921	3 921	0	0%	11 762
Interest	6 069	8 000	8 000	494	495	2 667	(2 171)	-81%	8 000
Inventory consumed and bulk purchases	58 220	64 991	64 991	21 828	29 082	21 664	7 418	34%	64 991
Transfers and subsidies	255	920	920	22	31	307	(275)	-90%	920
Other expenditure	97 034	72 573	72 573	2 048	5 169	24 223	(19 054)	-79%	72 573
Total Expenditure	261 921	241 455	241 455	33 130	70 643	80 517	(9 873)	-12%	241 455
Surplus/(Deficit)	(78 163)	(15 109)	(15 109)	(19 584)	(71)	(6 515)	6 444	-99%	(15 109)
Transfers and subsidies - capital (monetary allocations)	8 426	15 804	15 804	-	2 112	6 585	(4 473)	-68%	15 804
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(69 737)	695	695	(19 584)	2 042	70	1 972	2812%	695
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(69 737)	695	695	(19 584)	2 042	70	1 972	2812%	695
Capital expenditure & funds sources									
Capital expenditure	3 047	13 743	13 743	3 095	3 625	4 581	(956)	-21%	13 743
Capital transfers recognised	17 429	13 743	13 743	3 095	3 625	4 581	(956)	-21%	13 743
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	(21 435)	-	-	-	-	-	-	-	-
Total sources of capital funds	(4 007)	13 743	13 743	3 095	3 625	4 581	(956)	-21%	13 743
Financial position									
Total current assets	(40 402)	(23 714)	(23 714)		(10 716)				(23 714)
Total non current assets	317 657	1 981	1 981		317 361				1 981
Total current liabilities	82 146	(22 971)	(22 971)		98 358				(22 971)
Total non current liabilities	30 889	-	-		30 889				-
Community wealth/Equity	168 314	2 867	2 867		168 282				2 867
Cash flows									
Net cash from (used) operating	75 736	5 823	5 823	(16 165)	31 196	4 887	(26 310)	-538%	213 520
Net cash from (used) investing	(8 808)	(13 258)	(13 258)	(3 603)	(4 181)	4 419	8 600	195%	13 258
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	104 970	(7 435)	(7 435)	-	63 661	9 306	(54 355)	-584%	263 423
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	3 426	3 211	2 488	2 457	2 372	2 515	15 351	97 143	128 964
Creditors Age Analysis									
Total Creditors	6 248	7 223	7 826	329	55 411	-	-	-	77 037

2.2 TABLE C2 – MONTHLY BUDGETED FINANCIAL PERFORMANCE (Functional Classification)

WC041 Kannaland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October										
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	1									
Revenue - Functional										
Governance and administration		68 359	50 659	50 659	3 246	27 006	19 874	7 132	36%	50 659
Executive and council		33 573	12 961	12 961	–	14 728	5 353	9 375	175%	12 961
Finance and administration		34 786	37 698	37 698	3 246	12 278	14 521	(2 243)	-15%	37 698
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		11 776	36 120	36 120	401	3 595	6 252	(2 657)	-42%	36 120
Community and social services		11 666	15 750	15 750	401	3 595	6 252	(2 656)	-42%	15 750
Sport and recreation		0	–	–	–	–	–	–	–	–
Public safety		110	–	–	–	(0)	–	(0)	–	–
Housing		–	20 370	20 370	–	–	–	–	–	20 370
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		2 239	4 604	4 604	279	874	1 914	(1 040)	-54%	4 604
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		2 239	4 604	4 604	279	874	1 914	(1 040)	-54%	4 604
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		109 810	150 767	150 767	9 619	41 210	52 547	(11 337)	-22%	150 767
Energy sources		65 268	81 032	81 032	5 478	25 400	27 422	(2 021)	-7%	81 032
Water management		23 004	37 355	37 355	2 156	7 887	13 514	(5 627)	-42%	37 355
Waste water management		10 774	16 612	16 612	1 015	3 997	5 982	(1 985)	-33%	16 612
Waste management		10 764	15 769	15 769	971	3 925	5 629	(1 704)	-30%	15 769
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	192 184	242 150	242 150	13 546	72 685	80 587	(7 902)	-10%	242 150
Expenditure - Functional										
Governance and administration		89 810	86 605	86 605	6 440	22 439	28 860	(6 421)	-22%	86 605
Executive and council		23 144	24 748	24 748	2 051	7 116	8 249	(1 133)	-14%	24 748
Finance and administration		66 666	61 858	61 858	4 389	15 323	20 611	(5 288)	-26%	61 858
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		15 746	31 175	31 175	1 025	4 202	10 432	(6 231)	-60%	31 175
Community and social services		10 203	8 894	8 894	747	3 032	3 005	26	1%	8 894
Sport and recreation		1 096	532	532	65	313	177	136	77%	532
Public safety		1 342	280	280	124	493	93	400	429%	280
Housing		3 105	21 469	21 469	89	364	7 156	(6 793)	-95%	21 469
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		16 913	17 691	17 691	1 051	4 503	5 897	(1 394)	-24%	17 691
Planning and development		5	–	–	–	–	–	–	–	–
Road transport		16 908	17 691	17 691	1 051	4 503	5 897	(1 394)	-24%	17 691
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		139 453	105 983	105 983	24 613	39 500	35 328	4 173	12%	105 983
Energy sources		64 460	70 336	70 336	22 214	30 485	23 445	7 039	30%	70 336
Water management		35 304	14 006	14 006	902	3 825	4 669	(843)	-18%	14 006
Waste water management		20 940	10 984	10 984	813	2 355	3 661	(1 306)	-36%	10 984
Waste management		18 749	10 657	10 657	684	2 835	3 552	(718)	-20%	10 657
Other		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	261 921	241 455	241 455	33 130	70 643	80 517	(9 873)	-12%	241 455
Surplus/ (Deficit) for the year		(69 737)	695	695	(19 584)	2 042	70	1 972	2812%	695

2.3 TABLE C3 – MONTHLY BUDGETED FINANCIAL PERFORMANCE (Revenue & Expenditure by Municipal Vote)

WC041 Kannaland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q1 First 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
R thousands										
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		33 573	12 961	12 961	–	14 728	5 353	9 375	175,1%	12 961
Vote 2 - CORPORATE SERVICES		13 175	41 883	41 883	426	3 398	7 475	(4 077)	-54,5%	41 883
Vote 3 - FINANCIAL SERVICES		33 986	34 750	34 750	3 013	8 952	10 887	(1 934)	-17,8%	34 750
Vote 4 - TECHNICAL SERVICES		111 450	152 556	152 556	11 379	32 061	43 352	(11 291)	-26,0%	152 556
Vote 5 - CALITZDORP SPA		–	–	–	–	–	–	–	–	–
Vote 6 - CORPORATE SERVICES (Continued)		–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	192 184	242 150	242 150	14 818	59 139	67 067	(7 928)	-11,8%	242 150
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		23 144	24 748	24 748	1 853	5 064	6 187	(1 122)	-18,1%	24 748
Vote 2 - CORPORATE SERVICES		37 994	55 025	55 025	2 924	9 075	13 756	(4 681)	-34,0%	55 025
Vote 3 - FINANCIAL SERVICES		47 368	38 044	38 044	1 934	5 390	9 511	(4 121)	-43,3%	38 044
Vote 4 - TECHNICAL SERVICES		152 035	121 333	121 333	3 892	17 880	30 379	(12 499)	-41,1%	121 333
Vote 5 - CALITZDORP SPA		–	–	–	–	–	–	–	–	–
Vote 6 - CORPORATE SERVICES (Continued)		1 381	2 305	2 305	19	105	576	(472)	-81,8%	2 305
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	261 921	241 455	241 455	10 623	37 514	60 409	(22 895)	-37,9%	241 455
Surplus/ (Deficit) for the year	2	(69 737)	695	695	4 195	21 626	6 658	14 968	224,8%	695

2.4 TABLE C4 – MONTHLY FINANCIAL PERFORMANCE

WC041 Kannaland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

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											
Revenue											
Exchange Revenue			112 995	127 346	127 346	10 436	43 100	42 449	652	2%	127 346
Service charges - Electricity			64 073	76 101	76 101	5 460	25 329	25 367	(38)	0%	76 101
Service charges - Water			20 258	22 267	22 267	1 844	6 678	7 422	(744)	-10%	22 267
Service charges - Waste Water Management			8 707	9 610	9 610	790	3 126	3 203	(77)	-2%	9 610
Service charges - Waste management			8 910	9 410	9 410	758	3 101	3 137	(36)	-1%	9 410
Sale of Goods and Rendering of Services			428	396	396	163	224	132	92	70%	396
Agency services			1 215	1 350	1 350	195	512	450	62	14%	1 350
Interest			-	-	-	-	-	-	-	-	-
Interest earned from Receivables			6 176	5 929	5 929	718	2 783	1 976	807	41%	5 929
Interest earned from Current and Non Current Assets			1 845	960	960	144	706	320	386	121%	960
Dividends			-	-	-	-	-	-	-	-	-
Rent on Land			-	-	-	-	-	-	-	-	-
Rental from Fixed Assets			611	1 098	1 098	55	231	366	(135)	-37%	1 098
Licence and permits			171	159	159	13	65	53	12	23%	159
Operational Revenue			602	66	66	295	344	22	322	1460%	66
Non-Exchange Revenue			70 762	99 000	99 000	3 110	27 472	31 553	(4 081)	-13%	99 000
Property rates			25 562	26 915	26 915	2 297	9 415	8 972	444	5%	26 915
Surcharges and Taxes			-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits			395	2 501	2 501	25	107	834	(726)	-87%	2 501
Licence and permits			0	30	30	-	0	10	(10)	-99%	30
Transfer and subsidies - Operational			41 576	64 252	64 252	484	16 703	19 970	(3 268)	-16%	64 252
Interest			2 561	2 802	2 802	247	1 013	934	79	8%	2 802
Fuel Levy			-	-	-	-	-	-	-	-	-
Operational Revenue			667	-	-	58	233	-	233	-	-
Gains on disposal of Assets			-	2 500	2 500	-	-	833	(833)	-100%	2 500
Other Gains			-	-	-	-	-	-	-	-	-
Discontinued Operations			-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)			183 758	226 346	226 346	13 546	70 573	74 002	(3 429)	-5%	226 346
Expenditure By Type											
Employee related costs			81 640	79 933	79 933	7 437	30 534	26 644	3 890	15%	79 933
Remuneration of councillors			4 746	3 276	3 276	321	1 411	1 092	319	29%	3 276
Bulk purchases - electricity			55 313	56 045	56 045	21 643	28 216	18 682	9 535	51%	56 045
Inventory consumed			2 907	8 946	8 946	185	865	2 982	(2 117)	-71%	8 946
Debt impairment			59 016	16 691	16 691	-	-	5 563	(5 563)	-100%	16 691
Depreciation and amortisation			13 957	11 762	11 762	980	3 921	3 921	0	0%	11 762
Interest			6 069	8 000	8 000	494	495	2 667	(2 171)	-81%	8 000
Contracted services			22 841	33 727	33 677	1 047	1 661	11 217	(9 557)	-85%	33 677
Transfers and subsidies			255	920	920	22	31	307	(275)	-90%	920
Irrecoverable debts written off			46	-	-	-	70	-	70	-	-
Operational costs			14 873	22 156	22 206	1 001	3 439	7 442	(4 003)	-54%	22 206
Losses on Disposal of Assets			(609)	-	-	-	-	-	-	-	-
Other Losses			866	-	-	-	-	-	-	-	-
Total Expenditure			261 921	241 455	241 455	33 130	70 643	80 517	(9 873)	-12%	241 455
Surplus/(Deficit)			(78 163)	(15 109)	(15 109)	(19 584)	(71)	(6 515)	6 444	(0)	(15 109)
Transfers and subsidies - capital (monetary allocations)			8 426	15 804	15 804	-	2 112	6 585	(4 473)	(0)	15 804
Transfers and subsidies - capital (in-kind)			-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions			(69 737)	695	695	(19 584)	2 042	70			695
Income Tax			-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax			(69 737)	695	695	(19 584)	2 042	70			695
Share of Surplus/Deficit attributable to Joint Venture			-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities			-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality			(69 737)	695	695	(19 584)	2 042	70			695
Share of Surplus/Deficit attributable to Associate			-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions			-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year			(69 737)	695	695	(19 584)	2 042	70			695

Due to the cyclical nature of the economy and the current straight-line approach to budgeting, all deviations in excess of 5% will be treated as material unless otherwise stated. Material deviations will be explained, and recommendations will be made if the extent and nature of the deviation may necessitate action.

It should be noted that the straight-line budget approach will be addressed and adjusted to reflect the cyclical nature of the economy as soon as possible. It should be noted that grants to be received, are accounted for correctly. A costly seamlessly integrated financial accounting system, as required in terms of mSCOA, will take time to implement due to financial constraints.

2.5 OPERATING REVENUE BY SOURCES:

The performance against the revenue budget can be explained as follow:

- **Service Charges Water Revenue** - amounted to **R1.8 million** in **October 2023**. It represents a **-10%** variance from the YTD figures and 8% of the original budget. A drop-off in consumption was expected, due to the cyclical nature of consumption and actual revenue is still expected to meet the annual forecast.
- **Sale of goods and Rendering of Services** – amounts to 163 thousand for **October 2023** and represents 0.02% of the original budget. The deviation from the year-to-date budget amounts to **70%**.
- **Agency Services** – amounted to 195 thousand for **October 2023**. It represents a **14%** variance from the YTD figures.
- **Interest Earned on Investments** – (**121%** deviation from the year-to-date budget). The budget did not take into account the timing of the grants to be received (interest on call account - cash backed grants) when the monthly budget split was done.
- **Interest on outstanding debtors** – (**41%** deviation from the year-to-date budget). This revenue item considered the write-off of indigent and prescription debt and as a result of the timing, this revenue item will deviate from the monthly forecast.
- **Rental from fixed Assets** – amounted to 55 thousand and a deviation of **37%**.
- **Licence and permits** - (**23%** deviation from the year-to-date budget). Amounted to 13 thousand.
- **Fines, Penalties & Forfeits** – Almost no activity, with a **-87%** deviation, with no vendor appointed to provide cameras and administrative support on speed fines.
- **Other Revenue Deviations** - Can be explained as incidental and cyclical in nature.

2.6 OPERATING EXPENDITURE BY TYPE

- **Employee Related Costs** – The employee related costs amounted to **R7.4 million for October 2023**, exceeding the year-to-date budget with 15%. Straight-line budgeting does not account for bonuses to be paid during November and therefore the deviation.
- **Remuneration of Councillors**- The total remuneration for Councillors amounted to **R321 thousand** in **October 2023**, exceeding the year-to-date budget with 29%. This was caused by incorrect allocations that will be corrected.
- **Bulk Purchases Electricity** – The total amounted to 21 million in **October 2023**, exceeding the year-to-date budget with 51%.
- **Inventory Consumed** – The total was **R 185 thousand**, this includes direct purchases for the store and inventory issued out for the reporting period.
- **Interest** - The total amounted to **494 thousand** for the month of **October 2023**.
- **Contracted Services** – amounted to **R 1.04 million** in **October 2023**. The expenditure is expected to pick up in the next reporting periods.
- **Transfers and subsidies** – The total amounted to **22 thousand** for the month of **October 2023**.
- **Other Expenditure** - amounted to **R1 million** in **October 2023**.

Most expenditure items were less than forecasted and this is due to the lack of recognition of expenditure once incurred, in addition to cash flow issues that results in the municipality only spending in terms of available revenue.

2.7 TABLE C5 – MONTHLY BUDGETED CAPITAL EXPENDITURE

WC041 Kannaland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October										
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
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES		(0)	7 294	7 294	2 756	2 756	2 431	325	13%	7 294
Vote 5 - CALITZDORP SPA		-	-	-	-	-	-	-	-	-
Vote 6 - CORPORATE SERVICES (Continued)		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	(0)	7 294	7 294	2 756	2 756	2 431	325	13%	7 294
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		0	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		(21 238)	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICES		6 856	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES		17 429	6 449	6 449	339	869	2 150	(1 281)	-60%	6 449
Vote 5 - CALITZDORP SPA		-	-	-	-	-	-	-	-	-
Vote 6 - CORPORATE SERVICES (Continued)		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	3 047	6 449	6 449	339	869	2 150	(1 281)	-60%	6 449
Total Capital Expenditure	3	3 047	13 743	13 743	3 095	3 625	4 581	(956)	-21%	13 743
Capital Expenditure - Functional Classification										
Governance and administration		6 856	-	-	-	-	-	-	-	-
Executive and council		0	-	-	-	-	-	-	-	-
Finance and administration		6 856	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		(21 238)	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		(21 238)	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		17 429	13 743	13 743	3 095	3 625	4 581	(956)	-21%	13 743
Energy sources		873	485	485	-	-	162	(162)	-100%	485
Water management		(676)	6 449	6 449	339	869	2 150	(1 281)	-60%	6 449
Waste water management		17 231	6 809	6 809	2 756	2 756	2 270	487	21%	6 809
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	3 047	13 743	13 743	3 095	3 625	4 581	(956)	-21%	13 743
Funded by:										
National Government		17 231	13 743	13 743	3 095	3 625	4 581	(956)	-21%	13 743
Provincial Government		197	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		17 429	13 743	13 743	3 095	3 625	4 581	(956)	-21%	13 743
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		(21 435)	-	-	-	-	-	-	-	-
Total Capital Funding	7	(4 007)	13 743	13 743	3 095	3 625	4 581	(956)	-21%	13 743

CAPITAL EXPENDITURE

- The capital expenditure for **October** was **R 3.09 million** which amounts to **23%** of the total budget.

2.8 TABLE C6 – MONTHLY BUDGETED FINANCIAL POSITION

WC041 Kannaland - Table C6 Monthly Budget Statement - Financial Position - M04 October						
Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		20 729	(14 630)	(14 630)	24 816	(14 630)
Trade and other receivables from ex change transactions		(19 814)	(9 478)	(9 478)	(11 054)	(9 478)
Receivables from non-ex change transactions		(5 459)	(1 128)	(1 128)	8 025	(1 128)
Current portion of non-current receivables		-	-	-	-	-
Inventory		2 400	(8 946)	(8 946)	2 344	(8 946)
VAT		(37 195)	10 468	10 468	(33 691)	10 468
Other current assets		(1 063)	-	-	(1 156)	-
Total current assets		(40 402)	(23 714)	(23 714)	(10 716)	(23 714)
Non current assets						
Investments		-	-	-	-	-
Investment property		1 116	-	-	1 116	-
Property, plant and equipment		316 531	1 981	1 981	316 236	1 981
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		9	-	-	9	-
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-ex change transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		317 657	1 981	1 981	317 361	1 981
TOTAL ASSETS		277 255	(21 733)	(21 733)	306 646	(21 733)
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		1 364	-	-	1 402	-
Trade and other payables from exchange transactions		99 664	(19 856)	(19 856)	101 757	(19 856)
Trade and other payables from non-exchange transactions		13 792	-	-	22 137	-
Provision		8 491	-	-	8 491	-
VAT		(41 164)	(3 115)	(3 115)	(35 429)	(3 115)
Other current liabilities		-	-	-	-	-
Total current liabilities		82 146	(22 971)	(22 971)	98 358	(22 971)
Non current liabilities						
Financial liabilities		-	-	-	-	-
Provision		19 349	-	-	19 349	-
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		11 540	-	-	11 540	-
Total non current liabilities		30 889	-	-	30 889	-
TOTAL LIABILITIES		113 035	(22 971)	(22 971)	129 247	(22 971)
NET ASSETS	2	164 220	1 238	1 238	177 399	1 238
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		167 852	2 867	2 867	167 821	2 867
Reserves and funds		462	-	-	462	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	168 314	2 867	2 867	168 282	2 867

2.9 TABLE C7 – MONTHLY BUDGETED CASH FLOW

WC041 Kannaland - Table C7 Monthly Budget Statement - Cash Flow - M04 October										
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	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		4 921	22 305	22 305	1 852	5 865	7 435	(1 570)	-21%	22 305
Service charges		73 390	120 923	120 923	7 228	29 510	40 308	(10 798)	-27%	120 923
Other revenue		2 794	9 067	9 067	759	5 882	3 022	2 859	95%	9 067
Transfers and Subsidies - Operational		43 410	64 252	64 252	–	19 176	24 363	(5 186)	-21%	64 252
Transfers and Subsidies - Capital		13 170	15 804	15 804	–	8 056	5 268	2 788	53%	15 804
Interest		1	50	50	–	0	17	(17)	-99%	50
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(61 949)	(226 578)	(226 578)	(26 004)	(37 293)	(75 526)	(38 233)	51%	(18 881)
Interest		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		75 736	5 823	5 823	(16 165)	31 196	4 887	(26 310)	-538%	213 520
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		(8 808)	(13 258)	(13 258)	(3 603)	(4 181)	4 419	8 600	195%	13 258
NET CASH FROM/(USED) INVESTING ACTIVITIES		(8 808)	(13 258)	(13 258)	(3 603)	(4 181)	4 419	8 600	195%	13 258
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–		–
NET INCREASE/ (DECREASE) IN CASH HELD		66 928	(7 435)	(7 435)	(19 768)	27 016	9 306			226 778
Cash/cash equivalents at beginning:		38 042	–	–	–	36 645	–			36 645
Cash/cash equivalents at month/year end:		104 970	(7 435)	(7 435)	–	63 661	9 306			263 423

The total bank balance ending of **October 2023** were as follow;

- Standard Bank Main Account is **R 222 thousand**;
- The Traffic Account has **R 579 thousand**;
- Deposit Account has **R 1.52 million**; and
- Call Account has **R12.23 million**.

The lack of revenue streams has left the municipality to be heavily dependent on grant funding to run its daily operations. The current national economic situation in addition having an adverse effect on an already difficult situation.

SECTION 3 SUPPORTING DOCUMENTATION

3.1 TABLE SC3 – DEBTORS AGE ANALYSIS

WC041 Kannaland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October													
Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2 191	738	604	754	693	820	5 305	21 313	32 419	28 886	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 035	150	82	81	68	75	300	702	2 494	1 226	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	2 431	1 102	600	545	526	514	2 766	21 097	29 579	25 447	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	722	349	353	318	316	315	1 905	11 529	15 807	14 383	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 398	589	581	515	510	507	3 025	17 067	24 192	21 624	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	0	0	0	-	-
Interest on Arrear Debtor Accounts	1810	31	58	69	90	108	135	1 224	21 912	23 627	23 469	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(4 382)	225	199	155	151	149	825	3 523	845	4 803	-	-
Total By Income Source	2000	3 426	3 211	2 488	2 457	2 372	2 515	15 351	97 143	128 964	119 839	-	-
2022/23 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(2 466)	150	20	16	13	19	69	485	(1 694)	602	-	-
Commercial	2300	895	387	203	192	187	189	974	4 652	7 678	6 193	-	-
Households	2400	5 221	2 407	2 075	2 056	1 995	2 129	13 238	78 943	108 065	98 361	-	-
Other	2500	(224)	266	189	194	178	179	1 069	13 063	14 915	14 683	-	-
Total By Customer Group	2600	3 426	3 211	2 488	2 457	2 372	2 515	15 351	97 143	128 964	119 839	-	-

The total amount owed to Kannaland Municipality amounted to **R129 million during October 2023**.

- **R97 million or 75%** of the total outstanding debtors are older than one year.
- **R119 million or 93%** of the outstanding debtors are outstanding for more than 90 days and are less likely to be recoverable debt.

The biggest concern regarding debt collection in Kannaland Municipality is the ability to collect service charges for water, refuse and sewerage in areas where electricity is not supplied by the municipality. Pre-paid electricity remains the most effective form of credit control.

3.3 TABLE SC4 – CREDITORS AGE ANALYSIS

WC041 Kannaland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description	NT Code	Budget Year 2023/24								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	5 306	6 867	7 559	–	30 564	–	–	–	50 296
Bulk Water	0200	36	–	–	–	–	–	–	–	36
PAYE deductions	0300	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	509	153	148	163	1 696	–	–	–	2 669
Auditor General	0800	167	96	80	73	7 776	–	–	–	8 193
Other	0900	230	107	38	93	15 375	–	–	–	15 843
Total By Customer Type	1000	6 248	7 223	7 826	329	55 411	–	–	–	77 037

- The total outstanding creditors as at the end of October 2023 amounts to **R 77 037 million**.
- The biggest outstanding creditors are Eskom (**R50 296 million**), the Auditor-General of South Africa (**R8 193 million**). Combined, the before mentioned, represents **76%** of all outstanding creditors.

The outstanding trade creditors continue to have a negative influence on service delivery and the ability to fully comply with supply chain management regulations. Creditors are owed money for extended periods of time, and this is causing a reluctance to quote and take part in competitive bidding processes. Pressure on cash flow is increasing, due to long outstanding creditors demanding settlement.

3.4 INVESTMENT PORTFOLIO ANALYSIS

- The municipality has no long-term debt obligations and any investments other than call account investments.

3.5 GRANT RECEIPTS AND EXPENDITURE

Transfers and Grant Receipts 2023/ 2024					
	Original Budget	Adjustment Budget	Total Received	Total Spent	Unspent
National Government Grants					
Financial Management Grant (FMG)	R2 932 000,00		R2 932 000,00	R317 090,00	R2 614 910,00
Equitable Share	R35 348 000,00		R14 728 000,00	R14 728 000,00	
Municipal Infrastructure Grant (Operational)	568 650,00		R568 650,00	R189 549,99	R379 100,01
Municipal Infrastructure Grant (Capital)	R10 804 350,00		R6 987 350,00	R4 162 118,90	R2 825 231,10
Water Service Infrastructure Grant	R5 000 000,00		R500 000,00	R195 398,07	R304 601,93
EPWP Incentive Grant	R1 220 000,00		R305 000,00	R503 127,60	-R198 127,60
	R55 873 000,00		R26 021 000,00	R20 095 284,56	R5 925 715,44
Provincial Government	Original Budget	Adjustment Budget	Total Received	Total Spent	Unspent
Human Settlements	R20 370 000,00		R0,00		
MRF (Municipal Replacement Fund)	R3 555 000,00		R1 185 000,00	R936 976,23	R248 023,77
CDW Grant	R113 000,00		R0,00	R36 563,92	
Departmental Agencies	Original Budget	Adjustment Budget	Total Received	Total Spent	Unspent
Public Sector Seta	R145 000,00		R16 482,62		R16 482,62
Total	R24 183 000,00		R1 201 482,62	R973 540,15	R264 506,39

The following indicates expenditure on each respective grant received (Operational) and (Capital) for October 2023 -

Expenditure:

- Financial Management Grant amounts to **R40 thousand**.
- Municipal Infrastructure Grant (MIG) amounts **R 1.6 million** capital expenditure and **MIG PMU** amounts to **R47 thousand**.
- Expanded Public Works Programme amounts to **R 173 thousand**.
- Water Services Infrastructure Grant amounts to **R64 thousand**.

Provincial Treasury

Expenditure:

- Libraries Grant amounts to **R222 thousand**.

3.6 TABLE SC8 – EXPENDITURE ON COUNCILLOR, SENIOR MANAGERS AND OTHER STAFF

WC041 Kannaland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October										
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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		4 300	2 990	2 990	268	1 236	997	239	24%	2 990
Pension and UIF Contributions		36	—	—	16	26	—	26	—	—
Medical Aid Contributions		67	—	—	9	38	—	38	—	—
Motor Vehicle Allowance		52	—	—	3	12	—	12	—	—
Cellphone Allowance		292	286	286	25	100	95	5	5%	286
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		—	—	—	—	—	—	—	—	—
Sub Total - Councillors		4 746	3 276	3 276	321	1 411	1 092	319	29%	3 276
% increase	4		-31,0%	-31,0%						-31,0%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	2 729	4 449	4 449	362	757	1 483	(726)	-49%	4 449
Pension and UIF Contributions		5	9	9	1	2	3	(1)	-37%	9
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		80	509	509	35	91	170	(79)	-47%	509
Cellphone Allowance		50	113	113	9	19	38	(18)	-49%	113
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		98	88	88	0	0	29	(29)	-100%	88
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	2	—	—	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		—	—	—	—	—	—	—	—	—
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality		2 963	5 167	5 167	407	869	1 722	(853)	-50%	5 167
% increase	4		74,4%	74,4%						74,4%
Other Municipal Staff										
Basic Salaries and Wages		52 231	52 793	52 793	4 820	20 830	17 598	3 233	18%	52 793
Pension and UIF Contributions		7 132	8 568	8 568	621	2 601	2 856	(255)	-9%	8 568
Medical Aid Contributions		2 168	1 687	1 687	194	758	562	196	35%	1 687
Overtime		6 568	4 876	4 876	605	2 458	1 625	833	51%	4 876
Performance Bonus		1 975	752	752	—	12	251	(239)	-95%	752
Motor Vehicle Allowance		2 790	2 359	2 359	278	1 171	786	385	49%	2 359
Cellphone Allowance		127	100	100	8	43	33	9	28%	100
Housing Allowances		337	173	173	25	112	58	54	95%	173
Other benefits and allowances		6 515	2 851	2 851	435	1 463	950	513	54%	2 851
Payments in lieu of leave		(1 166)	150	150	44	217	50	167	333%	150
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	2	—	—	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		—	—	—	—	—	—	—	—	—
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Other Municipal Staff		78 677	74 309	74 309	7 030	29 665	24 769	4 895	20%	74 309
% increase	4		-5,6%	-5,6%						-5,6%
Total Parent Municipality		86 386	82 752	82 752	7 758	31 945	27 584	4 361	16%	82 752
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		—	—	—	—	—	—	—	—	—
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	457	457	—	—	152	(152)	-100%	457
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		—	—	—	—	—	—	—	—	—
Cellphone Allowance		—	—	—	—	—	—	—	—	—
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		—	—	—	0	0	—	0	—	—
Board Fees	5	—	—	—	—	—	—	—	—	—
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		—	—	—	—	—	—	—	—	—
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Executive members Board	2	—	457	457	0	0	152	(152)	-100%	457
% increase	4		0,0%	0,0%						0,0%
TOTAL SALARY, ALLOWANCES & BENEFITS		86 386	83 209	83 209	7 758	31 945	27 736	4 209	15%	83 209
% increase	4		-3,7%	-3,7%						-3,7%
TOTAL MANAGERS AND STAFF		81 640	79 476	79 476	7 437	30 534	26 492	4 042	15%	79 476

Section 12 – Implementation of the budget funding plan

The implementation of the funding plan is taking place on monthly basis and will be reported on a monthly basis for any material issues that may arise and that will need attention.

ACTIVITY DESCRIPTION		ITEM A4	Funding Plan '2023/24	Funding Plan '2024/25	Funding Plan '2025/26
Appoint an external services provider for debt collection	Revenue	Service charges - electricity revenue			
Appoint an external services provider for debt collection	Revenue	Service charges - water revenue			
Appoint an external services provider for debt collection	Revenue	Service charges - sanitation revenue			
Appoint an external services provider for debt collection	Revenue	Service charges - refuse revenue			
Appoint an external services provider for debt collection	Revenue	Property rates			
Manage and minimise water & electricity losses	Expenditure	Losses			
No interest accumulation or payment on overdue balance owed to Eskom when the Municipality apply for this 3 year programme	Expenditure	Finance charges	4,950,000		
No capital payment on overdue Eskom debt when the Municipality apply for this 3 year programme	Expenditure	Bulk purchases			
Meter audit to be completed to increase collections and decrease losses	Revenue	Service charges - electricity revenue			
Meter audit to be completed to increase collections and decrease losses	Revenue	Service charges - water revenue			
Approve auxiliary charges, through a council resolution, and policy amendments	Revenue	Service charges - electricity revenue			

More details on the funding plan implementation are below:



Budget Funding Implementation Schedule

14-Nov-23	Activity	Activity Detail	Status	Due Date	Date Achieved	Comments / Reasons / remedial action
Improved Monthly Collection Rate	Meter verification, TID & data collection project	Start processes for meter verification, TID & data collection project - Specs for tender	Not Due	1-Feb-24		The tender was advertised, only one application was received. The tender expired and will be re-advertised. This process will commence shortly. The Municipality will re-assess the process and attempt to re-advertise the tender.
	Meter verification, TID & data collection project	Tender to be awarded and project commencement	Not Due	1-Apr-24		The tender was not awarded, it will be re-advertised.
	Meter verification, TID & data collection project	Phase I - To be specified during specs evaluation/assessment	Not Due	1-Jun-24		The tender was not awarded, it will be re-advertised.
	Meter verification, TID & data collection project	Phase II - To be specified during specs evaluation/assessment	Not Due	1-Sep-24		The tender was not awarded, it will be re-advertised.
	Meter verification, TID & data collection project	Phase III - To be specified during specs evaluation/assessment	Not Due	1-Oct-24		The tender was not awarded, it will be re-advertised.
	Tender for issuing of summonses to be awarded	Referred back to evaluation for clarity on pricing	Not Due	31-Jan-24		The Municipality is currently busy with an intensive debt collection drive. The focus is on the top 50 debtors. Numerous communication has been circulated with some success. A further drive will ensue and none paying debtors will be handed over. The Municipality advertised a tender for legal and professional services. None of the bidders were able to assist with Debt Collection. The Municipality opted to re-advertise.
	Bulk SMS's - Credit Control / Check with SAMRAS credit control module	SMS's can be done internally (part of FMG support Plan)	Achieved	31-Aug-23	31-Aug-23	The Municipality managed to procure bulk messages and it forms part of the debt collection process. The Municipality appointed a Accountant Debt Collection to ensure a dedicated focus on overdue accounts
	SAMRAS - Credit Control Module activate and support	Dependent availability of SAMRAS (part of FMG support Plan)	Achieved	30-Sep-23	1-Nov-23	The Municipality opted to appoint a Accountant responsible for Debt Collection. The Credit Control Module implementation will be investigated and detailed recommendations will be considered.
	Exception reporting - Improved	System in place to ensure technical department address issues escalated	Achieved	1-Aug-23	1-Oct-23	The Municipality are making use of the services of a Seconded Technical Director. This will allow management to implement cross departmental actioned. The technical department in conjunction with the meter reading department will ensure all faulty meters are replaced.
	Action against biggest Debtors	Dependent on summons processes (can start with notices to be issued & addressing disputes)	Achieved	31-Aug-23	31-Aug-23	The debt collection team is busy prioritising the highest debtors per month.
	Strengthen internal capacity	Appointment Customer Care Clerk	Achieved	31-Jul-23	31-Aug-23	The Municipality opted to appoint a Accountant responsible for Debt Collection. It also appointed a clerk within the department.
	Strengthen internal capacity	Appointment Accountant - Debtors	Achieved	31-Jul-23	1-Dec-23	The Municipality advertised for this position and is busy with the recruitment process. An appointment will be made once the process has been concluded. The appointment has been made and the candidate will start on 01 December 2023.
	Adding additional pay-points / Indigent registration	WVD - (tools of trade to be issued)	Achieved	31-Jul-23	1-Aug-23	The Municipality are busy exploring the options to increase the pay-points. It was concluded that a possible relief cashier be used on selected days.
	Adding additional pay-points / Indigent registration	Thusong Centre - (tools of trade to be issued)	Target Missed	31-Jul-23		The Municipality are busy exploring the options to increase the pay-points. A site visit was conducted and a particular office was identified. The Municipality must identify savings to make the necessary adjustments, safety proof the office.
Improved Accuracy in Billing	Adding additional - Indigent registration (temporarily - Maxi Hall)	Zoar (tools of trade to be issued)	Achieved	31-Jul-23	31-Jul-23	The Municipality throughout the month of July 2023 embarked on numerous indigent registration initiatives. This was rewarding as people managed to register.
	Adding additional - Indigent registration (temporarily - Bergsig Library)	Czd (tools of trade to be issued)	Achieved	31-Jul-23	31-Jul-23	The Municipality throughout the month of July 2023 embarked on numerous indigent registration initiatives. This was rewarding as people managed to register.
	Reconciliations	Rates / billing recon - quarterly (being done to ensure billing completeness) -Addressing Reconciliation differences (in place)	Achieved	31-Aug-23	31-Oct-23	The valuation roll is being reconciled and all variances reported on monthly. A action plan has been drawn up to address outstanding matters.
	Water & Electricity Meters to be recorded correctly on the system	Uniformity in capturing and data cleansing through verification project - SOP's to be put in place and actual corrections to correlate with verification process	Achieved	31-Oct-23	30-Sep-23	The debtors and metering department is busy with a meter audit. A number of faulty meters has been identified for repairs and replacement. The Municipality has established various operating teams consisting of the technical and finance department to perform a detailed analysis throughout the Municipality. The process already started and will be completed by end of January 2024.
	Stakeholder Communication	System in place to communicate and follow progress on replacement and installing of meters. Connecting of new services to a property. (Role clarification building control, technical & billing)	Achieved	31-Aug-23	30-Sep-23	An interdepartmental working group will be established and the finance department will be in charge of the data of each meter
	Stakeholder Communication	Communication campaign - methods of payment, accounts to be emailed, accounts available online - communicate to the public	Target Missed	30-Sep-23		
	Management of Bulk Services	Calibrate and monitor bulk meters (Control meters and annual calibration part of technical maintenance plan)	Not Due	30-Nov-23		



Budget Funding Implementation Schedule


14-Nov-23	Activity	Activity Detail	Status	Due Date	Date Achieved	Comments / Reasons / remedial action
Other Revenue	Rental Contracts	Ensure that there are rental contracts for all properties on the rent-register	Target Missed	31-Aug-23		The Municipality is busy collating the outstanding contracts. The deadline was extended to 31 December 2023 from 31 August 2023
	Rental Income	Enhance rental income for municipal properties like community facilities & equipment	Not Due	31-Dec-23		Rental contracts must be adjusted with market related rental income. All outstanding rental contract must be signed.
	Rental Income	Rental income all municipal properties and market related where applicable	Target Missed	31-Jul-23		Rental contracts must be adjusted with market related rental income. All outstanding rental contract must be signed.
	Traffic Department	Procurement process- vendor to be appointed for speed cameras	Target Missed	30-Sep-23		The Municipality has rented a traffic camera which is currently in use.
	Traffic Department	Address traffic department leadership and structuring - Head of department to be appointed	Target Missed	31-Oct-23		This is currently in process, the position has been advertised, HR is yet to make the appointment
	Traffic Department	Address traffic department revenue shortfall - increased spot fines, licenses, roadworthy etc. - address inefficiencies - report progress	Target Missed	30-Sep-23		Due to a lack in leadership the department does not have a clear action plan. The targets must be revised to end of December 2023. It seems unlikely that the projected revenue target for this will be achieved.
Cost Containment Measures	Human Resources	Implement a performance management system for all managers (consequence management + improvement discipline)	Target Missed	31-Oct-23		This is still outstanding, a draft performance plan and contracts have been implemented for directors. The Municipality must enlist the get access to a performance management system to effectively implement a PMS.
	Human Resources	Phased in approach to cost cutting measures - address allowances, standby, overtime etc.	Target Missed	31-Aug-23		The Municipality is busy with budget vs actual workshops for each department. Costs containment measures will be implemented once the directors have a better understanding of their budgets.
	Human Resources	Completeness HR records (leave, sick leave and employee Masterfile information)	Target Missed	31-Aug-23		Monthly reconciliations is still outstanding, this must be implemented by 31 December 2023.
	Human Resources	Compliance with Staff regulations and address structure inefficiencies + organogram payroll recon. Appointments to be prioritised and "need" justified	Target Missed	31-Aug-23		
	Contract Management	Approve a Contract Management Policy & Checklist for vendor performance management and need analysis before appointing	Target Missed	1-Aug-23		
Liability Management	Creditors	Compliance with section 65 of the MFMA. Recognition of expenditure when incurred. Sub-system to be used and reconciled	Target Missed	31-Oct-23		The Municipality circulated numerous communication with suppliers regarding payment dates, processes and payment terms. As cash flow allow it will attempt to ensure compliance with the section
	Budgeting	Weekly cash flow monitoring	Achieved	31-Aug-23	7-Nov-23	Cash flow meetings is scheduled weekly
	Budgeting	Establish Budget Steering Committee (budget implementation & grant management monitoring)	Target Missed	31-Aug-23		The Municipality is in the process of establishing a budget steering committee
	Liabilities	Clearing and dealing with old grants on grant register	Target Missed	31-Aug-23		The Municipality performed a detailed grant reconciliation at year-end for the financials statements, this will be corrected in the financial system
	Liabilities	Improved grant & retention management - address PMU inefficiencies and administrative responsibilities clarified	Target Missed	31-Aug-23		The Municipality performed a detailed grant reconciliation at year-end for the financials statements, this will be corrected in the financial system
Other Measures	Water & Electricity Losses	Isolating high loss and fix (water) / exception reporting & monitoring of use	Target Missed	31-Jul-23		
	Water & Electricity Losses	Pre-Paid water meters first Indigent households as policy dictate - linked to verification project	Not Due	31-Jan-24		
	Water & Electricity Losses	Identify and consolidate Eskom service points (reduce monthly account)	Not Due	31-Dec-23		
	Asset Management	Improved fleet management - Policy implementation, monitoring of fuel use & monthly reporting	Target Missed	31-Jul-23		Fleet management is challenging in the Municipality due to the lack of vehicle misuse management
	Asset Management	Develop a R&M plan / strategy	Not Due	31-Mar-24		
	Employee Related Costs	Fill critical vacancies - "justifiable needs assessment" first. Revenue generating / protecting in nature - prioritise	Target Missed	31-Oct-23		The organogram is still in development phase

Section 13 – SCM Deviations

OKTOBER 2023						
VOORSKENINGSKANAAL AFWYKINGS: ART 36- SCM REGULASIES						
NOMMER	DATUM	DEPARTEMENT	VERSKAFFER	BEDRAG	REDE	
8/1/4/R	01/09/2023	TECHNICAL SERVICES	PHAMBILI CIVILS CC	R 315 651,29	UPGRADING OF VAN WYKSDORP WTW	
8/1/4/R	01/09/2023	FINANCE	UJBM BRAAF TRUST	R 31 028,73	KANNALAND MUNISIPALITEIT ONDERVIND DIE AFGELOPE PAAR JAAR N TE KORT AAN KANTOOR SPASIE. HIERDIE BEHOEFTE HET ONTSTAAN AS GEVOLG VAN DIE FEIT DAT DIE PERSONEEL AANGESTEL MOES WORD OM DIE MUNISIPALITEIT IN STAAT TE STEL OM SY DAAGLIKSE FUNKSIES DOELTREFFEND UIT TE VOER. GEDURENDE 2013-2015, HET DIE MUNISIPALITEIT REEDS VIR HIERDIE DOEL KANTORE BY MNR ELLIS (MOUNTAIN VIEW B&B) GEHUUR.	
8/1/4/R	01/09/2023	TECHNICAL SERVICES	URHWEBO E-TRANSAND	R 500 733,00	UPGRADING OF VAN WYKSDORP WTW	
8/1/4/R	01/09/2023	TECHNICAL SERVICES	IMBRILIO CONSTRUCTION	R 615 281,58	REFURBISHMENT OF ZOAR WASTE WATER TRATMENT WORK PAYMENT CERT. 3	
8/1/4/R	01/09/2023	TECHNICAL SERVICES	URHWEBO E-TRANSAND	R 380 713,19	REFURBISHMENT OF VAN WYKSDORP PAYMENT CERT.3	
8/1/4/R	18/09/2023	TECHNICAL SERVICES	VALSTA'S SPECIALIZED CLEANING	R 112 000,00	THE SEWERAGE TRUCK OF KANNALAND MUNICIPALITY IS IN FOR REPAIRS, AND QUITE OFTEN WE ARE WITHOUT A SEWERAGE TRUCK DUE TO BREAKDOWN OF OUR OWN TRUCK, THUS THIS WILL RESULT IN THE SEWERAGE OVERFLOW INTO THE NEARBY REIVERS, CREATING AN ENVIRONMETAL SPILL..	
8/1/4/R	28/09/2023	FINANCE	BERNARD MOSES BRAAF	R 31 028,73	KANNALAND MUNISIPALITEIT ONDERVIND DIE AFGELOPE PAAR JAAR N TE KORT AAN KANTOOR SPASIE. HIERDIE BEHOEFTE HET ONTSTAAN AS GEVOLG VAN DIE FEIT DAT DIE PERSONEEL AANGESTEL MOES WORD OM DIE MUNISIPALITEIT IN STAAT TE STEL OM SY DAAGLIKSE FUNKSIES DOELTREFFEND UIT TE VOER. GEDURENDE 2013-2015, HET DIE MUNISIPALITEIT REEDS VIR HIERDIE DOEL KANTORE BY MNR ELLIS (MOUNTAIN VIEW B&B) GEHUUR.	
8/1/4/R	03/10/2023	FINANCE	ICT WIZE GROUP PTY LTD	R 28 319,00	ICT WOULD HAVE GONE OUT ON TENDER BUT THE PREVIOUS DIRECTOR FINANCE FORGOT TO FORWARD THE INPUTS OF ICT BUDGET AND TEASURY OFFICES. CURRENTLY, KANNALAND MUNICIPALITY HAS NO APPOINTED NETWORK ADMINISTRATOR. THEREFORE THE APPOINTMENT OF ICT WYSE GROUP HAS THE ABILITY TO HELP KANNALAND. WITH THE ROUTING OF THE CALITZDORP AND ZOAR TO LADISMITH WHICH MAKES IT POSSIBLE FOR CALITZDORP AND ZOAR OFFICIALS TO WORK REMOTELY IN LADISMITH, AND ALL OTHER SATELLITE OFFICES CONNECTED TO THE MAIN BUILDING IN LADISMITH. KANNALAND HAS BEEN MAKING USE OF IZT WYSE GROUP FOR ABOUT 10 (TEN YEARS).	
8/1/4/R	03/10/2023	TECHNICAL SERVICES	URHWEBO E-TRANSAND	R 420 772,90	UPGRADING OF VAN WYKSDORP WTW	
8/1/4/R	05/10/2023	TECHNICAL SERVICES	FANIE LE ROES	R 1 200,00	THE SEWERAGE TRUCK OF KANNALAND MUNICIPALITY IS IN FOR REPAIRS, AND QUITE OFTEN WE ARE WITHOUT A SEWERAGE TRUCK DUE TO BREAKDOWN OF OUR OWN TRUCK, THUS THIS WILL RESULT IN THE SEWERAGE OVERFLOW INTO THE NEARBY REIVERS, CREATING AN ENVIRONMETAL SPILL..	
8/1/4/R	05/10/2023	ADMIN.	VALLEY CONTAINERS	R 10 522,50	THE MUNICIPALITY HAS NO OTHER CHOICE BUT TO APPOINT THE CURRENT SERVICE PROVIDER UP UNTIL A PROCUREMENT AND TENDER PROCESS FOR A MORE PERMANENT SERVICE PROVIDER HAS BEEN FINALIZED. THE AIM OF THIS PROJECT IS TO PROVIDER CONTAINERS FOR STORAGE AND OFFICE IN VARIOUS AREAS WITHIN THE KANNALAND MUNICIPALITY.	
8/1/4/R	06/10/2023	MUNICIPAL MANAGER	JANSEN&SAMSON ATTORNEYS	R 249 791,00	SECTION 109A OF THE MUNICIPAL SYSTEMS ACT 2000 PERMITS A MUNICIPALITY TO PROVIDE CONUCILOR OF EMPLOYEES OF MUNICIPALITIES WITH LEGAL REPRESENTATION ARISING OUT OF THE INSTITUTION OF LEGAL ACTIONS AGAINST THEM. CASE 89/4/2018 CURRENTLY INVOLVE THE MUNICIPAL MANAGER , A S56 SENIOR MANAGER AS WELL AS EMPLOYEE, RESULTING IN POSSIBLE CONFLICT OF INTEREST.	
8/1/4/R	06/10/2023	COMMUNITY SERVICES	SANITECH	R 82 329,07	MUNICIPALITY HAS 6 INFORMAL SETTLEMENT AREAS WITHIN KANNALAND. NO BULK INFRASTRUCTURE IN TERMS OF SANITATION EXISTS FOR THESE INFORMAL SETTLEMENT AREAS. SANITECH IS USED BY THE MUNICIPALITY AND IS CURRENTLY PERFORMING THE FUNCTION	
8/1/4/R	06/10/2023	COMMUNITY SERVICES	SANITECH	R 61 467,73	MUNICIPALITY HAS 6 INFORMAL SETTLEMENT AREAS WITHIN KANNALAND. NO BULK INFRASTRUCTURE IN TERMS OF SANITATION EXISTS FOR THESE INFORMAL SETTLEMENT AREAS. SANITECH IS USED BY THE MUNICIPALITY AND IS CURRENTLY PERFORMING THE FUNCTION	
8/1/4/R	06/10/2023	COMMUNITY SERVICES	SANITECH	R 87 917,73	MUNICIPALITY HAS 6 INFORMAL SETTLEMENT AREAS WITHIN KANNALAND. NO BULK INFRASTRUCTURE IN TERMS OF SANITATION EXISTS FOR THESE INFORMAL SETTLEMENT AREAS. SANITECH IS USED BY THE MUNICIPALITY AND IS CURRENTLY PERFORMING THE FUNCTION	
8/1/4/R	06/10/2023	COMMUNITY SERVICES	SANITECH	R 74 692,73	MUNICIPALITY HAS 6 INFORMAL SETTLEMENT AREAS WITHIN KANNALAND. NO BULK INFRASTRUCTURE IN TERMS OF SANITATION EXISTS FOR THESE INFORMAL SETTLEMENT AREAS. SANITECH IS USED BY THE MUNICIPALITY AND IS CURRENTLY PERFORMING THE FUNCTION	
8/1/4/R	06/10/2023	TECHNICAL SERVICES	DEKLIN	R 43 335,00	THE MUNICIPALITY IS CURRENTLY EXPERIENCING PROBLESM WITH SUSTAINABLE WATER PROVISIONING, ESPECIALLY WITH THE WATER DELIVERY TO RURAL AREAS WITHIN THE KANNALAND MUNICIPALITY, LADISMITH, CALITZDORP AND ZOAR SAPO IS CURRENTLY THE SOLE SERVICE PROVIDER FOR THE POSTING OF THE MUNICIPALITY'S MONTHLY SERVICE ACCOUNTS. IN THE EVENT THAT THE SERVICE ACCOUNTS ARE NOT DELIVERED TO THE CONSUMERS, THE MUNICIPALITY CANNOTGENERATE REVENUE FOR SERVICE DELIVERED.	
8/1/4/R	06/10/2023	FINANCE	SA POST OFFICE	R 44 922,50	THE ORIGINAL AGREEMENT WITH THE SERVICE PROVIDER TO PROVIDE TELECOMMUNICATION SERVICES HAS LAPSED AND THUS RESULTED IN THE MUNICIPALITY HAVING TO START THE PROCUREMENT PROCESS FOR THE APPOINTMENT OF A NEW SERVICE PROVIDER ON A LONG-TERM BASIS.	
8/1/4/R	09/10/2023	MUNICIPAL MANAGER	TELKOM SA LTD	R 35 254,68	THE ORIGINAL AGREEMENTS WITH THE SERVICE PROVIDER TO PROVIDE THESE SERVICES HAS LAPSED AND THUS RESULTED IN THE MUNICIPALITY HAVING TO RETAIN THESE SERVICES ON A MONTH TO MONTH BASIS. THE NEED FOR EXTERNAL SPECIFIED CLEANSING SERVICES/PRODUCTS ARE A CHALLENGE IN KANNALAND MUNICIPALITY AS WE HAVE LIMITED SOURCES.	
8/1/4/R	09/10/2023	MUNICIPAL MANAGER	BIDVEST STEINER	R 11 989,21	THE ORIGINAL AGREEMENT WITH THE SERVICE PROVIDER TO PROVIDE TELECOMMUNICATION SERVICES HAS LAPSED AND THUS RESULTED IN THE MUNICIPALITY HAVING TO START THE PROCUREMENT PROCESS FOR THE APPOINTMENT OF A NEW SERVICE PROVIDER ON A LONG-TERM BASIS.	
8/1/4/R	20/10/2023	MUNICIPAL MANAGER	TELKOM SA LTD	R 35 977,85	THE ORIGINAL AGREEMENT WITH THE SERVICE PROVIDER TO PROVIDE TELECOMMUNICATION SERVICES HAS LAPSED AND THUS RESULTED IN THE MUNICIPALITY HAVING TO START THE PROCUREMENT PROCESS FOR THE APPOINTMENT OF A NEW SERVICE PROVIDER ON A LONG-TERM BASIS.	
8/1/4/R	27/10/2023	TECHNICAL SERVICES	HIDRO-TECH SYSTEMS	R 1 054 389,69	PAYMENT CERTIFICATE 2: UPGRADE AND REFURBISHMENT OF ZOAR PUMP STATION	
8/1/4/R	27/10/2023	TECHNICAL SERVICES	HIDRO-TECH SYSTEMS	R 187 948,76	PAYMENT CERTIFICATE 2: UPGRADE AND REFURBISHMENT OF ZOAR PUMP STATION	
8/1/4/R	27/10/2023	TECHNICAL SERVICES	NEIL LYNERS AND ASSOCIATES	R 97 600,95	UPGRADE AND REFURBISHMENT OF ZOAR SEWERAGE PUMP STATION	
				R 4 514 867,82		

Section 14- Progress on Municipal Debt Relief

- Municipality's self-assessment in the format of the compliance certificate issued in MFMA Circular No. 124: Annexure A (signed by the Municipal Manager / (Acting); Attached as Annexure A
- Supporting information substantiating its compliance with conditions 6.1 – 6.14 in MFMA Circular No. 124.




ESKOM HOLDINGS SOC LTD REG NO 2002/015527/30
VAT REG NO 4740101508

KANNALAND LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
P O BOX 30
LADISMITH
6655

WESTERN REGION
PO BOX 377 BELVILLE 7535

CONTACT CENTRE: (0860) 037 566
FAX NO: 0862 437 566
E-MAIL: customerservice@eskom.co.za
WEB: WWW.ESKOM.CO.ZA



TEL: 08600 37566
SMS: 35328

CUSTOMER SELF SERVICE WEBSITE:
<https://csonline.eskom.co.za>

WESTERN REGION
PO BOX 377 BELVILLE 7535

YOUR ACCOUNT NO	6940893537
SECURITY HELD	0.01
BILLING DATE	2023-09-08
TAX INVOICE NO	694362092665
ACCOUNT MONTH	SEPTEMBER 2023
CURRENT DUE DATE	2023-10-09
VAT REG NO	4540197268

DIRECT DEPOSIT DETAIL

BANK: ABISA
BRANCH CODE: 334110
BANK ACC NO: 340167430

TAX INVOICE

E-MAIL: krediteure@kannaland.gov.za

ACCOUNT TRANSACTION SUMMARY

ADMINISTRATION CHARGE	R	4,967.28
DIST. NETWORK CAPACITY CHARGE	R	76,512.80
NETWORK DEMAND CHARGE (CKWH)	R	35,231.29
ANCILLARY SERVICE (ALL)	R	3,391.79
ENERGY CHARGE (PEAK)	83,886.00	R 432,919.81
ENERGY CHARGE (STD)	205,131.00	R 342,020.76
ENERGY CHARGE (OFF)	188,699.00	R 173,482.64
ELECTRIFICATION AND RURAL SUBS (ALL)		R 66,402.66
REACTIVE ENERGY	47,280.00	R 5,203.33
SERVICE CHARGE		R 11,064.52
TOTAL CHARGES FOR BILLING PERIOD	R	1,151,216.88

ACCOUNT SUMMARY FOR SEPTEMBER 2023

BALANCE BROUGHT FORWARD	(Due Date 2023-09-07)	R	3,481,514.87
PAYMENT(S) RECEIVED	Cash - 2023-08-21	R	-346,818.14
TOTAL CHARGES FOR BILLING PERIOD		R	1,151,216.88
ADJUSTMENT	Interest on overdue account	R	15,153.17
ADJUSTMENT	Interest on overdue payment arrangement debt	R	102,128.69
PAYMENT ARRANGEMENT	6944304075 (Balance o/s R 8,338,477.05)	R	100,000.00
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	172,682.53

ACCOUNT NO / REFERENCE NO
6940893537

NAME
KANNALAND LOCAL MUNICIPALITY

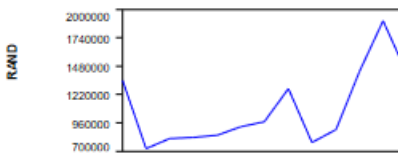
FAX NUMBER

0934 6940893537

ARREARS					CURRENT	TOTAL DUE	R
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS				
0.00	1,106,605.27	2,028,091.46	0.00	1,541,181.27	4,675,878.00		

Account OVERDUE - Subject to Disconnection

TOTAL AMOUNT DUE
4,675,878.00



PAYMENT ARRANGEMENT

INSTALMENT
100,000.00

ARREARS (Due Immediately)
3,134,696.73

DUE DATE (For Current Amount)
2023-10-09

AMOUNT PAID



ESKOM HOLDINGS SOC LTD REG NO 2002/015527/30
VAT REG NO 4740101508

KANNALAND LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
P O BOX 30
LADISMITH
6655

WESTERN REGION
PO BOX 377 BELVILLE 7535

CONTACT CENTRE: (0860) 037566
FAX NO: 0862 437 566
E-MAIL: customerservices@eskom.co.za
WEB: WWW.ESKOM.CO.ZA



TEL: 08600 37566
SMS: 35328

CUSTOMER SELF SERVICE WEBSITE:
<https://csonline.eskom.co.za>

WESTERN REGION
PO BOX 377 BELVILLE 7535

YOUR ACCOUNT NO	7052108005
SECURITY HELD	0.01
BILLING DATE	2023-09-08
TAX INVOICE NO	705982455454
ACCOUNT MONTH	SEPTEMBER 2023
CURRENT DUE DATE	2023-10-09
VAT REG NO	4540197268

DIRECT DEPOSIT DETAIL
BANK: AB SA
BRANCH CODE: 334110
BANK ACC NO: 340167430

TAX INVOICE

E-MAIL: krediteure@kannaland.gov.za

ACCOUNT TRANSACTION SUMMARY

FIXED CHARGE	R	25,465.00
ADMINISTRATION CHARGE	R	4,987.28
TRANSMISSION NETWORK CAPACITY	R	142,400.00
DIST. NETWORK CAPACITY CHARGE	R	102,500.00
NETWORK DEMAND CHARGE	R	99,198.91
URBAN LOW VOLTAGE SUBSIDY	R	251,000.00
ANCILLARY SERVICE (ALL)	R	14,733.73
ENERGY CHARGE (STD)	851,527.00	R 1,379,539.02
ENERGY CHARGE (PEAK)	365,429.00	R 1,836,998.13
ENERGY CHARGE (OFF)	1,049,772.00	R 937,045.89
ELECTRIFICATION AND RURAL SUBS (ALL)		R 315,075.19
REACTIVE ENERGY	140,429.00	R 35,261.72
SERVICE CHARGE		R 11,064.52

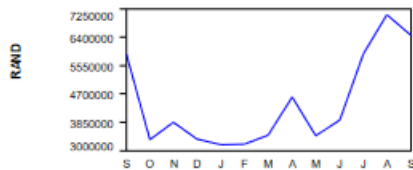
TOTAL CHARGES FOR BILLING PERIOD R **5,155,269.39**

ACCOUNT SUMMARY FOR SEPTEMBER 2023

BALANCE BROUGHT FORWARD	(Due Date 2023-09-07)	R	13,919,334.09
PAYMENT(S) RECEIVED	Cash - 2023-08-11	R	-7,559,469.68
TOTAL CHARGES FOR BILLING PERIOD		R	5,155,269.39
ADJUSTMENT	Interest on overdue account	R	43.07
ADJUSTMENT	Interest on overdue account	R	6,781.64
ADJUSTMENT	Interest on overdue payment arrangement debt	R	381,649.57
PAYMENT ARRANGEMENT	7058862348 (Balance o/s R 30,984,146.85)	R	550,000.00
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	773,290.41

ARREARS				CURRENT	TOTAL DUE R	13,226,878.45
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS			
0.00	0.00	6,359,864.41	0.00	6,867,014.08		

Account OVERDUE - Subject to Disconnection



ACCOUNT NO / REFERENCE NO

7052108005

NAME

KANNALAND LOCAL MUNICIPALITY

FAX NUMBER

0866160914

0934 7052108005



TOTAL AMOUNT DUE
13,226,878.45

PAYMENT ARRANGEMENT

IN STALMENT

550,000.00

ARREARS (Due Immediately)

6,359,864.41

DUE DATE (For Current Amount)

2023-10-09

AMOUNT RABD

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REPRINT CUSTOMER ALL PAYMENTS FINAL AUDIT REPORT

Customer No	420543546	User Name	KANNALAND MUNICIPALITY
User ID	OCK31	Reference	2023279004
Sub Module	SSVS	Action date	20231007
Description	LJT64 20231006 18:23:03.5	Finalreleasingoperators	GAV53 M SCHEFFERS
Sub-batch	001	From Account no	0000420543546
		From Account Name	KANNALAND MUNICIPALITY (MAIN)
Trans No	2		
Acc No / CDI	55161636814		
Branch No	200910		
Statement Ref	CALTIZDORP BULK		
Account Name	ESKOM HOLDINGS WC REGION		
Creditor Code	ESKOM NEW		
Amount	1,541,181.27		
StatusDescription	FINAL AUDIT TO BE DOWNLOADED		
RTGS/RTC			
ISN/Bus Ref	0		
Pay Alert	N		

Standard Bank of South Africa

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REPRINT CUSTOMER ALL PAYMENTS FINAL AUDIT REPORT

Customer No	420543546	User Name	KANNALAND MUNICIPALITY
User ID	OCK31	Reference	2023279004
Sub Module	SSVS	Action date	20231007
Description	LJT64 20231006 18:23:03.5	Finalreleasingoperators	GAV53 M SCHEFFERS
Sub-batch	001	From Account no	0000420543546
		From Account Name	KANNALAND MUNICIPALITY (MAIN)
Trans No	1		
Acc No / CDI	55161636814		
Branch No	200910		
Statement Ref	7052108005		
Account Name	ESKOM HOLDINGS WC REGION		
Creditor Code	ESKOM NEW		
Amount	6,867,014.08		
StatusDescription	FINAL AUDIT TO BE DOWNLOADED		
RTGS/RTC	F		
ISN/Bus Ref	91		
Pay Alert	N		

Page	Details	Service Fee	Debit	Credit	Date	Balance
1	BALANCE BROUGHT FORWARD	0.00	0.00	0.00	20231006	9,440,239.05
1	CREDIT CARD EFTPOS SETTLEMENT CR EFTPOS BIF 2 0006003109453	0.00	0.00	612.60	20231006	9,440,851.65
1	CREDIT CARD EFTPOS SETTLEMENT CR EFTPOS PLC 9 0002163109577	0.00	0.00	684.00	20231006	9,441,535.65
1	CREDIT CARD EFTPOS SETTLEMENT DR EFTPOS PLC 9 0002163109577	0.00	0.00	11,710.20	20231006	9,453,245.85
1	CREDIT CARD EFTPOS SETTLEMENT DR EFTPOS BIF 2 0006003109453	0.00	0.00	32,753.14	20231006	9,485,998.99
1	FEE: CASH DEPOSIT - NOTES ## 420543546 R14032,10 06/10	0.00	-64.12	0.00	20231006	9,485,934.87
1	FEE: CASH DEPOSIT - COINS ## 420543546 R14032,10 06/10	0.00	-0.01	0.00	20231006	9,485,934.86
1	FEE: CASH DEPOSIT - NOTES ## 420543546 R6248,00 06/10	0.00	-28.52	0.00	20231006	9,485,906.34
1	FEE: CASH DEPOSIT - COINS ## 420543546 R6248,00 06/10	0.00	-0.04	0.00	20231006	9,485,906.30
1	MAGTAPE CREDIT CBL5505	0.00	0.00	698.00	20231007	9,486,604.30
1	ELECTRONIC BANKING PAYMENT TO ESKOM ESKOM HOLDING RVX6808:12	0.00	-1,541,181.27	0.00	20231007	7,945,423.03
1	ELECTRONIC BANKING PAYMENT TO SAPTO SAPTOE ROSLYN RVX6808:12	0.00	-4,366.40	0.00	20231007	7,941,056.63
1	ELECTRONIC BANKING PAYMENT TO PC025 ICT WIZE GROU RVX6808:12	0.00	-28,319.00	0.00	20231007	7,912,737.63
1	ELECTRONIC BANKING PAYMENT TO H22 HENDRICKS C RVX6808:12	0.00	-28,083.36	0.00	20231007	7,884,654.27
1	ELECTRONIC BANKING PAYMENT TO ESKOM ESKOM HOLDING RVX6808:12	0.00	-6,867,014.08	0.00	20231007	1,017,640.19
1	ELECTRONIC BANKING PAYMENT TO C2 CALITZDORP BE RVX6808:12	0.00	-54,563.91	0.00	20231007	963,076.28
1	ELECTRONIC BANKING PAYMENT TO A23 ARTHURS WORKS RVX6808:12	0.00	-11,577.50	0.00	20231007	951,498.78
1	ELECTRONIC BANKING PAYMENT TO JANSE JANSEN & SAMS RVX6808:12	0.00	-249,791.00	0.00	20231007	701,707.78
1	ELECTRONIC BANKING PAYMENT TO VAN D VAN DER BERG RVX6808:12	0.00	-11,959.20	0.00	20231007	689,748.58

** END OF REPORT **

Page	Details	Service Fee	Debit	Credit	Date	Balance
1	BALANCE BROUGHT FORWARD	0.00	0.00	0.00	20231006	9,440,239.05
1	CREDIT CARD EFTPOS SETTLEMENT CR EFTPOS BIF 2 0006003109453	0.00	0.00	612.60	20231006	9,440,851.65
1	CREDIT CARD EFTPOS SETTLEMENT CR EFTPOS PLC 9 0002163109577	0.00	0.00	684.00	20231006	9,441,535.65
1	CREDIT CARD EFTPOS SETTLEMENT DR EFTPOS PLC 9 0002163109577	0.00	0.00	11,710.20	20231006	9,453,245.85
1	CREDIT CARD EFTPOS SETTLEMENT DR EFTPOS BIF 2 0006003109453	0.00	0.00	32,753.14	20231006	9,485,998.99
1	FEE: CASH DEPOSIT - NOTES ## 420543546 R14032,10 06/10	0.00	-64.12	0.00	20231006	9,485,934.87
1	FEE: CASH DEPOSIT - COINS ## 420543546 R14032,10 06/10	0.00	-0.01	0.00	20231006	9,485,934.86
1	FEE: CASH DEPOSIT - NOTES ## 420543546 R6248,00 06/10	0.00	-28.52	0.00	20231006	9,485,906.34
1	FEE: CASH DEPOSIT - COINS ## 420543546 R6248,00 06/10	0.00	-0.04	0.00	20231006	9,485,906.30
1	MAGTAPE CREDIT CBL5505	0.00	0.00	698.00	20231007	9,486,604.30
1	ELECTRONIC BANKING PAYMENT TO ESKOM ESKOM HOLDING RVX6808:12	0.00	-1,541,181.27	0.00	20231007	7,945,423.03
1	ELECTRONIC BANKING PAYMENT TO SAPTO SAPTOE ROSLYN RVX6808:12	0.00	-4,366.40	0.00	20231007	7,941,056.63
1	ELECTRONIC BANKING PAYMENT TO PC025 ICT WIZE GROU RVX6808:12	0.00	-28,319.00	0.00	20231007	7,912,737.63
1	ELECTRONIC BANKING PAYMENT TO H22 HENDRICKS C RVX6808:12	0.00	-28,083.36	0.00	20231007	7,884,654.27
1	ELECTRONIC BANKING PAYMENT TO ESKOM ESKOM HOLDING RVX6808:12	0.00	-6,867,014.08	0.00	20231007	1,017,640.19
1	ELECTRONIC BANKING PAYMENT TO C2 CALITZDORP BE RVX6808:12	0.00	-54,563.91	0.00	20231007	963,076.28
1	ELECTRONIC BANKING PAYMENT TO A23 ARTHURS WORKS RVX6808:12	0.00	-11,577.50	0.00	20231007	951,498.78
1	ELECTRONIC BANKING PAYMENT TO JANSE JANSEN & SAMS RVX6808:12	0.00	-249,791.00	0.00	20231007	701,707.78
1	ELECTRONIC BANKING PAYMENT TO VAN D VAN DER BERG RVX6808:12	0.00	-11,959.20	0.00	20231007	689,748.58

Calitzdorp Besproeiingsraad

Posbus/P O Box 197, Calitzdorp, 6660
Tel: 044 213 3802 / 084 589 7776 Email: calitzdorpwater@telkomsa.net
BTW/VAT Reg: 4260157971

BELASTINGFAKTUUR

Munisipale Bestuurder
Kannaland Munisipaliteit
Posbus 30
LADISMITH
6655
BTW Nr 4540197268

Faktuur Nr: 306
Datum: 04 October 2023

MUNISIPALE WATERVERBRUIK – CALITZDORP: September 2023

Sub Oorverbruik

Maand	Sep-23	Sep-23
Meterlesing einde	Sep-23	7006320
Meterlesing begin	Sep-23	6962050
Ontrek	kl	44270
Dae @ 455 kl per dag toelaag	30	13650
Sub Oorverbruik 30620 - 3317= 27303	kl	27303
Min beurt teruggegee	kl	0
Oorverbruik	kl	27303
0-26000 kl tarief @ 1.10	26000	R 28 600.00
26000-36000kl @ 2.21kl	1303	R 2 879.63
46000 - 56000 kl tarief	0	R -
56 000 en meer tarief	0	R -
Sub Oorverbruik		R 31 479.63
Plus 15% BTW		R 4 721.94
Totaal verskuldig		R 36 201.57

Glyskaal met Ingang 2023

Dae		31
Toegelaat per dag - kl		455
0 - 26000 kl tarief	R	1.10
26000 - 36000 kl tarief	R	2.21
36000 - 46000 kl tarief	R	3.69
46000 - 56000 kl tarief	R	7.37
56 000 kl en meer tarief	R	14.74

Beurt teruggegee formule

1 cusec = 101.96 m3		101.96
Stroomsterkte cusek/uur		6.18
Ure teruggegee		0
Kl = Ure teruggegee x 101.96m3 x stroomsterkte	kl	0

Standard Bank of South Africa

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The Standard Bank of South Africa Limited Registered Bank Reg. No. 1962/000738/06

CUSTOMER ALL PAYMENTS FINAL AUDIT REPORT

Customer No	420543546	User Name	KANNALAND MUNICIPALITY
User ID	OCK31	Reference	2023311001
Sub Module	SSVS	Action date	20231107
Description	EST71 20231107 13:58:29.0		GAV53 M SCHEFFERS
Finalreleasingoperators	RVX68 CM CLAASEN (A)		
Sub-batch	001	From Account no	0000420543546
		From Account Name	KANNALAND MUNICIPALITY (MAIN)
Trans No	2		
Acc No / CDI	280110022		
Branch No	50014		
Statement Ref	KANNALAND MUN		
Account Name	CALITZDORP BESPROEINGSRAAD		
Creditor Code	C2		
Amount	36,201.57		
StatusDescription	FINAL AUDIT TO BE DOWNLOADED		
RTGS/RTC			
ISN/Bus Ref	0		
Pay Alert	N		

- The monthly MFMA s.71 narratives must explicitly reflect the municipality's progress towards restricting free basic services (condition 6.6) and achieving a minimum average quarterly collection of 80 per cent (condition 6.7);

MFMA Circular 124 - Monthly MFMA s.71 reporting (condition 6.7)

Average collection rate (MFMA Circular 124 condition 6.7) October 2023

Total average collection	Previous Month actual Collection %	Current Month actual collection %	Rand value of Current Month Billing NOT COLLECTED per ward (R)	Quarter 1 actual Collection %	Quarter 2 actual Collection %	Quarter 3 actual Collection %	Quarter 4 actual Collection %
1. The total average collection of all revenue excluding Equitable Share and conditional grants	40%	129%	2 252 094	83%	0%	0%	0%
1A. The total average collection of all revenue in 1. above - <i>excluding the Eskom supply areas</i>	43%	142%	1 255 440	92%	0%	0%	0%
2. The total average collection of municipal property rates	62%	128%	212 436	85%	0%	0%	0%
3. The total average collection of Electricity	31%	165%	329 914	101%	0%	0%	0%
4. The total average collection of Water	33%	107%	749 501	68%	0%	0%	0%
5. The total average collection of Wastewater	50%	47%	430 385	52%	0%	0%	0%
4. The total average collection of Solid Waste	47%	44%	461 091	46%	0%	0%	0%

MFMA Circular 124 - condition 6.7.2

COLLECTION RATE - per ward - rates and per service - October 2023_M04 ***Note - the municipality to add rows below to facilitate reporting on all wards within the demarcation*

Wards / Services	Municipal supplied/ Eskom supplied/ Partial Eskom and municipal supplied	Previous Month actual Collection %	Total Movement / Billing for the Month (R)	Total Settlements / Payment for the month (R)	Current Month - actual Collection %	Rand value of Current Month Billing NOT COLLECTED per ward (R)	Quarter 1 actual Collection %	Quarter 2 actual Collection %	Quarter 3 actual Collection %	Quarter 4 actual Collection %
Ladismith		36%	8 949 105	(8 523 703)	95%	425 402	96%	0%	0%	0%
Property Rates Tax		70%	1 433 116	(1 362 701)	95%	70 415	92%	0%	0%	0%
Electricity	Partial Eskom	23%	5 778 547	(5 611 993)	97%	166 555	100%	0%	0%	0%
Water		24%	1 127 538	(1 058 377)	94%	69 161	96%	0%	0%	0%
Refuse		86%	234 596	(195 517)	83%	39 079	82%	0%	0%	0%
Waste Water		91%	312 382	(286 472)	92%	25 910	90%	0%	0%	0%
Sundries		-31%	62 926	(8 644)	14%	54 282	44%	0%	0%	0%
Interest		0%	-	-	0%	-	0%	0%	0%	0%
Nissenville		49%	853 717	(464 023)	54%	389 693	72%	0%	0%	0%
Property Rates Tax		36%	152 182	(127 660)	84%	24 522	82%	0%	0%	0%
Electricity	Municipal Supplied	58%	146 445	(39 745)	27%	106 701	139%	0%	0%	0%
Water		53%	205 711	(104 223)	51%	101 488	48%	0%	0%	0%
Refuse		49%	155 143	(86 249)	56%	68 894	47%	0%	0%	0%
Waste Water		52%	192 210	(113 745)	59%	78 465	62%	0%	0%	0%
Sundries		-189%	2 025	7 598	-375%	9 623	-177%	0%	0%	0%
Interest		0%	-	-	0%	-	0%	0%	0%	0%
Calitzdorp		75%	1 798 477	(1 358 132)	76%	440 345	77%	0%	0%	0%
Property Rates Tax		55%	628 767	(571 980)	91%	56 787	76%	0%	0%	0%
Electricity	Municipal Supplied	110%	456 043	(399 385)	88%	56 659	106%	0%	0%	0%
Water		82%	433 717	(243 594)	56%	190 123	61%	0%	0%	0%
Refuse		62%	178 299	(107 918)	61%	70 381	58%	0%	0%	0%
Waste Water		39%	94 742	(33 210)	35%	61 533	36%	0%	0%	0%
Sundries		218%	6 909	(2 046)	30%	4 862	148%	0%	0%	0%
Interest		0%	-	-	0%	-	0%	0%	0%	0%
Zoar		11%	1 126 526	(129 872)	12%	996 654	12%	0%	0%	0%
Property Rates Tax		37%	85 226	(24 514)	29%	60 712	40%	0%	0%	0%
Electricity	Eskom	0%	-	-	0%	-	0%	0%	0%	0%
Water		8%	432 238	(43 510)	10%	388 729	8%	0%	0%	0%
Refuse		9%	312 600	(29 863)	10%	282 737	11%	0%	0%	0%
Waste Water		9%	292 518	(28 041)	10%	264 477	11%	0%	0%	0%
Sundries		101%	3 944	(3 944)	100%	(0)	100%	0%	0%	0%
Interest		0%	-	-	0%	-	0%	0%	0%	0%

- If the municipality has a budget funding plan, the MFMA s.71 monthly statement must include progress against the budget funding plan as part of the narrative component required for the MFMA s.71 statement as well as demonstrate progress (as per mSCOA data string) against the budget funding plan.
- If the municipality has a Financial Recovery Plan, such must monthly be submitted to the Provincial Executive and NT: MFRS.

The Municipality does not have a Financial Recovery Plan.

- The monthly MFMA s.71 statement to track the municipality's progress against the planned corrective action to address any variances evident from the property rates reconciliation.

SECTION 15 – QUALITY CERTIFICATION

I, Hendrik Barnard, the Acting Accounting Officer of **Kannaland Municipality WC041**, hereby certify that the quarterly budget statement for **October 2023**, has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: Hendrik Barnard

Signature:

Date:



KANNALAND

MUNISIPALITEIT | MUNICIPALITY

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QUALITY CERTIFICATE

I, Hendrik Barnard Accounting Officer of **Kannaland Municipality WC041**,
(name of municipality), hereby certify that –

(mark as appropriate)

- ☒ The monthly budget statement
- ☐ Quality report on the implementation of the budget and financial
state affairs of the municipality
- ☐ Mid- year budget and performance assessment

For the month of **October 2023** (month/year) has been prepared in accordance
with the Municipal Finance Management Act and regulations made under the
Act.

Print name: Hendrik Barnard

Acting Municipal Manager of **Kannaland Municipality WC041**

Signature

Date :10 November 2023