



MID-YEAR BUDGET & PERFORMANCE ASSESSMENT REPORT

Section 72 MFMA - 2023 / 2024



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

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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 REQUIREMENT

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

The Municipal Finance Management Act Nr. 56 of 2003 (MFMA)

MFMA - Section 72: Mid-Year Budget and Performance Assessment

- 72. (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.

MFMA - Section 54: Budgetary control and early identification of financial problems

- 54. (1) On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must -
 - (a) consider the statement or 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 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) in the case of a section 72 report, submit the report to the council by 31 January of each year.
- (2) If the municipality faces any serious financial problems, the mayor must -
 - (a) promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems, which may include -
 - (i) steps to reduce spending when revenue is anticipated to be less than projected in the municipality's approved budget;
 - (ii) the tabling of an adjustments budget; or
 - (iii) steps in terms of Chapter 13; and
 - (b) alert the council and the MEC for local government in the province to those problems.
- (3) The mayor must ensure that any revisions of the service delivery and budget implementation plan are made public promptly.

Municipal Budget and Reporting Regulations (2009)

Section 33: Format of a mid-year budget and performance assessment

A mid-year budget and performance assessment of a municipality referred to in section 72 of the Act must be in a 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.

Section 34: Publication of mid-year budget and performance assessments

- (1) Within five working days of 25 January each year the municipal manager must make the mid-year budget and performance assessment public by placing it on the municipal website.
- (2) The municipal manager must make public any other information that the municipal council considers appropriate to facilitate public awareness of the mid-year budget and performance assessment, including -
 - (a) summaries in alternate languages predominant in the community, and
 - (b) information relevant to each ward in the municipality.

Section 35: Submission of mid-year budget and performance assessments

The municipal manager must submit to the National Treasury and the relevant provincial treasury, in both printed and electronic form –

- (a) the mid-year budget and performance assessment by 25 January of each year; and
- (b) any other information relating to the mid-year budget and performance assessments as may be required by the National Treasury.

PART 1: IN-YEAR REPORT

Section 1 – Mayor's Report

Challenges and Remedial Action – 2022/23 Audit

The audit outcome of the municipality is still pending for the 2022/2023 financial year.

The municipality has drafted an audit action plan and the Accounting Officer is committed to address prior audit findings as recommended by the AGSA. The municipality will strengthen its internal monitoring by assessing the lack and effectiveness of internal controls, on a frequent basis to ensure sustainable clean administration. Any issues and or remedial actions to be raised in the Oversight Report will be addressed, actioned, and closely monitored.

Financial Management Challenges:

- ♦ Adoption of an unfunded budget;
- Inability to make provision for capital projects, therefore resulting in making us of service providers to perform certain basic service delivery functions;
- ♥ Effectiveness of internal audit and risk management;
- Limited revenue and financial resources;
- Poorly maintained assets (vehicles, roads, and other infrastructure;
- Service delivery challenges due to budget constraints
- Lack of skills and capacity to facilitate compliance with the Municipal Minimum Competency Framework; and

Other Organisational Challenges:

Service Area	Challenge
Infrastructure, Water, Roads,	Inadequate funding (own funding)
Sanitation, Electrical	Large number of faulty water meters. Users only pay for basic services until meters are replaced that leads to financial loss
	Roads - Grant funding not adequate to maintain and upgrade roads
	Electricity - maintaining and managing electricity losses due to aging networks
	Water - availability of water, especially in the hot and dry summer months
	Non-compliant landfill sites. No funding is available to comply with requirements
	Slow spending on capital projects -leading to rollovers and loss of funding
Law enforcement	Illegal connections and tampering with meters. Law enforcement is not functional year and no applicable by laws
Fleet Management	Limited and aged fleet available in all service delivery departments
Human Settlements	Challenges exist with regard to the capacity of bulk infrastructure services resulting in significant increases in housing waiting lists
	Incorrect title deeds
	High demand for low cost and GAP housing
Workforce	Attracting suitable qualified personnel in key functions
	Deviating from HR processes and lack of policy implementation
	Occupational Health and Safety and Wellness programmes not fully operational

Remedial Action

The Budget Funding Plan and Audit Action Plan will be implemented and monitored to ensure credible and sound financial management. Internal controls will be strengthened, and cash flow monitoring is taking place on a weekly basis to ensure expenditure will be limited and prioritised to services delivery related activities. The following immediate measures have been implemented:

- 1. Assessment of our revenue collection processes, resulting in the following current initiatives:
 - 1.1 Consulting with ESKOM to assist with a cost of supply study
 - 1.2 Review of the municipality tariffs
 - 1.3 Assessment of our bulk meter consumption and billing for accuracy and validity
 - 1.4 Conducting a meter verification process, with the financial assistance from Provincial Treasury. The aim is that this project be used for a complete data cleansing process
 - 1.5 Aggressive enforcement of credit control measures and the first hand-over of debt to attorneys.
 - 1.6 Capacitating the revenue department with skilled personnel since a number of vacancies exist over a long period.
- 2. Cash flow assessments twice a week to determine the absolute necessary and possible services and payments
- 3. In November an assessment was done on all temporary workers, head of departments were requested to identify only the required number of workers, Human Resources checked against the organogram and the BTO office assisted with cost savings in the form of other vacant but budget positions. These positions will be reviewed in the adjustments budget. Other salary cost cutting measures are underway and the collection of debtors due to officials owing on their municipal accounts is instituted.
- 4. Consistent compliance with the Eskom debt relief requirements therefor avoiding interest due to them.
- 5. Development of a creditors payment plan in order to reduce the creditors book towards the end of the 2023-2024 FY to only current and 30-day creditors.

1.3 Impact of the National and Provincial Adjusts Budget

During the Medium-Term Budget Policy Statement. Finance Minister Enoch Godongwana stated that Municipalities shape the living conditions of our people and should ensure that people have access to clean drinking water, energy, housing, and sanitation. Yet several municipalities are dysfunctional, experiencing, either financial or leadership crisis, reflected in a general inability to deliver services. The impact of the national adjustments budget had no significant impact on Kannaland Municipality.

Kannaland Municipality was identified as one of the municipalities in financial distress and in terms of the commitment made, can expect support in ensuring that problems in the municipality are dealt with in a more sustainable manner that is aligned with national government's commitment to ensuring sound fiscal management and greater fiscal responsibility in the local government sphere.

1.4 Budget Implementation

The implementation of the municipality's budget in accordance with the SDBIP will be dealt with in more detail within this report. Budget implementation can however be summarized as follow:

	Original Budget	Adjustments Budget	YTD Budget	YTD Actual	YTD Budget vs YTD Actual Variance	YTD Budget vs YTD Actual Variance %
Operating Revenue	R 226 346		R 124 714	R 111 101	R (13 613)	-11%
Operating Expenditure	R 241 455		R 120 757	R 127 813	R 7 056	6%
Capital	R 13 743		R 6 871	R 7 295	R 424	6%

Operating Revenue

Revenue projections was done taking into account projected revenue for the current year based on collection levels to date and actual revenue collected in previous years.

The year-to-date operating revenue realised 11% below the forecasted amount. The beforemention under-performance can be contributed to the transfers and subsidies which did not realise as set out in the budget to be received to date. The biggest grant not yet received are the Human Settlement.

Operating expenditure

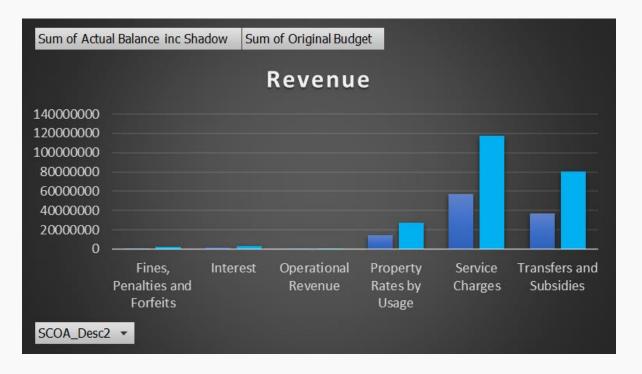
Operating expenditure realised 6% above the forecasted amount. Expenditure was only incurred in terms of revenue and the municipality has reduced expenditure to only the necessities without compromising service delivery.

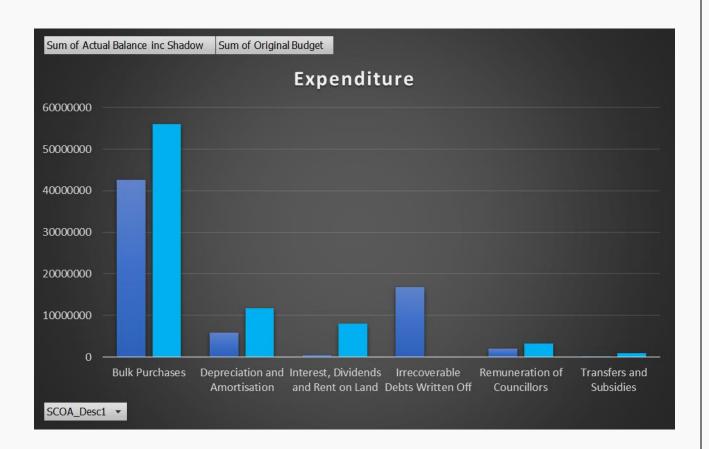
The increase is directly attributable to employee related costs.

Capital Expenditure

The municipality's capital budget is mainly funded from conditional grants and remedial action will be necessary to ensure that no funding will be forfeited. The capital expenditure for grant funded projects for the period under review amounts to R 7.3 million.

Actual Revenue vs YTD Budgeted Revenue





1.5 Adjustments Budget

Considering allocation changes that will be needed, the impact of straight-line budgeting, revenue in general is realising other than Fines, Penalties & Forfeits that needs to be revised significantly lower. Interest Earned and Other Revenue will need to be adjusted upwards.

Expenditure is difficult to assess due to the lack of recognition when incurred and with it only being recognised once paid. The main expenditure items that will need adjustment will include Bulk Purchases, once the impact of load-shedding is properly assessed.

The capital budget will be adjusted with amended allocations such as Water Resilience Grant and Western Cape Financial Recovery Service Grant.

Based on the Mid-year Performance Assessment and in terms of section 28 of the MFMA, it is thus recommended that the municipality revise the budget during February 2024 to account for corrections needed to revenue and expenditure items. In addition to the necessary adjustment, the municipality will have to revise the budget funding plan.

Liquidity remains a constant threat that needs to be managed with care. All of the beforementioned poses a risk to sustainable service delivery and the ability to contribute to economic growth.

Section 2 – Resolutions

Recommendation:

That the council takes cognisance of the Mid-Year Budget and Performance Assessment Report in terms as presented in terms of section 72 of the MFMA.

Section 3 – Executive Summary

3.1 Introduction

The Mid-year Assessment has been prepared in terms of the Municipal Budget and Reporting Regulations in the prescribed format. It is used as a management tool to assess the municipality's performance and financial position against the approved budget by analysing trends and patterns during the first halve of the financial year, with a view of giving effect to the Mayor and Council's oversight role and to recommend the need for an adjustment budget as envisaged by the Municipal Finance Management Act.

3.2 **Consolidated Performance**

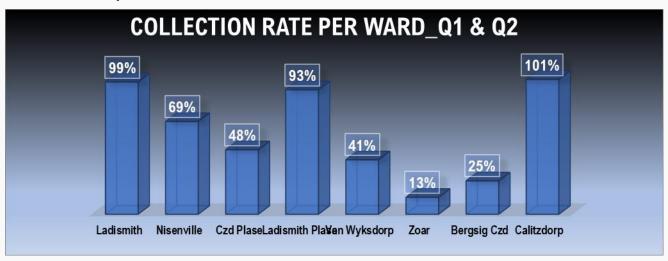
			2022/23	Budget Year 2023/24					
Description of financial indicator	Basis of calculation	Ref	Audited	Original	Adjusted		Full Yea		
·			Outcome	Budget	Budget	YearTD Actual	Forecas		
orrowing Management									
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2,4%	8,2%	8,2%	0,4%	4,7%		
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%		
afety of Capital									
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/		50,8%	-692,6%	-683,8%	57,5%	-683,8%		
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%		
iquidity									
Current Ratio	Current assets/current liabilities	1	-56,5%	103,2%	103,3%	-39,7%	103,3%		
Liquidity Ratio	Monetary Assets/Current Liabilities		0,0%	0,0%	0,0%	0,0%	0,0%		
Revenue Management									
Annual Debtors Collection Rate	Last 12 Mths Receipts/ Last 12 Mths Billing								
(Payment Level %)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		-13,1%	-4,7%	-4,7%	-17,0%	-4,7%		
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%		
reditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
unding of Provisions									
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions								
Other Indicators									
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2							
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2							
Employee costs	Employee costs/Total Revenue - capital revenue		43,8%	35,3%	35,3%	43,7%	35,3%		
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0,0%	0,0%	0,0%	0,0%	0,0%		
Interest & Depreciation	I&D/Total Revenue - capital revenue		10,8%	8,7%	8,7%	0,4%	5,0%		

3.3 Payment Percentage

	Billi	ng	Col	lections	
Ladismith	R	35 741 488,57	R	35 364 260,72	99%
Nisenville	R	4 848 259,37	R	3 360 246,75	69%
Czd Plase	R	1 032 744,23	R	497 699,98	48%
Ladismith Plase	R	8 949 953,43	R	8 332 622,92	93%
Van Wyksdorp	R	905 241,66	R	368 516,89	41%
Zoar	R	6 390 478,71	R	808 594,00	13%
Bergsig Czd	R	2 443 485,17	R	608 754,05	25%
Calitzdorp	R	6 877 359,12	R	6 935 162,51	101%
	R	67 189 010,26	R	56 275 857,82	83,8%

The **current collection rate** is at **83.3%** and this is aligned with the **budget assumption** being based on an **85%** average collection rate. Improved credit control will be needed with a revision of debt impairment as indicated above.

Collection rate per ward:





It should be noted that Ladismith farms included a few significant sales transactions that caused significant recoveries in arrears, relating to the issuing of clearance certificates.

The collection rate is negatively impacted in the more impoverished wards by the lack of indigent registrations. The impact is significant with the municipality understating the true cost of subsidized services significantly.

Section 4 – In-Year Budget Tables

TABLE C1 – MID-YEAR BUDGET SUMMARY

	2022/23				Budget Ye	ar 2023/24	·	·	
Description	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	2 294	14 188	13 457	730	5%	26 91
Service charges	101 947	117 388	117 388	9 225	56 805	58 694	(1 889)	-3%	117 38
Investment revenue	1 845	960	960	3	821	480	341	71%	96
Transfers and subsidies - Operational	41 576	64 252	64 252	12 339	30 057	43 667	(13 610)	-31%	64 25
Other own revenue	13 958	16 831	16 831	1 996	9 230	8 415	815	10%	16 83
Total Revenue (excluding capital transfers and	184 888	226 346	226 346	25 857	111 101	124 714	(13 613)	-11%	226 34
contributions)									
Employee costs	80 917	79 933	79 933	7 925	48 590	39 966	8 624	22%	79 93
Remuneration of Councillors	3 273	3 276	3 276	310	2 042	1 638	404	25%	3 27
Depreciation and amortisation	13 957	11 762	11 762	980	5 881	5 881	0	0%	11 76
Interest	6 069	8 000	8 000	1	496	4 000	(3 504)	-88%	8 000
Inventory consumed and bulk purchases	58 220	64 991	64 741	14 595	44 950	32 371	12 580	39%	64 74
Transfers and subsidies	255	920	920	80	123	460	(337)	-73%	920
Other expenditure	92 958	72 573	72 823	1 235	25 730	36 441	(10 711)	-29%	72 823
Total Expenditure	255 649	241 455	241 455	25 125	127 813	120 757	7 056	6%	241 45
Surplus/(Deficit)	(70 761)	(15 109)	(15 109)	732	(16 712)	3 957	(20 669)	-522%	(15 109
Transfers and subsidies - capital (monetary allocations) Transfers and subsidies - capital (in-kind)	8 426	15 804 -	15 804 -	1 759 –	7 183 –	11 853 -	(4 670) -	-39%	15 804
Surplus/(Deficit) after capital transfers & contributions	(62 335)	695	695	2 491	(9 529)	15 810	(25 340)	-160%	695
Share of surplus/ (deficit) of associate	-	-	-	-	-	_	-		-
Surplus/ (Deficit) for the year	(62 335)	695	695	2 491	(9 529)	15 810	(25 340)	-160%	695
Capital expenditure & funds sources									
Capital expenditure	3 047	13 743	13 743	1 567	7 295	6 871	424	6%	13 74
Capital transfers recognised	17 429	13 743	13 743	1 567	7 295	6 871	424	6%	13 743
Borrowing		-	-	-	-	-	-		-
Internally generated funds	(21 435)								
Total sources of capital funds	(4 007)	13 743	13 743	1 567	7 295	6 871	424	6%	13 74
Financial position Total current assets	(39 883)	(23 714)	(23 464)		(36 774)				(23 46
Total non current assets	317 657	1 981	1 981		319 072				1 98
Total current liabilities	70 651	(22 971)	(22 721)		92 655				(22.72
Total non current liabilities	30 166	(22 57 1)	(22 /21)		30 889				(22 12
Community wealth/Equity	173 649	2 867	2 867		168 283				2 86
Cash flows									
Net cash from (used) operating	75 736	5 823	5 823	2 360	30 333	11 749	(18 585)	-158%	213 520
Net cash from (used) investing	(8 808)	(13 258)	(13 258)	(1 759)	(6 382)	6 629	`13 011 [′]	196%	13 258
Net cash from (used) financing	-	-	-	-	-	_	-		-
Cash/cash equivalents at the month/year end	104 970	(7 435)	(7 435)	-	60 596	18 378	(42 219)	-230%	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	4 912	2 687	2 476	2 641	2 149	1 983	12 100	89 760	118 708
Creditors Age Analysis									
Total Creditors	6 316	1 929	10 851	451	57 265	-	-	-	76 812

TABLE C2 – MID-YEAR FINANCIAL PERFORMANCE (FUNCTIONAL CLASSIFICATION)

NC041 Kannaland - Table C2 Monthly Bu	uyet 3	2022/23	manciai rei	iorinance (I	unctional C	iassiiicatiOII	Budget Year 2		ICIIL	
Description	Ref	2022/23 Audited	Original	Adjusted	Monthly	1	YearTD	2023/24 YTD	YTD	Full Year
·		Outcome	Budget	Budget	Actual	YearTD Actual	Budget	Variance	Variance	Forecast
Rthousands	1								%	
Revenue - Functional										
Governance and administration		68 359	50 659	50 659	14 754	45 776	30 064	15 712	52%	50 6
Executive and council		33 573	12 961	12 961	11 783	26 552	9 749	16 803	172%	12 9
Finance and administration		34 786	37 698	37 698	2 971	19 224	20 315	(1 091)	-5%	37 6
Internal audit		-	-	-	-	- 1	-	-		
Community and public safety		11 776	36 120	36 120	2 174	9 337	21 659	(12 322)	-57%	36 1
Community and social services		11 666	15 750	15 750	2 174	9 337	11 474	(2 137)	-19%	15 7
Sport and recreation		0	-	-	-	- 1	-	-		
Public safety		110	-	-	-	(0)	-	(0)		
Housing		-	20 370	20 370	-	-	10 185	(10 185)	-100%	20 3
Health		-	-	-	-	-	-	-		
Economic and environmental services		3 369	4 604	4 604	187	1 232	2 586	(1 354)	-52%	4 (
Planning and development		-	-	-	-	-	-	-		
Road transport		3 369	4 604	4 604	187	1 232	2 586	(1 354)	-52%	4 6
Environmental protection		-	- 1	_	_	_	_	_		
Trading services		109 810	150 767	150 767	10 500	61 939	82 258	(20 319)	-25%	150 7
Energy sources		65 268	81 032	81 032	5 860	37 152	41 749	(4 597)	-11%	81 (
Water management		23 004	37 355	37 355	2 360	12 687	21 865	(9 178)	-42%	37 3
Waste water management		10 774	16 612	16 612	1 149	6 111	9 641	(3 530)	-37%	16 (
Waste management		10 764	15 769	15 769	1 132	5 989	9 004	(3 015)	-33%	15 7
Other	4	10704	15 705	15 705	1 102	3 303	3 004	(3013)	-0070	15 /
otal Revenue - Functional	2	193 314	242 150	242 150	27 616	118 284	136 567	(18 283)	-13%	242 1
	- -							(10 200)	.0,0	
xpenditure - Functional										
Governance and administration		84 321	86 605	86 605	5 757	37 726	43 302	(5 576)	-13%	86 6
Executive and council		21 671	24 748	24 748	1 980	11 535	12 374	(839)	-7%	24 7
Finance and administration		62 650	61 858	61 858	3 777	26 191	30 929	(4 738)	-15%	61 8
Internal audit		-	-	-	-	-	-	-		
Community and public safety		15 746	31 175	31 175	965	6 488	15 618	(9 130)	-58%	31 1
Community and social services		10 203	8 894	8 894	716	4 634	4 477	157	3%	8 8
Sport and recreation		1 096	532	532	50	452	266	186	70%	
Public safety		1 342	280	280	110	786	140	646	462%	2
Housing		3 105	21 469	21 469	89	616	10 735	(10 119)	-94%	21 4
Health		-	- 1	-	_	- 1	_	-		
Economic and environmental services		16 130	17 691	17 691	1 093	7 096	8 845	(1 750)	-20%	17 6
Planning and development		5	_	_	_	_	_	/		
Road transport		16 125	17 691	17 691	1 093	7 096	8 845	(1 750)	-20%	17 6
Environmental protection		_	_	_	_	_	_	_		
Trading services		139 453	105 983	105 983	17 310	76 504	52 991	23 513	44%	105 9
Energy sources		64 460	70 336	70 336	14 634	46 550	35 168	11 382	32%	70 3
Water management		35 304	14 006	14 006	1 318	15 618	7 003	8 615	123%	14 (
		20 940	10 984	10 984	712	6 730	5 492	1 238	23%	10 9
Waste management		1 1				1 1				
Waste management		18 749	10 657	10 657	645	7 607	5 328	2 278	43%	10 6
Other	+-		-	-		40-01-			oc:	
otal Expenditure - Functional	3	255 649 (62 335)	241 455 695	241 455 695	25 125 2 491	127 813 (9 529)	120 757 15 810	7 056 (25 340)	6% -160%	241 4

TABLE C3 – MID-YEAR FINANCIAL PERFROMANCE (MUNICIPAL VOTE)

WC041 Kannaland - Table C3 Monthly Budge	et Sta	atement - Fi	nancial Perf	ormance (re	venue and	expenditure	by municip	al vote) -	Mid-Year	
Vote Description		2022/23				Budget Year 2		,		
	Ref	Audited	Original	Adjusted	Monthly	YearTD Actual	YearTD	YTD	YTD	Full Year
8.0		Outcome	Budget	Budget	Actual		Budget	Variance	Variance	Forecast
R thousands	1								%	
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		33 573	12 961	12 961	11 783	26 552	9 749	16 803	172,4%	12 961
Vote 2 - CORPORATE SERVICES		14 305	41 883	41 883	2 204	9 845	24 235	(14 391)	-59,4%	41 883
Vote 3 - FINANCIAL SERVICES		33 986	34 750	34 750	2 949	18 894	18 841	53	0,3%	34 750
Vote 4 - TECHNICAL SERVICES		111 450	152 556	152 556	10 680	62 994	83 742	(20 748)	-24,8%	152 556
Vote 5 - CALITZDORP SPA		-	-	-	-	-	-	-		-
Vote 6 - CORPORATE SERVICES (Continued)		-	-	-	-	-	_	-		-
Vote 7 - [NAME OF VOTE 7]		-	- 1	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	- 1	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	- 1	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	- 1	-	-	- 1	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	- 1	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	_	-	_	-		_
Total Revenue by Vote	2	193 314	242 150	242 150	27 616	118 284	136 567	(18 283)	-13,4%	242 150
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		21 671	24 748	24 748	1 980	11 535	12 374	(839)	-6,8%	24 748
Vote 2 - CORPORATE SERVICES		37 646	55 025	55 025	3 202	19 246	27 512	(8 266)	-30,0%	55 025
Vote 3 - FINANCIAL SERVICES		43 700	38 044	38 044	1 559	14 035	19 022	(4 986)	-26,2%	38 044
Vote 4 - TECHNICAL SERVICES		151 252	121 333	121 333	18 255	82 441	60 697	21 744	35,8%	121 333
Vote 5 - CALITZDORP SPA		-	-	-	-	- 1	-	-		-
Vote 6 - CORPORATE SERVICES (Continued)		1 381	2 305	2 305	128	556	1 153	(596)	-51,7%	2 305
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	- 1	-	-	- 1	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	- 1	-	-	- 1	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	- 1	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	_	-		-
Total Expenditure by Vote	2	255 649	241 455	241 455	25 125	127 813	120 757	7 056	5,8%	241 455
Surplus/ (Deficit) for the year	2	(62 335)	695	695	2 491	(9 529)	15 810	(25 340)	-160,3%	695

TABLE C4 – MID-YEAR FINANCIAL PERFORMANCE

WC041 Kannaland - Table C4 Monthly Budget	State		ncial Perfor	mance (reve	nue and ex	-		ssessme	nt	
.	l	2022/23				Budget Year		·····		
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue	1								70	
Exchange Revenue		112 995	127 346	127 346	10 674	64 040	63 673	367	1%	127 346
Service charges - Electricity		64 073	76 101	76 101	5 827	37 031	38 050	(1 020)	-3%	76 101
Service charges - Water		20 258	22 267	22 267	1 897	10 544	11 134	(590)	-5%	22 267
Service charges - Waste Water Management		8 707	9 610	9 610	755	4 640	4 805	(164)	-3%	9 610
Service charges - Waste management		8 910	9 4 1 0	9 410	746	4 590	4 705	(115)	-2%	9 410
Sale of Goods and Rendering of Services		428	396	396	18	272	198	74	37%	396
Agency services		1 215	1 350	1 350	121	725	675	50	7%	1 350
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		6 176	5 929	5 929	1 223	4 603	2 964	1 638	55%	5 929
Interest earned from Current and Non Current Assets		1 845	960	960	3	821	480	341	71%	960
Dividends		-	-	-	-	- 1	-	-		-
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		611	1 098	1 098	54	336	549	(213)	-39%	1 098
Licence and permits		171	159	159	14	96	79	16	21%	159
Operational Revenue		602	66	66	17	382	33	349	1055%	66
Non-Exchange Revenue		71 893	99 000	99 000	15 183	47 062	61 041	(13 979)	-23%	99 000
Property rates		25 562	26 915	26 915	2 294	14 188	13 457	730	5%	26 915
Surcharges and Taxes		-	-	0	-	583	-	583		0
Fines, penalties and forfeits		1 525	2 501	2 501	5	128	1 250	(1 122)	-90%	2 501
Licence and permits		0	30	30	-	0	15	(15)	-100%	30
Transfer and subsidies - Operational		41 576	64 252	64 252	12 339	30 057	43 667	(13 610)	-31%	64 252
Interest		2 561	2 802	2 802	472	1 741	1 401	340	24%	2 802
Fuel Levy		-	-	-	-	-	-	-		-
Operational Revenue		667	-	-	73	365	-	365		-
Gains on disposal of Assets		-	2 500	2 500	-	-	1 250	(1 250)	-100%	2 500
Other Gains		-	-	-	-	-	-	-		-
Discontinued Operations			-	-		-		-		
Total Revenue (excluding capital transfers and contributions)		184 888	226 346	226 346	25 857	111 101	124 714	(13 613)	-11%	226 346
Expenditure By Type		***************************************								
Employee related costs		80 917	79 933	79 933	7 925	48 590	39 966	8 624	22%	79 933
Remuneration of councillors		3 273	3 276	3 276	310	2 042	1 638	404	25%	3 276
Bulk purchases - electricity		55 313	56 045	56 045	13 887	42 635	28 023	14 613	52%	56 045
Inventory consumed		2 907	8 946	8 696	707	2 315	4 348	(2 033)	-47%	8 696
Debt impairment		59 016	16 691	16 691	_	_	8 345	(8 345)	-100%	16 691
Depreciation and amortisation		13 957	11 762	11 762	980	5 881	5 881	0	0%	11 762
Interest		6 069	8 000	8 000	1	496	4 000	(3 504)	-88%	8 000
								1 '	1 8	
Contracted services		19 896	33 727	33 927	476	3 210	16 963	(13 754)	-81%	33 927
Transfers and subsidies		255	920	920	80	123	460	(337)	-73%	920
Irrecoverable debts written off		46	-	-	-	16 765	-	16 765		-
Operational costs		13 743	22 156	22 206	759	5 755	11 133	(5 378)	-48%	22 206
Losses on Disposal of Assets		(609)	_	_	_	_	_	-		_
Other Losses		866	_	_	_	_	_	_		_
Total Expenditure	+	255 649	241 455	241 455	25 125	127 813	120 757	7 056	6%	241 455
	+					1			·	
Surplus/(Deficit) Transfers and subsidies - capital (monetary allocations)		(70 761) 8 426	(15 109) 15 804	(15 109) 15 804	732 1 759	(16 712) 7 183	3 957 11 853	(20 669) (4 670)	(0) (0)	(15 109) 15 804
		0 420	10 004	10 004	1735	7 103	11 000	(4 0/0)	(0)	10 004
Transfers and subsidies - capital (in-kind)		(62 335)	695	- 695	2 491	(9 529)	15 810	_		- 695
Surplus/(Deficit) after capital transfers & contributions Income Tax		(02 333)	- 093	093	2 491	(9 329)	13 0 10	_		093
		(00.005)		-		(0.500)	45.040	_		-
Surplus/(Deficit) after income tax		(62 335)	695	695	2 491	(9 529)	15 810			695
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-			-
Share of Surplus/Deficit attributable to Minorities		- (22.22-)	_	-		(0.505)	-			_
Surplus/(Deficit) attributable to municipality		(62 335)	695	695	2 491	(9 529)	15 810			695
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-			-
Intercompany/Parent subsidiary transactions		-				_				
						*		·····		

TABLE C5 – MID-YEAR ASSESSMENT CAPITAL EXPENDITURE

Budget Doctors Docto	Vote Description	Ref	2022/23 Audited	Original	Adjusted	Monthly	Budget Year 2	YearTD	YTD	YTD	Full Year
MINISTRATE PROPRIES 1	·						YearTD Actual			Variance	Forecast
No. 2 - COMPONENT SERVICES 10		, .								76	
Visible Proceedings - - - - -	Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-		
Wide - TESPRINCE SERVICES 0,0 7.294 7.294 1.967 6.305 3.867 2.700 7.9% Wide - COMPINIONE SERVICES Continued)	Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-		
Wide S	Vote 3 - FINANCIAL SERVICES		-	-	-	-	-	-	-		
Visit	Vote 4 - TECHNICAL SERVICES		(0)	7 294	7 294	1 567	6 387	3 647	2 740	75%	7 2
Was - PAMBER OF WOTE 8	Vote 5 - CALITZDORP SPA		-	-	-	-	-	-	-		
Web - PAMED FOVETS	Vote 6 - CORPORATE SERVICES (Continued)		-	-	-	-	-	-	-		
Web = FINALE CEVIDES	Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-		
Web Frank Cirk Cirk Stg	Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		
Value 1, Value 1	Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		
Van 12 - NAME GP VOTE 15 Van 13 - NAME GP VOTE 16 Van 14 - NAME GP VOTE 16 Van 14 - NAME GP VOTE 16 Van 15 - NAME GP VOTE 16 Van 16 - NAME GP VOTE 16 Van 16 - NAME GP VOTE 16 Van 17 - NAME GP VOTE 16 Van 18 - NAME GP VOTE 16	Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		
Web 1-	Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		
Visit A. Public OF VOTE 16 -	Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		
Your ST - PubMic CF VOTE 15	Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		
Act Capital Multi-year expenditure A	Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		
10	Vote 15 - [NAME OF VOTE 15]		-	-	-		-		-		
Visit - I MANICIPAL MANICIPAL MANICIPAL Visit - I MANICIPAL MANICIPAL SERVICES C 2 2 2 2 2 2 2 2 2	tal Capital Multi-year expenditure	4,7	(0)	7 294	7 294	1 567	6 387	3 647	2 740	75%	7
Value 2	ngle Year expenditure appropriation	2									
Vivil 3 - FINANCIAL SERVICES 6.856 - <	Vote 1 - MUNICIPAL MANAGER		0	-	-	-	-	-	-		
17.422	Vote 2 - CORPORATE SERVICES		(21 238)	-	-	-	-	-	-		
Vols - CAINTZORE SPACES	Vote 3 - FINANCIAL SERVICES		6 856	-	-	-	-	-	-		
Voice - CAPPCRATE SERVICES (Cordinads)	Vote 4 - TECHNICAL SERVICES		17 429	6 449	6 449	-	908	3 225	(2 316)	-72%	6
Void - 1, PMARE OF VOTE 5	Vote 5 - CALITZDORP SPA		-	-	-	-	-	-	-		
\text{Visite 3 NAME OF VOTE 8} \\ \text{Visite 9 NAME OF VOTE 8} \\ \text{Visite 9 NAME OF VOTE 10} \\ \text{Visite 1 NAME OF VOTE 10} \\ Visite			-	-	-	-	-	-	-		
\(Vise 9. PubMic OF VOTE 10 \\ \text{Vote 10. PubMic OF VOTE 10 \\ \text{Vote 10. PubMic OF VOTE 10 \\ \text{Vote 11. PubMic OF VOTE 12 \\ \text{Vote 12. PubMic OF VOTE 13 \\ \text{Vote 13. PubMic OF VOTE 13 \\ \text{Vote 13. PubMic OF VOTE 14 \\ \text{Vote 13. PubMic OF VOTE 14 \\ \text{Vote 14. PubMic OF VOTE 14 \\ \text{Vote 15. PubMic OF VOTE 14 \\ \text{Vote 15. PubMic OF VOTE 16 \\ \text{Vote 16. PubMic OF VOTE 16 \\ \tex			-	-	-	-	-	-	-		
Vice 10 PAMAE OF VOTE 10	•		-	-	-	-	-	-	-		
\times 1 - [MARE OF VOTE 17] \\ \times 2 - [MARE OF VOTE 13] \\ \times 2 - [MARE OF VOTE 14] \\ \times 3 - [MARE OF VOTE 18] \\ \times 2 - [MARE OF VOTE 18] \\ \times 2 - [MARE OF VOTE 18] \\ \times 3 - [MARE OF VOTE 18] \\ \times 2 - [MARE OF VOTE 18] \\ \times 3 - [MARE OF VOTE 18] \\ \times 5 - [MARE OF VOTE 18] \			-	-		-	-	-	-		
\times 12 (PAME OF VOTE 17) \times 13 (PAME OF VOTE 14) \times 14 (PAME OF VOTE 14) \times 14 (PAME OF VOTE 15) \times 14 (PAME OF VOTE 16) \times 14 (PAME OF VOTE 16) \times 15 (PAME OF VOTE 16) \times 14 (PAME OF VOTE 16) \times 15 (PAME OF VOTE 16) \times 14 (PAME OF VOTE 16) \times 14 (PAME OF VOTE 16) \times 15 (PAME OF VOTE 16) \t			-	-		-	-	-	-		
Volo 14 - PAMAE OF VOTE 13			-	-	-	_	-	-	-		
Vice 14 NAME OF VOTE 16			-	-	-	-	-	-	-		
Vice 15 NAME OF VOTE 15			-	-	-	_	-	_	-		
tal Capital Expenditure 4 3 047 6 449 - 908 3 225 (2 18) -72% distal Expenditure 3 3 047 13 743 13743 1567 7 295 6871 424 6% distal Expenditure: Functional Classification 6856 - <td></td> <td></td> <td>-</td> <td>- </td> <td>- </td> <td>_</td> <td>- </td> <td>_</td> <td>- </td> <td></td> <td></td>			-	-	-	_	-	_	-		
State Capital Expenditure - Functional Classification Government		4	3 047	6 4 4 9	6 449		908	3 225	(2 316)	-72%	6
Security and council Cassification Cassi		÷					1		7		13
Coverance and administration											
Executive and council 6 8 856			6 856	_	_	_	_	_	_		
Finance and administration Internal audit				_	_	_	_	_	_		
Internal audit				_	_	_	_	_	_		
Community and public safety			-	_	_	_	-	_	_		
Community and social services			_	-	-	_	-	-	- 1		
Public safety			_	-	-	_	-	_	-		
Housing Health	Sport and recreation		-	-	-	-	-	-	-		
Health	Public safety		-	-	-	-	-	-	-		
Economic and environmental services (21 238)	Housing		-	-	-	-	-	-	-		
Planning and development	Health		-	-	-	-	-	-	-		
Road transport	Economic and environmental services		(21 238)	-	-	-	-	-	-		
Environmental protection	Planning and development		-	-	-	-	-	-	-		
17 429 13 743 13 743 1 567 7 295 6 871 424 6%			(21 238)	-	-	-	-	-	-		
Bear Section Bear Section Bear Section Bear Section Bear Be	Environmental protection		-	-	-		1				
Water management (676) 6 449 6 449 - 908 3 225 (2 316) -72% Waske water management 17 231 6 809 6 809 396 5 216 3 404 1 811 53% Waske management - <				1	1		1		(13
Waste water management 17 231 6 809 6 809 396 5 216 3 404 1 811 53% Waste management -				- 1	1		1		1		_
Waste management				1	1		1		1 1		6
Other - <td></td> <td></td> <td>17 231</td> <td>6 809</td> <td>1</td> <td></td> <td>1</td> <td></td> <td>1</td> <td>53%</td> <td>6</td>			17 231	6 809	1		1		1	53%	6
tal Capital Expenditure - Functional Classification 3 3 3 047 13 743 13 743 1 567 7 295 6 871 424 6% Inded by: National Government 17 231 13 743 13 743 1 567 7 295 6 871 424 6% Provincial Government 197			-	-							
National Government		3	3 047				 		ļ	6%	13
National Government		J	3 047	13 /43	13 143	1 307	1 293	00/1	424	076	18
Provincial Government District Municipality Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions) Institutions) Transfers recognised - capital 17 429 13 743 13 743 1567 7 295 6 871 424 6% Borrowing 6											
District Municipality Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) Transfers recognised - capital 17 429 13 743 13 743 1567 7 295 6 871 424 6% Borrowing 6		-		13 743	13 743	1 567	7 295	6 871		6%	13
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 1567 7 295 6 871 424 6% Borrowing 6		-	197	-	-	-	-	-			
Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)			-	-	-	-	-	-	-		
Institutions		-	_	_	_			_	_		
Borrowing 6 - - - - -											
	Transfers recognised - capital		17 429	13 743	13 743	1 567	7 295	6 871	424	6%	13
		6	-	-	-	-	-	-	-		
Internally generated funds (21 435)	Internally generated funds		(21 435)	-	-	_		_	_		

TABLE C6 - MID-YEAR FINANCIAL POSITION

Rithousands	WC041 Kannaland - Table C6 Monthly Budge	t State	ment - Finan	cial Position - N	/IId-Year Ass	sessment	
R Housands 1 ASSETS Current assets Current profile assets Current profile assets Current profile assets Cherent assets Current profile assets Current profile assets Current profile assets Current profile assets Cherent assets Cher			2022/23		Budget Ye	ar 2023/24	
ASSETS Current assets Cash and cash equivalents Ca	Description	Ref		Original Budget	•	YearTD Actual	Full Year Forecast
Current assets		1					
Cash and cash equivalents							
Trade and other receivables from exchange transactons (19 814) (9 478) (19 478) (18 301) (5 588) (1 12							
Receivables from non-exchange transactions	Cash and cash equivalents		20 729	(14 630)	(14 630)	11 603	(14 630
Current portion of non-current receivables	Trade and other receivables from exchange transactions		(19 814)	(9 478)	(9 478)	(18 301)	(9 478
Inventory	Receivables from non-exchange transactions		(4 328)	(1 128)	(1 128)	(538)	(1 128
VAT	Current portion of non-current receivables		-	-	-	-	-
Cher current assets	Inventory		2 400	(8 946)	(8 696)	2 344	(8 696
Total current assets (39 83) (23 714) (23 464) (36 774) (23 Mon current assets	VAT		(37 806)	10 468	10 468	(30 714)	10 468
Non current assets	Other current assets		(1 063)	-	-	(1 168)	-
Investments	Total current assets		(39 883)	(23 714)	(23 464)	(36 774)	(23 464
Investment property	Non current assets						
Property, plant and equipment 316 531 1981 1981 317 946 1981 1981 317 946 1981 1981 317 946 1981 1981 317 946 1981 1981 317 946 1981 1981 317 946 1981 1981 317 946 1981 1981 317 946 1981 1981 317 946 1981 1	Investments		_	-	-	-	_
Property, plant and equipment 316 531 1981 1981 317 946 1981 1981 317 946 1981 1981 317 946 1981 1981 317 946 1981 1981 317 946 1981 1981 317 946 1981 198	Investment property		1 116	-	_	1 116	_
Biological assets			316 531	1 981	1 981	317 946	1 981
Living and non-living resources Heritage assets Inlangible assets 9			_	_	_	_	_
Heritage assets	-		_	_	_	_	_
Intangible assets			_	_	_	_	_
Trade and other receivables from exchange transactions Non-current receivables from non-exchange transactions Other non-current assets Total non current assets 277 774 (21 733) (21 483) (21 483) (22 483) (22 483) (22 228) (21 TOTAL ASSETS LIABILITIES Current liabilities Bank overdraft	-		٥			0	
Non-current receivables from non-exchange transactions	· ·		9	_	_	9	_
Other non-current assets	•		_	-	-	-	-
Total non current assets 317 657 1981 1981 319 072 1981 19	•		_	-	-	-	-
TOTAL ASSETS			_	-	_	-	-
LIABILITIES Current liabilities Bank overdraft							1 981
Current liabilities Bank overdraft - <	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		277 774	(21 733)	(21 483)	282 298	(21 483
Bank overdraft							
Financial liabilities							
Consumer deposits	Bank overdraft		-	-	-	-	-
Trade and other payables from exchange transactions Trade and other payables from non-exchange transactions Provision Trade and other payables from non-exchange transactions Provision Total current liabilities Total current liabilities Financial liabilities Financial liabilities Financial liabilities Financial liabilities Financial liabilities Total current liabilities Total non current liabilities Total non current liabilities Total LIABILITIES Total non current liabilities Total current liabilities Total non current liabilities Total current liabilities Total non current liabilities Total current liabilities Total non current	Financial liabilities		-	-	-	-	-
Trade and other payables from non-exchange transactions 13 792 - - 20 605 Provision 7 477 - - 8 491 VAT (40 151) (3 115) (3 115) (34 560) (3 115) Other current liabilities - - - - - Total current liabilities 70 651 (22 971) (22 721) 92 655 (22 721) Non current liabilities - - - - - - Financial liabilities - - - - - - - Provision 19 349 -<	Consumer deposits		1 364	-	-	1 416	-
Provision	Trade and other payables from exchange transactions		88 168	(19 856)	(19 606)	96 704	(19 606
VAT Other current liabilities (40 151) (3 115) (3 115) (34 560) (3 150) Total current liabilities - - - - - Non current liabilities - - - - - Financial liabilities - - - - - - Provision 19 349 - - 19 349 - - 19 349 - - <td>Trade and other payables from non-exchange transactions</td> <td></td> <td>13 792</td> <td>-</td> <td>-</td> <td>20 605</td> <td>-</td>	Trade and other payables from non-exchange transactions		13 792	-	-	20 605	-
Other current liabilities - <td>Provision</td> <td></td> <td>7 477</td> <td>-</td> <td>- </td> <td>8 491</td> <td>-</td>	Provision		7 477	-	-	8 491	-
Total current liabilities 70 651 (22 971) (22 721) 92 655 (22 721) Non current liabilities —	VAT		(40 151)	(3 115)	(3 115)	(34 560)	(3 115
Non current liabilities —	Other current liabilities		_	_	_		_
Financial liabilities -	Total current liabilities		70 651	(22 971)	(22 721)	92 655	(22 721
Provision 19 349 - - 19 349 - - 19 349 - - - 19 349 -	Non current liabilities						
Long term portion of trade payables	Financial liabilities		-	-	-	-	_
Other non-current liabilities 10 817 - - 11 540 Total non current liabilities 30 166 - - 30 889 TOTAL LIABILITIES 100 817 (22 971) (22 721) 123 544 (22 NET ASSETS LIABILITIES 2 176 957 1 238 1 238 158 754 158 754 COMMUNITY WEALTH/EQUITY - - - 2 867 167 821 2 867 Reserves and funds 462 - - - 462	Provision		19 349	-	-	19 349	-
Total non current liabilities 30 166			-	-	-	-	-
TOTAL LIABILITIES 100 817 (22 971) (22 721) 123 544 (22 NET ASSETS 2 176 957 1 238 1 238 158 754 1 COMMUNITY WEALTH/EQUITY Accumulated Surplus/(Deficit) Reserves and funds 462 - - 462 2 867 2 867 167 821 2 867	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	-	-		_
NET ASSETS 2 176 957 1 238 1 238 158 754 1 COMMUNITY WEALTH/EQUITY Accumulated Surplus/(Deficit) Reserves and funds 462 - - 462 173 188 2 867 2 867 167 821 2 867				(22 074)	- (22 724)		(22 721
COMMUNITY WEALTH/EQUITY 173 188 2 867 2 867 167 821 2 Accumulated Surplus/(Deficit) 462 - - 462 - 462		2				<u> </u>	1 238
Accumulated Surplus/(Deficit) 173 188 2 867 2 867 167 821 2 867 Reserves and funds 462 462				. 200	. 250		
Reserves and funds 462 – – 462			173 190	2 867	2 867	167 921	2 867
	1 (/				2 007		2 00 /
Oner – – – –			402	-	-	402	_
TOTAL COMMUNITY WEALTH/EQUITY 2 173 649 2 867 2 867 168 283 2			_				2 867

TABLE C7 - MID-YEAR CASH FLOW

WC041 Kannaland - Table C7 Monthly Budge	t State	ement - Cash	Flow - Mid	-Year Asses	sment					
-		2022/23				Budget Year 2	023/24			
Description	Ref	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	1 302	8 578	11 152	(2 575)	-23%	22 305
Service charges		73 390	120 923	120 923	6 604	40 842	60 461	(19 620)	-32%	120 923
Other revenue		2 794	9 067	9 067	302	7 250	4 534	2 717	60%	9 067
Transfers and Subsidies - Operational		43 410	64 252	64 252	12 332	32 807	40 963	(8 156)	-20%	64 252
Transfers and Subsidies - Capital		13 170	15 804	15 804	_	11 174	7 902	3 272	41%	15 804
Interest		1	50	50	_	0	25	(25)	-100%	50
Dividends		-	-	-	_	_	-	-		-
Payments										
Suppliers and employees		(61 949)	(226 578)	(226 578)	(18 179)	(70 318)	(113 289)	(42 971)	38%	(18 881)
Interest		-	-	-	_	-	-	-		-
Transfers and Subsidies		-	_	_	_	-	_	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		75 736	5 823	5 823	2 360	30 333	11 749	(18 585)	-158%	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)	(1 759)	(6 382)	6 629	13 011	196%	13 258
NET CASH FROM/(USED) INVESTING ACTIVITIES		(8 808)	(13 258)	(13 258)	(1 759)	(6 382)	6 629	13 011	196%	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)	601	23 951	18 378			226 778
Cash/cash equivalents at beginning:		38 042	` - ´	- 1		36 645	_			36 645
Cash/cash equivalents at month/year end:		104 970	(7 435)	(7 435)		60 596	18 378			263 423

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

- Standard Bank Main Account is R 1.4 million;
- The Traffic Account has R 299 thousand;
- Deposit Account has R 551 thousand; and
- Call Account has R11 million.

PART 2: SUPPORTING DOCUMENTATION

Section 5 – Debtor's Analysis

WC041 Kannaland - Supporting Table SC3 Monthly Budget Sta	tement	- aged debte	ors - Mid-Ye	ar Assessm	ent								
Description							Budget	Year 2023/24					
	NT Code	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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
R thousands	1												
Debtors Age Analysis By Income Source	1200	2 239	607	603	490	417	476	3 215	17 055	25 103	21 652		
Trade and Other Receivables from Exchange Transactions - Water												_	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 283	196	119	105	76	73	321	673	2 845	1 248	_	-
Receivables from Non-exchange Transactions - Property Rates	1400	2 553	700	598	882	512	476	2 593	20 706	29 020	25 169	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	737	340	336	334	334	278	1 661	10 702	14 721	13 309	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 434	570	545	535	527	435	2 544	15 536	22 126	19 578	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	0	0	0	-	-
Interest on Arrear Debtor Accounts	1810	64	73	91	120	117	124	1 087	21 929	23 604	23 376	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	_	-	-	-
Other	1900	(3 398)	202	184	176	166	120	680	3 159	1 289	4 301	_	_
Total By Income Source	2000	4 912	2 687	2 476	2 641	2 149	1 983	12 100	89 760	118 708	108 633	-	-
2022/23 - totals only										_	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(1 630)	121	51	99	14	13	72	401	(860)	599	_	_
Commercial	2300	700	248	168	281	152	139	730	3 672	6 089	4 973	-	-
Households	2400	6 015	2 155	2 100	2 068	1 837	1 691	10 473	74 550	100 889	90 619	-	_
Other	2500	(173)	163	157	194	145	140	825	11 138	12 590	12 443	_	-
Total By Customer Group	2600	4 912	2 687	2 476	2 641	2 149	1 983	12 100	89 760	118 708	108 633	-	_

Section 6 – Creditor's Analysis

WC041 Kannaland - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment

Description	NT				Bud	dget Year 2023	/24			
Description	Code	0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total
R thousands	Code	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	
Creditors Age Analysis By Customer T	уре									
Bulk Electricity	0100	5 190	-	-	-	-	_	40 142	-	45 332
Bulk Water	0200	130	-	-	-	-	_	-	-	130
PAYE deductions	0300	-	-	-	-	-	_	-	-	-
VAT (output less input)	0400	-	-	-	-	-	_	-	-	_
Pensions / Retirement deductions	0500	-	-	-	-	-	_	-	-	_
Loan repay ments	0600	-	-	-	-	-	_	-	-	_
Trade Creditors	0700	580	403	371	140	3 560	_	-	-	5 054
Auditor General	0800	195	85	84	83	7 950	_	-	-	8 398
Other	0900	221	361	619	227	16 468	_	-	-	17 897
Total By Customer Type	1000	6 316	850	1 074	451	27 978	_	40 142	_	76 812

The creditors have shown increase in the total from the beginning of the year, the total amount owed is R74.384 million, which represents 3% increase from the first quarter reported figures. Breakdown van creditors.

The old debt, +90days, consist mainly of the following:

ESKOM = R40,142, of which the entire amount is conditionally written off. The other R16m is mainly made up of Creditors with payment arrangements, being AG, SALGA, SAMRAS, Collaborator consist of R11,093m and further Municipal debt owed by Kannaland municipality to neighbouring municipalities amount to R5,052m.

All other creditors 0-90 days are managed on a month-to-month payment plan, for finalisation in the 2023-2024 FY.

Section 7 –	Investment P	ortfolio Ana	alysis	
The municipali	ty has no investr	nents to declar	re.	
THE HIGHER	.,		.	

Section 8 – Allocation of Grant Receipts & Expenditure

	Transfers and Gra	nt Reciepts 2023/ 2024	4			
						Rejected Rollover
	Original Budget	Adjustment Budget	Total Received	Total Spent	Unspent	Repayment
National Government Grants						
Financial Managememnt Grant (FMG)	R2 932 000,00		R2 932 000,00	R850 928,82	R2 081 071,18	
Equitable Share	R35 348 000,00		R26 511 000,00	R26 511 000,00		
Municipal Infrastructure Grant (Operational)	568 650,00		R568 650,00	R284 324,97	R284 325,03	
Municipal Infrastructure Grant (Capital)	R10 804 350,00		R10 105 350,00	R6 947 807,82	R3 157 542,18	R958 939,65
Water Service Infrastructure Grant	R5 000 000,00		R500 000,00	R234 984,13	R265 015,87	
EPWP Incentive Grant	R1 220 000,00		R854 000,00	R776 029,80	R77 970,20	
	R55 873 000,00		R41 471 000,00	R35 605 075,54	R5 865 924,46	
		•				
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		R2 370 000,00	R1 570 191,02	R799 808,98	
CDW Grant	R113 000,00		R113 000,00	R40 811,00	R72 189,00	
Departmental Agencies	Original Budget	Adjustment Budget	Total Received	Total Spent	Unspent	
Public Sector Seta	R145 000,00		R49 664,75		R49 664,75	
Total	R24 183 000,00		R2 532 664,75	R1 611 002,02	R921 662,73	
	R80 056 000,00		R44 003 664,75	R37 216 077,56	R6 787 587,19	

Section 9 – Mid-Year Councillor & Staff Expenditure

WC041 Kannaland - Supporting Table SC8 Monthl		2022/23				Budget Year 2				
Summary of Employee and Councillor remuneration	Ref	Audited	Original	Adjusted	Monthly	YearTD Actual	YearTD	YTD	YTD	Full Year
R thousands		Outcome	Budget	Budget	Actual		Budget	Variance	Variance %	Forecast
	1	А	В	С		İ				D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2 827	2 990	2 990	256	1 760	1 495	265	18%	2 9
Pension and UIF Contributions		36	-	-	16	57	-	57		
Medical Aid Contributions		67	-	-	9	57	-	57		
Motor Vehicle Allowance		52	-	-	3	18	-	18		
Cellphone Allowance		292	286	286	25	150	143	7	5%	2
Housing Allowances		-	-	-	-	-	-	-		
Other benefits and allowances			- 0.070	-	-		- 4 600	-	050/	
Sub Total - Councillors % increase	4	3 273	3 276 0,1%	3 276 0,1%	310	2 042	1 638	404	25%	3 2 0,1%
% increase	4		2,172	2,172						-,
Senior Managers of the Municipality	3									
Basic Salaries and Wages		2 729	4 449	4 449	301	1 353	2 225	(872)	-39%	4 4
Pension and UIF Contributions		5	9	9	1	3	4	(1)	-25%	
Medical Aid Contributions		-	-	-	-	-	-	-		
Overtime		-	-	-	-	- 1	-	-		
Performance Bonus		-	-	-	-	- 1	-	-		
Motor Vehicle Allowance		80	509	509	35	161	254	(94)	-37%	5
Cellphone Allowance		50	113	113	10	40	56	(17)	-30%	1
Housing Allowances		-	-	-	-	-	-		40	
Other benefits and allowances		98	88	88	0	0	44	(44)	-100%	
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	347	1 557	2 584	(1 027)	-40%	5 1
% increase	4	2 303	74,4%	74,4%	341	1 337	2 304	(1027)	-40%	74,4%
	7		-	-						
ther Municipal Staff										
Basic Salaries and Wages		52 231	52 793	52 793	5 165	30 712	26 396	4 315	16%	52
Pension and UIF Contributions		7 132	8 568	8 568	647	3 883	4 284	(401)	-9%	8 5
Medical Aid Contributions		2 168	1 687	1 687	200	1 164	843	320	38%	16
Overfine		6 568	4 876	4 876	791	3 850	2 438	1 412	58%	4.8
Performance Bonus		1 975	752	752	-	761	376	385	102%	
Motor Vehicle Allowance		2 790	2 359	2 359	331	1 791	1 179	612	52%	23
Cellphone Allowance		127	100	100	11	62	50	12	23%	1
Housing Allowances Other benefits and allowances		337 6 515	173 2 851	173 2 851	33 358	174 4 380	86 1 425	88 2 954	102% 207%	2.8
Payments in lieu of leave		(1 166)	150	150	358 40	4 380 257	75	2 954 182	243%	20
Long service awards		(1 100)	130	130	40	257	75	102	24370	
Post-retirement benefit obligations	2	(723)	_	_						
Entertainment		(725)	_	_	_		_	_		
Scarcity		_	_	_	_	_	_	_		
Acting and post related allowance		_	_	_	_	_	_	_		
In kind benefits		_	_	_	_	_	_	_		
Sub Total - Other Municipal Staff		77 954	74 309	74 309	7 578	47 033	37 154	9 879	27%	743
% increase	4		-4,7%	-4,7%						-4,7%
otal Parent Municipality		84 190	82 752	82 752	8 234	50 632	41 376	9 256	22%	82
npaid salary, allowances & benefits in arrears:										
oard Members of Entities										
Basic Salaries and Wages		-	_	_	_	_	-	-		
Pension and UIF Contributions		_	-	_	_	-	_	_		
Medical Aid Contributions		_	457	457	_	_	228	(228)	-100%	
Overtime		_	-	_	_	_	_	_		
Performance Bonus		-	-	-	-	_	-	-		
Motor Vehicle Allowance		-	-	-	-	_	-	-		
Cellphone Allowance		-	-	-	-	- 1	-	-		
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	 -					ļ	=	ļ		
Scarcity		-	-	-	-	-	-	-		
Acting and post related allowance		-	-	-	-	- 1	-	-		
In kind benefits		-	-	-						-
ub Total - Executive members Board	2	-	457	457	0	0	228	(228)	-100%	0.00/
% increase	4		0,0%	0,0%						0,0%
otal Municipal Entities			457	457	0	0	228	(228)	-100%	
otal Municipal Entities OTAL SALARY, ALLOWANCES & BENEFITS % increase	4	- 84 190	457 83 209 -1,2%	457 83 209 -1,2%	0 8 235	0 50 632	228 41 604	(228) 9 028	-100% 22%	83 -1,2%

Section 10 - Mid-Year Monthly Actuals & Revised Targets - Cash

Description	Ref						Budget Ye	ar 2023/24							Medium Term Re enditure Framev	
		July	August	September	October	November	December	January	February	March	April	May	June	Budget Year	Budget Year	Budget Year
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	2023/24	+1 2024/25	+2 2025/26
Cash Receipts By Source																
Property rates		307	1 483	2 223	1 852	1 411	1 302	1 859	1 859	1 859	1 859	1 859	4 434	22 305	20 246	27 092
Service charges - electricity revenue		1 258	9 134	6 100	4 867	2 915	4 501	6 956	6 956	6 956	6 956	6 956	19 916	83 470	96 780	115 065
Service charges - water revenue		459	1 763	1 246	1 416	958	1 352	1 663	1 663	1 663	1 663	1 663	4 445	19 954	20 464	21 426
Service charges - Waste Water Management		379	464	400	492	459	390	737	737	737	737	737	2 574	8 841	9 274	9 710
Service charges - Waste Mangement		339	398	341	453	396	361	721	721	721	721	721	2 762	8 657	9 082	9 509
Rental of facilities and equipment		5	8	11	3	1	3	44	44	44	44	44	279	530	423	24
Interest earned - external investments		-	-	-	-	-	-	-	-	-	-	-	-	- 1	-	-
Interest earned - outstanding debtors		-	-	0	-	-	-	4	4	4	4	4	29	50	55	58
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2	3	5	4	-	0	260	260	260	260	260	1 809	3 126	4 689	7 032
Licences and permits		20	20	13	13	17	14	16	16	16	16	16	14	189	199	209
Agency services		-	-	-	-	-	-	113	113	113	113	113	788	1 350	1 418	1 488
Transfers and Subsidies - Operational		14 744	3 237	1 195	-	1 299	12 332	2 409	2 409	11 246	2 409	2 409	10 564	64 252	44 668	61 777
Other revenue		362	506	4 168	739	1 049	285	323	323	323	323	323	(4 851)	3 872	928	975
Cash Receipts by Source		17 876	17 016	15 702	9 839	8 505	20 539	15 104	15 104	23 941	15 104	15 104	42 763	216 597	208 225	254 364
Other Cash Flows by Source													-			
Transfers and subsidies - capital (monetary allocations) (National /		7 556	500	-	-	3 118	-	1 317	1 317	1 317	1 317	1 317	(1 955)	15 804	34 038	35 523
Provincial and District)																
Transfers and subsidies - capital (monetary allocations) (Nat / Prov		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Departm Agencies, Households, Non-profit Institutions, Private																
Enterprises, Public Corporatons, Higher Educ Institutions)																
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	- 1	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		_	_	-	_	-	-	-	-	_	-	-	-	_	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	_	-	-	-	_	-	-
Total Cash Receipts by Source	1	25 432	17 516	15 702	9 839	11 623	20 539	16 421	16 421	25 258	16 421	16 421	40 808	232 401	242 263	289 887
Cash Payments by Type													-			
Employee related costs		438	418	1 133	1 026	6 887	1 895	10 256	10 256	10 256	10 256	10 256	59 994	123 071	147 351	149 772
Remuneration of councillors		_	_	_	_	_	_	_	-	_	_	_	-	-	_	_
Interest		_	-	_	_	-	-	-	-	_	-	_	-	_	-	-
Bulk purchases - Electricity		_	7 559	_	24 067	6 137	15 181	5 371	5 371	5 371	5 371	5 371	(15 347)	64 452	69 608	75 177
Acquisitions - water & other inventory		109	122	245	269	740	459	786	786	786	786	786	3 561	9 438	9 882	9 262
Contracted services		140	495	566	642	1 082	644	2 468	2 468	2 468	2 468	2 468	13 708	29 617	10 652	16 900
Transfers and subsidies - other municipalities		-	-	-	-	-	_	-	_	_	-	-	-		-	-
Transfers and subsidies - other		_	63	_	_	_	_	_	_	_	_	_	(63)	_	_	_
Other expenditure		_	-	_	_	_	_	_	_	_	_	_	- (00)	_	_	_
Cash Payments by Type		688	8 657	1 943	26 004	14 846	18 179	18 881	18 881	18 881	18 881	18 881	61 853	226 578	237 493	251 111
Other Cash Flows/Payments by Type		300	5 501		20 304			.0 001			.0 001		3.500		20. 700	20
Capital assets		_ !	_	_	_	_	_	_	_	-	-	_	_	_	_	_
Repayment of borrowing			_	_	_	_			_	_	_	_	_			
Other Cash Flows/Payments			_	_		_	_			_	_	_	_	_	_	
Total Cash Payments by Type	+	688	8 657	1 943	26 004	14 846	18 179	18 881	18 881	18 881	18 881	18 881	61 853	226 578	237 493	251 111
NET INCREASE/(DECREASE) IN CASH HELD	+	24 744	8 859	13 759	(16 165)	(3 223)	2 360	(2 460)	(2 460)	6 377	(2 460)	(2 460)	(21 045)	5 823	4 770	38 776
Cash/cash equivalents at the month/year beginning:		24 144	24 744	33 602	47 361	31 196	27 973	30 333	27 873	25 412	31 789	29 328	26 868	3 023	5 823	10 593
Cash/cash equivalents at the month/year end:		24 744	33 602	47 361	31 196	27 973	30 333	27 873	25 412	31 789	29 328	26 868	5 823	5 823	10 593	49 369
Casircasi equivalent at the month year end.	1	24 / 44	JJ UUZ	1001+	31 190	21313	10000	21013	20412	21109	ZJ JZ0	20 000	3 023	0.020	10 393	47 309

This municipality is still experiencing cash flow budgeting errors that needs to be corrected.

Section 11 - Material Variances from the SDBIP

2023/2024 KANNALAND MUNICIPALITY SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (PERFORMANCE REPORT FOR QUARTER 2)

ANNEXURE IV

IDP REF	IDP KPA	District Output	PSP: VIP (Very Inspired Priorities)	National Output	Department	Indicator description	How indicator is measured		Q1 ACTUAL	Status		Q2 TARGET		STATUS	PORTFOLIO OF EVIDENCE/ MANAGEMENT COMMENT/ CORRECTIVE MEASURES
DP Reference	кра	District Objective	Provincial Outcome (Very inspired priorities)	National Outcome	Department	Indicator	Unit of measurement								
КРІ	KPA1: To Provide access to reliable infrastructure that will contribute to a higher quality of life for Kannaland offizens	7 An inclusived strict economy	Innovation and Culture	Outcome 6: Efficient, competitive and responsive economic infrastructure network	Infrastructure Services	Complete 100% of all MiG infrastructure. In the stage where were issued with Practical Completion certificates by 30 June 2023	Number of all MIG infrastructure projects completed and issued with practical completion certificates/total number of all MIG projects	18%	25%	KPI NOT MET	KPI Adjustment to reflect target met until completion certificate is issued	40%	69,3% (Expenditure)	KPI NOT MET	KPI Adjustment to reflect expenditure of all MIG infrastructure projects up to the stage where practical completion certificates are issued.
KPL	KPA 1: To Provide access to reliable infrastructure that will contribute to a higher quality of life for Kannaland citizens	7 An Inclusivedistrict economy	Innovation and Culture	Outcome 6: Efficient, competitive and responsive economic infrastructure network	infrastructure Services	Complete 100% of all PMU infrastructure projects (MIG, WSIG, (Drought relief) to the stage where were issued with Practical Completion certificates by 30 June 2023	Number of all PMU Infrastructure projects (MIS, Wells, Drought Relief) completed and issued with practical completion certificates/total number of all PMU infrastructure projects (MIG, WSIG, Drought relief)			KPI not yet measured	N/A	40%	74,5% (Expenditure)	KPI NOT MET	KPI Adjustment to reflect expenditure of all WSIG and Drought Relief I infrastructure projects up to the stage where practical completion certificates are issued.
KPI.	KPA 1: To Provide access to reliable infrastructure that will contribute to a higher quality of life for Kannaland citzens	7 An Inclusivedistrict economy	Innovation and Culture	Outcome 6: Efficient, competitive and responsive economic intrastructure network	Infrastructure Services	projects (INEP, EEDM) to, the stage where were issued with Practical	Number of all electricity intrastructure projects (INEP EEDM) completed and issued with Practical Completion certificates/total number of all electricity intrastructure projects (INEP EEDM)			KPI not yet measured	N/A	40%	0%	KPI NOT MET	Grant funding not received SDBIP to be adjusted to remove this KPI
KPI.5	KPA 2: To Provide adequateServices and improve our Public relations	7 An Inclusived strict economy	Innovation and culture	Outcome 10: Protection and enhancement of environmental assets and natural resources	Infrastructure Services	Limit total of electricity losses in distribution network to less than 12% accumulated over the financial year until 30 June 2023	Percentage (%) of electricity lesses calculated in distribution network on a twelve-month rolling period as kWh sold/kWh purchased	Less than 12%	14.72%	KPI not met	Losses due to outdated interestructure and possible faulty meters	12%	INFORMATION OUTSTANDING	KPI NOT MET	Result not submitted Manager on special leave

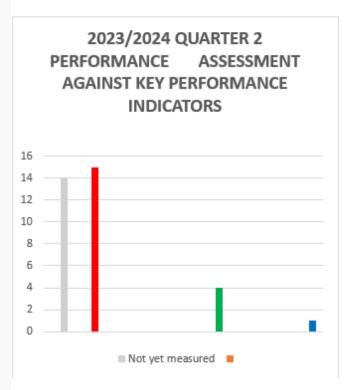
KPI.6	KPA 2: To Provide adequateServices and improve our Public relations	7 An inclusivedistrict economy	Innovation and culture	Outcome 10: Protection and enhancement of environmental assets and natural resources	Infrastructure Services	75% of water samples comply with SANS-241 micro biological indicators ((Number of water samples that comply with SANS-241 indicators/Number of water samples tested)x100}	% of water samples that complies with SANS-241 standards	75%	78%	KPI met	Garden Route Water testing results	75%	60%	KPI NOT ME	Council intervention meeting with Senior Management to address water quality Procurement planning for purchase of chlorine timeously Meeting between CFO and Director Infrastructure to improve planning
KPI.7	KPA 2: To Provide adequate Services and improve our Public relations	7 An inclusivedistrict economy	Innovation and culture	Outcome 10: Protection and enhancement of environmentalassets and natural resources	Financial Services	Limit accumulated unaccounted for water to less than 30% annually until30 June 2023	% of water losses in distribution networks in all of Kannaland towns	Less than 30%	25%	KPI Met	Water loss statistics	Less than 30%	RESULTS NOT SUBMITTED	KPI NOT MET	processes. Results not submitted. Succession planning and capacity building of staff to act in positions where staff is on leave.
NKPI 1	KPA 2: To Provide adequate Services and improve ourPublic relations	3 Bulk Infrastructure Co-ordination	10. Integrating service delivery for maximum impact	Outcome 8: Sustainable human settlements and improvedquality of household live.	FinancialServices	Number of formal residential properties that receive piped water connected to the municipal water infrastructure network annually as at 30 June 2023	Number of formal residential properties which are billed for water services as at 30 June 2023	4935	4690	KPI not met	Target to be adjusted by council resolution as target refers to total connections instead of total households	4942	4690	KPI not met	Target to be adjusted by council resolution as target refers to total connections instead of total formal households
NKPI 2	KPA 2: To Provide adequate Services and improve our Public relations	3 Bulk Infrastructure Co-ordination	10. Integrating servicedelivery for maximum impact	Outcome 8: Sustainable humansettlements and improved quality of household live.	FinancialServices	Provision of electricity to formal residential account holders connected to the municipal electrical infrastructure network for both oredit and prepaid electrical metering. Number of formal residential properties connected to the municipal electrical infrastructure network (excluding Eskom areas) annually as at 30 June 202:	Number of formal residential properties which are billed for electricity/have pre-paid electricity (excluding Eskom areas) as at 30 June 2023	3820	223 3318	KPI not met	Target to be adjusted by council resolution as target refers to total connections instead of total households	3830	3370	KPI Not met	Target to be adjusted by council resolution as target refers to total connections instead of total formal households
NKPI 3	KPA 2: To Provide adequate Services and improve our Public relations	3 Bulk Infrastructure Co-ordination	10. Integrating servicedelivery for maximum impact	Outcome 8: Sustainable humansettlements and improved quality of household live.	FinancialServices	Provision of sanitation/sewerage services to formal residential account holders which are connected to the municipal waste water/sanitation/sewerage network and billed for services annually as at 30 June 2023	Number of formal residential properties which are billed for sewerage services in accordance with the SAMRAS financial system as at 30 June 2023	4465	4358	KPI not met	Target to be adjusted by council resolution as target refers to total connections instead of total households	4470	4261	KPI not met	Target to be adjusted by council resolution as target refers to total connections instead of total formal households
NKPI 4	KPA 2: To Provide adequate Services and improve our Public relations	3 Bulk Infrastructure Co-ordination	10. Integrating servicedelivery for maximum impact	Outcome 8: Sustainable humansettlements and improved quality of household live.	FinancialServices	Number of formal residential properties for which refuse is removed at least once per week and billed for the service annually as at 30 June 2023.	Number of formal residential properties which are billed for refuse removal services as at 30 June 2023.	4805	4552	KPI not met	Target to be adjusted by council resolution as target refers to total connection instead of total households	4810	4587	KPI not met	Target to be adjusted by council resolution as target refers to total connections instead of total formal households
NKPI 5	KPA 2: To Provide adequateServices and improve our Public relations	3 Bulk Infrastructure Co- ordination	10. Integrating servicedelivery for maximumimpact	Outcome 8: Sustainable humansettlements and improved quality of household live.	FinancialServices	Provision of electricity to informal residential account holders in the designated informal areas which are connected to the municipal electrical	Number of residential pre- paid meters registered on the Syddelly Utilities World Financial system in the designated informal areas	150	204	KPI Met		150	228	KPI met	Financial statistics Syntall Utilities World Financial Report

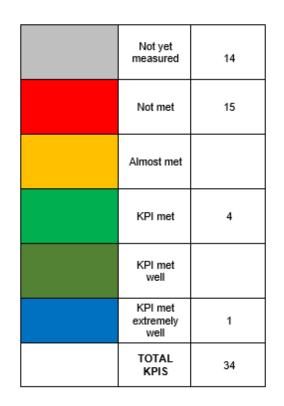
NKPI 6	KPA 2: To Provide adequate Services and improve our public relations	3 Bul k Infrastructure Co-ordination	10. Integrating servicedelivery for maximumimpact	Outcome 8: Sustainable humansettlements and improved quality of household live.	FinancialServices	Number of Households with access tofree basic services (as per Indigent Register annually) by 30 June 2023.	Number of Households with accessto free basic services (as per Indigent Register)	2247	KPI Not met	Another Indigent drive to be performed to encourage households to apply/register as Indigent household	2540	2332	KPI not met	Another Indigent drive to be performed to encourage households to apply/register as Indigent household
NKPI 7	KPA 2: To Provide adequate Services and improve our public relations	3 Bul k Infrastructure Co-ordination	10. Integrating servicedelivery for maximumimpact	Outcome 8: Sustainable humansettlements and improved quality of household live.	FinancialServices	Provision of free basic electricity to indigent account holders connected to the municipal electrical infrastructure network annually as at 30 June 2023	Number of indigent accountholders receiving free basic electricity which are connected to the municipal electrical infrastructure network	1665	KPI not met	Another Indigent drive to be performed to encourage households to apply/ register as Indigent household	2540	1876	KPI not met	Another Indigent drive to be performed to encourage households to apply/register as Indigent household
NKPI 8	KPA 2: To Provide adequate Services and improve our public relations	3 Bul k Infrastructure Co-ordination	10. Integrating servicedelivery for maximumimpact	Outcome 8: Sustainable humansettlements and improved quality of household live.	FinancialServices	Provision of free basic sanitation services to indigent account holders which are connected to the municipal waste water (sanitation/sewerage) network & are billed for sewerage service, irrespective of the number of water closets (toilets) annually as at 30 June 2023	Number of indigent accountholders receiving free basic sanitation in terms of Equitable share requirements.	1665	KPI Not met	Another Indigent drive to be performed to encourage households to apply/register as Indigent household	2540	1876	KPI not met	Another Indigent drive to be performed to encourage households to apply/register as Indigent household
NKPI 9	KPA 2: To Provide adequate Services and improve our public relations	3 Bul k Infrastructure Co-ordination	10. Integrating servicedelivery for maximumimpact	Outcome 8: Sustainable humansettlements and improved quality of household live.	FinancialServices	as at 30 June 2023 Provision of clean piped water to indigent account holders which are connected to the municipal water infrastructure network annually as at 30 June 2023	Number of indigent account holders receiving free basic water.	1665	KPI not met	Another Indigent drive to be performed to encourage households to apply/register as Indigent household	2540	1876	KPI not met	Another Indigent drive to be performed to encourage households to apply/register as Indigent household
KPI.8	KPA 3: To strive towards a safe community in Kannaland through the proactive management of traffic, environmental health, fire and disaster risks	4. Environment al management and public safety	run regional government in the	Outcome 9: A responsive and, accountable, effective and efficient local government system	Community Services	Review of the disaster management plan by March 2023	Number of plans reviewed and submitted to council quarterly	-	KPI not yet measured	N/A	-	-	KPI NOT YET MEASURED	N/A
KPI 9	KPA 3: To strive towards a safe community in Kannaland through the proactive management of traffic, environmental health, fire and disaster risks	4. Environment al management and public safety	run regional government in the	Outcome 9: A responsive and, accountable, effective and efficient local government system	Community Services	Review Integrated Waste Management Implementation plan by 30 June 2023	Number of IWMIP reviewed	-	KPI not yet measured	N/A	-	-	KPI NOT YET MEASURED	N/A
TBD	KPA 3: To strive towards a safe community in Kannaland through the proactive management of traffic, environmental health, fire and disaster risks	4.	12. Building the best- run regional government in the world	Outcome 9: A responsive and, accountable, effective and efficient local government system	Community Services	Conduct one quarterly clean up campaign in all 4 wards Kannaland up until 30 June 2023	No of quarterly clean up campaigns held in Kannaland.	-	KPI Not yet measured	N/A	-	-	KPI NOT YET MEASURED	N/A

TBD	EPA 3: To strive towards a safe community in Kannaland through the proactive management of traffic, environmental health, fire and disaster risks	4. Environmental management and public safety	12. Building the best- run regional government in the world	Outcome 9: A responsive and, accountable, effective and efficient local government system	Community Services	Conduct one quarterly deacuse campaign in all 4 wards Kannaland up until 30 June 2023	No of quarterly clean up campaigns held in Kannaland.	-	-	KPI Not yet measured	N/A		-	KPI NOT YET MEASURED	N/A
NKPL10	KPA 4: To Facilitate Economic Growth and Social and Community development	7. An inclusive district economy	Growth and Jobs	Outcome 5: A skilled and capable workforce to support inclusive growth	Infrastructure Services	Create job opportunities through the Expanded Public Works Bossource (EPWP) until 30 June 2023	Number of job opportunities created	80	134	KPI met Extremely well	EPWP Report	100	162	KPI MET EXTREMELY WELL	EPWP Report
KPL10	KPA S: To Promote efficient sefficient and effective Governance with high levels of stakeholder participation	6 Good Governance	12. Building the best- run regional government in the world	Outcome 9: A responsive and, accountable, effective and efficient local government system	Office of the Municipal Manager	Ensuring performance by the timeous development and signing of the Section 57 performance agreements in adherence to the Performance Framework by 1 July 2023	Percentage (%) of signed performance agreements of Section 57 managers within 14 days of approval of the SDBIP or appointment in the case of vacancies	100%	66.6%	KPI not met	Performance agreements. Received for MM and CFO. Adjust SDBIP during February 2024 after workshop and adjust Performance agreement OF Dir: Corporate Services		-	KPI NOT YET MEASURED	N/A
KPL11	KPA 5: To Promote efficient and effective Governance with high levels of stakeholder participation	6 Good Governance	12. Building the best- run regional government in the world	Outcome 9: A responsive and, accountable, effective and efficient local government system	Corporate Services	(Minimum number of General Councilmeetings to be held per annum)	(Number of meetings convened)	1	0	KPI Not met	Schedule of council meetings to be prepared and submitted to council	1	ū	KPI NOT MET	Arrange a meeting with the Speaker to develop a calendar indicating dates for ordinary council meetings with dates of submission of items.
KPI.13	KPA 5: To Promote efficient and effective Governance with high levels of stakeholder participation	6 Good Governance	run regional	Outcome 9: A responsive and, accountable, effective and efficient local government system	Office of the Municipal Manager	Conduct an Annual Strategic risk Assessment by 30 June 2023	Number of risk assessments conducted through the reviewed risk register compiled.	-	-	KPI Not yet Measured	N/A	1	-	KPI NOT YET MEASURED	N/A
KPI 25	KPA 5: To Promote efficient and effective Governance with high levels of stakeholder participation	6. Good Governance	12. Building the best- run regional government in the world	Outcome 9: A responsive and, accountable, effective and efficient local government system	Office of Municipal Manager/	Risk based audit plan approved by Audit Committee by 31 March 2023	No of risk based audit plans approved by audit committee	-	,	KPI Not yet measured	N/A	,	-	KPI NOT YET MEASURED	N/A
KP1.26	KPA 5: To Promote efficient and effective Governance with high levels of stakeholder participation	6. Good Governmence	12. Building the best- run regional government in the world	Outcome 9: A responsive and, accountable, effective and efficient local government system	Office of the Municipal Manager	Quarterly Ward Committee meetings with consolidated quarterly reports to council until 30 June 2023	Number of ward committee meetings convened	4	Ф	KPI met	Ward committee Attendance register and minutes of meetings	4	4	ки мет	Minutes of ward committee meetings
KPL29	KPA 5: To Promote efficient and effective Governance with high levels of stakeholderparticipation	6. Good Governme	12. Building the best- run regional government in the world	accountable, effective and efficient local government system	FinancialServices	100% Reporting compliance by submitting s71, s72 and s52d reports within legislated timeframes until 30 June 2023.	% of reporting on all compliance documents	100%	100%	KPI met	S 52 Report and council resolution	100%	100%	ки мет	Financial Reports
K0P1 30	KPA 5: To Promote efficient and effective Governance with high levels of stakeholder	6. Good Governance	run regional	Outcome 9: A responsive and, accountable, effective and efficient local government system	Community Services	Promote library services to community through outreach and awareness in each of the six	Two community outreach engagements conducted in each of the six libraries in Kannaland	-	-	KPI not yet measured	N/A	-	-	KPI NOT YET MEASURED	N/A

	participation		I		· ·	Ibraries in Kannaland									
	p=1-2p=1-11					Diames in National									
KPL31	KPA 6: To Provide an efficientworklorce by aligning our institutional arrangements to our overall strategy	2 A skilled workforce and communities	7. Mainstreaming sustainability and optiosing resource- useofficiency	Outcome 5: A skilled and capable workforce to supportinclusive growth	CorporateServices	Vacancy rate of the entire approved staff establishment by 30 June 2023.	% of vacancy rate to be not more than 20% as calculated at 30 June 2023 calculated as Number of current vacant posts/ Number of current posts	-	-	KPI not yet measured	N/A	-	-	KPI NOT YET MEASURED	N/A
KPL34	KPA 5: To Promote efficient and effective Governance with high levels of stakeholder participation	6 Good Governance	10. Integrating servicedelivery for maximum impact	Outcome 6: Efficient, competitive and responsive economic infrastructure network	FinancialServices	Budget for 2023/2024 financial year approved by Council by 31 May 2023.	Number of budgets approved	-	-	KPI not yet measured	N/A	-	-	KPI NOT YET MEASURED	N/A
	KPA 7: To Strive towards affinancially sustainable municipality	5 Finandal Viability	10. Integrating servicedelivery for maximumimpact	Outcome 6: Efficient, competitive and responsive economic infrastructure network	FinancialServices	Achieve 80% year to date collection rate of revenue billed by 30 June 2023 (Total revenue collected / total billed(x)100	Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100	-	-	KPI Not yet measured	N/A	ı	,	KPI NOT YET MEASURED	N/A
NKPL11	KPA 7: To Strive towards affinancially sustainable municipality	5 Financial Viability	Creating opportunitiesfor growth and job	Outcome 4: Decent employment through inclusivegrowth	FinancialServices	Financial Vilability measured in terms of Cost coverage ratio by 30 June 2023	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)).	-	-	KPI Not yet Measured	N/A	1	-	KPI NOT YET MEASURED	M/A
	KPA 7: To Strive lowards afinancially sustainable municipality	5 Financial Vlability	7. Mainstreaming sustainability and octobing resource- useefficiency	Outcome 5: A skilled and capable workforce to supportinclusive growth	FinancialServices	Financial Vlability measured in terms of debt coverage ratio for the 2022/23 financial year.	Debt (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant	-	-	KPI Not yet measured	N/A	1		KPI NOT YET MEASURED	N/A
	KPA7: To Strive towards afinancially sustainable municipality	5 Financial Viability	run regional	Outcome 9: A responsive and, accountable, effective and efficient local government system	FinancialServices	Conduct monthly reconciliation of the bank account within 10 working days and signed by CFO	Number of reconciliations completed	3	3	KPI Met	Signed reconciliations	3	3	ки мет	SIGNED RECONCILATION

KP1.3	afinancially	Strive towards y sustainable ty	Viability	 Building the best- run regional government in the 	Outcome 9: A responsive and, accountable, effective and efficient local government system	FinancialServices	submitted to the Auditor-	Number of completed annual financial statements submitted to the Auditor- General by 31 August 2023	1	a	KPI Not ME:	Application for late submission to AG		KPI NOT YET MEASURED	CFO to submit AFS timeously in future.
KPL3	afinancially	Strive towards y sustainable ty	Viability	 Building the best- run regional government in the 	Outcome 9: A responsive and, accountable, effective and efficient local government system.	FinancialServices		Number of adjustment budget approved	-	-	KPI Not yet Measured	-		KPI NOT YET MEASURED	N/A





PERFORMANCE OUTCOME

The total number of KPIs amounts to 34

Total number of KPIs measured during the second quarter amounts to 20.

KPIs not measured during the second quarter amounts to 14

KPIs not met during the second quarter amounts to 15 of the 20 KPIs measured. (75%)

KPIs met during the second quarter including those met (4 KPIs) and those met extremely well (1) amounts to 5 KPIs out of the total of 20 KPIs measured. (25%)

Section 12 – Capital Expenditure Trend

WC041 Kannaland - Supporting Table SC12 N		get Statemer	nt - capital e	xpenditure			sment		
	2022/23 Budget Year 2023/24								
Month	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	-	1 145	1 145	-	-	1 145	-	0,0%	0%
August	7	1 145	1 145	-	-	2 290	-	0,0%	0%
September	-	1 145	1 145	530	530	3 436	2 906	84,6%	4%
October	-	1 145	1 145	3 095	3 625	4 581	956	20,9%	26%
November	17	1 145	1 145	2 104	5 728	5 726	(2)	0,0%	42%
December	852	1 145	1 145	1 567	7 295	6 871	(424)	-6,2%	53%
January	-	1 145	1 145	-	7 295	8 017	721	9,0%	53%
February	10	1 145	1 145	-	7 295	9 162	1 866	20,4%	53%
March	78	1 145	1 145	-	7 295	10 307	3 012	29,2%	53%
April	370	1 145	1 145	-	7 295	11 452	4 157	36,3%	53%
May	1 567	1 145	1 145	-	7 295	12 598	5 302	42,1%	53%
June	145	1 145	1 145	_	7 295	13 743	6 447	46,9%	53%
Total Canital expenditure	3 047	13 743	13 743	7 295					

Section 13 – Quality certification

I, Hendrik Barnard, the Acting Accounting Officer of Kannaland Municipality WC041, hereby certify that the Mid-Year Budget and Performance Assessment has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Signature:	 	 	
Date:			

Print name: HENDRIK BARNARD

APPENDIX A: Bank Withdrawals MFMA Section 11(4)

		NCIAL TREASU	
	In accordance w	rith Section 11, Sub	o-section 1 (b) to (j)
NAME OF MUNICIPALIT	Y:	KANNALAND MUNIO	CIPALITY
MUNICIPAL DEMARCAT	ION CODE:	WC041	
QUARTER ENDED:		Dec-23	
*		Amount	Reason for withdrawal
MFMA section 11. (1) Only the chief financial officer of a senior financial official of the written authority of the accou- money or authorise the withdre- the municipality's bank accou-	nunicipality, or any other municipality acting on the nting officer may withdraw awal of money from any of	1,000	
(b) to defray expenditure aut 26(4);	horised in terms of section	R 0,00	
(c) to defray unforeseeable ar authorised in terms of section		R 0,00	
(d) in the case of a bank as section 12, to make payme accordance with subsection (4)	ents from the account in		
 (e) to pay over to a person received by the numicipality organ of state, including - 		R 2 246 311,77	Motor Registration and RTMC transaction fees
 (i) money collected by the mu person or organ of state by agr 		R 0,00	
(ii) any insurance or other production of the person of th	payments received by the	R 0,00	
(f) to refund money incorrectly		R 0,00	
(g) to refund guarantees, suret	ics and security deposits;	R 0,00	
(h) for cash management an accordance with section 13:	d investment purposes in	R 0,00	
(i) to defray increased expendi	ture in terms of section 31;	R 0,00	
(j) for such other purposes as r	nay be prescribed.	R 0,00	
The accounting officer must of each quarter -		Name and Surnam	e: R SAPTOE
(a) table in the municipal cor of all withdrawals made in ter (j) during that quarter; and	rms of subsection (1)(b) to		СГО
 submit a copy of the report breasury and the Auditor-Gene 		Signature:	apter Holoitzazy
Tel number	Fax number		Email Address
(028) 551 8000	(028) 551 1766		jodene@kannaland.gov.za

The completed form must reach Mr Wesley Baatjies at the Provincial Treasury, Private Bag x 9165, 7 Wale Street, Cape Town, 8000, Tel: 021 483 5007, Fax 021 483 8623, Email: wbaatjie@pgwc.gov.za on or before the 15th of the month following the end of each quarter.

BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET



Municipal Finance Management Act, section 11(4) Consolidated Quarterly Report for period 01/10/2023 to 31/12/2023

80
108
193
騆

		_		
		Amount in R'000	Description and Purpose (including section reference e.g. sec 11(f))	Authorised by (name)
Date	Payee	K 000	(moduling season)	R SAPTOE
31-Dec	Department of Transport	-	Section 11, Sub-section e (1)	
01-000				

The Accounting Officer must include information motivating the non-budgetted withdrawals, action taken to rectify the breach and identify how funding will be sourced through an Adjustments Budget. This motivation can be an additional report to council or incorporated into the table above by inserting additional space.

This report must be tabled in Council within 30 days after the end of each quarter where a withdrawal occurs.

- This report must be tabled in Council within 30 days after the end of each quarter where a withdrawal occurs.

 Withdrawals that must be reported each quarter:

 1. Section 11(b) Expenditure authorised by the MEC for finance in terms of section 26 (4) when a municipality has failed to approve a budget by 30 June;

 2. Section 11(c) Payments from a trust, charitable or relief fund without budget appropriation in terms of section 124(t);

 3. Section 11(d) Payments from a trust, charitable or relief fund without budget appropriation in terms of section 124(t);

 3. Section 11(d) Payments to a person or organ of state for money received by the municipality on behalf of that person or organ of state for the person or organ of state

 3. Section 11(f) Refund money incorrectly paid into a bank account;

 5. Section 11(g) Refund guarantees, sureties and security deposits;

 5. Section 11(g) Refund guarantees, sureties and security deposits;

 6. Section 11(g) To defray increased expenditure on a multi-year capital project in terms of section 31;

 8. Section 11(g) Payments for such other purposes as may be prescribed from time-to-time.

 Distribution:

- Distribution:
 1. Table this report in a full council meeting, including additional motivation on action taken to rectify, within 30 days after the end of each quarter (section 11(4))
 2. Submit a copy to the relevant National Treasury, provincial treasury and the Auditor-General



APPENDIX B: Cost Containment Measures

ANNE	ANNEXURE D: Total Cost Savings Disclosure in the In-Year and Annual Report												
						Cost Containmer	nt In -Y	ear Report					
Measures	Bud	lget	Q1		Q2		Q3		Q4		Savi	ngs / (Exceed)	
	R'0	00	R'00	00	R'0	00	R'000)	R'000		R'00	10	
Use of consultants	R	4 695 012,00	R	226 114,13	R	252 389,77	R	-	R	-	R	4 216 508,10	
Vehicles used for political office-bearers	R	-	R	-	R	-	R	-	R	-	R	-	
Travel and subsistence	R	942 442,00	R	78 327,48	R	75 730,67	R	-	R	-	R	788 383,85	
Domestic accommodation	R	916 010,00	R	181 377,48	R	179 108,55	R	-	R	-	R	555 523,97	
Sponsorships, events and catering	R	111 280,00	R	35 414,62	R	50 209,37	R	-	R	-	R	25 656,01	
Communication	R	4 568 760,00	R	249 248,46	R	203 758,23	R	41 460,00	R	-	R	4 074 293,31	
Other related expenditure items	R	187 098 091,00	R	31 369 683,10	R	66 409 656,84	R	41 460,00	R	-	R	89 277 291,06	
Total		R198 331 595,00		R32 140 165,27	R	67 170 853,43	R	82 920,00	R		R	98 937 656,30	

Cost Containment Annual Report												
Cost Containment Measure	Bud	get	Tota	al Expenditure	Savi	ngs						
	R'0	00	R'0	00	R'00	00						
Use of consultants	R	4 695 012,00	R	478 503,90	R	4 216 508,10						
Vehicles used for political office-bearers	R	-	R	-	R	-						
Travel and subsistence	R	942 442,00	R	154 058,15	R	788 383,85						
Domestic accommodation	R	916 010,00	R	360 486,03	R	555 523,97						
Sponsorships, events and catering	R	111 280,00	R	85 623,99	R	25 656,01						
Communication	R	4 568 760,00	R	494 466,69	R	4 074 293,31						
Other related expenditure items	R	187 098 091,00	R	97 820 799,94	R	89 277 291,06						
Total	R	198 331 595,00	R	99 393 938,70	R	98 937 656,30						

			Relates to the quarter (Q1) under review							
Allowances & Overtime	Annual Budget			Q1 Budget		Actual		YTD (Exceeded Budget) / Within Budget		otal: (Exceeded audget) / Saving
Telephone Allowance	R	2 534 319,00	R	633 579,75	R	411 416,41	R	222 163,34	R	2 122 902,59
Vehicle Allowance	R	8 994 270,00	R	2 248 567,50	R	1 612 104,55	R	636 462,95	R	7 382 165,45
Acting Allowance	R	12 591 156,00	R	3 147 789,00	R	4 516 205,89	-R	1 368 416,89	R	8 074 950,11
Standby Allowance	R	5 062 960,00	R	1 265 740,00	R	1 006 885,46	R	258 854,54	R	4 056 074,54
Leave Payout	R	1 212 370,00	R	303 092,50	R	18 553,79	R	284 538,71	R	1 193 816,21
Overtime	R	775 920,00	R	193 980,00	R	92 920,47	R	101 059,53	R	682 999,53
Contracted Services	R	9 085 216,00	R	2 271 304,00	R	432 415,46	R	1 838 888,54	R	8 652 800,54
Interest - Overdue Accounts	R	1 244 080,00	R	311 020,00	R	-	R	311 020,00	R	1 244 080,00
Petrol & Diesel	R	1 724 350,00	R	431 087,50	R	-	R	431 087,50	R	1 724 350,00
Entertainment	R	117 400,00	R	29 350,00	R	28 686,72	R	663,28	R	88 713,28
Travel and Subsistence	R	1 258 452,00	R	314 613,00	R	112 351,22	R	202 261,78	R	1 146 100,78
_	R	44 600 493,00	R	11 150 123,25	R	8 231 539,97	R	2 918 583,28	R	36 368 953,03

	Relates to the quarter (Q2) under review												
Allowances & Overtime		Annual Budget		Q2 Budget		Actual		cceeded Budget) / Within Budget	YTD: (Exceeded Budget) / Saving				
Telephone Allowance	R	2 534 319,00	R	633 579,75	R	565 781,42	R	67 798,33	R	289 961,67			
Vehicle Allowance	R	8 994 270,00	R	2 248 567,50	R	1 670 987,70	R	577 579,80	R	1 214 042,75			
Acting Allowance	R	12 591 156,00	R	3 147 789,00	R	4 092 184,92	-R	944 395,92	-R	2 312 812,81			
Standby Allowance	R	5 062 960,00	R	1 265 740,00	R	1 143 572,58	R	122 167,42	R	381 021,96			
Leave Payout	R	1 212 370,00	R	303 092,50	R	492 913,16	-R	189 820,66	R	94 718,05			
Overtime	R	775 920,00	R	193 980,00	R	533 115,26	-R	339 135,26	-R	238 075,73			
Contracted Services	R	9 085 216,00	R	2 271 304,00	R	649 068,12	R	1 622 235,88	R	3 461 124,42			
Interest - Overdue Accounts	R	1 244 080,00	R	311 020,00	R	-	R	311 020,00	R	622 040,00			
Petrol & Diesel	R	1 724 350,00	R	431 087,50	R	463 842,55	-R	32 755,05	R	398 332,45			
Entertainment	R	117 400,00	R	29 350,00	R	44 877,65	-R	15 527,65	-R	14 864,37			
Travel and Subsistence	R	1 258 452,00	R	314 613,00	R	121 667,23	R	192 945,77	R	395 207,55			
	R	44 600 493,00	R	11 150 123,25	R	9 778 010,59	R	1 372 112,66	R	4 290 695,94			

CONTRACT SERVICES	An	inual Budget		Q1 Budget		Actual	•	ceeded Budget) / Within Budget		YTD: (Exceeded Budget) / Saving
Catering Services	R	25 000,00	R	6 250,00	R	2 000,00	R	4 250,00	R	23 000,00
Cleaning Services	R	8 000,00	R	2 000,00	R	15 816,98	-R	13 816,98	-R	7 816,98
Transport Services	R	11 000,00	R	2 750,00	R	-	R	2 750,00	R	11 000,00
Administrative and Support Sta	R	700 000,00	R	175 000,00	R	-	R	175 000,00	R	700 000,00
Burial Services	R	-	R	-	R	-	R	-	R	-
Business and Advisory	R	476 942,00	R	119 235,50	R	73 202,85	R	46 032,65	R	403 739,15
Internal Auditors	R	65 380,00	R	16 345,00	R	-	R	16 345,00	R	65 380,00
Meter Management	R	-	R	-	R	-	R	-	R	-
Clearing and Grass Cutting Ser	R	5 640,00	R	1 410,00	R	2 350,00	-R	940,00	R	3 290,00
Refuse Removal	R	-	R	-	R	-	R	-	R	-
Hygiene Services	R	-	R	-	R	-	R	-	R	-
Traffic Fines Management	R	-	R	-	R	-	R	-	R	-
Business and Advisory	R	3 318 070,00	R	829 517,50	R	102 911,30	R	726 606,20	R	3 215 158,70
Legal Cost	R	100 000,00	R	25 000,00	R	24 999,99	R	0,01	R	75 000,01
Laboratory Services	R	-	R	-	R	-	R	-	R	-
Maintenance of Equipment	R	711 630,00	R	177 907,50	R	19 585,81	R	158 321,69	R	692 044,19
Safeguard and Security	R		R	-	R	-	R	-	R	-
Sewerage Services	R	-	R	-	R	10 244,96	-R	10 244,96	-R	10 244,96
Employee Wellness	R	-	R	-	R	-	R	-	R	-
Maintenance of Buildings and F	R	3 556 834,00	R	889 208,50	R	156 303,58	R	732 904,92	R	3 400 530,42
Tracing Agents and Debt Collec	R	100 000,00	R	25 000,00	R	24 999,99	R	0,01	R	75 000,01
Stream Cleaning and Ditching	R	6 660,00	R	1 665,00	R	-	R	1 665,00	R	6 660,00
Catering Services	R	-	R	-	R	-	R	-	R	-
Maintenance of Unspecified Ass	R	60,00	R	15,00	R	_	R	15,00	R	60,00
	R	9 085 216,00	R	2 271 304,00	R	432 415,46	R	1 838 888,54	R	8 652 800,54

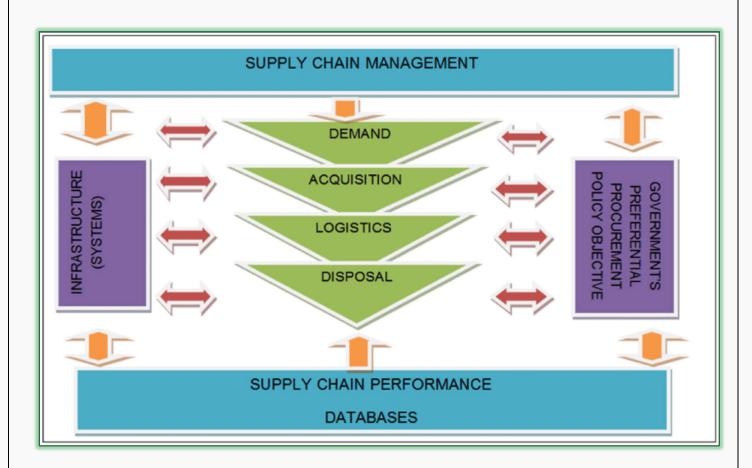
CONTRACT SERVICES	Αı	nnual Budget		Q2 Budget		Actual	١,	ceeded Budget) / Within Budget		YTD: (Exceeded Budget) / Saving
Catering Services	R	25 000,00	R	6 250,00	R	17 078,80	-R	10 828,80	-R	6 578,80
Cleaning Services	R	8 000,00	R	2 000,00	R	13 845,56	-R	11 845,56	-R	25 662,54
Transport Services	R	11 000,00	R	2 750,00	R	1 520,76	R	1 229,24	R	3 979,24
Administrative and Support Sta	R	700 000,00	R	175 000,00	R	-	R	175 000,00	R	350 000,00
Burial Services	R	-	R	-	R	-	R	-	R	-
Business and Advisory	R	476 942,00	R	119 235,50	R	15 096,08	R	104 139,42	R	150 172,07
Internal Auditors	R	65 380,00	R	16 345,00	R	-	R	16 345,00	R	32 690,00
Meter Management	R	-	R	-	R	-	R	-	R	-
Clearing and Grass Cutting Ser	R	5 640,00	R	1 410,00	R	1 350,00	R	60,00	-R	880,00
Refuse Removal	R	-	R	-	R	-	R	-	R	-
Hygiene Services	R	-	R	-	R	-	R	-	R	-
Traffic Fines Management	R	-	R	-	R	-	R	-	R	-
Business and Advisory	R	3 318 070,00	R	829 517,50	R	187 293,71	R	642 223,79	R	1 368 829,99
Legal Cost	R	100 000,00	R	25 000,00	R	24 999,99	R	0,01	R	0,02
Laboratory Services	R	-	R	-	R	-	R	-	R	-
Maintenance of Equipment	R	711 630,00	R	177 907,50	-R	5 424,04	R	183 331,54	R	341 653,23
Safeguard and Security	R	-	R	-	R	-	R	-	R	-
Sewerage Services	R	-	R	-	R	206 901,01	-R	206 901,01	-R	217 145,97
Employee Wellness	R	-	R	-	R	-	R	-	R	-
Maintenance of Buildings and F	R	3 556 834,00	R	889 208,50	R	161 386,90	R	727 821,60	R	1 460 726,52
Tracing Agents and Debt Collec	R	100 000,00	R	25 000,00	R	24 999,99	R	0,01	R	0,02
Stream Cleaning and Ditching	R	6 660,00	R	1 665,00	R	-	R	1 665,00	R	3 330,00
Catering Services	R	-	R	-	R	-	R	-	R	-
Maintenance of Unspecified Ass	R	60,00	R	15,00	R	19,36	-R	4,36	R	10,64
	R	9 085 216,00	R	2 271 304,00	R	649 068,12	R	1 622 235,88	R	3 461 124,42

The incorrect recognition of expenditure when incurred might have an impact on this item.

APPENDIX C: Implementation of the SCM Policy



Supply Chain Management Policy Implementation Report Mid-year 2023/24



Quarterly Report in terms of Section 6(3) of the Municipal SCM Policy

1. INTRODUCTION

In terms of clauses 6(1) & 6(3) of Kannaland Municipality's Supply Chain Management Policy, the following responsibilities were allocated:

- The council of a municipality must maintain oversight over the implementation of its supply chain management policy.
- 3) The accounting officer must by 25 January of each year, submit a report on the implementation of the supply chain management policy for the first half of the financial year, to the mayor of the municipality.

2. BACKGROUND

The purpose of this report is to ensure that Council maintains oversight over the implementation of the Supply Chain Management Policy, specifically regarding the following:

- a) Awards made through the bid committee system for the Quarter under review;
- b) Deviations in terms of Clause 36 of the Supply Chain Management Policy;
- c) Minor breaches approved by the Accounting Officer in terms of Clause 36(2) of the Supply Chain Management Policy;
- d) The status of objections, complaints and appeals lodged;
- e) Deviations in terms of section 114 of the MFMA, pertaining to the approval of a tender other than the one recommended through normal procurement processes;
- f) Clause 32 of the SCM Policy disclosure, procurement of goods or services under a contract secured by another organ of state;
- g) Status update on the implementation of the Council approved procurement plan as year-to-date; and
- h) Report of and progress made with incidences of non-compliance and irregular expenditure identified and currently undergoing investigation.

3. SCM POLICY & PROCEDURES

- 3.1 Adoption of a S
- 3.2 CM Policy by Council
 - Adopted.

3.2 SCM Procedures

SCM procedures manual and relevant SOP's.
 It should however be noted that implementation has been hampered due to the delay in the staff placement process.

3.3 <u>Delegations</u>

All delegations have not been delegated, are not in writing and accepted.
 The above will be address as a matter of urgency.

3.4 Infrastructure Procurement

 The Standard for Infrastructure Procurement and Delivery Management Policy has been adopted.

4. FUNCTIONING OF THE SCM UNIT

4.1 SCM Structure:

The approved SCM Structure is in place but not in full operation to date.

It is important to note that there are numerous critical vacancies within the SCM department that needs to be filled as a matter of urgency. There are only three positions filled and all are assuming acting positions for more than nine months that is in contravention with the Collective agreement.

Please see below the latest approved organogram:

SCM & Asset Management	Manager: SCM & Contract Management	T15
	Senior SCM Practitioner: Demand & Acquisition Management	T11
Demand & Acquisition Management	Senior Clerk: Procurement	T7
	Senior Clerk: Procurement	T7
	Senior SCM Practitioner: Logistics, Compliance & Contract Management	T11
Logistics, Compliance & Contract Management	Assistant: Inventory Control	T4
	Assistant: Inventory Control	T4
Fleet, Asset & Insurance	Accountant: Fleet, Asset & Insurance Management	T12
Management	Clerk: Assets, Fleet & Insurance	T6

4.2 <u>Declaration of Interest:</u>

- All SCM Practitioners Have declared their interests.
 - 4.3 Code of Conduct for SCM Practitioners:
- All SCM Practitioners have signed the Code of Conduct.
 - 4.4 <u>Training of SCM Personnel:</u>
- Training schedule to be made available.

4. FUNCTIONING OF BID COMMITTEES

4.1 All Bid Committees are constituted in line with Clauses 27, 28 and 29 of the SCM Policy of Kannaland Municipality.

- 4.2 All Infrastructure Committees are aligned with the Infrastructure Delivery Management System (IDMS)
- 4.3 Bid Committee Terms of Reference are in place.

5. REPORTING

5.1 Total Bids Awarded

Bids are awarded in terms of Kannaland Municipality's Supply Chain Management Policy.

Total value of bids awarded for the quarter under review:

Bids are awarded in terms of Kannaland Municipality's Supply Chain Management Policy and the preferential points system prescribed in the Preferential Procurement Policy.

Procurement transactions have been processed through the bid committee system and formal written price quotations in excess of R30 000 within the following timeframes:

	2023/24 Mid-year	2023/24 YTD	2022/2023
Bids Processed	4	4	3
Bids processed - Average per Quarter			
Average days from final evaluation to Bid Adjudication Committee	N/A	N/A	N/A
Average days from initiation to Bid Specification Committee	N/A	N/A	N/A
Estimated Value of Awards (Rand)	R 469 932.42	R 469 932.42	R 508 999.99

A schedule of these awards for the mid-year of 2023/24 is attached as **Annexure A**.

a) Value of all Awards

The total value of tenders and formal written price quotations in excess of R30 000 awarded by the Supply Chain Management Unit for the mid-year of 2023/24:

	Operational Amount (Including VAT, where applicable)	Capital Amount (Including VAT, where applicable)	VAT @ 15%	Value of Awards (Including VAT, where applicable) for mid-year of 2023/24
Bid Awards (xxx)	R 469 932.42	R	R	R469 932.42

b) Deviations – Clause 36(1)(a)

Clause 36(1)(a) of Kannaland Municipality's Supply Chain Management Policy allows circumstances for deviations from the procurement proWSR5*--cesses. Furthermore, the policy requires in Clause 36(2), that the reasons for any deviations from the procurement processes must be recorded and be reported to Council.

Deviations approved by the Accounting Officer or by the delegated officials were motivated in terms of the following categories for applications approved for the 2023/24 year to date is compared to the 2022/2023 financial year as per the following schedule:

SCM Policy	Description	2023/24 mid-year	2023/24 to date	2022/2023
Clause 36(1)(a)(i)	Emergency	0		3
Clause 36(1)(a)(ii)	Sole Provider	0		6
Clause 36(1)(a)(iii)	Special works of Art	0		0
Clause 36(1)(a)(iv)	Animals for zoos	0		0
Clause 36(1)(a)(v)	Impractical Impossible	0		29
	Total	0	0	38

A schedule of Deviations approved in terms of Clauses 36(1)(a) is attached as **Annexure B**.

Value of all Deviations Awarded

The total value of deviations processed via the Supply Chain Management Unit for the mid-year of 2023/24, are as follows:

	Operational Amount (Excluding VAT, where applicable)	Capital Amount (Excluding VAT, where applicable)	VAT @ 15%	Value of Awards (Including VAT, where applicable) for mid-year of 2023/24
Deviations (xxx)	R 11 319 430.10	R0.00	R 0	R 11 319 430.10

c) Minor Breaches

The Supply Chain Management Policy states in Clause 36(1)(b) that the Accounting Officer may consider ratifying any minor breach of the procurement processes by an official or committee acting in terms of delegated powers or duties which are purely of a technical nature.

The Accounting Officer approved (0) minor breaches of the Supply Chain Management Policy in the mid-year of the 2023/2024 financial year:

SCMMB#	Date approved	Description
N/A		

d) Objections, Complaints and Appeals

In terms of Clause 49 of the SCM Policy, persons aggrieved by decisions or actions taken in the implementation of the supply chain management system, may lodge a written objection against the decision or action within 10 business days of the decision or action.

These objections must be dealt with and resolved in terms of Clause 50(1) of the SCM Policy. In terms of this, the Accounting Officer has appointed an 'appeals authority' which must strive to resolve all objections within 46 business days of receipt and report

to the Accounting Officer on a monthly basis on the objections received, attended to and resolved in terms of Clause 50(3) of the Policy.

In terms of Section 62 of the Local Government: Municipal Systems Act, No. 32 of 2000, a person whose rights are affected by a decision taken by a staff member of a municipality, may appeal against that decision by giving written notice of the appeal and reasons to the municipal manager within 21 days of the date of the notification of the decision.

e) Incidences of Non-compliance and Irregular Expenditure

In terms of Section 32(4) of the Local Government: Municipal Finance Management, Act No. 56 of 2003, the Executive Mayor, inter alia, must be made aware of all possible irregular expenditure incurred by the municipality.

A register of all incidences of irregular expenditure identified and currently undergoing investigation will be attached when compiled.

f) Awards above R2000 to spouses, child, parent of a person in service of the state

Section 45 of the Supply Management Policy – Nothing to declare

6. FINANCIAL IMPLICATIONS

Nothing to be reported.

7. STAFF IMPLICATIONS

Nothing to be reported.

8. COMMENTS FROM OTHER DEPARTMENTS, DIVISIONS AND **ADMINISTRATIONS**

Nothing to be reported.

9. ANNEXURES

Annexure A: Schedule of Awards made through the Bid Committee system and all

formal written price quotations in excess of R30 000;

Annexure B: Schedule of Deviations from the procurement processes;

Annexure C: Tender Register.

RECOMMENDATION TO THE COUNCIL:

That the activities undertaken, and outcomes achieved in the implementation of the Kannaland Municipality's Supply Chain Management Policy for the 1st half of 2023/24 be noted, including the schedules pertaining to -

- Awards made through the Bid Committee system and all formal written price quotations in excess of R30 000; and
- Deviations from the procurement processes.

ANNEXURE A Formal Quotations

			ANNEXURE A			
FORMAL QUOTATION NO.	NAME OF SUPPLIER	APPOINTED 2023/2024	ADDRESS OF SUPPLIER	NAME OF TENDER	AMOUNT	
			6 INDUSTRY ROAD			
			VOORBAAI			
			MOSSEL BAY			
16/2023	ZINGISA INDUSTRIAL SERVICES PTY LTD	2023/2024	6500	SUPPLY AND DELIVERY OF 2000 BAGS OF COLDMIX	R188 519,92	25-Aug-23
			BLOCK A4			
			THE GROVE BUSINESS PARK			
			OU PAARDEVLEI ROAD			
			SOMERSER WEST			
17/2023	PENTAFORTIS CC	2023/2024	7130	SUPPLY AND DELIVERY OF PREPAID METERS AND SEALS	R135 412,50	01-Nov-23
			34 DANIE CRAVEN CRESCENT			
			GEORGE			
19/2023	ADE EQUIPMENT TRADING CC	2023/2024	6530	SUPPLY AND DELIVERY OF OFFICE FURNITURE	R43 400,00	09-Oct-23
			107 COTTONWOOD DRIVE			
			MTUBATUBA			
20/2023	EMMAR HOLDINGS	2023/2024	3935	SUPPLY AND DELIVERY OF SOLAR SECURITY CAMERAS	R102 600,00	19-Nov-23
					R281 412,50	

ANNEXURE B Deviation Register

ANNEXURE B DEVIATION REGISTER JULY 2023- DECEMBER 2023

SUPPLY CHAIN MANAGEMEN	T: ART 36- SCM RE	GULATIONS				
NOMMER/NUMBER	DATUM/DATE	DEPARTEMENT/DEPARTMENT	VERSKAFFER/SUPPLIER	BEDRAG/AMOUNT		REDE/REASON_
8/1/4/R	28/07/2023	TECHNICAL	ULTRA WATER (PTY) LTD	R 84 812,50		THE SCM POLICY OF KANNALAND MUNICIPALITY AND APPOINT ULTRA WATER AS SERVICE PROVIDER TO PROVIDE 2 X 1250KG FLOW BINS OF AMANZI FLOC RD122
						THE ACTING MUNICIPAL MANAGER, IN TERMS OF HIS LEGISLATIVE DELEGATION, DEVIATE FROM THE NORMAL SCM PROCEDURES AS PER THE SCM REGULATIONS OF 2005 AND
						THE SCM POLICY OF KANNALAND MUNICIPALITY AND APPOINT JIRAH CONSTRUCTION AS THE SERVICE PROVIDER TO HIRE A VACUUM TRUCK FOR 1 DAY. THE SUMP PUMP AT
8/1/4/R	28/07/2023	TECHNICAL	JIRAH CONSTRUCTION	R	12 400,00	THE ZOAR SEWERAGE PUMPSTATION BROKE DOWN, LEASING TO THE FLOODING OF THE SUMP
				R	97 212,50	

				752 001.65	
31/08/2023	TECHNICAL DEPARTMENT	DEKLIN SERVICES	R	54 192,60	THE KANNALAND MUNICIPALITY, LADISMITH, CALITZDORP AND ZOAR
					THE MUNICIPALITY IS CURRENTLY EXPERIENCING PROBLESM WITH SUSTAINABLE WATER PROVISIONING, ESPECIALLY WITH THE WATER DELIVERY TO RURAL AREAS WITHIN
18/08/2023	MUNICIPAL MANAGER	LIONEL MARK TRICHARDT	R	84 640,00	ALLEGATIONS OF MISCONDUCT HAVE BEEN BROUGHT AGAINST THE MUNICIPAL MANAGER, R STEVENS.
					THE PURPOSE OF THIS DEVIATION IS TO INFORM THE ACTING MUNICIPAL MANAGER THAT THE COUNCIL RESOLVED ON THE 30 NOVEMBER 2020, THAT MINOR AND SERIOUS
17/08/2023	TECHNICAL DEPARTMENT	DEKLIN SERVICES	R	40 219,20	THE KANNALAND MUNICIPALITY, LADISMITH, CALITZDORP AND ZOAR
				,	THE MUNICIPALITY IS CURRENTLY EXPERIENCING PROBLESM WITH SUSTAINABLE WATER PROVISIONING, ESPECIALLY WITH THE WATER DELIVERY TO RURAL AREAS WITHIN
16/08/2023	MUNICIPAL MANAGER	TELKOM SA LIMITED	R	33 559,02	STARTED ENGAGEMENT WITH THE BUSINESS SIDE OF TELKOM, BUT COULD NOT FINALIZE THE PROCESS DUE TO LACK OF CONTINUITY IN NEGOTIATIONS AND PERSONNEL.
					PROCUREMENT PROCESS FOR THE APPOINTMENT OF A NEW SERVICE PROVIDER ON A LONG TERM. THE MUNICIPALITY DURING THE PREVIOUS AND CURRENT FINANCIAL YE
					THE ORIGINAL AGREEMENTS WITH THE SERVICE PROVIDE TELECOMMUNICATION SERVICES HAS LAPSED AND THUS RESULTED IN THE MUNICIPALITY HAVING TO START THE
14/00/2023	MONICIPAL WANAGEN	THOS WASSOCIATES	N.	203 273,00	process _i
14/08/2023	MUNICIPAL MANAGER	TITUS &ASSOCIATES	R		
					THE ACTING MUNICIPAL MANAGER GAVE INSTRUCTION TO APPOINT A LEGAL PROFESSIONAL, FIRM FOR THE UNDERWEATH SERVICES WHAT FOLLOWS IS THE DEVIATION IN RELATION TO THE INSTRUCTION AND APPOINTMENT LETTER: ASSIST THE MUNICIPALITY IN VARIOUS LITIGATION LEGAL ADVICE AND ASSISTANCE IN OTHER LEGALLY RELATE.
11/08/2023	COMMUNITY SERVICES	TOTAL CONNECTER SERVICES	K	2/ 168,/5	IMALEXIALLY HARMFUL CONSEQUENCES, IS A STOATION UNDER WHICH ONE OR MUKE OF THE FOLLOWING IS IN EXISTENCE THAT WARRANTS AN EMERGENCY DISPENSATIC. THE ACTING MUNICPAL MANAGER GAVE INSTRUCTION TO APPOINT A LEGAL PROFESSIONAL/FIRM FOR THE UNDERNEATH SERVICES WHAT FOLLOWS IS THE DEVIATION IN
11/00/2022	COMMUNITY SERVICES	TOTAL COMPLITED SERVICES	D.	27 160 75	AS THE SERVICE PROVIDER FOR TWELVE MONTHS. IN AN EMERGENCY WHICH IS AN UNFORESEEABLE AND SUDDEN EVENT WITH MATERIAL HARMFUL OR POTENTIALLY MATERIALLY HARMFUL CONSEQUENCES. IS A SITUATION UNDER WHICH ONE OR MORE OF THE FOLLOWING IS IN EXISTENCE THAT WARRANTS AN EMERGENCY DISPENSATION.
					THE MUNICIPALITY CURRENTLY DON'T HAVE THERE OWN SQL LICENCE. THE DATABASE GREW BIGGER SO WE MUST IMPLEMENT OUR OWN SQL LICENSE. TCS WAS APPOINT
11/08/2023	FINANCE	SA POST OFFICE	R	44 922,50	NOT DELIVERED TO THE CONSUMERS, THE MUNICIPALITY CANNOTGENERATE REVENUE FOR SERVICE DELIVERED.
					SAPO IS CURRENTLY THE SOLE SERVICE PROVIDER FOR THE POSTING OF THE MUNICIPALITY'S MONTHLY SERVICE ACCOUNTS. IN THE EVENT THAT THE SERVICE ACCOUNTS A
10/08/2023	COMMUNITY SERVICES	RIVERSDAL GRASSNYERSDIENSTE	R	35 605,00	AND IS ABOUT SEVENTY FIVE KILOMETERS FROM LADISMITH.
					MONTHS. CURRENTLY, OUR EQUIPMENT NEEDS TO BE SERVICED AND WE USED RIVERSDALE GRASNYER DIENSTE. WE NEED TO DEVIATE AS THIS COMPANY IS FULLY EQUIPPE
,,,,,				,	AS WE ARE APPROACHING SPRING TIME COMMUNITY SERVICES ARE LOOKING TO MAKE OUR TOWN LADISMITH BEAUTIFUL FOR THE SPRING AND SUMMER
03/08/2023	TECHNICAL DEPARTMENT	ULTRA WATER CC	R	89 700,00	USED SHOWED EFFECTIVENESS, WITH THE LAST TWO FLOWBINS APPEARING TO BE INEFFECTIVE.
05/00/2025	, , , , , , , , , , , , , , , , , , , ,	THE SEMILES THERE EAVISIED IN		72 000,00	THE WATER TREATMENT WORKS MAKE USE OF ULTRA WATER FLOC U3500 FOR COAGULATION PURPOSES. U3500 WA ORDER AND DELVERED IN BULK, THE INITIAL PRODUCT
03/08/2023	ADMINISTRATION	PHILIPS EMPLOYMENT LAW SPECIAL	R	72 000 00	THE MUCH NEEDED TRAINING.
					SPEEDY. THE SERVICE PROVIDER THAT WILL BE USED IS ACCREDITED WITH THE COMA, WHICH WILL BRING A BASKET OF EXPERIENCE WITH VARIOUS DISCIPLINARY CASES TO
02/08/2023	FINANCE	LJBM BRAAF IRUSI	R	33 690,85	MUNISIPALITEIT REEDS VIR HIERDIE DOEL KANTORE BY MNR ELLIS (MOUNTAIN VIEW B&B) GEHUUR. JULIE 2023 THE EMPLOYER APPOINTED CHAIRPERSONS IN THE CURRENT DISCIPLINARY PROCEEDINGS EXTEND PROCESSES. RESULTING IN DISCIPLINARY BEING EXPENSIVE AND NOT
00/00/0000	511.411.05			22.500.05	PERSONEEL AANGESTEL MOES WORD OM DIE MUNICSIPALITEIT IN STAAT TE STEL OM SY DAAGLIKSE FUNKSIES DOELTREFFEND UIT TE VOER. GEDURENDE 2013-2015, HET DI
					KANNALAND MUNISIPALITEIT ONDERVIND DIE AFGELOPE PAAR JAAR N TE KORT AAN KANTOOR SPASIE. HIERDIE BEHOEFTE HET ONTSTAAN AS GEVOLG VAN DIE FEIT DAT DIE
02/08/2023	FINANCE	LJBM BRAAF TRUST	R	31 028,73	MUNISIPALITEIT REEDS VIR HIERDIE DOEL KANTORE BY MNR ELLIS (MOUNTAIN VIEW B&B) GEHUUR. JUNE 2023
					PERSONEEL AANGESTEL MOES WORD OM DIE MUNICSIPALITEIT IN STAAT TE STEL OM SY DAAGLIKSE FUNKSIES DOELTREFFEND UIT TE VOER. GEDURENDE 2013-2015, HET DI
					KANNALAND MUNISIPALITEIT ONDERVIND DIE AFGELOPE PAAR JAAR N TE KORT AAN KANTOOR SPASIE. HIERDIE BEHOEFTE HET ONTSTAAN AS GEVOLG VAN DIE FEIT DAT DIE
					VANNALIAND MINISIDALITEIT ONDERVIND DIE AEGELOPE PAAR LAAR N.T.F. VORT AAN VANTOOR SPASIE. HIERDIE REHOFETE HET ONTSTAAN AS GEVOLG VAN DIE FEIT
-	10/08/2023 11/08/2023 11/08/2023 14/08/2023 16/08/2023 17/08/2023 18/08/2023	02/08/2023 FINANCE 03/08/2023 ADMINISTRATION 03/08/2023 TECHNICAL DEPARTMENT 10/08/2023 COMMUNITY SERVICES 11/08/2023 FINANCE 11/08/2023 COMMUNITY SERVICES 14/08/2023 MUNICIPAL MANAGER 16/08/2023 MUNICIPAL MANAGER 17/08/2023 TECHNICAL DEPARTMENT 18/08/2023 MUNICIPAL MANAGER	02/08/2023 FINANCE LIBM BRAAF TRUST 03/08/2023 ADMINISTRATION PHILIPS EMPLOYMENT LAW SPECIAL 03/08/2023 TECHNICAL DEPARTMENT ULTRA WATER CC 10/08/2023 COMMUNITY SERVICES RIVERSDAL GRASSNYERSDIENSTE 11/08/2023 FINANCE SA POST OFFICE 11/08/2023 COMMUNITY SERVICES TOTAL COMPUTER SERVICES 14/08/2023 MUNICIPAL MANAGER TITUS & ASSOCIATES 16/08/2023 MUNICIPAL MANAGER TELKOM SA LIMITED 17/08/2023 TECHNICAL DEPARTMENT DEKLIN SERVICES 18/08/2023 MUNICIPAL MANAGER LIONEL MARK TRICHARDT	02/08/2023 FINANCE LIBM BRAAF TRUST R 03/08/2023 ADMINISTRATION PHILIPS EMPLOYMENT LAW SPECIAL R 03/08/2023 TECHNICAL DEPARTMENT ULTRA WATER CC R 10/08/2023 COMMUNITY SERVICES RIVERSDAL GRASSNYERSDIENSTE R 11/08/2023 FINANCE SA POST OFFICE R 11/08/2023 COMMUNITY SERVICES TOTAL COMPUTER SERVICES R 14/08/2023 MUNICIPAL MANAGER TITUS & ASSOCIATES R 16/08/2023 MUNICIPAL MANAGER TELKOM SA LIMITED R 17/08/2023 TECHNICAL DEPARTMENT DEKLIN SERVICES R 18/08/2023 MUNICIPAL MANAGER LIONEL MARK TRICHARDT R	02/08/2023 FINANCE LIBM BRAAF TRUST R 33 690,85 03/08/2023 ADMINISTRATION PHILIPS EMPLOYMENT LAW SPECIAL R 72 000,00 03/08/2023 TECHNICAL DEPARTMENT ULTRA WATER CC R 89 700,00 10/08/2023 COMMUNITY SERVICES RIVERSDAL GRASSNYERSDIENSTE R 35 605,00 11/08/2023 FINANCE SA POST OFFICE R 44 922,50 11/08/2023 COMMUNITY SERVICES TOTAL COMPUTER SERVICES R 27 168,75 14/08/2023 MUNICIPAL MANAGER TITUS &ASSOCIATES R 205 275,00 15/08/2023 MUNICIPAL MANAGER TELKOM SA LIMITED R 33 559,02 17/08/2023 TECHNICAL DEPARTMENT DEKLIN SERVICES R 40 219,20 18/08/2023 MUNICIPAL MANAGER LIONEL MARK TRICHARDT R 84 640,00

						THE MUNICIPALITY DOES NOT HAVE THE FACILITIES TO PERFORM THESE METER READING THEMSELVES. THE CURRENT APPOINTED SERVICE PROVIDER FOR THE READING OF
						ALL WATER AND ELECTRICITY METERS IS NOT IN A POSITION TO PROVIDE THIS INFORMATION AS THIS WAS NOT INCLUDED IN THE TENDER AWARDED. A NEW TENDER IS IN
8/1/4/R	10/08/2023	FINANCE	LUCROMSOFT	R	38 640,00	PROCESS SPECIALLY WITH REGARDS TO THE READING OF AMR METERS.
						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
8/1/4/R	15/082023	ADMINISTRATION	BIDVEST STEINER	R	11 989,21	LIMITED SOURCES.
						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
8/1/4/R	15/08/2023	ADMINISTRATION	VALLEY CONTAINERS	R	20 642,50	MUNICIPALITY.
						THE AGREEMENTS WITH THE SERVICES PROVIDERS TO PROVIDE, INSTALL AND MAINTAIN THE CURRENT MEDIUM VOLUME MULTIFUNCTION COPIERS AT THE MUNICIPALITY
						ON A RENTAL BASIS HAS LAPSED AND THUS RESULTED IN THE MUNICIPALITY STARTING THE PROCUREMENT PROCESS FOR THE APPOINTMENT OF A NEW SERVICE PROVIDER
8/1/4/R	16/08/2023	FINANCE	KONICA MINOLTA SOUTH AFRICA	R	3 454,37	ON A 36 MONTHS CONTRACT.
						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 MUNCIPALITY HAS NO APPOINTED NETWORK ADMINITRATOR. THEREFOE 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
8/1/4/R	23/082023	MUNICIPAL MANAGER	ICT WIZE GROUP	R	28 319,00	OTHER SATELLITE OFFICES CONNECTED TO THE MAIN BUILDING IN LADISMITH. KANNALAND HAS BEEN MAKING USE OF IZT WYSE GROUP FOR ABOUT 10 (TEN YEARS).
						THE ORIGINAL AGREEMENT WITH THE SERVICE PROVIDER TO PROVIDE TELECOMMUNICATION SERVICES HAS LAPSED AND THIUS RESULTED IN THE MUNICIPALITY HAVING TO
8/1/4/R	23/08/2023	MUNICIPAL MANAGER	TELKOM SA LIMITED	R	33 214,58	START THE PROCUREMENT PROCESS FOR THE APPOINTMENT OF A NEW SERVICE PROVIDER ON A LONG-TERM BASIS.
						THE AGREEMENTS WITH THE SERVICES PROVIDERS TO PROVIDE, INSTALL AND MAINTAIN THE CURRENT MEDIUM VOLUME MULTIFUNCTION COPIERS AT THE MUNICIPALITY
						ON A RENTAL BASIS HAS LAPSED AND THUS RESULTED IN THE MUNICIPALITY STARTING THE PROCUREMENT PROCESS FOR THE APPOINTMENT OF A NEW SERVICE PROVIDER
8/1/4/R	23/08/2023	MUNICIPAL MANAGER	KONICA MINOLTA SOUTH AFRICA	R	51 061,58	ON A 36 MONTHS CONTRACT.
						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 MUNCIPALITY HAS NO APPOINTED NETWORK ADMINITRATOR. THEREFOE 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
8/1/4/R	24/08/2023	MUNICIPAL MANAGER	ICT WIZE GROUP	R	28 319,00	OTHER SATELLITE OFFICES CONNECTED TO THE MAIN BUILDING IN LADISMITH. KANNALAND HAS BEEN MAKING USE OF IZT WYSE GROUP FOR ABOUT 10 (TEN YEARS).
						CT WOULD HAVE COME OUT ON TENDED BUT THE DREVIOUS DIRECTOR SINANCE FORCOT TO SODWARD THE INDITE OF ICT BUILDEST AND TEASURY OFFICES. CUIDBENTLY
						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 MUNCIPALITY HAS NO APPOINTED NETWORK ADMINITRATOR. THEREFOE 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
8/1/4/R	24/08/2023	MUNICIPAL MANAGER	ICT WIZE GROUP	D	29 210 00	THE ADDITING OF THE CALLIZOOF AND CASH OF UNITED WHICH MAKES IT POSSIBLE OF LEADING THE ADDITION OF THE MAIN BUILDING IN LADISMITH, AND ALL OFFICIALS TO WORK ARROWS TO THE MAIN BUILDING IN LADISMITH, KANNALAND HAS BEEN MAKING USE OF LITZ WYSE GROUP FOR ABOUT 10 (TEN YEARS).
0/1/4/N	24/00/2025	WONCIPAL WAIVAGER	ICT WIZE GROUP	, n	20 319,00	OTHER SATELLITE OFFICES CONNECTED TO THE MAIN BUILDING IN EAUISMITH. RANNALAND HAS BEEN MAINING USE OF 121 WTSE GROUP FOR ABOUT 10 (TEN YEARS).
						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 MUNCIPALITY HAS NO APPOINTED NETWORK ADMINITRATOR. THEREFOE 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
8/1/4/R	24/08/2023	MUNICIPAL MANAGER	ICT WIZE GROUP	R	28 319,00	OTHER SATELLITE OFFICES CONNECTED TO THE MAIN BUILDING IN LADISMITH. KANNALAND HAS BEEN MAKING USE OF IZT WYSE GROUP FOR ABOUT 10 (TEN YEARS).
						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 MUNCIPALITY HAS NO APPOINTED NETWORK ADMINITRATOR. THEREFOE 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
8/1/4/R	24/08/2023	MUNICIPAL MANAGER	ICT WIZE GROUP	R	28 319,00	OTHER SATELLITE OFFICES CONNECTED TO THE MAIN BUILDING IN LADISMITH. KANNALAND HAS BEEN MAKING USE OF IZT WYSE GROUP FOR ABOUT 10 (TEN YEARS).
0/4/4/0	07/00/2022	COLINGIA	ETA AC CORDONATE ADVISORY CERVISOR		40 425 00	COUNCIL AND MPAC HAVE TASKED THE ACTING MUNICPAL MANAGER TO INVESTIGATE SEVERAL ISSUES OF CONCERNED AS A MATTER OF URGENCY. SINCE 2017 TO 2020 LITTLE
8/1/4/R	07/09/2023	COUNCIL	FTMG CORPORATE ADVISORY SERVICES	K	48 125,00	HAS BEEN DONE TO EXECUTE RULINGS MADE BY MPAC TO COLLECT FRUITLESS AND WASTEFUL OF IRREGULAR EXPENSES AND LOSSES.
						THE MUNICIPALITY DOES NOT HAVE THE FACILITIES TO PERFORM THESE METER READING THEMSELVES. THE CURRENT APPOINTED SERVICE PROVIDER FOR THE READING OF
0/1/4/0	09/00/2022	FINANCE	LUCROMSOFT	D.	20 640 00	ALL WATER AND ELECTRICITY METERS IS NOT IN A POSITION TO PROVIDE THIS INFORMATION AS THIS WAS NOT INCLUDED IN THE TENDER AWARDED. A NEW TENDER IS IN
8/1/4/R	08/09/2023	FINANCE	LUCROMSOFT	К	38 640,00	PROCESS SPECIALLY WITH REGARDS TO THE READING OF AMR METERS.
0/1/4/0	11/00/2022	FINANCE	CA DOCTOFFICE	D.	44 022 50	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
8/1/4/R	11/09/2023	FINANCE	SA POSTOFFICE	K	44 922,50	NOT DELIVERED TO THE CONSUMERS, THE MUNICIPALITY CANNOTGENERATE REVENUE FOR SERVICE DELIVERED.
0/1/4/0	21/00/2022	TECHNICAL	DEVIN	D.	05 307 00	THE MUNICIPALITY IS CURRENTLY EXPERIENCING PROBLESM WITH SUSTAINABLE WATER PROVISIONING, ESPECIALLY WITH THE WATER DELIVERY TO RURAL AREAS WITHIN
8/1/4/R	21/09/2023	TECHNICAL	DEKLIN	K		THE KANNALAND MUNICIPALITY, LADISMITH, CALITZDORP AND ZOAR
				R	517 582,54	

8/1/4/R	01/09/2023	TECHNICAL SERVICES	PHAMBILI CIVILS CC	R	315 651,29	UPGRADING OF VAN WYKSDORP WTW
					·	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 MUNICSIPALITEIT IN STAAT TE STEL OM SY DAAGLIKSE FUNKSIES DOELTREFFEND UIT TE VOE
8/1/4/R	01/09/2023	FINANCE	LIBM BRAAF TRUST	R	31 028,73	GEDURENDE 2013-2015, HET DIE MUNISIPALITEIT REEDS VIR HIERDIE DOEL KANTORE BY MNR ELLIS (MOUNTAIN VIEW B&B) GEHUUR.
3/1/4/R	01/09/2023	TECHNICAL SERVICES	URHWEBO E-TRANSAND	R	500 733,00	UPGRADING OF VAN WYKSDORP WTW
3/1/4/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
						THE SEWERAGE TRUCK OF KANNALAND MUNICIPALITY IS IN FOR REPAIRS, AND QUITE OFTEN WE ARE WITHOUT A SEWERAGE TRUCK DUE TO BREAKDOWN
8/1/4/R	18/09/2023	TECHNICAL SERVICES	VALSTA'S SPECIALIZED CLEANING	R	112 000,00	OF OUR OWN TRUCK, THUS THIS WILL RESULT IN THE SEWERAGE OVERFLOW INTO THE NEARBY REIVERS, CREATING AN ENVIRONMETAL SPILL.
						KANNALAND MUNISIPALITEIT ONDERVIND DIE AFGELOPE PAAR JAAR N TE KORT AAN KANTOOR SPASIE. HIERDIE BEHOEFTE HET ONTSTAAN AS GEVOLG VAN
0/4/4/0	20/00/2022	FINIANCE	DEDNIADD MOCEC DDA AF		24 020 72	DIE FEIT DAT DIE PERSONEEL AANGESTEL MOES WORD OM DIE MUNICSIPALITEIT IN STAAT TE STEL OM SY DAAGLIKSE FUNKSIES DOELTREFFEND UIT TE VOEF
8/1/4/R	28/09/2023	FINANCE	BERNARD MOSES BRAAF	K	31 028,/3	GEDURENDE 2013-2015, HET DIE MUNISIPALITEIT REEDS VIR HIERDIE DOEL KANTORE BY MNR ELLIS (MOUNTAIN VIEW B&B) GEHUUR.
						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 MUNCIPALITY HAS NO APPOINTED NETWORK ADMINITRATOR. THEREFOE THE APPOINTMENT OF ICT WYSE GROUP HAS THE ABILIT
						CONNENTED. AND MAINTAINED WINDOWS AND A PROJUNTED NET WORK ADMINISTRATOR. THEREFOR THE APPOINTMENT OF THE WISE GROUP HAS THE ABILIT TO HELP KANNALAND, WITH THE ROUTING OF THE CALITZOORP AND ZOAR TO LADISMITH WHICH MAKES IT POSSIBLE FOR CALITZOORP AND ZOAR OFFICIALS
8/1/4/R	03/10/203	FINANCE	ICT WIZE GROUP PTY LTD	D.	20 210 00	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	03/10/203	TECHNICAL SERVICES	URHWEBO E-TRANSAND	D		UPGRADING OF VAN WYKSDORP WTW
5/1/4/K	03/10/2023	TECHNICAL SERVICES	ORHWEBU E-TRANSAND	K	420 772,90	OPGRADING OF VAIN WIRSDORP WITW
						THE SEWERAGE TRUCK OF KANNALAND MUNICIPALITY IS IN FOR REPAIRS, AND QUITE OFTEN WE ARE WITHOUT A SEWERAGE TRUCK DUE TO BREAKDOWN
8/1/4/R	05/10/2023	TECHNICAL SERVICES	FANIE LE ROES	P	1 200 00	OF OUR OWN TRUCK, THUS THIS WILL RESULT IN THE SEWERAGE OVERFLOW INTO THE NEARBY REVERS, CREATING AN ENVIRONMETAL SPILL.
0/1/4/10	03/10/2023	TECHNICAE SERVICES	TANE LE NOES	"	1 200,00	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 VARIOU
8/1/4/R	05/10/20230	ADMIN.	VALLEY CONTAINERS	R	10 522 50	AREAS WITHIN THE KANNALAND MUNICIPALITY.
-, -, .,	30, 20, 20200					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,
8/1/4/R	06/10/2023	MUNICIPAL MANAGER	JANSEN&SAMSON ATTORNEYS	R	249 791.00	A 556 SENIOR MANAGER AS WELL AS EMPLOYEE, RESULTING IN POSSIBLE CONFLICT OF INTEREST.
						MUNICIPALITY HAS 6 INFORMAL SETTLEMENT AREAS WITHIN KANNALAND. NO BULK INFRASTRUCTURE IN TERMS OF SANITATION EXISTS FOR THESE
8/1/4/R	06/10/2023	COMMUNITY SERVICES	SANITECH	R	82 329,07	INFORMAL SETTLEMENT AREAS. SANITECH IS USED BY THE MUNICIPALITY AND IS CURRENTLY PERFORMING THE FUNCTION
						MUNICIPALITY HAS 6 INFORMAL SETTLEMENT AREAS WITHIN KANNALAND. NO BULK INFRASTRUCTURE IN TERMS OF SANITATION EXISTS FOR THESE
8/1/4/R	06/10/2023	COMMUNITY SERVICES	SANITECH	R	61 467,73	INFORMAL SETTLEMENT AREAS. SANITECH IS USED BY THE MUNICIPALITY AND IS CURRENTLY PERFORMING THE FUNCTION
						MUNICIPALITY HAS 6 INFORMAL SETTLEMENT AREAS WITHIN KANNALAND. NO BULK INFRASTRUCTURE IN TERMS OF SANITATION EXISTS FOR THESE
8/1/4/R	06/10/2023	COMMUNITY SERVICES	SANITECH	R	87 917,73	INFORMAL SETTLEMENT AREAS. SANITECH IS USED BY THE MUNICIPALITY AND IS CURRENTLY PERFORMING THE FUNCTION
						MUNICIPALITY HAS 6 INFORMAL SETTLEMENT AREAS WITHIN KANNALAND. NO BULK INFRASTRUCTURE IN TERMS OF SANITATION EXISTS FOR THESE
8/1/4/R	06/10/2023	COMMUNITY SERVICES	SANITECH	R	74 692,73	INFORMAL SETTLEMENT AREAS. SANITECH IS USED BY THE MUNICIPALITY AND IS CURRENTLY PERFORMING THE FUNCTION
						THE MUNICIPALITY IS CURRENTLY EXPERIENCING PROBLESM WITH SUSTAINABLE WATER PROVISIONING, ESPECIALLY WITH THE WATER DELIVERY TO RURAL
8/1/4/R	06/10/2023	TECHNICAL SERVICES	DEKLIN	R	43 335,00	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 SERVIC
8/1/4/R	06/10/2023	FINANCE	SA POST OFFICE	R	44 922,50	ACCOUNTS ARE NOT DELIVERED TO THE CONSUMERS, THE MUNICIPALITY CANNOTGENERATE REVENUE FOR SERVICE DELIVERED.
- 1 - 1 - 1 -						THE ORIGINAL AGREEMENT WITH THE SERVICE PROVIDER TO PROVIDE TELECOMMUNICATION SERVICES HAS LAPSED AND THIUS RESULTED IN THE
8/1/4/R	09/10/2023	MUNICIPAL MANAGER	TELKOM SA LTD	R	35 254,68	MUNICIPALITY HAVING TO START THE PROCUREMENT PROCESS FOR THE APPOINTMENT OF A NEW SERVICE PROVIDER ON A LONG-TERM BASIS.
						THE ORIGINAL AGREEMENTS WITH THE SERVICE PROVIDER TO PROVIDE THESE SERVICES HAS LAPSED AND THUS RESULTED IN THE MUNICIPALITY HAVING TC
0/1/1/0	00/10/0000					RETAIN THESE SERVICES ON A MONTH TO MONTH BASIS. THE NEED FOR EXTERNAL SPECIFIED CLEANSING SERVICES/PRODUCTS ARE A CHALLENGE IN
8/1/4/R	09/10/2023	MUNICIPAL MANAGER	BIDVEST STEINER	R	11 989,21	KANNALAND MUNICIPALITY AS WE HAVE LIMITED SOURCES.
0/4/4/0	20/40/2022		TELEGRACA LTD		25.077.05	THE ORIGINAL AGREEMENT WITH THE SERVICE PROVIDER TO PROVIDE TELECOMMUNICATION SERVICES HAS LAPSED AND THIUS RESULTED IN THE
8/1/4/R	20/10/2023	MUNICIPAL MANAGER	TELKOM SA LTD	K		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		PAYMENT CERTIFICATE 2: UPGRADE AND REFURBISHMENT OF ZOAR PUMP STATION
8/1/4/R	27/10/2023	TECHNICAL SERVICES	HIDRO-TECH SYSTEMS	R		PAYMENT CERTIFICATE 2: UPGRADE AND REFURBISHMENT OF ZOAR PUMP STATION
8/1/4/R	27/10/2023	TECHNICAL SERVICES	NEIL LYNERS AND ASSOCIATES	R		UPGRADE AND REFURBISHMENT OF ZOAR SEWERAGE PUMP STATION
				R	4 514 867,82	

ULTRA WATER CC	K _	986 483.69	FOTENTIALET INATERIALET FIANINFOL CONSEQUENCES
LUTDA WATER CC			
			CLORINATION PROCESS AND TO GET THE SMELL OUT OF THE WATER. IS AN EMERGENCY WHICH IS AN UNFORESEEABLE AND SUDDEN EVENT WITH MATERIAL HARMFUL OF POTENTIALLY MATERIALLY HARMFUL CONSEQUENCES
			THE WATER. THE ECOLI IS A HEALTH RISK TO THE COMMUNITY OF CALITZOORP. THE ACTIVATED CARBON IS THE PART OF THE FILTRATION PROCESS. IT HELPS WITH THE
MEDITE FOR EIN	"	33 330,00	THE LAST WATER TESTS CARRIED OUT IN CALITZOOP REVEAL PRESENCE OF ECOLI IN
MEDIA 24 BEPERK	R		LOUNCLI RESULVED ON OR NOVEMBER 2023 TO RE-ADVERTISE THE POST SIDE OF MODIFIED AN ANABOR AND CPO SERVED AT COUNCIL OF 12 ZAMOARY 2023. COUNCIL FOUR A DECISION TO RE-ADVERTISE THE POST. IN LINE WITH REGULATION ON THE APPOINTMENT AND CONDITIONS OF SENIOR MANAGERS. 2014.
ICT WIZE GROUP WIZE (PTY)LTD	R		OTHER SATELLITE OFFICES CONNECTED TO THE MAIN BUILDING IN LADISMITH. KANNALAND HAS BEEN MAKING USE OF IZT WYSE GROUP FOR ABOUT 10 (TEN YEARS). COUNCIL RESOLVED ON 06 NOVEMBER 2023 TO RE-ADVERTISE THE POSTS OF MUNICIPAL MANAGER AND CFO SERVED AT COUNCIL ON 12 JANUARY 2023, COUNCIL TOOK A
			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
			KANNALAND MUNCIPALITY HAS NO APPOINTED NETWORK ADMINITRATOR. THEREFOE THE APPOINTMENT OF ICT WYSE GROUP HAS THE ABILITY TO HELP KANNALAND. WITH
			ICT WOULD HAVE GONE OUT ON TENDER BUT THE PREVIOUS DIRECTOR FINANCE FORGOT TO FORWARD THE INPUTS OF ICT BUDGET AND TEASURY OFFICES. CURRENTLY.
ICT WIZE GROUP WIZE (PTY)LTD	R	28 319,00	OTHER SATELLITE OFFICES CONNECTED TO THE MAIN BUILDING IN LADISMITH. KANNALAND HAS BEEN MAKING USE OF IZT WYSE GROUP FOR ABOUT 10 (TEN YEARS).
			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
			KANNALAND MUNCIPALITY HAS NO APPOINTED NETWORK ADMINITRATOR. THEREFOE THE APPOINTMENT OF ICT WYSE GROUP HAS THE ABILITY TO HELP KANNALAND. WITH
			ICT WOULD HAVE GONE OUT ON TENDER BUT THE PREVIOUS DIRECTOR FINANCE FORGOT TO FORWARD THE INPUTS OF ICT BUDGET AND TEASURY OFFICES. CURRENTLY.
KONICA MINOLTA	К	16 686,31	ON A 36 MONTHS CONTRACT.
VONUCA MUNOUTA	l.		ON A RENTAL BASIS HAS LAPSED AND THUS RESULTED IN THE MUNICIPALITY STARTING THE PROCUREMENT PROCESS FOR THE APPOINTMENT OF A NEW SERVICE PROVIDER
			THE AGREEMENTS WITH THE SERVICES PROVIDERS TO PROVIDE, INSTALL AND MAINTAIN THE CURRENT MEDIUM VOLUME MULTIFUNCTION COPIERS AT THE MUNICIPALITY
BIDVEST STEINER	R	12 826,78	LIMITED SOURCES.
			SERVICES ON A MONTH TO MONTH BASIS. THE NEED FOR EXTERNAL SPECIFIED CLEANSING SERVICES/PRODUCTS ARE A CHALLENGE IN KANNALAND MUNICIPALITY AS WE HAVE
			THE ORIGINAL AGREEMENTS WITH THE SERVICE PROVIDER TO PROVIDE THESE SERVICES HAS LAPSED AND THUS RESULTED IN THE MUNICIPALITY HAVING TO RETAIN THESE
VALLEY CONTAINERS	R	10 522,50	MUNICIPALITY.
			SERVICE PROVIDER HAS BEEN FINALIZED. THE AIM OF THIS PROJECT IS TO PROVIDER CONTAINERS FOR STORAGE AND OFFICE IN VARIOUS AREAS WITHIN THE KANNALAND
			THE MUNICIPALITY HAS NO OTHER CHOICE BUT TO APPOINT THE CURRENT SERVICE PROVIDER UP UNTIL A PROCUREMENT AND TENDER PROCESS FOR A MORE PERMANENT
TELKOM SA LIMITED	R	37 698,37	START THE PROCUREMENT PROCESS FOR THE APPOINTMENT OF A NEW SERVICE PROVIDER ON A LONG-TERM BASIS.
			THE ORIGINAL AGREEMENT WITH THE SERVICE PROVIDER TO PROVIDE TELECOMMUNICATION SERVICES HAS LAPSED AND THIUS RESULTED IN THE MUNICIPALITY HAVING TO
DEKLIN	R	66 225,00	THE KANNALAND MUNICIPALITY, LADISMITH, CALITZDORP AND ZOAR
			THE MUNICIPALITY IS CURRENTLY EXPERIENCING PROBLESM WITH SUSTAINABLE WATER PROVISIONING, ESPECIALLY WITH THE WATER DELIVERY TO RURAL AREAS WITHIN
FTMG CORPORATE ADVISORY SERVICE	R		LOCAL REPRESENTATIVE MR RABBETS. FURTHERMORE, ITS ALSO ALLEGED THAT RABBETS WERE FAVOURING CERTAIN OFFICIALS AND SERVICE PROVIDERS
			EXPENDITURES WERE BROUGHT UNDER ADMINISTRATOR'S WESSELS RABBET ATTENTION BY THE MEC OF DPLG: MR ANTON BREDELL BUT WITHOUT ANY SUCCESS FROM HIS
			LITTLE HAS BEEN DONE TO EXECUTE RULINGS MADE BY MPAC TO COLLECT FRUITLESS AND WASTEFUL OR IRREGULAR EXPENSES AND LOSSES. IN FACT SOME OF THESE
DEKINAKU IVIOSES DRAAF	n n		MUNISIPALITEIT REEDS VIR HIERDIE DOEL KANTORE BY MNR ELLIS (MOUNTAIN VIEW B&B) GEHUUR. COUNCIL AND MPAC HAVE TASKED THE ACTING MUNICIPAL MANAGER TO INVESTIGATE SERVERAL ISSUES OF CONCERNED AS A MATTER OF URGENCY. SINCE 2017 TO 2020
BERNARD MOSES BRAAF			
			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 MUNICSIPALITEIT IN STAAT TE STEL OM SY DAAGLIKSE FUNKSIES DOELTREFFEND UIT TE VOER. GEDURENDE 2013-2015. HET DIE
VALSTA'S SPECIALIZED CLEANING	R	,	TRUCK, THUS THIS WILL RESULT IN THE SEWERAGE OVERFLOW INTO THE NEARBY REIVERS, CREATING AN ENVIRONMETAL SPILL
			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
RVICES COASTAL ARMATURE WINDERS &SUPPLIERS	R	224 825,00	DOES NOT PERFORM EFFECTIVELY.
			ALL THREE PUMPS ARE CURRENTLY NOT OPERATIONAL FOR VARIOUS REASONS, INCLUSIVE OF VOLTAGE DROPS, DEFECTIVE NON-RETURN VALVES AND AN INLET SCREEN THAT
			THE ZOAR WWTW PUMPSTATION OPERATES ON THREE 48KW SUBMERSIBLE ROBOT PUMPS
E	SERVICES COASTAL ARMATURE WINDERS & SUPPLIERS VALSTA'S SPECIALIZED CLEANING		VALSTA'S SPECIALIZED CLEANING R 162 800,00

					COUNCIL RESOLVE ON 6 NOVEMBER TO ADVERTISE THE POST OF THE MUNICIPAL MANAGER AND DIRECTOR TECHNICAL SERVICES, IN LINE WITH THE REGULATIONS ON THE
					REGULATIONS ON THE APPOINTMENT AND CONDITIONS OF SENIOR MANAGEMENT, 2014 THE ADVERTISEMENT CAN ONLY BE PLACED AFTER THE APPOINTMENT OF THE
8/1/4/R	17/11/2023	FINANCE/MUNICIPAL MANAGER	MEDIA 24 BEPERK	R	95 358,00 INDEPENDENT CONSULTANT, WHICH WILL ASSIST COUNCIL WITH RECRUITMENT AND SELECTION PROCESS.
					THE MUNICIPALITY IS CURRENTLY EXPERIENCING PROBLESM WITH SUSTAINABLE WATER PROVISIONING, ESPECIALLY WITH THE WATER DELIVERY TO RURAL AREAS WITHIN
8/1/4/R	01/12/2023	TECHNICAL SERVICES	DEKLIN	R	74 257,80 THE KANNALAND MUNICIPALITY, LADISMITH, CALITZDORP AND ZOAR
					PHAMBILI CIVILS WAS APPOINTED FOR THE REBURBISHMENT AND UPGRADING OF VAN WYKSDORP WTW ON TENDER 04/2023. PARTIAL CLOMPLETION HAS TEKEN PLACE ON
8/1/4/R	01/12/2023	TECHNICAL SERVICES	PHAMBILI CIVILS CC	R	442 042,47 THE PROJECT. FINAL INSPECTION WAS DONE ON THE PARTIAL PRACTICAL COMPLETION AND NO DEFECTS WERE FOUND.
8/1/4/R	01/12/2023	TECHNICAL SERVICES	HIDROTECH SYSTEMS (PTY) LTD	R	1 026 548,66 PAYMENT CERTIFICATE 2: UPGRADE AND REFURBISHMENT OF ZOAR PUMP STATION
8/1/4/R	01/12/2023	TECHNICAL SERVICES	IMBRIOLO CONSTRUCTION	R	546 549,18 REFURBISHEMENT OF THE WASTE WATER TREATMENT WORKS KANNA 03/2023
					KANNALAND MUNICIPALITY SHOW THEIR GRATITUDE TO THEIR SENIOR CITIZENS EACH YEAR DURING THE CHRISTMAS SEASON. FOR THE CURRENT YEAR IT WAS DECIDED TO
8/1/4/R	08/12/2023	COUNCIL	AYSLIE ENTERPRISES (PTY) LTD	R	149 770,25 PROVIDE CATERING AND TRANPORTATION FOR ELDERLY IN ALL FOUR TOWNS WITHIN KANNALAND.
					THE SEWERAGE TRUCK OF KANNALAND MUNICIPALITY IS CURRENTLY NOT OPERATIONAL DUE TO THE PUMP THAT HAS BROKEN AND REMOVED FOR REPAIRS. THE REPAIR TIME
					IS UNKNOWN AT THIS STAGE. THE MUNICIPALITY IS CURRENTLY SEVICING SEPTIC TANKS ALL OVER KANNALAND TO AVOID THE SEWERAGE TO OVERFLOW AND CREATE
8/1/4/R	11/12/2023	TECHNICAL SERVICES	VALSTA'S SPECIALIZED CLEANING	R	55 437,00 ENVIRONMENTAL SPILL WE URGENTLY NEED TO RENT A SEWERAGE TRUCK FOR 7DAYS TO RENDER THIS ESSENTIAL SERVIC TO THE COMMUNITY.
					KANNALAND MUNISIPALITEIT ONDERVIND DIE AFGELOPE PAAR JAAR TE KORT AAN KANTOOR SPASOE. HIERDIE BEHOEFTE HET ONTSTAAN AS GEVOLG VAN DIE FEIT DAT MEER
					PERSONEEL AANGESTEL MOES WORD OM DIE MUNISIPALITEIT IN STAAT TE STEL OM SY DAAGLIKSE FUNKSIES DOELTREFFEND UIT TE VOER. GEDURENDE 2013-2015, HET DIE
8/1/4/R	12/12/2023	FINANCE	BERNARD MOSES BRAAF	R	31 028,73 MUNISIPALITEIT REEDS VIR HIERDIE DOEL KANTORE BY MNR ELLIS (MOUNTAIN VIEW B&B) GEHUUR.
					KANNALAND MUNISIPALITEIT ONDERVIND DIE AFGELOPE PAAR JAAR TE KORT AAN KANTOOR SPASOE. HIERDIE BEHOEFTE HET ONTSTAAN AS GEVOLG VAN DIE FEIT DAT MEER
					PERSONEEL AANGESTEL MOES WORD OM DIE MUNISIPALITEIT IN STAAT TE STEL OM SY DAAGLIKSE FUNKSIES DOELTREFFEND UIT TE VOER. GEDURENDE 2013-2015, HET DIE
8/1/4/R	12/12/2023	FINANCE	BERNARD MOSES BRAAF	R	31 028,73 MUNISIPALITEIT REEDS VIR HIERDIE DOEL KANTORE BY MNR ELLIS (MOUNTAIN VIEW B&B) GEHUUR.
					THE TREATMENT WORKS MAKE USE OF ULTRA FLOC U3500 for coagulation purposes. THE SUPPLY CHAIN MANAGEMENT PROCESS WAS STARTED BUT IT SEEMS SERVICE
					PROVIDERS WILL BE CLOSED WITHOUT THE PLANTS HAVING THE REQUIRED CHEMICALS. THE PROCESS WAS STARTED BUT A DEVIATION IS NECESSARY TO ENSURE CHEMICALS
8/1/4/R	14/12/2023	TECHNICAL SERVICES	ULTRA WATER CC	R	60 260,00 ARE RECEIVED BEFORE CLOSING TIME.
8/1/4/R	19/12/2023	TECHNICAL SERVICES	HIDROTECH SYSTEMS (PTY) LTD	R	1 679 255,35 PAYMENT CERTIFICATE 2: UPGRADE AND REFURBISHMENT OF ZOAR PUMP STATION
					THE SERVICE HAS ALREADY BEEN RENDERED AND PAYMENT MUST BEAFFECTED. IF THIS IS NOT DONE RESIDENCE IN THE INFORMAL SETTLEMENTS IN KANNALAND WILL BE
8/1/4/R	20/12/2023	TECHNICAL SERVICES	SANITECH	R	225 491,43 WITHOUT SANITATION SERVICES. HEREWITH I REQUEST THAT THE OUTSTANDING AMOUNT OF R225 491,43 BE PAID FOR THE SERVICES RENDERED BY SANITECH.
					THE SERVICE HAS ALREADY BEEN RENDERED AND PAYMENT MUST BEAFFECTED. IF THIS IS NOT DONE RESIDENCE IN THE INFORMAL SETTLEMENTS IN KANNALAND WILL BE
8/1/4/R	20/12/2023	TECHNICAL SERVICES	SANITECH	R	2 049,30 WITHOUT SANITATION SERVICES. HEREWITH I REQUEST THAT THE OUTSTANDING AMOUNT OF R225 491,43 BE PAID FOR THE SERVICES RENDERED BY SANITECH.
					THE SEWERAGE TRUCK OF KANNALAND MUNICIPALITY IS CURRENTLY NOT OPERATIONAL DUE TO THE PUMP THAT HAS BROKEN AND REMOVED FOR REPAIRS. THE REPAIR TIME
					IS UNKNOWN AT THIS STAGE. THE MUNICIPALITY IS CURRENTLY SEVICING SEPTIC TANKS ALL OVER KANNALAND TO AVOID THE SEWERAGE TO OVERFLOW AND CREATE
8/1/4/R	21/12/2023	TECHNICAL SERVICES	VALSTA'S SPECIALIZED CLEANING	R	32 205,00 ENVIRONMENTAL SPILL WE URGENTLY NEED TO RENT A SEWERAGE TRUCK FOR 7DAYS TO RENDER THIS ESSENTIAL SERVIC TO THE COMMUNITY.
				R	4 451 281,90
				R	11 319 430.10

Annexure C Tender Register

TENDER P	ROCESS REPORT	•		1																
				CURRENT PROCES	\$						NEW	PROCES	S					CONTRAC	T	
Project Description	Current Process applied for payments	Service Provider	Emergency Procurement	Date when this process started	Reason that Formal Procurement Process was not Followed	PAYMENT SINCE 01.07.2022	Reason for delay in current Process	Responsible official		Estimated t Value (incl. taxes)	Bid Specification		Bid closing	Bid Evaluation	Bid award	Contract commence	Contract expiry	Stage of completion of project	Date of certificate of completion	Comment
Transactional and advisory services								M. Mackier	Tender		31/07/2023	03/08/2023	05/09/2023	10/10/2023	11/10/2023					Tender Awarded
ICT	The current payment is done through a deviation memo. Where the memo is written by the user department, a request is uploaded on the system based on that a order is processed for payment to take place.	ICT Inize	NO	I was told by IT that the current service provider started in the year 2010. The latest deviation was done starting 1 July 2022 ending 30 June 2023. They are currently on a month-to-month deviation	No formal reason provided		User department unavailability since the CFO request for a formal process in June 2023.	R Meyers	Tender		14/08/2023	22/09/2023	23/10/2023	06-8/11/2023	21/11/2023					This tender has been cancelled. Wants the process to be more fair and transparent.
Banking services	Please check	Please check	Please check	Please check	Please check		Please check	C. Claasens/J Booysen	Tender		27/10/2023	04/11/2023	04/12/2023							Busy evaluating the tenders
Legal senices	Deviations	Various legal	NO	Indefinite	No formal reason provided		Readlettised	F. Stemmet	Tender		14/08/2023 25/10/2023	18/08/2023 27/10/2023								Tender Cancelled due to Budget Constraints & the Incomplete Scope of work.
Chemical Toilet Supplies	The current payment is done through a deviation memo. Where the memo is written by the user department, a request is uploaded on the system based on that a order is processed for payment to take place.	Sanitech	NO .	give me a clear indication of	No planning has been done and always excuses that we will get back to you and we will meet with you guys on how to take this thing forward.		The User Department did not bring their side. No active steps has been taken by the user department to bring their side on how to go about in taking the regulative steps in procuring the service in the correct procuement process.	M. Mackier/ R. Timmie & James	Tender		30/10/2023	02/11/2023	02/12/2023						I am currently in the process of meeting with the Manager Community Services R Timmie and Irt. James Technical Director on putting measures in place on how to substitute this services so in the following month another atternative would be put in place on how are going to acquire this services. The discussion is that the municipality must build their own toilets and do the sucking them selfs.	way forward with Sanitec
Bulk meter readings	The current payment is done through a deviation memo. Where the memo is written by the user department, a request is uploaded on the system based on that a order is processed for payment to take place.	Lucrumsoft	Yes	The user department was waiting on the tender committees to be compiled.	The user department informed me that they hav followed the formal procurement process, but due to the bid committees was not in place.	8	Waiting on bid committees	R. Nel	Tender		23/10/2023	2023/04/11	2023/04/12						It the user department process of going out on the formal procurement process so the tender will probably go out in the next month or for bid invitations.	Busy evaluating the tenders
Consulting Engineers	Tender, with a section 116 extension until 30/06/2024	SMEC	Emergency Procurement	NA	NA		NA	M. Mackier	Tender		2023/02/08 New date awaiting due to adjustments								It the user department process of going out on the formal procurement process so the tender will probably go out in the next month or for bid initiations.	Extended

			1				- r				1				
	The current payment is done	Konica Minolta	NO	4	The user departments	I approached the user depa		Tender	2023/06/11	2023/08/11	1 2023/08/12			Tenders were submitted	Busy evaluating the
	through a deviation memo.				does not take	serveral times they said the									tenders
	Where the memo is written			•	responsibility it is always a	going to get back to me reg	ard								
	by the user department, a			when this services started. I	blame shifting between	specifications and the way									
	request is uploaded on the			get the same answer from	officials. No planning has	forward and up until now no									
	system based on that a			Jodie in the SCM UNIT	been done and always	response. There is no activ									
	order is processed for			working all this time with this	excuses that we will get	steps or planning taken from	the								
	payment to take place.			service. Mense gee nie hulle	back to you and we will	user department in resolvin	the								
				samewerking nie	meet with you guys on	procurement issue.									
					how to take this thing										
					forward										
	The current payment is done	Telkom	NO NO		Formal reason not provided	User department unavailabi		Tender	26/10/2023		27/11/2023				R. Meyers & H
	through a deviation memo.			department they could not		since the CFO request for a									Constable, everytime I
	Where the memo is written			give me a clear indication of		formal process in June 202									go to them they say
	by the user department, a			when this services started											they will get back to me
	request is uploaded on the														but still no response
	system based on that a														
	order is processed for														
	payment to take place.														
Hygienic services	The current payment is done	Bidvest Steiner	NO	I spoke to the user	The user departments	User department unavailabi	ty H. Constable	/hor Tender	30/10/2023	27/10/2023	27/11/2023				R. Meyers & H
	through a deviation			department they could not	does not take	since the CFO request for a									Constable, everytime I
	memorandum. Where the			give me a clear indication of	responsibility it is always a	formal process in June 202									go to them they say
	memorandum is drafted by			when this services started.	blame shifting between										they will get back to me
	the user department, a			get the same answer from	officials. No planning has										but still no response
	request is uploaded on the			Jodie in the SCM working all											
	system based on that a				excuses that we will get										
	order is processed for				back to you and we will										
	payment to take place. This			samewerking nie	meet with you guys on										
	payment has been made on				how to take this thing										
	a month to month basis				forward.										
	since the contract expired.				ionais.										
	Since the contract expired.														
Tyres for vehicles	Onutation basis	Tvers & Treads	NO	I spoke to the user	No formal reason provided	User Department improper	M Schaffore	Mr Tender	31/10/2023	2023/04/11	1 2023/04/12				No Tenders were
I JIGO IUI VOIILIGO	Annual Internation	Tyolo ix IIcauo		department they could not	ino miniai idasori proviudu	planning	James	mi iciuci	01/10/2023	2023/04/1	12020104112				received
				give me a clear indication of		pallity	vailles								ICUGIICU
				when this services started											
				when this services staffed											

Maintenance	Senice Provider on Contract, Arthurs w the payment is done through and towin the contract arrangement between the municipality and the senice provider		Started December 2021	Please check	User Department improper planning	M.Scheffers / Mr James	Tender	15/11/2023	2023/04/11 2	2023/04/12					Busy evaluating the tenders
Equipment Maintenance	Clarity to whom the user department is					Mr James	Tender	2023/06/11						a Tender process will be followed in the next month.	
Upgrading and Refurbishment of Ladismith Waste Water Treatment Works Phase 2			New project			M. Mackier/ N. Paskwali	Tender		28/09/2023 3			21/11/2023			Tender Awarded
	The current payment is done Deklin through a deviation memo. Where the memo is written by the user department, a request is ploaded on the system based on that a order is processed for payment to take place.	NO We have been informed that the water suppoly services started as disaster measure, and was therete an emergency for months, ending February. This situation is however still ongoing as an emergency	re	Process of disaster just never replaced with a formal tender proces	User department unavailability since the CFO request for a formal process in June 2023.	R Timmie/ C Willemse	Tender	2023/06/11	30/10/2023 0)2/11/2023	10/12/2023				Gathering information to go out on Tender.
Debt Collections			No previous activity			C. Hartnick/R Nel	Tender	30/10/2023	27/10/2023					a Tender process will be followed in the next month.	This is in process just getting a few things ready for specifications committee meeting.
	The current payment is done Valley con through a deviation memo. Where the memo is witnern, a request is uploaded on the system based on that a order is processed for payment to take place.	NO	Indefinite	No reason provided	User department una ariability since the CFO request for a formal process in June 2023. A summary must me made of the containers currently rested, the usage and the cost per month and submitted to the CFO prior the any further process.	H. Constable/hor	Tender							a Tender process will be billowed in the next month.	User Department communication lack
·	The current payment is done through a detailion memo. Where the memo is written by the user department, a request is uploaded on the system based on that a order is processed for payment to take place.	the justified for year on end	department they could not give me a clear indication of	responsibilty, always doing blame shifting.	User department unavailability since the CFO request for a formal process in June 2023.	N.Paskwali	Tender	2023/06/11	30/10/2023 0	12/11/2023	12/12/2023				This is seen as a matter of urgency as dissoussed Honey-Sucker problems
Fleet Management System	No Processes yet No senice	provider No				M.Scheffers / Mr James	Tender	15/11/2023	27/11/2023 1	15/01/2024					Awaiting Tenders

ANNEXURE D: Budget Funding Plan



Budget Funding Implementation Schedule

17-Jan-24	Activity	Activity Detail	Status	Due Date	Date Achieved	Comments / Reasons / remedial action
		Start processes for meter verification, TID & data collection project - Specs for tender	Not Due	01-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	01-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	01-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	01-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	01-0ct-24		The tender was not awarded, it will be re-advertised.
ı Rate	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 ensuite 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 obted to re-advertised. The Municipality is in the process of enlisting the services of a debt collection agency and all overdue debtors will be handed-over systematically.
Collection Rate	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
Monthly Co	SAMRAS - Credit Control Module activate and support	Dependent availability of SAMRAS (part of FMG support Plan)	Achieved	30-Sep-23	01-Nov-23	The Municipality obted to appoint a Accountant responsible for Debt Collection. The Crec Control Module implementation will be investigated and detailed recommendations will b considered.
Improved Mo	Exception reporting - Improved	System in place to ensure technical department address issues escalated	Achieved	01-Aug-23	01-Oct-23	The Municipality are making use of the services of a Seconded Technical Director. This v allow management to implement cross departmental actioned. The technical department conjunctioon with the meter reading department will ensure all faulty meters are replaced
<u>m</u>	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 colelction team is busy prioritising the higest debtors per month.
	Strengthen internal capacity	Appointment Customer Care Clerk	Achieved	31-Jul-23	31-Aug-23	The Municipality obted to appoint a Accountant responsible for Debt Collection. It also appointed a clerk within the delpartment.
	Strengthen internal capacity	Appointment Accountant - Debtors	Achieved	31-Jul-23	01-Dec-23	The Municipality advertsied for this position and is busy with the recruitment process. At 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	VWD - (tools of trade to be issued)	Achieved	31-Jul-23	01-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)	Not Due	31-Mar-24		The Municipality are busy exploring the options to increase the pay-points. A site visit we conducted and a particular office was identified. The Municipality must identify savings t make the necessary adjustments, safety proof the office.
	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 initatives. 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 initatives. 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.
acy in Billing	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	31-0ct-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 a operating team consisting of the technical and finance department to peform a detailed analysis throughout the Municipality. The process already started and will be completed by end of January 2024.
oved Accura	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 etsablised and the finance department will be in charge of the data of each meter
Improved	Stakeholder Communication	Communication campaign - methods of payment, accounts to be emailed, accounts available online - communicate to the public	Achieved	30-Sep-23	31-Dec-23	Accounts is being emailed to debtors monthly. The council resolved that the CFO can engage outstanding debtors on a payment plan or settlement arrangement.
	Management of Bulk Services	Calibrate and monitor bulk meters (Control meters and annual calibration part of technical maintenance plan)	Achieved	30-Nov-23	31-Dec-23	Bulk meters are being monitored monthly. The Municipality is currently in the processes of going out on tender for the reading of all bulk meters.
	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 oustanding contracts. The deadline was extended to 31 December 2023 from 31 August 2023. The user department is currently busy with finalising these contracts.
o.	Rental Income	Enhance rental income for municipal properties like community facilities & equipment	Target Missed	31-Dec-23		Rental contracts must be adjusted with market related rental income. All oustanding rental contract must be signed.
venue	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 oustanding rental contract must be signed.
Other Re	Traffic Department	Procurement process- vendor to be appointed for speed cameras	Not Due	31-Jan-24		The Municipality has rented a traffic camera which is currently in use. The Municipality is currently in the process of auditing the traffic fine system. The progress is not satisfactory and management will review the operations, as the service is under-utilised.
Ò	Traffic Department	Address traffic department leadership and structuring - Head of department to be appointed	Target Missed	31-0ct-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.

	Human Resources	Implement a performance management system for all managers (consequence management + improvement discipline)	Target Missed	31-0ct-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.
Cost Containment Measures	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. Various cash flow meetings was held with line managers during November 2023. A budget vs actual workshop was also held, budgeted vacant positions were highlighted for the employment of temporary workers, limited until Feb 2024.
ıtainm	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.
Cost Cor	Human Resources	Compliance with Staff regulations and address structure inefficiencies + organogram payroll recon. Appointments to be prioritised and "need" justified		31-Aug-23		Monthly reconciliations is still outstanding, this must be implemented by 31 December 2023.
	Contract Management	Approve a Contract Management Policy & Checklist for vendor performance management and need analysis before appointing	Not Due	31-Jan-24		The Municipality is currently busy with the implementation of controls and the development of a compliant contact register. Various expired contracts will be reviewed to implement cost-containment measures.
Liability Management	Creditors	Compliance with section 65 of the MFMA. Recognition of expenditure when incurred. Sub-system to be used and reconciled	Not Due	29-Feb-24		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. The Eskom debt relief application has allowed the Municipality to decrease its total liabilities. The final adjustments for the Eskom balance has been received and the Municipality has over R8million credit which will impact the municipalities cash balance positively.
nag	Budgeting	Weekly cash flow monitoring	Achieved	31-Aug-23	07-Nov-23	Cash flow meetings is scheduled weekly
ty Ma	Budgeting	Establish Budget Steering Committee (budget implementation & grant management monitoring)	Not Due	31-Jan-24		The Municipality is in the process of establishing a budget steering committee
Liabili	Liabilities	Clearing and dealing with old grants on grant register	Not Due	31-Jan-24		The Municipality performed a detailed grant reconciliation at year-end for the financials statements, this will be corrected in the financial system. The financial system will be aligned to the grant register. All historical grants will be reported on as historical expenditure might be off-set against these expensions.
	Liabilities	Improved grant & retention management - address PMU inefficiencies and administrative responsibilities clarified	Achieved	31-Aug-23	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
	Water & Electricity Losses	Isolating high loss and fix (water) / exception reporting & monitoring of use	Target Missed	31-Jul-23		The Technical department is in the process of implementing a system in which they will address water losses.
Other Measures	Water & Electricity Losses	Pre-Paid water meters first Indigent households as policy dictate - linked to verification project	Not Due	31-Jan-24		The Municipality is in the process of embarking on a internal meter audit verification process, by establishing a multi-departmental team to verifiy meter data of all meters within the Municipality. Through this process all water & electricity meters will be audited and replaced if found to be faulty.
er Me	Water & Electricity Losses	Identify and consolidate Eskom service points (reduce monthly account)	Target Missed	31-Dec-23		The Municipality has started exploring this through the technical department.
흄	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 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	31-0ct-23		The organogram is still in development phase