KANNALAND
MUNISIPALITEIT | MUNICIPALITY

Monthly Budget Report for November 2024/25

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

Table of Contents

GLOSSARY

Adjustment's budget - Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Allocations - Money received from Provincial or National Government or other municipalities.

Approved budget - means an annual budget—

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

Budget - The financial plan of the Municipality.

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

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

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

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

Equitable share - A general unconditional grant paid to municipalities. It is predominantly targeted to subsidise the delivery of free basic services.

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

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

GRAP - Generally Recognised Accounting Practice. The standard for municipal accounting.

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

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

MFMA - Local Government: Municipal Finance Management Act (56/2003). The principal piece of legislation relating to municipal financial management. From here on to be referred to as the Act.

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

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

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

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

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

Unauthorised expenditure - in relation to a municipality, means any expenditure incurred by a municipality otherwise than in accordance with section 15 or 11(3), and includes—

a) overspending of the total amount appropriated in the municipality's approved budget;

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

Virement - A transfer of budget.

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

Vote - One of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality and which specifies the total amount that is appropriated for the purposes of the department or functional area concerned.

LEGISLATIVE FRAMEWORK

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

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

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

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

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

Report of the Executive Mayor

In -Year Report – Monthly Budget Statement

The monthly budget statement for November 2024, has been prepared in terms of the Municipal Budget and Reporting Regulations (2009) and the Municipal Finance Management Act 56 of 2003.

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

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

Executive Mayor

Recommendations

That the Council takes cognisance of the monthly budget statement for November 2024.

That the Council takes cognisance of the Eskom Debt Relief Report for November 2024.

SECTION 1 – EXECUTIVE SUMMARY

1.1 INTRODUCTION

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

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

1.2 CONSOLIDATED PERFORMANCE

The performance against the budget can be summarized as follow:

Amount in thousands	Amended Budget	YTD Budget	Monthly Actual	YTD Actual	YTD Budget vs YTD Actual Variance	YTD Budget vs YTD Actual Variance %
Operating Revenue	R 251 773	R 104 905	R 20 658	R 104 583	R (322)	0%
Operating Expenditure	R 250 576	R 104 406	R 17 857	R 93 031	R (11 375)	-11%
Capital	R 32 938	R 13 724	R 1 530	R 6 419	R (7 305)	-53%

Refer to Table C4 for more detail on operating revenue & expenditure.

Operational Revenue

The municipality's total operational revenue budget amounts to R252 million and the year-to-date revenue on the budget accrued to R105 million. This represents 0% of the YTD variance for total revenue.

Operational Expenditure

The municipality's total operational expenditure budget amounts to R251 million, with a year-to-date performance of R9 3million, or -11% of the YTD variance for total expenditure budget.

Capital Expenditure

The total capital budget for the municipality amounts to R33 million with a year-to-date performance of R 6 419 million, or 47% of the total capital budget.

Operating Surplus/Deficit

The variances for operating revenue amounted to R21 million exceeding budget, and expenditure amounting to R 18 million below budget, with an operating surplus of R 4.7 million surplus for the month under review. This performance is to be noted against an unfunded budget.

1.3 MATERIAL DIFFERENCES TO THE SDBIP

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

1.4 REMEDIAL ACTIONS

(a) Directorates are to ensure that the budget is being implemented in accordance with the Service Delivery and Budget Implementation Plan of the Municipality;

(b) That, strategic decisions / resolutions to improve the capital expenditure, be implemented; communicating with the technical department on spending of capital budget;

(c) Monthly monitoring of the implementation of the Budget Funding Plan;

(d) That measures on debt collection are implemented and applied effectively;

(e) A procurement plan be developed and approved as a matter of urgency;

(f) That the funding plan addresses all issues and challenges on the financial performance of the municipality and adapt to an always changing environment.

SECTION 2 – IN-YEAR BUDGET STATEMENT TABLES

2.1 TABLE C1 – MONTHLY BUDGET SUMMARY

WC041 Kannaland - Table C1 Monthly Budget Statement Summary - M05 November

Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Financial Performance								%	
Property rates	28 008	28 234	28 234	2 368	11 838	11 764	74	1%	28 234
Service charges	124 861	134 359	134 359	10 509	55 731	55 983	(252)	-0%	134 359
Investment revenue	1 762	1 500	1 500	113	561	625	(64)	-10%	1 500
Transfers and subsidies - Operational	72 746	65 516	65 516	461	24 007	27 298	(3 292)	-12%	65 516
Other own revenue	22 552	22 164	22 164	7 207	12 447	9 235	3 212	35%	22 164
Total Revenue (excluding capital transfers and	**249 930**	**251 773**	**251 773**	**20 658**	**104 583**	**104 905**	**(322)**	**-0%**	**251 773**
Employee costs	93 649	88 441	87 391	8 092	41 998	36 413	5 585	15%	87 391
Remuneration of Councillors	3 956	3 635	3 635	764	2 037	1 514	523	35%	3 635
Depreciation and amortisation	17 799	12 314	12 314	1 026	5 131	5 131	0	0%	12 314
Interest	4 185	1 300	1 300	17	51	542	(491)	-91%	1 300
Inventory consumed and bulk purchases	65 420	70 475	71 026	6 703	28 064	29 594	(1 530)	-5%	71 026
Transfers and subsidies	396	400	520	–	80	217	(137)	-63%	520
Other expenditure	107 834	74 011	74 390	1 255	15 669	30 995	(15 326)	-49%	74 390
Total Expenditure	**293 240**	**250 576**	**250 576**	**17 857**	**93 031**	**104 406**	**(11 375)**	**-11%**	**250 576**
Surplus/(Deficit)	**(43 310)**	**1 197**	**1 197**	**2 801**	**11 553**	**500**	**11 053**	**2212%**	**1 197**
Transfers and subsidies - capital (monetary allocations)	16 611	22 282	22 282	1 924	4 548	9 284	(4 736)	-51%	22 282
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(26 699)**	**23 479**	**23 479**	**4 725**	**16 101**	**9 784**	**6 317**	**65%**	**23 479**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(26 699)**	**23 479**	**23 479**	**4 725**	**16 101**	**9 784**	**6 317**	**65%**	**23 479**
Capital expenditure & funds sources									
Capital expenditure	**33 026**	**32 938**	**32 938**	**1 530**	**6 419**	**13 724**	**(7 305)**	**-53%**	**32 938**
Capital transfers recognised	21 747	32 938	32 938	1 530	6 419	13 724	(7 305)	-53%	32 938
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	11 279	–	–	–	–	–	–		–
Total sources of capital funds	**33 026**	**32 938**	**32 938**	**1 530**	**6 419**	**13 724**	**(7 305)**	**-53%**	**32 938**
Financial position									
Total current assets	19 001	64 826	64 236		50 228				64 236
Total non current assets	309 530	320 603	320 603		310 819				320 603
Total current liabilities	90 830	64 732	64 092		118 010				64 092
Total non current liabilities	47 140	75 972	75 972		47 140				75 972
Community wealth/Equity	**190 560**	**244 725**	**244 725**		**191 171**				**244 725**
Cash flows									
Net cash from (used) operating	59 159	6 972	6 972	17 767	61 297	2 905	(58 392)	-2010%	226 699
Net cash from (used) investing	(14 217)	(22 282)	(22 282)	–	(4 179)	9 284	13 463	145%	22 282
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**81 587**	**74 878**	**74 878**	**–**	**96 958**	**102 377**	**5 419**	**5%**	**288 821**

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	4 547	3 886	3 656	3 139	3 256	3 349	16 658	114 869	153 361
Creditors Age Analysis									
Total Creditors	10 288	9 340	7 578	–	–	–	–	66 364	93 571

2.2 TABLE C2 – MONTHLY BUDGETED FINANCIAL PERFORMANCE

(Functional Classification)

WC041 Kannaland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue - Functional									%	
Governance and administration		**81 154**	**54 667**	**54 667**	**8 726**	**37 013**	**22 778**	14 235	62%	**54 667**
Executive and council		35 452	13 603	13 603	42	15 658	5 668	9 990	176%	13 603
Finance and administration		45 703	41 064	41 064	8 685	21 355	17 110	4 245	25%	41 064
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**43 432**	**35 632**	**35 632**	**508**	**8 605**	**14 847**	(6 242)	-42%	**35 632**
Community and social services		15 932	15 691	15 691	508	4 001	6 538	(2 537)	-39%	15 691
Sport and recreation		46	66	66	–	–	27	(27)	-100%	66
Public safety		(1)	5	5	–	0	2	(2)	-87%	5
Housing		27 456	19 870	19 870	–	4 603	8 279	(3 676)	-44%	19 870
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**2 898**	**6 316**	**6 316**	**234**	**1 017**	**2 632**	(1 615)	-61%	**6 316**
Planning and development		–	–	–	–	–	–	–		–
Road transport		2 898	6 316	6 316	234	1 017	2 632	(1 615)	-61%	6 316
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**139 055**	**177 440**	**177 440**	**13 114**	**62 497**	**73 933**	(11 436)	-15%	**177 440**
Energy sources		73 635	95 625	95 625	6 647	37 937	39 844	(1 907)	-5%	95 625
Water management		41 889	46 676	46 676	4 321	13 658	19 448	(5 790)	-30%	46 676
Waste water management		11 946	18 386	18 386	1 094	5 536	7 661	(2 125)	-28%	18 386
Waste management		11 586	16 753	16 753	1 053	5 367	6 980	(1 614)	-23%	16 753
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**266 540**	**274 055**	**274 055**	**22 582**	**109 131**	**114 189**	**(5 058)**	**-4%**	**274 055**
Expenditure - Functional										
Governance and administration		**96 208**	**86 057**	**86 057**	**6 770**	**36 177**	**35 857**	320	1%	**86 057**
Executive and council		25 078	24 977	24 977	2 562	11 868	10 407	1 461	14%	24 977
Finance and administration		71 130	61 081	61 081	4 208	24 309	25 450	(1 141)	-4%	61 081
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**39 663**	**35 964**	**35 964**	**1 111**	**11 072**	**14 985**	(3 913)	-26%	**35 964**
Community and social services		9 204	12 529	12 529	760	4 190	5 220	(1 030)	-20%	12 529
Sport and recreation		931	1 922	1 922	115	665	801	(136)	-17%	1 922
Public safety		1 479	405	405	122	640	169	471	279%	405
Housing		28 049	21 107	21 107	114	5 577	8 795	(3 218)	-37%	21 107
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**15 122**	**17 994**	**17 994**	**909**	**5 459**	**7 497**	(2 038)	-27%	**17 994**
Planning and development		–	620	620	–	35	258	(223)	-86%	620
Road transport		15 122	17 374	17 374	909	5 424	7 239	(1 815)	-25%	17 374
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**142 246**	**110 560**	**110 560**	**9 067**	**40 323**	**46 067**	(5 743)	-12%	**110 560**
Energy sources		70 153	71 137	71 137	6 746	29 435	29 640	(205)	-1%	71 137
Water management		38 087	16 925	16 925	1 223	5 159	7 052	(1 893)	-27%	16 925
Waste water management		17 002	12 079	12 079	525	2 661	5 033	(2 372)	-47%	12 079
Waste management		17 004	10 419	10 419	573	3 068	4 341	(1 273)	-29%	10 419
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**293 240**	**250 576**	**250 576**	**17 857**	**93 031**	**104 406**	**(11 375)**	**-11%**	**250 576**
Surplus/ (Deficit) for the year		**(26 699)**	**23 479**	**23 479**	**4 725**	**16 101**	**9 784**	**6 317**	**65%**	**23 479**

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

WC041 Kannaland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		35 452	13 603	13 603	42	15 658	5 668	9 990	176,3%	13 603
Vote 2 - CORPORATE SERVICES		45 258	44 530	44 530	619	8 606	18 554	(9 948)	-53,6%	44 530
Vote 3 - FINANCIAL SERVICES		44 987	36 666	36 666	8 632	21 134	15 278	5 857	38,3%	36 666
Vote 4 - TECHNICAL SERVICES		140 844	179 256	179 256	13 289	63 733	74 690	(10 957)	-14,7%	179 256
Vote 5 - CALITZDORP SPA		–	–	–	–	–	–	–		–
Vote 6 - CORPORATE SERVICES (Continued)		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**266 540**	**274 055**	**274 055**	**22 582**	**109 131**	**114 189**	**(5 058)**	**-4,4%**	**274 055**
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		25 078	24 977	24 977	2 562	11 868	10 407	1 461	14,0%	24 977
Vote 2 - CORPORATE SERVICES		67 531	61 804	61 804	3 861	24 946	25 751	(806)	-3,1%	61 804
Vote 3 - FINANCIAL SERVICES		44 257	38 553	38 553	1 587	11 014	16 064	(5 049)	-31,4%	38 553
Vote 4 - TECHNICAL SERVICES		154 980	123 029	123 029	9 845	45 057	51 262	(6 204)	-12,1%	123 029
Vote 5 - CALITZDORP SPA		–	–	–	–	–	–	–		–
Vote 6 - CORPORATE SERVICES (Continued)		1 393	2 214	2 214	3	146	922	(776)	-84,2%	2 214
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**293 240**	**250 576**	**250 576**	**17 857**	**93 031**	**104 406**	**(11 375)**	**-10,9%**	**250 576**
Surplus/ (Deficit) for the year	2	**(26 699)**	**23 479**	**23 479**	**4 725**	**16 101**	**9 784**	**6 317**	**64,6%**	**23 479**

2.4 TABLE C4 – MONTHLY FINANCIAL PERFROMANCE

WC041 Kannaland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue									%	
Exchange Revenue		138 298	147 437	147 437	11 719	61 260	61 432	(172)	0%	147 437
Service charges - Electricity		73 292	89 822	89 822	6 602	37 743	37 426	317	1%	89 822
Service charges - Water		33 366	24 044	24 044	2 239	9 434	10 018	(584)	-6%	24 044
Service charges - Waste Water Management		9 196	10 415	10 415	848	4 324	4 340	(16)	0%	10 415
Service charges - Waste management		9 006	10 078	10 078	820	4 230	4 199	30	1%	10 078
Sale of Goods and Rendering of Services		483	419	419	45	133	174	(41)	-24%	419
Agency services		1 208	1 450	1 450	156	639	604	35	6%	1 450
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		8 623	7 832	7 832	791	3 697	3 263	434	13%	7 832
Interest earned from Current and Non Current Assets		1 762	1 500	1 500	113	561	625	(64)	-10%	1 500
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		670	1 148	1 148	54	274	478	(204)	-43%	1 148
Licence and permits		202	663	663	32	97	276	(179)	-65%	663
Operational Revenue		487	66	66	19	127	28	99	360%	66
Non-Exchange Revenue		111 632	104 336	104 336	8 939	43 324	43 473	(150)	0%	104 336
Property rates		28 008	28 234	28 234	2 368	11 838	11 764	74	1%	28 234
Surcharges and Taxes		6 032	–	–	5 758	5 758	–	5 758		–
Fines, penalties and forfeits		921	2 561	2 561	7	58	1 067	(1 009)	-95%	2 561
Licence and permits		0	1 086	1 086	–	–	452	(452)	-100%	1 086
Transfer and subsidies - Operational		72 746	65 516	65 516	461	24 007	27 298	(3 292)	-12%	65 516
Interest		3 208	2 939	2 939	286	1 366	1 225	141	12%	2 939
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		716	–	–	59	297	–	297		–
Gains on disposal of Assets		–	4 000	4 000	–	–	1 667	(1 667)	-100%	4 000
Other Gains		–	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and		**249 930**	**251 773**	**251 773**	**20 658**	**104 583**	**104 905**	**(322)**	**0%**	**251 773**
Expenditure By Type										
Employee related costs		93 649	88 441	87 391	8 092	41 998	36 413	5 585	15%	87 391
Remuneration of councillors		3 956	3 635	3 635	764	2 037	1 514	523	35%	3 635
Bulk purchases - electricity		60 101	60 529	60 529	6 153	26 317	25 220	1 097	4%	60 529
Inventory consumed		5 318	9 946	10 497	551	1 747	4 374	(2 626)	-60%	10 497
Debt impairment		29 222	11 933	11 933	–	–	4 972	(4 972)	-100%	11 933
Depreciation and amortisation		17 799	12 314	12 314	1 026	5 131	5 131	0	0%	12 314
Interest		4 185	1 300	1 300	17	51	542	(491)	-91%	1 300
Contracted services		35 829	35 267	35 108	204	8 990	14 628	(5 638)	-39%	35 108
Transfers and subsidies		396	400	520	–	80	217	(137)	-63%	520
Irrecoverable debts written off		17 622	–	–	16	714	–	714		–
Operational costs		23 403	26 810	27 348	1 034	5 965	11 395	(5 429)	-48%	27 348
Losses on Disposal of Assets		1 272	–	–	–	–	–	–		–
Other Losses		486	–	–	–	–	–	–		–
Total Expenditure		**293 240**	**250 576**	**250 576**	**17 857**	**93 031**	**104 406**	**(11 375)**	**-11%**	**250 576**
Surplus/(Deficit)		**(43 310)**	**1 197**	**1 197**	**2 801**	**11 553**	**500**	**11 053**	**0**	**1 197**
Transfers and subsidies - capital (monetary allocations)		16 611	22 282	22 282	1 924	4 548	9 284	(4 736)	(0)	22 282
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**(26 699)**	**23 479**	**23 479**	**4 725**	**16 101**	**9 784**			**23 479**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**(26 699)**	**23 479**	**23 479**	**4 725**	**16 101**	**9 784**			**23 479**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**(26 699)**	**23 479**	**23 479**	**4 725**	**16 101**	**9 784**			**23 479**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**(26 699)**	**23 479**	**23 479**	**4 725**	**16 101**	**9 784**			**23 479**

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

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

2.5 OPERATING REVENUE BY SOURCES:

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

- **Service Charges** – Water amounts to R 2.2 million for **November 2024** and R 9.3 million YTD which represents a negative **6%** variance to the budget. This shortfall may be due to lower-than-expected water consumption by residents and businesses, possibly influenced by seasonal changes or conservation efforts and implementation of water restrictions.
- **Sale of goods and Rendering of Services –** amounts to R 45 thousand for **November 2024** and R 133 thousand YTD which represents negative 24% variance to the budget. This could be attributed to a decline in demand for goods and services.
- **Interest on outstanding debtors –** 10**%** YTD variance from the budget. This variance is due to improved debt collection strategies.
- **Rental from fixed Assets –** amounted to R 54 thousand and R 274 thousand YTD which represents a negative **43**% variance to the budget.
- **Licence and permits** - (negative **65%** YTD variance from the budget). Amounted to R 32 thousand for the month of **November 2024**.
- **Fines, Penalties & Forfeits** – Almost no activity, with a negative **95%** YTD variance, with no vendor appointed to provide cameras and administrative support on speed fines.
- **Other Revenue Deviations** - Can be explained as incidental and cyclical in nature**.**

2.6 OPERATING EXPENDITURE BY TYPE

- **Employee Related Costs –** amounted to R 8 million for **November 2024** and R 42 million YTD, this represents a 15% spending on the budget. The variance on employee related cost is due to salary increases, and high overtime and standby.
- **Remuneration of Councillors –** amounted to R 764 thousand for **November 2024** and R 2 million YTD, this represents a 35% on the budget.
- **Inventory Consumed –** amounted to R 551 thousand for **November 2024** and R 1.7 million YTD, this represents a negative 60% on the budget.
- **Contracted Services** – amounted to R 204 million in **November 2024** and R 8.9 million YTD.
- **Other Expenditure** - amounted to R 1 million in **November 2024.**

Most expenditure items were less than forecasted and this is due to the lack of recognition of expenditure once incurred, in addition to cash flow issues that results in the municipality only spending in terms of available revenue. The Municipality is still busy implementing expenditure on the accrual basis, expenses has been recognized when paid. This process will be corrected in the next view months.

2.7 TABLE C5 – MONTHLY BUDGETED CAPITAL EXPENDITURE

WC041 Kannaland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		–	–	–	–	–	–	–		–
Vote 2 - CORPORATE SERVICES		193	–	–	–	–	–	–		–
Vote 3 - FINANCIAL SERVICES		–	–	–	–	–	–	–		–
Vote 4 - TECHNICAL SERVICES		26 554	22 178	22 178	1 530	6 419	9 241	(2 821)	-31%	22 178
Vote 5 - CALITZDORP SPA		–	–	–	–	–	–	–		–
Vote 6 - CORPORATE SERVICES (Continued)		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**26 747**	**22 178**	**22 178**	**1 530**	**6 419**	**9 241**	**(2 821)**	**-31%**	**22 178**
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		–	–	–	–	–	–	–		–
Vote 2 - CORPORATE SERVICES		–	–	–	–	–	–	–		–
Vote 3 - FINANCIAL SERVICES		–	–	–	–	–	–	–		–
Vote 4 - TECHNICAL SERVICES		6 279	10 760	10 760	–	–	4 483	(4 483)	-100%	10 760
Vote 5 - CALITZDORP SPA		–	–	–	–	–	–	–		–
Vote 6 - CORPORATE SERVICES (Continued)		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	6 279	10 760	10 760	–	–	4 483	**(4 483)**	**-100%**	10 760
Total Capital Expenditure	3	**33 026**	**32 938**	**32 938**	**1 530**	**6 419**	**13 724**	**(7 305)**	**-53%**	**32 938**
Capital Expenditure - Functional Classification										
Governance and administration		–	–	–	–	–	–	–		–
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		–	–	–	–	–	–	–		–
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**193**	–	–	–	–	–	–		–
Community and social services		51	–	–	–	–	–	–		–
Sport and recreation		142	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	–	–	–	–	–	–		–
Planning and development		–	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**32 833**	**32 938**	**32 938**	**1 530**	**6 419**	**13 724**	(7 305)	-53%	**32 938**
Energy sources		384	626	626	–	–	261	(261)	-100%	626
Water management		7 093	12 656	12 656	–	–	5 273	(5 273)	-100%	12 656
Waste water management		24 225	17 956	17 198	871	4 117	7 166	(3 049)	-43%	17 198
Waste management		1 130	1 700	2 458	659	2 303	1 024	1 279	125%	2 458
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**33 026**	**32 938**	**32 938**	**1 530**	**6 419**	**13 724**	**(7 305)**	**-53%**	**32 938**
Funded by:										
National Government		20 662	30 416	30 416	1 530	6 419	12 673	(6 254)	-49%	30 416
Provincial Government		1 085	2 522	2 522	–	–	1 051	(1 051)	-100%	2 522
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		**21 747**	**32 938**	**32 938**	**1 530**	**6 419**	**13 724**	**(7 305)**	**-53%**	**32 938**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		11 279	–	–	–	–	–	–		–
Total Capital Funding	7	**33 026**	**32 938**	**32 938**	**1 530**	**6 419**	**13 724**	**(7 305)**	**-53%**	**32 938**

CAPITAL EXPENDITURE

- The Municipality remains on track with its capital expenditure. It had a **R 1.5 million** expenditure in **November 2024.**

2.8 TABLE C6 – MONTHLY BUDGETED FINANCIAL POSITION

WC041 Kannaland - Table C6 Monthly Budget Statement - Financial Position - M05 November						
Description	Ref	2023/24	Budget Year 2024/25			
R thousands		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
ASSETS	1					
Current assets						
Cash and cash equivalents		9 707	26 093	26 043	31 295	26 043
Trade and other receivables from exchange transactions		32 456	6 414	6 414	33 100	6 414
Receivables from non-exchange transactions		2 459	3 322	3 322	4 472	3 322
Current portion of non-current receivables		–	–	–	–	–
Inventory		1 974	1 981	1 441	1 974	1 441
VAT		(26 534)	25 953	25 953	(19 505)	25 953
Other current assets		(1 062)	1 063	1 063	(1 108)	1 063
Total current assets		**19 001**	**64 826**	**64 236**	**50 228**	**64 236**
Non current assets						
Investments		–	–	–	–	–
Investment property		1 064	1 116	1 116	1 064	1 116
Property, plant and equipment		308 458	319 477	319 477	309 747	319 477
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		8	9	9	8	9
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		**309 530**	**320 603**	**320 603**	**310 819**	**320 603**
TOTAL ASSETS		**328 531**	**385 429**	**384 839**	**361 047**	**384 839**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		1 446	1 364	1 364	1 508	1 364
Trade and other payables from exchange transactions		89 925	25 374	24 734	94 891	24 734
Trade and other payables from non-exchange transactions		14 991	8 402	8 402	30 335	8 402
Provision		4 735	7 477	7 477	4 735	7 477
VAT		(20 267)	22 114	22 114	(13 460)	22 114
Other current liabilities		–	–	–	–	–
Total current liabilities		**90 830**	**64 732**	**64 092**	**118 010**	**64 092**
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		35 590	20 653	20 653	35 590	20 653
Long term portion of trade payables		–	44 502	44 502	–	44 502
Other non-current liabilities		11 550	10 817	10 817	11 550	10 817
Total non current liabilities		**47 140**	**75 972**	**75 972**	**47 140**	**75 972**
TOTAL LIABILITIES		**137 971**	**140 704**	**140 064**	**165 150**	**140 064**
NET ASSETS	2	**190 560**	**244 725**	**244 775**	**195 897**	**244 775**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		190 098	237 309	237 309	190 710	237 309
Reserves and funds		462	7 417	7 417	462	7 417
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**190 560**	**244 725**	**244 725**	**191 171**	**244 725**

2.9 TABLE C7 – MONTHLY BUDGETED CASH FLOW

WC041 Kannaland - Table C7 Monthly Budget Statement - Cash Flow - M05 November										
Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES	1								%	
Receipts										
Property rates		17 177	25 160	25 160	1 827	8 783	10 483	(1 701)	-16%	25 160
Service charges		82 221	123 878	123 878	7 703	42 458	51 616	(9 158)	-18%	123 878
Other revenue		16 053	8 716	8 716	6 203	12 483	3 632	8 852	244%	8 716
Transfers and Subsidies - Operational		73 430	62 503	62 503	566	31 606	26 043	5 563	21%	62 503
Transfers and Subsidies - Capital		19 652	19 760	19 760	4 200	12 305	8 233	4 072	49%	19 760
Interest		3	6 657	6 657	–	–	2 774	(2 774)	-100%	6 657
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(149 375)	(239 702)	(239 702)	(2 732)	(46 338)	(99 876)	(53 538)	54%	(19 975)
Interest		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**59 159**	**6 972**	**6 972**	**17 767**	**61 297**	**2 905**	**(58 392)**	**-2010%**	**226 699**
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		(14 217)	(22 282)	(22 282)	–	(4 179)	9 284	13 463	145%	22 282
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(14 217)**	**(22 282)**	**(22 282)**	**–**	**(4 179)**	**9 284**	**13 463**	**145%**	**22 282**
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		**44 942**	**(15 310)**	**(15 310)**	**17 767**	**57 118**	**12 189**			**248 981**
Cash/cash equivalents at beginning:		36 645	90 188	90 188		39 840	90 188			39 840
Cash/cash equivalents at month/year end:		81 587	74 878	74 878		96 958	102 377			288 821

The total bank balance ending of **November 2024** were as follow;

- Standard Bank Main Account is **R 372 thousand;**
- The Traffic Account has **R 543 thousand;**
- Deposit Account has **R 4.1 million**;
- Call Account has **R 20 million**; and
- Eskom Bulk Account has **R 1 million.**

SECTION 3 SUPPORTING DOCUMENTATION

3.1 TABLE SC3 – DEBTORS AGE ANALYSIS

WC041 Kannaland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

Description	NT Code	Budget Year 2024/25											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2 552	1 106	883	733	1 230	744	5 582	21 713	34 545	30 004	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 963	548	631	336	257	859	632	1 002	6 227	3 085	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	2 486	773	707	653	616	583	3 206	23 951	32 974	29 008	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	861	416	412	411	339	334	1 993	13 681	18 446	16 757	–	–
Receivables from Exchange Transactions - Waste Management	1600	1 619	694	673	656	522	513	3 004	19 771	27 451	24 465	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	0	0	0	–	–
Interest on Arrear Debtor Accounts	1810	41	67	94	107	115	142	1 303	30 618	32 487	32 285	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(4 974)	282	257	244	178	173	938	4 133	1 231	5 666	–	–
Total By Income Source	**2000**	**4 547**	**3 886**	**3 656**	**3 139**	**3 256**	**3 349**	**16 658**	**114 869**	**153 361**	**141 271**	**–**	**–**
2023/24 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(1 919)	414	396	57	42	41	196	255	(518)	591	–	–
Commercial	2300	394	167	181	177	142	114	733	4 276	6 183	5 442	–	–
Households	2400	6 172	3 147	2 925	2 752	2 929	3 053	14 890	99 002	134 869	122 625	–	–
Other	2500	(100)	159	154	153	144	141	839	11 336	12 826	12 612	–	–
Total By Customer Group	**2600**	**4 547**	**3 886**	**3 656**	**3 139**	**3 256**	**3 349**	**16 658**	**114 869**	**153 361**	**141 271**	**–**	**–**

The total amount owed to Kannaland Municipality amounted to **R 153 million** at the end of **November 2024**.

- **R114 million or 75%** of the total outstanding debtors are older than one year.
- **R141 million or 92%** of the outstanding debtors are outstanding for more than 90 days and are less likely to be recoverable debt.

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

3.3 TABLE SC4 – CREDITORS AGE ANALYSIS

WC041 Kannaland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November										
Description	NT Code	Budget Year 2024/25								
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	6 163	7 684	7 313	–	–	–	–	35 065	**56 226**
Bulk Water	0200	148	–	–	–	–	–	–	–	**148**
PAYE deductions	0300	–	–	–	–	–	–	–	–	**–**
VAT (output less input)	0400	–	–	–	–	–	–	–	–	**–**
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	**–**
Loan repayments	0600	–	–	–	–	–	–	–	–	**–**
Trade Creditors	0700	535	146	47	–	–	–	–	1 006	**1 733**
Auditor General	0800	1 874	480	211	–	–	–	–	15 781	**18 346**
Other	0900	1 568	1 030	8	–	–	–	–	14 513	**17 118**
Total By Customer Type	**1000**	**10 288**	**9 340**	**7 578**	**–**	**–**	**–**	**–**	**66 364**	**93 571**

- The total outstanding creditors as at the end of **November** 2024 amounts to **R 93 571 million**.

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

- ESKOM = R56 million, of which the entire amount is conditionally written off. The other R37 million is mainly made up of Creditors with payment arrangements, being AG, SALGA, SAMRAS, Collaborator consist of R35 million and further Municipal debt owed by Kannaland municipality to neighbouring municipalities amount to R2.6 million.

- All other creditors 0-90 days are managed and paid on a month-to-month payment plan, for finalisation in the 2024-2025 FY.

3.4 INVESTMENT PORTFOLIO ANALYSIS

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

3.5 GRANT RECEIPTS AND EXPENDITURE

2024/11/30				
	Original Budget	Total Received	Total Spent	Unspent
Grant Name	Amount			
Provincial Government	**R 26 064 000,00**	**R 11 640 262,00**	**R 8 083 735,99**	**R 4 653 887,82**
Housing	R 4 800 000,00	R 4 800 000,00	R 1 493 063,97	R 3 306 936,03
Human Settlement Grant	R 14 167 000,00	R 4 354 262,00	R 4 354 262,00	R -
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure	R -			R -
Title Deeds Restoration Grant	R 403 000,00			R -
Informal Settlm Upgrading Partnership Grant	R 500 000,00			R -
Lib Replacement: Vulnerable Mun	R 3 559 000,00	R 2 373 000,00	R 1 097 361,81	R 1 275 638,19
Salaries			R 205 434,75	
Salaries			R 196 642,53	
Salaries			R 237 294,44	
Salaries			R 245 024,63	
Salaries			R 212 965,46	
Municipal Water Resilience Grant	R 2 000 000,00			R -
Municipal Energy Resilience Grant	R 522 000,00			R -
Comm Dev Workers	R 113 000,00	R 113 000,00	R 41 686,40	R 71 313,60
National Government Grants	**R 61 955 000,00**	**R 32 261 000,00**	**R 21 815 296,76**	**R 10 445 703,24**
Equitable Share	R 37 479 000,00	R 15 616 000,00	R 15 616 000,00	R -
FMG (Audit)	R 2 900 000,00	R 2 900 000,00	R 1 430 157,80	R 1 469 842,20
FMG (Intern Salaries)			R 32 000,00	
FMG (Intern Salaries)	R -		R 32 000,00	
FMG (Intern Salaries)			R 32 000,00	
FMG (Intern Salaries)			R 32 000,00	
FMG (Intern Salaries)			R 32 000,00	
AFS			R 1 198 650,80	
Intern Laptops			R 71 507,00	
Mun Infrastructure Grant	R 560 850,00	R 560 850,00	R 221 070,92	R 339 779,08
			R 33 184,00	
			R 33 184,00	
			R 37 664,13	
			R 79 374,66	
			R 37 664,13	
Mun Infrastructure Grant	R 10 656 150,00	R 3 305 150,00	R 1 856 700,45	R 1 448 449,55
EPWP	R 1 255 000,00	R 879 000,00	R 739 927,08	R 139 072,92
Salaries			R 138 489,90	
Salaries			R 166 465,00	
Salaries			R 154 586,50	
Salaries			R 145 325,40	
Salaries			R 135 060,28	
INEP	R -			R -
INEP (Eskom)	R 104 000,00			R -
WSIG	R 9 000 000,00	R 9 000 000,00	R 2 691 367,59	R 6 308 632,41

The following indicates expenditure on each respective grant received (Operational) and (Capital) for November 2024 -

Expenditure:

- Financial Management Grant amounts to **R 104 thousand.**
- Municipal Infrastructure Grant PMU amounts to **R40 thousand**
- Expanded Public Works Programme amounts to **R 135 thousand.**
- Water Service Infrastructure Grant amounts to **R 1.7 million.**

Provincial Treasury

Expenditure:

- Libraries Grant amounts to **R212 thousand.**

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

WC041 Kannaland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November										
		2023/24	Budget Year 2024/25							
Summary of Employee and Councillor remuneration R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 354	3 306	3 306	691	1 744	1 377	366	27%	3 306
Pension and UIF Contributions		152	–	–	17	68	–	68		–
Medical Aid Contributions		114	–	–	10	48	–	48		–
Motor Vehicle Allowance		36	–	–	22	53	–	53		–
Cellphone Allowance		300	329	329	25	125	137	(12)	-9%	329
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Sub Total - Councillors		**3 956**	**3 635**	**3 635**	**764**	**2 037**	**1 514**	**523**	**35%**	**3 635**
% increase	4		**-8,1%**	**-8,1%**						**-8,1%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		3 377	4 628	4 628	232	1 471	1 928	(457)	-24%	4 628
Pension and UIF Contributions		7	9	9	0	2	4	(1)	-35%	9
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		303	676	676	23	116	282	(166)	-59%	676
Cellphone Allowance		86	178	178	2	21	74	(53)	-72%	178
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		22	136	136	4	22	57	(34)	-61%	136
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		**3 794**	**5 627**	**5 627**	**262**	**1 633**	**2 345**	**(712)**	**-30%**	**5 627**
% increase	4		**48,3%**	**48,3%**						**48,3%**
Other Municipal Staff										
Basic Salaries and Wages		61 213	55 034	53 984	5 900	29 267	22 493	6 774	30%	53 984
Pension and UIF Contributions		7 583	10 497	10 497	610	3 026	4 374	(1 347)	-31%	10 497
Medical Aid Contributions		2 395	3 493	3 493	191	948	1 455	(508)	-35%	3 493
Overtime		8 603	4 122	4 122	662	4 160	1 718	2 442	142%	4 122
Performance Bonus		789	725	725	–	30	302	(272)	-90%	725
Motor Vehicle Allowance		3 614	3 089	3 089	337	1 685	1 287	398	31%	3 089
Cellphone Allowance		107	157	157	10	53	65	(12)	-18%	157
Housing Allowances		339	1 200	1 200	21	140	500	(360)	-72%	1 200
Other benefits and allowances		6 425	3 785	3 785	99	960	1 577	(617)	-39%	3 785
Payments in lieu of leave		1 771	100	100	–	96	42	55	131%	100
Long service awards		(2 985)	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**89 854**	**82 200**	**81 150**	**7 830**	**40 365**	**33 812**	**6 552**	**19%**	**81 150**
% increase	4		**-8,5%**	**-9,7%**						**-9,7%**
Total Parent Municipality		**97 604**	**91 462**	**90 412**	**8 857**	**44 035**	**37 671**	**6 363**	**17%**	**90 412**
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		**97 605**	**92 076**	**91 026**	**8 857**	**44 035**	**37 927**	**6 108**	**16%**	**91 026**
% increase	4		**-5,7%**	**-6,7%**						**-6,7%**
TOTAL MANAGERS AND STAFF		**93 649**	**87 828**	**86 778**	**8 092**	**41 997**	**36 157**	**5 840**	**16%**	**86 778**

SECTION 4 – IMPLEMENTATION OF THE BUDGET FUNDING PLAN

The municipal council approved the Budget Funding Plan on 10 November 2024. Progress on the funding plan will be reported on from the January reporting cycle.

SECTION 6 – PROGRESS ON MUNICIPAL DEBT RELIEF

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

MFMA Circular 124 – Municipality Compliance Self-Assessment

National Treasury
Municipal Debt Relief
MFMA Circular No. 124
Municipal Finance Management Act No. 56 of 2003

Province		
WC		
Code	District	Code Description
WC041	Garden Route	Kannaland

Monthly Performance Report

Municipal Details			Part A: Eskom And Bulk water current account						Part B: Compliance with a funded MTREF					Part C: FRP/BFP & Tariff Assessment			Part D: Electricity and water as collection tools			
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18
1.July	Kannaland	WC041	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes
2.August	Kannaland	WC041	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes
3.September	Kannaland	WC041	No	No	No	No	No	No	No	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	No	Yes
4.October	Kannaland	WC041	No	No	No	No	No	No	Yes	Yes	Yes	Yes	No	N/A	Yes	Yes	Yes	Yes	No	Yes
5.November	Kannaland	WC041	No	No	No	No	No	No	Yes	Yes	Yes	Yes	No	N/A	Yes	Yes	Yes	Yes	No	Yes

Municipal Details	Part C: Quarterly collection of property rates and services charges							Maximization of Revenue Base			Part E: Oversight													Part F: Compliance Status	
Month	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	
1.July	Yes	N/A	N/A	N/A	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	95%	Non Compliance
2.August	Yes	N/A	N/A	N/A	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	95%	Non Compliance
3.September	Yes	N/A	N/A	N/A	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	78%	Non Compliance
4.October	N/A	N/A	N/A	N/A	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	76%	Non Compliance
5.November	N/A	N/A	N/A	N/A	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	76%	Non Compliance

Annexure A2 Monthly

National Treasury
Municipal Debt Relief
MFMA Circular No. 124
Municipal Finance Management Act No. 56 of 2003

Kwa-Zulu Natal Provincial Treasury

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period		
National Financial Year		
Demarcation Code of Municipality being assessed		
District	Garden Route	
Demarcation Description	Kannaland	

I, [illegible], hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set out in the table below.

Municipal Debt Relief Conditions (Monthly reporting)

Notes/Comments

[illegible]

/BT

ADV. D. SCERO

2024 | 12 | 13

MFMA Circular 124 - Municipal Indigent Household Information

National Treasury
Municipal Debt Relief
MFMA Circular No. 124
Municipal Finance Management Act No. 56 of 2003

Municipal Debt Relief - Monthly Reporting - Indigent Households Information (MFMA Circular 124 (Condition 6.6))
Instruction - *complete only with information of the current households registered as indigent with the municipality (Do NOT include the information of all households unless explicitly stated otherwise)*

Description	Ref	As Per Debt Relief Application	Current Year - 2024/2025			2024/2025 - Monthly Monitoring											
		Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
Indigent Household service targets	1																
Water *: (Include All Indigent households also in Eskom supplied areas)*																	
Indigent HH's with piped water inside dwelling						1 995	2 029	2 063	2 119	2 148							
Indigent HH's with piped water inside yard (but not in dwelling)																	
Indigent HH's using public tap (at least min.service level)	2																
Indigent HH's with other water supply (at least min.service level)	4																
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total		–	–	–	–	**1 995**	**2 029**	**2 063**	**2 119**	**2 148**	–	–	–	–	–	–	–
Indigent HH's using public tap (< min.service level)	3																
Indigent HH's with other water supply (< min.service level)	4																
Indigent HH's with No water supply																	
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total number of registered indigent households	5	–	–	–	–	**1 995**	**2 029**	**2 063**	**2 119**	**2 148**	–	–	–	–	–	–	–
Status of Water meters :																	
Number of Indigent HH's with prepaid Water						1 995	2 029	2 063	2 119	2 148							
Number of Indigent HH's with conventional metered Water																	
Number of Indigent HH's NOT metered currently - Water																	
Number of Indigent HH's with NO Water supply - No metering		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total number of registered indigent households	10	–	–	–	–	**1 995**	**2 029**	**2 063**	**2 119**	**2 148**	–	–	–	–	–	–	–
Status of unlimited supply of Water :																	
Number of Indigent HH's with conventional metered Water - where the municipality is *NOT physcally restricting Water to the national free basic limit of 6 kilolitres per \household per month*																	
Number of Indigent HH's NOT metered currently receiving unlimited supply - Water		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total number of registered indigent households receiving unlimited supply - Water		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's **billed for consumption above the 6 kilolitres**	11																
Energy *: (Include All Indigent households also in Eskom supplied areas)*																	
Indigent HH's with Electricity (at least min.service level)																	
Indigent HH's with Electricity - prepaid (min.service level)						1 995	2 029	2 063	2 119	2 148	–	–	–	–	–	–	–
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total		–	–	–	–	**1 995**	**2 029**	**2 063**	**2 119**	**2 148**	–	–	–	–	–	–	–
Indigent HH's with Electricity (< min.service level)																	
Indigent HH's with Electricity - prepaid (< min. service level)																	
Indigent HH's with other energy sources																	
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total number of registered indigent households	5	–	–	–	–	**1 995**	**2 029**	**2 063**	**2 119**	**2 148**	–	–	–	–	–	–	–
Status of Electricity meters :																	
Number of Indigent HH's with prepaid Electricity						1 995	2 029	2 063	2 119	2 148	–	–	–	–	–	–	–
Number of Indigent HH's with conventional metered Electricity																	
Number of Indigent HH's NOT metered currently - Electricity																	
Number of indigent HH's with other energy sources - No metering		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total number of registered indigent households	12	–	–	–	–	**1 995**	**2 029**	**2 063**	**2 119**	**2 148**	–	–	–	–	–	–	–
Status of unlimited supply of Electricity :																	
Number of Indigent HH's with conventional metered Electricity - where the municipality is *NOT physcally restricting Electricity to the national free basic limit of 50kwh per \household per month*																	
Number of Indigent HH's NOT metered currently receiving unlimited supply - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total number of registered indigent households receiving unlimited supply - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HH's **billed for consumption above the 50 kwh**	13																

Number of ALL Households receiving Free Basic Service *(including registered Indigent Households)*	7																
Water (6 kilolitres per household per month)						1 995	2 029	2 063	2 119	2 148	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)						1 995	2 029	2 063	2 119	2 148	–	–	–	–	–	–	–
Cost of Free Basic Services provided to ALLHousehols in - Formal Settlements (R'000)																	
Water (6 kilolitres per household per month)						97 196,40	98 852,88	#######	#######	#######	-	-	-	-	-	-	
Electricity/other energy (50kwh per household per month)						#######	#######	#######	#######	#######	-	-	-	-	-	-	
Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)																	
Water (6 kilolitres per household per month)																	
Electricity/other energy (50kwh per household per month)																	
Total cost of FBS Water and Electricity provided to ALL Households	8	–	–	–	–	**368 407**	**374 685**	**380 964**	**391 305**	**396 660**	–	–	–	–	–	–	–
Highest level of free service provided per household (ALL Households)																	
Property rates (R value threshold)																	
Water (kilolitres per household per month)																	
Sanitation (kilolitres per household per month)																	
Sanitation (Rand per household per month)																	
Electricity (kwh per household per month)																	
Refuse (average litres per week)																	
Revenue cost of subsidised services provided for ALL Households (R'000)	9																
Residential Category : Property rates **(tariff adjustment)** (**impermissable values per section 17 of MPRA**)	14(a)																
PSI Category : Property rates **(tariff adjustment)** (**impermissable values per section 17 of MPRA**)	14(b)																
Additional Subsidies: Property rates exemptions, reductions and rebates **in excess of section 17 of MPRA)**																	
Water **(in excess of 6 kilolitres per indigent household per month)**	15																
Sanitation **(in excess of free sanitation service to indigent households)**	16																
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**																	
Refuse **(in excess of one removal a week for indigent households)**																	
Municipal Housing - rental rebates																	
Housing - top structure subsidies	6																
Other																	
Total revenue cost of subsidised services provided		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

MFMA Circular 124 – Municipal Collection Rate Assessment

National Treasury
Municipal Debt Relief
MFMA Circular No. 124
Municipal Finance Management Act No. 56 of 2003

Municipal Details				
Western Cape				
Code	District	Municipality	Period Monitored	No.Of Wards
WC041		Kannaland	November	8

Collection Rate Assessment

Aggregate Collection	Summary - Quarter 1 Billing	Collection	R - Billing not collected	% Collection	Q1
1.Collection for whole demarcation	45 567 550	39 241 137	6 326 413	86%	86%
2.Collection excl Eskom supplied areas	32 888 639	29 478 517	3 410 122	90%	90%
3.Collection: **Property Rates**	9 233 585	1 719 809	7 513 776	19%	19%
4.Total average collection: **Electricity** (Municipal supplied areas)	18 037 976	17 680 319	357 657	98%	98%
5.Total average collection: **Water**	12 342 706	16 943 045	(4 600 338)	137%	137%
6.Total average collection: **Wastewater**	2 895 648	1 346 158	1 549 490	46%	46%
7.Total average collection: **Refuse**	2 828 957	1 181 044	1 647 913	42%	42%
8.Total average collection: **Interest**	228 677	370 762	(142 085)	162%	0%

Aggregate Collection	Summary - Quarter 2 Billing	Collection	R - Billing not collected	% Collection	Q2
1.Collection for whole demarcation	26 540 104	25 887 826	652 278	98%	98%
2.Collection excl Eskom supplied areas	15 601 710	16 445 032	(843 322)	105%	105%
3.Collection: **Property Rates**	4 739 729	5 691 586	(951 856)	120%	120%
4.Total average collection: **Electricity** (Municipal supplied areas)	13 037 477	14 197 473	(1 159 996)	109%	109%
5.Total average collection: **Water**	4 672 091	3 250 807	1 421 284	70%	70%
6.Total average collection: **Wastewater**	1 991 875	1 126 973	864 902	57%	57%
7.Total average collection: **Refuse**	1 948 055	1 002 609	945 446	51%	51%
8.Total average collection: **Interest**	150 876	618 378	(467 502)	410%	410%

Aggregate Collection	Summary - Quarter 3 Billing	Collection	R - Billing not collected	% Collection	Q1
1.Collection for whole demarcation	-	-	-	#DIV/0!	
2.Collection excl Eskom supplied areas	-	-	-	#DIV/0!	
3.Collection: **Property Rates**	-	-	-	#DIV/0!	
4.Total average collection: **Electricity** (Municipal supplied areas)	-	-	-	#DIV/0!	
5.Total average collection: **Water**	-	-	-	#DIV/0!	
6.Total average collection: **Wastewater**	-	-	-	#DIV/0!	
7.Total average collection: **Refuse**	-	-	-	#DIV/0!	
8.Total average collection: **Interest**	-	-	-	#DIV/0!	

Aggregate Collection	Summary - Quarter 4 Billing	Collection	R - Billing not collected	% Collection	Q1
1.Collection for whole demarcation	-	-	-	#DIV/0!	
2.Collection excl Eskom supplied areas	-	-	-	#DIV/0!	
3.Collection: **Property Rates**	-	-	-	#DIV/0!	
4.Total average collection: **Electricity** (Municipal supplied areas)	-	-	-	#DIV/0!	
5.Total average collection: **Water**	-	-	-	#DIV/0!	
6.Total average collection: **Wastewater**	-	-	-	#DIV/0!	
7.Total average collection: **Refuse**	-	-	-	#DIV/0!	
8.Total average collection: **Interest**	-	-	-	#DIV/0!	

MFMA Circular 124 – Monthly Revenue Collection Reporting

Municipal Debt Relief - Monthly Revenue Collection Reporting (condition 6.7)

Province	Demarcation Code	Municipality
Western Cape	WC041	Kannaland

Average collection rate (MFMA Circular 124 condition 6.7)

NB - Collection rate principle applied (Cash collection of previous month billing)

Collection Rate Assessment

Notes	Total Aggregate Collection		1.July - Reporting for June in July				2.August - Reporting for July in August				3.September - Reporting for August in September			
			Billing For June	Collection in July	R - Billing not collected	% Collection	Billing For July	Collection in August	R - Billing not collected	% Collection	Billing For August	Collection for in September	R - Billing not collected	% Collection
1	1.Collection for whole demarcation	Summary	18 591 064	19 412 967	5 460 168	104%	13 051 323	7 690 136	5 361 187	59%	13 925 163	12 138 033	2 039 454	87%
2	2.Collection excl Eskom supplied areas		16 704 841	18 057 675	5 611 800	108%	8 211 467	3 967 108	4 300 914	48%	7 972 331	7 453 733	1 311 129	93%
3	3.Collection: **Property Rates**		4 474 751	77 668	4 397 083	2%	2 385 893	12 411	2 373 483	1%	2 372 941	1 629 731	743 210	69%
4	4.Total average collection: **Electricity** (Municipal supplied areas)		3 856 622	4 581 720	0	119%	6 723 495	5 810 578	912 916	86%	7 457 860	7 288 020	169 840	98%
5	5.Total average collection: **Water**		8 477 661	14 034 634	0	166%	1 850 348	1 164 446	685 902	63%	2 014 697	1 743 964	270 733	87%
6	6.Total average collection: **Wastewater**		866 982	364 507	502 474	42%	1 016 798	346 315	670 482	34%	1 011 869	635 335	376 534	63%
7	7.Total average collection: **Refuse**		839 093	341 691	497 402	41%	997 506	326 133	671 373	33%	992 357	513 220	479 138	52%
8	8. 7.Total average collection: **Interest**		75 956	12 747	63 209	17%	77 283	30 253	47 031	39%	75 438	327 763	0	434%

Click to view/close months

Notes	Summary - Quarter 1				Q1	4.October - Reporting for September in October				5.November - Reporting for October in November			
	Billing	Collection	R - Billing not collected	% Collection		Billing For September	Collection in October	R - Billing not collected	% Collection	Billing For October	Collection in November	R - Billing not collected	% Collection
1	45 567 550	39 241 137	6 326 413	86%	86%	14 150 163	15 185 773	1 376 742	107%	12 389 941	10 702 053	2 125 489	86%
2	32 888 639	29 478 517	3 410 122	90%	90%	8 114 205	9 289 182	842 498	114%	7 487 505	7 155 850	1 004 927	96%
3	9 233 585	1 719 809	7 513 776	19%	19%	2 370 484	3 592 939	0	152%	2 369 246	2 098 647	270 598	89%
4	18 037 976	17 680 319	357 657	98%	98%	7 198 041	8 029 381	0	112%	5 839 436	6 168 092	0	106%
5	12 342 706	16 943 045	(4 600 338)	137%	137%	2 518 870	1 816 713	702 156	72%	2 153 221	1 434 093	719 128	67%
6	2 895 648	1 346 158	1 549 490	46%	46%	1 004 181	710 037	294 144	71%	987 694	416 937	570 758	42%
7	2 828 957	1 181 044	1 647 913	42%	42%	983 149	602 708	380 441	61%	964 906	399 901	565 005	41%
8	228 677	370 762	(142 085)	162%		75 438	433 995	0	575%	75 438	184 383	0	244%

Notes	June - Reporting for May in Ju		Summary - Quarter 4				Q1
	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	
1	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
2	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
3	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
4	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
5	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
6	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
7	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
8	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!

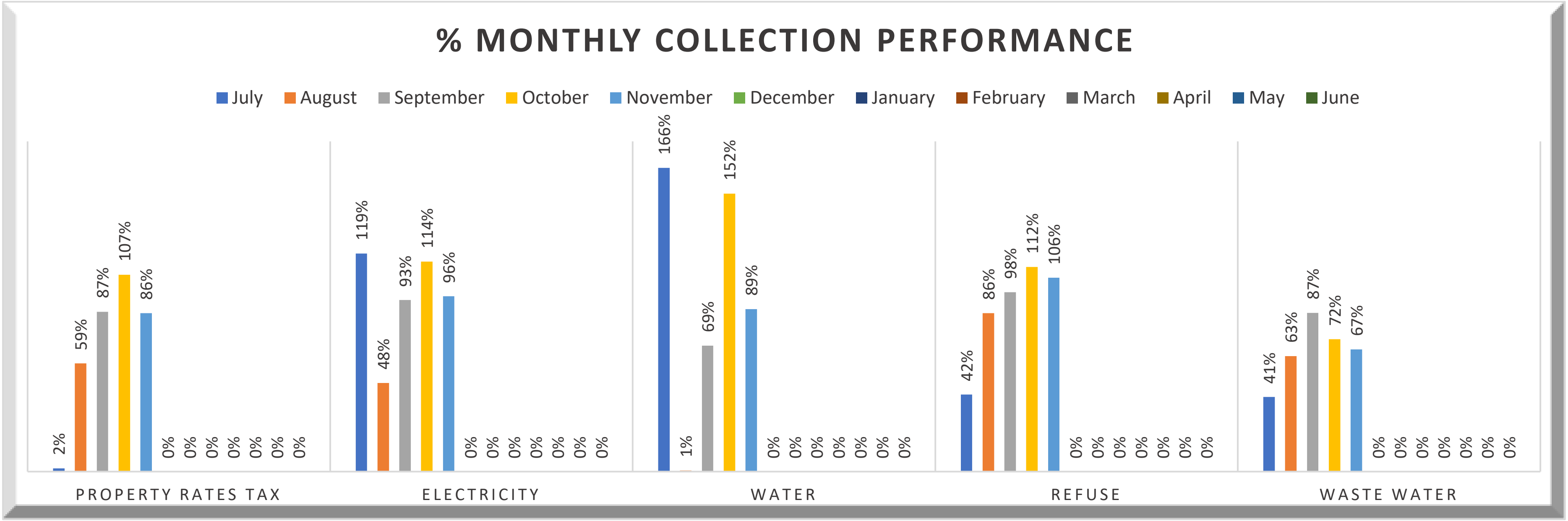
Click to view/close months

Complete This Section			Quarter 1 Performance Per Ward											
			1.July				2.August				3.September			
Services	Electricity Supplier	Ward Name & Number	Billing For June	Collection for June in July	Rand Value of Billing not collected	% Collection	Billing For July	Collection for July in August	Rand Value of Billing not collected	% Collection	Billing For August	Collection for August in September	Rand Value of Billing not collected	% Collection
Property Rates Tax	Mun Supplied	Nissenville - Ward 1	-	-	-	#DIV/0!	-	100	0	#DIV/0!	154 687	80 189	74 498	52%
Electricity			111 048	50 275	60 774	45%	120 173	175 897	0	146%	152 037	110 753	41 285	73%
Water			326 429	94 749	231 680	29%	162 477	81 196	81 281	50%	206 677	90 700	115 977	44%
Refuse			126 619	36 221	90 397	29%	177 429	62 608	114 821	35%	177 097	75 509	101 589	43%
Waste Water			167 206	52 086	115 121	31%	216 389	84 923	131 465	39%	216 545	233 515	0	108%
Interest			1 141	-	1 141	0%	1 141	1 140	1	100%	1 211	69 130	0	5708%
Property Rates Tax	Eskom supplied	Zoar - Ward 2	-	716	0	#DIV/0!	-	269	0	#DIV/0!	71 963	50 964	20 999	71%
Electricity			-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!
Water			455 860	19 658	436 201	4%	307 435	18 967	288 468	6%	375 319	100 018	275 301	27%
Refuse			306 569	25 904	280 665	8%	343 258	20 135	323 123	6%	341 932	51 185	290 747	15%
Waste Water			286 966	22 463	264 503	8%	332 458	18 083	314 376	5%	331 182	58 635	272 547	18%
Interest			4 338	4 338	0	100%	4 338	4 338	0	100%	4 338	143 515	0	3308%
Property Rates Tax	Eskom supplied	Calitzdorp Farms - Ward 3	-	4 057	0	#DIV/0!	-	1	0	#DIV/0!	180 068	64 391	115 677	36%
Electricity			114	-	114	0%	33	-	33	0%	-	-	-	#DIV/0!
Water			6 997	410	6 587	6%	6 009	2 302	3 707	38%	36 844	7 864	28 980	21%
Refuse			-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!
Waste Water			-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!
Interest			-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!
Property Rates Tax	Mun Supplied	Bergsig Calitzdorp - Ward 3	-	-	-	#DIV/0!	-	-	-	#DIV/0!	22 220	12 767	9 453	57%
Electricity			11 669	4 621	7 048	40%	12 228	10 438	1 790	85%	13 585	21 021	0	155%
Water			311 915	6 306 273	0	2022%	212 631	45 252	167 378	21%	220 180	82 268	137 912	37%
Refuse			86 523	18 741	67 782	22%	126 573	28 559	98 014	23%	126 573	33 635	92 938	27%
Waste Water			79 317	11 795	67 522	15%	112 833	21 945	90 888	19%	111 783	26 032	85 751	23%
Interest			483	-	483	0%	483	81	402	17%	1 545	61 365	0	3973%
Property Rates Tax	Mun Supplied	Calitzdorp Town - Ward 3	-	(72)	72	#DIV/0!	-	731	0	#DIV/0!	451 926	301 034	150 892	67%
Electricity			623 825	536 690	87 135	86%	548 522	385 933	162 588	70%	646 980	884 463	0	137%
Water			6 176 444	5 884 826	291 618	95%	166 210	118 699	47 511	71%	203 933	417 738	0	205%
Refuse			86 697	75 550	11 147	87%	96 571	64 003	32 568	66%	96 239	112 412	0	117%
Waste Water			19 697	16 723	2 974	85%	21 682	14 063	7 619	65%	22 002	24 103	0	110%
Interest			6 426	1 757	4 669	27%	6 496	3 746	2 750	58%	6 546	31 335	0	479%
Property Rates Tax	Mun Supplied	Ladismith Town - Ward 4	4 474 751	-	4 474 751	0%	2 385 893	-	2 385 893	0%	948 996	826 497	122 499	87%
Electricity			2 883 558	3 677 600	0	128%	2 834 717	2 081 655	753 062	73%	3 181 354	2 848 781	332 572	90%
Water			685 246	861 479	0	126%	460 343	430 449	29 894	94%	470 151	594 735	0	126%
Refuse			184 276	173 131	11 145	94%	192 701	135 314	57 387	70%	189 874	211 327	0	111%
Waste Water			282 943	248 579	34 364	88%	296 088	199 428	96 660	67%	293 329	282 005	11 323	96%
Interest			58 630	6 651	51 979	11%	59 887	20 947	38 940	35%	56 859	22 419	34 440	39%
Property Rates Tax	Eskom supplied	Ladismith Farms - Ward 4	-	24 504	0	#DIV/0!	-	11 310	0	#DIV/0!	488 564	254 421	234 144	52%
Electricity			226 407	312 534	0	138%	3 207 822	3 156 655	51 167	98%	3 463 904	3 423 003	40 901	99%
Water			461 443	801 517	0	174%	470 856	458 846	12 010	97%	449 081	434 864	14 217	97%
Refuse			16 352	7 164	9 188	44%	20 507	11 597	8 911	57%	20 176	19 046	1 130	94%
Waste Water			11 306	12 272	0	109%	11 815	7 757	4 059	66%	11 815	10 843	972	92%
Interest			4 875	-	4 875	0%	4 875	-	4 875	0%	4 875	-	4 875	0%
Property Rates Tax	Eskom supplied	Van Wyksdorp - Ward 4	-	48 462	0	#DIV/0!	-	-	-	#DIV/0!	54 517	39 469	15 048	72%
Electricity			-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!
Water			53 328	65 722	0	123%	64 387	8 735	55 652	14%	52 511	15 776	36 735	30%
Refuse			32 057	4 980	27 077	16%	40 466	3 917	36 549	10%	40 466	10 106	30 360	25%
Waste Water			19 546	590	18 957	3%	25 533	117	25 416	0%	25 214	202	25 012	1%
Interest			63	-	63	0%	63	-	63	0%	63	-	63	0%

Services	Ward Name & Number	Billing	Collection	R - Billing not collected	% Collection	Q1
Property Rates Tax	Nissenville - Ward 1	154 687	80 289	74 398	52%	52%
Electricity		383 258	336 925	46 334	88%	88%
Water		695 583	266 646	428 938	38%	38%
Refuse		481 145	174 338	306 808	36%	36%
Waste Water		600 140	370 524	229 616	62%	62%
Interest		3 493	70 270	(66 777)	2012%	2012%
Property Rates Tax	Zoar - Ward 2	71 963	51 949	20 014	72%	72%
Electricity		-	-	-	#DIV/0!	#DIV/0!
Water		1 138 613	138 643	999 971	12%	12%
Refuse		991 759	97 224	894 535	10%	10%
Waste Water		950 606	99 180	851 426	10%	10%
Interest		13 015	152 191	(139 176)	1169%	1169%
Property Rates Tax	Calitzdorp Farms - Ward 3	180 068	68 449	111 619	38%	38%
Electricity		148	-	148	0%	0%
Water		49 851	10 576	39 275	21%	21%
Refuse		-	-	-	#DIV/0!	#DIV/0!
Waste Water		-	-	-	#DIV/0!	#DIV/0!
Interest		-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax	Bergsig Calitzdorp - Ward 3	22 220	12 767	9 453	57%	57%
Electricity		37 483	36 081	1 402	96%	96%
Water		744 725	6 433 793	(5 689 068)	864%	864%
Refuse		339 669	80 936	258 733	24%	24%
Waste Water		303 933	59 772	244 161	20%	20%
Interest		2 511	61 446	(58 935)	2447%	2447%
Property Rates Tax	Calitzdorp Town - Ward 3	451 926	301 693	150 233	67%	67%
Electricity		1 819 326	1 807 086	12 240	99%	99%
Water		6 546 587	6 421 263	125 324	98%	98%
Refuse		279 507	251 964	27 543	90%	90%
Waste Water		63 381	54 889	8 492	87%	87%
Interest		19 468	36 838	(17 370)	189%	189%
Property Rates Tax	Ladismith Town - Ward 4	7 809 640	826 497	6 983 143	11%	11%
Electricity		8 899 628	8 608 036	291 592	97%	97%
Water		1 615 741	1 886 663	(270 923)	117%	117%
Refuse		566 852	519 772	47 079	92%	92%
Waste Water		872 360	730 013	142 347	84%	84%
Interest		175 376	50 017	125 359	29%	29%
Property Rates Tax	Ladismith Farms - Ward 4	488 564	290 235	198 330	59%	59%
Electricity		6 898 133	6 892 192	5 941	100%	100%
Water		1 381 380	1 695 227	(313 847)	123%	123%
Refuse		57 034	37 806	19 228	66%	66%
Waste Water		34 936	30 871	4 065	88%	88%
Interest		14 625	-	14 625	0%	0%
Property Rates Tax	Van Wyksdorp - Ward 4	54 517	87 931	(33 413)	161%	161%
Electricity		-	-	-	#DIV/0!	#DIV/0!
Water		170 226	90 233	79 993	53%	53%
Refuse		112 990	19 004	93 986	17%	17%
Waste Water		70 293	909	69 384	1%	1%
Interest		190	-	190	0%	0%

		Quarter 2 Performance Per Ward							
		4.October				5.November			
Services	Ward Name & Number	Billing For June	Collection for June in July	Rand Value of Billing not collected	% Collection	Billing For July	Collection for July in August	Rand Value of Billing not collected	% Collection
Property Rates Tax	Nissenville - Ward 1	154 282	244 098	0	158%	154 282	114 002	40 280	74%
Electricity		161 058	88 518	72 540	55%	116 708	109 435	7 274	94%
Water		187 313	121 414	65 900	65%	161 821	63 358	98 463	39%
Refuse		173 781	99 202	74 579	57%	164 162	50 691	113 471	31%
Waste Water		213 353	128 669	84 684	60%	204 417	79 627	124 790	39%
Interest		1 211	6 843	0	565%	1 211	91	1 120	8%
Property Rates Tax	Zoar - Ward 2	71 963	36 085	35 877	50%	71 883	52 995	18 888	74%
Electricity		-	-	-	#DIV/0!	-	-	-	#DIV/0!
Water		474 512	136 665	337 847	29%	442 725	48 954	393 770	11%
Refuse		341 600	116 851	224 749	34%	337 620	39 825	297 795	12%
Waste Water		330 863	111 936	218 927	34%	327 671	37 699	289 972	12%
Interest		4 338	296 672	0	6838%	4 338	6 671	0	154%
Property Rates Tax	Calitzdorp Farms - Ward 3	180 068	167 706	12 362	93%	179 874	158 536	21 338	88%
Electricity		-	-	-	#DIV/0!	21	-	21	0%
Water		79 910	30 848	49 062	39%	64 999	11 487	53 512	18%
Refuse		-	-	-	#DIV/0!	-	-	-	#DIV/0!
Waste Water		-	-	-	#DIV/0!	-	-	-	#DIV/0!
Interest		-	2 384	0	#DIV/0!	-	-	-	#DIV/0!
Property Rates Tax	Bergsig Calitzdorp - Ward 3	22 220	11 264	10 956	51%	22 220	8 715	13 505	39%
Electricity		12 392	8 955	3 437	72%	12 110	8 034	4 075	66%
Water		306 953	40 802	266 152	13%	149 445	28 063	121 382	19%
Refuse		121 598	28 857	92 740	24%	118 281	17 259	101 022	15%
Waste Water		107 281	23 895	83 386	22%	104 002	12 063	91 939	12%
Interest		1 545	41 242	0	2670%	1 545	657	888	43%
Property Rates Tax	Calitzdorp Town - Ward 3	448 470	654 296	0	146%	451 406	508 257	0	113%
Electricity		649 148	640 584	8 565	99%	540 232	409 017	131 215	76%
Water		201 721	234 969	0	116%	190 035	166 341	23 695	88%
Refuse		95 576	89 014	6 562	93%	94 912	93 239	1 673	98%
Waste Water		22 002	20 749	1 253	94%	21 682	20 091	1 591	93%
Interest		6 546	12 449	0	190%	6 546	98 469	0	1504%
Property Rates Tax	Ladismith Town - Ward 4	950 400	1 542 404	0	162%	946 500	894 519	51 981	95%
Electricity		3 041 776	3 927 870	0	129%	2 858 209	3 374 026	0	118%
Water		694 781	650 686	44 095	94%	628 405	637 088	0	101%
Refuse		190 285	233 566	0	123%	189 622	160 460	29 161	85%
Waste Water		293 654	409 629	0	139%	292 894	253 107	39 786	86%
Interest		56 859	29 209	27 650	51%	56 859	49 243	7 616	87%
Property Rates Tax	Ladismith Farms - Ward 4	488 564	791 870	0	162%	488 564	300 724	187 840	62%
Electricity		3 333 667	3 363 454	0	101%	2 312 155	2 267 580	44 575	98%
Water		516 702	558 554	0	108%	464 611	466 650	0	100%
Refuse		20 176	21 385	0	106%	20 176	26 803	0	133%
Waste Water		11 815	11 888	0	101%	11 815	14 161	0	120%
Interest		4 875	45 159	0	926%	4 875	20 161	0	414%
Property Rates Tax	Van Wyksdorp - Ward 4	54 517	145 215	0	266%	54 517	60 898	0	112%
Electricity		-	-	-	#DIV/0!	-	-	-	#DIV/0!
Water		56 977	42 777	14 201	75%	51 180	12 153	39 028	24%
Refuse		40 134	13 834	26 300	34%	40 134	11 624	28 510	29%
Waste Water		25 214	3 270	21 943	13%	25 214	189	25 025	1%
Interest		63	38	26	60%	63	9 091	0	14373%

MFMA Circular 124 - Electricity and Water as Collection Tools



Provincial Treasury Debt Relief Compliance Assessment – October 2024

Western Cape Government

Provincial Treasury
Julinda Gantana
Head Official
Julinda.Gantana@westerncape.gov.za | Tel: 021 483 3749

Reference number: PTR 16/1/20/1
Enquiries: Steven Kenyon

Private Bag X9165
Cape Town
8000

Ms O Gaarekwe
Acting Deputy Director-General
Intergovernmental Relations
National Treasury
40 Church Square
PRETORIA
0001

AND

Mr D Sereo
Municipal Manager
Kannaland Municipality
P O Box 32
Ladismith
6655

Per email: Ogalaletseng.Gaarekwe@treasury.gov.za; RevenueManagement@treasury.gov.za; Jan.Hattingh@treasury.gov.za; mm@kannaland.gov.za; marli@mfip.gov.za; paul@mfip.gov.za; cfo@kannaland.gov.za; wilmie@kannaland.gov.za ; camilla@kannaland.gov.za

Dear Ms Gaarekwe and Mr D Sereo

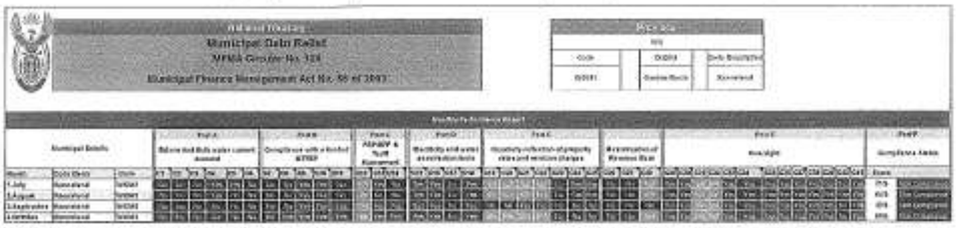
MFMA CIRCULAR NO. 124 - MUNICIPAL DEBT RELIEF PROVINCIAL TREASURY CERTIFICATION OF MUNICIPAL COMPLIANCE OF WC041 KANNALAND MUNICIPALITY DURING OCTOBER 2024

The National Treasury approved the debt relief application of Kannaland Municipality with effect 1 August 2023. October 2024 constitutes the 3rd month of the Municipality's second 12-month debt relief compliance cycle. The Western Cape Provincial Treasury monitored and assessed the Municipality's compliance with all the debt relief conditions during the November 2024 reporting. This letter provides an overview of the Provincial Treasury's assessment of the Municipality's compliance with the programme's conditions.

1. Condition 6.1 - Municipality non-compliance

In terms of the National Treasury (NT) approval, the municipality must comply with conditions 6.1 – 6.14 of MFMA Circular 124 read together with the additional conditions specific to the municipality set-out in its National Treasury debt relief approval letter. From the Provincial Treasury's assessment, the municipality's average compliance with the MFMA Circular 124 conditions during October 2024 increased to 68 per cent, which was a partial recovery from the low of 59 per cent recorded in September 2024. The scores for all four months of this financial year are much lower than the 85 per cent achieved previously – refer the performance sheet in the table below that shows the municipality's overall relief compliance performance across the recent months of its debt relief cycle. The Provincial Treasury assessment reveals that the Municipality is not on track with its debt relief compliance.

WC041 Kannaland Municipality overall performance from July 2024 up to and including October 2024:



The National Treasury will only request Eskom to write-off a Municipality's arrear debt, if the Municipality demonstrates to the National Treasury's satisfaction, that the Municipality complied with the aforementioned conditions for a consecutive period of 12 months. The Municipality is encouraged to take urgent measures to ensure full compliance with all conditions of the Municipal Debt Relief programme.

2. Condition 6.2 - Application-based supported by Council's resolution

The Municipality's application was endorsed by the Council and approved by National Treasury, subject to addressing specified gaps. All of these have subsequently been addressed.

3. Condition 6.3 - Maintaining the Eskom bulk current account

The analysis reveals that Kannaland Municipality is non-compliant with MFMA s65(2)(e) and Circular 124 due to failure to service its bulk accounts within the required 30-day payment period. The municipality did not meet payment obligations for both bulk water and Eskom accounts. Only electricity bulk account invoices were reported in the FMR, with no report for bulk water invoices. In October 2024, the Eskom account showed an outstanding amount of R5.85 million with no payment made. Furthermore, a payment of R3.00 million was made 49 days late on another Eskom invoice originally billed at R7.31 million in September 2024, leaving a balance of R4.31 million. Additionally, the data strings could not be reconciled, and although they indicate a payment was made, there is proof of payment reported to support the data reflecting on the data strings.

4. Condition 6.4 - A funded MTREF

The 2024/25 MTREF budget for Kannaland Municipality remains unfunded. In response, the Municipality, in collaboration with the Provincial Treasury and an MFIP advisor, developed a Budget Funding Plan (BFP). Although the plan outlines immediate short-term activities to be implemented from 10 October 2024 to 31 December 2024, progress reports on the BFP have not yet been documented. The Municipal Council approved the BFP on 10 October 2024, and progress will be reported starting from the November reporting cycle.

The Provincial Executive previously placed Kannaland Municipality under intervention per Section 139(5) of the Constitution, which the municipality opposed. However, in the minutes of an in-committee meeting on Thursday, 14 November 2024. The council resolved to collaborate with National Treasury in the preparation and implementation of the Financial Recovery Plan. A formal item on this collaboration will be prepared and submitted to the council for noting.

5. **Condition 6.5 - Cost reflective tariffs**

The Municipality has uploaded the completed tariff tool for the 2024/25 MTREF and the cost of supply studies to the GOMUNI portal. However, the cost of supply study is still awaiting approval from the National Treasury.

6. **Condition 6.6 - Electricity and water as collection tools**

The Municipality issues a consolidated monthly bill to consumers, prioritizing payment allocations first to property rates, then water, wastewater, refuse removal, and lastly, electricity. Account holders automatically receive a breakdown of these charges, with the option for property owners to authorize tenants to open separate service accounts which is not consistent with the conditions in circular 124.

In cases of non-payment, electricity services are disconnected, and prepaid electricity purchases are blocked, except for registered indigent consumers. However, the Municipality lacks the infrastructure to restrict water supply to defaulting non-indigent consumers. This limitation is under technical review to assess implementation feasibility and costs. Registered indigent consumers receive monthly limits of 50 kilowatt hours of electricity and 6 kilolitres of water. These practices are detailed in the monthly MFMA s.71 statement, which includes indigent information as specified by the National Treasury.

7. **Conditions 6.7 - Maintain a minimum average quarterly collection of property rates and services charges**

Despite not being at the end of the quarter, Kannaland Municipality has reported a high collection rate of 107 per cent for the month under review and this was due Government Debt payment of R4.00 million by the Department of Infrastructure. However, the Municipality still faces significant challenges in collecting service charges for water, refuse, and sewerage in areas not serviced with municipal electricity. Pre-paid electricity has been noted as the most effective form of credit control, highlighting issues in areas without it.

8. **Condition 6.8 - Completeness of the Revenue Base**

The municipality has not shown alignment between its billing system and the Council-approved General Valuation Roll (GVR) or any supplementary GVRs, as revealed by the National Treasury's property rates reconciliation tool. This misalignment has led to various issues, including misclassifications, incorrect property transfers, and omissions. Corrective actions such as notifying the valuer, adjusting classifications, conducting supplementary valuations, and rectifying property categorizations are underway. Despite these efforts, the municipality has not included the required monthly progress report on the action plan in the Section 71 report.

9. **Condition 6.9 - Monitor and Report on compliance**

The Western Cape Provincial Treasury's assessment confirmed that the MFMA S71 narrative statement was uploaded to GOMUNI. However, the narrative statement was not published on the Municipality's website. This statement was also assessed against the Municipal Budget and Reporting Regulations, 2009 (MBRR) and the National Treasury MFMA S71 reporting guidance issued to debt relief municipalities on 10 May 2024, in conjunction with paragraphs 9(i) to 9(ix) of the NT debt relief approval letter.

The assessment confirmed that the MFMA S71 narrative statement included the following information:

MFMA S71 Statement component		Compliance (Yes/No)
1.	***The Budget Performance Overview (paragraph 4) of the MFMA S71 statement*** explicitly advised on the Municipality's progress in implementing the Municipality's budget and (where relevant also the budget funding plan) – where implementation is slow, the statement advised explicitly on progress, challenges, and corrective actions.	Yes
2.	***The conclusion (paragraph 14) of the MFMA S71 statement*** explicitly advised as part of the MFMA Circular No. 124: Condition 6.9 reporting - i. Any risk associated; and ii. The mitigating factors, with the implementation of the Municipality's Budget Funding Plan and/or Funded Budget.	Yes
3.	***Annexure B of the MFMA S71 statement included the following debt relief reporting components***	
3.1.1	The Municipality's MFMA Circular No. 124 self-assessment.	Yes
3.1.2	The self-assessment (refer 3.1.1 above) was included in the format of **MFMA Budget Circular No 128 (Annexure B).**	Yes
3.2	The Municipality's overall relief compliance across the months of its debt relief participation since its National Treasury debt relief approval effective date.	Yes
3.3	The latest Provincial Treasury debt relief compliance certificate and report issued to the Municipality.	Yes
3.4.1	The Municipality's revenue collection performance i. the overall performance graph; ii. Summary worksheet; and iii. Collection per ward indicating who supplies electricity in the ward.	Yes
3.4.2	The revenue collection performance information (refer 3.4.2) was included in the format of **MFMA Budget Circular No. 128 (Annexure D).**	Yes
3.5.1	The indigent management information.	Yes
3.5.2	The indigent management information was included in the format of **MFMA Budget Circular No. 128 (Annexure C).**	Yes
3.6.1	The summary of the Municipality's property rates reconciliation undertaken in the National Treasury format.	Yes
3.6.2	The Municipality's progress during the month against its planned corrective action to address any variances evident from the property rates reconciliation.	**No**
3.7.1	Any Eskom and Water (if the Municipality has the Water function) Bulk current account invoice(s) due and payable during the month of reporting.	Yes
3.7.2	The Municipality's proof of payment of any such Eskom and/or Water Bulk current account invoice(s) during the month of reporting.	Yes
3.7.3	The Municipality's reconciliation statement for electricity and water (if it has the function) aligning to the MFMA S71 mSCOA data strings upload.	**No**
3.8	Recommendations noting explicitly the aforementioned debt relief reporting to the Mayor and/or Mayoral Committee meeting.	Yes

The Municipality has integrated its monthly debt compliance reports into the MFMA Section 71 narratives as required. However, the submitted documents are blurred, which has complicated the Provincial Treasury's assessment process. Additionally, the Municipality has not demonstrated a strong commitment to continuous improvement or adherence to established conditions. The blurriness of the documents has also prevented the Provincial Treasury from verifying the non-compliance issues identified in the Municipality's self-assessment as per MFMA Circular No. 124.

10. **Condition 6.8 - Completeness of the Revenue Base**

Provincial Treasury closely monitors compliance with the conditions of the Municipal Debt Relief Programme, and this letter is submitted in fulfilment of the PT's role in certifying compliance of the Municipality.

11. **Condition 6.11 - Limitation on Municipal borrowing powers**

The limitation on municipal borrowing powers and the prohibition of borrowing during debt relief periods form a dual regulatory framework aimed at ensuring fiscal responsibility. Compliance necessitates meticulous scrutiny of borrowing activities to ascertain adherence to authorized limits and program guidelines. These measures, while promoting sustainable debt management, also stabilize the Municipality's financial standing, prevent over-leveraging, and mitigate immediate financial strain. Adhering to these regulations is paramount for maintaining creditworthiness, mitigating financial risks, and safeguarding the Municipality's long-term financial health. Thus, robust oversight and adherence to regulatory frameworks are imperative for prudent financial governance and sustained fiscal resilience.

The Municipality has complied with this condition since its debt relief effective date of 5 September 2023, to date.

12. **Condition 6.12 - Proper management of resources and Condition 6.13 - Accounting Treatment**

It is noted that during February 2024, the National Treasury: Office of the Accountant General (OAG) issued the Supplementary Guide to MFMA Circular No. 124 on 21 February 2024. According to this guidance, municipalities are no longer required to maintain separate bank accounts for debt relief purposes as previously mandated by Condition 6.12 of MFMA Circular No. 124. However, regardless of the decision to discontinue a separate bank account, municipalities must demonstrate ring-fencing for debt relief through their monthly mSCOA data string submissions.

The Municipality has not conducted transactions through the previously established ring-fenced sub-account, which was designated for settling current obligations to Eskom and paying for bulk water accounts before using these funds for other purposes. Although the Municipality has submitted documents related to the primary account's monthly bank reconciliations to Go-Muni, showing opening and closing balances, they have not provided full bank statements. For further guidance, the Municipality should refer to the Municipal Debt Relief Supplementary Guide to MFMA Circular No. 124, issued by the National Treasury on 16 February 2024.

13. **Condition 6.13 - Accounting Treatment**

The Municipality's unaudited AFS for 2023/24 were not sufficiently detailed for Provincial Treasury to determine if the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) in terms of the written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date. As a result, the Municipality is considered to not have complied with this condition.

14. **Condition 6.14 - NERSA Licence**

By having applied for Municipal Debt Relief, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agreed to make an application to NERSA to voluntarily revoke the Municipality's license in terms of section 17 of the Electricity regulation Act, 2006 (Act No. 4 of 2006). It is noted that this condition will only come into effect if the Municipality's participation in the debt relief programme is terminated.

15. Provincial Treasury Compliance Certification

The Provincial Treasury certifies that it monitored and assessed WC041 Kannaland Municipality's compliance against the MFMA Circular No. 124 conditions and NT debt relief approval letter as set-out below in the PT's compliance certificate for the Municipality in relation to the period 1 – 31 October 2024:

Annexure A2 - Monthly

National Treasury
Municipal Debt Relief
MFMA Circular No. 124
Municipal Finance Management Act No. 56 of 2003

Western Cape Provincial Treasury

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period	Oct'24
National Financial Year	2024/25
Demarcation Code of Municipality being assessed	WC041
District	Garden Route
Demarcation Description	Kannaland

I, [illegible], hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set out in the table below:

Municipal Debt Relief Conditions (Monthly reporting)

Choose from drop down list

Condition	6.0.1	[illegible]		Notes/Comments
[illegible]	6.1.1	[illegible]	No	Account for October 2024 was not paid.
[illegible]	6.1.2	[illegible]	No	Account for October 2024 was not paid.
[illegible]	6.1.3	[illegible]	No	Reconciliation could not be performed. Although the data [illegible] that a payment was made, there is no proof to support this claim.
[illegible]	6.2.1	[illegible]	No	No payment has been made.
[illegible]	6.2.2 6.2.3	[illegible]	No	No payment has been made.

MUNICIPAL DEBT RELIEF PROVINCIAL TREASURY CERTIFICATION OF MUNICIPAL COMPLIANCE: KANNALAND MUNICIPALITY OCTOBER 2024

3.1.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the [illegible] MFMA [illegible]?	No	[illegible]
4	Compliance with a funded MTREF [illegible]	[illegible] MTREF	
4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines [illegible]	No	The municipality's MTREF for 2024/25 does not yet meet the criteria of being fully funded as per the National Treasury's Budget Funding Guideline
4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?	Yes	
4.1	- Has the municipality made adequate provision for debt impairment [illegible] the 12 months [illegible] on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?	Yes	
	Note – [illegible]		
4.1	- Has the municipality made adequate provision for depreciation and asset impairment [illegible] on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?	Yes	
	Note – [illegible]		
4.2	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 3.3 of MFMA Budget Circular no. 111, [illegible] December 2021)?	Yes	
	Note – [illegible]		
4.3	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan [illegible] funded MTREF [illegible] the period of the FRP – aligning with the principles of a budget funding plan [illegible] MFMA Budget Circular no. 111, [illegible] December 2021? Note – [illegible]	No	
4.3	- Does the municipality's annual and monthly cash flow projections included on the A1 Schedule (Table A7 – Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations align with and give effect to the municipality's Budget Funding Plan strategy [illegible]	Yes	

MUNICIPAL CIRCULAR NO. 124 – MUNICIPAL DEBT RELIEF PROVINCIAL TREASURY CERTIFICATION OF MUNICIPAL COMPLIANCE OF WC041 KANNALAND MUNICIPALITY OCTOBER 2024

[illegible]	[illegible]	Yes	
[illegible]	[illegible]		
[illegible]	[illegible]	Yes	[illegible]
[illegible]	[illegible]	Yes	
[illegible]	[illegible]	No	[illegible]
[illegible]	[illegible]	Yes	
[illegible]	[illegible]		
[illegible]	[illegible]		
[illegible]	[illegible]	Not yet end of quarter	
	[illegible]		
[illegible]	[illegible] ...has the municipality demonstrated to the satisfaction of National Treasury the following:		
[illegible]	[illegible]	not yet the end of a quarter Does not have function	
[illegible]	[illegible]	not yet the end of a quarter	
[illegible]	[illegible]	No	

MUNICIPAL CIRCULAR NO. 124 – MUNICIPAL DEBT RELIEF PROVINCIAL TREASURY CERTIFICATION OF MUNICIPAL COMPLIANCE OF WC041 KANNALAND MUNICIPALITY OCTOBER 2024

[illegible]	6.13	- The municipality has progressively installed smart pre-paid meters in the municipality supplied area to improve its collection and only then, on an individual case by case basis, considered writing off the debt of its customers, within the municipality's [illegible]?	No	The municipality has not reported any progress on the installation of smart pre-paid meters.
[illegible]	6.14	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area [illegible] after the 2023/24 MTREF with a smart pre-paid meter?	No	There is no evidence that the municipality aligned its policies to ensure it is mandatory that any new electricity connections must be a smart prepaid connection. The policies must be strengthened to align to the conditions of the municipality's debt relief approval.
[illegible]	6.15	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach in sections 6.7.3 and 6.7.4?	No	
	6.8	Municipality's compliance of the [illegible]		
[illegible]	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/or any subsequent supplementary GVR compiled by the registered municipal valuer?	No	The GV reconciliation identified various issues across different property categories, including [illegible], property transfers, and missed property inclusion. These discrepancies have prompted a series of corrective actions, including notifying the valuer, correcting [illegible] in the billing system, conducting supplementary valuations, and addressing [illegible] property categorisations. The municipality has established [illegible] the end of
[illegible]	6.8.2	- If the response to 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the [illegible] identified? Note - [illegible]	No	The required monthly progress report or action plan has not been included in the Section 71 monthly report. While the municipality has reported a property reconciliation, it has not provided updates on the progress of any implemented actions.
[illegible]	6.8.3	- For the latest ending Quarter - has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly [illegible] MFMA Circulars no. [illegible] to the upload portal [illegible]?	NA	It is not yet the end of the quarter.
	6.9	Monitoring and reporting implementation		
[illegible]	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's Funded budget and Budget Funding Plan where relevant?	Yes	
[illegible]	6.9.2	- If progress is shown in terms of paragraph 6.9.1, is the active intervention evident from the [illegible] supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? Note - [illegible]	Yes	
[illegible]	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP	
[illegible]	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal [illegible]?	No FRP	
	6.10	[illegible]		
[illegible]	6.10.1	- Has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes	

MUNICIPAL CIRCULAR NO. 124 – MUNICIPAL DEBT RELIEF PROVINCIAL TREASURY CERTIFICATION OF MUNICIPAL COMPLIANCE OF WC041 KANNALAND MUNICIPALITY OCTOBER 2024

6.10.2	- Has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.3 of MFMA Circular no. 124) and [illegible] the compliance certificate [illegible] Note - [illegible]	Yes	
6.10.3	- Has the Provincial Treasury failed to notify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.3 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No	
	Note: [illegible]		
6.11	Limitation on municipality's borrowing powers - Has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No	
	Note: [illegible]		
6.12	Has the conditions of the Municipal Debt Relief [illegible] proper management of revenue)		
6.12.1	- Has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality is entitled to provide free basic electricity, water and sanitation?	Yes	
6.12.2	- Has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.11.1) to pay its current Eskom accounts and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	Yes	
	Note: [illegible]		
	Supporting evidence: - Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement [illegible]	Yes	The municipality has not initiated transactions through the newly established ring-fenced sub-account, which were intended for settling current obligations to Eskom and paying for bulk water accounts before allocating these funds for other purposes. Moreover, they have shown a degree of transparency by submitting documents related to the primary account's monthly [illegible], including the opening and closing balances.
6.13	Accounting Treatment - Has the municipality duly accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury Office of the Accountant General issued for Municipal Debt Relief to date? Note - [illegible]	No	The Municipality's unaudited AFS for 2023/24 were not sufficiently detailed for Provincial Treasury to determine if the municipality duly accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury Office of the Accountant General issued for Municipal Debt Relief to date.
6.14	[illegible] - Has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No	
	Note: [illegible]		

MUNICIPAL CIRCULAR NO. 124 – MUNICIPAL DEBT RELIEF PROVINCIAL TREASURY CERTIFICATION OF MUNICIPAL COMPLIANCE OF WC041 KANNALAND MUNICIPALITY OCTOBER 2024

The Western Cape Provincial Treasury's assessment and compliance certificate confirms that during October 2024 Kannaland Municipality did not fully comply with all the MFMA Circular No. 124 conditions as elaborated on above. It is also noted that the Municipality's **October 2024 average compliance of 68 per cent was an increase from the 58 per cent achieved during September 2024.** The Municipality must address non-compliance matters urgently. The Municipality should prioritise payment of its bulk accounts and improving its collection rate and then address the other outstanding matters as listed above. The Municipality is urged to strengthen its implementation of the debt relief conditions to gain the benefit of having a portion of its debt written off.

The Provincial Treasury continues to appreciate the opportunity that the Municipal Debt Relief Programme provided to municipalities and is committed to supporting our municipalities to ensure that they comply with the conditions of the programme in order to derive the full benefit.

Yours sincerely

Julinda Gantana

Digitally signed by Julinda Gantana
Date: 2024.11.26
19:32:33 +02'00'

MS J GANTANA
HEAD OFFICIAL: PROVINCIAL TREASURY

Cc: The Executive Mayor: Mr J Donson, mayor@kannaland.gov.za
Senior Manager Revenue Management: Rehaz Abramia -AbramiR@eskom.co.za
Senior Manager Finance Cape Coastal Cluster: Atika Brey -BreyA@eskom.co.za
Middle Manager Finance Cape Coastal Cluster: Unathi Yaso -YasoUN@eskom.co.za
MFMA Coordinator: Steven Kenyon - Steven.Kenyon@westerncape.gov.za
Director-General: Department of Cooperative Governance: Mr Mbulelo Tshangana - Zandilez@cogta.gov.za
CEO: SALGA: Sithole Mbanga - hmazibuko@salga.org.za

MFMA Circular 124 – Property Rates Reconciliation

Property Rates Reconciliation

[illegible]	WC
[illegible]	Garden Route District
[illegible]	LM
[illegible]	[illegible] Municipality
[illegible]	01/07/2021 - 30/06/2026
[illegible]	2024/2025
[illegible]	Quarter 2

Reconciliation Overview

High Level Reconciliation

Propety Categories	# of Properties			Market Values		
	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	4435	4435	0	786,614,000.00	786,387,000.00	227,000.00
Industrial	21	21	0	54,309,000.00	54,309,000.00	-
Business and Commercial	186	190	-2	136,987,000.00	137,637,000.00	- 650,000.00
Agricultural	3006	3008	-2	1,699,368,000.00	1,700,233,956.00	- 865,956.00
Mining	0	0	0	-	-	-
State Owned for Public Purpose	55	55	0	132,924,000.00	132,924,000.00	-
PSI	158	159	-1	3,838,000.00	3,858,000.00	- 20,000.00
PBO	7	6	1	11,377,000.00	10,510,000.00	867,000.00
Multi Use	0	0	0	-	-	-
Vacant	302	299	3	8,513,000.00	7,737,000.00	776,000.00
POW	56	56	0	46,060,000.00	47,860,000.00	200,000.00
Municipal	1211	1213	-2	104,776,000.00	107,078,000.00	- 2,302,000.00
Other	63	63	0	75,522,000.00	75,522,000.00	-
	9502	9505	-3	3,062,288,000.00	3,064,055,956.00	- 1,767,956.00

Detailed Reconciliation

Property Categories	Monthly Billing			Quarterly		
Property Categories	GV	MFS	Variance	GV	MFS	Variance
[illegible]	945 711	849 175	96 536	945 711.00	849 174.63	96 536.38
[illegible]	176 504	176 504	-	176 504.25	176 504.25	-
[illegible]	[illegible]	[illegible]	- [illegible]	[illegible]	[illegible]	- [illegible]
Agricultural	410 681	411 280	- 600	410 680.00	411 280.50	- 599.90
Mining	-	-	-	-	-	-
State Owned for Public Purpose	432 002	432 002	-	432 002.00	432 002.00	-
PSI	-	-	-	-	-	-
PBO	3 698	3 416	282	3 697.53	3 415.75	281.78
Multi Use	-	-	-	-	-	-
Vacant	13 834	12 573	1 261	13 833.63	12 572.63	1 261.00
POW	-	-	-	-	-	-
Municipal	-	-	-	-	-	-
Other		-			-	
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Prepared By LEY-ANN HARKER Date 12-12-2024

Contact Details 0285518000

Signature

Reviewed By IVOR GRISPE Date 12-12-2024

Contact Details

Signature

MFMA Circular 124 – Maintain Eskom & Water Bulk Accounts

Eskom

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

WESTERN REGION
PO BOX 377 BELVILLE 7535

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

Eskom

TEL: 08600 37566
SMS:

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

YOUR ACCOUNT NO	7052108005
SECURITY HELD	0.01
BILLING DATE	2024-10-08
TAX INVOICE NO	705976077522
ACCOUNT MONTH	OCTOBER 2024
CURRENT DUE DATE	2024-11-07
VAT REG NO	4540197268

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

WESTERN REGION
PO BOX 377 BELVILLE 7535

DIRECT DEPOSIT DETAIL
BANK: ABSA
BRANCH CODE: 314110
BANK ACC NO: 340167439

TAX INVOICE

E-MAIL: krediteure@kannaland.gov.za

ACCOUNT TRANSACTION SUMMARY

FIXED CHARGE		R	25,465.80
ADMINISTRATION CHARGE		R	5,440.20
TRANSMISSION NETWORK CAPACITY		R	160,500.00
DIST. NETWORK CAPACITY CHARGE		R	115,500.00
NETWORK DEMAND CHARGE		R	105,300.89
URBAN LOW VOLTAGE SUBSIDY		R	282,900.00
ANCILLARY SERVICE (ALL)		R	17,622.00
ENERGY CHARGE (STD)	860,476.00	R	1,202,887.31
ENERGY CHARGE (PEAK)	380,807.00	R	773,495.18
ENERGY CHARGE (OFF)	1,172,830.00	R	1,039,824.22
ELECTRIFICATION AND RURAL SUBS (ALL)		R	376,268.41
SERVICE CHARGE		R	12,089.60
TOTAL CHARGES FOR BILLING PERIOD		R	**4,119,073.81**

ACCOUNT SUMMARY FOR OCTOBER 2024

BALANCE BROUGHT FORWARD	(Due Date 2024-10-07)	R	44,749,736.38
PAYMENT(S) RECEIVED	Cash - 2024-09-27	R	-6,720,153.76
TOTAL CHARGES FOR BILLING PERIOD		R	4,119,073.81
ADJUSTMENT	Interest on overdue account	R	89.88
ADJUSTMENT	Interest on overdue account	R	354.43
ADJUSTMENT	Interest on overdue account	R	6,165.01
ADJUSTMENT	Interest on overdue account	R	24,316.01
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	617,861.07

COPY ONLY

ARREARS							
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT			
23,996,256.5	0.00	14,033,326.04	0.00	4,767,860.19	TOTAL DUE	R	42,797,442.81

Account OVERDUE - Subject to Disconnection

ACCOUNT NO / REFERENCE NO
7052108005
NAME
KANNALAND LOCAL MUNICIPALITY
FAX NUMBER
0866160914

0934 7052108005

11341 7052108005

>>>>>>> 9207 2705 2108 0051

TOTAL AMOUNT DUE
42,797,442.80

PAYMENT ARRANGEMENT

INSTALMENT
0.00

ARREARS (Due Immediately)
38,029,582.62

DUE DATE (For Current Amount)
2024-11-07

AMOUNT PAID

PAGE RUN NO	EE 176
BILL GROUP	
BILL PAGE	1 OF 2

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

Eskom

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

WESTERN REGION
PO BOX 377 BELVILLE 7535

CONTACT CENTRE:	08600 037566
FAX NO:	0862 437 566
E-MAIL:	customerservices@eskom.co.za
WEB:	WWW.ESKOM.CO.ZA

Eskom

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

YOUR ACCOUNT NO	7052108005
SECURITY HELD	0.01
BILLING DATE	2024-11-12
TAX INVOICE NO	705512231756
ACCOUNT MONTH	NOVEMBER 2024
CURRENT DUE DATE	2024-12-12
VAT REG NO	4540197268

CUSTOMER SELF SERVICE WEBSITE
Provincial email listed below

WESTERN REGION
PO BOX 377 BELVILLE 7535

DIRECT DEPOSIT DETAIL	
BANK:	ABSA
BRANCH CODE:	334110
BANK ACC NO:	340167430

TAX INVOICE

E-MAIL: krediteure@kannaland.gov.za

ACCOUNT TRANSACTION SUMMARY

FIXED CHARGE		R	25,485.00
ADMINISTRATION CHARGE		R	5,821.54
TRANSMISSION NETWORK CAPACITY		R	160,500.00
DIST. NETWORK CAPACITY CHARGE		R	115,500.00
NETWORK DEMAND CHARGE		R	103,182.48
URBAN LOW VOLTAGE SUBSIDY		R	282,900.00
ANCILLARY SERVICE (ALL)		R	16,504.38
ENERGY CHARGE (STD)	785,118.00	R	1,097,359.43
ENERGY CHARGE (PEAK)	254,897.00	R	720,883.86
ENERGY CHARGE (OFF)	1,120,950.00	R	993,946.37
ELECTRIFICATION AND RURAL SUBS (ALL)		R	364,279.11
SERVICE CHARGE		R	12,471.92
TOTAL CHARGES FOR BILLING PERIOD		R	**3,888,414.22**

ACCOUNT SUMMARY FOR NOVEMBER 2024

BALANCE BROUGHT FORWARD	(Due Date 2024-11-07)	R	42,797,442.81
PAYMENT(S) RECEIVED	Cash - 2024-10-25	R	-3,000,000.00
TOTAL CHARGES FOR BILLING PERIOD		R	3,888,414.22
ADJUSTMENT	Interest on overdue account	R	533.04
ADJUSTMENT	Interest on overdue account	R	67,247.40
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	583,262.14

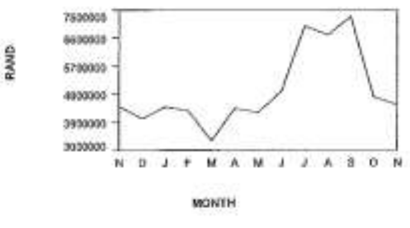
COPY ONLY

CURRENT	TOTAL DUE	R	44,336,899.61
4,539,456.80			

ARREARS

>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS
27,716,410.34	7,313,172.28	4,767,860.19	0.00

Account OVERDUE - Subject to Disconnection



PAGE RUN NO	EE 251
BILL GROUP	
BILL PAGE	1 OF 2

ACCOUNT NO / REFERENCE NO

7052108005

NAME

KANNALAND LOCAL MUNICIPALITY

FAX NUMBER

0866168914

pay 7100 1705 2108 0056

27215700170521080058

>>>>>>> 9207 2705 2108 0051

PayIT

easypay

TOTAL AMOUNT DUE

44,336,899.61

PAYMENT ARRANGEMENT

INSTALMENT

0.00

ARREARS (Due Immediately)

39,797,442.81

DUE DATE (For Current Amount)

2024-12-12

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

Standard Bank of South Africa

ComputerGeneratedCopy

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

CUSTOMER ALL PAYMENTS FINAL AUDIT REPORT

Customer No	420543548		
User ID	OCK31	User Name	KANNALAND MUNICIPALITY
Sub Module	SSVS	Reference	2024344092
Description	OUH48 20241209 13.45.16.8	Action date	20241209
Finalreleasingoperators	RVX68 CM CLAASEN (A)		GAV53 M SCHEFFERS

Sub-batch 001 From Account no 0000420543548 From Account Name KANNALAND MUNICIPALITY (MAIN)

Trans No	2
Acc No / CDI	55181638814
Branch No	200810
Statement Ref	7062100005
Account Name	ESKOM HOLDINGS WC REGION
Creditor Code	ESKOM NEW
Amount	4,539,456.80
StatusDescription	FINAL AUDIT TO BE DOWNLOADED
RTGS/RTC	
ISN/Bus Ref	0
Pay Alert	N

DATE : 2024-12-09 15:26:27 Page : 2

Eskom

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

WESTERN REGION
PO BOX 377 BELVILLE 7535

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

Eskom

TEL: 08600 37566
SMS:

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

WESTERN REGION
PO BOX 377 BELVILLE 7535

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

YOUR ACCOUNT NO	6940893537
SECURITY HELD	0.01
BILLING DATE	2024-10-07
TAX INVOICE NO	694371101520
ACCOUNT MONTH	OCTOBER 2024
CURRENT DUE DATE	2024-11-06
VAT REG NO	4540197268

DIRECT DEPOSIT DETAIL

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

TAX INVOICE

E-MAIL: kcreditors@kannaland.gov.za

ACCOUNT TRANSACTION SUMMARY

ADMINISTRATION CHARGE		R	5,440.20
DIST. NETWORK CAPACITY CHARGE		R	84,676.38
NETWORK DEMAND CHARGE (C/KWH)		R	43,313.58
ANCILLARY SERVICE (ALL)		R	4,227.07
ENERGY CHARGE (PEAK)	95,173.00	R	195,411.73
ENERGY CHARGE (STD)	222,064.00	R	320,649.38
ENERGY CHARGE (OFF)	213,146.00	R	195,113.85
ELECTRIFICATION AND RURAL SUBS (ALL)		R	82,797.77
SERVICE CHARGE		R	12,068.60
TOTAL CHARGES FOR BILLING PERIOD		R	943,798.54

ACCOUNT SUMMARY FOR OCTOBER 2024

BALANCE BROUGHT FORWARD	(Due Date 2024-10-10)	R	10,834,799.82
TOTAL CHARGES FOR BILLING PERIOD		R	943,798.54
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	141,569.78

COPY ONLY

ARREARS							
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT			
7,196,357.27	1,895,302.78	0.00	1,743,139.77	1,085,368.32	TOTAL DUE	R	11,920,168.14

Account OVERDUE - Subject to Disconnection

ACCOUNT NO / REFERENCE NO
6940893537

NAME
KANNALAND LOCAL MUNICIPALITY

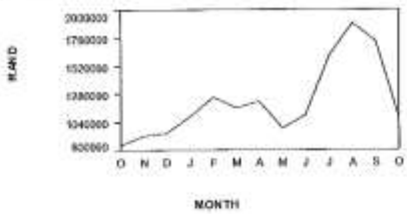
FAX NUMBER

0934 6940893537

11341 6940893537

>>>>>>> 9207 2694 0893 5379

TOTAL AMOUNT DUE
11,920,168.10



PAYMENT ARRANGEMENT	
INSTALMENT	0.00
ARREARS (Due Immediately)	10,834,799.82
DUE DATE (For Current Amount)	2024-11-06
AMOUNT PAID	

PAGE RUN NO	EE 190
BILL GROUP	
BILL PAGE	1 OF 2

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

Eskom

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

WESTERN REGION
PO BOX 377 BELVILLE 7535

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

Eskom

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

YOUR ACCOUNT NO	6940893537
SECURITY HELD	0.01
BILLING DATE	2024-11-07
TAX INVOICE NO	694443331324
ACCOUNT MONTH	NOVEMBER 2024
CURRENT DUE DATE	2024-12-07
VAT REG NO	4540197268

CUSTOMER SELF SERVICE WEBSITE
Provincial email listed below

WESTERN REGION
PO BOX 377 BELVILLE 7535

DIRECT DEPOSIT DETAIL	
BANK:	ABSA
BRANCH CODE:	334110
BANK ACC NO:	340167430

TAX INVOICE

E-MAIL: krediteure@kannaland.gov.za

ACCOUNT TRANSACTION SUMMARY

ADMINISTRATION CHARGE		R	5,621.54
DIST. NETWORK CAPACITY CHARGE		R	84,875.38
NETWORK DEMAND CHARGE (C/KWH)		R	45,450.96
ANCILLARY SERVICE (ALL)		R	4,479.94
ENERGY CHARGE (PEAK)	98,815.00	R	207,244.70
ENERGY CHARGE (STD)	231,978.00	R	334,880.24
ENERGY CHARGE (OFF)	229,200.00	R	209,809.88
ELECTRIFICATION AND RURAL SUBS (ALL)		R	87,750.90
SERVICE CHARGE		R	12,471.92
TOTAL CHARGES FOR BILLING PERIOD		R	992,565.26

ACCOUNT SUMMARY FOR NOVEMBER 2024

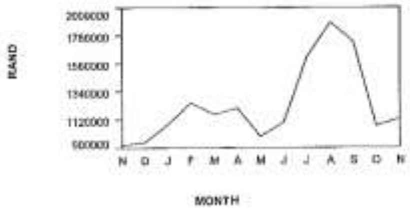
BALANCE BROUGHT FORWARD	(Due Date 2024-11-06)	R	11,920,168.14
PAYMENT(S) RECEIVED	Cash - 2024-10-10	R	-1,743,139.77
TOTAL CHARGES FOR BILLING PERIOD		R	992,565.26
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	148,884.79

CURRENT	TOTAL DUE	R	11,318,478.42
1,141,450.05			

ARREARS

>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS
7,348,520.28	0.00	2,828,508.09	0.00

Account OVERDUE - Subject to Disconnection



PAGE RUN NO	EE 169
BILL GROUP	
BILL PAGE	1 OF 2

ACCOUNT NO / REFERENCE NO
6940893537

NAME
KANNALAND LOCAL MUNICIPALITY

FAX NUMBER

pay 7100 1694 0893 5374

272157001 6940893537 6

>>>>>>>> 9207 2694 0893 5379

PayIT

easypay

TOTAL AMOUNT DUE

11,318,478.42

PAYMENT ARRANGEMENT

INSTALMENT
0.00

ARREARS (Due Immediately)
10,177,028.37

DUE DATE (For Current Amount)
2024-12-07

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

Standard Bank of South Africa

Computer Generated Copy

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

CUSTOMER ALL PAYMENTS FINAL AUDIT REPORT

Customer No	420543546		
User ID	OCK31	User Name	KANNALAND MUNICIPALITY
Sub Module	SSVS	Reference	2024344002
Description	GUH48 20241209 13:45:16.8	Action date	20241209
Finalreleasingoperators	RVX88 CM CLAASEN (A)		GAV53 M SCHEFFERS

Sub-batch 001 From Account no 0000420543546 From Account Name KANNALAND MUNICIPALITY (MAIN)

Trans No	1
Acc No / CDI	5516163E814
Branch No	200010
Statement Ref	8940093537
Account Name	ESKOM HOLDINGS WC REGION
Creditor Code	ESKOM NEW
Amount	1,141,459.05
StatusDescription	FINAL AUDIT TO BE DOWNLOADED
RTGS/RTC	
ISN/Bus Ref	0
Pay Alert	N

DATE : 2024-12-09 15:26:27

Page : 1

Standard Bank of South Africa

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

Computer Generated Copy

CURRENT ACCOUNT - STATEMENT DETAILS

Account	0000420543548	KANNALAND MUNICIPALI	Statement For	20241209	VAT Registration	4540197268
Branch	000113	LADISMITH CAPE	Statement No	559		

Page	Details	Service Fee	Debit	Credit	Date	Balance
1	BALANCE BROUGHT FORWARD	0.00	0.00	0.00	20241209	446,865.66
1	MAGTAPE CREDIT CBL5961	0.00	0.00	462.00	20241209	447,327.66
1	CREDIT TRANSFER UTILITIES WORLD	0.00	0.00	45,259.22	20241209	492,586.88
1	CREDIT TRANSFER CBL4229	0.00	0.00	7,374.50	20241209	499,961.38
1	CASH DEPOSIT NOTES/COINS COMOTORS 06/12/2024	0.00	0.00	68.00	20241209	500,029.38
1	CASH DEPOSIT NOTES/COINS COMOTORS 04/12/2024	0.00	0.00	286.00	20241209	500,315.38
1	CASH DEPOSIT NOTES/COINS COMOTORS 05/12/2024	0.00	0.00	1,416.00	20241209	501,731.38
1	CASH DEPOSIT NOTES/COINS COMOTORS 03/12/2024	0.00	0.00	1,566.00	20241209	503,297.38
1	CASH DEPOSIT NOTES/COINS CALITZDORP 05/12/2024	0.00	0.00	2,493.00	20241209	505,790.38
1	CASH DEPOSIT: NOTES CALITZDORP 04/12/2024	0.00	0.00	4,620.00	20241209	510,410.38
1	CASH DEPOSIT NOTES/COINS CBL MOTORS 02/12/2024	0.00	0.00	6,812.10	20241209	517,222.48
1	CASH DEPOSIT NOTES/COINS CALITZDORP	0.00	0.00	11,470.80	20241209	528,693.28
1	CASH DEPOSIT NOTES/COINS LADISMITH	0.00	0.00	14,564.10	20241209	543,257.38
1	ELECTRONIC BANKING TRANSFER FR EQUIT TO MAIN	0.00	0.00	2,000,000.00	20241209	2,543,257.38
1	ELECTRONIC BANKING TRANSFER FR TRF EQUIT TO MAIN	0.00	0.00	5,680,000.00	20241209	8,223,257.38
1	ELECTRONIC BANKING PAYMENT TO DE KL DE KLOOF LUXU RVX6815:13	0.00	-2,750.00	0.00	20241209	8,220,507.38
1	ELECTRONIC BANKING PAYMENT TO DE KL DE KLOOF LUXU RVX6815:13	0.00	-5,500.00	0.00	20241209	8,215,007.38
1	ELECTRONIC BANKING PAYMENT TO MULLE LIESEL SCHOLT RVX6815:13	0.00	-282,945.40	0.00	20241209	7,932,061.98
1	ELECTRONIC BANKING PAYMENT TO KGANA KGANARE KHUMA RVX6815:13	0.00	-796,150.00	0.00	20241209	7,135,911.98
1	ELECTRONIC BANKING PAYMENT TO NGOVE NGOVENI ATTOR RVX6815:13	0.00	-908,042.96	0.00	20241209	6,227,869.02
2	BALANCE BROUGHT FORWARD	0.00	0.00	0.00	20241209	6,227,869.02
2	ELECTRONIC BANKING PAYMENT TO ESKOM ESKOM HOLDING RVX6814:23	0.00	-1,141,450.05	0.00	20241209	5,086,418.97
2	ELECTRONIC BANKING PAYMENT TO ESKOM ESKOM HOLDING RVX6814:23	0.00	-4,539,456.80	0.00	20241209	546,962.17

** END OF REPORT **

DATE 20241210 11:08:15 Page : 1

Calitzdorp Besproeiingsraad

Posbus/P O Box 197, Calitzdorp, 6660
Tel: 0440040172/ 0764738011 Email: calitzdorpwater@mulwireless
BTW/VAT Reg: 4260157973

BELASTINGFAKTUUR

Munisipale Bestuurder
Kannaland Munisipaliteit
Posbus 30
LADISMITH
6655

BTW Nr 4540197268

Faktuur Nr: 7
Datum: 04 Oktober 2024

MUNISIPALE WATERVERBRUIK – CALITZDORP: September 2024

Sub Oorverbruik

Maand			Sep-24
Meterlesing einde	Sep-24		7773050
Meterlesing begin	Sep-24		7707660
Onttrek	kl		65390
Dae @ 455 kl per dag toelaag	30		13650
Sub Oorverbruik 51740- 17680= 34060	kl		51740
Min beurt teruggegee	kl		0
Oorverbruik	kl		34060
0-26000 kl tarief @ 1.15kl	26000	R	25 000.00
26000-36000kl @ 2.32kl	8060	R	18 699.20
36000-46000 @3.87/5kl	0	R	-
56 000 en meer tarief	0	R	-
Sub Oorverbruik		R	44 699.20
Plus 15% BTW		R	6 704.88
Totaal verskuldig		R	51 404.08

51740 - 17680=34060

Glyskaal met ingang 2024		
Dae		31
Toegelaat per dag - kl		455
0 - 26000 kl tarief	R	1.15
26000 - 36000 kl tarief	R	2.32
36000 - 46000 kl tarief	R	3.87
46000 - 56000 kl tarief	R	7.73
56 000 kl en meer tarief	R	15.47

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

Bankbesonderhede:
Naam: Calitzdorp Besproeiingsraad
Bank: Standard Bank
Tak: Calitzdorp 050014
Rek Nr: 280110022

Terme:
1. Betaalbaar binne dertig (30) dae vanaf datum van rekening.
2. Betalings mag nie weerhou word totdat 'n geskil besleg is nie.
3. Rente teen 16% word gehef op rekeninge ouer as 30 dae.
4. Versuim om huidige faktuur binne dertig dae vanaf datum van faktuur te betaal sal meebring dat watervoorsiening 2 dae na sperdatum outomaties verminder word tot slegs die toegelate gratis 455kl water per dag tot volle vereffening van faktuur.

C:\Users\User\Documents\Cilli\Invoices Kanna New\2024\Kanna 09-2024 IDD 04-10-2024

Standard Bank of South Africa

ComputerGeneratedCopy

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

REPRINT CUSTOMER ALL PAYMENTS FINAL AUDIT REPORT

Customer No	420543546		
User ID	OCK31	User Name	KANNALAND MUNICIPALITY
Sub Module	SSVS	Reference	2024320001
Description	EST71 20241115 12:22:06.0	Action date	20241115
Finalreleasingoperators	RVX58 CM CLAASEN (A)		GAV53 M SCHEFFERS

Sub-batch 001 From Account no 0000420543546 From Account Name KANNALAND MUNICIPALITY (MAIN)

Trans No	1
Acc No / CDI	280110022
Branch No	50014
Statement Ref	KANNALAND MUN
Account Name	CALITZDORP BESPROEIINGSRAAD
Creditor Code	C2
Amount	51,404.08
StatusDescription	FINAL AUDIT TO BE DOWNLOADED
RTGS/RTC	
ISN/Bus Ref	0
Pay Alert	N

DATE : 2024-12-12 12:16:56 Page : 1

Standard Bank of South Africa

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

Computer Generated Copy

CURRENT ACCOUNT - STATEMENT DETAILS

Page	Details	Service Fee	Debit	Credit	Date	Balance
	SEREO SEREO DJ RVX6812:57					
2	ELECTRONIC BANKING PAYMENT TO	0.00	-6,478.68	0.00	20241115	599,556.63
	SEREO SEREO DJ RVX6812:57					
2	ELECTRONIC BANKING PAYMENT TO	0.00	-22,316.92	0.00	20241115	577,239.71
	MATEL MATELA SIBANY RVX6812:57					
2	ELECTRONIC BANKING PAYMENT TO	0.00	-33,206.25	0.00	20241115	544,033.46
	MATEL MATELA SIBANY RVX6812:57					
2	ELECTRONIC BANKING PAYMENT TO	0.00	-51,404.08	0.00	20241115	492,629.38
	C2 CALITZDORP BE RVX6812:57					

** END OF REPORT **

DATE 20241211 15:14:44

Page : 2

Calitzdorp Besproeiingsraad

Posbus/P O Box 197, Calitzdorp, 6660
Tel: 0440040172/ 0764738011 Email: calitzdorpwater@mdweb.co.za
BTW/VAT Reg: 4260157979

BELASTINGFAKTUUR

Munisipale Bestuurder
Kannaland Munisipaliteit
Posbus 30
LADISMITH
6655

BTW Nr 4540197268

Faktuur Nr: 8
Datum: 04 November 2024

MUNISIPALE WATERVERBRUIK – CALITZDORP: OKTOBER 2024

Sub Oorverbruik

Maand			Oct-24
Meterlesing einde	Oct-24		7850390
Meterlesing begin	Oct-24		7773050
Onttrek	kl		77340
Dae @ 455 kl per dag toelaag	30		14105
Sub Oorverbruik 51740- 17680= 34060	kl		63235
Min beurt teruggegee	kl		0
Oorverbruik	kl		34060 63235 -29744 = 34910
0-26000 kl tarief @ 1.15kl	26000	R	29 900.00
26000-36000kl @ 2.32kl	8910	R	20 671.20
36000-46000 @3.87/5kl	0	R	-
56 000 en meer tarief	0	R	-
Sub Oorverbruik		R	50 571.20
Plus 15% BTW		R	7 585.68
Totaal verskuldig		R	58 156.88

Glyskaal met ingang 2024		
Dae		31
Toegelaat per dag - kl		455
0 - 26000 kl tarief	R	1.15
26000 - 36000 kl tarief	R	2.32
36000 - 46000 kl tarief	R	3.87
46000 - 56000 kl tarief	R	7.73
56 000 kl en meer tarief	R	15.47

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

Bankbesonderhede:
Naam: Calitzdorp Besproeiingsraad
Bank: Standard Bank
Tak: Calitzdorp 050014
Rek Nr: 280110022

Terme:
1. Betaalbaar binne dertig (30) dae vanaf datum van rekening.
2. Betalings mag nie weerhou word totdat 'n geskil besleg is nie.
3. Rente teen 16% word gehef op rekeninge ouer as 30 dae.
4. Versuim om huidige faktuur binne dertig dae vanaf datum van faktuur te betaal sal meebring dat watervoorsiening 2 dae na sperdatum outomaties verminder word tot slegs die toegelate gratis 455kl water per dag tot volle vereffening van faktuur.

C:\Users\User\Documents\CBR\Invoices Kanna New\2024\Kanna 10-2024 008 04-11-2024

Standard Bank of South Africa

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

ComputerGeneratedCopy

CUSTOMER ALL PAYMENTS FINAL AUDIT REPORT

Customer No	420543548		
User ID	OCK31	User Name	KANNALAND MUNICIPALITY
Sub Module	SSVS	Reference	2024341006
Description	GUH48 20241206 12.28.28.8	Action date	20241206
Finalreleasingoperators	RVX88 CM CLAASEN (A)		GAV53 M SCHEFFERS

Sub-batch 001 From Account no 0000420543548 From Account Name KANNALAND MUNICIPALITY (MAIN)

Trans No	21
Acc No / CDI	280110023
Branch No	50014
Statement Ref	KANNALAND MUN
Account Name	CALITZDORP BESPROEINGSRAAD
Creditor Code	CALITZDORP BESPR
Amount	59,156.88
StatusDescription	FINAL AUDIT TO BE DOWNLOADED
RTGS/RTC	
ISN/Bus Ref	0
Pay Alert	N

DATE : 2024-12-06 12:55:23

Page : 21

Calitzdorp Besproeiingsraad

Posbus/P O Box 197, Calitzdorp, 6600
Tel: 0443040172/ 0764738011 Email: calitzdorpwater@mdwireless
BTW/VAT Reg: 4260137971

BELASTINGFAKTUUR

Faktuur Nr: 5
Datum: 03 Desember 2024

Munisipale Bestuurder
Kannaland Munisipaliteit
Posbus 30
LADISMITH
6655

BTW Nr 4540197260

MUNISIPALE WATERVERBRUIK – CALITZDORP: NOVEMBER 2024

Sub Oorverbruik

Maand			Nov-24
Meterlesing einde	Nov-24		7927860
Meterlesing begin	Nov-24		7850390
Ontrek	kl		77470
Dae @ 455 kl per dag toelaag	30		13650
Sub Oorverbruik 63820-21299=42521	kl		63820
Min. beurt teruggegee	kl		0
Oorverbruik	kl		42521
0-26000 kl tarief @ 1.15kl	26000	R	29 900.00
26000-36000kl @ 2.32kl	10000	R	23 200.00
36000-46000 @3.87/5kl	6521	R	25 236.27
56 000 en meer tarief	0	R	-
Sub Oorverbruik		R	78 336.27
Plus 15% BTW		R	11 750.44
Totaal verskuldig		R	90 086.71

63820-21299=42521

Glyskaal met ingang 2024		
Dae		30
Toegelaat per dag - kl		455
0 - 26000 kl tarief	R	1.15
26000 - 36000 kl tarief	R	2.32
36000 - 46000 kl tarief	R	3.87
46000 - 56000 kl tarief	R	7.73
56 000 kl en meer tarief	R	15.47

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

Bankbesonderhede:
Naam: Calitzdorp Besproeiingsraad
Bank: Standard Bank
Tak: Calitzdorp 050014
Rek Nr: 280110022

Terme:
1. Betaalbaar binne dertig (30) dae vanaf datum van rekening.
2. Betalings mag nie weerhou word totdat 'n geskil besleg is nie.
3. Rente teen 16% word gehef op rekeninge ouer as 30 dae.
4. Versuim om huidige faktuur binne dertig dae vanaf datum van faktuur te betaal sal meebring dat watervoorsiening 2 dae na sperdatum outomaties verminder word tot slegs die toegelate gratis 455kl water per dag tot volle vereffening van faktuur.

C:\Users\User\Documents\CBB\Invoices Kanna Nov\2024\Kanna 11-2024 005 03-12-2024

Standard Bank of South Africa ComputerGeneratedCopy

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

CUSTOMER ALL PAYMENTS FINAL AUDIT REPORT

Customer No	420543546		
User ID	OCK31	User Name	KANNALAND MUNICIPALITY
Sub Module	SSVS	Reference	2024341009
Description	GUH48 20241206 12:28:28.0	Action date	20241206
Finalreleasingoperators	RVX60 CM CLAASEN (A)		GAV53 M SCHEFFERS

Sub-batch 001 From Account no 0000420543546 From Account Name KANNALAND MUNICIPALITY (MAIN)

Trans No	20
Acc No / CDI	280110022
Branch No	50014
Statement Ref	KANNALAND MUN
Account Name	CALITZDORP BESPROEIINGSRAAD
Creditor Code	CALITZDORP BESPR
Amount	90,086.71
StatusDescription	FINAL AUDIT TO BE DOWNLOADED
RTGS/RTC	
ISN/Bus Ref	0
Pay Alert	N

DATE : 2024-12-06 12:55:23 Page : 20

Standard Bank of South Africa

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

Computer Generated Copy

CURRENT ACCOUNT - STATEMENT DETAILS

Page	Details	Service Fee	Debit	Credit	Date	Balance
	L26 LADISMITH TOE RVX6812:40					
2	ELECTRONIC BANKING PAYMENT TO	0.00	-40,000.00	0.00	20241206	3,422,887.19
	C1B CALITZDORP TO RVX6812:40					
2	ELECTRONIC BANKING PAYMENT TO	0.00	-43,865.00	0.00	20241206	3,379,022.19
	S A P S A POST OFFI RVX6812:40					
2	ELECTRONIC BANKING PAYMENT TO	0.00	-52,325.00	0.00	20241206	3,326,697.19
	DUCHA DUCHARME ASSE RVX6812:40					
2	ELECTRONIC BANKING PAYMENT TO	0.00	-58,156.88	0.00	20241206	3,268,540.31
	CALIT CALITZDORP BE RVX6812:40					
2	ELECTRONIC BANKING PAYMENT TO	0.00	-90,086.71	0.00	20241206	3,178,453.60
	CALIT CALITZDORP BE RVX6812:40					
3	BALANCE BROUGHT FORWARD	0.00	0.00	0.00	20241206	3,178,453.60
3	ELECTRONIC BANKING PAYMENT TO	0.00	-127,098.00	0.00	20241206	3,051,355.60
	LIONE LIONEL MARK T RVX6812:40					
3	ELECTRONIC BANKING PAYMENT TO	0.00	-244,593.50	0.00	20241206	2,806,762.10
	BLACK BLACK DINESTY GAV5309:59					
3	ELECTRONIC BANKING PAYMENT TO	0.00	-757,698.86	0.00	20241206	2,049,063.24
	MNR P MATHABATHA NO GAV5309:58					
3	ELECTRONIC BANKING TRANSFER TO	0.00	-164,415.94	0.00	20241206	1,884,647.30
	REV OF MIG TRF *					
3	ELECTRONIC BANKING TRANSFER TO	0.00	-1,477,000.00	0.00	20241206	407,647.30
	CORR OF MIG TRF*					

** END OF REPORT **

DATE 20241210 11:08:15

Page : 2

SECTION 7 – QUALITY CERTIFICATION

KANNALAND
MUNISIPALITEIT | MUNICIPALITY

Posbus 30 P.O. Box
LADISMITH
6655

info@kannaland.co.za
Tel : (028) 551 1023
Fax : (028) 551 1766

Kerkstr. 32 Church St.
LADISMITH
6655

QUALITY CERTIFICATE

I, Dillo Sereo Accounting Officer of **Kannaland Municipality WC041**, hereby certify that –

(mark as appropriate)

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

For the month **November 2024** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: Dillo Sereo

Municipal Manager of **Kannaland Municipality WC041**

Signature ---------------------------

Date :12 December 2024