



KANNALAND
MUNISIPALITEIT | MUNICIPALITY

Monthly Budget Report for December 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

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GLOSSARY

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

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

Approved budget - means an annual budget—

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

Budget - The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement - A transfer of budget.

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

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

LEGISLATIVE FRAMEWORK

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

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

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

The MBRR highlights the format of the monthly budget statements.

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

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

Report of the Executive Mayor

In -Year Report – Monthly Budget Statement

The monthly budget statement for December 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 December 2024.

That the Council takes cognisance of the Eskom Debt Relief Report for December 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 125 886	R 28 954	R 133 538	R 7651	6%
Operating Expenditure	R 250 576	R 125 287	R 20 611	R 113 642	R (11 645)	-9%
Capital	R 32 938	R 16 469	R 702	R 7 122	R (9 348)	-57%

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 R133 million. This represents 6% 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 R114 million, or -9% 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 9 348 million, or -57% of the total capital budget.

Operating Surplus/Deficit

The variances for operating revenue amounted to R29 million exceeding budget, and expenditure amounting to R 21 million below budget, with an operating surplus of R 8 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 - M06 December									
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	14,206	14,117	90	1%	28,234
Service charges	124,861	134,359	134,359	10,423	66,153	67,179	(1,026)	-2%	134,359
Investment revenue	1,762	1,500	1,500	139	700	750	(50)	-7%	1,500
Transfers and subsidies - Operational	72,746	65,516	65,516	13,791	37,798	32,758	5,040	15%	65,516
Other own revenue	22,552	22,164	22,164	2,233	14,680	11,082	3,598	32%	22,164
Total Revenue (excluding capital transfers and	249,930	251,773	251,773	28,954	133,538	125,886	7,651	6%	251,773
Employee costs	93,649	88,441	87,391	12,087	54,085	43,695	10,389	24%	87,391
Remuneration of Councillors	3,956	3,635	3,635	323	2,361	1,817	543	30%	3,635
Depreciation and amortisation	17,799	12,314	12,314	-	5,131	6,157	(1,026)	-17%	12,314
Interest	4,185	1,300	1,300	17	68	650	(582)	-90%	1,300
Inventory consumed and bulk purchases	65,420	70,475	70,986	4,390	32,454	35,493	(3,039)	-9%	70,986
Transfers and subsidies	396	400	542	173	253	271	(18)	-7%	542
Other expenditure	107,834	74,011	74,408	3,622	19,291	37,203	(17,912)	-48%	74,408
Total Expenditure	293,240	250,576	250,576	20,611	113,642	125,287	(11,645)	-9%	250,576
Surplus/(Deficit)	(43,310)	1,197	1,197	8,343	19,896	600	19,296	3218%	1,197
Transfers and subsidies - capital (monetary allocations)	16,611	22,282	22,282	2,888	7,436	11,141	(3,705)	-33%	22,282
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(26,699)	23,479	23,479	11,231	27,332	11,741	15,592	133%	23,479
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(26,699)	23,479	23,479	11,231	27,332	11,741	15,592	133%	23,479
Capital expenditure & funds sources									
Capital expenditure	33,026	32,938	32,938	702	7,122	16,469	(9,348)	-57%	32,938
Capital transfers recognised	21,747	32,938	32,938	702	7,122	16,469	(9,348)	-57%	32,938
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	11,279	-	-	-	-	-	-	-	-
Total sources of capital funds	33,026	32,938	32,938	702	7,122	16,469	(9,348)	-57%	32,938
Financial position									
Total current assets	19,001	64,826	64,286	-	56,556	-	-	-	64,286
Total non current assets	309,530	320,603	320,603	-	311,521	-	-	-	320,603
Total current liabilities	90,830	64,732	64,142	-	113,745	-	-	-	64,142
Total non current liabilities	47,140	75,972	75,972	-	47,140	-	-	-	75,972
Community wealth/Equity	190,560	244,725	244,725	-	195,959	-	-	-	244,725
Cash flows									
Net cash from (used) operating	59,159	6,972	6,972	14,681	75,978	3,486	(72,492)	-2079%	226,699
Net cash from (used) investing	(14,217)	(22,282)	(22,282)	(2,182)	(6,361)	11,141	17,502	157%	22,282
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	81,587	74,878	74,878	-	109,457	104,815	(4,642)	-4%	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	4,930	3,907	289	3,660	5,988	3,240	17,466	118,045	157,524
Creditors Age Analysis									
Total Creditors	15,048	8,476	3,484	-	-	-	-	75,704	102,713

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

WC041 Kannaland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue - Functional										
<i>Governance and administration</i>		81,154	54,667	54,667	15,813	52,825	27,333	25,492	93%	54,667
Executive and council		35,452	13,603	13,603	12,013	27,671	6,801	20,869	307%	13,603
Finance and administration		45,703	41,064	41,064	3,800	25,155	20,532	4,622	23%	41,064
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		43,432	35,632	35,632	4,105	12,710	17,816	(5,106)	-29%	35,632
Community and social services		15,932	15,691	15,691	2,855	6,856	7,846	(990)	-13%	15,691
Sport and recreation		46	66	66	31	31	33	(2)	-5%	66
Public safety		(1)	5	5	-	0	2	(2)	-89%	5
Housing		27,456	19,870	19,870	1,219	5,823	9,935	(4,112)	-41%	19,870
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2,898	6,316	6,316	153	1,170	3,158	(1,988)	-63%	6,316
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		2,898	6,316	6,316	153	1,170	3,158	(1,988)	-63%	6,316
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		139,055	177,440	177,440	11,772	74,269	88,720	(14,451)	-16%	177,440
Energy sources		73,635	95,625	95,625	6,701	44,638	47,813	(3,175)	-7%	95,625
Water management		41,889	46,676	46,676	2,920	16,578	23,338	(6,760)	-29%	46,676
Waste water management		11,946	18,386	18,386	1,089	6,625	9,193	(2,568)	-28%	18,386
Waste management		11,586	16,753	16,753	1,061	6,428	8,376	(1,948)	-23%	16,753
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	266,540	274,055	274,055	31,843	140,974	137,027	3,947	3%	274,055
Expenditure - Functional										
<i>Governance and administration</i>		96,208	86,057	86,057	8,686	44,863	43,028	1,835	4%	86,057
Executive and council		25,078	24,977	24,977	3,187	15,054	12,488	2,566	21%	24,977
Finance and administration		71,130	61,081	61,081	5,500	29,809	30,540	(731)	-2%	61,081
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		39,663	35,964	35,964	2,998	14,070	17,982	(3,912)	-22%	35,964
Community and social services		9,204	12,529	12,529	1,450	5,640	6,264	(624)	-10%	12,529
Sport and recreation		931	1,922	1,922	81	747	961	(215)	-22%	1,922
Public safety		1,479	405	405	228	868	203	665	328%	405
Housing		28,049	21,107	21,107	1,239	6,815	10,554	(3,738)	-35%	21,107
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		15,122	17,994	17,994	1,364	6,824	8,997	(2,173)	-24%	17,994
Planning and development		-	620	620	-	35	310	(275)	-89%	620
Road transport		15,122	17,374	17,374	1,364	6,789	8,687	(1,898)	-22%	17,374
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		142,246	110,560	110,560	7,563	47,886	55,280	(7,394)	-13%	110,560
Energy sources		70,153	71,137	71,137	5,068	34,503	35,569	(1,066)	-3%	71,137
Water management		38,087	16,925	16,925	833	5,992	8,463	(2,471)	-29%	16,925
Waste water management		17,002	12,079	12,079	807	3,468	6,039	(2,571)	-43%	12,079
Waste management		17,004	10,419	10,419	855	3,923	5,210	(1,286)	-25%	10,419
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	293,240	250,576	250,576	20,611	113,642	125,287	(11,645)	-9%	250,576
Surplus/ (Deficit) for the year		(26,699)	23,479	23,479	11,231	27,332	11,741	15,592	133%	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) - M06 December										
Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		35,452	13,603	13,603	12,013	27,671	6,801	20,869	306.8%	13,603
Vote 2 - CORPORATE SERVICES		45,258	44,530	44,530	4,105	12,711	22,265	(9,554)	-42.9%	44,530
Vote 3 - FINANCIAL SERVICES		44,987	36,666	36,666	3,758	24,892	18,333	6,559	35.8%	36,666
Vote 4 - TECHNICAL SERVICES		140,844	179,256	179,256	11,967	75,700	89,628	(13,928)	-15.5%	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	31,843	140,974	137,027	3,947	2.9%	274,055
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		25,078	24,977	24,977	3,187	15,054	12,488	2,566	20.5%	24,977
Vote 2 - CORPORATE SERVICES		67,531	61,804	61,804	6,122	31,068	30,901	166	0.5%	61,804
Vote 3 - FINANCIAL SERVICES		44,257	38,553	38,553	2,308	13,322	19,276	(5,954)	-30.9%	38,553
Vote 4 - TECHNICAL SERVICES		154,980	123,029	123,029	8,977	54,034	61,514	(7,480)	-12.2%	123,029
Vote 5 - CALITZDORP SPA		-	-	-	-	-	-	-	-	-
Vote 6 - CORPORATE SERVICES (Continued)		1,393	2,214	2,214	18	164	1,107	(943)	-85.2%	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	20,611	113,642	125,287	(11,645)	-9.3%	250,576
Surplus/ (Deficit) for the year	2	(26,699)	23,479	23,479	11,231	27,332	11,741	15,592	132.8%	23,479

2.4 TABLE C4 – MONTHLY FINANCIAL PERFORMANCE

WC041 Kannaland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December										
Description	Ref	Budget Year 2024/25								
		2023/24 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	11,582	72,841	73,718	(877)	-1%	147,437
Service charges - Electricity		73,292	89,822	89,822	6,654	44,397	44,911	(514)	-1%	89,822
Service charges - Water		33,366	24,044	24,044	2,106	11,540	12,022	(481)	-4%	24,044
Service charges - Waste Water Management		9,196	10,415	10,415	838	5,162	5,207	(46)	-1%	10,415
Service charges - Waste management		9,006	10,078	10,078	825	5,054	5,039	15	0%	10,078
Sale of Goods and Rendering of Services		483	419	419	80	213	209	4	2%	419
Agency services		1,208	1,450	1,450	47	686	725	(39)	-5%	1,450
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		8,623	7,832	7,832	813	4,509	3,916	594	15%	7,832
Interest earned from Current and Non Current Assets		1,762	1,500	1,500	139	700	750	(50)	-7%	1,500
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		670	1,148	1,148	60	334	574	(240)	-42%	1,148
Licence and permits		202	663	663	9	106	332	(226)	-68%	663
Operational Revenue		487	66	66	12	139	33	105	319%	66
Non-Exchange Revenue		111,632	104,336	104,336	17,373	60,696	52,168	8,528	16%	104,336
Property rates		28,008	28,234	28,234	2,368	14,206	14,117	90	1%	28,234
Surcharges and Taxes		6,032	-	-	846	6,604	-	6,604	-	-
Fines, penalties and forfeits		921	2,561	2,561	18	76	1,280	(1,204)	-94%	2,561
Licence and permits		0	1,086	1,086	-	-	543	(543)	-100%	1,086
Transfer and subsidies - Operational		72,746	65,516	65,516	13,791	37,798	32,758	5,040	15%	65,516
Interest		3,208	2,939	2,939	290	1,656	1,470	186	13%	2,939
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		716	-	-	59	356	-	356	-	-
Gains on disposal of Assets		-	4,000	4,000	-	-	2,000	(2,000)	-100%	4,000
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and expenditure by type)		249,930	251,773	251,773	28,954	133,538	125,886	7,651	6%	251,773
Expenditure By Type										
Employee related costs		93,649	88,441	87,391	12,087	54,085	43,695	10,389	24%	87,391
Remuneration of councillors		3,956	3,635	3,635	323	2,361	1,817	543	30%	3,635
Bulk purchases - electricity		60,101	60,529	60,529	4,146	30,463	30,264	199	1%	60,529
Inventory consumed		5,318	9,946	10,457	244	1,991	5,228	(3,237)	-62%	10,457
Debt impairment		29,222	11,933	11,933	-	-	5,967	(5,967)	-100%	11,933
Depreciation and amortisation		17,799	12,314	12,314	-	5,131	6,157	(1,026)	-17%	12,314
Interest		4,185	1,300	1,300	17	68	650	(582)	-90%	1,300
Contracted services		35,829	35,267	35,088	2,385	11,375	17,544	(6,169)	-35%	35,088
Transfers and subsidies		396	400	542	173	253	271	(18)	-7%	542
Irrecoverable debts written off		17,622	-	-	-	714	-	714	-	-
Operational costs		23,403	26,810	27,386	1,237	7,202	13,692	(6,491)	-47%	27,386
Losses on Disposal of Assets		1,272	-	-	-	-	-	-	-	-
Other Losses		486	-	-	-	-	-	-	-	-
Total Expenditure		293,240	250,576	250,576	20,611	113,642	125,287	(11,645)	-9%	250,576
Surplus/(Deficit)		(43,310)	1,197	1,197	8,343	19,896	600	19,296	0	1,197
Transfers and subsidies - capital (monetary allocations)		16,611	22,282	22,282	2,888	7,436	11,141	(3,705)	(0)	22,282
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(26,699)	23,479	23,479	11,231	27,332	11,741	-	-	23,479
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(26,699)	23,479	23,479	11,231	27,332	11,741	-	-	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	11,231	27,332	11,741	-	-	23,479
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(26,699)	23,479	23,479	11,231	27,332	11,741	-	-	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:

- **Interest on outstanding debtors** – 15% YTD variance from the budget. This variance is due to improved debt collection strategies.
- **Rental from fixed Assets** – amounted to R 60 thousand and R 334 thousand YTD which represents a negative **42%** variance to the budget.
- **Licence and permits** - (negative **68%** YTD variance from the budget). Amounted to R 9 thousand for the month of **December 2024**.
- **Fines, Penalties & Forfeits** – Almost no activity, with a negative **94%** 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 12 million for **December 2024** and R 54 million YTD, this represents a 24% spending on the budget. The variance on employee related cost is due to salary increases, and high overtime and standby and bonuses during the month of reporting.
- **Remuneration of Councillors** – amounted to R 323 thousand for **December 2024** and R 2,3 million YTD, this represents a 30% on the budget.
- **Inventory Consumed** – amounted to R 244 thousand for **December 2024** and R 1.9 million YTD, this represents a negative 62% on the budget.
- **Contracted Services** – amounted to R 2.3 million in **December 2024** and R 11.3 million YTD.
- **Other Expenditure** - amounted to R 1.2 million in **December 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) - M06 December									
Vote Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %
R thousands	1								
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	702	7,122	11,089	(3,968)	-36%
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	702	7,122	11,089	(3,968)	-36%
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	-	-	5,380	(5,380)	-100%
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	-	-	5,380	(5,380)	-100%
Total Capital Expenditure	3	33,026	32,938	32,938	702	7,122	16,469	(9,348)	-57%
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	702	7,122	16,469	(9,348)	-57%
Energy sources		384	626	626	-	-	313	(313)	-100%
Water management		7,093	12,656	12,656	-	-	6,328	(6,328)	-100%
Waste water management		24,225	17,956	17,198	696	4,812	8,599	(3,787)	-44%
Waste management		1,130	1,700	2,458	6	2,309	1,229	1,080	88%
Other		-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	33,026	32,938	32,938	702	7,122	16,469	(9,348)	-57%
Funded by:									
National Government		20,662	30,416	30,416	702	7,122	15,208	(8,087)	-53%
Provincial Government		1,085	2,522	2,522	-	-	1,261	(1,261)	-100%
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	702	7,122	16,469	(9,348)	-57%
Borrowing	6	-	-	-	-	-	-	-	-
Internally generated funds		11,279	-	-	-	-	-	-	-
Total Capital Funding	7	33,026	32,938	32,938	702	7,122	16,469	(9,348)	-57%

CAPITAL EXPENDITURE

- The Municipality remains on track with its capital expenditure. It had a **R 702 thousand** expenditure in **December 2024**. The total expenditure for the month amounted to **2.9 million**. Due to system difficulties not, all payments was processed on the financial system.

2.8 TABLE C6 – MONTHLY BUDGETED FINANCIAL POSITION

WC041 Kannaland - Table C6 Monthly Budget Statement - Financial Position - M06 December						
Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands						
ASSETS	1					
Current assets						
Cash and cash equivalents		9,707	26,093	26,043	32,639	26,043
Trade and other receivables from exchange transactions		32,456	6,414	6,414	36,046	6,414
Receivables from non-exchange transactions		2,459	3,322	3,322	5,281	3,322
Current portion of non-current receivables		-	-	-	-	-
Inventory		1,974	1,981	1,491	1,974	1,491
VAT		(26,534)	25,953	25,953	(18,285)	25,953
Other current assets		(1,062)	1,063	1,063	(1,100)	1,063
Total current assets		19,001	64,826	64,286	56,556	64,286
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	310,449	319,477
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets	8	9	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	311,521	320,603
TOTAL ASSETS		328,531	385,429	384,889	368,076	384,889
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		1,446	1,364	1,364	1,561	1,364
Trade and other payables from exchange transactions		89,925	25,374	24,784	90,612	24,784
Trade and other payables from non-exchange transactions		14,991	8,402	8,402	28,730	8,402
Provision		4,735	7,477	7,477	4,735	7,477
VAT		(20,267)	22,114	22,114	(11,892)	22,114
Other current liabilities		-	-	-	-	-
Total current liabilities		90,830	64,732	64,142	113,745	64,142
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	140,114	160,886	140,114
NET ASSETS	2	190,560	244,725	244,775	207,191	244,775
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		190,098	237,309	237,309	195,498	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	195,959	244,725

2.9 TABLE C7 – MONTHLY BUDGETED CASH FLOW

WC041 Kannaland - Table C7 Monthly Budget Statement - Cash Flow - M06 December										
Description	Ref	2023/24	Budget Year 2024/25							
		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	1,321	10,104	12,580	(2,476)	-20%	25,160
Service charges		82,221	123,878	123,878	7,796	50,254	61,939	(11,685)	-19%	123,878
Other revenue		16,053	8,716	8,716	1,231	13,714	4,358	9,356	215%	8,716
Transfers and Subsidies - Operational		73,430	62,503	62,503	12,005	43,611	31,251	12,359	40%	62,503
Transfers and Subsidies - Capital		19,652	19,760	19,760	3,069	15,374	9,880	5,494	56%	19,760
Interest		3	6,657	6,657	-	-	3,329	(3,329)	-100%	6,657
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(149,375)	(239,702)	(239,702)	(10,740)	(57,079)	(119,851)	(62,772)	52%	(19,975)
Interest		-	-	-	-	-	-	-		-
Transfers and Subsidies		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		59,159	6,972	6,972	14,681	75,978	3,486	(72,492)	-2079%	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)	(2,182)	(6,361)	11,141	17,502	157%	22,282
NET CASH FROM/(USED) INVESTING ACTIVITIES		(14,217)	(22,282)	(22,282)	(2,182)	(6,361)	11,141	17,502	157%	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)	12,499	69,617	14,627			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		109,457	104,815			288,821

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

- Standard Bank Main Account is **R 3.4 million**;
- The Traffic Account has **R 558 thousand**;
- Deposit Account has **R 7.3 million**;
- Call Account has **R 18 million**; and
- Eskom Bulk Account has **R 1.9 million**.

SECTION 3 SUPPORTING DOCUMENTATION

3.1 TABLE SC3 – DEBTORS AGE ANALYSIS

WC041 Kannaland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December													
Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2,804	953	2	1,082	1,592	1,223	5,480	22,495	35,633	31,873	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1,743	688	264	409	268	234	1,416	1,065	6,087	3,392	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	2,447	799	0	728	1,288	606	3,279	24,369	33,515	30,269	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	863	415	-	414	820	338	2,001	14,001	18,852	17,574	-	-
Receivables from Exchange Transactions - Waste Management	1600	1,599	698	3	672	1,308	516	3,010	20,242	28,048	25,748	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	0	0	0	-	-
Interest on Arrear Debtor Accounts	1810	38	72	5	96	236	142	1,324	31,606	33,521	33,405	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(4,565)	281	14	258	476	181	956	4,266	1,869	6,138	-	-
Total By Income Source	2000	4,930	3,907	289	3,660	5,988	3,240	17,466	118,045	157,524	148,399	-	-
2023/24 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(1,534)	498	188	369	129	43	211	284	188	1,035	-	-
Commercial	2300	305	222	-	142	261	116	730	4,405	6,181	5,654	-	-
Households	2400	6,272	3,034	101	2,992	5,292	2,935	15,662	101,863	138,150	128,743	-	-
Other	2500	(113)	152	-	157	306	146	863	11,493	13,005	12,966	-	-
Total By Customer Group	2600	4,930	3,907	289	3,660	5,988	3,240	17,466	118,045	157,524	148,399	-	-

The total amount owed to Kannaland Municipality amounted to **R 158 million** at the end of **December 2024**.

- **R118 million or 75%** of the total outstanding debtors are older than one year.
- **R148 million or 94%** 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 - M06 December											
Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	12,089	4,848	2,829	-	-	-	-	42,378	62,143	-
Bulk Water	0200	84	-	-	-	-	-	-	-	84	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	591	57	36	-	-	-	-	2,676	3,360	-
Auditor General	0800	2,583	1,093	480	-	-	-	-	15,992	20,148	-
Other	0900	(299)	2,479	139	-	-	-	-	14,659	16,979	-
Total By Customer Type	1000	15,048	8,476	3,484	-	-	-	-	75,704	102,713	-

- The total outstanding creditors as at the end of **December 2024** amounts to **R 102.7 million**.

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

- ESKOM = R62 million, of which the entire amount is conditionally written off. The other R40 million is mainly made up of Creditors with payment arrangements, being AG, SALGA, SAMRAS, Collaborator consist of R37 million and further Municipal debt owed by Kannaland municipality to neighbouring municipalities amount to R3.3 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

12/31/2024				
	Original Budget	Total Received	Total Spent	Unspent
Grant Name	Amount			
Provincial Government	R26,064,000.00	R11,640,262.00	R 8,545,388.42	R 3,094,873.58
Housing	R 4,800,000.00	R 4,800,000.00	R 2,712,375.21	R 2,087,624.79
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 Settlin Upgrading Partnership Grant	R 500,000.00			R -
Lib Replacement: Vulnerable Mun	R 3,559,000.00	R 2,373,000.00	R 1,429,144.81	R 943,855.19
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 49,606.40	R 63,393.60
National Government Grants	R61,955,000.00	R47,335,000.00	R37,674,247.57	R 9,660,752.43
Equitable Share	R 37,479,000.00	R 27,621,000.00	R 27,621,000.00	R -
FMG (Audit)	R 2,900,000.00	R 2,900,000.00	R 1,462,157.80	R 1,437,842.20
Mun Infrastructure Grant	R 560,850.00	R 560,850.00	R 300,756.85	R 260,093.15
Mun Infrastructure Grant	R 10,656,150.00	R 6,374,150.00	R 4,255,815.25	R 2,118,334.75
EPWP	R 1,255,000.00	R 879,000.00	R 853,963.08	R 25,036.92
INEP	R -			R -
INEP (Eskom)	R 104,000.00			R -
WSIG	R 9,000,000.00	R 9,000,000.00	R 3,180,554.59	R 5,819,445.41

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

Expenditure:

- Financial Management Grant amounts to **R 32 thousand**.
- Municipal Infrastructure Grant PMU amounts to **R80 thousand**
- Municipal Infrastructure Grant amounts to **R 2.4 million**.
- Expanded Public Works Programme amounts to **R 116 thousand**.
- Water Service Infrastructure Grant amounts to **R 489 thousand**.

Provincial Treasury

Expenditure:

- Libraries Grant amounts to **R332 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 - M06 December									
Summary of Employee and Councillor remuneration	Ref	2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	Budget Year 2024/25			
R thousands						YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %
	1	A	B	C					D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		3,354	3,306	3,306	250	1,993	1,653	340	21%
Pension and UIF Contributions		152	-	-	17	85	-	85	-
Medical Aid Contributions		114	-	-	10	57	-	57	-
Motor Vehicle Allowance		36	-	-	22	75	-	75	-
Cellphone Allowance		300	329	329	25	150	164	(14)	-9%
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-
Sub Total - Councillors		3,956	3,635	3,635	323	2,361	1,817	543	30%
% increase	4		-8.1%	-8.1%					-8.1%
Senior Managers of the Municipality									
Basic Salaries and Wages		3,377	4,628	4,628	263	1,735	2,314	(579)	-25%
Pension and UIF Contributions		7	9	9	0	3	4	(2)	-37%
Medical Aid Contributions		-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-
Motor Vehicle Allowance		303	676	676	23	139	338	(199)	-59%
Cellphone Allowance		86	178	178	2	23	89	(66)	-74%
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		22	136	136	4	27	68	(41)	-61%
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		3,794	5,627	5,627	293	1,926	2,814	(888)	-32%
% increase	4		48.3%	48.3%					48.3%
Other Municipal Staff									
Basic Salaries and Wages		61,213	55,034	53,984	6,433	35,700	26,992	8,708	32%
Pension and UIF Contributions		7,583	10,497	10,497	613	3,640	5,249	(1,609)	-31%
Medical Aid Contributions		2,395	3,493	3,493	195	1,143	1,746	(603)	-35%
Overtime		8,603	4,122	4,122	835	4,995	2,061	2,934	142%
Performance Bonus		789	725	725	1,528	1,558	362	1,196	330%
Motor Vehicle Allowance		3,614	3,089	3,089	385	2,070	1,544	525	34%
Cellphone Allowance		107	157	157	10	64	78	(15)	-19%
Housing Allowances		339	1,200	1,200	21	161	600	(439)	-73%
Other benefits and allowances		6,425	3,785	3,785	1,772	2,732	1,892	840	44%
Payments in lieu of leave		1,771	100	100	-	96	50	46	93%
Long service awards		(2,985)	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		89,854	82,200	81,150	11,794	52,158	40,575	11,583	29%
% increase	4		-8.5%	-9.7%					-9.7%
Total Parent Municipality		97,604	91,462	90,412	12,410	56,445	45,206	11,239	25%
Unpaid salary, allowances & benefits in arrears:									
Board Members of Entities									
Basic Salaries and Wages		-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	614	614	-	-	307	(307)	-100%
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-
Board Fees		1	-	-	0	0	-	0	-
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-
Sub Total - Executive members Board		1	614	614	0	0	307	(307)	-100%
% increase	4		74797.2%	74797.2%					74797.2%
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-
% increase	4								
Total Municipal Entities		1	614	614	0	0	307	(307)	-100%
TOTAL SALARY, ALLOWANCES & BENEFITS		97,605	92,076	91,026	12,410	56,445	45,513	10,932	24%
% increase	4		-5.7%	-6.7%					-6.7%
TOTAL MANAGERS AND STAFF		93,649	87,828	86,778	12,087	54,084	43,388	10,696	25%

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 February 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						Part B					Part C				Part D				Part C								Maximization of Revenue Base			Part E										Part F					
			Eskom And Bulk water current account						Compliance with a funded MTREF					FRP/BFP & Tariff Assessment				Electricity and water as collection tools				Quarterly collection of property rates and services charges											Oversight										Compliance Status					
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	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	Kannaland	WC041	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	95%	Non Compliance		
2.August	Kannaland	WC041	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	95%	Non Compliance	
3.September	Kannaland	WC041	No	No	No	No	No	No	No	Yes	Yes	Yes	Yes	No	N/A	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	78%	Non Compliance
4.October	Kannaland	WC041	No	No	No	No	No	No	Yes	Yes	Yes	Yes	No	N/A	Yes	Yes	Yes	Yes	No	Yes	No	Yes	N/A	N/A	N/A	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes	No	76%	Non Compliance	
5.November	Kannaland	WC041	No	No	No	No	No	No	Yes	Yes	Yes	Yes	No	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes	No	76%	Non Compliance		
6.December	Kannaland	WC041	No	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	No	Yes	Yes	No	76%	Non Compliance		

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: <i>(Include All Indigent households also in Eskom supplied areas)</i>																	
Indigent HH's with piped water inside dwelling						1 995	2 029	2 063	2 119	2 148	2 155						
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	2 155	-	-	-	-	-	-
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	2 155	-	-	-	-	-	-
Status of Water meters :																	
Number of Indigent HH's with prepaid Water						1 995	2 029	2 063	2 119	2 148	2 155	-	-	-	-	-	-
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	2 155	-	-	-	-	-	-
Status of unlimited supply of Water :																	
Number of Indigent HH's with conventional metered Water - where the municipality is NOT physically 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: <i>(Include All Indigent households also in Eskom supplied areas)</i>																	
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	2 155	-	-	-	-	-	-
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total		-	-	-	-	1 995	2 029	2 063	2 119	2 148	2 155	-	-	-	-	-	-
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	2 155	-	-	-	-	-	-
Status of Electricity meters :																	
Number of Indigent HH's with prepaid Electricity						1 995	2 029	2 063	2 119	2 148	2 155	-	-	-	-	-	-
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	2 155	-	-	-	-	-	-
Status of unlimited supply of Electricity :																	
Number of Indigent HH's with conventional metered Electricity - where the municipality is NOT physically 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	2 155	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)						1 995	2 029	2 063	2 119	2 148	2 155	-	-	-	-	-	-
Cost of Free Basic Services provided to ALL Households 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	397 953	-	-	-	-	-	-
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) (impermissible values per section 17 of MPRA)	14(a)																
PSI Category : Property rates (tariff adjustment) (impermissible 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

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

Province

Western Cape

Demarcation Code

WC041

Municipality

Kannaland

Average collection rate (MFMA Circular 124 condition 6.7)

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

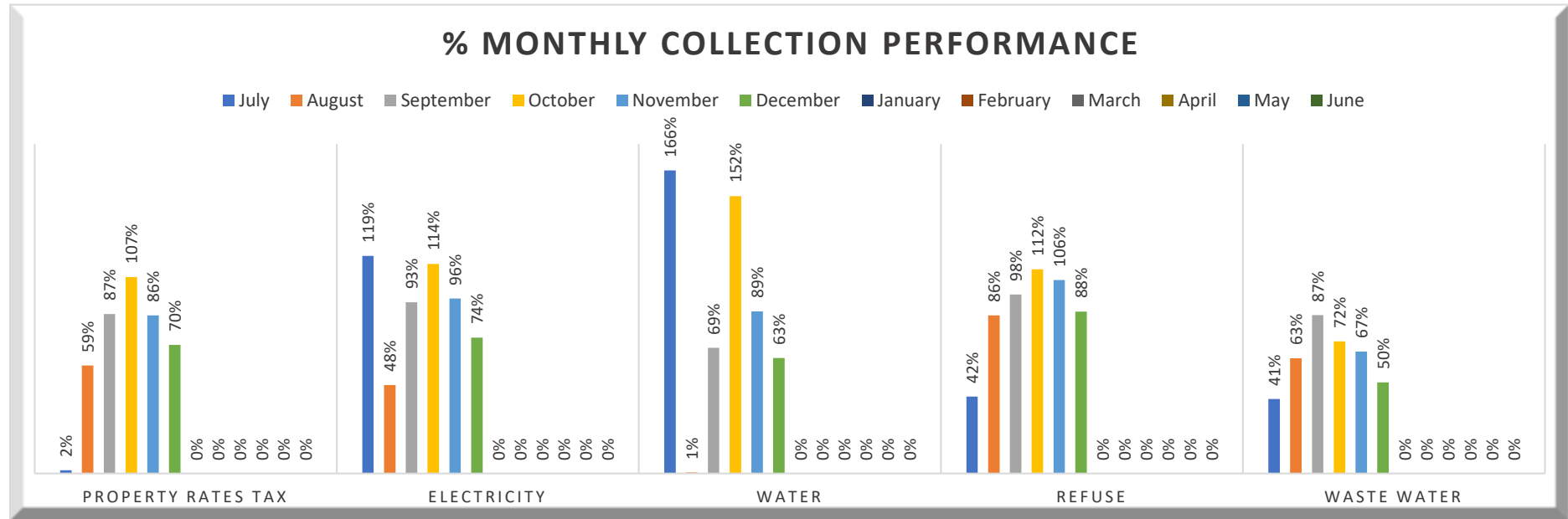
Collection Rate Assessment																																				
Total Aggregate Collection			1.July- Reporting for June to July				2.August- Reporting for July to August				3.September- Reporting for August to September					Summary - Quarter 1				4.October- Reporting for September to October				5.November- Reporting for October to November				6.December- Reporting for November to December					Summary - Quarter 2			
			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	Billing For September	Collection in October	R- Billing not collected	% Collection	Billing For October	Collection in November	R- Billing not collected	% Collection	Billing For November	Collection in December	R- Billing not collected	% Collection	Billing For December	Collection in January	R- Billing not collected	% Collection						
1.Collection for whole demarcation	Summary	18 591 384	18 462 767	1 438 188	154%	11 051 523	7 680 181	1 361 497	69%	11 051 583	12 188 031	2 036 454	87%	14 100 183	11 185 773	1 176 762	80%	11 189 941	10 762 033	2 125 480	88%	11 017 371	8 864 451	4 188 136	78%	18 517 474	16 752 127	4 485 247	89%							
2.Collection paid/ Excluded supplied areas		16 764 961	16 587 175	1 611 880	188%	8 211 447	5 967 188	4 308 954	48%	7 972 131	7 463 793	1 511 129	93%	8 114 105	9 289 181	842 494	114%	7 467 181	7 121 853	1 084 937	96%	7 742 853	22 018 757	1 538 089	94%	13 944 986	22 018 757	1 538 089	94%							
3.Collection Property Rates		4 474 761	37 648	4 397 083	2%	2 380 883	12 411	2 373 483	1%	2 275 941	1 629 791	742 220	68%	2 170 444	1 591 939	0	32%	2 180 246	2 088 647	208 198	88%	2 380 146	1 495 517	879 738	63%	7 188 041	7 187 120	888 258	101%							
4.Total average collection: Electricity (Municipal supplied areas)		3 891 621	4 381 720	0	112%	6 722 495	5 820 576	912 524	86%	7 457 880	7 288 121	169 840	98%	7 188 041	6 829 381	0	112%	5 828 430	6 368 081	0	108%	5 640 440	4 796 760	612 701	85%	10 680 946	10 348 713	1 037 121	101%							
5.Total average collection: Water		8 477 861	14 104 634	0	166%	1 850 348	1 134 446	685 801	61%	2 024 687	1 749 964	270 731	87%	13 142 706	16 140 186	(4 480 108)	117%	1 144 081	718 128	67%	2 180 054	1 287 671	1 296 261	50%	7 258 961	4 108 479	2 757 586	101%								
6.Total average collection: Wastewater		866 961	384 107	522 474	42%	1 016 788	348 115	678 462	34%	1 084 248	710 617	1 546 403	44%	1 084 248	710 617	1 546 403	44%	987 034	418 937	578 757	42%	880 892	1 421 208	1 546 403	44%	1 421 208	1 421 208	1 546 403	44%							
7.Total average collection: Refuse		808 001	346 081	467 462	42%	997 504	328 111	671 371	33%	882 167	111 111	513 120	47%	1 282 817	1 181 044	1 047 813	42%	964 906	388 901	565 005	40%	818 271	289 171	668 701	35%	2 968 328	1 282 121	1 684 146	101%							
8. T Total average collection: Interest		71 811	12 767	61 289	17%	77 181	10 111	67 111	13%	71 488	107 761	0	454%	118 117	117 761	(140 188)	102%	71 418	108 881	0	244%	71 418	489 761	0	626%	226 512	1 139 892	868 768	400%							
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MFMA Circular 124 – Monthly Revenue Collection Reporting

Total Aggregate Collection		1.July- Reporting for June in July				2.August- Reporting for July in August				3.September- Reporting for August in September				Click to view/zoom months	Summary- Quarter 1				Click to view/zoom months	4.October- Reporting for September in October				5.November- Reporting for October in November				6.December- Reporting for November in December				Click to view/zoom months	Summary- Quarter 2			
		Billing for June	Collection in July	P- Billing not collected	% Collection	Billing for July	Collection in August	P- Billing not collected	% Collection	Billing for August	Collection for in September	P- Billing not collected	% Collection		Billing	Collection	P- Billing not collected	% Collection		Q1	Billing for September	Collection in October	P- Billing not collected	% Collection	Billing for October	Collection in November	P- Billing not collected	% Collection	Billing for November	Collection in December	P- Billing not collected		% Collection	Billing	Collection	P- Billing not collected
1.Collection for whole generation	Summary	10,791,064	10,442,167	5,403,036	100%	12,935,323	7,095,128	5,361,187	99%	15,925,053	12,128,053	1,039,454	87%	45,537,038	35,941,137	6,026,403	88%	88%	14,529,053	15,055,719	1,376,742	100%	12,389,944	10,702,053	1,124,403	88%	12,627,371	8,984,403	4,188,128	70%	20,527,444	34,752,127	4,445,347	88%		
2.Collection esp/ Eskom supplied areas		16,704,962	10,010,975	5,611,800	100%	8,221,467	3,949,108	4,308,954	48%	7,971,292	1,613,719	1,110,128	99%	36,088,028	24,978,137	9,403,122	96%	96%	8,114,205	9,384,382	842,488	104%	7,487,385	7,155,618	1,084,937	96%	7,740,825	5,748,725	2,462,766	74%	19,346,688	12,095,577	1,158,088	85%		
3.Collection Property Rates		4,474,752	77,668	4,397,083	2%	2,385,895	12,412	2,373,483	2%	2,372,944	1,629,701	762,121	68%	9,233,056	1,759,889	7,533,761	25%	15%	2,370,464	3,096,939	0	152%	2,385,246	2,698,467	270,189	88%	2,385,246	1,485,517	879,719	62%	7,088,975	7,087,053	19,008	100%		
4.Total average collection: Electricity (Municipal supplied areas)		3,058,622	4,150,720	0	118%	6,713,483	5,613,578	912,595	86%	7,467,080	7,388,003	289,880	98%	18,017,556	17,080,125	257,457	98%	98%	7,088,841	8,028,382	0	112%	5,638,436	6,688,051	0	100%	5,648,468	4,956,700	632,769	88%	18,088,946	19,594,125	1,607,127	103%		
5.Total average collection: Water		8,477,682	14,024,624	0	168%	1,933,340	1,204,446	665,882	63%	2,004,697	1,743,984	270,713	87%	12,342,768	16,940,065	6,489,188	157%	157%	2,158,870	1,816,713	702,126	72%	2,153,121	1,484,883	719,128	67%	2,160,584	1,187,072	1,296,382	50%	7,259,946	6,138,449	2,717,586	63%		
6.Total average collection: Wastewater		666,982	384,537	502,474	42%	1,015,758	346,125	670,462	34%	1,002,869	635,125	256,534	63%	1,095,948	1,246,128	1,548,495	40%	43%	1,004,182	700,017	294,244	71%	980,586	429,517	570,758	42%	980,586	384,125	616,757	31%	2,972,884	2,400,258	1,540,195	40%		
7.Total average collection: Refuse		695,893	364,691	497,402	41%	777,365	358,125	674,173	33%	892,537	512,120	479,158	52%	1,020,957	1,001,094	1,647,913	42%	42%	981,148	651,708	380,441	65%	984,596	399,881	565,885	41%	958,172	385,572	668,700	39%	2,958,238	1,292,125	1,514,146	40%		
8.7.Total average collection: Interest		75,556	12,747	62,895	17%	97,783	20,323	47,052	39%	75,438	337,763	0	424%	228,017	370,762	1,042,085	162%		75,438	432,955	0	575%	75,438	384,383	0	104%	75,438	438,704	0	620%	128,512	1,059,882	982,708	400%		

[illegible]

MFMA Circular 124 - Electricity and Water as Collection Tools



Provincial Treasury Debt Relief Compliance Assessment – November 2024



Western Cape
Government

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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 NOVEMBER 2024

The National Treasury approved the debt relief application of Kannaland Municipality with effect 1 August 2023. November 2024 constitutes the 4th 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 December 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 November 2024 increased to 73 per



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WC041 Kannaland Municipality overall performance from July 2024 up to and including November 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.

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.

Kannaland Municipality is non-compliant with MFMA s65(2)(e) and Circular 124, failing to service its bulk accounts within the required 30-day period. The municipality has outstanding payment obligations for both Eskom accounts. Specifically, an invoice for September 2024 of R7.31 million was only partially settled with R3.00 million, leaving an outstanding balance of R4.13 million. Additionally, payments for October 2024 have not been made, with R4.77 million and R1.09 million still pending. On a positive note, all invoices for November 2024 have been fully paid, including both bulk water and Eskom accounts. Furthermore, the previously unreported water invoices for September 2024, October 2024, and November 2024 have now been settled in full. Despite these payments, the data strings could not be reconciled to the invoices reported and the payment which has been made. Provincial Treasury has also noted that Eskom has written to the Municipality notifying it of the breach of its supply agreement, and to National Treasury requesting that the Municipality be excluded from the debt relief programme. Only National Treasury has the authority to exclude a municipality from the debt relief programme (as noted in a reply from NT). At this stage, Provincial Treasury would **not** recommend excluding Kannaland from the programme. Their recent payments, as well as other progress in improving their overall compliance score and their improved cooperation with the Provincial Treasury all point to the commitment of the Municipality to do what is necessary to recover and restore their cooperation with all conditions of the programme.

The 2024/25 MTREF budget for Kannaland Municipality remains unfunded. In response, the Municipality, along with the Provincial Treasury and an MFIP advisor, developed a Budget Funding Plan (BFP) that outlines short-term activities from 10 October 2024 to 31 December 2024. There has been some progress on the BFP, as discussed in a meeting on 6 December 2024 between the Provincial Treasury, and the Municipality. It was

agreed that from 20 January 2024, bi-weekly follow-ups will continue until the Municipality formally enters the Financial Recovery Plan (FRP), with the BFP remaining the governing document until then. The Municipality has committed to begin providing progress reports starting January 2025.

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 collection rate of 86% for the month under review. 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 though the Municipality was advised to address this issue.

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.	<i>The Budget Performance Overview (paragraph 4) of the MFMA S71 statement</i> 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.	<i>The conclusion (paragraph 14) of the MFMA S71 statement</i> 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 still continues and it 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 fulfillment 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 GoMuni, 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.

The Provincial Treasury certifies that it monitored and assessed WC041 Kannaland Municipality's compliance against the MFMA Circular No. 124 conditions of approval 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 – 30 November 2024:

Annexure A2 - Monthly	
 Western Cape Provincial Treasury Municipal Debt Relief MPMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003	
Certificate of Compliance: Municipal Debt Relief Conditions for Application	
Period	Nov/24
National Financial Year	2024/25
Demarcation Code of Municipality being assessed	RCMAS
District	Garden Route
Demarcation Description	Kenneland
I, James Darnley , hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set out in MPMA 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)	
6.1.1 Monitoring the Economy and cash water current account— 6.1.2 Cash flow to the service of the debt must be sufficient to make timely payments 6.1.3	Have the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all public utilities, including metered)? Answer - refer condition 6.1.1.2
6.1.4 Have the municipality submitted the supporting evidence of the bulk water current account payment to the relevant authority in the form of a certificate of payment?	Yes <input type="checkbox"/> No <input type="checkbox"/>
6.1.5 Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded in the Treasury system as per the official data entry, and the section 41(2) MPMA statement of the Water Board and/or Water Trading Entity?	Yes <input type="checkbox"/> No <input type="checkbox"/>
6.1.6 Have the municipality paid its bulk water current account within 30 days of receiving the relevant invoice and submitted the supporting evidence of the bulk water current account payment to the relevant authority in the form of a certificate of payment?	Yes <input type="checkbox"/> No <input type="checkbox"/>
6.1.7 Have the municipality submitted the supporting evidence of the bulk water current account payment to the relevant authority in the form of a certificate of payment?	Yes <input type="checkbox"/> No <input type="checkbox"/>
6.1.8 Have the municipality submitted the supporting evidence of the bulk water current account payment to the relevant authority in the form of a certificate of payment?	Yes <input type="checkbox"/> No <input type="checkbox"/>
6.1.9 Have the municipality submitted the supporting evidence of the bulk water current account payment to the relevant authority in the form of a certificate of payment?	Yes <input type="checkbox"/> No <input type="checkbox"/>

MUNICIPAL CIRCULAR NO. 124 - MUNICIPAL DEBT RELIEF PROVINCIAL TREASURY CERTIFICATION OF MUNICIPAL COMPLIANCE OF WCDAT KANNALAND MUNICIPALITY NOVEMBER 2024

23	6.3	The municipality has progressively detailed grant and loan meters in this municipality's original plans to improve its collection and entry fees, on an individual case-by-case basis, considered having off the debt of its customers, within its normal credit control process?	<input type="checkbox"/> No <input type="checkbox"/> Yes	The municipality has not reported any progress on the installation of smart pre-paid meters.
24	6.4	Has the municipality accepted a policy to install any new electricity connections as the designated area with effect the 2023/24 financial year with a smart pre-paid meter?	<input type="checkbox"/> No <input type="checkbox"/> Yes	There is no evidence that the municipality aligned its policies to make it mandatory that any new electricity connection must be with a smart pre-paid meter. The policies must be strengthened in line with the conditions of the municipality's debt relief approval.
25	6.5	Has the municipality's 2023/24, 2024/25 and 2025/26 values and assumed capital budgets and M&Ms section 71 statements reflected the approved values out in 6.3.3 and 6.4.1?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
26	6.6	Municipality's compliance with the provisions of the National Treasury's 2019/2020, 2020/2021, 2021/2022, 2022/2023, 2023/2024, 2024/2025 and 2025/2026 financial year reports	<input type="checkbox"/> No <input type="checkbox"/> Yes	
27	6.6.1	Has the municipality demonstrated through the National Treasury's 2019/2020, 2020/2021, 2021/2022, 2022/2023, 2023/2024, 2024/2025 and 2025/2026 financial year reports that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and all any additional supplementary GVR created by the registered municipal value?	<input type="checkbox"/> No <input type="checkbox"/> Yes	The GVR does not reflect values across different property categories, including residential, property services, and mixed property. These discrepancies have prevented a series of corrective actions, including adjusting the value, correcting inaccuracies in the billing system, conducting supplementary valuations, and addressing misaligned property categorizations. The municipality has endeavored to align with the set of data to resolve these issues, but it has not been able to rectify the situation. The municipality has reported a property valuation report as the action plan but not been included in the Section 71 monthly report. Although the municipality has reported a property valuation report, it has not provided evidence on the progress of any implemented action plans. The municipality has previously advised to address this lack of progress, as we still do not have detailed action plan progress reported, except for the summary section in the FMR.
28	6.6.2	For the latest ending Quarter - Has the municipality submitted its completed billing system, GVR and/or Interim GVR reconciliations required in terms of paragraph 6.6.1 to the National Treasury and 2019/2020, 2020/2021, 2021/2022, 2022/2023, 2023/2024, 2024/2025 and 2025/2026 financial year reports?	<input type="checkbox"/> No <input type="checkbox"/> Yes	It is not yet the end of the quarter.
29	6.7	Monitor and report on implementation	<input type="checkbox"/> No <input type="checkbox"/> Yes	
30	6.7.1	SPMA section 71, reporting - Has the municipal council and/or management been instructed and/or monitored to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan (BFP) when relevant?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
31	6.7.2	If progress is done in terms of paragraph 6.7.1, is the value intervention evident from the narratives reporting the municipality's monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
32	6.7.3	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
33	6.7.4	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
34	6.7.5	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
35	6.7.6	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
36	6.7.7	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
37	6.7.8	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
38	6.7.9	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
39	6.7.10	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
40	6.7.11	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
41	6.7.12	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
42	6.7.13	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
43	6.7.14	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
44	6.7.15	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
45	6.7.16	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
46	6.7.17	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
47	6.7.18	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
48	6.7.19	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
49	6.7.20	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
50	6.7.21	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
51	6.7.22	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
52	6.7.23	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
53	6.7.24	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
54	6.7.25	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
55	6.7.26	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
56	6.7.27	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
57	6.7.28	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
58	6.7.29	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
59	6.7.30	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
60	6.7.31	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
61	6.7.32	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
62	6.7.33	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
63	6.7.34	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
64	6.7.35	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
65	6.7.36	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
66	6.7.37	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
67	6.7.38	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
68	6.7.39	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
69	6.7.40	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
70	6.7.41	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
71	6.7.42	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
72	6.7.43	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
73	6.7.44	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
74	6.7.45	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
75	6.7.46	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
76	6.7.47	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
77	6.7.48	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
78	6.7.49	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
79	6.7.50	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
80	6.7.51	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
81	6.7.52	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
82	6.7.53	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
83	6.7.54	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
84	6.7.55	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
85	6.7.56	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
86	6.7.57	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
87	6.7.58	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
88	6.7.59	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
89	6.7.60	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
90	6.7.61	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
91	6.7.62	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
92	6.7.63	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
93	6.7.64	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
94	6.7.65	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
95	6.7.66	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
96	6.7.67	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
97	6.7.68	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
98	6.7.69	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
99	6.7.70	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	
100	6.7.71	Has the municipality submitted its monthly SPMA section 71, reporting and recorded on the financial system as per the SPMA and BFP?	<input type="checkbox"/> No <input type="checkbox"/> Yes	

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 November 2024 average compliance of 73 per cent was an increase from the 68 per cent achieved during October 2024. **The Municipality must address non-compliance matters urgently.** The Municipality should prioritize payment of its bulk accounts, especially those from previous months that remain in arrears, report on the progress of the action plan from the GV recon, improve 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: 2024.12.20 09:06:16
+02'00'



MS J GANTANA

HEAD OFFICIAL: PROVINCIAL TREASURY

Cc: The Executive Mayor: Mr J Danson, mayor@kannaland.gov.za
Senior Manager Revenue Management: Rehaz Abramia - AbrahamR@eskom.co.za
Senior Manager Finance Cape Coastal Cluster: Alika 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@coagta.gov.za
CEO: SALGA: Sithole Mbanga - hmasibuko@salga.org.za

MFMA Circular 124 – Property Rates Reconciliation

Property Rates Reconciliation						
Province	WC					
Country	Gauteng					
Local	LM					
Municipal Area	Kannaland Municipality					
City/Town	04271021 - 30080208					
Reporting Year	2024/2025					
Reporting Period	Quarter 3					
Reconciliation Overview						
High Level Reconciliation						
Property 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	166	190	-2	136,987,000.00	137,637,000.00	650,000.00
Agricultural	3006	3006	-2	1,699,366,000.00	1,700,233,956.00	865,956.00
Mining	0	0	0	-	-	-
State Owned for Public Purpose	55	55	0	132,324,000.00	132,924,000.00	600,000.00
PSI	158	159	-1	3,836,000.00	3,858,000.00	22,000.00
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	48,060,000.00	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	-
Total	9507	9506	-1	3,052,238,000.00	3,064,065,956.00	1,267,956.00
Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
	GV	MFS	Variance	GV	MFS	Variance
Residential	945,711	945,175	536	945,711.00	945,174.81	536.19
Industrial	176,504	176,504	-	176,504.25	176,504.25	-
Business and Commercial	445,196	447,320	2,123	445,197.75	447,320.25	2,122.50
Agricultural	410,681	411,280	599	410,680.60	411,280.90	599.30
Mining	-	-	-	-	-	-
State Owned for Public Purpose	432,000	432,000	-	432,000.00	432,000.00	-
PSI	-	-	-	-	-	-
PBO	3,698	3,416	282	3,697.53	3,415.75	281.78
Multi Use	-	-	-	-	-	-
Vacant	13,834	12,573	1,261	13,833.93	12,572.63	1,261.30
POW	-	-	-	-	-	-
Municipal	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	32,427,637.70	32,722,071.00	294,433.30	32,427,637.70	32,722,071.00	294,433.30

Prepared By	<u>I. GRISPE</u>	Date	<u>15-01-2025</u>
Signature			
Reviewed By	<u>R-NEL</u>	Date	<u>15-01-2025</u>
Signature			

TRUE

MFMA Circular 124 – Maintain Eskom & Water Bulk Accounts



ESKOM HOLDINGS SOC LTD REG NO 269201557/30
VAT REG NO 4748181500

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

WESTERN REGION
PO BOX 377 BELVILLE 7635

CONTACT CENTRE: 0800 037 560
FAX NO: 0802 437 565
E-MAIL: customercentre@eskom.co.za
WEB: WWW.ESKOM.CO.ZA



TEL: 0800 37500
SMS:

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

WESTERN REGION
PO BOX 377 BELVILLE 7635

DIRECT DEPOSIT DETAIL
BANK: ABSA
BRANCH CODE: 311110
BANK ACC NO: 340163428

YOUR ACCOUNT NO	7052108005
SECURITY FIELD	0.01
BILLING DATE	2024-10-06
TAX INVOICE NO	7052108005
ACCOUNT MONTH	OCTOBER 2024
CURRENT DUE DATE	2024-11-07
VAT REG NO	4549197255

TAX INVOICE

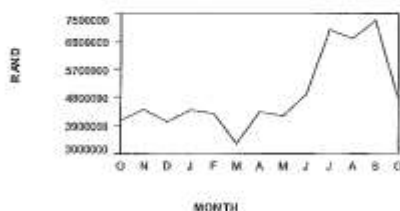
E-MAIL: creditcare@kannaland.gov.za

ACCOUNT TRANSACTION SUMMARY			
FIXED CHARGE	R	25,465.00	
ADMINISTRATION CHARGE	R	5,440.20	
TRANSMISSION NETWORK CAPACITY	R	100,500.00	
DIS. NETWORK CAPACITY CHARGE	R	110,500.00	
NETWORK DEMAND CHARGE	R	105,300.89	
URBAN LOW VOLTAGE SUBSIDY	R	282,900.00	
ANCILLARY SERVICE (ALL)	R	17,622.00	
ENERGY CHARGE (STO)	860,476.00	R	1,200,687.31
ENERGY CHARGE (PEAK)	380,807.00	R	773,495.38
ENERGY CHARGE (OFF)	1,172,835.00	R	1,038,824.22
ELECTRIFICATION AND RURAL SUBS (ALL)	R	376,708.41	
SERVICE CHARGE	R	12,089.60	
TOTAL CHARGES FOR BILLING PERIOD	R	4,119,973.81	
ACCOUNT SUMMARY FOR OCTOBER 2024			
BALANCE BROUGHT FORWARD	(Due Date 2024-10-07)	R	44,749,736.38
PAYMENTS RECEIVED	Cash - 2024-09-27	R	6,720,163.76
TOTAL CHARGES FOR BILLING PERIOD		R	4,119,973.81
ADJUSTMENT	Interest on overdue account	R	89.89
ADJUSTMENT	Interest on overdue account	R	354.43
ADJUSTMENT	Interest on overdue account	R	8,185.01
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	617,661.07
TOTAL DUE	R	42,797,442.81	

ACCOUNT NO / REFERENCE NO	
7052108005	
NAME	KANNALAND LOCAL MUNICIPALITY
FAX NUMBER	0866162934
0934	7052108005



TOTAL AMOUNT DUE
42,797,442.80



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PAYMENT ARRANGEMENT	
INSTALMENT	0.00
ARREARS (See Item 10/10)	38,029,582.62
DUE DATE (For Current Account)	2024-11-07
AMOUNT PAID	

LATE PAYMENT CHARGES WILL BE
ADDED TO OVERDUE ACCOUNT



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

KANNALAND LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
P O BOX 30
LADISMITHE
6855

WESTERN REGION
PO BOX 377 BELVILLE 7535

CONTACT CENTRE: (0800) 857546
FAX NO: 0862 417 566
E-MAIL: customerservice@eskom.co.za
WEB: WWW.ESKOM.CO.ZA



CUSTOMER SELF SERVICE WEBSITE
Potential email listed below

WESTERN REGION
PO BOX 377 BELVILLE 7535

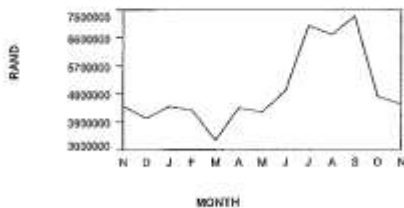
DIRECT DEPOSIT DETAIL
BANK: ABSA
BRANCH CODE: 334118
BANK ACC NO: 340167438

YOUR ACCOUNT NO	7052108005
SECURITY HELD	001
BILLING DATE	2024-11-17
TAX INVOICE NO	705212211750
ACCOUNT MONTH	NOVEMBER 2024
CURRENT DUE DATE	2024-12-17
VAT REG NO	4546197268

TAX INVOICE

E-MAIL: kredbure@kannaland.gov.za

ACCOUNT TRANSACTION SUMMARY			
FIXED CHARGE	R		25,485.00
ADMINISTRATION CHARGE	R		5,821.54
TRANSMISSION NETWORK CAPACITY	R		160,526.00
DIST. NETWORK CAPACITY CHARGE	R		115,526.00
NETWORK DEMAND CHARGE	R		103,182.48
URBAN LOW VOLTAGE SUBSIDY	R		262,926.00
ANCILLARY SERVICE (ALL)	R		16,554.30
ENERGY CHARGE (STD)	785,118.00	R	1,007,359.43
ENERGY CHARGE (PEAK)	254,857.00	R	720,893.86
ENERGY CHARGE (OFF)	1,120,950.00	R	969,046.37
ELECTRIFICATION AND RURAL SUBS (ALL)		R	364,278.11
SERVICE CHARGE		R	12,471.92
TOTAL CHARGES FOR BILLING PERIOD		R	3,688,414.22
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	3,688,414.22
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
CURRENT			
4,539,456.80	TOTAL DUE	R	44,336,899.61
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			



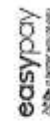
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BILL PAGE	1 OF 2

ACCOUNT NO / REFERENCE NO	7052108005
NAME	KANNALAND LOCAL MUNICIPALITY
FAX NUMBER	0866146914
pay	7100 1705 2108 0056

27215700170521080058



>>>>>> 8207 2705 2108 0051



TOTAL AMOUNT DUE	44,336,899.61
------------------	---------------

PAYMENT ARRANGEMENT	
INSTALMENT	0.00
ARREARS	(Due Immediately) 39,797,642.81
DUE DATE	(For Current Amount) 2024-12-17
AMOUNT PAID	

LATE PAYMENT CHARGES WILL BE
ADDED TO OVERDUE ACCOUNT

Standard Bank of South Africa

The Standard Bank of South Africa Limited Registered Bank Reg. No. 18526002/35905

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CUSTOMER ALL PAYMENTS FINAL AUDIT REPORT

Customer No	420543546	User Name	KANNALAND MUNICIPALITY
User ID	OCK31	Reference	2024344002
Sub Module	SSVS	Action date	20241209
Description	GURM0 20241209 13:45:16.8		
Finalreleasingoperators	RVX88 CM CLAASEN (A)		GAVS3 M SCHEFFERS
Sub-batch	001	From Account no	0009420543546
		From Account Name	KANNALAND MUNICIPALITY (MAIN)
Trans No	2		
Acc No / CDI	55161636814		
Branch No	200010		
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		



ESKOM HOLDINGS SOC LTD. REG NO 2982/015527/30
VAT REG NO 4740101508

KANNALAND LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
P O BOX 30
LADISMITH
6055

WESTERN REGION
PO BOX 377 BELVILLE 7535

CONTACT CENTRE: (0800) 057356
FAX NO: 0862 432 566
E-MAIL: customer@eskom.co.za
WEB: WWW.ESKOM.CO.ZA



TEL: 0800 37550
SMS:

CUSTOMER SELF SERVICE WEBSITE:
MysAccount.eskom.co.za

WESTERN REGION
PO BOX 377 BELVILLE 7535

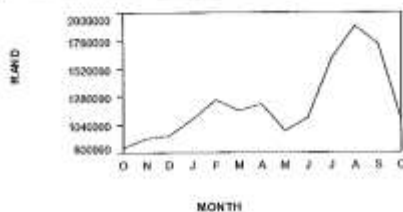
DIRECT DEPOSIT DETAIL
BANK: ABSA
BRANCH CODE: 334118
BANK ACC NO: 340107430

YOUR ACCOUNT NO	6940893537
SECURITY FIELD	0.01
BILLING DATE	2024-10-07
TAX INVOICE NO	694377101520
ACCOUNT MONTH	OCTOBER 2024
CURRENT DUE DATE	2024-11-06
VAT REG NO	4509197268

TAX INVOICE

E-MAIL: kodhono@kannaland.gov.za

ACCOUNT TRANSACTION SUMMARY			
ADMINISTRATION CHARGE	R	5,440.20	
DIST. NETWORK CAPACITY CHARGE	R	84,875.38	
NETWORK DEMAND CHARGE (CKWH)	R	43,213.58	
ANCILLARY SERVICE (ALL)	R	4,227.07	
ENERGY CHARGE (PEAK)	55,173.00	R	195,411.73
ENERGY CHARGE (STO)	222,094.00	R	320,545.38
ENERGY CHARGE (OFF)	213,146.00	R	195,113.85
ELECTRIFICATION AND RURAL SUBS (ALL)		R	82,797.77
SERVICE CHARGE		R	12,060.60
TOTAL CHARGES FOR BILLING PERIOD		R	843,798.54
ACCOUNT SUMMARY FOR OCTOBER 2024			
BALANCE BROUGHT FORWARD	(Due Date 2024-10-10)	R	10,814,799.82
TOTAL CHARGES FOR BILLING PERIOD		R	943,798.54
VAT RAISED ON ITEMS AT 16%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	541,509.78
ARREARS			
>90 DAYS	01-90 DAYS	31-60 DAYS	15-30 DAYS
7,196,357.27	1,895,302.78	0.00	1,743,139.77
CURRENT			1,885,368.32
TOTAL DUE R			11,920,168.14
Account OVERDUE - Subject to Disconnection			



PAGE RUN NO	EE 150
BILL GROUP	
BILL PAGE	1 OF 2

ACCOUNT NO / REFERENCE NO	
6940893537	
NAME	
KANNALAND LOCAL MUNICIPALITY	
FAX NUMBER	
0934 6940893537	



TOTAL AMOUNT DUE
11,920,168.10

PAYMENT ARRANGEMENT	
INSTALMENT	0.00
ARREARS (Due Immediately)	10,814,799.82
DUE DATE (For Current Amount)	2024-11-06
AMOUNT PAID	

LATE PAYMENT CHARGES WILL BE
ADDED TO OVERDUE ACCOUNT



ESKOM HOLDINGS SOC LTD REG NO 296201552738
VAT REG NO 4740161586

KANNALAND LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
P O BOX 30
LADISMITH
6055

WESTERN REGION
PO BOX 377 DELVILLE 7535

CONTACT CENTRE: (0800) 813366
FAX NO: 8602 437 565
E-MAIL: customerservice@eskom.co.za
WEB: WWW.ESKOM.CO.ZA



CUSTOMER SELF SERVICE WEBSITE
Provide email listed below

WESTERN REGION
PO BOX 377 DELVILLE 7535

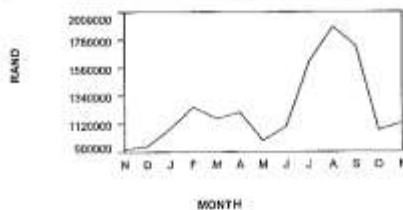
DIRECT DEPOSIT DETAIL
BANK: ABSA
BRANCH CODE: 354139
BANK ACC NO: 348167439

YOUR ACCOUNT NO	6940893537
SECURITY HELD	0.01
BILLING DATE	2024-11-07
TAX INVOICE NO	69444331324
ACCOUNT MONTH	NOVEMBER 2024
CURRENT DUE DATE	2024-12-07
VAT REG NO	4540197268

TAX INVOICE

E-MAIL: kredicore@kannaland.gov.za

ACCOUNT TRANSACTION SUMMARY			
ADMINISTRATION CHARGE	R	5,621.54	
DIST. NETWORK CAPACITY CHARGE	R	84,075.38	
NETWORK DEMAND CHARGE (CROWH)	R	45,450.96	
ANCILLARY SERVICE (ALL)	R	4,479.94	
ENERGY CHARGE (PEAK)	R	207,244.70	
ENERGY CHARGE (STD)	R	334,889.24	
ENERGY CHARGE (OFF)	R	206,809.68	
ELECTRIFICATION AND RURAL SUBS (ALL)	R	67,750.60	
SERVICE CHARGE	R	12,671.02	
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	-1,743,159.77
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	148,894.79
COPY ONLY			
CURRENT			
1,141,450.05	TOTAL DUE	R	11,318,478.42
ARREARS			
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS
2,348,520.28	0.00	2,828,508.09	0.00
Account OVERDUE - Subject to Disconnection			



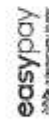
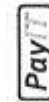
PAGE RUN NO	EE 109
BILL GROUP	
BILL PAGE	1 OF 2

ACCOUNT NO (REFERENCE NO)	
6940893537	
NAME	
KANNALAND LOCAL MUNICIPALITY	
FAX NUMBER	
7100 1694 0893 5374	

27215700169408935376



>>>>>>> 9207 2694 0893 5379



TOTAL AMOUNT DUE

11,318,478.42

PAYMENT ARRANGEMENT

INSTALMENT	0.00
ARREARS (plus immediately)	10,177,029.37
DUE DATE (for Current Amount)	2024-12-07
AMOUNT PAID	

LATE PAYMENT CHARGES WILL BE
ADDED TO OVERDUE ACCOUNT

Standard Bank of South Africa

The Standard Bank of South Africa Limited Registered Bank Reg. No. 1952000273006

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CUSTOMER ALL PAYMENTS FINAL AUDIT REPORT

Customer No	420543546	User Name	KANNALAND MUNICIPALITY
User ID	OCC31	Reference	2024344002
Sub Module	SSVS	Action date	20241209
Description	GUH46 20241209 13:45:18 B		
Finalreleasingoperators	RVX08 CM CLAASEN (A)		GAV53 M SCHEFFERS
Sub-batch	001	From Account no	0000420543546
		From Account Name	KANNALAND MUNICIPALITY (MUN)
Trans No	1		
Acc No / CDI	55161536814		
Branch No	200010		
Statement Ref	8940893507		
Account Name	ESKOM HOLDINGS WC REGION		
Creditor Code	ESKOM NEW		
Amount	1,141,459.65		
StatusDescription	FINAL AUDIT TO BE DOWNLOADED		
RTGS/RTC	0		
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

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CURRENT ACCOUNT - STATEMENT DETAILS

Account	0000420543545	KANNALAND MUNICIPAL	Statement For	20241209	VAT Registration	4540197206
Branch	000113	LADSMITH CAPE	Statement No	559		

Page	Details	Service Fee	Debit	Credit	Date	Balance
1	BALANCE BROUGHT FORWARD	0.00	0.00	0.00	20241209	446,805.60
1	MAGTAPE CREDIT CBL5801	0.00	0.00	462.09	20241209	447,327.69
1	CREDIT TRANSFER UTILITIES WORLD	0.00	0.00	45,259.22	20241209	492,586.89
1	CREDIT TRANSFER CBL4229	0.00	0.00	7,374.50	20241209	499,961.39
1	CASH DEPOSIT NOTES/COINS COMOTORS 05/12/2024	0.00	0.00	68.00	20241209	500,029.39
1	CASH DEPOSIT NOTES/COINS COMOTORS 04/12/2024	0.00	0.00	288.00	20241209	500,315.39
1	CASH DEPOSIT NOTES/COINS COMOTORS 05/12/2024	0.00	0.00	1,416.00	20241209	501,731.39
1	CASH DEPOSIT NOTES/COINS COMOTORS 03/12/2024	0.00	0.00	1,565.00	20241209	503,297.39
1	CASH DEPOSIT NOTES/COINS CALITZDORP 05/12/2024	0.00	0.00	2,493.00	20241209	505,790.39
1	CASH DEPOSIT NOTES CALITZDORP 04/12/2024	0.00	0.00	4,620.00	20241209	510,410.39
1	CASH DEPOSIT NOTES/COINS CBL MOTORS 02/12/2024	0.00	0.00	6,812.10	20241209	517,222.49
1	CASH DEPOSIT NOTES/COINS CALITZDORP	0.00	0.00	11,470.80	20241209	528,693.29
1	CASH DEPOSIT NOTES/COINS LADSMITH	0.00	0.00	14,584.10	20241209	543,257.39
1	ELECTRONIC BANKING TRANSFER FR EQUIT TO MAIN	0.00	0.00	2,000,000.00	20241209	2,543,257.39
1	ELECTRONIC BANKING TRANSFER FR TRF EQUIT TO MAIN	0.00	0.00	5,889,000.00	20241209	8,223,257.39
1	ELECTRONIC BANKING PAYMENT TO DE KL DE KLOOF LUDU RVX8815:13	0.00	-2,750.00	0.00	20241209	8,220,507.39
1	ELECTRONIC BANKING PAYMENT TO DE KL DE KLOOF LUDU RVX8815:13	0.00	-5,500.00	0.00	20241209	8,215,007.39
1	ELECTRONIC BANKING PAYMENT TO MULLE LIESEL SCHOLT RVX8815:13	0.00	-282,945.40	0.00	20241209	7,932,061.99
1	ELECTRONIC BANKING PAYMENT TO KGANA KGANARE KHUMA RVX8815:13	0.00	-796,150.00	0.00	20241209	7,135,911.99
1	ELECTRONIC BANKING PAYMENT TO NGOVE NGOVENI ATTOR RVX8815:13	0.00	-906,942.56	0.00	20241209	6,227,969.02
2	BALANCE BROUGHT FORWARD	0.00	0.00	0.00	20241209	6,227,969.02
2	ELECTRONIC BANKING PAYMENT TO ESKOM ESKOM HOLDING RVX8814:23	0.00	-1,141,450.05	0.00	20241209	5,086,418.97
2	ELECTRONIC BANKING PAYMENT TO ESKOM ESKOM HOLDING RVX8814:23	0.00	-4,539,456.80	0.00	20241209	540,962.17

** END OF REPORT **

Calitzdorp Besproefingsraad

Posbus/P O Box 197, Calitzdorp, 8600
Tel: 0440000171/ 0764738021 Email: calitzdorpwater@nutholeless
BTW/VAT Reg: 4260157973

BELASTINGFAKTUUR

Munisipale Bestuurder
Kannaland Munisipaliteit
Posbus 30
LADISMITH
6655
BTW Nr 4540197268

Faktuur Nr: 7
Datum: 01 Oktober 2024

MUNISIPALE WATERVERBRUK – CALITZDORP: September 2024

Sub Oorverbruk		Sep-24	
Maand		Sep-24	Sep-24
Meterlesing einde			7773050
Meterlesing begin			7707660
Ondruk	kl		65390
Dae @ 455 kl per dag toelaat	30		13650
Sub Oorverbruk 51740- 17680= 34060	kl		51740
Min. leurt teruggegee	kl		0
Oorverbruk	kl		34060
51740 - 17680 = 34060			
0-26000 kl tarief @ 1.15kl	26000	R	25 000.00
26000-36000 kl @ 2.32kl	8060	R	18 699.20
36000-46000 kl @ 3.87/5kl	0	R	-
46000-56000 kl en meer tarief	0	R	-
Sub Oorverbruk		R	44 699.20
Plus 15% BTW		R	6 704.88
Totaal verschuldig		R	51 404.08

Glyksaai met leiding 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

Leurt teruggegee formule

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

Rekeningsonderbode

Naam: Calitzdorp Besproefingsraad
Bank: Standard Bank
Tak: Calitzdorp 050014
Rek Nr: 28010022

Termes:

1. Betaalbaar binne dertig (30) dae vanaf datum van rekening.
2. Betallings mag nie weerhou word totdat 'n geskil besleg is nie.
3. Rente teen 16% word gehel 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 455 kl toegelaate gratis 455kl water per dag tot volle berekening van faktuur.

Standard Bank of South Africa

The Standard Bank of South Africa Limited Registered Bank Reg. No. 1962002073000

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REPRINT CUSTOMER ALL PAYMENTS FINAL AUDIT REPORT

Customer No	420543548	User Name	KANNALAND MUNICIPALITY
User ID	OCC31	Reference	2024320001
Sub Module	SSVS	Action date	20241115
Description	EST71 20241115 12:22:06.0		
Finalreleasingoperators	RVX68 CM CLAASEN (A)		GAV53 M SCHEFFERS
Sub-batch	001	From Account no	0000420543548
		From Account Name	KANNALAND MUNICIPALITY (MUN)
Trans No	1		
Acc No / CDI	280110022		
Branch No	50014		
Statement Ref	KANNALAND MUN		
Account Name	CALITZDORP BESPROEINGSRAAD		
Creditor Code	C2		
Amount	51,404.08		
StatusDescription	FINAL AUDIT TO BE DOWNLOADED		
RTGS/RTC			
ISN/Bus Ref	0		
Pay Alert	N		

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 SEREO SEREO DJ RVX6812:57	0.00	-6,478.58		0.00 20241115	599,598.63
2	ELECTRONIC BANKING PAYMENT TO MATEL MATELA SIBANY RVX6812:57	0.00	-22,316.92		0.00 20241115	577,239.71
2	ELECTRONIC BANKING PAYMENT TO MATEL MATELA SIBANY RVX6812:57	0.00	-33,206.25		0.00 20241115	544,033.46
2	ELECTRONIC BANKING PAYMENT TO C2 CALITZDORP BE RVX0012:57	0.00	-51,404.08		0.00 20241115	492,629.38

"" END OF REPORT ""

DATE 20241211 15:14:44

Page : 2

Calitzdorp Besproeiingsraad

Posbus/P.O. Box 197, Calitzdorp, 6660
Tel: 014000177/ 0764738011 Email: calitzdorp@netnet.co.za
BTW/VAT Reg: 4260457979

DELASTINGFAKTUUR

Munisipale Bestuurder
Kannaland Munisipaliteit
Postbus 30
LADISMITH
6655
BTW Nr 4540197360

Faktuur Nr: 8
Datum: 04 November 2024

MUNISIPALE WATERVERBRUIK – CALITZDORP: OKTOBER 2024

Sub Oorverbruik

Maaand	Oct-24	Oct-24
Meterlesing einde	Oct-24	7050300
Meterlesing begin	Oct-24	7773050
Ostreuk	kl	77340
Doe @ 455 kl per dag toelating	30	14105
Sub Oorverbruik 51740- 17600= 34060	kl	63235
Min. leus teruggegee	kl	0
Oorverbruik	kl	34060
		63235 - 29744 = 34910
0 - 26000 kl tarief @ 1.15kl	26000	R 29 900.00
26000 - 36000 kl @ 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 verschuldig		R 58 156.88

Glykaan met ingang 2024

Doe		91
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

Bevat teruggegee formule

1 cusec = 101.95 m3		101.96
Stroomsterkte cusec/uur		6.18
Ure teruggegee		0
kl = Ure teruggegee x 101.95m3 x stroomsterkte	kl	0

Bankbesonderhede:

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

Termes:

1. Betaalbaar binne dertig (30) dae vanaf datum van rekening.
2. Betalings mag nie weerhou word totdat 'n gestil beslag 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 spoedatum outomaties verminder word tot slegs die toegelaate gratis 455kl water per dag tot volle verelening van faktuur.

Standard Bank of South Africa

The Standard Bank of South Africa Limited Registered Bank Reg. No. 1952/0007356/06

Computer Generated Copy

CUSTOMER ALL PAYMENTS FINAL AUDIT REPORT

Customer No	420543548	User Name	KANNALAND MUNICIPALITY
User ID	QCK31	Reference	2024341006
Sub Module	SSVS	Action date	20241206
Description	GUH48 20241206 12:28:28.0		
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	280110002		
Branch No	50014		
Statement Ref	KANNALAND MUN		
Account Name	CALITZDORP BESPROEINGSRAAD		
Creditor Code	CALITZDORP BESPR		
Amount	58,156.88		
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

Postbus 11 0 Bco 197, Calitzdorp, 6606
Tel: 0160010172/ 0760738011 Email: calitzdorpwater@nswireless
BTW/VAT Reg: 4260157971

BELASTINGFAKTUUR

Municipale Bestuurder
Kannaland Municipality
Postbus 30
LADSMITH
6655
BTW Nr: 4540197268

Faktuur Nr: 9
Datum: 03 Desember 2024

MUNICIPAL WATERVERBRUK - CALITZDORP: NOVEMBER 2024

Sub Doerwruk

Maand	Nov-24	Nov-24
Meterlesing einde	Nov-24	7927860
Meterlesing begin	Nov-24	7950199
Onthrek	kl	22470
Doe @ 455 kl per dag toelaag	30	13650
Sub Doerwruk 63820-21299-42521	kl	63820
Min. beurt teruggegee	kl	0
Doerwruk	kl	42521
0-26000 kl tarief @ 1.15M	26000	R 29 900.00
26000-36000 kl @ 2.32M	10000	R 23 200.00
36000-46000 @ 3.87/5M	6521	R 25 236.27
56 000 en meer tarief	0	R -
Sub Doerwruk	R	78 336.27
Plus 15% BTW	R	11 750.44
Totaal verskuldig	R	90 086.71

Glyskaal met Ingang 2024

Doe	30
Tongelaat 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 cubic = 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
Trek: Calitzdorp 050014
Rek Nr: 280310022

Termes:

1. Betaalbaar binne dertig (30) dae vanaf datum van rekening.
2. Betalings mag nie weerhou word totdat 'n geskil besleg is nie.
3. Nante teen 16% word gehief op rekeninge ouer as 30 dae.
4. Versoek om huidige faktuur binne dertig dae vanaf datum van faktuur te betaal sal meebring dat watervoorziening 2 dae na spreekpunt outomaties verminder word tot slegs die toegedate gratis 455M water per dag tot volle verskeffing van faktuur.

Standard Bank of South Africa

The Standard Bank of South Africa Limited (registered Bank Reg. No. 1952/00073508)

Computer Generated Copy

CUSTOMER ALL PAYMENTS FINAL AUDIT REPORT

Customer No	420543546	User Name	KANNALAND MUNICIPALITY
User ID	OCK31	Reference	2024341009
Sub Module	SSVS	Action date	20241206
Description	GUHAS 20241206 12:28:28.0		
Finalreleasingoperators	RVXR0 CM CLAASEN (A)		GAVES M SCHEFFERS
Sub-batch	001	From Account no	0000420543546
		From Account Name	KANNALAND MUNICIPALITY (MUN)
Trans No	20		
Acc No / CDI	200110022		
Branch No	50014		
Statement Ref	KANNALAND MUN		
Account Name	CAUTZDORP BESPROEWINGSRAAD		
Creditor Code	CAUTZDORP BESPR		
Amount	90,086.71		
StatusDescription	FINAL AUDIT TO BE DOWNLOADED		
RTGS/RTC			
ISN/Bus Ref	0		
Pay Alert	N		

Standard Bank of South Africa

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

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CURRENT ACCOUNT - STATEMENT DETAILS

Page	Details	Service Fee	Debit	Credit	Date	Balance
1	L26 LADISMITH TOE RV00812-40					
2	ELECTRONIC BANKING PAYMENT TO C16 CALITZDORP TO RV00812-40	0.00	-40,000.00		0.00 20241206	5,422,887.19
2	ELECTRONIC BANKING PAYMENT TO S A P S A POST OFF RV00812-40	0.00	-43,865.00		0.00 20241206	3,379,022.19
2	ELECTRONIC BANKING PAYMENT TO DUCHA DUCHARME ASSE RV00812-40	0.00	-52,325.00		0.00 20241206	3,326,697.19
2	ELECTRONIC BANKING PAYMENT TO CALIT CALITZDORP BE RV00812-40	0.00	-50,150.00		0.00 20241206	3,266,547.19
2	ELECTRONIC BANKING PAYMENT TO CALIT CALITZDORP BE RV00812-40	0.00	-90,086.71		0.00 20241206	3,176,460.48
3	BALANCE BROUGHT FORWARD	0.00		0.00	0.00 20241206	3,176,460.48
3	ELECTRONIC BANKING PAYMENT TO LIONE LIONE MARK T RV00812-40	0.00	-127,098.00		0.00 20241206	3,049,362.48
3	ELECTRONIC BANKING PAYMENT TO BLACK BLACK DINESTY GAV5309-59	0.00	-244,569.50		0.00 20241206	2,804,792.98
3	ELECTRONIC BANKING PAYMENT TO MNR P MATHABATHA NO GAV5309-59	0.00	-757,898.86		0.00 20241206	2,046,894.12
3	ELECTRONIC BANKING TRANSFER TO REV OF MIG TRF *	0.00	-164,415.94		0.00 20241206	1,882,478.18
3	ELECTRONIC BANKING TRANSFER TO CORR OF MIG TRF *	0.00	-1,477,050.00		0.00 20241206	407,847.90

** END OF REPORT **

DATE 20241210 11:08:15

Page : 2



ESKOM HOLDINGS SOC LTD REG NO 2002/015527/30
VAT REG NO 4748191508

KANNALAND LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
P O BOX 30
LADISMITH
6855

WESTERN REGION
PO BOX 377 BELVILLE 7535

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



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: 340167436

YOUR ACCOUNT NO	7052108005
SECURITY HELD	0.01
BILLING DATE	2024-12-05
TAX INVOICE NO	705013903104
ACCOUNT MONTH	DECEMBER 2024
CURRENT DUE DATE	2025-01-06
VAT REG NO	4540197268

TAX INVOICE

E-MAIL: krediteinc@kannaland.gov.za

ACCOUNT TRANSACTION SUMMARY

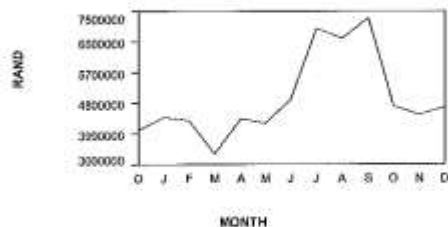
FIXED CHARGE	R	25,465.00
ADMINISTRATION CHARGE	R	5,440.20
TRANSMISSION NETWORK CAPACITY	R	160,500.00
DIST. NETWORK CAPACITY CHARGE	R	115,500.00
NETWORK DEMAND CHARGE	R	104,872.63
URBAN LOW VOLTAGE SUBSIDY	R	282,960.00
ANCILLARY SERVICE (ALL)	R	17,321.32
ENERGY CHARGE (STD)	845,365.00 R	1,181,566.66
ENERGY CHARGE (PEAK)	389,124.00 R	790,388.67
ENERGY CHARGE (OFF)	1,138,295.00 R	1,009,326.18
ELECTRIFICATION AND RURAL SUBS (ALL)	R	371,815.25
SERVICE CHARGE	R	12,068.80

TOTAL CHARGES FOR BILLING PERIOD R 4,077,165.51

ACCOUNT SUMMARY FOR DECEMBER 2024

BALANCE BROUGHT FORWARD	(Due Date 2024-12-12)	R	44,336,899.61
TOTAL CHARGES FOR BILLING PERIOD		R	4,077,165.51
ADJUSTMENT	Interest on overdue account	R	167.58
ADJUSTMENT	Interest on overdue account	R	102.63
ADJUSTMENT	Interest on overdue account	R	24,891.05
ADJUSTMENT	Interest on overdue account	R	15,063.99
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	611,574.83

CURRENT	TOTAL DUE	R	49,065,685.61
4,728,786.00			
ARREARS			
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS
35,029,582.62	0.00	4,767,860.19	4,539,456.80
Account OVERDUE - Subject to Disconnection			



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BILL GROUP	
BILL PAGE	1 OF 2

ACCOUNT NO / REFERENCE NO

7052108005

NAME

KANNALAND LOCAL MUNICIPALITY

FAX NUMBER

0866160914

7100 1705 2108 0056

27215700170521080058



9207 2705 2108 0051



TOTAL AMOUNT DUE

49,065,685.61

PAYMENT ARRANGEMENT

INSTALLMENT

0.00

ARREARS (Due immediately)

44,336,899.61

DUE DATE (For Current Amount)

2025-01-06

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE

ADDED TO OVERDUE ACCOUNT



ESKOM HOLDINGS SOC LTD REG NO 2002/015527/30
VAT REG NO 4740101588

KANNALAND LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
P O BOX 30
LADISMITH
8655

WESTERN REGION
PO BOX 377 BELVILLE 7535

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



CUSTOMER SELF SERVICE WEBSITE
Provincial email listed below

WESTERN REGION
PO BOX 377 BELVILLE 7535

DIRECT DEPOSIT DETAIL
BANK: ABISA
BRANCH CODE: 331119
BANK ACC NO: 340167430

YOUR ACCOUNT NO	6940893537
SECURITY HELD	0.01
BILLING DATE	2024-12-06
TAX INVOICE NO	694489642272
ACCOUNT MONTH	DECEMBER 2024
CURRENT DUE DATE	2025-01-06
VAT REG NO	4540197268

TAX INVOICE

E-MAIL: krediteure@kannaland.gov.za

ACCOUNT TRANSACTION SUMMARY

ADMINISTRATION CHARGE		R	5,440.20
DIST. NETWORK CAPACITY CHARGE		R	84,675.38
NETWORK DEMAND CHARGE (C/KWH)		R	48,578.73
ANCILLARY SERVICE (ALL)		R	4,078.83
ENERGY CHARGE (PEAK)	104,582.00	R	219,360.80
ENERGY CHARGE (STD)	248,965.00	R	350,380.98
ENERGY CHARGE (OFF)	231,297.00	R	211,729.27
ELECTRIFICATION AND RURAL SUBS (ALL)		R	91,648.62
SERVICE CHARGE		R	12,069.60

TOTAL CHARGES FOR BILLING PERIOD R 1,037,760.41

ACCOUNT SUMMARY FOR DECEMBER 2024

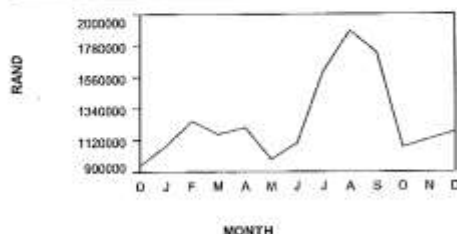
BALANCE BROUGHT FORWARD	(Due Date 2024-12-07)	R	11,318,478.42
TOTAL CHARGES FOR BILLING PERIOD		R	1,037,760.41
ADJUSTMENT	Interest on overdue account	R	6,133.07
ADJUSTMENT	Interest on overdue account	R	5,828.28
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 10%		R	155,664.05

COPY ONLY

CURRENT		TOTAL DUE	R	12,523,864.24
1,205,385.82				

ARREARS			
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS
7,348,520.28	2,628,508.09	0.00	1,141,450.05

Account OVERDUE - Subject to Disconnection



PAGE RUN NO	EE 124
BILL GROUP	
BILL PAGE	1 OF 2

ACCOUNT NO / REFERENCE NO

6940893537

NAME

KANNALAND LOCAL MUNICIPALITY

FAX NUMBER

pay 7100 1694 0893 5374

27215700169408935376



>>>>>>> 9207 2694 0893 5379



TOTAL AMOUNT DUE

12,523,864.24

PAYMENT ARRANGEMENT

INSTALMENT

0.00

ARREARS (Due immediately)

11,318,478.42

DUE DATE (For Current Amount)

2025-01-06

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE
ADDED TO OVERDUE ACCOUNT

Calitzdorp Besproeiingsraad

Posbus/P O Box 197, Calitzdorp, 6660
Tel: 0440040172/ 0764738011 Email: calitzdorpwater@mdwireless
BTW/VAT Reg: 4260157971

BELASTINGFAKTUUR

Munisipale Bestuurder
Kannaland Munisipaliteit
Posbus 30
LADISMITH
6655
BTW Nr 4540197268

Faktuur Nr: 10
Datum: 13 Desember 2025

MUNISIPALE WATERVERBRUIK – CALITZDORP: Desember 2024

Sub Oorverbruik

Maand	Desember 2024	
Meterlesing einde	Dec-24	8013080
Meterlesing begin	Dec-24	7927860
Ontrek	kl	85220
Dae @ 455 kl per dag toelaag	31	14105
Sub Oorverbruik 71115-30069=41046	kl	71115
Min. beurt teruggegee	kl	0
Oorverbruik	kl	41046
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	5046 R	19 528.02
56 000 en meer tarief	0 R	-
Sub Oorverbruik	R	72 628.02
Plus 15% BTW	R	10 894.20
Totaal verschuldig	R	83 522.22

71115-30069=41046

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 cusec/uur	6.18
Ure teruggegee	0
kl = Ure teruggegee x 101.96m3 x stroomsterkte	kl 0

Bankbesonderhede:

Naam: Calitzdorp Besproeiingsraad
Bank: Standard Bank
Takk: 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.

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 **December 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 :14 January 2025