



Monthly Budget Report for February 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 February 2025, 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 February 2025.

That the Council takes cognisance of the Eskom Debt Relief Report for February 2025.

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		Monthly Actual	YTD Actual	YTD Budget vs YTD Actual Variance	YTD Budget vs YTD Actual Variance %
Operating Revenue	R 243 786	R 162 524	R 8 821	R 163 892	R 1 369	1%
Operating Expenditure	R 285 441	R 190 280	R 6 821	R 141 073	R (49 207)	-26%
Capital	R 25 946	R 17 297	R1 309	R 8 544	R (8 753)	-51%

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

Operational Revenue

The municipality's total operational revenue budget amounts to R244 million and the year-to-date revenue on the budget accrued to R164 million. This represents 67% of the YTD variance for total revenue.

Operational Expenditure

The municipality's total operational expenditure budget amounts to R285 million, with a year-to-date performance of R141 million, or 49% of the YTD variance for total expenditure budget.

Capital Expenditure

The total capital budget for the municipality amounts to R26 million with a year-to-date performance of R 8 544 million, or 33% of the total capital budget.

Operating Surplus/Deficit

The variances for operating revenue amounted to R8 million exceeding budget, and expenditure amounting to R 6 million below budget, with an operating surplus of R 2 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

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			Ū					%		
Property rates	28,008	28,234	28,234	2,437	18,998	18,822	176	1%	28,23	
Service charges	124,861	134,359	134,359	4,397	87,663	89,573	(1,910)	-2%	134,35	
Investment revenue	1,762	1,500	1,500	124	953	1,000	(47)	-5%	1,50	
Transfers and subsidies - Operational	72,746	65,516	64,134	455	38,663	42,756	(4,093)	-10%	64,13	
Other own revenue	22,552	22,164	15,559	1,408	17,615	10,373	7,242	70%	15,55	
Total Revenue (excluding capital transfers and	249,930	251,773	243,786	8,821	163,892	162,524	1,369	1%	243,78	
Employee costs	93,649	88,441	109,095	3,661	66,417	72,717	(6,299)	-9%	109,09	
Remuneration of Councillors	3,956	3,635	3,764	326	3,012	2,510	502	20%	3,76	
Depreciation and amortisation	17,799	12,314	12,314	1,026	8,223	8,209	13	0%	12,31	
Interest	4,185	1,300	1,300	17	100	867	(766)	-88%	1,30	
Inventory consumed and bulk purchases	65,420	70,475	85,587	(754)	38,090	57,058	(18,968)	-33%	85,58	
Transfers and subsidies	396	400	602	102	355	401	(47)	-12%	60	
Other expenditure	107,834	74,011	72,779	2,443	24,876	48,518	(23,642)	-49%	72,77	
Total Expenditure	293,240	250,576	285,441	6,821	141,073	190,280	(49,207)	-26%	285,44	
Surplus/(Deficit)	(43,310)	1,197	(41,655)	2,000	22,820	(27,756)	50,576	-182%	(41,65	
				,				-44%		
Transfers and subsidies - capital (monetary allocations) Transfers and subsidies - capital (in-kind)	16,611	22,282	25,786 _	1,505	9,628	17,191 _	(7,563)	-4470	25,78	
Surplus/(Deficit) after capital transfers & contributions	(26,699)	23,479	(15,869)	3,505	32,447	(10,566)	43,013	-407%	(15,86	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-	
Intercompany/Parent subsidiary transactions	_	-	-	_	_	-	_		_	
Surplus/ (Deficit) for the year	(26,699)	23,479	(15,869)	3,505	32,447	(10,566)	43,013	-407%	(15,86	
Capital expenditure & funds sources										
Capital expenditure	33,026	32,938	25,946	1,309	8,544	17,297	(8,753)	-51%	25,94	
Capital transfers recognised	21,747	32,938	25,786	1,309	8,544	17,191	(8,647)	-50%	25,78	
Borrowing	-	-	-	-	-	-	-		-	
Internally generated funds	11,279	-	-	-	-	-	-		-	
Total sources of capital funds	33,026	32,938	25,786	1,309	8,544	17,191	(8,647)	-50%	25,78	
Financial position										
Total current assets	19,001	64,826	(68,478)		67,250				(68,47)	
Total non current assets	309,530	320,603	313,611		309,865				313,61	
Total current liabilities	90,830	64,732	(36,266)		117,721				(36,26	
Total non current liabilities	47,140	75,972	75,972		47,140				75,97	
Community wealth/Equity	190,560	244,725	244,725		208,748				244,72	
Cash flows										
Net cash from (used) operating	59,159	6,972	(117,647)	6,904	91,032	(78,173)	(169,205)	216%	231,19	
Net cash from (used) investing	(14,217)	(22,282)	(25,786)	(1,505)	(9,883)	17,191	27,073	157%	25,78	
Net cash from (used) financing	', ', ',	, , ,		- (.,,	-		-		-	
Cash/cash equivalents at the month/year end	81,587	74,878	(53,245)	-	120,990	29,205	(91,785)	-314%	296,82	
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	6,905	3,674	3,720	3,197	3,245	2,985	17,695	123,982	165,40	
Creditors Age Analysis	1	-,	-,. 20	-,.,,	-,0	_,	,		,.0	
Total Creditors	9,908	8,131	11,382	_	_	_	_	79,891	109,31	

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

WC041 Kannaland - Table C2 Monthly Bu	dget S		inancial Per	rformance (functional (classification						
Description		2023/24					Budget Year 2	2024/25				
R thousands	Ref	Audited	Original	Adjusted	Monthly	YearTD Actual	YearTD	YTD	YTD	Full Year		
r thousands		Outcome	Budget	Budget	Actual	Tear ID Actual	Budget	Variance	Variance	Forecast		
Revenue - Functional									%			
Governance and administration		81,154	54,667	53,226	3,067	58,820	35,484	23,336	66%	53,22		
Executive and council		35,452	13,603	13,612	2	27,673	9,075	18,598	205%	13,61		
Finance and administration		45,703	41,064	39,614	3,065	31,147	26,409	4,738	18%	39,61		
Internal audit		-	-	-	-	-	_	-		-		
Community and public safety		43,432	35,632	31,686	1,071	14,407	21,124	(6,717)	-32%	31,68		
Community and social services		15,932	15,691	15,691	1,063	8,530	10,461	(1,931)	-18%	15,69		
Sport and recreation		46	66	66	7	54	44	10	23%	6		
Public safety		(1)	5	-	0	1	_	1		_		
Housing		27,456	19,870	15,929	-	5,823	10,619	(4,797)	-45%	15,92		
Health		_	_	_	_	_	_			_		
Economic and environmental services		2,898	6,316	3,716	170	1,608	2,477	(869)	-35%	3,71		
Planning and development		_	_	_	_	_	_ ´_	_				
Road transport		2.898	6.316	3.716	170	1.608	2.477	(869)	-35%	3.71		
Environmental protection			-	-	-	- 1,000		- (555)	0070	-		
Trading services		139,055	177,440	180,944	6,017	98.686	120,629	(21,944)	-18%	180,94		
Energy sources		73,635	95,625	95,625	1,093	57,519	63,750	(6,232)	-10%	95,62		
Water management		41,889	46,676	50,180	2,793	23,825	33,453	(9,628)	-29%	50,18		
Waste water management		11,946	18,386	18,386	1,079	8,808	12,257	(3,449)	-28%	18,38		
Waste management		11,586	16,753	16,753	1,073	8,533	11,168	(2,635)	-24%	16,75		
Other	4	11,500	10,755	10,755	1,000	0,555	11,100	(2,033)	-24 /0	10,75		
Total Revenue - Functional	2	266,540	274,055	269,572	10,326	173,520	179,714	(6,194)	-3%	269,57		
	+	200,010	2. 1,000		.0,020	,020	,	(0,101)	0,0	200,011		
Expenditure - Functional												
Governance and administration		96,208	86,057	103,178	4,391	56,826	68,772	(11,946)	-17%	103,17		
Executive and council		25,078	24,977	31,407	1,995	19,949	20,938	(989)	-5%	31,40		
Finance and administration		71,130	61,081	71,771	2,396	36,877	47,834	(10,958)	-23%	71,77		
Internal audit		-	-	-	-	-	_	-		-		
Community and public safety		39,663	35,964	31,497	295	15,974	20,998	(5,024)	-24%	31,49		
Community and social services		9,204	12,529	11,632	172	6,931	7,754	(823)	-11%	11,63		
Sport and recreation		931	1,922	2,302	105	1,066	1,535	(468)	-31%	2,30		
Public safety		1,479	405	369	12	1,013	246	767	312%	36		
Housing		28,049	21,107	17,195	5	6,963	11,463	(4,500)	-39%	17,19		
Health		-	-	-	-	-	_	-		-		
Economic and environmental services		15,122	17,994	20,747	567	8,779	13,831	(5,052)	-37%	20,74		
Planning and development		_	620	620	10	52	413	(361)	-87%	62		
Road transport		15,122	17,374	20,127	557	8,727	13,418	(4,691)	-35%	20,12		
Environmental protection		-	- 1	_	-	_	_			-		
Trading services		142,246	110,560	130,019	1,568	59,494	86,679	(27,184)	-31%	130,01		
Energy sources		70,153	71,137	88,894	330	41,545	59,263	(17,718)	-30%	88,88		
Water management		38,087	16,925	18,143	655	8,374	12,095	(3,721)	-31%	18,14		
Waste water management		17,002	12.079	11,493	441	4,670	7,662	(2,992)	-39%	11,4		
Waste management		17,002	10,419	11,489	142	4,905	7,659	(2,754)	-36%	11,48		
Other		.,,,,,	10,110	- 11,103	-	-1,500	- 7,555	(2,754)	0070	. 1,71		
Total Expenditure - Functional	3	293,240	250,576	285,441	6,821	141,073	190,280	(49,207)	-26%	285,44		
Surplus/ (Deficit) for the year	3	(26,699)	23,479	(15,869)	3,505	32,447	(10,566)	43,013	-20% -407%	205,44 (15,86		

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

WC041 Kannaland - Table C3 Monthly Budg	get Sta	tement - Fin	ancial Perf	ormance (re	venue and	expenditure	by munici	pal vote)	- M08 Feb	oruary
Vote Description		2023/24				Budget Year 2	024/25			
	Ref	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	13,612	2	27,673	9,075	18,598	204.9%	13,612
Vote 2 - CORPORATE SERVICES		45,258	44,530	33,984	1,142	14,626	22,656	(8,030)	-35.4%	33,984
Vote 3 - FINANCIAL SERVICES		44,987	36,666	39,216	3,027	30,812	26,144	4,667	17.9%	39,216
Vote 4 - TECHNICAL SERVICES		140,844	179,256	182,760	6,155	100,410	121,840	(21,430)	-17.6%	182,760
Vote 5 - CALITZDORP SPA		-	-	-	-	-	-	-		-
Vote 6 - CORPORATE SERVICES (Continued)		-	-	-	-	-	-	-		-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	- 1	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	_	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	- 1	_	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	_	-		-
Vote 12 - [NAME OF VOTE 12]		_	-	-	_	- 1	_	-		-
Vote 13 - [NAME OF VOTE 13]		_	-	-	-	- 1	_	-		_
Vote 14 - [NAME OF VOTE 14]		_	-	-	_	- 1	_	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	- 1	-	-		-
Total Revenue by Vote	2	266,540	274,055	269,572	10,326	173,520	179,714	(6,194)	-3.4%	269,572
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		25,078	24,977	31,407	1,995	19,949	20,938	(989)	-4.7%	31,407
Vote 2 - CORPORATE SERVICES		67,531	61,804	67,920	2,330	38,170	45,267	(7,097)	-15.7%	67,920
Vote 3 - FINANCIAL SERVICES		44,257	38,553	38,715	523	15,601	25,810	(10,209)	-39.6%	38,715
Vote 4 - TECHNICAL SERVICES		154,980	123,029	145,785	1,767	66,977	97,189	(30,212)	-31.1%	145,785
Vote 5 - CALITZDORP SPA		-	-	-	-	-	_	-		-
Vote 6 - CORPORATE SERVICES (Continued)		1,393	2,214	1,614	207	375	1,076	(701)	-65.1%	1,614
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	- 1	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	_	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	- 1	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	- 1	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	- 1	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	- 1	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		_ [-	-	_	-	_	-		_
Total Expenditure by Vote	2	293,240	250,576	285,441	6,821	141,073	190,280	(49,207)	-25.9%	285,441
Surplus/ (Deficit) for the year	2	(26,699)	23,479	(15,869)	3,505	32,447	(10,566)	43,013	-407.1%	(15,869

2.4 TABLE C4 – MONTHLY FINANCIAL PERFROMANCE

WC041 Kannaland - Table C4 Monthly Budge	t State	ement - Fina	ncial Perfor	mance (reve	enue and ex	kpenditure) -	· M08 Febru	ıary		
Description		2023/24				Budget Year	2024/25			
R thousands	Ref	Audited	Original	Adjusted	Monthly	YearTD Actual	YearTD	YTD	YTD	Full Year
R IIIousanus		Outcome	Budget	Budget	Actual	Teal ID Actual	Budget	Variance	Variance	Forecast
Revenue									%	
Exchange Revenue	-	138,298	147,437	147,432	5,552	96,791	98,288	(1,497)	-2%	147,432
Service charges - Electricity		73,292	89,822	89,822	1,067	57,206	59,881	(2,675)	-4%	89,822
Service charges - Water		33,366	24,044	24,044	1,695	16,937	16,029	908	6%	24,044
Service charges - Waste Water Management	on contract of	9,196	10,415	10,415	824	6,838	6,943	(105)	-2%	10,415
Service charges - Waste management		9,006	10,078	10,078	811	6,681	6,719	(38)	-1%	10,078
Sale of Goods and Rendering of Services	-	483	419	409	42	298	272	26	9%	409
Agency services	-	1,208	1,450	1,450	85	957	967	(10)	-1%	1,450
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		8,623	7,832	7,832	812	6,132	5,221	911	17%	7,832
Interest earned from Current and Non Current Assets		1,762	1,500	1,500	124	953	1,000	(47)	-5%	1,500
Dividends		_	_	_	-	-	_	-		_
Rent on Land	-	-	-	-	-	-	-	-		-
Rental from Fixed Assets		670	1,148	1,148	61	457	765	(308)	-40%	1,148
Licence and permits		202	663	663	18	142	442	(300)	-68%	663
Operational Revenue		487	66	71	14	189	47	141	297%	71
Non-Exchange Revenue		111,632	104,336	96,354	3,268	67,101	64,236	2,865	4%	96,354
Property rates		28,008	28,234	28,234	2,437	18,998	18,822	176	1%	28,234
Surcharges and Taxes		6,032	_	_	_	6,604	-	6,604		_
Fines, penalties and forfeits		921	2,561	561	27	127	374	(247)	-66%	561
Licence and permits		0.	1,086	486	_	-	324	(324)	-100%	486
Transfer and subsidies - Operational		72,746	65,516	64,134	455	38,663	42,756	(4,093)	-10%	64,134
Interest		3,208	2,939	2,939	291	2,234	1,960	274	14%	2,939
Fuel Levy		3,200	2,555	2,555	231	2,254	1,500	214	1470	2,333
Operational Revenue		716	_	_	59	474	_	474		_
Gains on disposal of Assets		710	4 000	_	35	4/4	_	-		_
Other Gains		_	4,000	-	_	_	_	_		-
		-	-	-	_	-	-	-		-
Discontinued Operations Total Revenue (excluding capital transfers and		249,930	251,773	243,786	8,821	163,892	162,524	1,369	1%	243,786
Expenditure By Type		243,330	231,773	243,700	0,021	103,032	102,324	1,303	1 /0	243,700
Employee related costs		93.649	88.441	109.095	3.661	66,417	72,717	(6,299)	-9%	109,095
Remuneration of councillors		3,956	3,635	3,764	3,001	3,012	2,510	502	20%	3,764
			60,529				50,532	ě .	-29%	75,798
Bulk purchases - electricity		60,101 5,318	9,946	75,798	(150)	35,838 2,251	6,526	(14,693)	-29% -66%	9,789
Inventory consumed				9,789	(604)	2,231		(4,275)		
Debt impairment		29,222	11,933	11,933	4 000	- 0.000	7,955	(7,955)	-100%	11,933
Depreciation and amortisation		17,799	12,314	12,314	1,026	8,223	8,209	13	0%	12,314
Interest		4,185	1,300	1,300	17	100	867	(766)	-88%	1,300
Contracted services		35,829	35,267	32,750	1,435	13,676	21,833	(8,157)	-37%	32,750
Transfers and subsidies		396	400	602	102	355	401	(47)	-12%	602
Irrecoverable debts written off		17,622	_	-	_	747	_	747		-
Operational costs		23,403	26,810	28,095	1,008	10,453	18,730	(8,276)	-44%	28,095
Losses on Disposal of Assets		1,272	-	-	-	-	-	-		-
Other Losses		486	_	_	_	-	_		ļ	_
Total Expenditure		293,240	250,576	285,441	6,821	141,073	190,280	(49,207)	-26%	285,441
Surplus/(Deficit)		(43,310)	1,197	(41,655)	2,000	22,820	(27,756)	50,576	(0)	(41,655
Transfers and subsidies - capital (monetary allocations)		16,611	22,282	25,786	1,505	9,628	17,191	(7,563)	(0)	25,786
Transfers and subsidies - capital (in-kind)		_	_	_				-		_
Surplus/(Deficit) after capital transfers & contributions		(26,699)	23,479	(15,869)	3,505	32,447	(10,566)			(15,869
Income Tax		_	_	_	_	-	_	_		_
Surplus/(Deficit) after income tax		(26,699)	23,479	(15,869)	3,505	32,447	(10,566)			(15,869
Share of Surplus/Deficit attributable to Joint Venture		_	-	- 1	-	-	-			-
Share of Surplus/Deficit attributable to Minorities		_	_	_	_	_	_			_
Surplus/(Deficit) attributable to municipality		(26,699)	23,479	(15,869)	3,505	32,447	(10,566)			(15,869
Share of Surplus/Deficit attributable to Associate		-	_	-	-	_	-			-
Intercompany/Parent subsidiary transactions		_	_	_	_	_	_			_
Surplus/ (Deficit) for the year		(26,699)	23,479	(15,869)	3,505	32,447	(10,566)	İ		(15,869

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

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

2.5 OPERATING REVENUE BY SOURCES:

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

- Service Charges Water amounts to R 1.7 million for February 2025 and R 16.9 million YTD which represents 6% variance to the budget.
- Sale of goods and Rendering of Services amounts to R 43 thousand for February 2025 and R 257 thousand YTD which represents 6% variance to the budget.
- Interest on outstanding debtors 17% YTD variance from the budget. This variance is due to improved debt collection strategies.
- Rental from fixed Assets amounted to R 61 thousand and R 457 thousand YTD which represents a negative 40% variance to the budget.
- Licence and permits (negative 68% YTD variance from the budget). Amounted to R 18 thousand for the month of February 2025.
- Fines, Penalties & Forfeits Almost no activity, with a negative 66% 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 3.6 million for February 2025 and R 66.4million YTD, this represents a negative 9% spending on the budget. The variance on employee related cost is due to salary increases, and high overtime and standby during the month of reporting.
- Remuneration of Councillors amounted to R 326 thousand for February 2025 and R
 2,6 million YTD, this represents a 20% on the budget.
- Inventory Consumed represents a negative 55% negative on the budget.
- Contracted Services amounted to R 1.4 million in February 2025 and R 13.6 million YTD.
- Other Expenditure amounted to R 1 million in February 2025.

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

/C041 Kannaland - Table C5 Monthly Budget Statement - Capital		2023/24		Budget Year 2024/25							
Vote Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast	
thousands	1								%		
ulti-Year expenditure appropriation Vote 1 - MUNICIPAL MANAGER	2	_	_	_	_	_	_				
Vote 2 - CORPORATE SERVICES		193	_ [_	_		_	_			
Vote 3 - FINANCIAL SERVICES		-	_	_	_	_	_	_			
Vote 4 - TECHNICAL SERVICES		26,554	22,178	25,682	1,309	8,544	17,121	(8,577)	-50%	25,68	
Vote 5 - CALITZDORP SPA		-	- 1	-	-	-	´-	-		-	
Vote 6 - CORPORATE SERVICES (Continued)		-	- 1	-	_	-	_	-		-	
Vote 7 - [NAME OF VOTE 7]		=-	-		=	-	-	-		-	
Vote 8 - [NAME OF VOTE 8]		-	- 1	-	-	-	-	-		-	
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-	
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-	
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	_			
Vote 12 - [NAME OF VOTE 12] Vote 13 - [NAME OF VOTE 13]		-	- [-	-	-	-	-		-	
Vote 14 - [NAME OF VOTE 13]		_	-	-	_	_	-	_		-	
Vote 15 - [NAME OF VOTE 15]			_ []		_		_	_			
otal Capital Multi-year expenditure	4,7	26,747	22,178	25,682	1,309	8,544	17,121	(8,577)	-50%	25,68	
5. I. W 19											
<u>ingle Year expenditure appropriation</u> Vote 1 - MUNICIPAL MANAGER	2	_	_	_	_	_	_	_			
Vote 2 - CORPORATE SERVICES		_	-	160	_	_	107	(107)	-100%	16	
Vote 3 - FINANCIAL SERVICES		_	_	-	_	_	-	(107)	10070		
Vote 4 - TECHNICAL SERVICES		6,279	10,760	104	_	_	69	(69)	-100%	10	
Vote 5 - CALITZDORP SPA			-	-	_	_	_	-			
Vote 6 - CORPORATE SERVICES (Continued)		-	- 1	-	-	-	_	_		-	
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]		-	- 1	-	_	-	-	_			
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	_			
Vote 14 - [NAME OF VOTE 14] Vote 15 - [NAME OF VOTE 15]		-	-	-		-	-	-		-	
otal Capital single-year expenditure	4	6,279	10,760	264		_	176	(176)	-100%	26	
otal Capital Expenditure	3	33,026	32,938	25,946	1,309	8,544	17,297	(8,753)	-51%	25,94	
apital Expenditure - Functional Classification											
Governance and administration		_	_	_	_	_	_	_			
Executive and council		_	_	_	_	_	_	_			
Finance and administration		_	_	_	_	_	_	_			
Internal audit		-	-	-	-	-	_	-			
Community and public safety		193	-	160	-	-	107	(107)	-100%	1	
Community and social services		51	-	160	-	-	107	(107)	-100%	16	
Sport and recreation		142	- 1	-	-	-	-	-			
Public safety		-	-	-	-	-	-	-			
Housing		-	- [-	-	-	-	-			
Health		-	-	-	-	-	-	-			
Economic and environmental services		-	-	-	-	-	-	-			
Planning and development		-	-	-	-	-	-	_			
Road transport Environmental protection		=	-	-	-	-	-	_			
Trading services		32,833	32,938	25,786	1,309	8,544	17,191	(8,647)	-50%	25,7	
Energy sources		384	626	626	1,303	0,344	417	(417)	-100%	23,7	
Water management		7,093	12,656	5,504		_	3,669	(3,669)	-100%	5,5	
Waste water management		24,225	17,956	17,198	1,309	6,235	11,466	(5,231)	-46%	17,1	
Waste management		1,130	1,700	2,458	-	2,309	1,638	671	41%	2,4	
Other											
otal Capital Expenditure - Functional Classification	3	33,026	32,938	25,946	1,309	8,544	17,297	(8,753)	-51%	25,9	
unded by:											
National Government		20,662	30,416	19,760	1,309	8,544	13,173	(4,630)	-35%	19,7	
Provincial Government		1,085	2,522	6,026	-	-	4,017	(4,017)	-100%	6,0	
District Municipality		-	-	-	-	-	-	-			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,											
Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ		-	-	-	-	-	-	-			
Institutions)	ļ					ļ		ļ			
Institutions) Transfers recognised - capital		21,747	32,938	25,786	1,309	8,544	17,191	(8,647)	-50%	25,7	
Institutions)	6	21,747 - 11,279	32,938 -	25,786 - -	1,309	8,544 -	17,191 - -	(8,647) - -	-50%	25,7	

CAPITAL EXPENDITURE

• The Municipality remains on track with its capital expenditure. It had a R 1.3 million expenditure in February 2025.

2.8 TABLE C6 – MONTHLY BUDGETED FINANCIAL POSITION

WC041 Kannaland - Table C6 Monthly Budget	State	ment - Finan	cial Position -	M08 Februar	у	
Description		2023/24		Budget Ye	ar 2024/25	
R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<u>ASSETS</u>	1					
Current assets						
Cash and cash equivalents		9,707	26,093	(103,404)	34,774	(103,404)
Trade and other receivables from exchange transactions		32,456	6,414	6,409	41,826	6,409
Receivables from non-exchange transactions		2,459	3,322	(678)	6,579	(678)
Current portion of non-current receivables		-	-	-	-	-
Inventory		1,974	1,981	2,179	1,974	2,179
VAT		(26,534)	25,953	25,953	(16,804)	25,953
Other current assets		(1,062)	1,063	1,063	(1,099)	1,063
Total current assets		19,001	64,826	(68,478)	67,250	(68,478)
Non current assets						
Investments		-	-	-	-	-
Investment property		1,064	1,116	1,116	1,064	1,116
Property, plant and equipment		308,458	319,477	312,485	308,793	312,485
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		8	9	9	8	9
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		_	-	_	-	_
Total non current assets		309,530	320,603	313,611	309,865	313,611
TOTAL ASSETS		328,531	385,429	245,133	377,115	245,133
<u>LIABILITIES</u>						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		1,446	1,364	1,364	1,573	1,364
Trade and other payables from exchange transactions		89,925	25,374	(80,637)	88,775	(80,637)
Trade and other payables from non-exchange transactions		14,991	8,402	13,415	31,338	13,415
Provision		4,735	7,477	7,477	4,735	7,477
VAT		(20,267)	22,114	22,114	(8,700)	22,114
Other current liabilities			_	_	-	
Total current liabilities		90,830	64,732	(36,266)	117,721	(36,266)
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	39,706	164,861	39,706
NET ASSETS	2	190,560	244,725	205,427	212,253	205,427
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		190,098	237,309	237,309	208,287	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	208,748	244,725

2.9 TABLE C7 - MONTHLY BUDGETED CASH FLOW

Description		2023/24				Budget Year 2	2024/25			
'	Ref	Audited	Original	Adjusted	Monthly		YearTD	YTD	YTD	Full Year
R thousands		Outcome	Budget	Budget	Actual	YearTD Actual	Budget	Variance	Variance	Forecast
CASH FLOW FROM OPERATING ACTIVITIES	1		· ·	ĭ			Ů		%	
Receipts										
Property rates		17,177	25,160	25,125	1,836	13,095	16,750	(3,655)	-22%	25,125
Service charges		82,221	123,878	123,878	9,081	67,888	82,585	(14,697)	-18%	123,878
Other revenue		16,053	8,716	6,115	432	14,614	4,077	10,537	258%	6,115
Transfers and Subsidies - Operational		73,430	62,503	64,134	1,926	46,723	42,756	3,967	9%	64,134
Transfers and Subsidies - Capital		19,652	19,760	25,264	2,553	17,927	16,843	1,085	6%	25,264
Interest		3	6,657	6,657	_	_	4,438	(4,438)	-100%	6,657
Dividends		-	-	_	-	-	_	-		_
Payments										
Suppliers and employees		(149,375)	(239,702)	(368,821)	(8,924)	(69,215)	(245,622)	(176,407)	72%	(19,975
Interest		` - '	` - '	` - '		- 1	'	-		
Transfers and Subsidies		-	-	-	-	_	-	_		_
NET CASH FROM/(USED) OPERATING ACTIVITIES		59,159	6,972	(117,647)	6,904	91,032	(78,173)	(169,205)	216%	231,199
CASH FLOWS FROM INVESTING ACTIVITIES Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments		(44.047)	(00.000)	(05.700)	(4.505)	(0.000)	17.101	07.070	4570/	05.700
Capital assets		(14,217)	(22,282)	(25,786)	(1,505)		17,191	27,073	157%	25,786
NET CASH FROM/(USED) INVESTING ACTIVITIES		(14,217)	(22,282)	(25,786)	(1,505)	(9,883)	17,191	27,073	157%	25,786
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)	(143,433)	5,399	81,150	(60,982)			256,985
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	(53,245)		120,990	29,205			296,825

The total bank balance ending of February 2025 were as follow;

- Standard Bank Main Account is R 546 thousand;
- The Traffic Account has R 597 thousand;
- Deposit Account has R 3.1 million;
- Call Account has R 24 million; and
- Eskom Bulk Account has R 345 thousand.

SECTION 3 SUPPORTING DOCUMENTATION

3.1 TABLE SC3 – DEBTORS AGE ANALYSIS

WC041 Kannaland - Supporting Table SC3 Monthly Budget S	tatement	- aged debt	ors - M08 F	ebruary									
Description							Budget	Year 2024/25					
	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	ITotal	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
R thousands												20210.0	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3,528	1,119	1,213	866	1,039	833	5,433	24,303	38,333	32,474	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	2,051	349	411	280	160	130	1,465	1,019	5,864	3,054	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	2,623	782	704	664	637	613	3,328	25,021	34,372	30,263	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	848	410	408	407	409	407	2,070	14,637	19,596	17,930	-	-
Receivables from Exchange Transactions - Waste Management	1600	1,581	672	659	645	646	637	3,129	21,143	29,111	26,199	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	_	-	-	-	_	-	-	0	0	0	-	-
Interest on Arrear Debtor Accounts	1810	49	62	96	113	140	154	1,319	33,441	35,375	35,167	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	_	-	_	-	-	-	-	_	_	_	-	_
Other	1900	(3,774)	281	229	222	215	212	950	4,417	2,752	6,017	-	_
Total By Income Source	2000	6,905	3,674	3,720	3,197	3,245	2,985	17,695	123,982	165,404	151,105	-	-
2023/24 - totals only										_	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(874)	246	147	95	72	16	59	327	88	569	_	_
Commercial	2300	240	239	203	170	149	145	833	5,205	7,183	6,501	-	_
Households	2400	7,599	3,040	3,221	2,786	2,871	2,670	15,926	106,635	144,749	130,889	_	_
Other	2500	(60)	149	149	146	154	154	877	11,815	13,384	13,146		-
Total By Customer Group	2600	6,905	3,674	3,720	3,197	3,245	2,985	17,695	123,982	165,404	151,105	-	_

The total amount owed to Kannaland Municipality amounted to R 165 million at the end of February 2025.

- R124 million or 75% of the total outstanding debtors are older than one year.
- R151 million or 91% 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 - M08 February

1. 0							•				
Description	NT				Bu	dget Year 2024	/25				Prior year totals
Description	Code	0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total	for chart (same
R thousands	Code	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year		period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	6,880	6,068	10,474	-	-	-	-	45,435	68,857	-
Bulk Water	0200	201	-	-	-	-	-	_	-	201	-
PAYE deductions	0300	_	-	-	-	-	_	_	-	_	-
VAT (output less input)	0400	_	-	-	-	-	-	_	-	-	-
Pensions / Retirement deductions	0500	_	-	-	-	-	-	- 1	-	-	-
Loan repayments	0600	_	-	-	-	-	-	_	-	_	-
Trade Creditors	0700	891	161	55	-	-	-	_	1,889	2,996	-
Auditor General	0800	1,071	1,802	781	-	-	-	_	17,490	21,144	_
Other	0900	865	99	72	-	_	_	_	15,078	16,113	-
Total By Customer Type	1000	9,908	8,131	11,382	_	_	_	_	79,891	109,311	_

• The total outstanding creditors as at the end of **February** 2025 amounts to **R 109.3 million**.

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

- ESKOM = R69 million, of which the entire amount is conditionally written off. The other R37 million is mainly made up of Creditors with payment arrangements, being AG, SALGA, SAMRAS, Collaborator consist of R39 million and further Municipal debt owed by Kannaland municipality to neighbouring municipalities amount to R3 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

2/28/2025				
	Original			
	Budget	Total Received	Total Spent	Unspent
Grant Name	Amount			
Provincial Government	R26,064,000.00	R12,826,262.00	R 9,445,674.69	R 3,380,587.31
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 Settlm Upgrading Partnership Grant	R 500,000.00			R -
Lib Replacement: Vulnerable Mun	R 3,559,000.00	R 3,559,000.00	R 1,869,811.58	R 1,689,188.42
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 68,559.13	R 44,440.87
National Government Grants	R61,955,000.00	R47,711,000.00	R40,605,174.48	R 7,105,825.52
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 1,592,167.80	R 1,307,832.20
Ducharme				
Mun Infrastructure Grant	R 560,850.00	R 560,850.00	R 341,187.44	R 219,662.56
Mun Infrastructure Grant	R 10,656,150.00	R 6,374,150.00	R 5,263,080.83	R 1,111,069.17
EPWP	R 1,255,000.00	R 1,255,000.00	R 1,066,485.78	R 188,514.22
INEP	R -			R -
INEP (Eskom)	R 104,000.00			R -
WSIG	R 9,000,000.00	R 9,000,000.00	R 4,364,491.29	R 4,635,508.71

The following indicates expenditure on each respective grant received (Operational) and (Capital) for February 2025 –

Received

National Treasury

Expanded Public Works Programme amounts to R 376 thousand.

Provincial Treasury

Financial Capability Grant amounts to R1.5 million.

National Treasury

Expenditure:

- Financial Management Grant amounts to R 98 thousand.
- Municipal Infrastructure Grant PMU amounts to R40 thousand
- Municipal Infrastructure Grant amounts to R 746 thousand.
- Expanded Public Works Programme amounts to R 98 thousand.
- Water Service Infrastructure Grant amounts to R 759 thousand.

	cial Treasury				
Expe	diture:				
•	Libraries Grant am	ounts to R216	thousand.		

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

WC041 Kannaland - Supporting Table SC8 Month	ly Buo	dget Stateme	ent - council	lor and staf	f benefits	- M08 Februa	ary			
		2023/24				Budget Year 2				
Summary of Employee and Councillor remuneration	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
R thousands									%	
	1	A	В	С						D
Councillors (Political Office Bearers plus Other)		0.054	0.000	2444	054	0.405	0.070	240	400/	0.44
Basic Salaries and Wages		3,354	3,306	3,414	251	2,495	2,276	219	10%	3,41
Pension and UIF Contributions Medical Aid Contributions		152 114	-	21	17	119	14	105 79	749%	2
		_	-	-	11	79	-	119		-
Motor Vehicle Allowance Cellphone Allowance		36 300	329	- 329	22 25	119 200	219	1	-9%	32
Sub Total - Councillors		3,956	3,635	3,764	326	3,012	2,510	(19) 502	-9% 20%	3,76
% increase	4	3,930	-8.1%	-4.8%	320	3,012	2,310	302	20 /6	-4.8%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		3,377	4,628	5,175	145	2,144	3,450	(1,306)	-38%	5,17
Pension and UIF Contributions		7	9	9	0	3	6	(2)	-41%	
Motor Vehicle Allowance		303	676	676		162	451	(289)	-64%	67
Cellphone Allowance		86	178	166	7 –	25	111	(86)	-77%	16
Other benefits and allowances		22	136	83	4	35	56	(20)	-36%	8
Sub Total - Senior Managers of Municipality		3,794	5,627	6,109	150	2,369	4,073	(1,703)	-42%	6,10
% increase	4		48.3%	61.0%						61.0%
Other Municipal Staff				_	_					
Basic Salaries and Wages		61,213	55,034	71,839	2,919	44,499	47,892	(3,393)	-7%	71,83
Pension and UIF Contributions		7,583	10,497	7,425	24	4,276	4,950	(673)	-14%	7,42
Medical Aid Contributions		2,395	3,493	2,333	15	1,371	1,555	(184)	-12%	2,333
Overtime		8,603	4,122	9,821	-	· ' •	6,547	2	0%	9,82
Performance Bonus		789	725	632		1,558	421	1,137	270%	632
Motor Vehicle Allowance		3,614	3,089	4,416	166	2,584	2,944	(359)	-12%	4,410
Cellphone Allowance		107	157	130	4	78	87	(9)	-10%	130
Housing Allowances		339	1,200	481	_	182	321	(139)	-43%	48
Other benefits and allowances		6,425	3,785	5,760	22	2,853	3,827	(975)	-25%	5,76
Payments in lieu of leave		1,771	100	150	-	96	100	(4)	-4%	15
Long service awards		(2,985)	-	-			_			
Sub Total - Other Municipal Staff	١,	89,854	82,200	102,986	3,511	64,048	68,644	(4,596)	-7%	102,980
% increase Total Parent Municipality	4	97,604	-8.5% 91,462	14.6% 112,859	3,987	69,429	75,226	(5,798)	-8%	14.6% 112,859
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities			644		_		7			
Medical Aid Contributions		- 1	614	-	-	-	-	_		_
Other benefits and allowances Sub Total - Executive members Board	2	1	614	-		0 0		0 0		_
% increase	4	'	74797.2%	-	-	U	-	U		_
Senior Managers of Entities										
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-		-
% increase	4									
Other Staff of Entities										~~~~
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-		-
% increase	4					-				
Total Municipal Entities		1	614	-		0		0		
TOTAL SALARY, ALLOWANCES & BENEFITS		97,605	92,076	112,859	3,987	69,429	75,226	(5,797)	-8%	112,859 15.6%
% increase	4		-5.7%	15.6%						

The municipal council app	roved the Budget Fund	NDING PLAN ember 2024. Progres	s on the funding plan v	vill be reported on from the
March reporting cycle.				

SECTION 6 - PROGRESS ON MUNICIPAL DEBT RELIEF

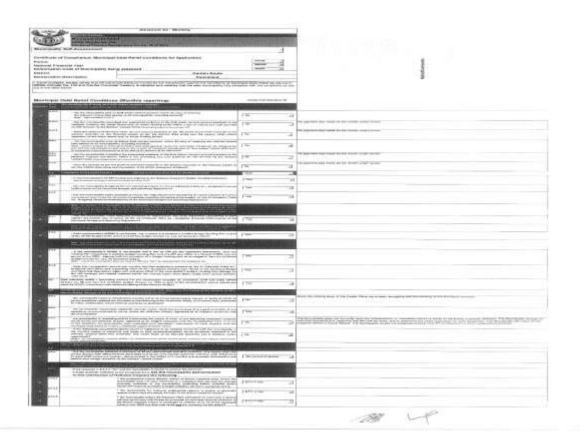
- Municipality's self-assessment in the format of the compliance certificate issued in MFMA Circular No. 124: Annexure A (signed by the Municipal Manager / (Acting); Attached as Annexure A
- Supporting information substantiating its compliance with conditions 6.1 6.14 in MFMA Circular No. 124.

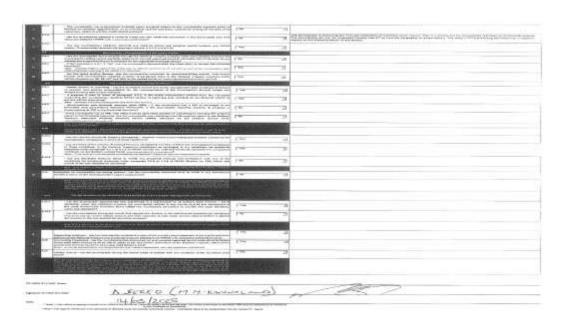
MFMA Circular 124 – Municipality Compliance Self-Assessment



	Province	
	wc	
Code	District	Code Description
WC041	Garden Route	Kannaland

																1	Mon	thly	/ Pe	erfo	rma	nce	e R	ерс	ort																		
					Pa	art A					Part	В		F	Part (С		Par	t D				Pa	art C											P	art E						F	Part F
Mur	nicipal Deta	ails	Esko	m Ar		ilk wat	ter cu	rrent	Com		ce wi MTRE		unded		P/BF Tarifi sessm	f	Elect as c		and w			rterly ates a				roperty rges			zation ue Bas						Ove	ersigl	ht				(Complia	ance Status
Month	Code Descr	Code	C1	C2	СЗ	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16 (C17 C	C18	C19	C20 (C21 (C22 (C23 (C24 C2	C2	6 C2	7 C2	В	C29 C	30 C3	1 C32	C33 C	C34	C35	C36	C37	C38 C3	9 C40 C	41 5	Score	
1.July	Kannaland	WC041	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes Ye	s N	lo Y	es Y	es '	res Y	es N.	A N/A	Yes	Yes	Yes	Yes	Yes	No Ye	s Yes Y	es	95%	Non Compliance
2.August	Kannaland	WC041	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes Ye	s N	lo Y	es Y	es `	Yes Y	es N.	A N/A	Yes	Yes	Yes	Yes	Yes	No Ye	s Yes Y	es	95%	Non Compliance
3.September	Kannaland	WC041	No	No	No	No	No	No	No	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes Ye	s N	lo Y	es Y	es `	res Y	es N.	A N/A	Yes	Yes	Yes	Yes	Yes Y	res Ye	s Yes 1	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	N/A	N/A	N/A	N/A	Yes	Yes Ye	s N	lo Y	es Y	es `	res Y	es N.	A N/A	Yes	Yes	Yes	Yes	Yes	No Ye	s Yes 1	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	N/A	N/A	N/A	N/A	Yes	Yes Ye	s N	lo Y	es Y	es `	Yes Y	es N.	A N/A	Yes	Yes	Yes	Yes	Yes	No Ye	s Yes 1	No	76%	Non Compliance
6.December	Kannaland	WC041	No	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes	N/A	N/A	N/A	No	No Ye	s N	lo Y	es Y	es `	res Y	es No	No	Yes	Yes	Yes	Yes	Yes	No Ye	s Yes 1	No	68%	Non Compliance
7. January	Kannaland	WC041	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	N/A	N/A	N/A	N/A	No	No Ye	s N	lo Y	es Y	es `	Yes Y	es No	No	Yes	Yes	Yes	Yes	Yes	No Ye	s Yes 1	No	73%	Non Compliance
8.February	Kannaland	WC041	No	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	N/A	N/A	N/A	N/A	No	No Ye	s N	lo Y	es Y	es `	res Y	es No	No	Yes	Yes	Yes	Yes	Yes	No Ye	s Yes 1	No	66%	Non Compliance
9.March	Kannaland	WC041																																								0%	Non Compliance
10.April	Kannaland	WC041																																								0%	Non Compliance
11.May	Kannaland	WC041																																								0%	Non Compliance
12.June	Kannaland	WC041																																								0%	Non Compliance





-100 K

MFMA Circular 124 - Municipal Indigent Household Information



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)

		As Per Debt Relief Application	Select (Current Financi	al Year 🕌	Select	Year Mor	nitored									v
Description	Ref	Application	L'														
,		Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
Indigent Household service targets	1																
Water: (Include All Indigent households also in Eskom supplied areas)																	
Indigent HH's with piped water inside dwelling						1,995	2,029	2,063	2,119	2,148	2,155	2,175	2,184				
Indigent HH's with piped water inside yard (but not in dwelling) Indigent HH's using public tap (at least rink service level) Indigent HH's with other water supply (at least rink service level)	2 4																
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total Indigent HH's using public tap (< nrin. service level) Indigent HH's with other water supply (< nrin. service level)	3 4	-	-	-	-	1,995	2,029	2,063	2,119	2,148	2,155	2,175	2,184	-	-	-	-
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 Status of Water meters:	5	-	-	-	-	1,995	2,029	2,063	2,119	2,148	2,155	2,175	2,184	-	-	-	-
Number of Indigent HH's with prepaid Water 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				_	_	1,995	2,029	2,063	2,119	2,148	2,155	2,175	2,184	-	-	-	-
Total number of registered indigent households	10	-	-	-	-	1,995	2,029	2,063	2,119	2,148	2,155	2,175	2,184	-	-	-	-
Status of unlimited supply of Water: Number of Indigent HH's with conventional melered Water - where the municipality is NOT physically restricting Water to the national free basic limit of 6 kilolifres per linousehold per month																	
Number of IndigentHH's NOT metered currenty receiving unlimited supply - Water Total number of registered indigent households receiving unlimited supply - Water		-	-	-	-	-	-	-	-	-	- -	-	-	-	-	-	-
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolitres	11																
Energy: (Include All Indigent households also in Eskom supplied areas)																	
Indigent HH's with Electricity (at least min.service level) Indigent HH's with Electricity - prepaid (min.service level)						1,995	2,029	2,063	2,119	2,148	2,155	2,175	2,184	-	-	-	-
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total Indigent HH's with Electricity (<min.service level)<br="">Indigent HH's with other energy sources Indigent HH's with other energy sources</min.service>		-	-	-	-	1,995	2,029	2,063	2,119	2,148	2,155	2,175	2,184	-	-	-	-
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total Total number of registered indigent households Status of Electricity meters :	5	-	-	-	- -	- 1,995	- 2,029	- 2,063	- 2,119	_ 2,148	- 2,155	- 2,175	- 2,184	-	-	-	-
Number of Indigent HH's with prepaid Electricity Number of Indigent HH's with conventional metered Electricity Number of Indigent HH's NOT metered currently - Electricity						1,995	2,029	2,063	2,119	2,148	2,155	2,175	2,184	-	-	-	-
Number of indigent HH's with other energy sources - No metering Total number of registered indigent households Status of unlimited supply of Electricity:	12	-	-	-	-	- 1,995	2,029	2,063	2,119	2,148	2,155	- 2,175	2,184	-	-	-	-
Number of Indigent IHTs with conventional metered Electricity - where the municipality is NOT physically restricting Electricity to the national free basic limit of 50kmh per thousehold 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																

	T	I				I			1				1	1	l			
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	2,175	2,184	-	-	-	-
Electricity/other energy (50kwh per household per month)							1,995	2,029	2,063	2,119	2,148	2,155	2,175	2,184	-	-	-	-
Cost of Free Basic Services provided to ALLHousehols in - Formal Settlements (R'000)																		
Water (6 kilolitres per household per month)							97,196.40	98,852.88	#######		#######	#######	1		-	-	-	
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	401,646	403,308	-	-	-	-
Highest level of free service provided per household (ALL Households)																		
Property rates (R value threshold)																		
Water (kilolitres per household per month)																		
Sanitation (kilolitres per household per month) Sanitation (Rand per household per month)																		
Electricity (kwh per household per month)																		
Refuse (average litres per week)																		
Revenue cost of subsidised services provided for ALL Households (R'000)	9																	
Residential Category : Property rates (tariff adjustment) (impermissable values per section 17 of																		
MPRA)	14(a)																	
PSI Category : Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)	14(b)																	
Additional Subsidies: Property rates exemptions, reductions and rebates in excess of section 17 of MPRA)																		
Water (in excess of 6 kilolitres per indigent household per month)	15																	
Sanitation (in excess of free sanitation service to indigent households)	16																	
Electricity/other energy (in excess of 50 kwh per indigent household per month)																		
Refuse (in excess of one removal a week for indigent households)																		
Municipal Housing - rental rebates																		
Housing - top structure subsidies	6																	
Other																		
Total revenue cost of subsidised services provided			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

MFMA Circular 124 – Municipal Collection Rate Assessment

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

Province

Western Cape

WC041

February

Average collection rate (MFMA Circular 124 condition 6.7)

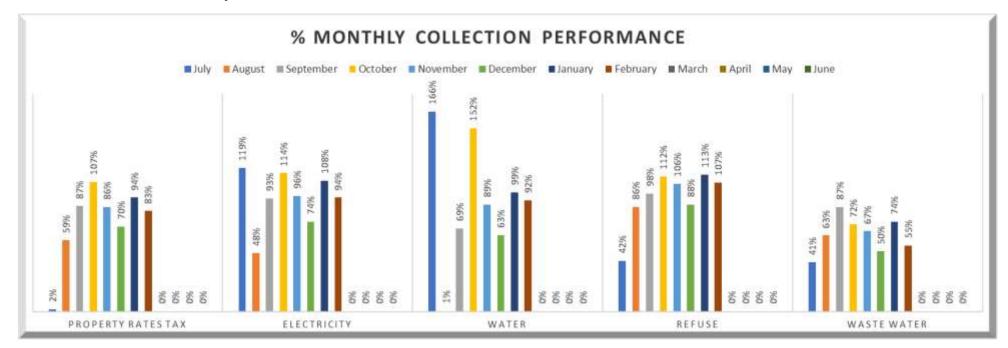
NB - Collection rate principle applied (Cash collection of previous month billing)

	Collection Rate Assessment					
Notes			8.Februar	y - Reporting fo	r January in Fe	bruary
ž	Total Aggregate (Collection	Billing For January	Collection in February	R - Billing not collected	% Collection
<u>1</u>	1.Collection for whole demarcation		14,098,216	11,739,612	2,773,243	83%
2	2.Collection excl Eskom supplied areas		8,693,851	8,201,223	1,300,217	94%
<u>3</u>	3.Collection: Property Rates		2,367,237	2,180,428	186,809	92%
<u>4</u>	Total average collection: Electricity (Municipal supplied areas)	Summary	6,307,210	6,721,848	0	107%
5	5.Total average collection: Water		3,423,744	1,866,772	1,556,972	55%
<u>6</u>	6.Total average collection: Wastewater		974,645	628,629	346,016	64%
Z	7.Total average collection: Refuse		947,485	427,657	519,828	45%
8	8. 7.Total average collection: Interest		77,895	(85,722)	163,617	-110%

MFMA Circular 124 – Monthly Revenue Collection Reporting

Complete This	s Section		Quarter	3 Perform	ance Pe	r Ward
				8.Febru	ary	
Services	Electricity Supplier	Ward Name & Number	Billing For July	Collection for July in August	Rand Value of Billing not collected	% Collection
Property Rates Tax			154,154	122,377	31,777	79%
Electricity	Pa	ard 1	96,277	117,038	0	122%
Water	Iddn	> -	309,325	54,711	254,614	18%
Refuse	Mun Supplied	Nisserville - Ward 1	153,879	65,840	88,039	43%
Waste Water	Σ	Niss	194,842	121,209	73,633	62%
Interest			1,299	(36,542)	37,841	-2812%
Property Rates Tax			71,796.98	17,409	54,388	24%
Electricity	led	N P	-	-	-	#DIV/0!
Water	Eskom supplied	Zoar - Ward 2	705,313.62	26,587	678,726	4%
Refuse	E O	oar-	337,619.69	22,325	315,294	7%
Waste Water	Ď	ž	327,310.16	21,430	305,881	7%
Interest			4,338.29	4,344	0	100%
Property Rates Tax		e E	179,411	220,036	0	123%
Electricity	pe	, wa	-	-	-	#DIV/0!
Water	d dn.	Ě	131,775	12,382	119,393	9%
Refuse	Eskom supplied	<u>e</u>	-	-	-	#DIV/0!
Waste Water	ž	Calitz dorp Farms - Ward 3	-	-	-	#DIV/0!
Interest		8	-	(14,486)	14,486	#DIV/0!
Property Rates Tax		P. S.	22,027	13,140	8,887	60%
Electricity	78	Bergsig Caltzdop - Ward 3	10,494	7,096	3,398	68%
Water	glddr	a signatura	308,793	32,465	276,328	11%
Refuse	Mun Supplied	Zalitz 	111,647	19,226	92,421	17%
Waste Water	Σ	gsig (97,387	12,951	84,436	13%
Interest		Вед	1,633	(105)	1,738	-6%
Property Rates Tax		m G	449,294	365,862	83,432	81%
Electricity	8	Calitatorp Town - Ward 3	815,460	817,203	0	100%
Water	ijd dr	- UW	328,892	269,991	58,901	82%
Refuse	Mun Supplied	ě E	94,581	73,444	21,137	78%
Waste Water	ž	o pz1	21,682	16,059	5,623	74%
Interest		Sali	6,615	(63,622)	70,237	-962%
Property Rates Tax		4	945,501	1,104,043	0	117%
Electricity	8	Ladsmith Town - Ward 4	3,151,159	3,601,996	0	114%
Water	ij d dr	- W	873,996	795,490	78,506	91%
Refuse	Mun Supplied	£	189,448	212,598	0	112%
Waste Water	ž	ismit	296,395	448,950	0	151%
Interest		Pe	59,071	29,801	29,270	50%
Property Rates Tax		а 4	490,536	318,014	172,523	65%
Electricity	pa	Ladsmith Farms - Ward 4	2,233,820	2,178,514	55,305	98%
Water	Eskom supplied	-s E	685,017	656,424	28,593	96%
Refuse	s Wo	E E	20,176	29,344	0	145%
Waste Water	EŠK	Sm.	11,815	8,179	3,636	69%
Interest		Pag	4,875	(5,113)	9,988	-105%
Property Rates Tax		4	54,517	19,547	34,970	36%
Electricity	8	Warc				#DIV/0!
Water	llddn	ė	80,633	18,721	61,912	23%
Refuse	Eskom supplied	ksdc	40,134	4,880	35,255	12%
Waste Water	ESK	VanWyksdorp - Ward 4	25,214	(148)	25,362	-1%
Interest		, s	63	_	63	0%

MFMA Circular 124 - Electricity and Water as Collection Tools



Provincial Treasury Debt Relief Compliance Assessment – January 2025



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

Reference number: PTR 16/1/20/1 Enquiries: Sleven Kenyon Private Bog X9165 Cape Town 2000

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

AND

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

Per email:

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Dear Ms Gaarekwe and Mr Sereo

MFMA CIRCULAR NO. 124 - MUNICIPAL DEBT RELIEF PROVINCIAL TREASURY CERTIFICATION OF MUNICIPAL COMPLIANCE OF WC041 KANNALAND MUNICIPALITY DURING JANUARY 2025

The National Treasury approved the debt relief application of Kannaland Municipality with effect 1 August 2023. January 2025 constitutes the 6th 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 February 2025 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 No. 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 No. 124 conditions during January 2025 has decreased to 68 per cent. The scores for all seven months of this financial year are much lower than the 85 per cent

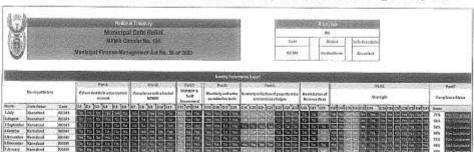


www.westerncape.gov.za Provincial Treasury | Office of the Head Official



achieved in the previous cycle - refer the performance sheet in the table below that shows the Municipality's overall relief compliance performance across the recent months of its debt relief cycle. The Provincial Treasury assessment reveals that the Municipality is not on track with its debt relief compliance.

WC041 Kannoland Municipality overall performance from July 2024 up to and including January 2025;



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

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

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

3. Condition 6.3 - Maintaining the Eskom bulk current account.

Kannaland Municipality is non-compliant with MFMA s65(2)(e) and Circular No. 124, failing to service its bulk accounts within the required 30-day period. This non-compliance is primarily due to persistent revenue shortfalls, high payroll costs, weak debt collection mechanisms, and non-payment by key consumers as primary obstacle. The Municipality was invoiced R6.07 million by Eskom in January and only paid R5.68 million, resulting in a short payment of R387 539, while no payment has been made towards the bulk water account, which was invoiced at R129 397.98. In previous months the Municipality has accumulated arrears on both accounts, further exacerbating their arrears. The Municipality has acknowledged these issues and has indicated angoing efforts to improve austomer relations, enhance revenue collection, expand the installation of prepaid meters, and reduce workforce costs in order to improve payments of their bulk suppliers.

4. Condition 6.4 - A funded MTREF

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 BFP that outlines key activities. The BFP is currently serving as the interim financial recovery plan (FRP) for the Municipality until the formal FRP is implemented. PT has advised the Municipality to treat this interim plan with utmost seriousness to address immediate financial challenges.

MUNICIPAL CIRCULAR NO. 124 - MUNICIPAL DEBT RELIEF PROVINCIAL TREASURY CERTIFICATION OF MUNICIPAL COMPLIANCE OF WCO11 KANNALAND MUNICIPALITY JANUARY 2025 A workshop was held on the 5th and 6th of February 2025 which was organised by the National Treasury's Municipal Financial Recovery Service. Key municipal stakeholders engaged in detailed discussions to confirm the status quo assessment and began to outline necessary activities for the FRP.

5. Condition 6.5 - Cost reflective tariffs

The Municipality has uplaced the completed laiff tool for the 2024/25 MTREF and the cost of supply studies to the GOMUNI portal.

6. Condition 6.6 - Electricity and water as collection tools

The Municipality issues a consolidated monthly bill to consumers, prioritising 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 authorise tenants to open separate service accounts which is not consistent with the conditions in Circular No. 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 intrastructure 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 S71 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

Kannaland Municipality has achieved an average collection rate of 94 per cent for the month under review, primarily due to arrears cleared through the sale of a property, which does not indicate a sustained improvement. Despite this high collection rate, the Municipality continues to face significant financial challenges, including outstanding payments to creditors such as Eskorn, inadequate cash flow to meet routine financial obligations, and a substantial budget deficit. The Municipality has acknowledged that inconsistent revenue collection remains a major obstacle to financial stability, directly affecting its ability to meet obligations such as Eskorn payments.

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 categorisations are underway. Despite these efforts, the Municipality is continuously not including the required monthly progress report on the action plan in their Section 71 report though the Municipality was advised to do so.

9. Condition 6.9 - Monitor and Report on compliance

The Western Cape Provincial Treasury's assessment confirmed that the MFMA S71 narrative statement was uplaaded 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.

MUNICIPAL CIRCULAR NO. 124 - MUNICIPAL DEBT RELIEF PROVINCIAL TREASURY CERTIFICATION OF MUNICIPAL COMPLIANCE OF WCO41 KANNALAND MUNICIPALITY JANUARY 2025

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

	MFMA 371 Statement component	Compliance (Yes/No)
1.	The Budget Performance Overview (paragraph 4) of the MFMA S71 statement explicitly advised on the Municipality's progress in implementing the Municipality's budget and (where relevant also the budget funding plan) - where implementation is slow, the statement advised explicitly on progress, challenges, and corrective actions.	Yes
2	The conclusion (paragraph 14) of the MFMA S71 statement explicitly advised as part of the MFMA Circular No. 124; Condition 6.9 reporting – I. Any tisk associated; and II. The milligating factors, with the implementation of the Municipality's Budget Funding Plan and/or Funded Budget,	Yes
3,	Annexure 8 of the MFMA \$71 statement included the following debt relief reporting compon	ents
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 8).	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 ejectricity 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 Eskam 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 Eskorn and/or Water Bulk current account invoice(s) during the month of reporting.	Yes
1.7.3	The Municipality's reconcilation statement for electricity and water (if it has the function) aligning to the MFMA \$71 mSCOA data strings upload.	No
8.8	Recommendations noting explicitly the aforementioned debt relief reporting to the Mayor and/or Mayoral Committee meeting	Yes

MUNICIPAL CIRCULAR NO. 124 - MUNICIPAL DEBT RELEF PROVINCIAL TREASURY CERTIFICATION OF MUNICIPAL COMPLIANCE OF WCD17 KANNALAND MUNICIPALITY JANUARY 2025 The Municipality has integrated its monthly debt campliance reports into the MFMA Section 71 narratives as required. However, some of the submitted documents are blurred specifically the invoices and proof of payments, 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 MEMA Circular No. 124.

Condition 6.10 - Provincial Treasury certification of municipal compliance

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

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 authorised limits and program guidelines. These measures, while promoting sustainable debt management, also stabilise 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

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.

MUNICIPAL CIRCULAR NO. 124 - MUNICIPAL DEBT REUEF PROVINCIAL TREASURY CERTIFICATION OF MUNICIPAL COMPLIANCE OF WC041 KANNALAND MUNICIPALITY JANUARY 2025

14. Condition 6.14 - NERSA Ucence

By having applied for Municipal Debt Relief, the councit of a municipality that during the duration of the Municipal Debt Relief programme falls to comply with any condition of the Relief, agreed to make an application to NERSA to valuntarily revoke the Municipality's license in terms of section 17 at 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.

MUNICIPAL CIRCULAR NO. 124 - MUNICIPAL DEBT RELIEF PROVINCIAL TREASURY CERTIFICATION OF MUNICIPAL COMPLIANCE OF WCOLF KANNALAND MUNICIPALITY JANUARY 2025

15. Provincial Treasury Compliance Certification

The Provincial Treasury certifies that it monitored and assessed WCO41 Kannaland Municipality's compliance against the MFMA Circular No. 124 conditions and NT debt relief approval letter as set-out below in the PT's compliance certificate for the Municipality in relation to the period 1 - 31 January 2025:

Mustern Cape Provincial Treatment Statement Annexure A2 - Worithly Wastern Cape Provincial Treatment Statement Annexure A2 - Worithly Wastern Cape Provincial Treatment Statement Annexure A2 - Worithly Wastern Cape Provincial Treatment Statement Annexure A2 - Worithly Period Wastern Cape Provincial Treatment Statement Annexure A2 - Worithly Period Wastern Cape Municipal Debt Relief Conditions for Application Municipal Debt Relief Conditions (Monthly reporting) Municipal Debt Relief Conditions (Monthly reporting) Municipal Debt Relief Conditions (Monthly reporting) Wastern Cape Provincial Treatment Statement Annexure				Market and the second	Maai	TON	Desert from day along its	Assourt that peed	02	See The Second Sec	Alexand short part	PANA NA	The recompany the same special to Existent state special same special	To a second seco		1174 T 20 40 4	The amount recorded in the date of this the contract of the co	No.
	Annexure A2 - Monthly	National Control (1997). Municipal DNR Petitor Municipal Control (1997). Minicipal Control (1997).	Provincial Treasury	ampitance: Municipal Date Relief Conditions for Application at Year de of Municipally being assessed			bt Relief Conditions (Monthly reporting)	HAS THE PARKETER TREATED BACK MARKS CONTRACT CONDUCT, WITHIN 20 COURS OF PROJECT	the interact in city applies to all municipalities, indefining method ? Were -right similate 6.21.1.2.	They be a worken'th submitted the supering colonies of the bulk sales constructioners premain to the success it supports the Wheel learn and ne starte frame bulk submitted to be not being any sum perment in 100 learned on the Submitted Section learning and constructions	- Total the sensent of the back water commit Assistant playment as per the principal background include ta	the annual recentled on the financial improve as par the mSGOA data string and the version 4113 M commercial at the Water State and an Water Trading lensing	Hos the endopolity and its makes had surviver action 16 days of making the taleons.	in access that are setting and access to the control of the contro	- Has the man classic coordination augmenting entlands of the built Colors current powerst to	the National Tradition and Eriter within 1 day at making any path payment the PDF formally defined by high hope (humanised decrease) and	- Department on the proof of preventing and an area of the present respected on the Turnstall sy	as per the woldth data string and the section-41(2) MMA-statement of Colone?

MUNICIPAL CIRCULAR NO. 124 - MUNICIPAL DEBT RELIEF PROVINCIAL TREASURY CERTIFICATION OF MUNICIPAL COMPUANCE OF WOOT KANNALAND MUNICIPALITY JAMUARY 2025

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MUNICIPAL CIRCULAR NO. 124 - MUNICIPAL DEBT RELEF PROVINCIAL TREASURY CERTIFICATION OF MUNICIPAL COMPUANCE OF WCD4 I KANNALIAND MUNICIPALITY JAUNUARY 2025

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MUNICIPAL ORGULAR NO. 124 - MUNICIPAL DEBT RELIEF PROVINCIAL TREASURY CERTIFICATION OF MUNICIPAL COMPLANCE OF WCB41 KANNALAND MUNICIPALITY JAUNUARY 2025

The Western Cape Provincial Treasury's assessment and compliance certificate confirms that Konnaland 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 January 2025 average compliance of 68 per cent was an increase from the 66 per cent achieved during December 2024, However new arrear debts to Eskom are a serious breach of the conditions. The Municipality must address non-compliance matters urgently. The Municipality should prioritise 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 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 partion of its debt written off.

The Provincial Treasury confinues 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

Digitally signed by Julinda Gantana Date: 2025:02:27 07:57:51

+025005

Gantana MS J GANTANA

HEAD OFFICIAL: PROVINCIAL TREASURY

Cc: The Executive Mayor: Mr J Donson, mayor@kannaland.gov.za

CFO, Kannaland Municipality: Mr L Steenkamp <u>cfo@kannaland.gov.za</u>

Senior Manager Revenue Management: Rehaz Abramia - AbramiR@eskom.co.za

Senior Manager Finance Cape Coastal Cluster: Atika Brey -BreyA@eskom.co.za

Middle Manager Finance Cape Coastal Cluster: Unathi Yaso -YasoUN@eskom,co.za

MFMA Coordinator: Steven Kenyon - Steven Kenyon@westerncape.gov.za

Director-General: Department of Cooperative Governance: Mr Mbulelo Tshangana -

Zandilez@coata.aov.za

CEO: SALGA: Sithole Mbanga - hmazibuko@salga.org.za

MUNICIPAL CIRCULAR NO. 124 - MUNICIPAL DEBT REUEF PROVINCIAL TREASURY CERTIFICATION OF MUNICIPAL COMPLIANCE OF WC041 KANNALAND MUNICIPALITY JANUARY 2025

MFMA Circular 124 – Property Rates Reconciliation

	W.					
CHARLESTON - HILVER	Guideo Ruate Octobit					
National Designation	East their Worksofts					
Manager Spice	Rate (Sect Mules) (All Sections)					
Rosent Van	2004/0108					
About the W	Davie 3		All to Pro- In-	Parks and the same of the same of		A STREET, SALE
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	and the latest designation of the latest des	- Contract of the Contract of	val Reconciliatio	Contract of the Contract of th	Market Values	Diving the Samuel
Propety Categories	The second	# of Properties MFS	Variance	GV Market Values	MFS Market Values	Variance
	GV 4435	4436	0	786,614,000.00	786,387,000.00	227,000.0
Residential	A Property of the Party of the	21	0	54,309,000.00	54,309,000.00	100 Sec. (100 Sec.)
industrial	21 185	190	-2	136,987,000.00	137,637,000.00	- 650,000.0
Business and Commercial Agricultural	3006	3008	-2	1,699,368,000.00	1,708,233,956.00	865,958.0
Mining	0	0	0	4		NAME OF TAXABLE PARTY.
State Owned for Public Purpose	55	55	0	132,924,000.00	132,924,000.00	STATE OF THE PARTY.
PSI	158	159	-1	3,838,000.00	3,858,000.00	- 20,000.0
PBO	7	6	1	11,377,000.00	10,510,000.00	867,000.0
Multi Use	0	0	0	+		
Vacant	302	299	3	8,513,000.00	7,737,000.00	776,000.0
POW	56	56	0	48,060,000.00	47,860,000:00	200,000.0
Municipal	1211	1213	-2	184,776,000.00	107,078,000.00	2,302,000.0
Other	63	63	0	75,522,000.00	75,522,000.00	September 513
	9502	9505	-3	3.062.288.000.00	3.064.055,956.00	1,767,956.0
	Control of the Contro	Detail	ed Reconciliation	1		
Propely Calegories	600 D. F. C.	Marry Hing		" Land Winderson To	- Quartitly	A Hard State Sewart from
Francily Calogories	EV	MFS	Variance	GV	MFS	Yorknoon
Residential	945,711	849,175	96,536	845,711.00		80,530
Sedentified	176,564 645,298	178,594 447,120	2.113	176,604.25 e46,207.75	179,594.25 447,320.25	
Business and Commercial Agricultural	410,681	411,280	600	415,660,00		- 506
Morriso	100.000	493.000		432,003,00	432,001.00	
State Committée Public Purpose PSI	432,003	432,503				S
PSO	3,606	1,616	262	3,697,53	3,415.75	281
Multi Dice	19 600	12.571	1,261	13,833,43	12,572.63	1,261
Vacanti POW	13,854	16,513				
Manholpoli			-	4	-	
Offer	and the second	a Walnes	207 071 17	2.427.837.75	2,312,291,00	95,300
Total .	R7.477,637.75	32,352,211.00	895,369.75	242,835.53	2,022,0100	He GOLDINGS
	[Can't	0.00			2025-0	13-13
Propagal By	Craig	Oppermo	1(1)	Date	2000	2 12
	Contains Datable	:1.4				
	Cherry					
Signature	Charles .			-		
	1111	GRISPE			13-03-2	25
Environd By	11 /002	TRISTE		Oabs	18-00 00	DW-3
55	Corrage Details	1				
	CONSTRUCTORS SA	11.				
Manager 1	L	gh	The			
Signature		-1	1	- 0		
	100,000					
+						

MFMA Circular 124 - Maintain Eskom & Water Bulk Accounts

Calitzdorp Besproeiingsraad

Poulsus/P O Box 197, Callaiderp, 6660
Tel: 040000172/ 0764738011 Email: calkederpwater@mdwireless
81W/VAT Reg: 4260157971

BELASTINGFAKTUUR

Munisipale Bestuurder **Earnaland Munisipaliteit** Faktuur Nr. 11

Poshus 30 LADISMITH Datum: 05 January 2025

5655

84115-32761-51354

MUNISIPALE WATERVERBRUIK - CALIFZDORP; JANUARIE 2025

Sub Oprverbruik	BULL CONTRACTOR		0.0000000000000000000000000000000000000
Maand	10.00	. ja	nuarie 2025
Meterlesing einde	Jan 25		8111300
Meterlesing begin	Jan-25		8013090
Ontrek	10		98220
Dae @ 455 kl per dag toelang	31		14105
Sub Oorverbruik 84115-32761+51354	M		84115
Min bourt teruggegee	N.		0
Corverbruik	k!		51354
0-26000 kl tarief @ 1.15kl	26000	R.	29 900.00
26000-35000ki @ 2.32ki	10000	R	23 200.00
36000-46000 @3.87/5ki	15354	B	59 419.98

56 000 en meer tarief Sub Oorverbruik Plus 15% BTW 112 519 98 16 878:00 129 397.98

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

Beurt teruggegee formule	8-11-	20072
1 cusec = 101.96 m3		101.96
Stroomsterkte cusek/uur		6.18
Ure teruggagea		0
KI = Ure teruggegee x 101.96m3 x stroomsterkte	kl	0

Bankbesonderhede:

Nami: Calitziore Besproeilingsraad Benk: Standard Benk Tal: Calitziore 050014 Rek Nr: 280110022

Terme:

- Terme:

 1. Betabliser binne dertig (30) die vanaf datum van rekening.

 2. Betalings mag nie weerhou word totdat 'n geskil besleg is nie.

 3. Bente teen 165 word gehef op rekeninge over as 30 dae.

 4. Versum oen hurdige faktuur binne dertig die vanaf datum van faktuur te betaal sal meebring dat waterveorsioning 2 dae na spendatum outomaties verminder word tot slegs die toegelate grotis 455ki water per dag tot volle vereffening van faktuur.

WOLLS Towns The Co.

C:\Users\User\Documente\C\Barvolons Kenne New2024/2025@Garna 01-2025 011

05-02-2025

Calitzdorp Besproeiingsraad

Poshus/P O Box 197, Calibdory, 8669 Tel: 0640040172/0764738011 Email: calibdorywater@oudwireless. 8TW/VAT Reg: 4260157971

BELASTINGFAKTUUR

Municipale Bestuurder Kannaland Municipaliteit

Faktuur Nr: 12

Datum:

05 March 2025

Posbus 30 LADISMITH

6655

5TW W 4540197268

MUNISIPALE WATERVERBRUIK -- CALITZDORP: FEBRUARIE 2025

Sub-Corverbruit			
Maand	1. com-2		Feb-25
Meteriesing einde	Feb-25		8186720
Meterlesing begin	Feb-25		911130
Ontrek	M		75420
Dae @ 455 kl per dag toelaag	28		12740
62680-23294-39386	kf.		62680 62680 -23294=393
Min bourt teruggegee	M		0
Oorverbruik	N N		39386
0-26000 ki tarief @ 1.15ki	26000	R	75 998.85
26000-36000kl @ 2,32kl	10000	R	23 200.00
36000-46000 @3.87/5kl	3386	8	13 103.82
S6 000 en meer tarief		8	
Sub Oorverbruik		R	62 302.67
Plus 15% BTW		.8	9 345.40
Totaal verskaldig		R	71 648.07

Glyskaal met ingang 2025		
Dag		31
Toegelaat per dag - kl		455
0 - 25000 kl tarlef	R	1.15
26000 - 36000 kl tarlef	R	2.32
36000 - 46000 kl tarief	R	3.87
96000 - 56000 kl tarlef	R	7.73
56 000 kl en meer tarief	R	15.47

Beurt teruegegee formule		
1 carsec = 101.96 m3		101.96
Stroomsterkte cusek/vur		6.18
Ure teruggegee		0
KI = Ure teruggegee x 101.96m.l x stroomsterkte	kl .	0

Bankbesonderhede: Naam: Caltodorp Besproeiingsraad Bank: Standard Bank Tak: Caltodorp 050014 Rek Nr; 280110022

Terme:

- Terme:

 1. Betailbrar binne diertig (30) dae vanaf datum van rekening.

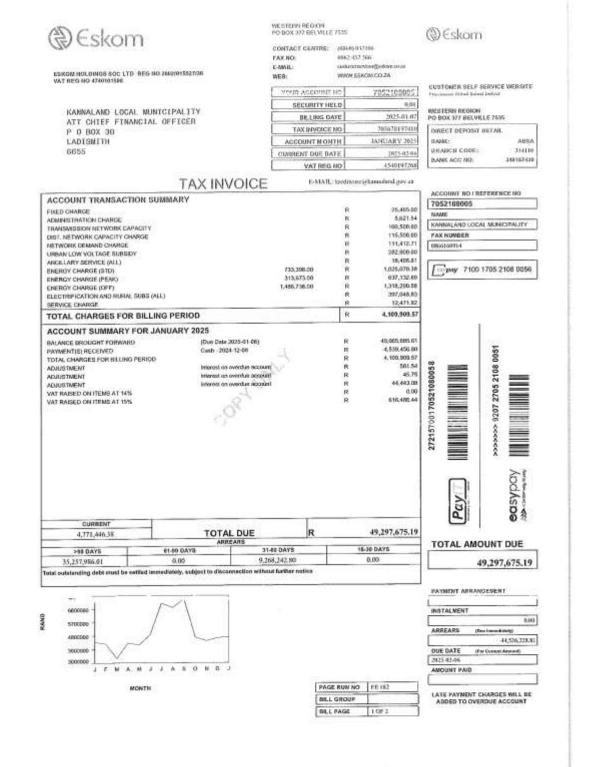
 2. Betalings mag nie weerhou word totdat 'n geskil besleg is nie.

 3. Benie been 16% word gehef op rekeninge ouer as 30 dae.

 4. Versain om huidige faktuur binne derrig dae vanaf datum van faktuur te betaal sal meebring dat watervoorslaning 2 die na spendatum outomaties verminder word tot slegs die toegelate grafs 455kl water per dag tot volle verelforing van faktuur.

C. Unanyi Juni Documento/Cliff Irrection Kuma New 2024/2025 (January Decumento/Cliff Irrection Kuma New 2024/2025 (January Decumento)

05-03-2025





VAT RAISED ON ITEMS AT 15%

ESIKOM HOLDINGS SOC LTD. REG NO 2002/015527/30 VAT REG NO 4749101500

KANNALAND LOCAL MUNICIPALITY ATT CHIEF FINANCIAL OFFICER P 0 BOX 30 LADISMITH 6655

FAX NO:

CONTACT CENTRE: 100000 037566

E-MAIL: WEB:

0940293537	YOUR ACCOUNT NO
0.01	SECURITY HELD
2025-01-07	BILLING DATE
194757216474	TAX INVOICE NO
IANUARY 2025	ACCOUNT MONTH
2105/07/05	CURRENT DUE DATE
4540197768	VAT REG NO

(® Eskom

CUSTOMER SELF SERVICE WEBSITE

WESTERN REGION PO BOX 377 BELVILLE 7535

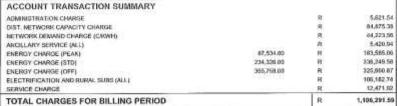
DIRECT DEPOSIT OFTAIL BANK BANK ACC NO:

ABSA 3401E7430

TAX INVOICE

6-MARL: breditourely's annal and gev. 20

165,943.74



ACCOUNT SUMMARY FOR JANUARY 2025 12,523,884.24 BALANCE BROUGHT FORWARD (Due Date 2025-01-06) PAYMENT(S) RECEIVED TOTAL CHARGES FOR BILLING PERIOD Cash - 2024-12-09 -1,141,450.05 1,100,291.59 20,823.66 ADJUSTMENT ACCUSTMENT VAT RAISED ON ITEMS AT 14% interest on overtice account 3,940.35

CURRENT 12,679,413.73 1,296,999,54 TOTAL DUE 16-30 DAYS 61-60 DAYS 31-60 DAYS >96 DAYS 1,205,385,82 9.035.578.32 1.141.450.05 0.00

Total outstanding debt must be settled immediately, subject to disconnection without further notice

ACCOUNT NO FREFERENCE NO 6940893537 MAME KANNALAND LOCAL MUNICIPALITY FAX NUMBER

7100 1694 0893 5374



TOTAL AMOUNT DUE

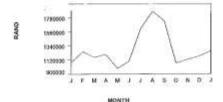
12,679,413.73

PAYMENT ARRANGEMENT INSTALMENT

0.00 ARREARS (Ess. Innovitately) 11,382,414.19 DUE DATE

2025-02-06 AMOUNT PAID

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT



PAGE RUN NO	EE 174
BILL GROUP	
BILL PAGE	1 OF 2



ESKOW HOLDINGS SOC LTD: REG NO 2002/015527/50 VAT REG NO 4740101560

KANNALAND LOCAL MUNICIPALITY ATT CHIEF FINANCIAL OFFICER P 0 BOX 30 LADISMITH 6655

ACCOUNT TRANSACTION SUMMARY

FIDGED CHARGE ADMINISTRATION CHARGE WESTERN REGION TO BOX 377 BELVILLE 2535

FAX NO:

CONTACT CERTRE: (6860) 937566 0362 037 566

E-MAIL: WEB:

customerercen@s WWW.ESKOM.CO.ZA

7052108005	YOUR ACCOUNT NO
0.01	SECURITY HELD
2025-02-07	BILLING DATE
705870478248	TAX INVOICE NO
PEBRUARY 2025	ACCOUNTMONTH
2025-03-10	GURRENT DUE DATE
4540197268	VAT REG NO

(€) Eskom

CUSTOMER SELF BEHVICE WERBITE

WESTERN REGION SO BOX 177 BELVILLE 7635

O DOW ALL SPECIALISTS	
DIRECT DEPOSIT DET	AIL
BANK:	ARRA
BRANCH CODE:	33-111#
BANK ACC NO:	340167436

TAX INVOICE

E-MAIL: krediteure@kunsoland.gov.cs

	ACCOUNT NO / REFERENCE NO
3237233723	7052108005
25,465.00 5,621.54	NAME
100,500.00	KANNALAND LOCAL MUNICIPALITY
115,500.00	FAX NUMBER
108,329.23	0866160914
202,900.00	
16,595.94 1,226,996,10 887,406,91	турыу 7100 1705 2108 0056
1,092,975.68	

0,00

RR TRANSMISSION NETWORK CAPACITY DIST. NETWORK CAPACITY CHARGE R NETWORK DEMAND CHARGE URBAN LOW VOLTAGE SUBSICY R ANGILLARY SERVICE (ALL) 877,868.00 ENERGY CHARGE (STD) ENERGY CHARGE (PEAK) 430,888,00 1,232,633.00 ENERGY CHARGE (OFF) ELECTRIFICATION AND RURAL SUBS (ALL) 398,175,86 R 12,471.92 4,335,938.18 TOTAL CHARGES FOR BILLING PERIOD R ACCOUNT SUMMARY FOR FEBRUARY 2025 49,297,675.19 (Due Dale 2025-02-05) BALANCE BROUGHT FORWARD 4,335,938.18 717.12

TOTAL CHARGES FOR BILLING PERIOD RRRR ADJUSTMENT Interest on overdue account leterest on overdue account 264.13 ADJUSTMENT 40,863.24 ADJUSTMENT Interest on overdue account Interest on averdue accour 110,726.42 ADJUSTMENT VAT RAISED ON ITEMS AT 14% 650,390.73 VAT RAISED ON ITEMS AT 15%

CURRENT			110	1510 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
5,138,899.82	TOTA	AL DUE	R	54,436,575.01
	ARI	REARS		
>80 DAYS	61-90 DAYS	31-60 DAYS		16-30 DAYS
35,257,986.01	9,268,242.80	4,771,446.38		0.00

TOTAL AMOUNT DUE 54,436,575.01

7900000 6600000 5700000 4800000 3900000 3000000 м ASONDJF

MONTH

		2025-03-10
		AMOUNT PA
PAGE RUN NO	BE 145	
BILL GROUP		ADDED TO
BILL PAGE	1 OF 2	

PAYMENT ARRANGEMENT INSTALMENT 9,00 ARREARS 49,297,675,19 DUE DATE (For Current Americal) AID MENT CHARGES WILL BE TO OVERDUE ACCOUNT



ESKOM HOLDINGS SOC LTD. REG NO 2002/015827/38 VAT REG NO 4740101608

ADMINISTRATION CHARGE

ENERGY CHARGE (PEAK)

ENERGY CHARGE (STO)

ENERGY CHARGE (OFF)

SERVICE CHARGE

ADJUSTMENT

ADJUSTMENT

DIST. NETWORK CAPACITY CHARGE

NETWORK DEMAND CHARGE (CROSS) ANCILLARY SERVICE (ALL)

ELECTRIFICATION AND RURAL SUBS (ALL)

BALANCE BROUGHT FORWARD

VAT RAISED ON ITEMS AT 14%

VAT RAISED ON ITEMS AT 15%

CURRENT

1,457,382.01

>90 DAYS

10,177,028.37

TOTAL CHARGES FOR BILLING PERIOD

TOTAL CHARGES FOR BILLING PERIOD ACCOUNT SUMMARY FOR FEBRUARY 2025

KANNALAND LOCAL MUNICIPALITY ATT CHIEF FINANCIAL OFFICER P 0 B0X 30 LADISMITH 6655

ACCOUNT TRANSACTION SUMMARY

WESTERN REGION PO BOX 377 BELVILLE 7535

CONTACT CENTRE: {0850}-037560 FAX RO:

123,066.00

303,636.00

202,257.00

R

31-60 DAYS

1.296,999.54

E-MAR.

0002 437 566 WWW.EBKOW.CO.ZA

YOUR ACCOUNT NO	6940893537
SECURITY HELD	0.01
BILLING DATE	2025/02-07
TAX INVOICE NO	694820279404
ACCOUNT MONTH	FEBRUARY 2025
GURRENT DUE DATE	2025-03-10
VAT REG NO	4540197268

n

R

R

R

(€) Eskorn

CUSTOMER SELF SERVICE WEDSITE

WESTERN REGION PO BOX 377 BELVILLE 7536

DIRECT DEPOSIT DETAIL ABSA BANK 331110 BRANCH CODE: BANK ACC NO: 188167430

TAX INVOICE

(Date 2025-02-08)

Interest on awardue account

interest on overtime account

TOTAL DUE

61-90 DAYS

1,205,385.82 Total outstanding debt must be settled immediately, subject to disconnection without further notice

COPTONIT

E-MAIL: kredisene@kanualnud.gov:za

ACCOUNT	NO / REFERENCE NO
6940893	1537
MAME	
KANNALA	NO LOCAL MUNICIPALITY
FAX NUM	OFR

лэри**у** 7100 1694 0893 5374

258,110.52 435,298.57 258,378.06 12,471.92 1,233,150.86 12,679,413.73 1,233,150.86 10,615.82 28,642.70 0.00 164,972,63 2721570016940893537 14,136,795.74 16-30 DAYS

5.621.54

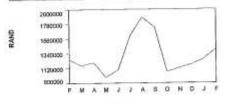
84,075.38

56,629.99 5,671.69



TOTAL AMOUNT DUE

14,136,795.74



MONTH

PAGE RUN NO EE 135 BILL GROUP BILL PAGE 1 OF 2

PAYMENT ARRANGEMENT INSTALMENT 0.00 ARREARS 12,679,413.73 DUE DATE For Carried Avenuety 2025-03-10 AMOUNT PAID

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

Standard Bank of South Africa

CUSTOMER ALL PAYMENTS FINAL AUDIT REPORT

Customer No 42054354B User ID OCX31

Sub Module SSVS

User Name KANNALAND MUNICIPALITY

Reference 2025670001 Action date 20256311 GAV53 M SCHEFFERS

From Account Name KANNALAND MUNICIPALITY (MAIN)

Trans No Acc No / CDI

280110022

Branch No Statement Ref Account Name 50014 KANNALAND MUN

Creditor Code

CALITZDORP BESPROEINGSRAAD CALITZDORP BESPR

Amount 129,397.98
StatusDescription FINAL AUDIT TO BE DOWNLOADED

RTGS/RTC ISN/Bus Ref Pay Alert

DATE: 2025-03-11 15:20:31

Page:8

Standard Bank of South Africa

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CUSTOMER ALL PAYMENTS FINAL AUDIT REPORT

Customer No User ID Sub Module

420543546 OCK35

SSVS Description LJTe4 20250311 15:12:05: Finalreleasingoperators RVX88 CM CLAASEN (A) LJT84 20250311 15:12:05.0 User Name KANNALAND MUNICIPALITY Reference 2025070001

Action date 20250311

GAV53 M SCHEFFERS

Sub-batch

From Account no 0000420543546

From Account Name KANNALAND MUNICIPALITY (MAIN)

Trans No.

Acc No / CDI Branch No Statement Ref

7 290110022 50014

KANNALAND MUN CALITZDORP BESPROEWGSRAAD CALITZDORP BESPR Account Name

Creditor Code

71,648,07

Amount 71,648.07 StatusDescription FINAL AUDIT TO BE DOWNLOADED

RTGS/RTC ISN/Bus Ref Pay Alert

DATE: 2025-03-11 15:20:31

Page: 7

Standard Bank of South Africa The Standard Bank of South Africa Limited Registered Bank Reg. No. 1952/000738/05

Computer Generated Copy

CURRENT ACCOUNT - STATEMENT DETAILS

Aco	tnuo	0000420543640	KANNALAND MUNICIPALI	Statement For	20250311	VAT Registration	4540197208
Bran		000113	LADISMITH CAPE	Statement No.	634		
				_	-		

Page	Detriffs	Service Fee	Debit	Gredit	Date	Dahanca
1		0.00	0.00	0.00	20250310	363,548.83
ŧ.	CREDIT CARD EFTPOS SETTLEMENT OR EFTPOS RSG 5 0001183109682	0.00	0.00	1,977,90	20260310	365,526.73
1	CREDIT CARD EFTPOS SETTLEMENT CR EFTFOS EYN U 0007213109453	0.00	6.00	2,700.00	20250310	368,226.73
1	CREDIT CARD EFTPOS SETTLEMENT DR EFTPOS RSG 5 0001183109882	0.00	0.00	3,728,40	20250310	371,955.13
1	CREDIT CARD EFTPOS SETTLEMENT DR EFTPOS PLC 9 0004083109577	0.00	0,00	6,234.00	20258310	378,189.13
1	CREDIT CARD SETPOS SETTLEMENT DR EFTPOS SY4 U 0002213109453	0.00	0.00	15,345.58	20250310	393,534,71
1	FEE: GASH DEPOSIT - COINS ## 420543546 R21834,50 10/03	0.00	-0.03	0,00	20250310	393,534.68
9	FEE: CASH DEPOSIT - NOTES NO 420543546 R21834,90 10/03	0.00	-117.45	0.00	20250310	390,417,23
1	CASH DEPOSIT NOTES/COINS COMOTORS 07/03	0.00	0.00	909,00	20250011	284,116,23
1	CASH DEPOSIT: NOTES COMOTORS 05/03	0.00	E.00	1,710,00	20250311	385,826.23
1	CASH DEPOSIT NOTES/COMS CALITZBORF 10/03	0.00	0.00	2,477,30	20250311	388,303.53
1	CASH DEPOSIT NOTES/COINS COMOTORS 10/01	0,03	0.00	3,872.00	20250311	402,175.53
*	CASH DEPOSIT NOTES/COINS CALITZCORP 07/00	0.00	0.00	4,900,10	20250011	405,775.63
1	CASH DEPOSIT NOTES/COINS CALITZOORP 06/03	0.00	0.00	9,001,20	20250311	415,776.63
1	ELECTRONIC BANKING PAYMENT TO VAN DIVAN DER BERG RVXIM15:13	0.00	-683.00	0.00	20250311	415,093.83
1	ELECTRONIC BANKING PAYMENT TO WILLE WILLEMSE JOSH RVX8815:13	0.00	-663,00	0.00	20250311	414,410,83
1	ELECTRONIC BANKING PAYMENT TO ADDNI ADDNIS JUDORE RVX6815:13	0.00	-663,00	0,00	20250311	413,727,83
t		0.00	-1,727.00	0.00	20250311	412,000.83
1	ELECTRONIC BANKING PAYMENT TO SHREO SEREO DJ. RVX6815:13	0.00	-3,490,00	9,00	20250311	406,510.83
1		0.00	-4,243.93	0.00	20250311	404,266.50
2		0,00	0.00	0.00	20250311	404,266,90
2	ELECTRONIC BANKING PAYMENT TO PETER PETER-GEORGE RVX8815:13	0.60	4,544,64		20250311	394,722.26
2	ELECTRONIC BANKING PAYMENT TO PORE PROTEA HOTEL RVX6815:13	0.00	-4,718.34	0.00	20250311	395,003.02
2	ELECTRONIC BANKING PAYMENT TO JANUA JANUARIE DONO RVX8615.13	0.00	-6,022.90	0.00	20250311	364,961.12
2	ELECTRONIC SANKING PAYMENT TO WINDS WINDEED RVX6815:13	0.00	-6,642,68	0,00	20250311	382,338.44
2	ELECTRONIC BANKING PAYMENT TO CAPE CAPE TOWN LOD RVX0815.13	0.00	-12,270,00	0.00	20250311	370,068.44
2	ELECTRONIC BANKING PAYMENT TO TOIS TELKOM RVX6815:13	0,00	-30,463.30	11.00	20250311	309,605,14
2	ELECTRONIC BANKING PAYMENT TO MOTLA MOTLA METERIN RVXXXIII 13	0.00	~38,721.00	0.00	20250311	302,884.14
2	ELECTRONIC BANKING PAYMENT TO CALIT CALITZDORP BE RVXB815:13	0.00	-71,646.07	0.00	20250311	201,236.07
2	ELECTRONIC BANKING PAYMENT TO GALIT CALITZDORP BE RVXB815:13	6.00	-129,397.98	0.00	20250311	101,838.09
2	ACCOUNT PAYMENT SBSA FLEET177462630000688073	5.50	-37,323.95	0.00	20250311	64,514.54

"END OF REPORT"

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SECTION 7 – QUALITY CERTIFICATION





info@knassland.co.za Tel: (028) 551 1023 Fax: (028) 551 1766 Kerkstr. 32 Clurch St. LADISMITH

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 February 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

Date :12 March 2025

Signature #