KANNALAND
MUNISIPALITEIT | MUNICIPALITY

Monthly Budget Report for August 2025/26



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

Table of Contents

GLOSSARY

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

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

Approved budget - means an annual budget—

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

Budget - The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement - A transfer of budget.

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

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

LEGISLATIVE FRAMEWORK

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

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

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

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

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

Report of the Executive Mayor

In -Year Report – Monthly Budget Statement

The monthly budget statement for August 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 August 2025.

That the Council takes cognisance of the Eskom Debt Relief Report for August 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	YTD Budget	Monthly Actual	YTD Actual	YTD Budget vs YTD Actual Variance	YTD Budget vs YTD Actual Variance %
Operating Revenue	R 254 396	R 42 399	R 17 920	R 50 855	R 8456	20%
Operating Expenditure	R 262 857	R 43 692	R 20 162	R 30 938	R (12 754)	-29%
Capital	R 15 779	R 3 494	R 919	R 2 529	R (965)	-28%

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

Operational Revenue

The municipality's total operational revenue budget amounts to R255 million and the year-to-date revenue on the budget accrued to R50.86 million. This represents 20% of the YTD variance for total revenue.

Operational Expenditure

The municipality's total operational expenditure budget amounts to R263 million, with a year-to-date performance of R30 94 million, or 12% of the YTD variance for total expenditure budget.

Capital Expenditure

The total capital budget for the municipality amounts to R16 million with a year-to-date performance of R 2.5 million, or 16% of the total capital budget.

Operating Surplus/Deficit

The variances for operating revenue amounted to R17.92 million exceeding budget, and expenditure amounting to R 20.16 million below budget, with an operating deficit of R 1.3 million for the month under review. This performance is to be noted against an unfunded budget.

1.3 MATERIAL DIFFERENCES TO THE SDBIP

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

1.4 REMEDIAL ACTIONS

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

SECTION 2 – IN-YEAR BUDGET STATEMENT TABLES

2.1 TABLE C1 – MONTHLY BUDGET SUMMARY

WC041 Kannaland - Table C1 Monthly Budget Statement Summary - M02 August

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Financial Performance								%	
Property rates	28 504	29 723	29 723	2 486	4 973	4 954	20	0%	29 723
Service charges	131 751	155 248	155 248	13 566	25 902	25 875	27	0%	155 248
Investment revenue	1 479	1 003	1 003	6	111	167	(56)	-33%	1 003
Transfers and subsidies - Operational	56 603	53 464	53 464	439	17 060	8 911	8 149	91%	53 464
Other own revenue	23 574	14 958	14 958	1 422	2 808	2 493	316	13%	14 958
Total Revenue (excluding capital transfers and	**241 910**	**254 396**	**254 396**	**17 920**	**50 855**	**42 399**	**8 456**	**20%**	**254 396**
Employee costs	114 550	97 832	97 832	8 348	16 579	16 188	391	2%	97 832
Remuneration of Councillors	4 264	3 526	3 526	303	606	588	18	3%	3 526
Depreciation and amortisation	40 078	13 179	13 179	1 098	2 196	2 196	0	0%	13 179
Interest	679	1 346	1 346	17	33	224	(191)	-85%	1 346
Inventory consumed and bulk purchases	67 057	90 807	90 807	8 178	8 287	15 135	(6 848)	-45%	90 807
Transfers and subsidies	589	590	590	24	31	98	(68)	-69%	590
Other expenditure	11 551	55 577	55 577	2 194	3 206	9 263	(6 057)	-65%	55 577
Total Expenditure	**238 767**	**262 857**	**262 857**	**20 162**	**30 938**	**43 692**	**(12 754)**	**-29%**	**262 857**
Surplus/(Deficit)	**3 144**	**(8 461)**	**(8 461)**	**(2 243)**	**19 918**	**(1 292)**	**21 210**	**-1641%**	**(8 461)**
Transfers and subsidies - capital (monetary allocations)	18 627	15 779	15 779	919	2 529	3 494	(965)	-28%	15 779
Transfers and subsidies - capital (in-kind)	3	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**21 773**	**7 317**	**7 317**	**(1 323)**	**22 447**	**2 202**	**20 245**	**920%**	**7 317**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**21 773**	**7 317**	**7 317**	**(1 323)**	**22 447**	**2 202**	**20 245**	**920%**	**7 317**
Capital expenditure & funds sources									
Capital expenditure	**21 487**	**13 721**	**13 721**	**243**	**2 813**	**2 287**	**526**	**23%**	**13 721**
Capital transfers recognised	21 027	13 721	13 721	243	2 813	2 287	526	23%	13 721
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	374	–	–	–	–	–	–		–
Total sources of capital funds	**21 401**	**13 721**	**13 721**	**243**	**2 813**	**2 287**	**526**	**23%**	**13 721**
Financial position									
Total current assets	104 649	43 973	43 973		74 513				43 973
Total non current assets	323 536	310 072	310 072		320 580				310 072
Total current liabilities	139 049	107 528	107 528		126 648				107 528
Total non current liabilities	57 420	48 640	48 640		51 990				48 640
Community wealth/Equity	232 524	197 877	197 877		232 586				197 877
Cash flows									
Net cash from (used) operating	123 591	24 534	24 534	39 641	49 999	4 953	(45 045)	-909%	253 435
Net cash from (used) investing	(18 861)	(15 779)	(15 779)	(1 511)	(3 235)	2 630	5 865	223%	15 779
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**144 570**	**18 462**	**18 462**	**–**	**118 775**	**17 290**	**(101 485)**	**-587%**	**341 226**

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	5 044	3 847	2 972	2 733	2 584	2 641	15 947	132 948	168 717
Creditors Age Analysis									
Total Creditors	12 882	7 725	8 991	4 899	69 855	–	–	–	104 352

2.2 TABLE C2 – MONTHLY BUDGETED FINANCIAL PERFORMANCE

(Functional Classification)

WC041 Kannaland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue - Functional									%	
Governance and administration		**83 284**	**52 425**	**52 425**	**2 967**	**22 291**	**8 738**	13 554	155%	**52 425**
Executive and council		37 587	8 106	8 106	–	16 234	1 351	14 883	1102%	8 106
Finance and administration		45 697	44 319	44 319	2 967	6 057	7 387	(1 329)	-18%	44 319
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**24 877**	**21 833**	**21 833**	**1 288**	**3 140**	**3 639**	(499)	-14%	**21 833**
Community and social services		15 125	16 505	16 505	1 288	3 140	2 751	389	14%	16 505
Sport and recreation		58	60	60	–	–	10	(10)	-100%	60
Public safety		(6)	–	–	–	–	–	–		–
Housing		9 700	5 268	5 268	–	–	878	(878)	-100%	5 268
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**2 318**	**2 487**	**2 487**	**172**	**362**	**415**	(52)	-13%	**2 487**
Planning and development		–	–	–	–	–	–	–		–
Road transport		2 318	2 487	2 487	172	362	415	(52)	-13%	2 487
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**150 059**	**193 429**	**193 429**	**14 412**	**27 591**	**33 103**	(5 511)	-17%	**193 429**
Energy sources		87 144	117 820	117 820	9 492	17 859	20 501	(2 642)	-13%	117 820
Water management		36 906	42 176	42 176	2 524	4 889	7 029	(2 141)	-30%	42 176
Waste water management		13 215	16 009	16 009	1 210	2 451	2 668	(217)	-8%	16 009
Waste management		12 795	17 425	17 425	1 186	2 393	2 904	(511)	-18%	17 425
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**260 539**	**270 174**	**270 174**	**18 839**	**53 385**	**45 893**	**7 491**	**16%**	**270 174**
Expenditure - Functional										
Governance and administration		**86 298**	**89 151**	**89 151**	**6 505**	**12 680**	**14 747**	(2 067)	-14%	**89 151**
Executive and council		33 308	28 542	28 542	1 905	3 927	4 757	(830)	-17%	28 542
Finance and administration		52 990	60 609	60 609	4 600	8 753	9 990	(1 236)	-12%	60 609
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**19 076**	**18 398**	**18 398**	**1 163**	**2 043**	**3 061**	(1 017)	-33%	**18 398**
Community and social services		10 817	9 366	9 366	865	1 419	1 555	(136)	-9%	9 366
Sport and recreation		1 557	1 702	1 702	121	225	284	(59)	-21%	1 702
Public safety		1 447	369	369	66	188	61	127	206%	369
Housing		5 254	6 962	6 962	110	211	1 160	(949)	-82%	6 962
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**15 046**	**20 583**	**20 583**	**1 219**	**2 395**	**3 430**	(1 036)	-30%	**20 583**
Planning and development		281	380	380	21	21	63	(43)	-67%	380
Road transport		14 765	20 203	20 203	1 198	2 374	3 367	(993)	-29%	20 203
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**118 346**	**134 725**	**134 725**	**11 275**	**13 820**	**22 454**	(8 634)	-38%	**134 725**
Energy sources		73 468	94 302	94 302	8 468	9 135	15 717	(6 582)	-42%	94 302
Water management		22 092	17 934	17 934	1 510	2 393	2 989	(596)	-20%	17 934
Waste water management		10 782	10 707	10 707	716	1 124	1 785	(661)	-37%	10 707
Waste management		12 005	11 782	11 782	581	1 169	1 964	(795)	-40%	11 782
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**238 767**	**262 857**	**262 857**	**20 162**	**30 938**	**43 692**	**(12 754)**	**-29%**	**262 857**
Surplus/ (Deficit) for the year		**21 773**	**7 317**	**7 317**	**(1 323)**	**22 447**	**2 202**	**20 245**	**920%**	**7 317**

2.3 TABLE C3 – MONTHLY BUDGETED FINANCIAL PERFORMANCE

(Revenue & Expenditure by Municipal Vote)

WC041 Kannaland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		37 587	8 606	8 606	–	16 234	1 434	14 800	1031,8%	8 606
Vote 2 - CORPORATE SERVICES		25 969	22 740	22 740	1 348	3 376	3 790	(414)	-10,9%	22 740
Vote 3 - FINANCIAL SERVICES		45 108	43 444	43 444	2 906	5 969	7 241	(1 272)	-17,6%	43 444
Vote 4 - TECHNICAL SERVICES		151 875	195 384	195 384	14 586	27 806	33 428	(5 623)	-16,8%	195 384
Vote 5 - CALITZDORP SPA		–	–	–	–	–	–	–		–
Vote 6 - CORPORATE SERVICES (Continued)		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**260 539**	**270 174**	**270 174**	**18 839**	**53 385**	**45 893**	**7 491**	**16,3%**	**270 174**
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		33 308	28 542	28 542	1 905	3 927	4 757	(830)	-17,5%	28 542
Vote 2 - CORPORATE SERVICES		61 566	45 318	45 318	3 921	7 534	7 435	98	1,3%	45 318
Vote 3 - FINANCIAL SERVICES		12 318	37 137	37 137	2 042	3 765	6 189	(2 425)	-39,2%	37 137
Vote 4 - TECHNICAL SERVICES		131 113	150 855	150 855	12 286	15 705	25 142	(9 438)	-37,5%	150 855
Vote 5 - CALITZDORP SPA		–	–	–	–	–	–	–		–
Vote 6 - CORPORATE SERVICES (Continued)		462	1 005	1 005	8	8	168	(159)	-95,0%	1 005
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**238 767**	**262 857**	**262 857**	**20 162**	**30 938**	**43 692**	**(12 754)**	**-29,2%**	**262 857**
Surplus/ (Deficit) for the year	2	**21 773**	**7 317**	**7 317**	**(1 323)**	**22 447**	**2 202**	**20 245**	**919,5%**	**7 317**

2.4 TABLE C4 – MONTHLY FINANCIAL PERFROMANCE

WC041 Kannaland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August										
Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue									%	
Exchange Revenue										
Service charges - Electricity		86 289	107 694	107 694	9 459	17 796	17 949	(153)	-1%	107 694
Service charges - Water		25 346	30 912	30 912	2 213	4 268	5 152	(884)	-17%	30 912
Service charges - Waste Water Management		10 179	7 384	7 384	950	1 931	1 231	701	57%	7 384
Service charges - Waste management		9 937	9 258	9 258	943	1 907	1 543	364	24%	9 258
Sale of Goods and Rendering of Services		481	295	295	58	78	49	29	59%	295
Agency services		1 324	1 450	1 450	86	188	242	(54)	-22%	1 450
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		9 583	8 594	8 594	796	1 588	1 432	156	11%	8 594
Interest earned from Current and Non Current Assets		1 479	1 003	1 003	6	111	167	(56)	-33%	1 003
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		692	493	493	66	123	82	41	49%	493
Licence and permits		206	230	230	16	34	38	(4)	-11%	230
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		314	200	200	25	39	33	6	17%	200
Non-Exchange Revenue										
Property rates		28 504	29 723	29 723	2 486	4 973	4 954	20	0%	29 723
Surcharges and Taxes		6 604	–	–	–	–	–	–		–
Fines, penalties and forfeits		236	231	231	32	62	38	23	61%	231
Licence and permits		–	–	–	–	–	–	–		–
Transfer and subsidies - Operational		56 603	53 464	53 464	439	17 060	8 911	8 149	91%	53 464
Interest		3 420	3 465	3 465	281	574	577	(3)	-1%	3 465
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		714	–	–	61	123	–	123		–
Gains on disposal of Assets		–	–	–	–	–	–	–		–
Other Gains		–	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and		**241 910**	**254 396**	**254 396**	**17 920**	**50 855**	**42 399**	**–**		**254 396**
Expenditure By Type										
Employee related costs		114 550	97 832	97 832	8 348	16 579	16 188	391	2%	97 832
Remuneration of councillors		4 264	3 526	3 526	303	606	588	18	3%	3 526
Bulk purchases - electricity		63 298	82 476	82 476	7 793	7 793	13 746	(5 953)	-43%	82 476
Inventory consumed		3 759	8 331	8 331	385	494	1 389	(895)	-64%	8 331
Debt impairment		(40 672)	13 468	13 468	–	–	2 245	(2 245)	-100%	13 468
Depreciation and amortisation		40 078	13 179	13 179	1 098	2 196	2 196	0	0%	13 179
Interest		679	1 346	1 346	17	33	224	(191)	-85%	1 346
Contracted services		20 514	20 447	20 447	1 059	1 323	3 408	(2 085)	-61%	20 447
Transfers and subsidies		589	590	590	24	31	98	(68)	-69%	590
Irrecoverable debts written off		13 534	–	–	–	–	–	–		–
Operational costs		16 845	21 662	21 662	1 135	1 883	3 610	(1 727)	-48%	21 662
Losses on Disposal of Assets		1 329	–	–	–	–	–	–		–
Other Losses		–	–	–	–	–	–	–		–
Total Expenditure		**238 767**	**262 857**	**262 857**	**20 162**	**30 938**	**43 692**	**(12 754)**	**-29%**	**262 857**
Surplus/(Deficit)		**3 144**	**(8 461)**	**(8 461)**	**(2 243)**	**19 918**	**(1 292)**	**12 754**	**(0)**	**(8 461)**
Transfers and subsidies - capital (monetary allocations)		18 627	15 779	15 779	919	2 529	3 494	(965)	(0)	15 779
Transfers and subsidies - capital (in-kind)		3	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**21 773**	**7 317**	**7 317**	**(1 323)**	**22 447**	**2 202**			**7 317**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**21 773**	**7 317**	**7 317**	**(1 323)**	**22 447**	**2 202**			**7 317**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**21 773**	**7 317**	**7 317**	**(1 323)**	**22 447**	**2 202**			**7 317**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**21 773**	**7 317**	**7 317**	**(1 323)**	**22 447**	**2 202**			**7 317**

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

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

2.5 OPERATING REVENUE BY SOURCES:

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

- **Service Charges – Water** amounts to R 2.2 million for **August 2025** and R 4.3 million YTD which represents **-17%** variance to the budget.

- **Service Charges – Waste Water Management** amounts to R 950 thousand for **August 2025** and R 1.9 million YTD which represents **57%** variance to the budget.

- **Service Charges – Waste Management** amounts to R 943 thousand for **August 2025** and R 1.9 million YTD which represents **24%** variance to the budget.

- **Sale of Goods and Rendering of Services** – amounts to R20 thousand for **August 2025** and R 86 thousand YTD which represents **22%** variance to the budget.

- **Interest on outstanding debtors** – **11%** YTD variance from the budget. This variance is due to improved debt collection strategies.
- **Rental from fixed Assets –** amounted to R 66 thousand and R 123 thousand YTD which represents a 49% variance to the budget.
- **Fines, Penalties & Forfeits** – Almost no activity, with a **61%** 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

- **Inventory Consumed –** represents a negative **64%** negative on the budget.
- **Contracted Services** – amounted to R 1.059 million in **August 2025** and R 1.3million YTD.
- **Other Expenditure** - amounted to R 1.1 million in **August 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

WC041 Kannaland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		–	–	–	–	–	–	–		–
Vote 2 - CORPORATE SERVICES		–	–	–	–	–	–	–		–
Vote 3 - FINANCIAL SERVICES		–	–	–	–	–	–	–		–
Vote 4 - TECHNICAL SERVICES		16 944	13 721	13 721	243	2 813	2 287	526	23%	13 721
Vote 5 - CALITZDORP SPA		–	–	–	–	–	–	–		–
Vote 6 - CORPORATE SERVICES (Continued)		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**16 944**	**13 721**	**13 721**	**243**	**2 813**	**2 287**	**526**	**23%**	**13 721**
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		140	–	–	–	–	–	–		–
Vote 2 - CORPORATE SERVICES		293	–	–	–	–	–	–		–
Vote 3 - FINANCIAL SERVICES		–	–	–	–	–	–	–		–
Vote 4 - TECHNICAL SERVICES		4 110	–	–	–	–	–	–		–
Vote 5 - CALITZDORP SPA		–	–	–	–	–	–	–		–
Vote 6 - CORPORATE SERVICES (Continued)		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	**4 543**	–	–	–	–	–	–		–
Total Capital Expenditure	3	**21 487**	**13 721**	**13 721**	**243**	**2 813**	**2 287**	**526**	**23%**	**13 721**
Capital Expenditure - Functional Classification										
Governance and administration		**348**	–	–	–	–	–	–		–
Executive and council		140	–	–	–	–	–	–		–
Finance and administration		208	–	–	–	–	–	–		–
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**86**	–	–	–	–	–	–		–
Community and social services		86	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**26**	–	–	–	–	–	–		–
Planning and development		–	–	–	–	–	–	–		–
Road transport		26	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**21 027**	**13 721**	**13 721**	**243**	**2 813**	**2 287**	526	23%	**13 721**
Energy sources		4 110	2 967	2 967	–	–	494	(494)	-100%	2 967
Water management		779	1 217	1 217	–	514	203	311	153%	1 217
Waste water management		13 836	9 536	9 536	243	2 299	1 589	709	45%	9 536
Waste management		2 303	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**21 487**	**13 721**	**13 721**	**243**	**2 813**	**2 287**	**526**	**23%**	**13 721**
Funded by:										
National Government		16 139	12 503	12 503	243	2 299	2 084	215	10%	12 503
Provincial Government		4 889	1 217	1 217	–	514	203	311	153%	1 217
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		**21 027**	**13 721**	**13 721**	**243**	**2 813**	**2 287**	**526**	**23%**	**13 721**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		374	–	–	–	–	–	–		–
Total Capital Funding	7	**21 401**	**13 721**	**13 721**	**243**	**2 813**	**2 287**	**526**	**23%**	**13 721**

CAPITAL EXPENDITURE

- amounted to **R 919 thousand** in **August 2025** and **R 2.5 million YTD** which represents a -28**%** variance to the budget**.**

2.8 TABLE C6 – MONTHLY BUDGETED FINANCIAL POSITION

WC041 Kannaland - Table C6 Monthly Budget Statement - Financial Position - M02 August						
Description	Ref	2024/25	Budget Year 2025/26			
R thousands		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
ASSETS	1					
Current assets						
Cash and cash equivalents		23 018	18 162	18 162	28 198	18 162
Trade and other receivables from exchange transactions		81 115	54 173	54 173	44 878	54 173
Receivables from non-exchange transactions		9 159	458	458	9 383	458
Current portion of non-current receivables		–	–	–	–	–
Inventory		1 503	116	116	1 546	116
VAT		(9 850)	(27 873)	(27 873)	(9 157)	(27 873)
Other current assets		(295)	(1 062)	(1 062)	(336)	(1 062)
Total current assets		**104 649**	**43 973**	**43 973**	**74 513**	**43 973**
Non current assets						
Investments		–	–	–	–	–
Investment property		1 018	1 064	1 064	1 018	1 064
Property, plant and equipment		322 512	309 004	309 004	319 556	309 004
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		7	4	4	6	4
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		**323 536**	**310 072**	**310 072**	**320 580**	**310 072**
TOTAL ASSETS		**428 185**	**354 045**	**354 045**	**395 093**	**354 045**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		1 584	1 446	1 446	1 599	1 446
Trade and other payables from exchange transactions		108 822	104 511	104 511	92 224	104 511
Trade and other payables from non-exchange transactions		20 091	15 581	15 581	24 652	15 581
Provision		12 368	4 735	4 735	8 145	4 735
VAT		(3 817)	(18 745)	(18 745)	29	(18 745)
Other current liabilities		–	–	–	–	–
Total current liabilities		**139 049**	**107 528**	**107 528**	**126 648**	**107 528**
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		40 334	37 090	37 090	40 440	37 090
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		17 086	11 550	11 550	11 550	11 550
Total non current liabilities		**57 420**	**48 640**	**48 640**	**51 990**	**48 640**
TOTAL LIABILITIES		**196 468**	**156 168**	**156 168**	**178 638**	**156 168**
NET ASSETS	2	**231 717**	**197 877**	**197 877**	**216 455**	**197 877**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		232 063	197 416	197 416	232 125	197 416
Reserves and funds		462	462	462	462	462
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**232 524**	**197 877**	**197 877**	**232 586**	**197 877**

2.9 TABLE C7 – MONTHLY BUDGETED CASH FLOW

WC041 Kannaland - Table C7 Monthly Budget Statement - Cash Flow - M02 August										
Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES	1								%	
Receipts										
Property rates		19 650	27 286	27 286	2 372	3 646	4 548	(902)	-20%	27 286
Service charges		100 836	151 165	151 165	10 760	18 858	25 194	(6 336)	-25%	151 165
Other revenue		17 289	24 122	24 122	4 340	4 625	4 020	605	15%	24 122
Transfers and Subsidies - Operational		56 202	53 464	53 464	3 245	19 482	8 911	10 571	119%	53 464
Transfers and Subsidies - Capital		24 160	15 779	15 779	1 535	4 335	3 494	841	24%	15 779
Interest		–	3 775	3 775	–	–	629	(629)	-100%	3 775
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(94 546)	(249 711)	(249 711)	17 389	(947)	(41 618)	(40 672)	98%	(20 809)
Interest		–	(1 346)	(1 346)	–	–	(224)	(224)	100%	(1 346)
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**123 591**	**24 534**	**24 534**	**39 641**	**49 999**	**4 953**	**(45 045)**	**-909%**	**253 435**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		(18 861)	(15 779)	(15 779)	(1 511)	(3 235)	2 630	5 865	223%	15 779
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(18 861)**	**(15 779)**	**(15 779)**	**(1 511)**	**(3 235)**	**2 630**	**5 865**	**223%**	**15 779**
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		**104 730**	**8 755**	**8 755**	**38 130**	**46 764**	**7 583**			**269 214**
Cash/cash equivalents at beginning:		39 840	9 707	9 707		72 011	9 707			72 011
Cash/cash equivalents at month/year end:		144 570	18 462	18 462		118 775	17 290			341 226

The total bank balance ending of **August 2025** were as follow;

- Standard Bank Main Account is **R 1.5 million;**
- The Traffic Account has **R 756 thousand;**
- Deposit Account has **R 2.6 million**;
- Call Account has **R 19 million**; and
- Eskom Bulk Account has **R 445 thousand.**

SECTION 3 SUPPORTING DOCUMENTATION

3.1 TABLE SC3 – DEBTORS AGE ANALYSIS

WC041 Kannaland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August													
Description		Budget Year 2025/26											
R thousands	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2 754	1 069	826	706	705	720	4 367	24 990	36 137	31 488	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	2 173	621	226	180	89	92	514	1 423	5 318	2 299	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	2 752	796	627	568	517	561	3 004	26 600	35 426	31 251	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	980	402	400	395	392	390	2 328	15 594	20 880	19 099	–	–
Receivables from Exchange Transactions - Waste Management	1600	1 846	643	615	601	589	577	3 475	22 294	30 641	27 537	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	0	0	0	–	–
Interest on Arrear Debtor Accounts	1810	37	62	74	91	108	136	1 250	37 258	39 016	38 844	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(5 498)	255	203	192	183	165	1 008	4 789	1 298	6 337	–	–
Total By Income Source	**2000**	**5 044**	**3 847**	**2 972**	**2 733**	**2 584**	**2 641**	**15 947**	**132 948**	**168 717**	**156 854**	**–**	**–**
2024/25 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(2 718)	640	193	91	34	36	32	321	(1 370)	514	–	–
Commercial	2300	901	242	186	180	163	202	896	6 122	8 891	7 563	–	–
Households	2400	6 855	2 817	2 450	2 345	2 271	2 281	14 222	114 222	147 463	135 341	–	–
Other	2500	5	148	143	118	116	122	797	12 284	13 732	13 436	–	–
Total By Customer Group	**2600**	**5 044**	**3 847**	**2 972**	**2 733**	**2 584**	**2 641**	**15 947**	**132 948**	**168 717**	**156 854**	**–**	**–**

The total amount owed to Kannaland Municipality amounted to **R 169 million** at the end of **August 2025**.

- **R132.9 million or 77%** of the total outstanding debtors are older than one year.
- **R157 million or 93%** of the outstanding debtors are outstanding for more than 90 days and are less likely to be recoverable debt.

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

3.3 TABLE SC4 – CREDITORS AGE ANALYSIS

WC041 Kannaland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August										
Description	NT Code	Budget Year 2025/26								
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	10 307	7 202	8 873	4 807	37 740	–	–	–	**68 929**
Bulk Water	0200	76	–	–	–	–	–	–	–	**76**
PAYE deductions	0300	–	–	–	–	–	–	–	–	**–**
VAT (output less input)	0400	–	–	–	–	–	–	–	–	**–**
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	**–**
Loan repayments	0600	–	–	–	–	–	–	–	–	**–**
Trade Creditors	0700	402	86	373	87	1 215	–	–	–	**2 164**
Auditor General	0800	791	240	170	173	18 519	–	–	–	**19 893**
Other	0900	1 306	196	(426)	(168)	12 381	–	–	–	**13 290**
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	**–**
Total By Customer Type	**1000**	**12 882**	**7 725**	**8 991**	**4 899**	**69 855**	**–**	**–**	**–**	**104 352**

- The total outstanding creditors as at the end of **August 2025** amounts to **R 104.4 million**.

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

- ESKOM = R69 million, of which the entire amount is conditionally written off. The other R35 million is mainly made up of Creditors with payment arrangements, being AG, SALGA, SAMRAS, Collaborator consist of R33.18 million and further Municipal debt owed by Kannaland municipality to neighbouring municipalities amount to R2.2 million.

- All other creditors 0-90 days are managed and paid on a month-to-month payment plan, for finalisation in the 2025-2026 FY.

3.4 INVESTMENT PORTFOLIO ANALYSIS

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

2025/08/31				
	Original Budget	Total Received	Total Spent	Unspent
Grant Name	Amount			
Provincial Government	**R 10 947 000,00**	**R 1 222 000,00**	**R 233 561,45**	**R 988 438,55**
Housing				
Human Settlement Grant	R 3 842 000,00			
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure	R -			R -
Title Deeds Restoration Grant	R 1 426 000,00			
Financial Capability (Utility meters)	R 500 000,00			R -
Lib Replacement: Vulnerable Mun	R 3 666 000,00	R 1 222 000,00	R 233 561,45	R 988 438,55
Municipal Water Resilience Grant	R 1 400 000,00			
Comm Dev Workers	R 113 000,00			
National Government Grants	**R 60 035 000,00**	**R 23 814 000,00**	**R 19 790 927,97**	**R 4 023 072,03**
Equitable Share	R 38 962 000,00	R 16 234 000,00	R 16 234 000,00	
FMG (Audit)	R 2 900 000,00	R 2 900 000,00	R 139 275,98	R 2 760 724,02
Mun Infrastructure Grant	R 577 200,00	R 577 200,00	R 82 248,96	R 494 951,04
Mun Infrastructure Grant	R 10 966 800,00	R 2 222 800,00	R 2 529 326,05	-R 306 526,05
EPWP	R 1 378 000,00	R 345 000,00	R 132 138,00	R 212 862,00
INEP	R 3 412 000,00	R 1 535 000,00		R 1 535 000,00
INEP (Eskom)	R 1 839 000,00			R -
WSIG	R -	R -	R -	R -

3.5 GRANT RECEIPTS AND EXPENDITURE

Received

National Treasury

- Local Government Financial Management Grant amounted to **R2.9 million**.
- Expanded Public Works Programme amounted to **R 345 thousand.**

Provincial Treasury

- Municipal Replacement Fund to **R 1.2 million.**

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

National Treasury

Expenditure:

- Financial Management Grant amounts to **R 32 thousand.**
- Municipal Infrastructure Grant PMU amounts to **R41 thousand.**
- Municipal Infrastructure Grant amounts to **R 919 million.**
- Expanded Public Works Programme amounts to **R 132 thousand.**

Provincial Treasury

Expenditure:

- Libraries Grant amounts to **R234 thousand.**

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

WC041 Kannaland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 448	3 197	3 197	228	456	533	(76)	-14%	3 197
Pension and UIF Contributions		187	–	–	17	34	–	34		–
Medical Aid Contributions		123	–	–	11	22	–	22		–
Motor Vehicle Allowance		207	–	–	22	44	–	44		–
Cellphone Allowance		300	329	329	25	50	55	(5)	-9%	329
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Sub Total - Councillors		**4 264**	**3 526**	**3 526**	**303**	**606**	**588**	**18**	**3%**	**3 526**
% increase	4		**-17,3%**	**-17,3%**						**-17,3%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		3 410	5 175	5 175	262	567	863	(296)	-34%	5 175
Pension and UIF Contributions		5	6	6	0	1	1	(0)	-17%	6
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		367	676	676	34	76	113	(36)	-32%	676
Cellphone Allowance		35	150	150	2	4	25	(21)	-84%	150
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		53	84	84	4	9	14	(5)	-36%	84
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**3 870**	**6 091**	**6 091**	**303**	**657**	**1 015**	**(358)**	**-35%**	**6 091**
% increase	4		**57,4%**	**57,4%**						**57,4%**
Other Municipal Staff										
Basic Salaries and Wages		71 907	67 870	67 870	5 859	11 567	11 312	255	2%	67 870
Pension and UIF Contributions		7 364	7 439	7 439	622	1 251	1 240	12	1%	7 439
Medical Aid Contributions		2 424	2 336	2 336	219	437	389	47	12%	2 336
Overtime		10 321	4 020	4 020	717	1 538	670	868	130%	4 020
Performance Bonus		1 849	632	632	–	–	105	(105)	-100%	632
Motor Vehicle Allowance		4 164	4 516	4 516	331	671	753	(81)	-11%	4 516
Cellphone Allowance		138	146	146	11	22	24	(3)	-11%	146
Housing Allowances		418	481	481	20	39	80	(41)	-52%	481
Other benefits and allowances		6 560	4 152	4 152	152	283	574	(292)	-51%	4 152
Payments in lieu of leave		5 464	150	150	114	114	25	89	357%	150
Long service awards		70	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**110 679**	**91 741**	**91 741**	**8 045**	**15 922**	**15 172**	**750**	**5%**	**91 741**
% increase	4		**-17,1%**	**-17,1%**						**-17,1%**
Total Parent Municipality		**118 813**	**101 358**	**101 358**	**8 651**	**17 185**	**16 775**	**410**	**2%**	**101 358**
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		**118 814**	**101 358**	**101 358**	**8 651**	**17 185**	**16 775**	**410**	**2%**	**101 358**
% increase	4		**-14,7%**	**-14,7%**						**-14,7%**
TOTAL MANAGERS AND STAFF		**114 549**	**97 832**	**97 832**	**8 348**	**16 579**	**16 188**	**391**	**2%**	**97 832**

SECTION 4 – IMPLEMENTATION OF THE BUDGET FUNDING PLAN

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

SECTION 6 – PROGRESS ON MUNICIPAL DEBT RELIEF

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

MFMA Circular 124 – Municipality Compliance Self-Assessment

National Treasury

Municipal Debt Relief

MFMA Circular No. 124

Municipal Finance Management Act No. 56 of 2003

Province		
WC		
Code	District	Code Description
WC041	Garden Route	Kannaland

Monthly Performance Report

Municipal Details			Part A: Eskom And Bulk water current account						Part B: Compliance with a funded MTREF				
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11
25.July25	Kannaland	WC041	No	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes
26.August25	Kannaland	WC041	Yes	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes
27.September25	Kannaland	WC041											
28.October25	Kannaland	WC041											
29.November25	Kannaland	WC041											
30.December25	Kannaland	WC041											
31.January26	Kannaland	WC041											
32.February26	Kannaland	WC041											
33.March26	Kannaland	WC041											
34.April26	Kannaland	WC041											
35.May26	Kannaland	WC041											
36.June26	Kannaland	WC041											
37.July26	Kannaland	WC041											
38.August26	Kannaland	WC041											
39.September26	Kannaland	WC041											
40.October26	Kannaland	WC041											
41.November26	Kannaland	WC041											

	Part C: FRP/BFP & Tariff Assessment			Part D: Electricity and water as collection tools				Part C: Quarterly collection of property rates and services charges							Maximization of Revenue Base		
Month	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28
25.July25	Yes	Yes	Yes	No	Yes	No	No	Yes	N/A	N/A	N/A	No	No	Yes	No	Yes	Yes
26.August25	Yes	Yes	Yes	No	Yes	No	No	N/A	N/A	N/A	N/A	No	No	Yes	No	Yes	Yes
27.September25																	
28.October25																	
29.November25																	
30.December25																	
31.January26																	
32.February26																	
33.March26																	
34.April26																	
35.May26																	
36.June26																	
37.July26																	
38.August26																	
39.September26																	
40.October26																	
41.November26																	

	Part E: Oversight													Scoring and Rating	
Month	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Rating
25.July25	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes		Yes	Yes	No	68%	Moderate compliance
26.August25	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	83%	Above Moderate
27.September25														0%	Not completed
28.October25														0%	Not completed
29.November25														0%	Not completed
30.December25														0%	Not completed
31.January26														0%	Not completed
32.February26														0%	Not completed
33.March26														0%	Not completed
34.April26														0%	Not completed
35.May26														0%	Not completed
36.June26														0%	Not completed
37.July26														0%	Not completed
38.August26														0%	Not completed
39.September26														0%	Not completed
40.October26														0%	Not completed
41.November26														0%	Not completed

MFMA Circular 124 - Municipal Indigent Household Information

National Treasury

Municipal Debt Relief

MFMA Circular No. 124

Municipal Finance Management Act No. 56 of 2003

Municipal Debt Relief - Monthly Reporting - Indigent Households Information (MFMA Circular 124 (Condition 6.6))

Instruction - *complete only with information of the current households registered as indigent with the municipality (Do NOT include the information of all households unless explicitly stated otherwise)*

Description	Ref	As Per Debt Relief Application	Current Year - 2024/2025			2024/2025 - Monthly Monitoring											
		Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
Indigent Household service targets	1																
Water : (*Include All Indigent households also in Eskom supplied areas*)																	
Indigent HH's with piped water inside dwelling						1 872	1 929										
Indigent HH's with piped water inside yard (but not in dwelling)																	
Indigent HH's using public tap (at least min.service level)	2																
Indigent HH's with other water supply (at least min.service level)	4																
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total		–	–	–	–	**1 872**	**1 929**	–	–	–	–	–	–	–	–	–	–
Indigent HH's using public tap (< min.service level)	3																
Indigent HH's with other water supply (< min.service level)	4																
Indigent HH's with No water supply																	
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total number of registered indigent households	5	–	–	–	–	**1 872**	**1 929**	–	–	–	–	–	–	–	–	–	–
Status of Water meters :																	
Number of Indigent HH's with prepaid Water						1 872	1 929	–	–	–	–	–	–	–	–	–	–
Number of Indigent HH's with conventional metered Water																	
Number of Indigent HH's NOT metered currently - Water																	
Number of Indigent HH's with NO Water supply - No metering		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total number of registered indigent households	10	–	–	–	–	**1 872**	**1 929**	–	–	–	–	–	–	–	–	–	–
Status of unlimited supply of Water :																	
Number of Indigent HH's with conventional metered Water - where the municipality is *NOT physcally restricting Water to the national free basic limit of 6 kilolitres per \household per month*																	
Number of Indigent HH's NOT metered currently receiving unlimited supply - Water		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total number of registered indigent households receiving unlimited supply - Water		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's **billed for consumption above the 6 kilolitres**	11																
Energy : (*Include All Indigent households also in Eskom supplied areas*)																	
Indigent HH's with Electricity (at least min.service level)																	
Indigent HH's with Electricity - prepaid (min.service level)						1 872	1 929	–	–	–	–	–	–	–	–	–	–
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total		–	–	–	–	**1 872**	**1 929**	–	–	–	–	–	–	–	–	–	–
Indigent HH's with Electricity (< min.service level)																	
Indigent HH's with Electricity - prepaid (< min. service level)																	
Indigent HH's with other energy sources																	
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total number of registered indigent households	5	–	–	–	–	**1 872**	**1 929**	–	–	–	–	–	–	–	–	–	–
Status of Electricity meters :																	
Number of Indigent HH's with prepaid Electricity						1 872	1 929	–	–	–	–	–	–	–	–	–	–
Number of Indigent HH's with conventional metered Electricity																	
Number of Indigent HH's NOT metered currently - Electricity																	
Number of indigent HH's with other energy sources - No metering		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total number of registered indigent households	12	–	–	–	–	**1 872**	**1 929**	–	–	–	–	–	–	–	–	–	–
Status of unlimited supply of Electricity :																	
Number of Indigent HH's with conventional metered Electricity - where the municipality is *NOT physcally restricting Electricity to the national free basic limit of 50kwh per \household per month*																	
Number of Indigent HH's NOT metered currently receiving unlimited supply - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total number of registered indigent households receiving unlimited supply - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HH's **billed for consumption above the 50 kwh**	13																

Number of ALL Households receiving Free Basic Service *(including registered Indigent Households)*	7																
Water (6 kilolitres per household per month)						1 872	1 929	–	–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)						1 872	1 929	–	–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided to ALLHousehols in - Formal Settlements (R'000)																	
Water (6 kilolitres per household per month)						91 203,84	93 980,88	-	-	-	-	-	-	-	-	-	
Electricity/other energy (50kwh per household per month)						#######	#######	-	-	-	-	-	-	-	-	-	
Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)																	
Water (6 kilolitres per household per month)																	
Electricity/other energy (50kwh per household per month)																	
Total cost of FBS Water and Electricity provided to ALL Households	8	–	–	–	–	**345 693**	**356 219**	–	–	–	–	–	–	–	–	–	–
Highest level of free service provided per household (ALL Households)																	
Property rates (R value threshold)																	
Water (kilolitres per household per month)																	
Sanitation (kilolitres per household per month)																	
Sanitation (Rand per household per month)																	
Electricity (kwh per household per month)																	
Refuse (average litres per week)																	
Revenue cost of subsidised services provided for ALL Households (R'000)	9																
Residential Category : Property rates **(tariff adjustment)** (**impermissable values per section 17 of MPRA**)	14(a)																
PSI Category : Property rates **(tariff adjustment)** (**impermissable values per section 17 of MPRA**)	14(b)																
Additional Subsidies: Property rates exemptions, reductions and rebates **in excess of section 17 of MPRA)**																	
Water **(in excess of 6 kilolitres per indigent household per month)**	15																
Sanitation **(in excess of free sanitation service to indigent households)**	16																
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**																	
Refuse **(in excess of one removal a week for indigent households)**																	
Municipal Housing - rental rebates																	
Housing - top structure subsidies	6																
Other																	
Total revenue cost of subsidised services provided		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

MFMA Circular 124 – Municipal Collection Rate Assessment

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

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

Collection Rate Assessment

Aggregate Collection	Summary - Quarter 1				Q1	Summary - Quarter 2				Q2	Summary - Quarter 3				Q1	Summary - Quarter 4				Q1
	Billing	Collection	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection	
1.Collection for whole demarcation	26 043 591	20 495 271	5 548 320	79%	79%	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	
2.Collection excl Eskom supplied areas	16 307 504	13 799 485	2 508 019	85%	85%	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	
3.Collection: **Property Rates**	4 861 913	3 646 653	1 215 260	75%	75%	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	
4.Total average collection: **Electricity** (Municipal supplied areas)	12 226 136	12 532 371	(306 235)	103%	103%	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	
5.Total average collection: **Water**	4 649 966	2 616 839	2 033 127	56%	56%	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	
6.Total average collection: **Wastewater**	2 097 621	867 704	1 229 917	41%	41%	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	
7.Total average collection: **Refuse**	2 046 791	777 172	1 269 618	38%	38%	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	
8.Total average collection: **Interest**	161 165	54 532	106 633	34%	0%	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	

MFMA Circular 124 – Monthly Revenue Collection Reporting

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

Municipal Details			
Western Cape			
Code	Period Monitored		No.Of Wards
WC041	August		8

Collection Rate Assessment

Aggregate Collection	Summary - Quarter 1				Q1	nmary - Quarte	Q1	Summary - Quarter 4				Q1
	Billing	Collection	R - Billing not collected	% Collection		% Collection		Billing	Collection	R - Billing not collected	% Collection	
1.Collection for whole demarcation	26 043 591	20 495 271	5 548 320	79%	79%	#DIV/0!		-	-	-	#DIV/0!	
2.Collection excl Eskom supplied areas	16 307 504	13 799 485	2 508 019	85%	85%	#DIV/0!		-	-	-	#DIV/0!	
3.Collection: **Property Rates**	4 861 913	3 646 653	1 215 260	75%	75%	#DIV/0!		-	-	-	#DIV/0!	
4.Total average collection: **Electricity** (Municipal supplied areas)	12 226 136	12 532 371	(306 235)	103%	103%	#DIV/0!		-	-	-	#DIV/0!	
5.Total average collection: **Water**	4 649 966	2 616 839	2 033 127	56%	56%	#DIV/0!		-	-	-	#DIV/0!	
6.Total average collection: **Wastewater**	2 097 621	867 704	1 229 917	41%	41%	#DIV/0!		-	-	-	#DIV/0!	
7.Total average collection: **Refuse**	2 046 791	777 172	1 269 618	38%	38%	#DIV/0!		-	-	-	#DIV/0!	
8.Total average collection: **Interest**	161 165	54 532	106 633	34%	0%	#DIV/0!		-	-	-	#DIV/0!	

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

Province	Demarcation Code	Municipality
Western Cape	WC041	Kannaland

Average collection rate (MFMA Circular 124 condition 6.7)

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

Collection Rate Assessment

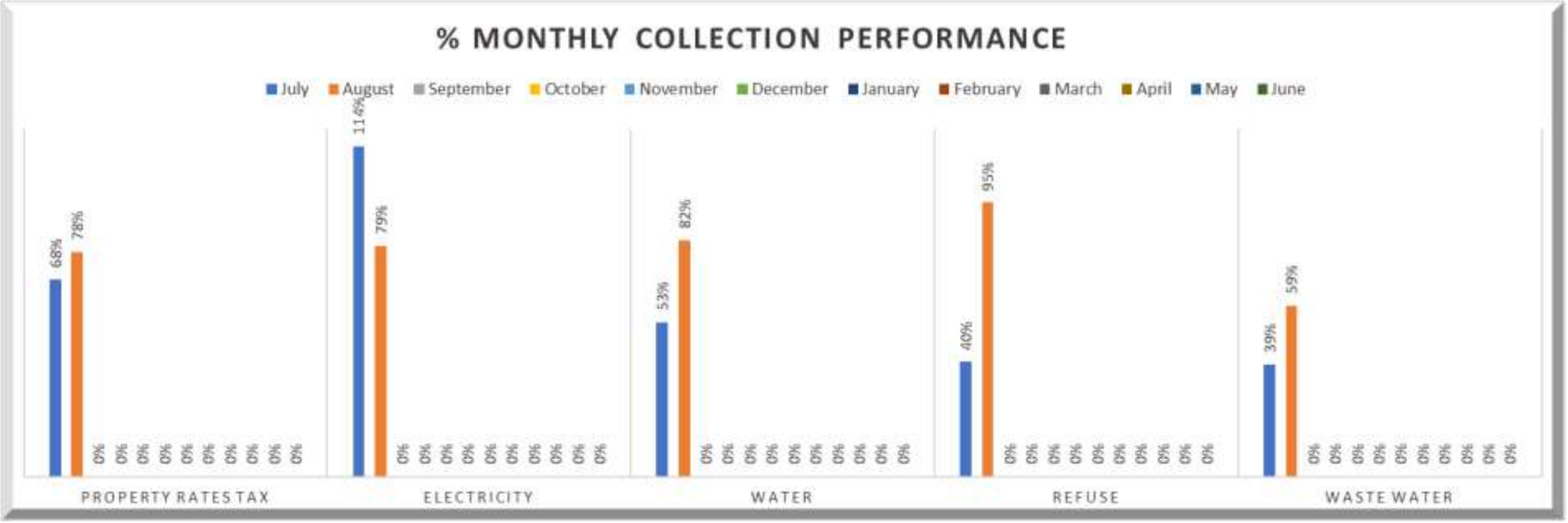
Total Aggregate Collection		1.July - Reporting for June in July				2.August - Reporting for July in August			
		Billing For June	Collection in July	R - Billing not collected	% Collection	Billing For July	Collection in August	R - Billing not collected	% Collection
1.Collection for whole demarcation	Summary	11 637 427	9 318 580	3 015 343	80%	14 406 165	11 176 691	3 229 474	78%
2.Collection excl Eskom supplied areas		7 444 313	6 753 839	1 581 182	91%	8 863 191	7 045 646	1 817 546	79%
3.Collection: **Property Rates**		2 374 768	1 616 470	758 298	68%	2 487 145	2 030 183	456 961	82%
4.Total average collection: **Electricity** (Municipal supplied areas)		5 002 009	5 698 505	0	114%	7 224 127	6 833 866	390 262	95%
5.Total average collection: **Water**		2 273 578	1 213 267	1 060 311	53%	2 376 388	1 403 572	972 816	59%
6.Total average collection: **Wastewater**		968 030	383 753	584 278	40%	1 129 591	483 951	645 640	43%
7.Total average collection: **Refuse**		938 861	364 948	573 913	39%	1 107 930	412 224	695 706	37%
8. 7.Total average collection: **Interest**		80 181	41 637	38 544	52%	80 984	12 894	68 089	16%

Complete This Section

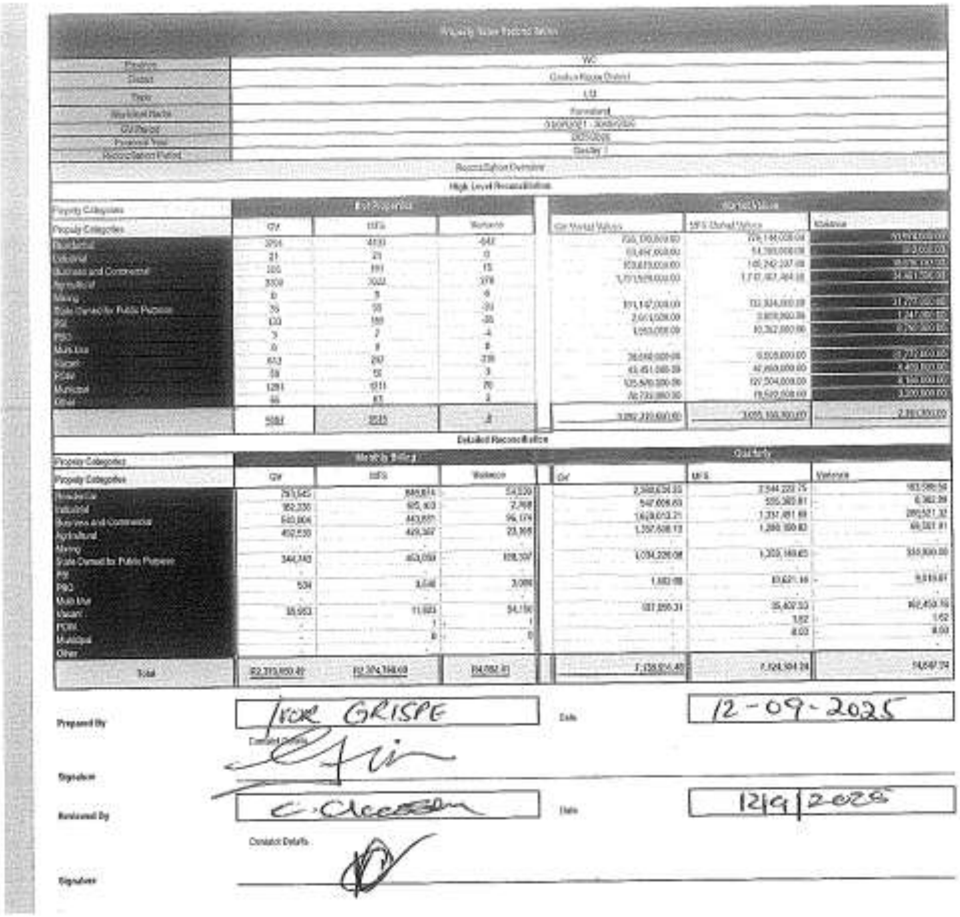
Quarter 1 Performance Per Ward

Services	Electricity Supplier	Ward Name & Number	1.July: Billing For June	1.July: Collection for June in July	1.July: Rand Value of Billing not collected	1.July: % Collection	2.August: Billing For July	2.August: Collection for July in August	2.August: Rand Value of Billing not collected	2.August: % Collection
Property Rates Tax	Mun Supplied	Nissenville - Ward 1	153 877	106 240	47 637	69%	160 639	108 823	51 815	68%
Electricity			116 053	54 707	61 346	47%	164 226	125 942	38 284	77%
Water			170 053	44 777	125 276	26%	242 435	62 014	180 421	26%
Refuse			151 226	40 905	110 320	27%	211 015	59 760	151 255	28%
Waste Water			192 608	55 871	136 737	29%	249 496	114 099	135 397	46%
Interest			1 299	-	1 299	0%	1 299	260	1 039	20%
Property Rates Tax	Eskom supplied	Zoar - Ward 2	71 835	38 642	33 192	54%	74 985	16 624	58 361	22%
Electricity			-	-	-	#DIV/0!	-	-	-	#DIV/0!
Water			476 658	26 052	450 606	5%	461 793	34 862	426 931	8%
Refuse			334 303	23 356	310 947	7%	383 939	30 327	353 611	8%
Waste Water			324 119	30 393	293 726	9%	371 973	36 044	335 930	10%
Interest			4 772	5 054	0	106%	4 772	122	4 650	3%
Property Rates Tax	Eskom supplied	Calitzdorp Farms - Ward 3	179 972	61 594	118 378	34%	191 185	96 375	94 810	50%
Electricity			-	-	-	#DIV/0!	48	-	48	0%
Water			67 647	15 641	52 006	23%	51 565	41 029	10 536	80%
Refuse			-	-	-	#DIV/0!	-	-	-	#DIV/0!
Waste Water			-	-	-	#DIV/0!	-	-	-	#DIV/0!
Interest			-	1 136	0	#DIV/0!	-	(4 134)	4 134	#DIV/0!
Property Rates Tax	Mun Supplied	Bergsig Calitzdorp - Ward 3	21 755	11 563	10 192	53%	22 705	9 864	12 841	43%
Electricity			16 450	12 432	4 017	76%	18 385	15 400	2 985	84%
Water			268 356	31 638	236 717	12%	343 741	38 072	305 670	11%
Refuse			109 325	21 839	87 486	20%	134 790	16 187	118 602	12%
Waste Water			96 517	13 655	82 862	14%	124 175	16 237	107 937	13%
Interest			1 633	150	1 483	9%	1 633	(14 061)	15 694	-861%
Property Rates Tax	Mun Supplied	Calitzdorp Town - Ward 3	451 384	362 720	88 664	80%	471 589	401 095	70 495	85%
Electricity			603 928	478 548	125 379	79%	660 743	461 148	199 595	70%
Water			227 039	170 340	56 700	75%	209 087	206 511	2 577	99%
Refuse			94 581	79 770	14 810	84%	102 803	92 636	10 166	90%
Waste Water			22 002	15 839	6 163	72%	23 529	16 400	7 129	70%
Interest			6 795	(3 936)	10 730	-58%	6 870	(2 273)	9 143	-33%
Property Rates Tax	Mun Supplied	Ladismith Town - Ward 4	952 044	706 886	245 158	74%	991 160	860 576	130 584	87%
Electricity			2 637 223	3 527 932	0	134%	3 525 374	3 376 325	149 049	96%
Water			604 551	542 777	61 774	90%	610 590	574 735	35 855	94%
Refuse			189 117	181 222	7 895	96%	207 634	189 906	17 728	91%
Waste Water			295 757	259 819	35 938	88%	317 802	284 370	33 431	89%
Interest			60 744	38 143	22 600	63%	61 471	31 620	29 852	51%
Property Rates Tax	Eskom supplied	Ladismith Farms - Ward 4	490 411	309 167	181 245	63%	518 230	477 138	41 093	92%
Electricity			1 628 356	1 624 886	3 470	100%	2 855 352	2 855 050	301	100%
Water			395 211	373 427	21 784	94%	397 154	409 643	0	103%
Refuse			20 176	9 957	10 219	49%	21 736	15 354	6 382	71%
Waste Water			11 815	6 736	5 079	57%	12 323	16 534	0	134%
Interest			4 875	1 090	3 785	22%	4 875	1 321	3 554	27%
Property Rates Tax	Eskom supplied	Van Wyksdorp - Ward 4	53 490	19 657	33 833	37%	56 652	59 689	0	105%
Electricity			-	-	-	#DIV/0!	-	-	-	#DIV/0!
Water			64 064	8 615	55 449	13%	60 023	36 707	23 316	61%
Refuse			40 134	7 899	32 236	20%	46 014	8 053	37 961	18%
Waste Water			25 214	1 440	23 774	6%	30 293	267	30 026	1%
Interest			63	-	63	0%	63	41	23	64%

MFMA Circular 124 - Electricity and Water as Collection Tools



MFMA Circular 124 – Property Rates Reconciliation



Property Rates Reconciliation

Province	WC
District	Garden Route District
Type	LM
Municipal Name	Kannaland
GV Period	01/07/2021 - 30/06/2026
Financial Year	2025/2026
Reconciliation Period	Quarter 1

Reconciliation Overview

High Level Reconciliation

Property Categories	No of Properties			Market Value		
Property Categories	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	3594	4130	-542	755,170,000.00	779,148,000.00	[illegible]
Industrial	21	21	0	53,494,000.00	54,395,000.00	[illegible]
Business and Commercial	206	191	15	153,615,000.00	145,242,337.00	[illegible]
Agricultural	3309	3022	378	1,773,508,000.00	1,737,487,464.00	[illegible]
Mining	0	3	-3			
State Owned for Public Purpose	35	55	-20	101,147,000.00	133,304,000.00	[illegible]
PSI	133	168	-35	2,604,500.00	3,808,300.00	[illegible]
PBO	3	7	-4	1,563,000.00	10,362,000.00	[illegible]
Multi Use	0	8	-8			
Vacant	613	297	316	38,098,000.00	9,505,000.00	[illegible]
PSW	58	55	3	43,451,000.00	42,850,000.00	[illegible]
Municipal	1281	1211	70	125,870,000.00	127,504,000.00	[illegible]
Other	66	63	3	76,730,000.00	19,522,000.00	3,200,000.00
	9082	9515	[illegible]	3,092,310,000.00	3,055,100,300.00	2,310,000.00

Detailed Reconciliation

Property Categories	Monthly Billing			Quarterly		
Property Categories	GV	MFS	Variance	GV	MFS	Variance
Residential	793,545	848,874	54,330	2,360,634.33	2,544,220.75	183,586.58
Industrial	182,330	185,103	2,768	547,006.63	555,385.81	8,382.39
Business and Commercial	540,004	443,857	96,174	1,620,013.21	1,331,491.89	289,521.32
Agricultural	452,530	429,367	23,165	1,357,608.13	1,288,100.82	69,507.81
Mining						
State Owned for Public Purpose	344,743	453,050	108,307	1,034,228.08	1,359,169.65	324,900.00
PSI						
PBO	534	3,640	3,086	1,602.08	10,621.16	9,019.07
Multi Use						
Vacant	35,963	11,823	54,150	107,890.31	35,407.53	162,450.16
PSW	-	1	1		1.62	1.62
Municipal	-	0	0		8.03	8.03
Other						
Total	82,315,850.49	82,374,168.69	84,082.81	7,139,856.40	7,124,504.24	14,647.74

Prepared By	IVOR GRISPE	Date	12-09-2025
	Contact Details		
Signature			
Reviewed By	C. Cloete	Date	12/9/2025
	Contact Details		
Signature			

SECTION 7 – QUALITY CERTIFICATION

KANNALAND
MUNISIPALITEIT | MUNICIPALITY

Posbus 30 P.O. Box
LADISMITH
6655

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

Kerkstr. 32 Church St.
LADISMITH
6655

QUALITY CERTIFICATE

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

(mark as appropriate)

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

For the month **August 2025** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: Dillo Sereo

Municipal Manager of **Kannaland Municipality WC041**

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

Date :12 September 2025

WESTERN REGION
PO BOX 377 Bellville 7535

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

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

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

YOUR ACCOUNT NO	7052108005
SECURITY HELD	0.01
BILLING DATE	2025-05-12
TAX INVOICE NO	705196177656
ACCOUNT MONTH	MAY 2025
CURRENT DUE DATE	2025-06-11
VAT REG NO	4540197268

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

WESTERN REGION
PO BOX 377 Bellville 7535

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

TAX INVOICE

E-MAIL: krediteure@kannaland.gov.za

ACCOUNT TRANSACTION SUMMARY

FIXED CHARGE		R	25,465.00
ADMINISTRATION CHARGE		R	5,440.20
TRANSMISSION NETWORK CAPACITY		R	160,500.00
DIST. NETWORK CAPACITY CHARGE		R	115,500.00
NETWORK DEMAND CHARGE		R	110,656.42
URBAN LOW VOLTAGE SUBSIDY		R	282,900.00
ANCILLARY SERVICE (ALL)		R	17,352.44
ENERGY CHARGE (STD)	727,438.00	R	1,016,740.09
ENERGY CHARGE (PEAK)	323,184.00	R	656,451.34
ENERGY CHARGE (OFF)	1,326,425.00	R	1,176,141.05
ELECTRIFICATION AND RURAL SUBS (ALL)		R	372,483.26
SERVICE CHARGE		R	12,069.60
REBILLED ADJUSTMENTS	(Summary - See attachment for details)	R	-1,313.25
TOTAL CHARGES FOR BILLING PERIOD		R	**3,950,386.15**

ACCOUNT SUMMARY FOR MAY 2025

BALANCE BROUGHT FORWARD	(Due Date 2025-05-07)	R	55,166,050.03
TOTAL CHARGES FOR BILLING PERIOD		R	3,950,386.15
ADJUSTMENT	Interest on overdue account	R	1,465.95
ADJUSTMENT	Interest on overdue account	R	231,538.54
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	592,557.92

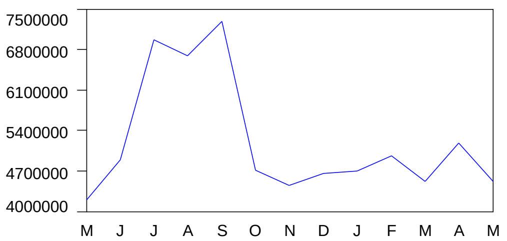
CURRENT	TOTAL DUE	R	59,941,998.59
4,806,743.55			

ARREARS

>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS
45,129,258.21	4,651,070.19	5,354,926.64	0.00

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

RAND



MONTH

PAGE RUN NO	EE 250
BILL GROUP	
BILL PAGE	1 OF 3

ACCOUNT NO / REFERENCE NO
7052108005

NAME
KANNALAND LOCAL MUNICIPALITY

FAX NUMBER
0866160914

unipay 7100 10 0010

27215700170521080058

>>>>>>> 9207 2705 2108 0051

PayIT One account global payment platform

easypay a better way to pay

TOTAL AMOUNT DUE

59,941,998.59

PAYMENT ARRANGEMENT	
INSTALMENT	0.00
ARREARS (Due Immediately)	55,135,255.04
DUE DATE (For Current Amount)	2025-06-11
AMOUNT PAID	

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

000111\000001\

Eskom

WESTERN REGION
PO BOX 377 Bellville 7535

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

YOUR ACCOUNT NO	7052108005
BILLING DATE	2025-05-12
TAX INVOICE NO	705196177656
ACCOUNT MONTH	MAY 2025
CURRENT DUE DATE	2025-06-11
VAT REG NO	4540197268
NOTIFIED MAX DEMAND	10,000.00
UTILISED CAPACITY	10,000.00

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

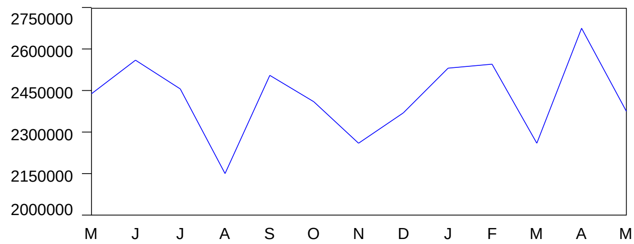
CONSUMPTION DETAILS (2025-04-06 - 2025-05-05)

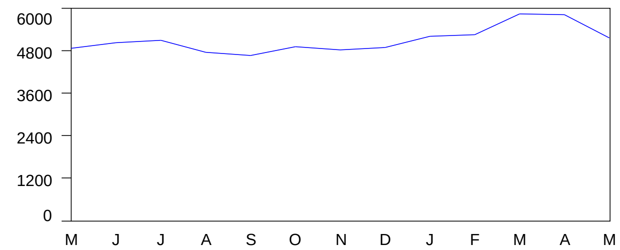
ENERGY CONSUMPTION OFF PEAK kWH	1,326,424.50
ENERGY CONSUMPTION STD kWh	727,438.25
ENERGY CONSUMPTION PEAK kWh	323,184.00
ENERGY CONSUMPTION ALL kWh	2,377,046.75
DEMAND CONSUMPTION - OFF PEAK	4,649.23
DEMAND CONSUMPTION - STD	4,995.80
DEMAND CONSUMPTION - PEAK	5,178.11
DEMAND READING - KW/KVA	5,178.11
REACTIVE ENERGY - OFF PEAK	658,335.50
REACTIVE ENERGY - STD	380,351.50
REACTIVE ENERGY - PEAK	139,794.25
LOAD FACTOR	68.00

PREMISE ID NUMBER 7052108105 **TARIFF NAME:** Megaflex

LADISMITH MUNISIPALITEIT 1/3225 REMOTE

Administration Charge @ R181.34 per day for 30 days	R	5,440.20
TX Network Capacity Charge 10,000 kVa @ R16.05 : = R16.05/kVA	R	160,500.00
Network Capacity Charge 10,000 kVA @ R11.55 : = R11.55/kVA	R	115,500.00
Network Demand Charge 5,178.12 kVA @ R21.37 : = R21.37 /kVA	R	110,656.42
Urban Low Voltage Subsidy 10,000 kVa @ R28.29 : = R28.29/kVA	R	282,900.00
Ancillary Service Charge 2,377,047 kWh @ R0.0073 /kWh	R	17,352.44
Low Season Standard Energy Charge 727,438 kWh @ R1.3977 /kWh	R	1,016,740.09
Low Season Peak Energy Charge 323,184 kWh @ R2.0312 /kWh	R	656,451.34
Low Season Off Peak Energy Charge 1,326,425 kWh @ R0.8867 /kWh	R	1,176,141.05
Electrification and Rural Subsidy 2,377,047 kWh @ R0.1567 /kWh	R	372,483.26
Fixed Charge @ R25,465.00	R	25,465.00
REBILLED ADJUSTMENTS (Summary - See attachment for details)	R	-1,313.25
SERVICE CHARGE	R	12,069.60
TOTAL CHARGES	R	**3,950,386.15**





PAGE RUN NO	EE 251
BILL GROUP	
BILL PAGE	2 OF 3

WESTERN REGION
PO BOX 377 Bellville 7535

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

YOUR ACCOUNT NO	**7052108005**
BILLING DATE	2025-05-12
TAX INVOICE NO	705196177656
ACCOUNT MONTH	MAY 2025
CURRENT DUE DATE	2025-06-11
VAT REG NO	4540197268
NOTIFIED MAX DEMAND	10,000.00
UTILISED CAPACITY	10,000.00

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

REBILLED ADJUSTMENTS R -1,313.25

TAX INVOICE NO. 705180496313 DATED 2025-05-12 FOR PREMISE 7052108105

CORRECTIONS	R	4,517,548.09
Administration Charge @ R181.34 per day for 31 days	R	5,621.54
TX Network Capacity Charge 10,000 kVa @ R16.05 :	R	160,500.00
Network Capacity Charge 10,000 kVA @ R11.55 :	R	115,500.00
Network Demand Charge 5,833.96 kVA @ R21.37 :	R	124,671.73
Urban Low Voltage Subsidy 10,000 kVa @ R28.29 :	R	282,900.00
Ancillary Service Charge 2,678,830 kWh @ R0.0073 /kWh	R	19,555.46
Low Season Standard Energy Charge 968,060 kWh @ R1.3977 /k	R	1,353,057.46
Low Season Peak Energy Charge 431,249 kWh @ R2.0312 /kWh	R	875,952.97
Low Season Off Peak Energy Charge 1,279,521 kWh @ R0.8867 /k	R	1,134,551.27
Electrification and Rural Subsidy 2,678,830 kWh @ R0.1567 /kWh	R	419,772.66
Fixed Charge @ R25,465.00	R	25,465.00
CANCELLATIONS	R	-4,518,861.34
Administration Charge @ R181.34 per day for 31 days	R	-5,621.54
TX Network Capacity Charge 10,000 kVa @ R16.05 :	R	-160,500.00
Network Capacity Charge 10,000 kVA @ R11.55 :	R	-115,500.00
Network Demand Charge 5,833.96 kVA @ R21.37 :	R	-124,671.73
Urban Low Voltage Subsidy 10,000 kVa @ R28.29 :	R	-282,900.00
Ancillary Service Charge 2,678,830 kWh @ R0.0073 /kWh	R	-19,555.46
Low Season Standard Energy Charge 965,987 kWh @ R1.3977 /k	R	-1,350,160.03
Low Season Peak Energy Charge 433,322 kWh @ R2.0312 /kWh	R	-880,163.65
Low Season Off Peak Energy Charge 1,279,521 kWh @ R0.8867 /k	R	-1,134,551.27
Electrification and Rural Subsidy 2,678,830 kWh @ R0.1567 /kWh	R	-419,772.66
Fixed Charge @ R25,465.00	R	-25,465.00

PAGE RUN NO	EE 252
BILL GROUP	
BILL PAGE	3 OF 3

WESTERN REGION
PO BOX 377 Bellville 7535

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

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

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

YOUR ACCOUNT NO	**6940893537**
SECURITY HELD	0.01
BILLING DATE	2025-06-09
TAX INVOICE NO	694994374578
ACCOUNT MONTH	JUNE 2025
CURRENT DUE DATE	2025-07-09
VAT REG NO	4540197268

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

WESTERN REGION
PO BOX 377 Bellville 7535

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

TAX INVOICE

E-MAIL: zoe@kannaland.gov.za

ACCOUNT TRANSACTION SUMMARY

ADMINISTRATION CHARGE		R	5,621.54
DIST. NETWORK CAPACITY CHARGE		R	82,413.69
NETWORK DEMAND CHARGE (C/KWH)		R	49,673.67
ANCILLARY SERVICE (ALL)		R	4,628.94
ENERGY CHARGE (PEAK)	111,943.00	R	323,687.11
ENERGY CHARGE (STD)	249,583.00	R	380,941.23
ENERGY CHARGE (OFF)	217,092.00	R	203,665.78
ELECTRIFICATION AND RURAL SUBS (ALL)		R	90,669.28
REACTIVE ENERGY	11,180.00	R	1,387.44
SERVICE CHARGE		R	12,471.92
REBILLED ADJUSTMENTS	(Summary - See attachment for details)	R	-15,728.83
TOTAL CHARGES FOR BILLING PERIOD		R	**1,139,431.77**

ACCOUNT SUMMARY FOR JUNE 2025

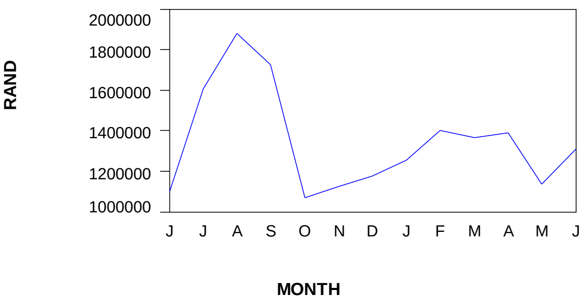
BALANCE BROUGHT FORWARD	(Due Date 2025-06-06)	R	15,882,153.66
PAYMENT(S) RECEIVED	Cash - 2025-05-12	R	-1,500,000.00
TOTAL CHARGES FOR BILLING PERIOD		R	1,139,431.77
ADJUSTMENT	Interest on overdue account	R	25,536.96
ADJUSTMENT	Interest on overdue account	R	10,953.00
ADJUSTMENT	Municipal Debt Write Off - Capital	R	-2,173,429.09
ADJUSTMENT	Vat on Municipal Debt Write Off	R	-326,014.37
ADJUSTMENT	Municipal Debt Write Off - Interest	R	-531,109.89
VAT RAISED ON ITEMS AT 15%		R	170,914.77

CURRENT	TOTAL DUE	R	12,698,436.81
1,365,210.21			

ARREARS

>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS
8,668,460.78	1,452,837.04	1,211,928.78	0.00

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



PAGE RUN NO	EE 217
BILL GROUP	
BILL PAGE	1 OF 3

ACCOUNT NO / REFERENCE NO
6940893537

NAME
KANNALAND LOCAL MUNICIPALITY

FAX NUMBER

unipay 7100 10 0010

27215700169408935376

>>>>>> 9207 2694 0893 5379

PayIT One account global payment platform

easypay a better way to pay

TOTAL AMOUNT DUE

12,698,436.81

PAYMENT ARRANGEMENT

INSTALMENT
0.00

ARREARS (Due Immediately)
11,333,226.60

DUE DATE (For Current Amount)
2025-07-09

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

WESTERN REGION
PO BOX 377 Bellville 7535

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

YOUR ACCOUNT NO	**6940893537**
BILLING DATE	2025-06-09
TAX INVOICE NO	694994374578
ACCOUNT MONTH	JUNE 2025
CURRENT DUE DATE	2025-07-09
VAT REG NO	4540197268
NOTIFIED MAX DEMAND	1,600.00
UTILISED CAPACITY	1,683.62

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

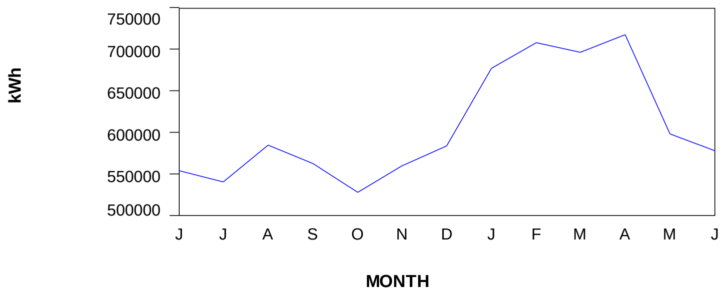
CONSUMPTION DETAILS (2025-05-06 - 2025-06-05)

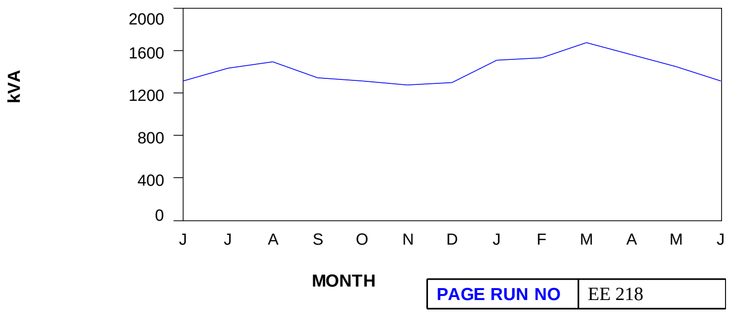
ENERGY CONSUMPTION OFF PEAK KWH	217,091.38
ENERGY CONSUMPTION STD kWh	249,582.90
ENERGY CONSUMPTION PEAK kWh	111,942.89
ENERGY CONSUMPTION ALL kWh	578,617.17
DEMAND READING - KW/KVA	1,321.32
REACTIVE ENERGY - OFF PEAK	122,736.90
REACTIVE ENERGY - STD	105,449.18
REACTIVE ENERGY - PEAK	39,588.02
REACTIVE ENERGY - ALL	267,774.10
EXCESS REACTIVE ENERGY	11,179.92
LOAD FACTOR	61.00

PREMISE ID NUMBER 6940893530 **TARIFF NAME:** Miniflex

MUNICIPALITY CALITZDORP 1/3214 INTERVAL

Administration Charge @ R181.34 per day for 31 days	R	5,621.54
Network Capacity Charge 1,683.63 kVA @ R48.95 : = R48.95/kVA	R	82,413.69
Network Demand Charge (Peak & Standard) 361,526 kWh @ R0.1374 /kWh	R	49,673.67
Ancillary Service Charge 578,617 kWh @ R0.008 /kWh	R	4,628.94
High Season Peak Energy Charge 20,520 kWh @ R6.4301 /kWh	R	131,945.65
Low Season Peak Energy Charge 91,423 kWh @ R2.0973 /kWh	R	191,741.46
High Season Standard Energy Charge 40,992 kWh @ R1.9477 /kWh	R	79,840.12
Low Season Standard Energy Charge 208,591 kWh @ R1.4435 /kWh	R	301,101.11
High Season Off-peak Energy Charge 34,665 kWh @ R1.0579 /kWh	R	36,672.10
Low Season Off-peak Energy Charge 182,427 kWh @ R0.9154 /kWh	R	166,993.68
Electrification and Rural Network subsidy 578,617 kWh @ R0.1567 /kWh	R	90,669.28
High Season Reactive energy Charge 11,180 kvarh @ R0.1241 /kvarh	R	1,387.44
REBILLED ADJUSTMENTS (Summary - See attachment for details)	R	-15,728.83
SERVICE CHARGE	R	12,471.92
TOTAL CHARGES	R	**1,139,431.77**





PAGE RUN NO	EE 218
BILL GROUP	
BILL PAGE	2 OF 3

Eskom

WESTERN REGION
PO BOX 377 Bellville 7535

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

YOUR ACCOUNT NO	6940893537
BILLING DATE	2025-06-09
TAX INVOICE NO	694994374578
ACCOUNT MONTH	JUNE 2025
CURRENT DUE DATE	2025-07-09
VAT REG NO	4540197268
NOTIFIED MAX DEMAND	1,600.00
UTILISED CAPACITY	1,683.62

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

REBILLED ADJUSTMENTS R -15,728.83

TAX INVOICE NO. 694429813193 DATED 2025-06-09 FOR PREMISE 6940893530

CORRECTIONS	R	990,363.47
Administration Charge @ R181.34 per day for 30 days	R	5,440.20
Network Capacity Charge 1,683.63 kVA @ R48.95 :	R	82,413.69
Network Demand Charge (Peak & Standard) 301,821 kWh @ R0.13	R	41,470.21
Ancillary Service Charge 598,740 kWh @ R0.008 /kWh	R	4,789.92
Low Season Peak Energy Charge 84,045 kWh @ R2.0973 /kWh	R	176,267.58
Low Season Standard Energy Charge 217,776 kWh @ R1.4435 /k	R	314,359.66
Low Season Off-peak Energy Charge 296,919 kWh @ R0.9154 /kW	R	271,799.65
Electrification and Rural Network subsidy 598,740 kWh @ R0.1567 /	R	93,822.56
CANCELLATIONS	R	-1,006,340.61
Administration Charge @ R181.34 per day for 30 days	R	-5,440.20
Network Capacity Charge 1,683.63 kVA @ R48.95 :	R	-82,413.69
Network Demand Charge (Peak & Standard) 323,076 kWh @ R0.13	R	-44,390.64
Ancillary Service Charge 598,740 kWh @ R0.008 /kWh	R	-4,789.92
Low Season Peak Energy Charge 86,847 kWh @ R2.0973 /kWh	R	-182,144.21
Low Season Standard Energy Charge 236,229 kWh @ R1.4435 /k	R	-340,996.56
Low Season Off-peak Energy Charge 275,664 kWh @ R0.9154 /kW	R	-252,342.83
Electrification and Rural Network subsidy 598,740 kWh @ R0.1567 /	R	-93,822.56

TAX INVOICE NO. 694622290327 DATED 2025-06-09 FOR PREMISE 6940893530

CORRECTIONS	R	1,208,916.92
Administration Charge @ R181.34 per day for 31 days	R	5,621.54
Network Capacity Charge 1,683.63 kVA @ R48.95 :	R	82,413.69
Network Demand Charge (Peak & Standard) 405,246 kWh @ R0.13	R	55,680.80
Ancillary Service Charge 718,827 kWh @ R0.008 /kWh	R	5,750.62
Low Season Peak Energy Charge 114,388 kWh @ R2.0973 /kWh	R	239,905.95
Low Season Standard Energy Charge 290,857 kWh @ R1.4435 /k	R	419,852.08
Low Season Off-peak Energy Charge 313,581 kWh @ R0.9154 /kW	R	287,052.05
Electrification and Rural Network subsidy 718,827 kWh @ R0.1567 /	R	112,640.19
CANCELLATIONS	R	-1,208,668.61
Administration Charge @ R181.34 per day for 31 days	R	-5,621.54
Network Capacity Charge 1,683.63 kVA @ R48.95 :	R	-82,413.69
Network Demand Charge (Peak & Standard) 405,246 kWh @ R0.13	R	-55,680.80
Ancillary Service Charge 718,827 kWh @ R0.008 /kWh	R	-5,750.62
Low Season Peak Energy Charge 114,006 kWh @ R2.0973 /kWh	R	-239,104.78
Low Season Standard Energy Charge 291,240 kWh @ R1.4435 /k	R	-420,404.94
Low Season Off-peak Energy Charge 313,581 kWh @ R0.9154 /kW	R	-287,052.05
Electrification and Rural Network subsidy 718,827 kWh @ R0.1567 /	R	-112,640.19

PAGE RUN NO	EE 219
BILL GROUP	
BILL PAGE	3 OF 3

Calitzdorp Besproeiïngsraad

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

BELASTINGFAKTUUR

Munisipale Bestuurder
Kannaland Munisipaliteit
Posbus 30
LADISMITH
6655

Faktuur Nr: 17
Datum: 04 August 2025

BTW Nr 4540197268

MUNISIPALE WATERVERBRUIK – CALITZDORP: JUlIE 2025

Sub Oorverbruik

Maand			**Jul-25**	
Meterlesing einde	Jul-25		8521160	
Meterlesing begin	Jul-25		8456120	
Ontrek	kl		65040	
Dae @ 455 kl per dag toelaag	31		14105	
44590-19715=24875	kl		50935	50935-18586=32349
Min beurt teruggegee	kl		0	
Oorverbruik	kl		32349	
0-26000 kl tarief @ 1.15kl	26000	R	29 900.00	
26000-36000kl @ 2.32kl	6349	R	14 729.68	
36000-46000 @3.87/5kl	0	R	-	
56 000 en meer tarief		R	-	
Sub Oorverbruik		R	44 629.68	
Plus 15% BTW		R	6 694.45	
Totaal verskuldig		**R**	**51 324.13**	

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

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

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

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

Standard Bank of South Africa

ComputerGeneratedCopy

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

REPRINT CUSTOMER ALL PAYMENTS FINAL AUDIT REPORT

Customer No	420543546		
User ID	OCK31	**User Name**	KANNALAND MUNICIPALITY
Sub Module	SSVS	**Reference**	2025240008
Description	LJT64 20250828 11:55:48.7	**Action date**	20250828
Finalreleasingoperators	GAV53 M SCHEFFERS		RVX68 CM CLAASEN (A)

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

Trans No	1
Acc No / CDI	55161636814
Branch No	200910
Statement Ref	KANNALAND MUN
Account Name	ESKOM HOLDINGS WC REGION
Creditor Code	ESKOM NEW
Amount	4,806,743.55
StatusDescription	FINAL AUDIT TO BE DOWNLOADED
RTGS/RTC	
ISN/Bus Ref	0
Pay Alert	N

REPRINT CUSTOMER ALL PAYMENTS FINAL AUDIT REPORT

Totals for Sub Batch	001		
Total amount processed	4,806,743.55		
Total amount rejected	0.00		
Total Sub Batch amount	4,806,743.55		
Total RTGS Processed	0	**Amount**	0.00
Total RTC Processed	0	**Amount**	0.00
Total RTGS Rejected	0	**Amount**	0.00
Total RTC Rejected	0	**Amount**	0.00
Hash Total	26514784196313704970		
Total Batch amount processed	4,806,743.55		
Total Batch amount rejected	0.00		
Total Batch amount	4,806,743.55		

Total RTGS Processed	0	**Amount:**	0.00
Total RTC Processed	0	**Amount:**	0.00
Total RTGS Rejected	0	**Amount:**	0.00
Total RTC Rejected	0	**Amount:**	0.00

*** DISCLAIMER ***

Make sure that you have entered the correct account number as we will pay to, or collect from, the account number you entered. Banks do not check that the specified account number and account name match. Accordingly, Standard Bank cannot be held responsible for payments going to, or collections being taken from, an incorrect account number should incorrect or fraudulent account details be entered. If you would like more information, speak to your Standard Bank representative about our account verification services.

** END OF REPORT **

Standard Bank of South Africa

ComputerGeneratedCopy

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

REPRINT CUSTOMER ALL PAYMENTS FINAL AUDIT REPORT

Customer No	420543546		
User ID	OCK31	**User Name**	KANNALAND MUNICIPALITY
Sub Module	SSVS	**Reference**	2025240009
Description	LJT64 20250828 12:05:02.6	**Action date**	20250828
Finalreleasingoperators	GAV53 M SCHEFFERS		RVX68 CM CLAASEN (A)

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

Trans No	1
Acc No / CDI	55161636814
Branch No	200910
Statement Ref	KANNALAND MUN
Account Name	ESKOM HOLDINGS WC REGION
Creditor Code	ESKOM NEW
Amount	1,085,368.32
StatusDescription	FINAL AUDIT TO BE DOWNLOADED
RTGS/RTC	
ISN/Bus Ref	0
Pay Alert	N

REPRINT CUSTOMER ALL PAYMENTS FINAL AUDIT REPORT

Totals for Sub Batch	001		
Total amount processed	1,085,368.32		
Total amount rejected	0.00		
Total Sub Batch amount	1,085,368.32		
Total RTGS Processed	0	**Amount**	0.00
Total RTC Processed	0	**Amount**	0.00
Total RTGS Rejected	0	**Amount**	0.00
Total RTC Rejected	0	**Amount**	0.00
Hash Total	5987069307726133248		
Total Batch amount processed	1,085,368.32		
Total Batch amount rejected	0.00		
Total Batch amount	1,085,368.32		

Total RTGS Processed	0	**Amount:**	0.00
Total RTC Processed	0	**Amount:**	0.00
Total RTGS Rejected	0	**Amount:**	0.00
Total RTC Rejected	0	**Amount:**	0.00

*** DISCLAIMER ***

Make sure that you have entered the correct account number as we will pay to, or collect from, the account number you entered. Banks do not check that the specified account number and account name match. Accordingly, Standard Bank cannot be held responsible for payments going to, or collections being taken from, an incorrect account number should incorrect or fraudulent account details be entered. If you would like more information, speak to your Standard Bank representative about our account verification services.

** END OF REPORT **

Standard Bank of South Africa

ComputerGeneratedCopy

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

REPRINT CUSTOMER ALL PAYMENTS FINAL AUDIT REPORT

Customer No	420543546		
User ID	OCK31	**User Name**	KANNALAND MUNICIPALITY
Sub Module	SSVS	**Reference**	2025226005
Description	LJT64 20250814 12:33:23.3	**Action date**	20250814
Finalreleasingoperators	RVX68 CM CLAASEN (A)		GAV53 M SCHEFFERS

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

Trans No	1
Acc No / CDI	280110022
Branch No	50014
Statement Ref	KANNALAND MUN
Account Name	CALITZDORP BESPROEINGSRAAD
Creditor Code	CALITZDORP BESPR
Amount	51,324.13
StatusDescription	FINAL AUDIT TO BE DOWNLOADED
RTGS/RTC	
ISN/Bus Ref	0
Pay Alert	N