



**KANNALAND**  
MUNISIPALITEIT | MUNICIPALITY

## **Monthly Budget Report for November 2025/26**



Prepared in terms of the Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 September 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 November 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 November 2025.

That the Council takes cognisance of the Eskom Debt Relief Report for November 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](http://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 %
<b>Operating Revenue</b>	R 254 396	R 105 998	R 28 378	R 101 858	R (4 140)	-4%
<b>Operating Expenditure</b>	R 262 857	R 109 229	R 21 111	R 81 510	R (27 719)	-25%
<b>Capital</b>	R 13 721	R 5 717	R1 388	R 7 007	R 1 285	22%

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 R101.86 million. This represents 40% 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 R81.51 million, or 31% of the YTD variance for total expenditure budget.

#### Capital Expenditure

The total capital budget for the municipality amounts to R14 million with a year-to-date performance of R 7 million, or 51% of the total capital budget.



### **Operating Surplus/Deficit**

The variances for operating revenue amounted to R28.38 million exceeding budget, and expenditure amounting to R 21.11 million below budget, with an operating surplus of R 7.27 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 - M05 November									
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
<b>Financial Performance</b>									
Property rates	28,504	29,723	29,723	5,130	12,723	12,385	338	3%	29,723
Service charges	131,751	155,248	155,248	18,630	61,584	64,687	(3,103)	-5%	155,248
Investment revenue	1,479	1,003	1,003	247	478	418	60	14%	1,003
Transfers and subsidies - Operational	56,603	53,464	53,464	1,230	19,512	22,277	(2,765)	-12%	53,464
Other own revenue	23,574	14,958	14,958	3,140	7,563	6,232	1,331	21%	14,958
<b>Total Revenue (excluding capital transfers and</b>	<b>241,910</b>	<b>254,396</b>	<b>254,396</b>	<b>28,378</b>	<b>101,858</b>	<b>105,998</b>	<b>(4,140)</b>	<b>-4%</b>	<b>254,396</b>
Employee costs	114,550	97,832	97,832	9,660	42,809	40,469	2,340	6%	97,832
Remuneration of Councillors	4,264	3,526	3,526	425	1,653	1,469	184	12%	3,526
Depreciation and amortisation	40,078	13,179	13,179	2,196	5,491	5,491	0	0%	13,179
Interest	679	1,346	1,346	0	532	561	(29)	-5%	1,346
Inventory consumed and bulk purchases	67,057	90,807	90,815	5,542	21,936	37,840	(15,904)	-42%	90,815
Transfers and subsidies	589	590	590	28	109	246	(137)	-56%	590
Other expenditure	11,551	55,577	55,569	3,259	8,980	23,153	(14,174)	-61%	55,569
<b>Total Expenditure</b>	<b>238,767</b>	<b>262,857</b>	<b>262,857</b>	<b>21,111</b>	<b>81,510</b>	<b>109,229</b>	<b>(27,719)</b>	<b>-25%</b>	<b>262,857</b>
<b>Surplus/(Deficit)</b>	<b>3,144</b>	<b>(8,461)</b>	<b>(8,461)</b>	<b>7,266</b>	<b>20,348</b>	<b>(3,231)</b>	<b>23,579</b>	<b>-730%</b>	<b>(8,461)</b>
Transfers and subsidies - capital (monetary allocations)	18,627	15,779	15,779	3,132	9,305	7,712	1,594	21%	15,779
Transfers and subsidies - capital (in-kind)	3	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>21,773</b>	<b>7,317</b>	<b>7,317</b>	<b>10,398</b>	<b>29,654</b>	<b>4,481</b>	<b>25,173</b>	<b>562%</b>	<b>7,317</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>21,773</b>	<b>7,317</b>	<b>7,317</b>	<b>10,398</b>	<b>29,654</b>	<b>4,481</b>	<b>25,173</b>	<b>562%</b>	<b>7,317</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>21,487</b>	<b>13,721</b>	<b>13,721</b>	<b>1,388</b>	<b>7,002</b>	<b>5,717</b>	<b>1,285</b>	<b>22%</b>	<b>13,721</b>
Capital transfers recognised	21,027	13,721	13,721	1,388	7,002	5,717	1,285	22%	13,721
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	374	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>21,401</b>	<b>13,721</b>	<b>13,721</b>	<b>1,388</b>	<b>7,002</b>	<b>5,717</b>	<b>1,285</b>	<b>22%</b>	<b>13,721</b>
<b>Financial position</b>									
Total current assets	103,944	43,973	43,963		141,019				43,963
Total non current assets	642,174	310,072	310,072		326,730				310,072
Total current liabilities	232,087	107,528	107,518		147,414				107,518
Total non current liabilities	88,308	48,640	48,640		57,420				48,640
Community wealth/Equity	429,149	197,877	197,877		232,979				197,877
<b>Cash flows</b>									
Net cash from (used) operating	123,591	24,534	24,534	15,070	83,299	11,360	(71,940)	-633%	253,435
Net cash from (used) investing	(18,861)	(15,779)	(15,779)	(1,597)	(8,476)	6,574	15,051	229%	15,779
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>186,359</b>	<b>18,462</b>	<b>18,462</b>	<b>-</b>	<b>146,835</b>	<b>27,642</b>	<b>(119,193)</b>	<b>-431%</b>	<b>341,226</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	5,666	4,147	3,981	3,722	3,199	2,700	14,893	142,383	180,692
<b>Creditors Age Analysis</b>									
Total Creditors	10,477	15,272	2,728	-	-	-	-	87,976	116,453

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

WC041 Kannaland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November										
Description	Ref	2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	Budget Year 2025/26				
R thousands						YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
<b>Revenue - Functional</b>									%	
<i>Governance and administration</i>		83,284	52,425	52,425	6,504	32,789	21,844	10,945	50%	52,425
Executive and council		37,587	8,106	8,106	27	16,261	3,377	12,884	381%	8,106
Finance and administration		45,697	44,319	44,319	6,476	16,528	18,466	(1,939)	-10%	44,319
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		24,877	21,833	21,833	2,420	9,599	9,097	502	6%	21,833
Community and social services		15,125	16,505	16,505	2,403	9,581	6,877	2,704	39%	16,505
Sport and recreation		58	60	60	16	16	25	(9)	-35%	60
Public safety	(6)	-	-	-	0	2	-	2	-	-
Housing		9,700	5,268	5,268	-	-	2,195	(2,195)	-100%	5,268
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2,318	2,487	2,487	644	1,310	1,036	274	26%	2,487
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		2,318	2,487	2,487	644	1,310	1,036	274	26%	2,487
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		150,059	193,429	193,429	21,942	67,465	81,733	(14,268)	-17%	193,429
Energy sources		87,144	117,820	117,820	12,717	42,578	50,229	(7,651)	-15%	117,820
Water management		36,906	42,176	42,176	4,579	12,919	17,573	(4,654)	-26%	42,176
Waste water management		13,215	16,009	16,009	2,327	6,058	6,670	(612)	-9%	16,009
Waste management		12,795	17,425	17,425	2,319	5,910	7,260	(1,351)	-19%	17,425
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	260,539	270,174	270,174	31,509	111,164	113,710	(2,546)	-2%	270,174
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		86,298	89,151	89,151	7,993	34,095	36,866	(2,771)	-8%	89,151
Executive and council		33,308	28,542	28,542	2,654	10,742	11,892	(1,150)	-10%	28,542
Finance and administration		52,990	60,609	60,609	5,339	23,353	24,974	(1,621)	-6%	60,609
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		19,076	18,398	18,398	1,762	5,738	7,651	(1,913)	-25%	18,398
Community and social services		10,817	9,366	9,366	1,310	4,071	3,888	183	5%	9,366
Sport and recreation		1,557	1,702	1,702	174	539	709	(170)	-24%	1,702
Public safety		1,447	369	369	151	587	154	434	282%	369
Housing		5,254	6,962	6,962	128	541	2,901	(2,360)	-81%	6,962
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		15,046	20,583	20,583	1,715	6,102	8,576	(2,474)	-29%	20,583
Planning and development		281	380	380	32	60	158	(98)	-62%	380
Road transport		14,765	20,203	20,203	1,683	6,042	8,418	(2,376)	-28%	20,203
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		118,346	134,725	134,725	9,641	35,575	56,135	(20,560)	-37%	134,725
Energy sources		73,468	94,302	94,302	6,113	24,010	39,292	(15,282)	-39%	94,302
Water management		22,092	17,934	17,934	1,845	5,731	7,472	(1,741)	-23%	17,934
Waste water management		10,782	10,707	10,707	836	2,715	4,461	(1,746)	-39%	10,707
Waste management		12,005	11,782	11,782	848	3,118	4,909	(1,792)	-36%	11,782
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	238,767	262,857	262,857	21,111	81,510	109,229	(27,719)	-25%	262,857
<b>Surplus/ (Deficit) for the year</b>		21,773	7,317	7,317	10,398	29,654	4,481	25,173	562%	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) - M05 November										
Vote Description	Ref	2024/25	Budget Year 2025/26							
		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		37,587	8,606	8,606	27	16,261	3,586	12,676	353.5%	8,606
Vote 2 - CORPORATE SERVICES		25,969	22,740	22,740	2,793	10,438	9,475	963	10.2%	22,740
Vote 3 - FINANCIAL SERVICES		45,108	43,444	43,444	6,406	16,278	18,102	(1,824)	-10.1%	43,444
Vote 4 - TECHNICAL SERVICES		151,875	195,384	195,384	22,283	68,187	82,547	(14,361)	-17.4%	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	31,509	111,164	113,710	(2,546)	-2.2%	270,174
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		33,308	28,542	28,542	2,654	10,742	11,892	(1,150)	-9.7%	28,542
Vote 2 - CORPORATE SERVICES		61,566	45,318	45,318	5,088	20,007	18,588	1,419	7.6%	45,318
Vote 3 - FINANCIAL SERVICES		12,318	37,137	37,137	2,338	10,147	15,474	(5,327)	-34.4%	37,137
Vote 4 - TECHNICAL SERVICES		131,113	150,855	150,855	11,024	40,569	62,856	(22,287)	-35.5%	150,855
Vote 5 - CALITZDORP SPA		-	-	-	-	-	-	-	-	-
Vote 6 - CORPORATE SERVICES (Continued)		462	1,005	1,005	8	45	419	(374)	-89.2%	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	21,111	81,510	109,229	(27,719)	-25.4%	262,857
Surplus/ (Deficit) for the year	2	21,773	7,317	7,317	10,398	29,654	4,481	25,173	561.8%	7,317

## 2.4 TABLE C4 – MONTHLY FINANCIAL PERFORMANCE

WC041 Kannaland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November										
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	11,111	40,864	44,872	(4,009)	-9%	107,694
Service charges - Water		25,346	30,912	30,912	3,920	11,319	12,880	(1,561)	-12%	30,912
Service charges - Waste Water Management		10,179	7,384	7,384	1,787	4,733	3,077	1,656	54%	7,384
Service charges - Waste management		9,937	9,258	9,258	1,811	4,668	3,858	811	21%	9,258
Sale of Goods and Rendering of Services		481	295	295	42	189	123	66	54%	295
Agency services		1,324	1,450	1,450	285	637	604	33	5%	1,450
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		9,583	8,594	8,594	1,676	4,077	3,581	496	14%	8,594
Interest earned from Current and Non Current Assets		1,479	1,003	1,003	247	478	418	60	14%	1,003
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		692	493	493	122	308	206	102	50%	493
Licence and permits		206	230	230	11	70	96	(26)	-27%	230
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		314	200	200	62	150	83	66	80%	200
Non-Exchange Revenue										
Property rates		28,504	29,723	29,723	5,130	12,723	12,385	338	3%	29,723
Surcharges and Taxes		6,604	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		236	231	231	255	395	96	299	311%	231
Licence and permits		-	-	-	-	2	-	2	-	-
Transfer and subsidies - Operational		56,603	53,464	53,464	1,230	19,512	22,277	(2,765)	-12%	53,464
Interest		3,420	3,465	3,465	563	1,428	1,444	(16)	-1%	3,465
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		714	-	-	123	307	-	307	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		241,910	254,396	254,396	28,378	101,858	105,998	-		254,396
Expenditure By Type										
Employee related costs		114,550	97,832	97,832	9,660	42,809	40,469	2,340	6%	97,832
Remuneration of councillors		4,264	3,526	3,526	425	1,653	1,469	184	12%	3,526
Bulk purchases - electricity		63,298	82,476	82,476	5,053	20,425	34,365	(13,940)	-41%	82,476
Inventory consumed		3,759	8,331	8,339	489	1,511	3,475	(1,964)	-57%	8,339
Debt impairment		(40,672)	13,468	13,468	-	-	5,612	(5,612)	-100%	13,468
Depreciation and amortisation		40,078	13,179	13,179	2,196	5,491	5,491	0	0%	13,179
Interest		679	1,346	1,346	0	532	561	(29)	-5%	1,346
Contracted services		20,514	20,447	20,297	1,051	4,168	8,457	(4,289)	-51%	20,297
Transfers and subsidies		589	590	590	28	109	246	(137)	-56%	590
Irrecoverable debts written off		13,534	-	-	-	30	-	30	-	-
Operational costs		16,845	21,662	21,804	2,207	4,782	9,085	(4,302)	-47%	21,804
Losses on Disposal of Assets		1,329	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		238,767	262,857	262,857	21,111	81,510	109,229	(27,719)	-25%	262,857
Surplus/(Deficit)		3,144	(8,461)	(8,461)	7,266	20,348	(3,231)	27,719	(0)	(8,461)
Transfers and subsidies - capital (monetary allocations)		18,627	15,779	15,779	3,132	9,305	7,712	1,594	0	15,779
Transfers and subsidies - capital (in-kind)		3	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		21,773	7,317	7,317	10,398	29,654	4,481			7,317
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		21,773	7,317	7,317	10,398	29,654	4,481			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	10,398	29,654	4,481			7,317
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		21,773	7,317	7,317	10,398	29,654	4,481			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 – Electricity** amounts to R 11.1 million for **November 2025** and R 40.8 million YTD which represents **-9%** variance to the budget.
- **Service Charges – Water** amounts to R 3.9 million for **November 2025** and R 11.32 million YTD which represents **-12%** variance to the budget.
- **Service Charges – Waste Water Management** amounts to R 1.79 million for **November 2025** and R 4.73 million YTD which represents **54%** variance to the budget.
- **Service Charges – Waste Management** amounts to R 1.81 million for **November 2025** and R 4.67 million YTD which represents **21%** variance to the budget.
- **Sale of Goods and Rendering of Services** – amounts to R42 thousand for **November 2025** and R 189 thousand YTD which represents **54%** variance to the budget.
- **Interest on outstanding debtors** – **14%** YTD variance from the budget. This variance is due to improved debt collection strategies.
- **Licence and permits-** **-27%** YTD variance from the budget.
- **Rental from fixed Assets** – amounted to R 122 thousand and R 308 thousand YTD which represents a 50% variance to the budget.
- **Fines, Penalties & Forfeits** – with a **301%** YTD variance, 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 9.7 million for **November 2025** and R 42.8 million YTD, this represents a 6% 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 425 thousand for **November 2025** and R 1.65million YTD, this represents a **12%** on the budget.
- **Bulk Purchases- electricity-** amounted to R 5.05 million in **November 2025** and 20.43 million YTD represents a -41% variance to the budget.
- **Inventory Consumed** – represents a negative **57%** negative on the budget.
- **Contracted Services** – amounted to R 1.05 million in **November 2025** and R 4.17million YTD represents a -51% variance to the budget.
- **Other Expenditure** - amounted to R 2.21 million in **November 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) - M05 November										
Vote Description	Ref	2024/25				Budget Year 2025/26				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES		16,944	13,721	13,721	1,388	7,002	5,717	1,285	22%	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]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	16,944	13,721	13,721	1,388	7,002	5,717	1,285	22%	13,721
<b>Single Year expenditure appropriation</b>	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]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	4,543	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	3	21,487	13,721	13,721	1,388	7,002	5,717	1,285	22%	13,721
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		348	-	-	-	-	-	-	-	-
Executive and council		140	-	-	-	-	-	-	-	-
Finance and administration		208	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		86	-	-	-	-	-	-	-	-
Community and social services		86	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		26	-	-	-	-	-	-	-	-
Planning and development		26	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		21,027	13,721	13,721	1,388	7,002	5,717	1,285	22%	13,721
Energy sources		4,110	2,967	2,967	-	-	1,236	(1,236)	-100%	2,967
Water management		779	1,217	1,217	-	514	507	7	1%	1,217
Waste water management		13,836	9,536	9,536	1,388	6,488	3,973	2,514	63%	9,536
Waste management		2,303	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	21,487	13,721	13,721	1,388	7,002	5,717	1,285	22%	13,721
<b>Funded by:</b>										
National Government		16,139	12,503	12,503	1,388	6,488	5,210	1,278	25%	12,503
Provincial Government		4,889	1,217	1,217	-	514	507	7	1%	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)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		21,027	13,721	13,721	1,388	7,002	5,717	1,285	22%	13,721
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		374	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>	7	21,401	13,721	13,721	1,388	7,002	5,717	1,285	22%	13,721

## CAPITAL EXPENDITURE

- amounted to **R 1.39 million** in **November 2025** and **R 7 million YTD** which represents a **22% variance** to the budget.

## 2.8 TABLE C6 – MONTHLY BUDGETED FINANCIAL POSITION

WC041 Kannaland - Table C6 Monthly Budget Statement - Financial Position - M05 November						
Description	Ref	2024/25	Budget Year 2025/26			
R thousands		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b>ASSETS</b>	1					
<b>Current assets</b>						
Cash and cash equivalents		34,673	18,162	18,162	35,396	18,162
Trade and other receivables from exchange transactions		89,823	54,173	54,173	98,195	54,173
Receivables from non-exchange transactions		12,540	458	458	11,991	458
Current portion of non-current receivables		-	-	-	-	-
Inventory		3,845	116	106	1,598	106
VAT		(35,509)	(27,873)	(27,873)	(5,856)	(27,873)
Other current assets		(1,428)	(1,062)	(1,062)	(305)	(1,062)
<b>Total current assets</b>		<b>103,944</b>	<b>43,973</b>	<b>43,963</b>	<b>141,019</b>	<b>43,963</b>
<b>Non current assets</b>						
Investments		-	-	-	-	-
Investment property		2,134	1,064	1,064	1,018	1,064
Property, plant and equipment		640,024	309,004	309,004	325,707	309,004
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		16	4	4	5	4
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		<b>642,174</b>	<b>310,072</b>	<b>310,072</b>	<b>326,730</b>	<b>310,072</b>
<b>TOTAL ASSETS</b>		<b>746,118</b>	<b>354,045</b>	<b>354,035</b>	<b>467,749</b>	<b>354,035</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		3,030	1,446	1,446	1,625	1,446
Trade and other payables from exchange transactions		199,554	104,511	104,501	99,709	104,501
Trade and other payables from non-exchange transactions		37,187	15,581	15,581	28,394	15,581
Provision		20,859	4,735	4,735	12,368	4,735
VAT		(28,544)	(18,745)	(18,745)	5,318	(18,745)
Other current liabilities		-	-	-	-	-
<b>Total current liabilities</b>		<b>232,087</b>	<b>107,528</b>	<b>107,518</b>	<b>147,414</b>	<b>107,518</b>
<b>Non current liabilities</b>						
Financial liabilities		-	-	-	-	-
Provision		59,682	37,090	37,090	40,334	37,090
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		28,626	11,550	11,550	17,086	11,550
<b>Total non current liabilities</b>		<b>88,308</b>	<b>48,640</b>	<b>48,640</b>	<b>57,420</b>	<b>48,640</b>
<b>TOTAL LIABILITIES</b>		<b>320,395</b>	<b>156,168</b>	<b>156,158</b>	<b>204,834</b>	<b>156,158</b>
<b>NET ASSETS</b>	2	<b>425,722</b>	<b>197,877</b>	<b>197,877</b>	<b>262,915</b>	<b>197,877</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		428,226	197,416	197,416	232,518	197,416
Reserves and funds		923	462	462	462	462
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>429,149</b>	<b>197,877</b>	<b>197,877</b>	<b>232,979</b>	<b>197,877</b>



## 2.9 TABLE C7 – MONTHLY BUDGETED CASH FLOW

WC041 Kannaland - Table C7 Monthly Budget Statement - Cash Flow - M05 November										
Description	Ref	Budget Year 2025/26								
		2024/25								
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	1								%	
<b>Receipts</b>										
Property rates		19,650	27,286	27,286	2,059	8,871	11,369	(2,498)	-22%	27,286
Service charges		100,836	151,165	151,165	8,481	45,887	62,985	(17,099)	-27%	151,165
Other revenue		17,289	24,122	24,122	950	6,528	10,051	(3,523)	-35%	24,122
Transfers and Subsidies - Operational		56,202	53,464	53,464	3,784	26,211	22,277	3,934	18%	53,464
Transfers and Subsidies - Capital		24,160	15,779	15,779	3,800	12,135	7,712	4,423	57%	15,779
Interest		-	3,775	3,775	-	-	1,573	(1,573)	-100%	3,775
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(94,546)	(249,711)	(249,711)	(4,005)	(16,332)	(104,046)	(87,714)	84%	(20,809)
Interest		-	(1,346)	(1,346)	-	-	(561)	(561)	100%	(1,346)
Transfers and Subsidies		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>123,591</b>	<b>24,534</b>	<b>24,534</b>	<b>15,070</b>	<b>83,299</b>	<b>11,360</b>	<b>(71,940)</b>	<b>-633%</b>	<b>253,435</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(18,861)	(15,779)	(15,779)	(1,597)	(8,476)	6,574	15,051	229%	15,779
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(18,861)</b>	<b>(15,779)</b>	<b>(15,779)</b>	<b>(1,597)</b>	<b>(8,476)</b>	<b>6,574</b>	<b>15,051</b>	<b>229%</b>	<b>15,779</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>104,730</b>	<b>8,755</b>	<b>8,755</b>	<b>13,473</b>	<b>74,823</b>	<b>17,934</b>			<b>269,214</b>
Cash/cash equivalents at beginning:		81,629	9,707	9,707		72,011	9,707			72,011
Cash/cash equivalents at month/year end:		186,359	18,462	18,462		146,835	27,642			341,226

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

- Standard Bank Main Account is **R 858 thousand**;
- The Traffic Account has **R 1.082 million**;
- Deposit Account has **R 3.3 million**;
- Call Account has **R 20.8 million**; and
- Eskom Bulk Account has **R 444 thousand**.

## SECTION 3 SUPPORTING DOCUMENTATION

### 3.1 TABLE SC3 – DEBTORS AGE ANALYSIS

WC041 Kannaland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November													
Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3,120	1,236	1,145	1,108	990	780	4,341	26,871	39,591	34,090	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1,499	536	561	386	285	125	353	1,771	5,517	2,920	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	3,076	789	709	659	612	518	2,558	27,562	36,484	31,910	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	949	463	463	458	393	392	2,292	16,757	22,167	20,292	–	–
Receivables from Exchange Transactions - Waste Management	1600	1,798	759	743	736	593	580	3,320	24,015	32,543	29,244	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	0	0	0	–	–
Interest on Arrear Debtor Accounts	1810	38	67	96	119	129	132	1,136	40,162	41,877	41,677	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(4,812)	297	264	256	196	172	893	5,246	2,513	6,763	–	–
Total By Income Source	2000	5,666	4,147	3,981	3,722	3,199	2,700	14,893	142,383	180,692	166,898	–	–
2024/25 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(2,477)	529	552	390	311	122	180	341	(52)	1,344	–	–
Commercial	2300	983	237	176	156	147	143	759	6,331	8,931	7,536	–	–
Households	2400	7,140	3,225	3,100	3,031	2,601	2,302	13,287	122,989	157,676	144,211	–	–
Other	2500	20	155	153	145	140	133	667	12,723	14,136	13,807	–	–
Total By Customer Group	2600	5,666	4,147	3,981	3,722	3,199	2,700	14,893	142,383	180,692	166,898	–	–

The total amount owed to Kannaland Municipality amounted to **R 180.7 million** at the end of **November 2025**.

- **R142.4 million or 78.8%** of the total outstanding debtors are older than one year.
- **R166.9 million or 92.4%** of the outstanding debtors are outstanding for more than 90 days and are less likely to be recoverable debt.

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

### 3.3 TABLE SC4 – CREDITORS AGE ANALYSIS

WC041 Kannaland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November											
Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	7,617	14,469	1,973	-	-	-	-	55,638	79,697	-
Bulk Water	0200	111	-	-	-	-	-	-	-	111	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	714	187	74	-	-	-	-	1,258	2,233	-
Auditor General	0800	1,675	572	791	-	-	-	-	18,803	21,840	-
Other	0900	360	44	(110)	-	-	-	-	12,278	12,572	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	10,477	15,272	2,728	-	-	-	-	87,976	116,453	-

- The total outstanding creditors as at the end of **November 2025** amounts to **R 116.45 million**.

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

- ESKOM = R79.7 million, of which the entire amount is conditionally written off. The other R34.4 million is mainly made up of Creditors with payment arrangements, being AG, SALGA, SAMRAS, Collaborator consist of R34.4 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.

11/30/2025				
	Original Budget	Total Received	Total Spent	Unspent
Grant Name	Amount			
<b>Provincial Government</b>	<b>R10,947,000.00</b>	<b>R 4,885,667.00</b>	<b>R 1,333,982.48</b>	<b>R 3,551,684.52</b>
Housing				
Human Settlement Grant	R 3,842,000.00	R 1,828,667.00		R 1,828,667.00
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure	R -			R -
Title Deeds Restoration Grant	R 1,426,000.00			
Financial Capability (Performance Man System)	R 500,000.00	R 500,000.00		R 500,000.00
Lib Replacement: Vulnerable Mun	R 3,666,000.00	R 2,444,000.00	R 1,285,192.48	R 1,158,807.52
Municipal Water Resilience Grant	R 1,400,000.00			
Comm Dev Workers	R 113,000.00	R 113,000.00	R 48,790.00	R 64,210.00
<b>National Government Grants</b>	<b>R60,035,000.00</b>	<b>R32,234,000.00</b>	<b>R27,504,505.99</b>	<b>R 4,729,494.01</b>
Equitable Share	R38,962,000.00	R16,234,000.00	R16,234,000.00	
FMG (Audit)	R 2,900,000.00	R 2,900,000.00	R 1,243,343.94	R 1,656,656.06
Mun Infrastructure Grant	R 577,200.00	R 577,200.00	R 215,924.09	R 361,275.91
MIG PMU			R 41,124.48	
MIG PMU			R 41,124.48	
MIG PMU			R 41,124.48	
MIG PMU			R 41,124.48	
MIG PMU			R 51,426.17	
Mun Infrastructure Grant	R10,966,800.00	R10,022,800.00	R 7,770,480.76	R 2,252,319.24
EPWP	R 1,378,000.00	R 965,000.00	R 505,757.20	R 459,242.80
Salaries			R 132,138.00	
Salaries			R 125,795.50	
Salaries			R 125,139.00	
Salaries			R 122,684.70	
INEP	R 3,412,000.00	R 1,535,000.00	R 1,535,000.00	R -
INEP (Eskom)	R 1,839,000.00			R -
WSIG	R -	R -	R -	R -

### 3.5 GRANT RECEIPTS AND EXPENDITURE

#### Received

#### National Treasury

- Expanded Public Works Program** amounts to **R 620 thousand**
- Municipal Infrastructure Grant** amounts to **R3.8 million**

#### Provincial Treasury

- Libraries Grant** amounts to **R 1.222 million**

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

**National Treasury**

**Expenditure:**

- Financial Management Grant amounts to **R 32.3 thousand.**
- Municipal Infrastructure Grant PMU amounts to **R51 thousand.**
- Expanded Public Works Programme amounts to **R 123 thousand.**
- Municipal Infrastructure Grant amounts to **R1.6 million**

**Provincial Treasury**

**Expenditure:**

- Libraries Grant amounts to **R295 thousand.**

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

WC041 Kannaland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November										
Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
<b><u>Councillors (Political Office Bearers plus Other)</u></b>										
Basic Salaries and Wages		3,448	3,197	3,197	351	1,279	1,332	(53)	-4%	3,197
Pension and UIF Contributions		187	-	-	17	85	-	85		-
Medical Aid Contributions		123	-	-	11	55	-	55		-
Motor Vehicle Allowance		207	-	-	22	110	-	110		-
Cellphone Allowance		300	329	329	25	125	137	(12)	-9%	329
<b>Sub Total - Councillors</b>		<b>4,264</b>	<b>3,526</b>	<b>3,526</b>	<b>425</b>	<b>1,653</b>	<b>1,469</b>	<b>184</b>	<b>12%</b>	<b>3,526</b>
<b>% increase</b>	4		<b>-17.3%</b>	<b>-17.3%</b>						<b>-17.3%</b>
<b><u>Senior Managers of the Municipality</u></b>										
Basic Salaries and Wages		3,410	5,175	5,175	279	1,385	2,156	(771)	-36%	5,175
Pension and UIF Contributions		5	6	6	0	2	3	(0)	-14%	6
Motor Vehicle Allowance		367	676	676	46	186	282	(96)	-34%	676
Cellphone Allowance		35	150	150	2	10	62	(52)	-84%	150
Other benefits and allowances		53	84	84	4	22	35	(13)	-36%	84
<b>Sub Total - Senior Managers of Municipality</b>		<b>3,870</b>	<b>6,091</b>	<b>6,091</b>	<b>331</b>	<b>1,605</b>	<b>2,538</b>	<b>(933)</b>	<b>-37%</b>	<b>6,091</b>
<b>% increase</b>	4		<b>57.4%</b>	<b>57.4%</b>						<b>57.4%</b>
<b><u>Other Municipal Staff</u></b>										
Basic Salaries and Wages		71,907	67,870	67,870	6,983	30,092	28,279	1,813	6%	67,870
Pension and UIF Contributions		7,364	7,439	7,439	766	3,257	3,099	157	5%	7,439
Medical Aid Contributions		2,424	2,336	2,336	216	1,076	973	103	11%	2,336
Overtime		10,321	4,020	4,020	864	4,097	1,675	2,422	145%	4,020
Performance Bonus		1,849	632	632	-	-	263	(263)	-100%	632
Motor Vehicle Allowance		4,164	4,516	4,516	305	1,612	1,881	(269)	-14%	4,516
Cellphone Allowance		138	146	146	12	55	61	(6)	-10%	146
Housing Allowances		418	481	481	20	96	201	(105)	-52%	481
Other benefits and allowances		6,560	4,152	4,152	162	772	1,436	(663)	-46%	4,152
Payments in lieu of leave		5,464	150	150	2	147	63	84	135%	150
Long service awards		70	-	-	-	-	-	-		-
<b>Sub Total - Other Municipal Staff</b>		<b>110,679</b>	<b>91,741</b>	<b>91,741</b>	<b>9,328</b>	<b>41,204</b>	<b>37,931</b>	<b>3,273</b>	<b>9%</b>	<b>91,741</b>
<b>% increase</b>	4		<b>-17.1%</b>	<b>-17.1%</b>						<b>-17.1%</b>
<b>Total Parent Municipality</b>		<b>118,813</b>	<b>101,358</b>	<b>101,358</b>	<b>10,085</b>	<b>44,462</b>	<b>41,938</b>	<b>2,524</b>	<b>6%</b>	<b>101,358</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b><u>Board Members of Entities</u></b>										
Other benefits and allowances		1	-	-	0	0	-	0		-

## **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 November reporting cycle.

## **SECTION 5 – 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.

### **5.1 MFMA Circular 124 – Municipality Compliance Self-Assessment**





Annexure A2 - Monthly

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

Municipality Self-Assessment

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period
Nov'25

National Financial Year
2025/26

Demarcation Code of Municipality being assessed
WC041

District
Garden Route

Demarcation Description
Kannaland

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

Municipal Debt Relief Conditions (Monthly reporting)
Choose from drop down list

Condition	6.3 + Maintaining the Eskom and bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption):		
1	6.12.2 - Has the municipality paid its <b>bulk water current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	Yes	
2	6.12.2 - Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://lguploadportal.treasury.gov.za?">https://lguploadportal.treasury.gov.za?</a>	Yes	
3	6.12.2 - Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Yes	
4	6.3.1 - Has the municipality paid its <b>Eskom bulk current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i>	Yes	It was paid however not for the month under review
5	6.3.2 - Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://lguploadportal.treasury.gov.za?">https://lguploadportal.treasury.gov.za?</a>	Yes	
6	6.3.4 - Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes	
	6.4 Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)	Select	
7	6.4.1 - Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx?">http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx?</a>	Yes	
8	6.4.1 - Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes	
9	6.4.1 - Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes	

Notes/Comments

		<b>Note</b> - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".	
10	6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes
		<b>Note</b> - If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: "No".	
11	6.4.2	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	There is an FRP
		<b>Note</b> - if the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.	
12	6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <b>Note</b> - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.	Yes
13	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.?)	Yes
14	6.5	<b>Cost reflective tariffs</b> – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes

	6.6	Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:		
15	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	No	Since the closing down of the Postal Office we've been struggling with the sending of Municipal Accounts
16	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes	
17	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? <i>Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</i>	No	The municipality does not currently have the infrastructure i.e restriction valves to install on defaulting customer networks. The municipality through its technical department is exploring how this can be done and to determine the costs implication for such equipment. The Municipality will report on the progress hereof in future reports. The municipality awaits the projected funding from PT to implement a meter replacement process.
18	6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? <i>Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.</i>	No	
	6.6	Supporting evidence: The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.		
	6.7	Maintain a minimum average quarterly collection of property rates and services charges –		
19	6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Not yet end of quarter	
		<i>Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i>		
	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following :		
20	6.7.2.1	the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1.	Yes	
21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	Yes	
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	Yes	
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No	Smart prepaid meters installation is in progress.
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	No	
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes	

	6.8	Municipality's Completeness of the revenue base –	
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/or any subsequent supplementary GVR compiled by the registered municipal valuer?	No
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	Yes
28	6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ?	Yes
	6.9	Monitor and report on implementation –	
29	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1</i>	Yes
31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	Yes
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ?	Yes
		<i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i>	
	6.10	Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:	
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	Yes
		<i>Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1</i>	
36	6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No
		<i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. MF confirms that MFMA Circular No. 124 condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for a year bridging purposes are not considered within the ambit of this condition.</i>	
	6.12	For the duration of the Municipal Debt Relief (to ensure proper management of resources):	
37	6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	Yes
38	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	Yes
		<i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(9).</i>	
39	6.13	Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes
40	6.13	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrears debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i>	Yes
41	6.14	NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	Yes
		<i>Note: By applying for Municipal Debt Relief as set out in paragraph 3. of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 27 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i>	

## 5.2 Municipal Debt Relief Performance across the period of debt relief participation



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

Province

WC

Code

District

Code Description

WC041

Garden Route

Kannaland

### Monthly Performance Report

Municipal Details			Part A						Part B					Part C			Part D				Part C								Maximization of Revenue Base			Part E												Scoring and Rating		
			Eskom And Bulk water current account						Compliance with a funded MTREF					FRP/BFP & Tariff Assessment			Electricity and water as collection tools				Quarterly collection of property rates and services charges								Oversight																	
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Rating	
25.July25	Kannaland	WC041	No	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	Yes	N/A	N/A	N/A	No	No	Yes	No	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	68%	Moderate compliance
26.August25	Kannaland	WC041	Yes	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	N/A	N/A	N/A	N/A	No	No	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	83%	Above Moderate
27.September25	Kannaland	WC041	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	No	Yes	Yes	Yes	No	No	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	78%	Moderate compliance
28.October25	Kannaland	WC041	Yes	No	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	N/A	Yes	Yes	Yes	No	No	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	76%	Moderate compliance
29.November25	Kannaland	WC041	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	N/A	Yes	Yes	Yes	No	No	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	85%	Above Moderate

## 5.3 The Provincial Treasury Municipal (Eskom) Debt Relief Compliance Assessment



**Western Cape  
Government**

Provincial Treasury  
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AND

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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 OCTOBER 2025**

The National Treasury approved the debt relief application of Kannaland Municipality with effect 1 August 2023. October 2025 constitutes the third month of the Municipality's third 12-month debt relief compliance cycle. The Western Cape Provincial Treasury monitored and assessed the Municipality's compliance with all the debt relief conditions during the November 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 October 2025 improved to 56 per cent, as compared to 51 per cent of the previous month of September 2025. The scores from the entire previous second cycle and from the 1<sup>st</sup> to the end of the 3<sup>rd</sup> months of the third cycle are being lower than



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Provincial Treasury: | Fiscal and Economic Services



WC041 Kannaland Municipality overall performance from July 2025 up to October 2025:



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

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

**Kannaland Municipality remains non-compliant with MFMA Section 65(2)(e) and MFMA Circular 124**, as no payments have been made towards the Eskom bulk electricity account and the October 2025 invoice was not reported in the FMR. The arrear balance of R33 million continues to escalate due to non-payment. Although the Municipality committed to a six-month payment arrangement of R5.5 million per month during engagements with Eskom and Provincial Treasury, no payment has been made since 02 October 2025 despite accounts being due on the 6<sup>th</sup> of each month. This non-compliance places the Municipality at risk of losing the benefits of the Eskom Debt Relief Programme. Eskom has issued a breach notice on 17 November 2025, requiring urgent corrective action. The Municipality is currently under a Financial Recovery Plan (FRP) and implementation is being monitored by the FRP Technical Implementation Committee. In addition, the Cash Flow Committee sits weekly, and this matter has been consistently raised in those meetings, where Provincial Treasury has reiterated the need for the Municipality to prioritise Eskom payments and improve compliance with debt relief conditions.

**4. Condition 4.4 - A funded MTREF**

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

challenges. With the completion and approval of the Financial Recovery Plan (FRP) in August 2025, the BFP has been replaced. The FRP was formally submitted by National Treasury's Municipal Financial Recovery Service (MFRS) on 11 August 2025 to the Minister of Finance, and the document is now binding on the Council and administration of Kannaland Municipality, as it provides the framework to address immediate and long-term financial challenges and ensure a funded MTREF. Implementation of the FRP commenced on 1 September 2025. PT and other stakeholders continue to engage with the Municipality on a weekly basis through cash flow committee meetings.

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

The municipality has not uploaded the completed 2025/26 Cost of Supply (COS) studies to the GOMUNI portal. Therefore, the municipality is requested to upload the document as soon as possible. In terms of MFMA Circulars No. 129 and 130, the Cost of Supply was supposed to be submitted together with the tabled and approved budget as adopted by Council. Additionally, the municipality is encouraged to align cost-reflective tariffs across all four main trading services for the remaining period of its debt relief participation.

#### **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 infrastructure to restrict water supply to defaulting non-indigent consumers. This limitation is under technical review to assess implementation feasibility and costs. Registered indigent consumers receive monthly limits of 50 kilowatt hours of electricity and 6 kilolitres of water. These practices are detailed in the monthly MFMA 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**

The municipality reported an overall collection rate of 84 per cent, which is slightly below the required threshold of 85 per cent. When excluding Eskom-supplied areas, the rate improves to 89 per cent, achieving the requirement. The shortfall is therefore mainly due to collection challenges in Eskom-supplied areas, where the municipality cannot use electricity as a credit-control tool. To address this, the municipality has undertaken measures such as updating consumer data for accuracy and appointing two debt collection service providers (NFD Consulting and Thipa Attorneys) in March 2025. However, no progress reports on these activities have been submitted to Provincial Treasury as required under the BFP.

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

The Municipality has not aligned its billing system with the Council-approved General Valuation Roll (GVR) or any supplementary GVRs, as highlighted by the National Treasury's property rates reconciliation tool. This misalignment has led to misclassifications, incorrect property transfers, and omissions, affecting the completeness of the revenue base. 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.

The Municipality is urged to prioritise full reconciliation between the valuation roll and billing system and to comply with MFMA Circular No. 124 to support accurate revenue reporting and the success of the debt relief programme.



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

The Western Cape Provincial Treasury's assessment confirmed that the MFMA s71 narrative statement was uploaded to GoMuni. However, the narrative statement was not published on the Municipality's website. This statement was also assessed against the Municipal Budget and Reporting Regulations, 2009 (MBRR) and the National Treasury MFMA s71 reporting guidance issued to debt relief municipalities on 10 May 2024. In conjunction with paragraphs 9(i) to 9(k) of the NT debt relief approval letter.

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

MFMA S71 Statement component		Compliance (Yes/No)
1.	<b>The Budget Performance Overview (paragraph 4) of the MFMA S71 statement</b> 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.	<b>The conclusion (paragraph 14) of the MFMA S71 statement</b> explicitly advised as part of the MFMA Circular No. 124: Condition 6.9 reporting - i. Any risk associated; and ii. The mitigating factors. with the implementation of the Municipality's Budget Funding Plan and/or Funded Budget.	Yes
3.	<b>Annexure B of the MFMA S71 statement included the following debt relief reporting components</b>	
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 <b>MFMA Budget Circular No. 128 (Annexure B)</b> .	Yes
3.2	The Municipality's overall relief compliance across the months of its debt relief participation since its National Treasury debt relief approval effective date	Yes
3.3	The latest Provincial Treasury debt relief compliance certificate and report issued to the Municipality.	Yes
3.4.1	The Municipality's revenue collection performance i. the overall performance graph; ii. Summary worksheet; and iii. Collection per ward indicating who supplies electricity in the ward	Yes
3.4.2	The revenue collection performance information (refer 3.4.2) was included in the format of <b>MFMA Budget Circular No. 128 (Annexure D)</b> .	Yes
3.5.1	The indigent management information	Yes
3.5.2	The indigent management information was included in the format of <b>MFMA Budget Circular No. 128 (Annexure C)</b> .	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

MFMA 571 Statement component		Compliance (Yes/No)
3.7.1	Any Eskom and Water (if the Municipality has the Water function) Bulk current account invoice(s) due and payable during the month of reporting	Yes
3.7.2	The Municipality's proof of payment of any such Eskom and/or Water Bulk current account invoice(s) during the month of reporting.	No
3.7.3	The Municipality's reconciliation statement for electricity and water (if it has the function) aligning to the MFMA 571 mSCOA data strings upload.	No
3.8	Recommendations noting explicitly the aforementioned debt relief reporting to the Mayor and/or Mayoral Committee meeting	Yes

The Municipality has incorporated its monthly debt compliance reporting into the MFMA Section 71 narratives as required. Although improvements were made following Provincial Treasury's engagement on 14 August 2025, the FMR submitted for October 2025 still contains blurred supporting documents, specifically the debt relief collection assessment table and the property rates reconciliation template. These issues continue to limit Provincial Treasury's ability to fully assess the Municipality's compliance with reporting requirements.

#### **10. 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.

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

The limitation on municipal borrowing powers and the prohibition of borrowing during debt relief periods form a dual regulatory framework aimed at ensuring fiscal responsibility. Compliance necessitates meticulous scrutiny of borrowing activities to ascertain adherence to 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.

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

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#### **13. Condition 6.13 - Accounting Treatment**

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

#### **14. Condition 6.14 - NERSA Licence**

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

### 15. Provincial Treasury Compliance Certification

The Provincial Treasury certifies that it monitored and assessed WC041 Kannaland Municipality's compliance against the MFMA Circular No. 124 conditions and NT debt relief approval letter as set-out below in the PT's compliance certificate for the Municipality in relation to the period 1 – 31 October 2025:

Annexure A2 - Monthly	
 <b>National Treasury</b> <b>Municipal Debt Relief</b> <b>MFMA Circular No. 124</b> <b>Municipal Finance Management Act No. 56 of 2003</b>	
<b>Western Cape Provincial Treasury</b>	
<b>Certificate of Compliance: Municipal Debt Relief Conditions for Application</b>	
<b>Period</b> <b>National Financial Year</b> <b>Demarcation Code of Municipality being assessed</b> <b>District</b> <b>Demarcation Description</b>	<div>Oct20</div> <div>2025/26</div> <div>WC041</div> <div>Garden Route</div> <div>Kannaland</div>
<p>I, Mr. Victor Senna, hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:</p>	
<b>Municipal Debt Relief Conditions (Monthly reporting)</b>	
<div> <div> <div>6.11</div> <div>Condition 6.11</div> </div> <div> <div>Maintaining the Eskom and bulk water current account</div> <div>Control account for the purpose of this condition means the account for a single entity's outstanding</div> </div> </div> <div>Chose from drop down list</div>	
<div>6.11.1</div> <div>Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)?</div> <div>Note: refer condition 6.11.2</div>	<div>Yes</div>
<div>6.11.2</div> <div>Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://gouploadportal.treasury.gov.za">https://gouploadportal.treasury.gov.za</a>?</div>	<div>No</div>
<div>6.11.3</div> <div>Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?</div>	<div>No</div>
<div>6.12</div> <div>Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)?</div> <div>Note: current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2022 and /or subsequent current account(s) up to the date of NT approval of the application.</div>	<div>No</div>
<div>6.12.1</div> <div>Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://gouploadportal.treasury.gov.za">https://gouploadportal.treasury.gov.za</a>?</div>	<div>No</div>
<div>6.12.2</div> <div>Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?</div>	<div>No</div>

MUNICIPAL CIRCULAR NO. 124 – MUNICIPAL DEBT RELIEF PROVINCIAL TREASURY CERTIFICATION OF MUNICIPAL COMPLIANCE OF WC041 KANNALAND MUNICIPALITY OCTOBER 2025

6.4 Compliance with a funded MTREF (choose from drop-down list the MTREF assessed)		2025/26 Adopted MTREF
6.4.3	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx?">http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx?</a>	No
6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes
6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes
<p><i>Note: For example, if the municipality during the preceding 12 months only managed to collect 80 per cent of its revenue (from property rates), the provision for debt impairment aligning with the historic collection level should align to 20 per cent of the 102/24 MTREF revenue projections (plus power) rates. If the municipality merely used the debt impairment to "balance" the budget and there is no real alignment between the provision for such with the actual collection of revenues the Financial Treasury must respond to this item as "No".</i></p>		
6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes
<p><i>Note: If the municipality merely used the depreciation and asset impairment to "balance" the budget and there is no real alignment between the provision for such with the state of assets/asset register the Department Treasury must respond to this item as "No".</i></p>		
6.4.2	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Yes
<p><i>Note: If the municipality has no FRP, it depends on what funding plan it is not necessary. However, the PF/NT must assess whether the existing FRP incorporates a will and a debt to a funded MTREF. If not, the FRP requires strengthening.</i></p>		
6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Yes
<p><i>Note: only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i></p>		
6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 Budgeted Cash Flows and Supporting Table SA 30 - Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (for example higher winter Eskom tariffs, lower January collection rates, etc.)?	Yes

11	6.5	Cost reflective tariffs – (excluding metres) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 123) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes
12	6.6	Electricity and water as collection tools – Has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies, that:	
13	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes
14	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes
15	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: in terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.	No
16	6.6.4	- if the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the indigent information in the required Mt Form.	No
17	6.7	Supporting evidence: The National Treasury and/or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.	
18	6.7.1	Maintain a minimum average quarterly collection of property rates and services charges – Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter – demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Not yet end of quarter
19	6.7.2	Note – although the norm and standard for collection (MFMA Circular No. 27) is a 95 per cent threshold, municipalities under the debt relief process will be expected for the first two years from submitting to this norm.	
20	6.7.2.1	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following :	
21	6.7.2.1.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1.	not yet the end of a quarte
22	6.7.2.1.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	not yet the end of a quarte
23	6.7.2.1.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	not yet the end of a quarte



21	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No
22	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	No
23	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	No
<b>6.8 Municipality's Completeness of the revenue base</b>			
24	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/or any subsequent supplementary GVR compiled by the registered municipal valuer?	No
25	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	No
26	6.8.2	- <b>For the latest ending Quarter</b> -Has the municipality submitted its completed billing system, GVR and/or Interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ?	No
<b>6.9 Monitor and report on implementation</b>			
27	6.9.1	- <b>MPMA section 71 reporting</b> - has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	No
28	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MPMA section 71 reporting and recorded on the financial system as per the MSCOA data string? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>	No
29	6.9.3	- <b>Municipalities with financial recovery plans (FRP)</b> - If the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No
30	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ? <i>Note - it must comply with a data map only, benefit from the Municipal Debt Relief programme. If the FRP progress report has not been submitted to both the Provincial Executive and MFRS.</i>	No







The Western Cape Provincial Treasury's assessment and compliance certificate confirm that Kannaland Municipality did not fully comply with all the conditions of MFMA Circular No. 124, as outlined above. Although the Municipality's average compliance score increased from 51 per cent to 56 per cent in October 2025 compared to the previous month, this improvement is largely attributed to the fact that October is not an end-of-quarter reporting month. The Municipality continues to fail in meeting the requirement to pay its bulk electricity accounts within 30 days and has not upheld its payment arrangement with Eskom. Furthermore, the mandatory FRP document and progress report remain outstanding on the GoMuni portal. While copies have been provided to Provincial Treasury, the Municipality is required to upload the FRP documentation under the MFRS submissions section to ensure full compliance.

**The Municipality must address non-compliance matters urgently.** Priority should be given to the payment of bulk accounts, particularly those from previous months that remain in arrears, as well as reporting on the progress of the action plan from the General Valuation reconciliation. Thereafter, the Municipality should focus on addressing the other outstanding compliance matters as outlined above. Strengthening the implementation of the debt relief conditions is essential for the Municipality to secure the benefit of having a portion of its debt written off.

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

Yours sincerely,

**MR V SENNA**  
**DEPUTY DIRECTOR-GENERAL: FISCAL AND ECONOMIC SERVICES**

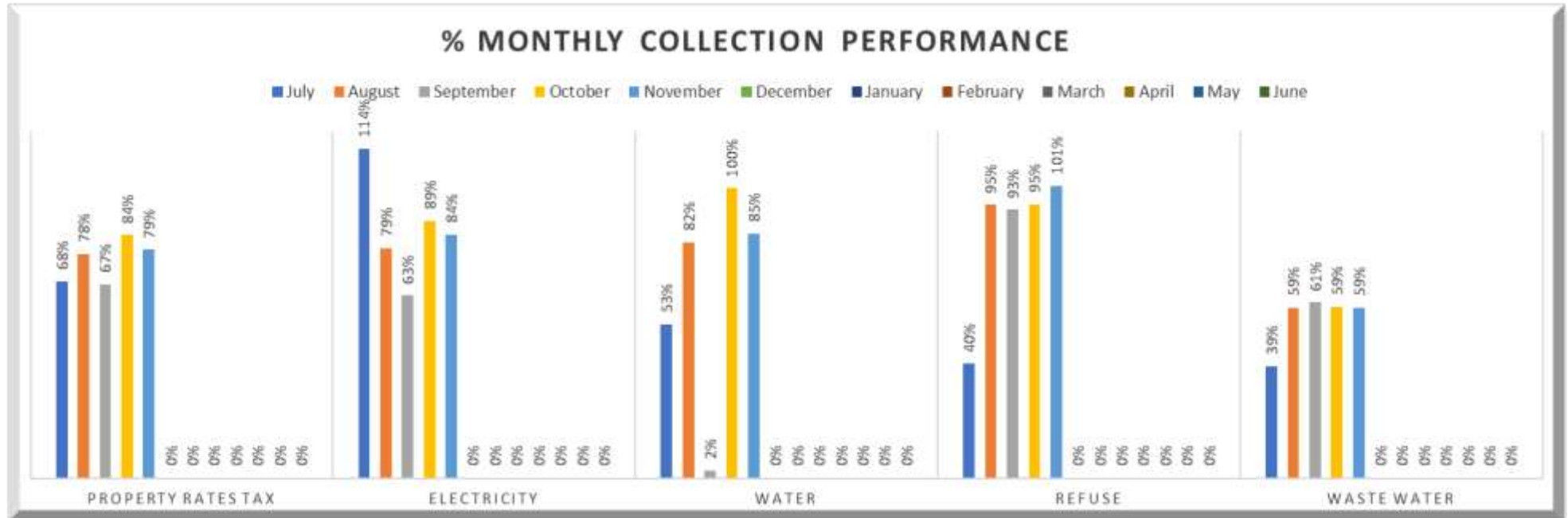
Cc: The Executive Mayor: Mr J Donson, [mayer@kannaland.gov.za](mailto:mayer@kannaland.gov.za)  
CFO, Kannaland Municipality: Mr L Steenkamp [cfo@kannaland.gov.za](mailto:cfo@kannaland.gov.za)  
Senior Manager Revenue Management: Rehaz Abramia -[AbramIR@eskom.co.za](mailto:AbramIR@eskom.co.za)  
Senior Manager Finance Cape Coastal Cluster: Atika Brey -[BreyA@eskom.co.za](mailto:BreyA@eskom.co.za)  
Middle Manager Finance Cape Coastal Cluster: Unathi Yaso -[YasoUN@eskom.co.za](mailto:YasoUN@eskom.co.za)  
MFMA Coordinator: Steven Kenyon - [Steven.Kenyon@westerncape.gov.za](mailto:Steven.Kenyon@westerncape.gov.za)  
Director-General: Department of Cooperative Governance: Mr Mbulelo Tshangana -  
[Zandilez@cogta.gov.za](mailto:Zandilez@cogta.gov.za)  
CEO: SALGA: Sithole Mbanga - [hmazibuko@salga.org.za](mailto:hmazibuko@salga.org.za)

MUNICIPAL CIRCULAR NO. 124 – MUNICIPAL DEBT RELIEF PROVINCIAL TREASURY CERTIFICATION OF MUNICIPAL COMPLIANCE  
OF WC041 KANNALAND MUNICIPALITY OCTOBER 2025

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**5.4 MFMA Circular 124- Condition 6.6 ( Electricity and Water as Collection Tools) & Condition 6.7 (Maintain a minimum average quarterly collection of property rates and services charges)**

**5.4.1 Monthly/Quarterly collection per ward**



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

Municipal Details			
Western Cape			
Code		District	
WC041			

Collection Rate Assessment										
Aggregate Collection	Summary - Quarter 1				Q1	Summary - Quarter 2				Q2
	Billing	Collection	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection	
1.Collection for whole demarcation	41,820,405	31,073,817	10,746,588	74%	74%	29,388,504	24,032,053	5,356,451	82%	82%
2.Collection <u>excl Eskom supplied areas</u>	26,949,730	20,525,187	6,424,543	76%	76%	17,987,955	15,621,466	2,366,489	87%	87%
3.Collection: <b>Property Rates</b>	7,491,274	3,712,343	3,778,930	50%	50%	5,009,460	4,626,055	383,406	92%	92%
4.Total average collection: <b>Electricity</b> (Municipal supplied areas)	20,793,880	20,496,712	297,168	99%	99%	14,508,454	14,131,886	376,568	97%	97%
5.Total average collection: <b>Water</b>	7,162,806	4,145,085	3,017,721	58%	58%	5,384,359	3,183,712	2,200,647	59%	59%
6.Total average collection: <b>Wastewater</b>	2,961,046	1,239,405	1,721,641	42%	42%	2,183,208	903,059	1,280,149	41%	41%
7.Total average collection: <b>Refuse</b>	3,166,027	1,311,721	1,854,307	41%	41%	2,132,135	801,936	1,330,198	38%	38%
8.Total average collection: <b>Interest</b>	245,372	168,552	76,820	69%	0%	170,888	385,405	(214,517)	226%	226%

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

Province

Western Cape

WC041

Average collection rate (MFMA Circular 124 condition 6.7)

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

## Collection Rate Assessment

Notes	3. September - Reporting for August in September				Click to see previous months	Summary - Quarter 1				Q2	4. October - Reporting for September in October				5. November - Reporting for October in November				6. December - Reporting for November in December																		
	Total Aggregate Collection					Billing	Collection	R - Billing not collected	% Collection		Billing for September	Collection in October	R - Billing not collected	% Collection	Billing for October	Collection in November	R - Billing not collected	% Collection	Billing for November	Collection in December	R - Billing not collected	% Collection															
1. Collection for whole demarcation	Summary	15,776,813	10,978,545	5,228,081	69%	41,820,405	31,073,817	10,746,588	74%	74%	15,977,567	13,432,474	2,748,337	84%	13,411,337	10,989,570	2,897,887	79%	-	-	-	-															
2. Collection per Eskom supplied areas		10,642,226	6,725,702	3,996,267	63%	26,940,750	20,525,187	6,424,563	76%	70%	9,835,001	8,751,528	1,527,510	89%	8,152,354	6,869,938	1,517,086	84%	-	-	-	-															
3. Collection: Property Rates		2,629,841	65,690	2,563,071	2%	7,493,274	3,712,343	3,778,930	50%	10%	2,485,254	2,491,999	0	100%	2,324,206	2,334,055	390,131	85%	-	-	-	-															
4. Total average collection: Electricity (Municipal supplied areas)		8,567,744	7,964,341	603,403	93%	20,793,880	20,496,712	297,168	99%	99%	8,833,831	8,187,773	446,058	93%	5,874,623	5,944,113	0	100%	-	-	-	-															
5. Total average collection: Water		233,240	1,536,246	984,595	65%	7,363,804	4,145,089	3,217,715	56%	16%	2,600,979	1,542,412	1,058,568	59%	2,789,380	1,641,280	1,144,200	59%	-	-	-	-															
6. Total average collection: Wastewater		863,425	371,701	492,724	43%	2,963,046	1,239,405	1,723,641	42%	42%	1,098,351	479,835	618,526	44%	1,088,840	433,225	661,613	39%	-	-	-	-															
7. Total average collection: Refuse		1,113,217	534,549	588,668	48%	3,366,027	1,311,721	2,054,307	41%	41%	1,072,295	446,090	626,205	42%	1,059,840	355,847	703,993	34%	-	-	-	-															
8. 7. Total average collection: Interest		84,207	314,020	0	135%	245,372	168,052	76,320	69%	69%	86,446	284,345	0	100%	84,441	320,000	0	100%	-	-	-	-															
Complete This Section																						Quarter 1 Performance Per Ward				Quarter 2 Performance Per Ward											
Services	Electricity Supplier	Ward Name & Number	3. September				Billing	Collection	R - Billing not collected	% Collection	Q2	4. October				5. November				6. December																	
			Billing for August	Collection for August in September	Rand Value of Billing not collected	% Collection						Billing for June in July	Collection for June in July	Rand Value of Billing not collected	% Collection	Billing for July	Collection for July in August	Rand Value of Billing not collected	% Collection	Billing for August	Collection for August in September	Rand Value of Billing not collected	% Collection														
Property Rates Tax	Mun. Supplied	Neerudde - Ward 1	156,554	65,690	90,864	42%	471,070	280,753	190,317	60%	60%	160,712	129,605	31,107	81%	161,172	114,433	46,738	71%	-	-	-	-														
Electricity			251,564	114,714	136,850	46%	531,843	295,363	236,480	56%	56%	167,945	83,067	84,878	49%	106,341	239,725	0	225%	-	-	-	-														
Water			201,674	91,302	110,372	45%	634,162	388,094	246,068	32%	32%	217,066	63,002	154,064	29%	220,135	59,557	160,578	27%	-	-	-	-														
Refuse			241,174	195,757	45,416	81%	603,414	296,423	306,992	49%	49%	199,598	58,039	141,559	29%	194,755	44,064	150,691	23%	-	-	-	-														
Waste Water			1,299	-	1,299	0%	443,403	169,970	273,434	38%	38%	239,509	78,725	160,784	33%	233,654	127,965	105,689	55%	-	-	-	-														
Interest			-	-	-	#DIV/0!	2,599	260	2,339	10%	10%	1,299	180,606	0	13899%	1,299	-	1,299	0%	-	-	-	-														
Property Rates Tax	Eskom supplied	Zoo - Ward 2	-	-	-	#DIV/0!	146,839	55,366	91,473	38%	38%	74,817	13,655	61,162	18%	75,358	12,573	62,785	17%	-	-	-	-														
Electricity			-	-	-	#DIV/0!	1,418,025	80,094	1,337,932	6%	6%	523,124	43,486	479,638	8%	593,035	29,242	563,793	5%	-	-	-	-														
Water			479,575	27,170	452,405	6%	1,096,299	76,971	1,019,327	7%	7%	378,403	28,573	349,830	8%	377,711	23,601	354,110	6%	-	-	-	-														
Refuse			378,057	23,288	354,769	6%	1,062,073	92,315	969,758	9%	9%	367,313	29,845	337,467	8%	366,647	31,191	335,456	9%	-	-	-	-														
Waste Water			365,981	25,878	340,103	7%	14,336	14,720	(404)	103%	103%	4,772	4,834	0	101%	4,772	4,772	0	100%	-	-	-	-														
Interest			4,772	9,544	0	200%	371,157	157,970	213,188	43%	43%	190,152	126,895	63,257	67%	190,254	297,559	0	156%	-	-	-	-														
Property Rates Tax	Eskom supplied	Calabash Farm - Ward 3	-	-	-	#DIV/0!	48	-	48	0%	0%	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	-														
Electricity			64,625	37,052	27,573	57%	183,836	93,721	90,115	51%	51%	45,325	24,656	20,669	54%	71,248	31,377	39,872	44%	-	-	-	-														
Water			-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	-														
Refuse			-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	-														
Waste Water			-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	-														
Interest			-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	-														
Property Rates Tax	Mun. Supplied	Boring Colliery Farm - Ward 3	-	-	-	#DIV/0!	44,460	21,427	23,033	48%	48%	22,705	10,180	12,524	45%	22,705	7,174	15,531	32%	-	-	-	-														
Electricity			15,215	13,133	2,083	86%	50,050	40,965	9,085	82%	82%	18,247	14,145	4,102	78%	17,969	7,799	10,170	43%	-	-	-	-														
Water			303,284	36,748	266,535	12%	915,381	306,498	608,883	12%	12%	330,446	42,113	288,333	13%	240,315	29,904	210,411	12%	-	-	-	-														
Refuse			133,060	24,389	108,671	18%	377,174	124,635	252,539	17%	17%	128,562	20,619	107,943	16%	123,373	17,729	105,644	14%	-	-	-	-														
Waste Water			122,474	16,242	106,232	13%	343,165	46,134	297,031	13%	13%	116,870	14,702	102,168	13%	111,152	9,899	101,252	9%	-	-	-	-														
Interest			1,633	150	1,483	9%	4,899	(13,763)	18,660	-281%	-281%	1,633	411	1,222	25%	1,633	171	1,462	10%	-	-	-	-														
Property Rates Tax	Mun. Supplied	Calabash Town - Ward 3	732,529	774,689	0	#DIV/0!	922,973	763,814	159,158	83%	83%	471,192	436,761	34,431	93%	469,040	409,714	59,326	87%	-	-	-	-														
Electricity			225,265	197,987	27,277	88%	1,997,200	1,714,386	282,814	86%	86%	749,731	567,235	182,496	76%	501,827	589,703	0	118%	-	-	-	-														
Water			100,727	93,261	7,466	93%	661,391	574,838	86,553	87%	87%	236,942	199,536	37,405	84%	263,906	229,309	34,597	87%	-	-	-	-														
Refuse			23,033	25,073	0	111%	298,111	265,688	32,423	89%	89%	100,035	105,042	0	105%	99,689	83,768	15,921	84%	-	-	-	-														
Waste Water			6,777	3,396	3,381	50%	68,564	57,812	10,752	84%	84%	22,906	24,618	0	107%	22,906	16,159	6,747	71%	-	-	-	-														
Interest			-	-	-	#DIV/0!	20,442	(2,813)	23,254	-14%	-14%	6,777	25,127	0	371%	6,777	13,469	0	199%	-	-	-	-														
Property Rates Tax	Mun. Supplied	Ladismith Town - Ward 4	2,472,806	-	2,472,806	0%	4,416,000	1,567,462	2,848,538	35%	35%	992,297	1,218,571	0	123%	1,006,659	825,372	181,287	82%	-	-	-	-														
Electricity			4,419,056	3,912,236	506,821	89%	10,981,663	10,816,492	(234,899)	102%	102%	4,389,027	4,214,492	174,535	96%	2,994,747	2,892,340	102,407	97%	-	-	-	-														
Water			648,932	597,673	51,260	92%	1,864,074	1,715,185	148,889	92%	92%	676,082	666,125	9,957	99%	770,945	691,583	79,361	90%	-	-	-	-														
Refuse			205,735	178,183	27,552	87%	602,485	549,311	53,174	91%	91%	204,520	208,355	0	102%	203,136	159,653	43,483	79%	-	-	-	-														
Waste Water			313,347	283,549	29,798	90%	526,905	877,738	350,833	89%	89%	314,473	320,091	0	102%	313,199	228,709	84,490	73%	-	-	-	-														
Interest			66,087	100,930	0	153%	188,302	170,693	17,609	91%	91%	67,027	70,362	0	105%	65,022	71,740	0	110%	-	-	-	-														
Property Rates Tax	Eskom supplied	Ladismith Farm - Ward 4	-	-	-	#DIV/0!	1,008,642	786,304	222,337	78%	78%	517,338	503,922	13,416	97%	543,167	424,402	118,765	78%	-	-	-	-														
Electricity			3,149,379	3,149,570	0	100%	7,653,086	7,629,506	23,580	100%	100%	3,308,881	3,308,835	46	100%	2,253,738	2,214,546	39,192	98%	-	-	-	-														
Water			529,798	531,332	0	100%	1,322,162	1,314,402	7,760	99%	99%	507,924	484,207	23,717	95%	560,335	547,429	12,906	98%	-	-	-	-														
Refuse			21,736	15,109	6,627	70%	63,647	40,420	23,227	64%	64%	21,736	16,126	5,610	74%	21,736	18,591	3,145	86%	-	-	-	-														
Waste Water			12,323	19,417	0	158%	36,462	42,687	(6,225)	117%	117%	12,323	10,699	1,624	87%	12,323	8,672	3,652	70%	-	-	-	-														
Interest			4,875	-	4,875	0%	14,625	2,411	12,214	16%	16%	4,875	3,006	1,869	62%	4,875	9,738	0	200%	-	-	-	-														
Property Rates Tax	Eskom supplied	Van Wyksburg - Ward 4	-	-	-	#DIV/0!	130,142	79,346	50,796	72%	72%	56,042	52,411	3,632	94%	55,852	42,828	13,024	77%	-	-	-	-														
Electricity			-	-	-	#DIV/0!	181,776	54,303	127,473	30%	30%	64,071	19,307	44,764	30%	63,460	22,879	40,582	36%	-	-	-	-														
Water			59,689	8,981	50,708	15%	124,807	25,504	99,304	16%	16%	39,441	9,336	30,105	24%	39,441	8,442	30,998	21%	-	-	-	-														
Refuse			38,749	4,562	34,187	12%	80,473	2,649	77,825	3%	3%	24,967	1,155	23,812	5%	24,967	630	24,337	3%	-	-	-	-														
Waste Water			24,967	942	24,025	4%	190	41	149	21%	21%	63	-	63	0%	63	664	0	1050%	-	-	-	-														
Interest			63	-	63	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													

## 5.4.2 – Restriction of Free Basic Services to Indigent Households



**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	2,009	2,084	2,128												
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	2,009	2,084	2,128	-	-	-	-	-	-	-	-	-	-		
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	2,009	2,084	2,128	-	-	-	-	-	-	-	-	-	-		
Status of Water meters :																						
Number of Indigent HH's with prepaid Water						1,872	1,929	2,009	2,084	2,128	-	-	-	-	-	-	-	-	-	-		
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	2,009	2,084	2,128	-	-	-	-	-	-	-	-	-	-		
Status of unlimited supply of Water :																						
Number of Indigent HH's with conventional metered Water - where the municipality is NOT physically restricting Water to the national free basic limit of 6 kilolitres per household per month																						
Number of Indigent HH's NOT metered currently receiving unlimited supply - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total number of registered indigent households receiving unlimited supply - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolitres	11																					
Energy: ( 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	2,009	2,084	2,128	-	-	-	-	-	-	-	-	-	-		
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total		-	-	-	-	1,872	1,929	2,009	2,084	2,128	-	-	-	-	-	-	-	-	-	-		
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	2,009	2,084	2,128	-	-	-	-	-	-	-	-	-	-		
Status of Electricity meters :																						
Number of Indigent HH's with prepaid Electricity						1,872	1,929	2,009	2,084	2,128	-	-	-	-	-	-	-	-	-	-		
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	2,009	2,084	2,128	-	-	-	-	-	-	-	-	-	-		
Status of unlimited supply of Electricity :																						
Number of Indigent HH's with conventional metered Electricity - where the municipality is NOT physically restricting Electricity to the national free basic limit of 50kwh per household per month																						
Number of Indigent HH's NOT metered currently receiving unlimited supply - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total number of registered indigent households receiving unlimited supply - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HH's billed for consumption above the 50 kwh	13																					

<b>Number of ALL Households receiving Free Basic Service (including registered Indigent Households)</b>	7																	
Water (6 kilolitres per household per month)					1,872	1,929	2,009	2,084	2,128	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)					1,872	1,929	2,009	2,084	2,128	-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)</b>																		
Water (6 kilolitres per household per month)					91,203.84	93,980.88	97,878.48	#####	#####	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)					#####	#####	#####	#####	#####	-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)</b>																		
Water (6 kilolitres per household per month)																		
Electricity/other energy (50kwh per household per month)																		
<b>Total cost of FBS Water and Electricity provided to ALL Households</b>	8	-	-	-	-	345,693	356,219	370,992	384,842	392,967	-	-	-	-	-	-	-	-
<b>Highest level of free service provided per household (ALL Households)</b>																		
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)																		
<b>Revenue cost of subsidised services provided for ALL Households (R'000)</b>	9																	
<b>Residential Category</b> : Property rates (tariff adjustment) ( impermissible values per section 17 of MPRA)	14(a)																	
<b>PSI Category</b> : Property rates (tariff adjustment) ( impermissible values per section 17 of MPRA)	14(b)																	
Additional Subsidies: Property rates exemptions, reductions and rebates in excess of section 17 of MPRA																		
Water (in excess of 6 kilolitres per indigent household per month)	15																	
Sanitation (in excess of free sanitation service to indigent households)	16																	
Electricity/other energy (in excess of 50 kwh per indigent household per month)																		
Refuse (in excess of one removal a week for indigent households)																		
Municipal Housing - rental rebates																		
Housing - top structure subsidies	6																	
Other																		
<b>Total revenue cost of subsidised services provided</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

## MFMA Circular 124 – Property Rates Reconciliation

Property Rates Reconciliation							
Province	NC						
Municipality	Kannaland Municipality						
Year	2025						
Month	December						
Period	2025-12-01 - 2025-12-31						
Reconciliation Period	Quarter 4						
High Level Reconciliation							
Property Categories	City	MPB	Variance	City Model Values	MPB Model Values	Variance	
Residential	2178	2178	0	775,100,000.00	758,138,000.00	16,962,000.00	
Commercial	35	35	0	58,897,000.00	58,897,000.00	0.00	
Industrial and Commercial	218	218	0	158,320,000.00	157,807,000.00	513,000.00	
Manufacturing	2178	2178	0	1,847,304,000.00	1,754,192,000.00	93,112,000.00	
Mining	0	0	0	-	-	-	
Other (Used for Public Purpose)	30	30	0	10,184,000.00	-	10,184,000.00	
PSD	100	100	0	2,847,000.00	3,889,000.00	-1,042,000.00	
PSD	4	4	0	1,889,000.00	18,980,000.00	-17,091,000.00	
Multi Use	10	10	0	-	-	-	
Other	0	0	0	-	-	-	
Total	3273	3273	0	8,120,610,000.00	8,118,709,000.00	1,901,000.00	
Detailed Reconciliation							
Property Categories	City	MPB	Variance	City	MPB	Variance	
Residential	217,268	217,267	47,000	2,375,138.14	2,767,822.08	-1,392,683.94	
Commercial	145,227	145,227	0	570,881.50	570,881.50	0.00	
Industrial and Commercial	626,296	626,296	0	1,768,543.70	2,081,869.22	-313,325.52	
Manufacturing	100,237	100,237	0	1,405,010.54	1,570,868.27	-165,857.73	
Mining	-	-	-	-	-	-	
Other (Used for Public Purpose)	30,141	30,141	0	1,088,933.77	-	1,088,933.77	
PSD	100	100	0	1,889,000.00	11,138.08	1,877,861.92	
PSD	4	4	0	-	-	-	
Multi Use	-	-	-	-	-	-	
Other	-	-	-	-	-	-	
Total	1,093,972	1,093,972	47,000	7,249,514.16	6,941,779.05	307,735.11	

Prepared By	<u>Craig Opperman</u>	Date	<u>2025-12-11</u>
Signature			
Reviewed By	<u>Vol. Griske</u>	Date	<u>2025-12-11</u>
Signature			

## SECTION 7 – QUALITY CERTIFICATION



**KANNALAND**  
MUNISIPALITEIT | MUNICIPALITY

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

Kerkstr. 32 Church St.  
LADISMITH  
6655

### QUALITY CERTIFICATE

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

(mark as appropriate)

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

For the month **November 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 :11 December 2025



# Calitzdorp Besproeiingsraad

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

## BELASTINGFAKTUUR

Munisipale Bestuurder  
Kannaland Munisipaliteit  
Posbus 30  
**LADISMITH**  
6655  
BTW Nr 4540197268

Faktuur Nr: 21  
Datum: 03 Desember 2025

### MUNISIPALE WATERVERBRUIK – CALITZDORP: November 2025

Sub Oorverbruik

Maand	Nov-25		
Meterlesing einde	Nov-25		8826220
Meterlesing begin	Nov-25		8747980
Ontrek	kl		78240
Dae @ 455 kl per dag toelaag	30		13650
67175-32905=34570	kl		64590
Min beurt teruggegee	kl		0
Oorverbruik	kl		52408
0-26000 kl tarief @ 1.15kl	26000	R	26 000.00
26000-36000kl @ 2.32kl	26000	R	60 320.00
36000-46000 @3.87/5kl	408	R	1 578.96
56 000 en meer tarief		R	-
Sub Oorverbruik		R	87 898.96
Plus 15% BTW		R	13 184.84
Totaal verskuldig		R	101 083.80

64590-12182=52408

### Glyskaal met ingang 2025

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

### Beurt teruggegee formule

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

### Bankbesonderhede:

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

### Terme:

- Betaalbaar binne dertig (30) dae vanaf datum van rekening.
- Betalings mag nie weerhou word totdat 'n geskil besleg is nie.
- Rente teen 16% word gehef op rekeninge ouer as 30 dae.
- 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.

REPRINT CUSTOMER ALL PAYMENTS FINAL AUDIT REPORT

Customer No	420543546		
User ID	OCK31	User Name	KANNALAND MUNICIPALITY
Sub Module	SSVS	Reference	2025317004
Description	LJT64 20251113 15:00:03.6	Action date	20251113
Finalreleasingoperators	RVX68 CM CLAASEN (A)		GAV53 M SCHEFFERS
Sub-batch	001	From Account no	0000420543546
		From Account Name	KANNALAND MUNICIPALITY (MAIN)
Trans No	6		
Acc No / CDI	280110022		
Branch No	50014		
Statement Ref	KANNALAND MUN		
Account Name	CALITZDORP BESPROEINGSRAAD		
Creditor Code	CALITZDORP BESPR		
Amount	53,245.00		
StatusDescription	FINAL AUDIT TO BE DOWNLOADED		
RTGS/RTC			
ISN/Bus Ref	0		
Pay Alert	N		

## CURRENT ACCOUNT - STATEMENT DETAILS

Account	0000420543546	KANNALAND MUNICIPAL	Statement For	20251113	VAT Registration	4540197268
Branch	000113	LADISMITH CAPE	Statement No	838		

Page	Details	Service Fee	Debit	Credit	Date	Balance
1	BALANCE BROUGHT FORWARD	0.00	0.00	0.00	20251112	5,621,249.23
1	CREDIT CARD EFTPOS SETTLEMENT CR EFTPOS R3G 5 0002883109682	0.00	0.00	526.60	20251112	5,621,775.83
1	CREDIT CARD EFTPOS SETTLEMENT CR EFTPOS PLC 9 0006533109577	0.00	0.00	1,662.00	20251112	5,623,437.83
1	CREDIT CARD EFTPOS SETTLEMENT DR EFTPOS PLC 9 0006533109577	0.00	0.00	4,530.00	20251112	5,627,967.83
1	CREDIT CARD EFTPOS SETTLEMENT DR EFTPOS R3G 5 0002883109682	0.00	0.00	7,895.60	20251112	5,635,863.43
1	CREDIT CARD EFTPOS SETTLEMENT DR EFTPOS EY4 U 0003873109453	0.00	0.00	26,833.05	20251112	5,662,696.48
1	FEE: CASH DEPOSIT - COINS ## 420543546 R5489,00 12/11	0.00	-0.10	0.00	20251112	5,662,696.38
1	FEE: CASH DEPOSIT - NOTES ## 420543546 R5489,00 12/11	0.00	-29.43	0.00	20251112	5,662,666.95
1	CREDIT TRANSFER SMART MUNIC COLLECTI	0.00	0.00	379,295.70	20251113	6,041,962.65
1	CASH DEPOSIT NOTES/COINS CBL MOTORS 2020	0.00	0.00	2,314.00	20251113	6,044,276.65
1	CASH DEPOSIT NOTES/COINS CBL MOTORS 2026	0.00	0.00	2,843.00	20251113	6,047,119.65
1	CASH DEPOSIT NOTES/COINS CBL MOTORS 2022	0.00	0.00	3,549.60	20251113	6,050,669.25
1	CASH DEPOSIT NOTES/COINS LADISMITH	0.00	0.00	7,195.70	20251113	6,057,864.95
1	ELECTRONIC BANKING PAYMENT TO BIDVE BIDVEST WALTO RVX6815:07	0.00	-205.62	0.00	20251113	6,057,659.33
1	ELECTRONIC BANKING PAYMENT TO BOOYS BOOYSEN W&J/H RVX6814:45	0.00	-277.30	0.00	20251113	6,057,382.03
1	ELECTRONIC BANKING PAYMENT TO BOOYS BOOYSEN J RVX6814:45	0.00	-805.00	0.00	20251113	6,056,577.03
1	ELECTRONIC BANKING PAYMENT TO BREAD BRED A CB RVX6814:45	0.00	-805.00	0.00	20251113	6,055,772.03
1	ELECTRONIC BANKING PAYMENT TO MGAGA MGAGA SINDISW RVX6814:45	0.00	-805.00	0.00	20251113	6,054,967.03
1	ELECTRONIC BANKING PAYMENT TO C19 CBL HARDEWARE RVX6815:07	0.00	-1,123.50	0.00	20251113	6,053,843.53
1	ELECTRONIC BANKING PAYMENT TO MOUNT MOUNTAIN VIEW RVX6815:07	0.00	-1,161.50	0.00	20251113	6,052,682.03
2	BALANCE BROUGHT FORWARD	0.00	0.00	0.00	20251113	6,052,682.03
2	ELECTRONIC BANKING PAYMENT TO MOUNT MOUNTAIN VIEW RVX6815:07	0.00	-1,161.50	0.00	20251113	6,051,520.53
2	ELECTRONIC BANKING PAYMENT TO PLATJ PLATJIES ISAK RVX6814:45	0.00	-1,626.20	0.00	20251113	6,049,894.33
2	ELECTRONIC BANKING PAYMENT TO B83 BOUWER FAMILI RVX6815:07	0.00	-1,900.00	0.00	20251113	6,047,994.33
2	ELECTRONIC BANKING PAYMENT TO B83 BOUWER FAMILI RVX6815:07	0.00	-1,980.00	0.00	20251113	6,046,014.33
2	ELECTRONIC BANKING PAYMENT TO BIDVE BIDVEST WALTO RVX6815:07	0.00	-2,915.62	0.00	20251113	6,043,098.71
2	ELECTRONIC BANKING PAYMENT TO PARKS PARKSIDE GUES RVX6815:07	0.00	-3,000.00	0.00	20251113	6,040,098.71
2	ELECTRONIC BANKING PAYMENT TO HUNGR HUNGRY MOMENT RVX6814:45	0.00	-3,950.00	0.00	20251113	6,036,148.71
2	ELECTRONIC BANKING PAYMENT TO LAWED LAWEDIEN WL RVX6814:45	0.00	-5,290.00	0.00	20251113	6,030,858.71
2	ELECTRONIC BANKING PAYMENT TO DIDO DIDO BRANWILL RVX6814:45	0.00	-6,180.70	0.00	20251113	6,024,678.01
2	ELECTRONIC BANKING PAYMENT TO BFT H BFT - RENTAL RVX6814:45	0.00	-10,650.00	0.00	20251113	6,014,028.01
2	ELECTRONIC BANKING PAYMENT TO B58 BIDVEST STEIN RVX6815:07	0.00	-13,025.17	0.00	20251113	6,001,002.84
2	ELECTRONIC BANKING PAYMENT TO C19 CBL HARDEWARE RVX6814:45	0.00	-13,416.00	0.00	20251113	5,987,586.84
2	ELECTRONIC BANKING PAYMENT TO A.L A A.L ABBOTT & RVX6815:07	0.00	-23,375.67	0.00	20251113	5,964,211.17
2	ELECTRONIC BANKING PAYMENT TO	0.00	-23,885.41	0.00	20251113	5,940,325.76

## CURRENT ACCOUNT - STATEMENT DETAILS

Page	Details	Service Fee	Debit	Credit	Date	Balance
	KLEIN KLEIN KAROO A RVX6815:07					
2	ELECTRONIC BANKING PAYMENT TO CINOG CINOGEN TRADI RVX6814:45	0.00	-28,635.00	0.00	20251113	5,911,690.76
2	ELECTRONIC BANKING PAYMENT TO BRAAF BRAAF MOSES B RVX6815:07	0.00	-31,000.00	0.00	20251113	5,880,690.76
2	ELECTRONIC BANKING PAYMENT TO R51 RENT-A-CONTAL RVX6815:07	0.00	-33,844.50	0.00	20251113	5,846,846.26
2	ELECTRONIC BANKING PAYMENT TO CALIT CALITZDORP BE RVX6815:07	0.00	-53,245.00	0.00	20251113	5,793,601.26
2	ELECTRONIC BANKING PAYMENT TO ITHUB ITHUBA INDUST RVX6815:06	0.00	-79,350.00	0.00	20251113	5,714,251.26
3	BALANCE BROUGHT FORWARD	0.00	0.00	0.00	20251113	5,714,251.26
3	ELECTRONIC BANKING PAYMENT TO JANSE JANSEN & SAMS RVX6815:07	0.00	-90,768.31	0.00	20251113	5,623,482.95
3	ELECTRONIC BANKING PAYMENT TO METSI METSI CHEM IK RVX6814:45	0.00	-164,680.00	0.00	20251113	5,458,802.95
3	ELECTRONIC BANKING PAYMENT TO TSHID TSHIDZI S DEV RVX6815:07	0.00	-379,500.00	0.00	20251113	5,079,302.95
3	ELECTRONIC BANKING TRANSFER TO TRANSPORT REC *	0.00	-42,531.70	0.00	20251113	5,036,771.25
3	ELECTRONIC BANKING TRANSFER TO MIOG RECEIPT *	0.00	-3,800,000.00	0.00	20251113	1,236,771.25

\*\* END OF REPORT \*\*

000079\000001\

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

CONSUMPTION DETAILS (2025-07-06 - 2025-08-05)

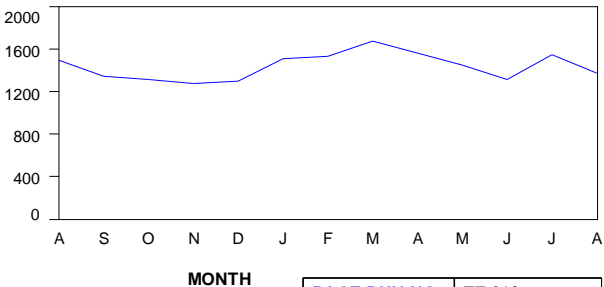
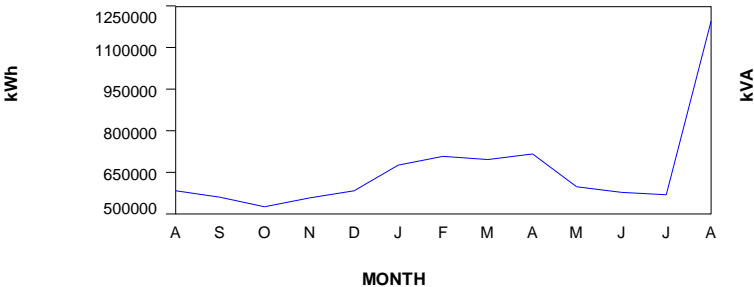
ENERGY CONSUMPTION OFF PEAK kWh	449,330.66
ENERGY CONSUMPTION STD kWh	529,061.46
ENERGY CONSUMPTION PEAK kWh	221,992.80
DEMAND CONSUMPTION - OFF PEAK	1,379.13
DEMAND CONSUMPTION - STD	1,240.99
DEMAND CONSUMPTION - PEAK	1,341.66
DEMAND READING - kW/KVA	1,379.13
REACTIVE ENERGY - OFF PEAK	108,802.93
REACTIVE ENERGY - STD	93,439.79
REACTIVE ENERGY - PEAK	33,511.02

PREMISE ID NUMBER6940893530TARIFF NAME: Miniflex

MUNICIPALITY CALITZDORP 1/3214 INTERVAL

Administration Charge @ R19.67 per day for 31 days	R	609.77
TX Network Capacity Charge 1,683.63 kVa @ R10.75 : = R10.75/kVA	R	18,099.02
Network Capacity Charge 1,683.63 kVA @ R36.97 : = R36.97/kVA	R	62,243.80
Network Demand Charge 1,341.66 kVA @ R24.67 : = R24.67 /kVA	R	33,098.75
Ancillary Service Charge 600,192 kWh @ R0.004 /kWh	R	2,400.77
Generator Capacity Charge 1,683.63 kVa @ R7.71 : = R7.71/kVA	R	12,980.79
Legacy Charge 600,192.46 kWh @ R0.2259 /kWh	R	135,583.48
High Season Off Peak Energy Charge 224,665 kWh @ R1.1647 /kWh	R	261,667.33
High Season Peak Energy Charge 110,996 kWh @ R6.9876 /kWh	R	775,595.65
High Season Standard Energy Charge 264,531 kWh @ R1.7468 /kWh	R	462,082.75
Service Charge @ R201.62 per day for 31 days	R	6,250.22
Electrification and Rural Subsidy 600,192 kWh @ R0.0502 /kWh	R	30,129.64

TOTAL CHARGESR1,800,741.97



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

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

**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

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

<b>YOUR ACCOUNT NO</b>	<b>7052108005</b>
<b>SECURITY HELD</b>	0.01
<b>BILLING DATE</b>	2025-09-17
<b>TAX INVOICE NO</b>	705870284285
<b>ACCOUNT MONTH</b>	SEPTEMBER 2025
<b>CURRENT DUE DATE</b>	2025-10-17
<b>VAT REG NO</b>	4540197268

# TAX INVOICE

E-MAIL: [zoe@kannaland.gov.za](mailto:zoe@kannaland.gov.za)

## ACCOUNT TRANSACTION SUMMARY

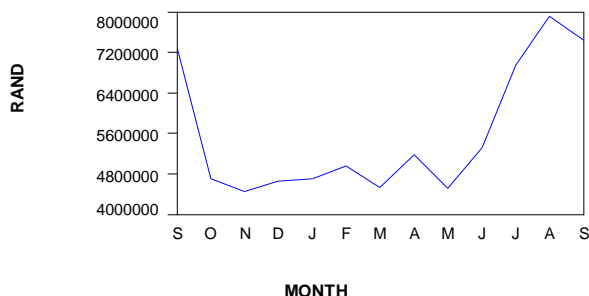
FIXED CHARGE		R	25,465.00
ADMINISTRATION CHARGE		R	609.77
TRANSMISSION NETWORK CAPACITY		R	97,900.00
DIST. NETWORK CAPACITY CHARGE		R	162,400.00
NETWORK DEMAND CHARGE		R	49,740.67
URBAN LOW VOLTAGE SUBSIDY		R	22,300.00
ANCILLARY SERVICE (ALL)		R	9,362.16
GENERATOR CAPACITY CHARGE		R	64,600.00
LEGACY CHARGE (ALL)		R	529,594.51
ENERGY CHARGE (STD)	931,035.00	R	1,487,074.22
ENERGY CHARGE (PEAK)	474,563.00	R	2,689,164.45
ENERGY CHARGE (OFF)	1,124,716.00	R	1,213,568.57
SERVICE CHARGE		R	6,250.22
ELECTRIFICATION AND RURAL SUBS (ALL)		R	127,021.71
REBILLED ADJUSTMENTS	(Summary - See attachment for details)	R	276,177.94

**TOTAL CHARGES FOR BILLING PERIOD**

## ACCOUNT SUMMARY FOR SEPTEMBER 2025

BALANCE BROUGHT FORWARD	(Due Date 2025-09-06)	R	56,494,674.31
PAYMENT(S) RECEIVED	Cash - 2025-08-28	R	-4,806,743.55
TOTAL CHARGES FOR BILLING PERIOD		R	6,761,229.22
ADJUSTMENT	Interest on overdue account	R	8.31
ADJUSTMENT	Interest on overdue account	R	1,987.56
ADJUSTMENT	Interest on overdue account	R	1,259.40
ADJUSTMENT	Interest on overdue account	R	324,544.83
VAT RAISED ON ITEMS AT 15%		R	1,014,184.38

CURRENT		TOTAL DUE		R	59,791,144.46
8,132,498.45					
ARREARS					
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS		
36,351,061.36	7,478,647.05	7,828,937.60	0.00		
Total outstanding debt must be settled immediately, subject to disconnection without further notice					



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BILL PAGE	1 OF 3

## ACCOUNT NO / REFERENCE NO

**7052108005**

NAME

KANNALAND LOCAL MUNICIPALITY

FAX NUMBER

 7100 10 0010

272157001 70521080058



>>>>>> 9207 2705 2108 0051

**TOTAL AMOUNT DUE**

**59,791,144.46**

### PAYMENT ARRANGEMENT

## INSTALMENT

0.00

**ARREARS** (Due Immediately)

51,658,646.01

**DUE DATE** (For Current Amount)

2025-10-17

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE  
ADDED TO OVERDUE ACCOUNT

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

<b>YOUR ACCOUNT NO</b>	<b>7052108005</b>
<b>BILLING DATE</b>	2025-09-17
<b>TAX INVOICE NO</b>	705870284285
<b>ACCOUNT MONTH</b>	SEPTEMBER 2025
<b>CURRENT DUE DATE</b>	2025-10-17
<b>VAT REG NO</b>	4540197268
<b>NOTIFIED MAX DEMAND</b>	10,000.00
<b>UTILISED CAPACITY</b>	10,000.00

### CONSUMPTION DETAILS (2025-08-06 - 2025-09-05)

ENERGY CONSUMPTION OFF PEAK kWh	1,124,715.00
ENERGY CONSUMPTION STD kWh	931,034.50
ENERGY CONSUMPTION PEAK kWh	474,563.50
ENERGY CONSUMPTION ALL kWh	2,530,313.00
DEMAND CONSUMPTION - OFF PEAK	4,554.16
DEMAND CONSUMPTION - STD	4,852.76
DEMAND CONSUMPTION - PEAK	5,181.32
DEMAND READING - KW/KVA	5,181.32
REACTIVE ENERGY - OFF PEAK	543,240.25
REACTIVE ENERGY - STD	475,731.75
REACTIVE ENERGY - PEAK	184,722.50

#### PREMISE ID NUMBER

7052108105

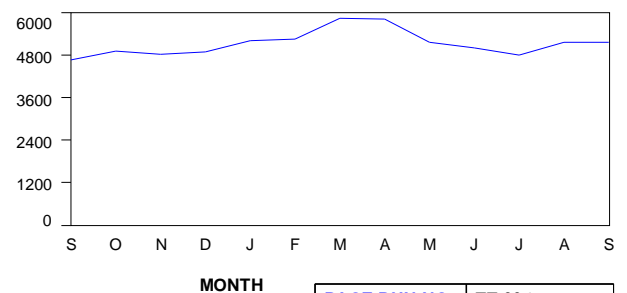
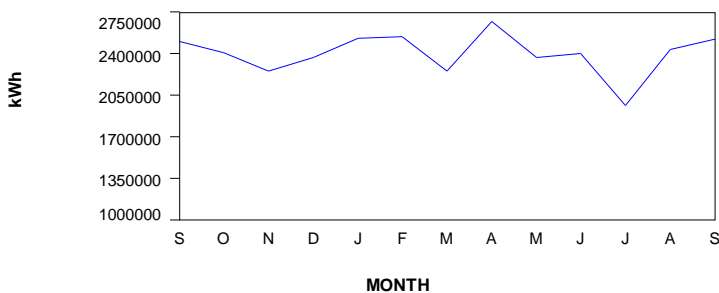
**TARIFF NAME:** Municflex

LADISMITH MUNICIPALITEIT 1/3225 REMOTE

Administration Charge @ R19.67 per day for 31 days	R	609.77
TX Network Capacity Charge 10,000 kVa @ R9.79 : = R9.79/kVa	R	97,900.00
Network Capacity Charge 10,000 kVa @ R16.24 : = R16.24/kVa	R	162,400.00
Network Demand Charge 5,181.32 kVa @ R9.60 : = R9.60 /kVa	R	49,740.67
Urban Low Voltage Subsidy 10,000 kVa @ R2.23 : = R2.23/kVa	R	22,300.00
Ancillary Service Charge 2,530,313 kWh @ R0.0037 /kWh	R	9,362.16
Generator Capacity Charge 10,000 kVa @ R6.46 : = R6.46/kVa	R	64,600.00
Legacy Charge 2,530,313 kWh @ R0.2093 /kWh	R	529,594.51
Low Season Standard Energy Charge 184,421 kWh @ R1.5107 /kWh	R	278,604.80
Low Season Peak Energy Charge 101,201 kWh @ R2.6868 /kWh	R	271,906.85
High Season Off Peak Energy Charge 988,781 kWh @ R1.079 /kWh	R	1,066,894.70
High Season Peak Energy Charge 373,362 kWh @ R6.4743 /kWh	R	2,417,257.60
Low Season Off Peak Energy Charge 135,935 kWh @ R1.079 /kWh	R	146,673.87
High Season Standard Energy Charge 746,614 kWh @ R1.6186 /kWh	R	1,208,469.42
Service Charge @ R201.62 per day for 31 days	R	6,250.22
Electrification and Rural Subsidy 2,530,313 kWh @ R0.0502 /kWh	R	127,021.71
Fixed Charge @ R25,465.00	R	25,465.00
REBILLED ADJUSTMENTS (Summary - See attachment for details)	R	276,177.94

#### TOTAL CHARGES

**R 6,761,229.22**



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

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

<b>YOUR ACCOUNT NO</b>	<b>7052108005</b>
<b>BILLING DATE</b>	2025-09-17
<b>TAX INVOICE NO</b>	705870284285
<b>ACCOUNT MONTH</b>	SEPTEMBER 2025
<b>CURRENT DUE DATE</b>	2025-10-17
<b>VAT REG NO</b>	4540197268
<b>NOTIFIED MAX DEMAND</b>	10,000.00
<b>UTILISED CAPACITY</b>	10,000.00

## REBILLED ADJUSTMENTS

**R 276,177.94**

TAX INVOICE NO. 705759585063 DATED 2025-09-17 FOR PREMISE 7052108105

### CORRECTIONS

**R 6,326,191.74**

Administration Charge @ R181.34 per day for 25 days  
TX Network Capacity Charge 10,000 kVa @ R16.05 : (for 25 of 30  
Network Capacity Charge 10,000 kVa @ R11.55 : (for 25 of 30 day  
Network Demand Charge 4,824.53 kVa @ R21.37 : (for 25 of 30 da  
Urban Low Voltage Subsidy 10,000 kVa @ R28.29 : (for 25 of 30 d  
Ancillary Service Charge 1,968,927 kWh @ R0.0073 /kWh  
High Season Peak Energy Charge 324,663 kWh @ R6.227 /kWh  
High Season Off Peak Energy Charge 954,363 kWh @ R1.0244 /k  
High Season Standard Energy Charge 689,902 kWh @ R1.8865 /k  
Electrification and Rural Subsidy 1,968,927 kWh @ R0.1567 /kWh  
High Season Reactive energy Charge 139,344 kvarh @ R0.283 /kva  
Administration Charge @ R19.67 per day for 5 days  
TX Network Capacity Charge 10,000 kVa @ R9.79 : (for 5 of 30 da  
Network Capacity Charge 10,000 kVa @ R16.24 : (for 5 of 30 days)  
Network Demand Charge 4,824.53 kVa @ R9.60 : (for 5 of 30 days  
Urban Low Voltage Subsidy 10,000 kVa @ R2.23 : (for 5 of 30 days  
Ancillary Service Charge 388,341 kWh @ R0.0037 /kWh  
Generator Capacity Charge 10,000 kVa @ R6.46 : (for 5 of 30 days  
Legacy Charge 388,341 kWh @ R0.2093 /kWh  
High Season Off Peak Energy Charge 147,118 kWh @ R1.079 /kW  
High Season Peak Energy Charge 74,814 kWh @ R6.4743 /kWh  
High Season Standard Energy Charge 166,409 kWh @ R1.6186 /k  
Service Charge @ R201.62 per day for 5 days  
Electrification and Rural Subsidy 388,341 kWh @ R0.0502 /kWh  
Fixed Charge @ R25,465.00

R 4,533.50  
R 133,750.00  
R 96,250.00  
R 85,916.84  
R 235,750.00  
R 14,373.17  
R 2,021,676.50  
R 977,649.46  
R 1,301,500.12  
R 308,530.86  
R 39,434.35  
R 98.35  
R 16,316.67  
R 27,066.67  
R 7,719.25  
R 3,716.67  
R 1,436.86  
R 10,766.67  
R 81,279.77  
R 158,740.32  
R 484,368.28  
R 269,349.61  
R 1,008.10  
R 19,494.72  
R 25,465.00

### CANCELLATIONS

**R -6,050,013.80**

Administration Charge @ R19.67 per day for 25 days  
TX Network Capacity Charge 10,000 kVa @ R9.79 : (for 25 of 30 d  
Network Capacity Charge 10,000 kVa @ R16.24 : (for 25 of 30 day  
Network Demand Charge 4,824.53 kVa @ R9.60 : (for 25 of 30 day  
Urban Low Voltage Subsidy 10,000 kVa @ R2.23 : (for 25 of 30 day  
Ancillary Service Charge 1,968,927 kWh @ R0.0073 /kWh  
High Season Peak Energy Charge 324,663 kWh @ R6.227 /kWh  
High Season Off Peak Energy Charge 954,363 kWh @ R1.0244 /k  
High Season Standard Energy Charge 689,902 kWh @ R1.8865 /k  
Electrification and Rural Subsidy 1,968,927 kWh @ R0.1567 /kWh  
High Season Reactive energy Charge 139,344 kvarh @ R0.322 /kva  
Administration Charge @ R19.67 per day for 5 days  
TX Network Capacity Charge 10,000 kVa @ R9.79 : (for 5 of 30 da  
Network Capacity Charge 10,000 kVa @ R16.24 : (for 5 of 30 days)  
Network Demand Charge 4,824.53 kVa @ R9.60 : (for 5 of 30 days  
Urban Low Voltage Subsidy 10,000 kVa @ R2.23 : (for 5 of 30 days  
Ancillary Service Charge 388,341 kWh @ R0.0037 /kWh  
Generator Capacity Charge 10,000 kVa @ R6.46 : (for 5 of 30 days  
Legacy Charge 388,341 kWh @ R0.2093 /kWh  
High Season Off Peak Energy Charge 147,118 kWh @ R1.079 /kW  
High Season Peak Energy Charge 74,814 kWh @ R6.4743 /kWh  
High Season Standard Energy Charge 166,409 kWh @ R1.6186 /k  
Service Charge @ R201.62 per day for 5 days  
Electrification and Rural Subsidy 388,341 kWh @ R0.0502 /kWh  
Fixed Charge @ R25,465.00

R -491.75  
R -81,583.33  
R -135,333.33  
R -38,596.24  
R -18,583.33  
R -14,373.17  
R -2,021,676.50  
R -977,649.46  
R -1,301,500.12  
R -308,530.86  
R -44,868.77  
R -98.35  
R -16,316.67  
R -27,066.67  
R -7,719.25  
R -3,716.67  
R -1,436.86  
R -10,766.67  
R -81,279.77  
R -158,740.32  
R -484,368.28  
R -269,349.61  
R -1,008.10  
R -19,494.72  
R -25,465.00

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## CUSTOMER ALL PAYMENTS FINAL AUDIT REPORT

Customer No	420543546		
User ID	OCK31	User Name	KANNALAND MUNICIPALITY
Sub Module	SSVS	Reference	2025344003
Description	LJT64 20251210 11:23:34.9	Action date	20251210
Finalreleasingoperators	GAV53 M SCHEFFERS		RVX68 CM CLAASEN (A)
Sub-batch	001	From Account no	0000420543546
		From Account Name	KANNALAND MUNICIPALITY (MAIN)
Trans No	2		
Acc No / CDI	55161636814		
Branch No	200910		
Statement Ref	6940893537		
Account Name	ESKOM HOLDINGS WC REGION		
Creditor Code	ESKOM NEW		
Amount	2,120,028.52		
StatusDescription	FINAL AUDIT TO BE DOWNLOADED		
RTGS/RTC			
ISN/Bus Ref	0		
Pay Alert	N		

## CUSTOMER ALL PAYMENTS FINAL AUDIT REPORT

Customer No	420543546	User Name	KANNALAND MUNICIPALITY
User ID	OCK31	Reference	2025344003
Sub Module	SSVS	Action date	20251210
Description	LJT64 20251210 11:23:34.9	Finalreleasingoperators	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	7052108005		
Account Name	ESKOM HOLDINGS WC REGION		
Creditor Code	ESKOM NEW		
Amount	8,132,498.45		
StatusDescription	FINAL AUDIT TO BE DOWNLOADED		
RTGS/RTC	F		
ISN/Bus Ref	763		
Pay Alert	N		

## CURRENT ACCOUNT - STATEMENT DETAILS

Account	0000420543546	KANNALAND MUNICIPAL	Statement For	20251210	VAT Registration	4540197268
Branch	000113	LADISMITH CAPE	Statement No	861		

Page	Details	Service Fee	Debit	Credit	Date	Balance
1	BALANCE BROUGHT FORWARD	0.00	0.00	0.00	20251209	12,088,145.76
1	CREDIT CARD EFTPOS SETTLEMENT CR EFTPOS EY4 U 0004063109453	0.00	0.00	1,200.65	20251209	12,089,346.41
1	CREDIT CARD EFTPOS SETTLEMENT DR EFTPOS EY4 U 0004063109453	0.00	0.00	3,486.01	20251209	12,092,832.42
1	FEE: CASH DEPOSIT - COINS ## 420543546 R2302,50 09/12	0.00	-0.01	0.00	20251209	12,092,832.41
1	FEE: CASH DEPOSIT - COINS ## 420543546 R4682,00 09/12	0.00	-0.01	0.00	20251209	12,092,832.40
1	FEE: CASH DEPOSIT - COINS ## 420543546 R7452,60 09/12	0.00	-0.01	0.00	20251209	12,092,832.39
1	FEE: CASH DEPOSIT - COINS ## 420543546 R752,00 09/12	0.00	-0.01	0.00	20251209	12,092,832.38
1	FEE: CASH DEPOSIT - COINS ## 420543546 R3003,40 09/12	0.00	-0.02	0.00	20251209	12,092,832.36
1	FEE: CASH DEPOSIT - COINS ## 420543546 R3914,00 09/12	0.00	-0.02	0.00	20251209	12,092,832.34
1	FEE: CASH DEPOSIT - COINS ## 420543546 R13035,90 09/12	0.00	-0.03	0.00	20251209	12,092,832.31
1	FEE: CASH DEPOSIT - COINS ## 420543546 R2246,00 09/12	0.00	-0.03	0.00	20251209	12,092,832.28
1	FEE: CASH DEPOSIT - COINS ## 420543546 R15466,80 09/12	0.00	-0.04	0.00	20251209	12,092,832.24
1	FEE: CASH DEPOSIT - COINS ## 420543546 R10899,60 09/12	0.00	-0.05	0.00	20251209	12,092,832.19
1	FEE: CASH DEPOSIT - NOTES ## 420543546 R752,00 09/12	0.00	-4.04	0.00	20251209	12,092,828.15
1	FEE: CASH DEPOSIT - NOTES ## 420543546 R2246,00 09/12	0.00	-12.05	0.00	20251209	12,092,816.10
1	FEE: CASH DEPOSIT - NOTES ## 420543546 R2302,50 09/12	0.00	-12.37	0.00	20251209	12,092,803.73
1	FEE: CASH DEPOSIT - NOTES ## 420543546 R3003,40 09/12	0.00	-16.14	0.00	20251209	12,092,787.59
1	FEE: CASH DEPOSIT - NOTES ## 420543546 R3914,00 09/12	0.00	-21.04	0.00	20251209	12,092,766.55
1	FEE: CASH DEPOSIT - NOTES ## 420543546 R4682,00 09/12	0.00	-25.18	0.00	20251209	12,092,741.37
1	FEE: CASH DEPOSIT - NOTES ## 420543546 R7452,60 09/12	0.00	-40.08	0.00	20251209	12,092,701.29
2	BALANCE BROUGHT FORWARD	0.00	0.00	0.00	20251209	12,092,701.29
2	FEE: CASH DEPOSIT - NOTES ## 420543546 R9220,20 09/12	0.00	-49.60	0.00	20251209	12,092,651.69
2	FEE: CASH DEPOSIT - NOTES ## 420543546 R10899,60 09/12	0.00	-58.59	0.00	20251209	12,092,593.10
2	FEE: CASH DEPOSIT - NOTES ## 420543546 R13035,90 09/12	0.00	-70.10	0.00	20251209	12,092,523.00
2	FEE: CASH DEPOSIT - NOTES ## 420543546 R15466,80 09/12	0.00	-83.17	0.00	20251209	12,092,439.83
2	CREDIT TRANSFER ABSA BANK DLK Vervoer 1049A06S	0.00	0.00	63,765.30	20251210	12,156,205.13
2	CREDIT TRANSFER CBL6405	0.00	0.00	14,898.00	20251210	12,171,103.13
2	CASH DEPOSIT NOTES/COINS LAD	0.00	0.00	14,566.40	20251210	12,185,669.53
2	ELECTRONIC BANKING TRANSFER FR DEP TRABNSPORT PAYMENT	0.00	0.00	356,082.81	20251210	12,541,752.34
2	ELECTRONIC BANKING PAYMENT TO D64 DEPARTEMENT V GAV5312:01	0.00	-15,552.00	0.00	20251210	12,526,200.34
2	ELECTRONIC BANKING PAYMENT TO D64 DEPARTEMENT V GAV5312:01	0.00	-340,530.81	0.00	20251210	12,185,669.53
2	ELECTRONIC BANKING PAYMENT TO ESKOM ESKOM HOLDING GAV5312:01	0.00	-2,120,028.52	0.00	20251210	10,065,641.01
2	ELECTRONIC BANKING PAYMENT TO ESKOM ESKOM HOLDING GAV5312:01	0.00	-8,132,498.45	0.00	20251210	1,933,142.56
2	ELECTRONIC BANKING TRANSFER TO TRANSPORT REC *	0.00	-145,852.10	0.00	20251210	1,787,290.46

CURRENT ACCOUNT - STATEMENT DETAILS

\*\* END OF REPORT \*\*

000091\000001\

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

CONSUMPTION DETAILS (2025-10-06 - 2025-11-05)

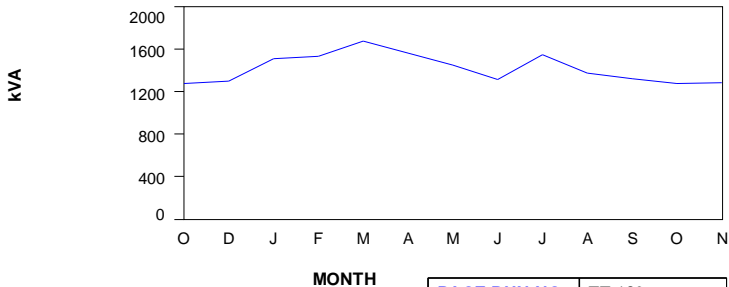
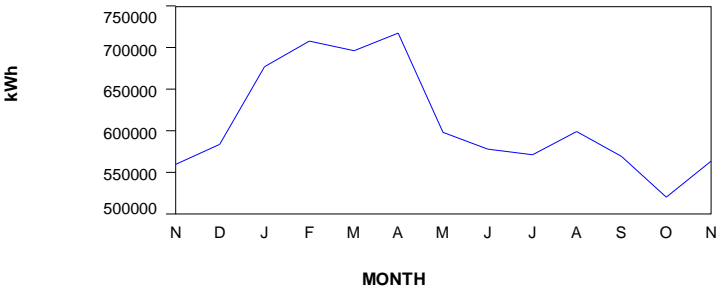
ENERGY CONSUMPTION OFF PEAK kWh	209,166.85
ENERGY CONSUMPTION STD kWh	248,167.15
ENERGY CONSUMPTION PEAK kWh	106,832.28
DEMAND CONSUMPTION - OFF PEAK	1,289.41
DEMAND CONSUMPTION - STD	1,191.53
DEMAND CONSUMPTION - PEAK	1,176.42
DEMAND READING - KW/KVA	1,289.41
REACTIVE ENERGY - OFF PEAK	125,277.95
REACTIVE ENERGY - STD	118,139.58
REACTIVE ENERGY - PEAK	44,106.06

PREMISE ID NUMBER 6940893530 TARIFF NAME: Municflex

MUNICIPALITY CALITZDORP 1/3214 INTERVAL

Administration Charge @ R19.67 per day for 31 days	R	609.77
TX Network Capacity Charge 1,683.63 kVa @ R10.75 : = R10.75/kVA	R	18,099.02
Network Capacity Charge 1,683.63 kVA @ R36.97 : = R36.97/kVA	R	62,243.80
Network Demand Charge 1,191.54 kVA @ R24.67 : = R24.67 /kVA	R	29,395.29
Ancillary Service Charge 564,166 kWh @ R0.004 /kWh	R	2,256.66
Generator Capacity Charge 1,683.63 kVa @ R7.71 : = R7.71/kVA	R	12,980.79
Legacy Charge 564,166.28 kWh @ R0.2259 /kWh	R	127,445.16
Low Season Standard Energy Charge 248,167 kWh @ R1.6304 /kWh	R	404,611.48
Low Season Peak Energy Charge 106,832 kWh @ R2.8998 /kWh	R	309,791.43
Low Season Off Peak Energy Charge 209,167 kWh @ R1.1647 /kWh	R	243,616.80
Service Charge @ R201.62 per day for 31 days	R	6,250.22
Electrification and Rural Subsidy 564,166 kWh @ R0.0502 /kWh	R	28,321.13

TOTAL CHARGES R 1,245,621.55



**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

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

**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](mailto:zoe@kannaland.gov.za)

## ACCOUNT TRANSACTION SUMMARY

ADMINISTRATION CHARGE		R	609.77
TRANSMISSION NETWORK CAPACITY		R	18,099.02
DIST. NETWORK CAPACITY CHARGE		R	62,243.80
NETWORK DEMAND CHARGE		R	30,574.76
ANCILLARY SERVICE (ALL)		R	2,279.05
GENERATOR CAPACITY CHARGE		R	12,980.79
LEGACY CHARGE (ALL)		R	128,709.38
ENERGY CHARGE (STD)	254,492.00	R	438,816.25
ENERGY CHARGE (PEAK)	111,552.00	R	682,530.41
ENERGY CHARGE (OFF)	203,719.00	R	237,271.52
SERVICE CHARGE		R	6,250.22
ELECTRIFICATION AND RURAL SUBS (ALL)		R	28,602.10

**TOTAL CHARGES FOR BILLING PERIOD**

R	1,648,967.07
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## ACCOUNT SUMMARY FOR SEPTEMBER 2025

BALANCE BROUGHT FORWARD	(Due Date 2025-09-06)	R	12,064,682.17
PAYMENT(S) RECEIVED	Cash - 2025-08-28	R	-1,085,368.32
TOTAL CHARGES FOR BILLING PERIOD		R	1,648,967.07
ADJUSTMENT	Interest on overdue account	R	12,012.63
ADJUSTMENT	Interest on overdue account	R	64,980.08
VAT RAISED ON ITEMS AT 15%		R	247,345.06

**CURRENT**

1,973,304.84

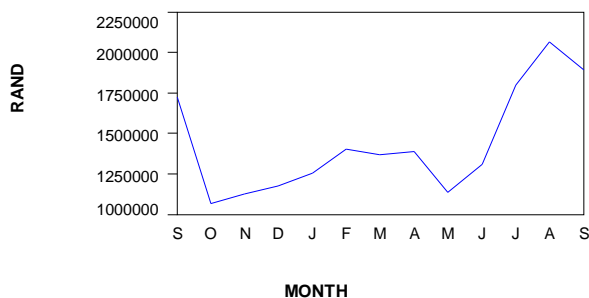
**TOTAL DUE**

<b>R</b>	<b>12,952,618.69</b>
----------	----------------------

## ARREARS

>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS
7,020,874.70	1,838,410.63	2,120,028.52	0.00

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



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## ACCOUNT NO / REFERENCE NO

6940893537

## NAME

KANNALAND LOCAL MUNICIPALITY

## FAX NUMBER

 7100 10 0010

**272157001 69408935376**



>>>>>> 9207 2694 0893 5379

**TOTAL AMOUNT DUE**

**12,952,618.69**

### PAYMENT ARRANGEMENT

**INSTALMENT**

0.00

**ARREARS** (Due Immediately)

10.979.313.85

**DUE DATE** (For Current Amount)

2025-10-08

AMOUNT PAID

**LATE PAYMENT CHARGES WILL BE  
ADDED TO OVERDUE ACCOUNT**



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

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

<b>YOUR ACCOUNT NO</b>	<b>6940893537</b>
<b>BILLING DATE</b>	2025-09-08
<b>TAX INVOICE NO</b>	694590431563
<b>ACCOUNT MONTH</b>	SEPTEMBER 2025
<b>CURRENT DUE DATE</b>	2025-10-08
<b>VAT REG NO</b>	4540197268
<b>NOTIFIED MAX DEMAND</b>	1,600.00
<b>UTILISED CAPACITY</b>	1,683.62

### CONSUMPTION DETAILS (2025-08-06 - 2025-09-05)

ENERGY CONSUMPTION OFF PEAK kWh	203,719.41
ENERGY CONSUMPTION STD kWh	254,491.23
ENERGY CONSUMPTION PEAK kWh	111,552.02
DEMAND CONSUMPTION - OFF PEAK	1,327.19
DEMAND CONSUMPTION - STD	1,183.60
DEMAND CONSUMPTION - PEAK	1,239.35
DEMAND READING - KW/KVA	1,327.19
REACTIVE ENERGY - OFF PEAK	110,641.89
REACTIVE ENERGY - STD	102,907.81
REACTIVE ENERGY - PEAK	36,713.92
EXCESS REACTIVE ENERGY	569,762.66

#### PREMISE ID NUMBER

6940893530

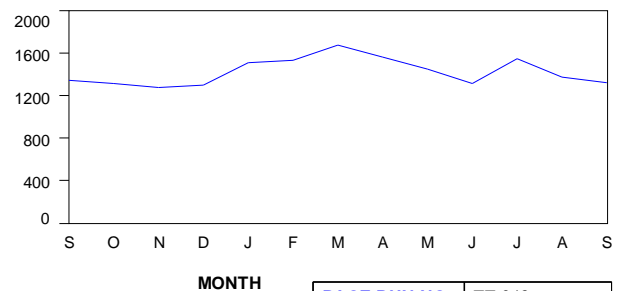
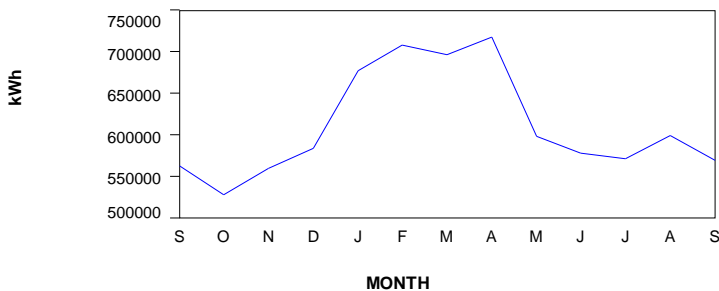
**TARIFF NAME:** Municflex

MUNICIPALITY CALITZDORP 1/3214 INTERVAL

Administration Charge @ R19.67 per day for 31 days	R	609.77
TX Network Capacity Charge 1,683.63 kVa @ R10.75 : = R10.75/kVa	R	18,099.02
Network Capacity Charge 1,683.63 kVa @ R36.97 : = R36.97/kVa	R	62,243.80
Network Demand Charge 1,239.35 kVa @ R24.67 : = R24.67 /kVa	R	30,574.76
Ancillary Service Charge 569,763 kWh @ R0.004 /kWh	R	2,279.05
Generator Capacity Charge 1,683.63 kVa @ R7.71 : = R7.71/kVa	R	12,980.79
Legacy Charge 569,762.66 kWh @ R0.2259 /kWh	R	128,709.38
Low Season Standard Energy Charge 49,230 kWh @ R1.6304 /kWh	R	80,264.59
Low Season Peak Energy Charge 23,717 kWh @ R2.8998 /kWh	R	68,774.56
High Season Off Peak Energy Charge 183,068 kWh @ R1.1647 /kWh	R	213,219.30
High Season Peak Energy Charge 87,835 kWh @ R6.9876 /kWh	R	613,755.85
Low Season Off Peak Energy Charge 20,651 kWh @ R1.1647 /kWh	R	24,052.22
High Season Standard Energy Charge 205,262 kWh @ R1.7468 /kWh	R	358,551.66
Service Charge @ R201.62 per day for 31 days	R	6,250.22
Electrification and Rural Subsidy 569,763 kWh @ R0.0502 /kWh	R	28,602.10

#### TOTAL CHARGES

R **1,648,967.07**



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

CONSUMPTION DETAILS (2025-09-06 - 2025-10-05)

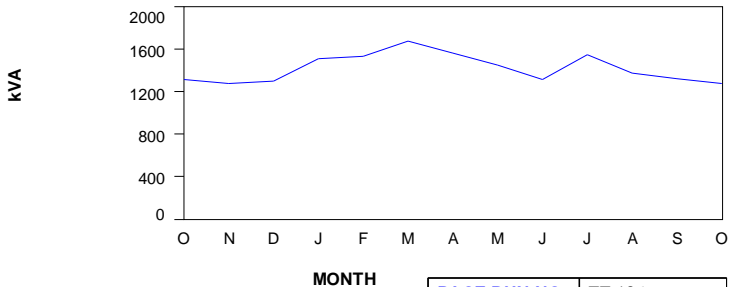
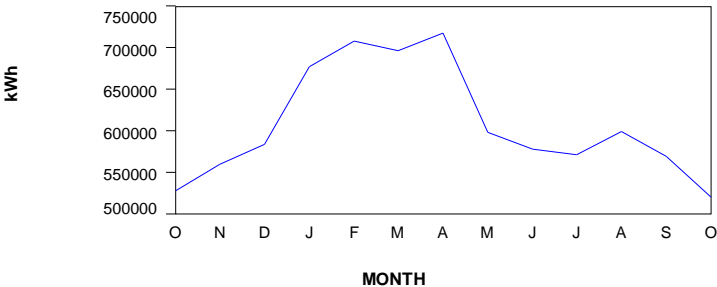
ENERGY CONSUMPTION OFF PEAK kWh	217,206.29
ENERGY CONSUMPTION STD kWh	217,276.13
ENERGY CONSUMPTION PEAK kWh	86,135.63
DEMAND CONSUMPTION - OFF PEAK	1,284.56
DEMAND CONSUMPTION - STD	1,198.40
DEMAND CONSUMPTION - PEAK	1,210.51
DEMAND READING - KW/KVA	1,284.56
REACTIVE ENERGY - OFF PEAK	125,128.83
REACTIVE ENERGY - STD	95,000.00
REACTIVE ENERGY - PEAK	32,085.79

PREMISE ID NUMBER 6940893530 TARIFF NAME: Municflex

MUNICIPALITY CALITZDORP 1/3214 INTERVAL

Administration Charge @ R19.67 per day for 30 days	R	590.10
TX Network Capacity Charge 1,683.63 kVa @ R10.75 : = R10.75/kVA	R	18,099.02
Network Capacity Charge 1,683.63 kVA @ R36.97 : = R36.97/kVA	R	62,243.80
Network Demand Charge 1,210.52 kVA @ R24.67 : = R24.67 /kVA	R	29,863.53
Ancillary Service Charge 520,618 kWh @ R0.004 /kWh	R	2,082.47
Generator Capacity Charge 1,683.63 kVa @ R7.71 : = R7.71/kVA	R	12,980.79
Legacy Charge 520,618.05 kWh @ R0.2259 /kWh	R	117,607.62
Low Season Standard Energy Charge 217,276 kWh @ R1.6304 /kWh	R	354,246.79
Low Season Peak Energy Charge 86,136 kWh @ R2.8998 /kWh	R	249,777.17
Low Season Off Peak Energy Charge 217,206 kWh @ R1.1647 /kWh	R	252,979.83
Service Charge @ R201.62 per day for 30 days	R	6,048.60
Electrification and Rural Subsidy 520,618 kWh @ R0.0502 /kWh	R	26,135.02

TOTAL CHARGES R 1,132,654.74



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

KANNALAND LOCAL MUNICIPALITY  
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LADISMITH  
6655

**CONTACT CENTRE:** (0860) 037566Shareca  
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**WEB:** WWW.ESKOM.CO.ZA

**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](mailto:zoe@kannaland.gov.za)

## ACCOUNT TRANSACTION SUMMARY

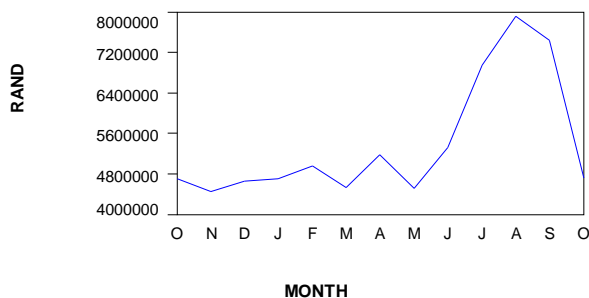
FIXED CHARGE		R	25,465.00
ADMINISTRATION CHARGE		R	590.10
TRANSMISSION NETWORK CAPACITY		R	97,900.00
DIST. NETWORK CAPACITY CHARGE		R	162,400.00
NETWORK DEMAND CHARGE		R	49,864.61
URBAN LOW VOLTAGE SUBSIDY		R	22,300.00
ANCILLARY SERVICE (ALL)		R	7,836.63
GENERATOR CAPACITY CHARGE		R	64,600.00
LEGACY CHARGE (ALL)		R	443,299.18
ENERGY CHARGE (STD)	725,878.00	R	1,096,583.89
ENERGY CHARGE (PEAK)	331,483.00	R	890,628.52
ENERGY CHARGE (OFF)	1,060,648.00	R	1,144,439.19
SERVICE CHARGE		R	6,048.60
ELECTRIFICATION AND RURAL SUBS (ALL)		R	106,324.05
REBILLED ADJUSTMENTS	(Summary - See attachment for details)	R	0.00

**TOTAL CHARGES FOR BILLING PERIOD**

## ACCOUNT SUMMARY FOR OCTOBER 2025

BALANCE BROUGHT FORWARD	(Due Date 2025-10-17)	R	59,791,144.46
PAYMENT(S) RECEIVED	Cash - 2025-10-02	R	-3,796,379.16
TOTAL CHARGES FOR BILLING PERIOD		R	4,118,279.77
ADJUSTMENT	Interest on overdue account	R	1,014.91
ADJUSTMENT	Interest on overdue account	R	158,672.12
VAT RAISED ON ITEMS AT 15%		R	617,741.97

CURRENT		TOTAL DUE		R 60,890,474.07	
4,924,993.52					
ARREARS					
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS		
40,033,329.25	7,828,937.60	0.00	8,103,213.70		
Total outstanding debt must be settled immediately, subject to disconnection without further notice					



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## ACCOUNT NO / REFERENCE NO

**7052108005**

NAME \_\_\_\_\_

## KANNALAND LOCAL MUNICIPALITY

FAX NUMBER

 7100 10 0010

272157001 70521080058



>>>>>> 9207 2705 2108 0051

**TOTAL AMOUNT DUE**

**60,890,474.07**

### PAYMENT ARRANGEMENT

**INSTALMENT**

00

**ARREARS** (Due Immediately)

55,965,480.55

**DUE DATE** (For Current Amount)

2025-11-10

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE  
ADDED TO OVERDUE ACCOUNT

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

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

<b>YOUR ACCOUNT NO</b>	<b>7052108005</b>
<b>BILLING DATE</b>	2025-10-10
<b>TAX INVOICE NO</b>	705155186164
<b>ACCOUNT MONTH</b>	OCTOBER 2025
<b>CURRENT DUE DATE</b>	2025-11-10
<b>VAT REG NO</b>	4540197268
<b>NOTIFIED MAX DEMAND</b>	10,000.00
<b>UTILISED CAPACITY</b>	10,000.00

### CONSUMPTION DETAILS (2025-09-06 - 2025-10-05)

ENERGY CONSUMPTION OFF PEAK kWh	1,060,647.50
ENERGY CONSUMPTION STD kWh	725,878.00
ENERGY CONSUMPTION PEAK kWh	331,483.00
ENERGY CONSUMPTION ALL kWh	2,118,008.50
DEMAND CONSUMPTION - OFF PEAK	4,409.74
DEMAND CONSUMPTION - STD	5,027.00
DEMAND CONSUMPTION - PEAK	5,194.22
DEMAND READING - KW/KVA	5,194.22
REACTIVE ENERGY - OFF PEAK	547,805.00
REACTIVE ENERGY - STD	402,306.50
REACTIVE ENERGY - PEAK	143,154.50

#### PREMISE ID NUMBER

7052108105

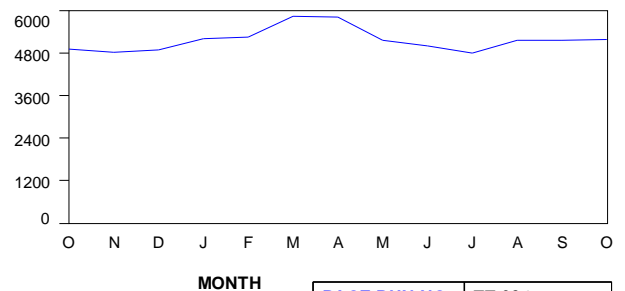
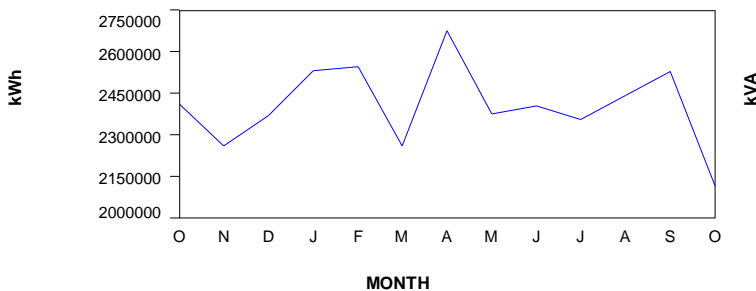
**TARIFF NAME:** Municflex

LADISMITH MUNISIPALITEIT 1/3225 REMOTE

Administration Charge @ R19.67 per day for 30 days	R	590.10
TX Network Capacity Charge 10,000 kVa @ R9.79 : = R9.79/kVa	R	97,900.00
Network Capacity Charge 10,000 kVa @ R16.24 : = R16.24/kVa	R	162,400.00
Network Demand Charge 5,194.23 kVa @ R9.60 : = R9.60 /kVa	R	49,864.61
Urban Low Voltage Subsidy 10,000 kVa @ R2.23 : = R2.23/kVa	R	22,300.00
Ancillary Service Charge 2,118,009 kWh @ R0.0037 /kWh	R	7,836.63
Generator Capacity Charge 10,000 kVa @ R6.46 : = R6.46/kVa	R	64,600.00
Legacy Charge 2,118,008.5 kWh @ R0.2093 /kWh	R	443,299.18
Low Season Standard Energy Charge 725,878 kWh @ R1.5107 /kWh	R	1,096,583.89
Low Season Peak Energy Charge 331,483 kWh @ R2.6868 /kWh	R	890,628.52
Low Season Off Peak Energy Charge 1,060,648 kWh @ R1.079 /kWh	R	1,144,439.19
Service Charge @ R201.62 per day for 30 days	R	6,048.60
Electrification and Rural Subsidy 2,118,009 kWh @ R0.0502 /kWh	R	106,324.05
Fixed Charge @ R25,465.00	R	25,465.00
REBILLED ADJUSTMENTS (Summary - See attachment for details)	R	0.00

#### TOTAL CHARGES

R **4,118,279.77**



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**CONTACT CENTRE:** (0860) 037566Shareca  
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KANNALAND LOCAL MUNICIPALITY  
ATT CHIEF FINANCIAL OFFICER  
P O BOX 30  
LADISMITH  
6655

<b>YOUR ACCOUNT NO</b>	<b>7052108005</b>
<b>BILLING DATE</b>	2025-10-10
<b>TAX INVOICE NO</b>	705155186164
<b>ACCOUNT MONTH</b>	OCTOBER 2025
<b>CURRENT DUE DATE</b>	2025-11-10
<b>VAT REG NO</b>	4540197268
<b>NOTIFIED MAX DEMAND</b>	10,000.00
<b>UTILISED CAPACITY</b>	10,000.00

## REBILLED ADJUSTMENTS

R

0.00

TAX INVOICE NO. 705759585063 DATED 2025-10-10 FOR PREMISE 7052108105

### CORRECTIONS

R

6,326,191.74

Administration Charge @ R181.34 per day for 25 days  
TX Network Capacity Charge 10,000 kVa @ R16.05 : (for 25 of 30  
Network Capacity Charge 10,000 kVa @ R11.55 : (for 25 of 30 day  
Network Demand Charge 4,824.53 kVa @ R21.37 : (for 25 of 30 da  
Urban Low Voltage Subsidy 10,000 kVa @ R28.29 : (for 25 of 30 d  
Ancillary Service Charge 1,968,927 kWh @ R0.0073 /kWh  
High Season Peak Energy Charge 324,663 kWh @ R6.227 /kWh  
High Season Off Peak Energy Charge 954,363 kWh @ R1.0244 /k  
High Season Standard Energy Charge 689,902 kWh @ R1.8865 /k  
Electrification and Rural Subsidy 1,968,927 kWh @ R0.1567 /kWh  
High Season Reactive energy Charge 139,344 kvarh @ R0.283 /kva  
Administration Charge @ R19.67 per day for 5 days  
TX Network Capacity Charge 10,000 kVa @ R9.79 : (for 5 of 30 da  
Network Capacity Charge 10,000 kVa @ R16.24 : (for 5 of 30 days  
Network Demand Charge 4,824.53 kVa @ R9.60 : (for 5 of 30 days  
Urban Low Voltage Subsidy 10,000 kVa @ R2.23 : (for 5 of 30 days  
Ancillary Service Charge 388,341 kWh @ R0.0037 /kWh  
Generator Capacity Charge 10,000 kVa @ R6.46 : (for 5 of 30 days  
Legacy Charge 388,341 kWh @ R0.2093 /kWh  
High Season Off Peak Energy Charge 147,118 kWh @ R1.079 /kW  
High Season Peak Energy Charge 74,814 kWh @ R6.4743 /kWh  
High Season Standard Energy Charge 166,409 kWh @ R1.6186 /k  
Service Charge @ R201.62 per day for 5 days  
Electrification and Rural Subsidy 388,341 kWh @ R0.0502 /kWh  
Fixed Charge @ R25,465.00

4,533.50  
133,750.00  
96,250.00  
85,916.84  
235,750.00  
14,373.17  
2,021,676.50  
977,649.46  
1,301,500.12  
308,530.86  
39,434.35  
98.35  
16,316.67  
27,066.67  
7,719.25  
3,716.67  
1,436.86  
10,766.67  
81,279.77  
158,740.32  
484,368.28  
269,349.61  
1,008.10  
19,494.72  
25,465.00

### CANCELLATIONS

R

-6,326,191.74

Administration Charge @ R181.34 per day for 25 days  
TX Network Capacity Charge 10,000 kVa @ R16.05 : (for 25 of 30  
Network Capacity Charge 10,000 kVa @ R11.55 : (for 25 of 30 day  
Network Demand Charge 4,824.53 kVa @ R21.37 : (for 25 of 30 da  
Urban Low Voltage Subsidy 10,000 kVa @ R28.29 : (for 25 of 30 d  
Ancillary Service Charge 1,968,927 kWh @ R0.0073 /kWh  
High Season Peak Energy Charge 324,663 kWh @ R6.227 /kWh  
High Season Off Peak Energy Charge 954,363 kWh @ R1.0244 /k  
High Season Standard Energy Charge 689,902 kWh @ R1.8865 /k  
Electrification and Rural Subsidy 1,968,927 kWh @ R0.1567 /kWh  
High Season Reactive energy Charge 139,344 kvarh @ R0.283 /kva  
Administration Charge @ R19.67 per day for 5 days  
TX Network Capacity Charge 10,000 kVa @ R9.79 : (for 5 of 30 da  
Network Capacity Charge 10,000 kVa @ R16.24 : (for 5 of 30 days  
Network Demand Charge 4,824.53 kVa @ R9.60 : (for 5 of 30 days  
Urban Low Voltage Subsidy 10,000 kVa @ R2.23 : (for 5 of 30 days  
Ancillary Service Charge 388,341 kWh @ R0.0037 /kWh  
Generator Capacity Charge 10,000 kVa @ R6.46 : (for 5 of 30 days  
Legacy Charge 388,341 kWh @ R0.2093 /kWh  
High Season Off Peak Energy Charge 147,118 kWh @ R1.079 /kW  
High Season Peak Energy Charge 74,814 kWh @ R6.4743 /kWh  
High Season Standard Energy Charge 166,409 kWh @ R1.6186 /k  
Service Charge @ R201.62 per day for 5 days  
Electrification and Rural Subsidy 388,341 kWh @ R0.0502 /kWh  
Fixed Charge @ R25,465.00

-4,533.50  
-133,750.00  
-96,250.00  
-85,916.84  
-235,750.00  
-14,373.17  
-2,021,676.50  
-977,649.46  
-1,301,500.12  
-308,530.86  
-39,434.35  
-98.35  
-16,316.67  
-27,066.67  
-7,719.25  
-3,716.67  
-1,436.86  
-10,766.67  
-81,279.77  
-158,740.32  
-484,368.28  
-269,349.61  
-1,008.10  
-19,494.72  
-25,465.00

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**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

**CONTACT CENTRE:** (0860) 037566Shareca  
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**E-MAIL:** NorthernCape@eskom.co.za  
**WEB:** WWW.ESKOM.CO.ZA

**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](mailto:zoe@kannaland.gov.za)

## ACCOUNT TRANSACTION SUMMARY

FIXED CHARGE		R	25,465.00
ADMINISTRATION CHARGE		R	609.77
TRANSMISSION NETWORK CAPACITY		R	97,900.00
DIST. NETWORK CAPACITY CHARGE		R	162,400.00
NETWORK DEMAND CHARGE		R	46,352.45
URBAN LOW VOLTAGE SUBSIDY		R	22,300.00
ANCILLARY SERVICE (ALL)		R	8,379.58
GENERATOR CAPACITY CHARGE		R	64,600.00
LEGACY CHARGE (ALL)		R	474,012.18
ENERGY CHARGE (STD)	823,474.00	R	1,244,022.17
ENERGY CHARGE (PEAK)	380,524.00	R	1,022,391.88
ENERGY CHARGE (OFF)	1,060,753.00	R	1,144,552.49
SERVICE CHARGE		R	6,250.22
ELECTRIFICATION AND RURAL SUBS (ALL)		R	113,690.45

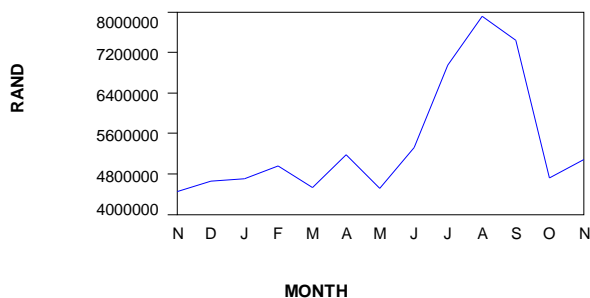
**TOTAL CHARGES FOR BILLING PERIOD**

R	4,432,926.19
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## ACCOUNT SUMMARY FOR NOVEMBER 2025

BALANCE BROUGHT FORWARD	(Due Date 2025-11-10)	R	60,890,474.07
TOTAL CHARGES FOR BILLING PERIOD		R	4,432,926.19
ADJUSTMENT	Interest on overdue account	R	2,610.40
ADJUSTMENT	Interest on overdue account	R	670,768.47
ADJUSTMENT	Interest on overdue account	R	39,455.06
VAT RAISED ON ITEMS AT 15%		R	664,938.93

CURRENT		TOTAL DUE		R	66,701,173.12
5,810,699.05					
ARREARS					
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS		
47,862,266.85	0.00	13,028,207.22	0.00		
Total outstanding debt must be settled immediately, subject to disconnection without further notice					



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BILL GROUP	
BILL PAGE	1 OF 2

## ACCOUNT NO / REFERENCE NO


7052108005

NAME \_\_\_\_\_

## KANNALAND LOCAL MUNICIPALITY

FAX NUMBER

\_\_\_\_\_

 7100 10 0010

**272157001 70521080058**



>>>>>> 9207 2705 2108 0051

**TOTAL AMOUNT DUE**

**66,701,173.12**

### PAYMENT ARRANGEMENT

## INSTALMENT

	0.00
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**ARREARS** (Due Immediately)

	60,890,474.07
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**DUE DATE** (For Current Amount)

2025-12-12

AMOUNT PAID

\_\_\_\_\_

**LATE PAYMENT CHARGES WILL BE  
ADDED TO OVERDUE ACCOUNT**



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

CONSUMPTION DETAILS (2025-10-06 - 2025-11-05)

ENERGY CONSUMPTION OFF PEAK kWh	1,060,752.50
ENERGY CONSUMPTION STD kWh	823,473.50
ENERGY CONSUMPTION PEAK kWh	380,524.00
ENERGY CONSUMPTION ALL kWh	2,264,750.00
DEMAND CONSUMPTION - OFF PEAK	4,510.54
DEMAND CONSUMPTION - STD	4,828.37
DEMAND CONSUMPTION - PEAK	4,731.18
DEMAND READING - KW/KVA	4,828.37
REACTIVE ENERGY - OFF PEAK	510,995.25
REACTIVE ENERGY - STD	423,449.75
REACTIVE ENERGY - PEAK	159,922.00

PREMISE ID NUMBER 7052108105      TARIFF NAME: Municflex

LADISMITH MUNISIPALITEIT 1/3225 REMOTE

Administration Charge @ R19.67 per day for 31 days	R	609.77
TX Network Capacity Charge 10,000 kVa @ R9.79 : = R9.79/kVa	R	97,900.00
Network Capacity Charge 10,000 kVa @ R16.24 : = R16.24/kVa	R	162,400.00
Network Demand Charge 4,828.38 kVA @ R9.60 : = R9.60 /kVa	R	46,352.45
Urban Low Voltage Subsidy 10,000 kVa @ R2.23 : = R2.23/kVa	R	22,300.00
Ancillary Service Charge 2,264,750 kWh @ R0.0037 /kWh	R	8,379.58
Generator Capacity Charge 10,000 kVa @ R6.46 : = R6.46/kVa	R	64,600.00
Legacy Charge 2,264,750 kWh @ R0.2093 /kWh	R	474,012.18
Low Season Standard Energy Charge 823,474 kWh @ R1.5107 /kWh	R	1,244,022.17
Low Season Peak Energy Charge 380,524 kWh @ R2.6868 /kWh	R	1,022,391.88
Low Season Off Peak Energy Charge 1,060,753 kWh @ R1.079 /kWh	R	1,144,552.49
Service Charge @ R201.62 per day for 31 days	R	6,250.22
Electrification and Rural Subsidy 2,264,750 kWh @ R0.0502 /kWh	R	113,690.45
Fixed Charge @ R25,465.00	R	25,465.00

TOTAL CHARGES R 4,432,926.19

