

KANNALAND
MUNISIPALITEIT | MUNICIPALITY

# Monthly Budget Report for August 2026/27







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 August 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 August not be paid within the same month.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Virement -** A transfer of budget.

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

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

# LEGISLATIVE FRAMEWORK

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

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

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

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

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

## Report of the Executive Mayor

In -Year Report – Monthly Budget Statement

The monthly budget statement for August 2026, has been prepared in terms of the Municipal Budget and Reporting Regulations (2009) and the Municipal Finance Management Act 56 of 2003.

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

Cash flow has and will for the foreseeable future be a problem. In the short-term Kannaland Municipality has done well to meet the most pressing commitments such as employee related cost and achieving service delivery requirements. The municipality still experiences cash flow

challenges due to constrained resources. A Budget Funding Plan has been approved and will be implemented to mitigate risk.

**Executive Mayor**

## Recommendations

That the Council takes cognisance of the monthly budget statement for August 2026.

That the Council takes cognisance of the Eskom Debt Relief Report for August 2026.

# 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 August or, within 10 working days after the end of each month, on the implementation of the Municipality's budget. The format and contents of the monthly budget report comply with the requirements as set out within the Municipal Budget and Reporting Regulations of 2009.

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

## 1.2 CONSOLIDATED PERFORMANCE

The performance against the budget can be summarized as follow:

| Amount in thousands | Amended Budget | YTD Budget | Monthly Actual | YTD Actual | YTD Budget vs YTD Actual Variance | YTD Budget vs YTD Actual Variance % |
|---|---|---|---|---|---|---|
| **Operating Revenue** | R 283 532 | R47 255 | R 19 924 | R 55 369 | R 8 113 | 20% |
| **Operating Expenditure** | R 266 963 | R 44 494 | R 30 582 | R 41 120 | R (3 374) | 15% |
| **Capital** | R20 913 | R 3 486 | R 680 | R 680 | R (2 805) | -80% |

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

### Operational Revenue

The municipality's total operational revenue budget amounts to 284 million and the year-to-date revenue on the budget accrued to 55.4 million. This represents 13% of the YTD variance for total revenue.

### Operational Expenditure

The municipality's total operational expenditure budget amounts to R267 million, with a year-to-date performance of R41.1 million, or 4% of the YTD variance for total expenditure budget.

### Capital Expenditure

The total capital budget for the municipality amounts to R21 million with a year-to-date performance of R 680 thousand, or 3% of the total capital budget.

**Operating Surplus/Deficit**

The variances for operating revenue amounted to R19.9 million exceeding budget, and expenditure amounting to R 30.6 million below budget, with a deficit of R 9.875 million for the month under review. This performance is to be noted against an unfunded budget.

## 1.3 MATERIAL DIFFERENCES TO THE SDBIP

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

## 1.4 REMEDIAL ACTIONS

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

# SECTION 2 – IN-YEAR BUDGET STATEMENT TABLES

## 2.1 TABLE C1 – MONTHLY BUDGET SUMMARY

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

| Description | 2025/26 | Budget Year 2026/27 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| R thousands | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| **Financial Performance** | | | | | | | | | |
| Property rates | 30,113 | 39,180 | 39,180 | 2,789 | 5,586 | 6,530 | (944) | -14% | 39,180 |
| Service charges | 144,151 | 173,855 | 173,855 | 14,862 | 28,599 | 28,976 | (377) | -1% | 173,855 |
| Investment revenue | 1,570 | 1,600 | 1,600 | 159 | 265 | 267 | (2) | -1% | 1,600 |
| Transfers and subsidies - Operational | 50,143 | 49,078 | 49,078 | 337 | 17,311 | 8,180 | 9,132 | 112% | 49,078 |
| Other own revenue | 41,453 | 19,820 | 19,820 | 1,778 | 3,607 | 3,303 | 304 | 9% | 19,820 |
| **Total Revenue (excluding capital transfers and contributions)** | 267,429 | **283,532** | **283,532** | **19,924** | **55,369** | **47,255** | **8,113** | **17%** | **283,532** |
| Employee costs | 106,126 | 94,858 | 94,858 | 8,352 | 16,559 | 15,810 | 750 | 5% | 94,858 |
| Remuneration of Councillors | 3,479 | 4,713 | 4,713 | 299 | 599 | 785 | (187) | -24% | 4,713 |
| Depreciation, amortisation and impairment | 37,034 | 18,532 | 18,532 | 1,544 | 3,089 | 3,089 | 0 | 0% | 18,532 |
| Interest, Dividends and Rent on Land | 12,037 | 1,135 | 1,135 | 860 | 860 | 189 | 671 | 355% | 1,135 |
| Inventory consumed and bulk purchases | 85,306 | 91,055 | 91,055 | 17,892 | 17,338 | 15,176 | 2,162 | 14% | 91,055 |
| Transfers and subsidies | 240 | 590 | 590 | 15 | 15 | 98 | (83) | -85% | 590 |
| Other expenditure | 88,012 | 56,080 | 56,080 | 1,619 | 2,660 | 9,347 | (6,686) | -72% | 56,080 |
| **Total Expenditure** | 332,234 | **266,963** | **266,963** | **30,582** | **41,120** | **44,494** | **(3,374)** | **-8%** | **266,963** |
| **Surplus/(Deficit)** | (64,805) | **16,569** | **16,569** | **(10,658)** | **14,249** | **2,762** | **11,487** | **416%** | **16,569** |
| Transfers and subsidies - capital (monetary allocations) | 22,707 | 24,050 | 24,050 | 782 | 782 | 4,008 | (3,226) | -80% | 24,050 |
| Transfers and subsidies - capital (in-kind) | 102 | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) after capital transfers & contributions** | (41,996) | **40,620** | **40,620** | **(9,875)** | **15,031** | **6,770** | **8,261** | **122%** | **40,620** |
| Income Tax | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) after Income Tax** | (41,996) | **40,620** | **40,620** | **(9,875)** | **15,031** | **6,770** | **8,261** | **122%** | **40,620** |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | – | – |
| **Surplus/ (Deficit) for the year** | (41,996) | **40,620** | **40,620** | **(9,875)** | **15,031** | **6,770** | **8,261** | **122%** | **40,620** |
| **Capital expenditure & funds sources** | | | | | | | | | |
| **Capital expenditure** | 20,867 | **20,913** | **20,913** | **680** | **680** | **3,486** | **(2,805)** | **-80%** | **20,913** |
| Capital transfers recognised | 20,589 | 20,913 | 20,913 | 680 | 680 | 3,486 | (2,805) | -80% | 20,913 |
| Public contributions & donations | – | – | – | – | – | – | – | – | – |
| Borrowing | – | – | – | – | – | – | – | – | – |
| Internally generated funds | 189 | – | – | – | – | – | – | – | – |
| **Total sources of capital funds** | 20,778 | **20,913** | **20,913** | **680** | **680** | **3,486** | **(2,805)** | **-80%** | **20,913** |
| **Financial position** | | | | | | | | | |
| Total current assets | 146,283 | 244,082 | 244,082 | | 158,174 | | | | 94,724 |
| Total non current assets | 378,943 | 348,604 | 348,604 | | 376,535 | | | | 367,136 |
| Total current liabilities | 207,611 | 235,121 | 235,121 | | 208,476 | | | | 23,515 |
| Total non current liabilities | 35,438 | 63,622 | 63,622 | | 52,819 | | | | 63,622 |
| Community wealth/Equity | 258,497 | 293,944 | 293,944 | | 273,413 | | | | 253,324 |
| **Cash flows** | | | | | | | | | |
| Net cash from (used) operating | 137,947 | 49,309 | 49,309 | (4,218) | 12,612 | 14,858 | 2,245 | 15% | 263,016 |
| Net cash from (used) investing | (16,299) | (24,050) | (24,050) | (782) | (270) | – | 270 | – | (24,050) |
| Net cash from (used) financing | – | – | – | – | – | – | – | – | – |
| **Cash/cash equivalents at the month/year end** | **193,660** | **40,567** | **40,567** | **–** | **99,669** | **30,167** | **(69,502)** | **-230%** | **326,293** |
| **Debtors & creditors analysis** | **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** |
| **Debtors Age Analysis** | | | | | | | | | |
| Total By Income Source | 6,525 | 7,339 | 3,872 | 4,503 | 4,196 | 0 | 25,734 | 168,043 | 220,212 |
| **Creditors Age Analysis** | | | | | | | | | |
| Total Creditors | 14,358 | 18,492 | 5,664 | – | – | – | – | 106,550 | 145,064 |

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

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

| Description | Ref | 2025/26 | Budget Year 2026/27 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| Revenue - Functional | | | | | | | | | | |
| ***Governance and administration*** | | **88,675** | **63,025** | **63,025** | **3,434** | **23,474** | **10,504** | 12,969 | 123% | **63,025** |
| Executive and council | | 39,063 | 8,348 | 8,348 | – | 16,697 | 1,391 | 15,306 | 1100% | 8,348 |
| Finance and administration | | 49,612 | 54,677 | 54,677 | 3,434 | 6,777 | 9,113 | (2,336) | -26% | 54,677 |
| Internal audit | | – | – | – | – | – | – | – | – | – |
| ***Community and public safety*** | | **24,301** | **17,306** | **17,306** | **754** | **991** | **2,884** | (1,893) | -66% | **17,306** |
| Community and social services | | 22,436 | 16,994 | 16,994 | 754 | 991 | 2,832 | (1,841) | -65% | 16,994 |
| Sport and recreation | | 34 | 62 | 62 | – | – | 10 | (10) | -100% | 62 |
| Public safety | | 2 | 250 | 250 | – | – | 42 | (42) | -100% | 250 |
| Housing | | 1,829 | – | – | – | – | – | – | – | – |
| Health | | – | – | – | – | – | – | – | – | – |
| ***Economic and environmental services*** | | **16,325** | **3,589** | **3,589** | **235** | **593** | **598** | (5) | -1% | **3,589** |
| Planning and development | | – | – | – | – | – | – | – | – | – |
| Road transport | | 16,325 | 3,589 | 3,589 | 235 | 593 | 598 | (5) | -1% | 3,589 |
| Environmental protection | | – | – | – | – | – | – | – | – | – |
| ***Trading services*** | | **160,937** | **223,662** | **223,662** | **16,284** | **31,093** | **37,277** | (6,184) | -17% | **223,662** |
| Energy sources | | 93,052 | 126,176 | 126,176 | 10,290 | 19,966 | 21,029 | (1,064) | -5% | 126,176 |
| Water management | | 39,605 | 55,787 | 55,787 | 3,472 | 6,052 | 9,298 | (3,246) | -35% | 55,787 |
| Waste water management | | 14,335 | 20,544 | 20,544 | 1,279 | 2,580 | 3,424 | (844) | -25% | 20,544 |
| Waste management | | 13,945 | 21,155 | 21,155 | 1,243 | 2,495 | 3,526 | (1,031) | -29% | 21,155 |
| ***Other*** | 4 | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Total Revenue - Functional** | 2 | **290,238** | **307,582** | **307,582** | **20,706** | **56,151** | **51,264** | **4,888** | **10%** | **307,582** |
| Expenditure - Functional | | | | | | | | | | |
| ***Governance and administration*** | | **127,052** | **97,931** | **97,931** | **7,200** | **13,140** | **16,322** | (3,182) | -19% | **97,931** |
| Executive and council | | 32,272 | 29,178 | 29,178 | 1,863 | 3,734 | 4,863 | (1,129) | -23% | 29,178 |
| Finance and administration | | 94,781 | 68,752 | 68,752 | 5,337 | 9,406 | 11,459 | (2,053) | -18% | 68,752 |
| Internal audit | | – | – | – | – | – | – | – | – | – |
| ***Community and public safety*** | | **19,533** | **16,583** | **16,583** | **1,042** | **1,829** | **2,764** | (935) | -34% | **16,583** |
| Community and social services | | 14,987 | 13,315 | 13,315 | 809 | 1,364 | 2,219 | (855) | -39% | 13,315 |
| Sport and recreation | | 1,144 | 1,599 | 1,599 | 92 | 183 | 266 | (83) | -31% | 1,599 |
| Public safety | | 150 | 385 | 385 | 28 | 57 | 64 | (8) | -12% | 385 |
| Housing | | 3,252 | 1,285 | 1,285 | 113 | 225 | 214 | 11 | 5% | 1,285 |
| Health | | – | – | – | – | – | – | – | – | – |
| ***Economic and environmental services*** | | **30,230** | **17,119** | **17,119** | **1,383** | **2,851** | **2,853** | (3) | -0% | **17,119** |
| Planning and development | | 191 | – | – | – | – | – | – | – | – |
| Road transport | | 30,039 | 17,119 | 17,119 | 1,383 | 2,851 | 2,853 | (3) | -0% | 17,119 |
| Environmental protection | | – | – | – | – | – | – | – | – | – |
| ***Trading services*** | | **155,418** | **135,329** | **135,329** | **20,957** | **23,301** | **22,555** | 746 | 3% | **135,329** |
| Energy sources | | 96,215 | 93,911 | 93,911 | 18,510 | 18,773 | 15,652 | 3,122 | 20% | 93,911 |
| Water management | | 30,412 | 18,727 | 18,727 | 1,109 | 1,922 | 3,121 | (1,199) | -38% | 18,727 |
| Waste water management | | 14,702 | 10,411 | 10,411 | 658 | 1,230 | 1,735 | (505) | -29% | 10,411 |
| Waste management | | 14,089 | 12,280 | 12,280 | 679 | 1,375 | 2,047 | (671) | -33% | 12,280 |
| ***Other*** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Total Expenditure - Functional** | 3 | **332,234** | **266,963** | **266,963** | **30,582** | **41,120** | **44,494** | **(3,374)** | **-8%** | **266,963** |
| **Surplus/ (Deficit) for the year** | | **(41,996)** | **40,620** | **40,620** | **(9,875)** | **15,031** | **6,770** | **8,261** | **122%** | **40,620** |

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

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

| Vote Description<br>R thousands | Ref | 2025/26 | Budget Year 2026/27 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| **Revenue by Vote** | 1 | | | | | | | | | |
| Vote 1 - MUNICIPAL MANAGER | | 39,563 | 8,348 | 8,348 | – | 16,697 | 1,391 | 15,306 | 1100% | 8,348 |
| Vote 2 - CORPORATE SERVICES | | 39,275 | 19,564 | 19,564 | 999 | 1,556 | 3,261 | (1,704) | -52% | 19,564 |
| Vote 3 - FINANCIAL SERVICES | | 48,526 | 54,083 | 54,083 | 3,375 | 6,709 | 9,014 | (2,305) | -26% | 54,083 |
| Vote 4 - TECHNICAL SERVICES | | 162,874 | 225,587 | 225,587 | 16,333 | 31,189 | 37,598 | (6,409) | -17% | 225,587 |
| 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 | **290,238** | **307,582** | **307,582** | **20,706** | **56,151** | **51,264** | **4,888** | **10%** | **307,582** |
| **Expenditure by Vote** | 1 | | | | | | | | | |
| Vote 1 - MUNICIPAL MANAGER | | 32,272 | 29,178 | 29,178 | 1,863 | 3,734 | 4,863 | (1,129) | -23% | 29,178 |
| Vote 2 - CORPORATE SERVICES | | 65,540 | 42,997 | 42,997 | 3,870 | 7,349 | 7,166 | 183 | 3% | 42,997 |
| Vote 3 - FINANCIAL SERVICES | | 63,800 | 44,029 | 44,029 | 2,848 | 4,656 | 7,338 | (2,683) | -37% | 44,029 |
| Vote 4 - TECHNICAL SERVICES | | 169,506 | 150,030 | 150,030 | 21,952 | 25,321 | 25,005 | 316 | 1% | 150,030 |
| Vote 5 - CALITZDORP SPA | | – | – | – | – | – | – | – | – | – |
| Vote 6 - CORPORATE SERVICES (Continued) | | 1,116 | 728 | 728 | 48 | 61 | 121 | (60) | -50% | 728 |
| 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 | **332,234** | **266,963** | **266,963** | **30,582** | **41,120** | **44,494** | **(3,374)** | **-8%** | **266,963** |
| **Surplus/ (Deficit) for the year** | 2 | **(41,996)** | **40,620** | **40,620** | **(9,875)** | **15,031** | **6,770** | **8,261** | **122%** | **40,620** |

## 2.4 TABLE C4 – MONTHLY FINANCIAL PERFROMANCE

**WC041 Kannaland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August**

| Description | Ref | 2025/26 | Budget Year 2026/27 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 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 | | 92,627 | 119,362 | 119,362 | 10,255 | 19,900 | 19,894 | 6 | 0% | 119,362 |
| Service charges - Water | | 29,736 | 32,118 | 32,118 | 2,705 | 4,851 | 5,353 | (502) | -9% | 32,118 |
| Service charges - Waste Water Management | | 10,994 | 11,020 | 11,020 | 961 | 1,952 | 1,837 | 116 | 6% | 11,020 |
| Service charges - Waste management | | 10,794 | 11,354 | 11,354 | 940 | 1,896 | 1,892 | 4 | 0% | 11,354 |
| Sale of Goods and Rendering of Services | | 367 | 519 | 519 | 48 | 84 | 87 | (3) | -4% | 519 |
| Agency services | | 1,400 | 1,504 | 1,504 | 129 | 210 | 251 | (40) | -16% | 1,504 |
| Interest | | – | – | – | – | – | – | – | – | – |
| Interest earned from Receivables | | 10,499 | 11,449 | 11,449 | 1,048 | 2,068 | 1,908 | 159 | 8% | 11,449 |
| Interest earned from Current and Non Current Assets | | 1,570 | 1,600 | 1,600 | 159 | 265 | 267 | (2) | -1% | 1,600 |
| Dividends | | – | – | – | – | – | – | – | – | – |
| Rent on Land | | – | – | – | – | – | – | – | – | – |
| Rental from Fixed Assets | | 753 | 767 | 767 | 63 | 129 | 128 | 1 | 1% | 767 |
| Licence and permits | | 150 | 244 | 244 | 10 | 22 | 41 | (18) | -45% | 244 |
| Special rating levies | | – | – | – | – | – | – | – | – | – |
| Construction Contract Revenue | | – | – | – | – | – | – | – | – | – |
| Development Charges | | – | – | – | – | – | – | – | – | – |
| Operational Revenue | | 7,360 | 345 | 345 | 44 | 67 | 58 | 10 | 17% | 345 |
| **Non-Exchange Revenue** | | | | | | | | | – | |
| Property rates | | 30,113 | 39,180 | 39,180 | 2,789 | 5,586 | 6,530 | (944) | -14% | 39,180 |
| Surcharges and Taxes | | – | – | – | – | – | – | – | – | – |
| Fines, penalties and forfeits | | 14,210 | 1,292 | 1,292 | 49 | 268 | 215 | 52 | 24% | 1,292 |
| Licences or permits | | 2 | – | – | – | – | – | – | – | – |
| Transfer and subsidies - Operational | | 50,143 | 49,078 | 49,078 | 337 | 17,311 | 8,180 | 9,132 | 112% | 49,078 |
| Interest | | 3,414 | 3,700 | 3,700 | 323 | 632 | 617 | 15 | 3% | 3,700 |
| Fuel Levy | | – | – | – | – | – | – | – | – | – |
| Operational Revenue | | 740 | – | – | 64 | 127 | – | 127 | – | – |
| Gains on disposal of Fixed and Intangible Assets | | – | – | – | – | – | – | – | – | – |
| Other Gains | | 2,557 | – | – | – | – | – | – | – | – |
| Discontinued Operations | | – | – | – | – | – | – | – | – | – |
| **Total Revenue (excluding capital transfers and contributions)** | | **267,429** | **283,532** | **283,532** | **19,924** | **55,369** | **47,255** | **8,113** | **17%** | **283,532** |
| **Expenditure** | | | | | | | | | | |
| Employee related costs | | 106,126 | 94,858 | 94,858 | 8,352 | 16,559 | 15,810 | 750 | 5% | 94,858 |
| Remuneration of councillors | | 3,479 | 4,713 | 4,713 | 299 | 599 | 785 | (187) | -24% | 4,713 |
| Bulk purchases - electricity | | 81,126 | 84,407 | 84,407 | 17,646 | 17,092 | 14,068 | 3,024 | 21% | 84,407 |
| Inventory consumed | | 4,180 | 6,648 | 6,648 | 246 | 246 | 1,108 | (862) | -78% | 6,648 |
| Debt impairment | | 43,586 | 21,343 | 21,343 | – | – | 3,557 | (3,557) | -100% | 21,343 |
| Depreciation, amortisation and impairment | | 37,034 | 18,532 | 18,532 | 1,544 | 3,089 | 3,089 | 0 | 0% | 18,532 |
| Interest, Dividends and Rent on Land | | 12,037 | 1,135 | 1,135 | 860 | 860 | 189 | 671 | 355% | 1,135 |
| Contracted services | | 19,963 | 14,034 | 14,034 | 377 | 398 | 2,339 | (1,941) | -83% | 14,034 |
| Transfers and subsidies | | 240 | 590 | 590 | 15 | 15 | 98 | (83) | -85% | 590 |
| Irrecoverable debts written off | | 633 | 175 | 175 | – | 80 | 29 | 51 | 174% | 175 |
| Operational costs | | 16,910 | 20,529 | 20,529 | 1,242 | 2,183 | 3,421 | (1,238) | -36% | 20,529 |
| Disposal of Fixed and Intangible Assets | | 6,606 | – | – | – | – | – | – | – | – |
| Other Losses | | 315 | – | – | – | – | – | – | – | – |
| **Total Expenditure** | | **332,234** | **266,963** | **266,963** | **30,582** | **41,120** | **44,494** | **(3,374)** | **-8%** | **266,963** |
| **Surplus/(Deficit)** | | **(64,805)** | **16,569** | **16,569** | **(10,658)** | **14,249** | **2,762** | **11,487** | **416%** | **16,569** |
| Transfers and subsidies - capital (monetary allocations) | | 22,707 | 24,050 | 24,050 | 782 | 782 | 4,008 | (3,226) | **-80%** | 24,050 |
| Transfers and subsidies - capital (in-kind) | | 102 | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) after capital transfers & contributions** | | **(41,996)** | **40,620** | **40,620** | **(9,875)** | **15,031** | **6,770** | **8,261** | **122%** | **40,620** |
| Income Tax | | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) after income tax** | | **(41,996)** | **40,620** | **40,620** | **(9,875)** | **15,031** | **6,770** | **8,261** | **122%** | **40,620** |
| Share of Surplus/Deficit attributable to Joint Venture | | – | – | – | – | – | – | – | – | – |
| Share of Surplus/Deficit attributable to Minorities | | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) attributable to municipality** | | **(41,996)** | **40,620** | **40,620** | **(9,875)** | **15,031** | **6,770** | **8,261** | **122%** | **40,620** |
| Share of Surplus/Deficit attributable to Associate | | – | – | – | – | – | – | – | – | – |
| Intercompany/Parent subsidiary transactions | | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) for the year** | | **(41,996)** | **40,620** | **40,620** | **(9,875)** | **15,031** | **6,770** | **8,261** | **122%** | **40,620** |

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 August necessitate action.

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

## 2.5 OPERATING REVENUE BY SOURCES:

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

- **Service Charges – Water** amounts to R 2.7 million for **August 2026** and R 4.85 million YTD which represents **-9%** variance to the budget.
- **Service Charges – Waste Water Management** amounts to R 961 thousand for **August 2026** and R 1.95 million YTD which represents **6%** variance to the budget.
- **Agency Services** – amounts to R129 thousand for **August 2026** and R210 thousand YTD which represents **-16%** variance to the budget.
- **Interest on outstanding debtors** – amounts to 1.048 million for **August 2026** and R2.1million which represents **8 %** YTD variance to the budget. This variance is due to improved debt collection strategies.

- **Licence and permits**- -**45%** YTD variance from the budget.
- **Fines, Penalties & Forfeits** – with a **24%** 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 8.4 million for **August 2026** and R 16.6 million YTD, this represents a **5%** spending on the budget.

- **Remuneration of Councillors –** amounted to R 299 thousand for **August 2026** and R 599 thousand YTD, this represents a -**24%** on the budget.

- **Bulk Purchases- electricity-** amounted to R 17.6 million in **August 2026** and R 17.1million YTD which represents **21%** YTD variance to the budget.
- **Contracted Services** – amounted to R 377 thousand in **August 2026** and R 398 thousand million YTD represents a -**83%** variance to the budget.
- **Other Expenditure** - amounted to R 1.242 million in **August 2026**

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

## 2.7 TABLE C5 – MONTHLY BUDGETED CAPITAL EXPENDITURE

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

| Vote Description | Ref | 2025/26 | Budget Year 2026/27 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| **Multi-year expenditure to be appropriated** | 2 | | | | | | | | | |
| Vote 1 - MUNICIPAL MANAGER | | – | – | – | – | – | – | – | – | – |
| Vote 2 - CORPORATE SERVICES | | – | – | – | – | – | – | – | – | – |
| Vote 3 - FINANCIAL SERVICES | | – | – | – | – | – | – | – | – | – |
| Vote 4 - TECHNICAL SERVICES | | 20,579 | 13,957 | 13,957 | 400 | 400 | 2,326 | (1,926) | -83% | 13,957 |
| 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] | | – | – | – | – | – | – | – | – | – |
| **Capital multi-year expenditure sub-total** | 4,7 | **20,579** | **13,957** | **13,957** | **400** | **400** | **2,326** | **(1,926)** | **-83%** | **13,957** |
| **Single-year expenditure to be appropriated** | 2 | | | | | | | | | |
| Vote 1 - MUNICIPAL MANAGER | | 102 | – | – | – | – | – | – | – | – |
| Vote 2 - CORPORATE SERVICES | | 118 | – | – | – | – | – | – | – | – |
| Vote 3 - FINANCIAL SERVICES | | 58 | – | – | – | – | – | – | – | – |
| Vote 4 - TECHNICAL SERVICES | | 10 | 6,957 | 6,957 | 280 | 280 | 1,159 | (879) | -76% | 6,957 |
| 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] | | – | – | – | – | – | – | – | – | – |
| **Capital single-year expenditure sub-total** | 4 | 288 | 6,957 | 6,957 | 280 | 280 | 1,159 | **(879)** | **-76%** | 6,957 |
| **Total Capital Expenditure - Vote** | 3 | **20,867** | **20,913** | **20,913** | **680** | **680** | **3,486** | **(2,805)** | **-80%** | **20,913** |
| **Capital Expenditure - Functional** | | | | | | | | | | |
| ***Governance and administration*** | | **189** | **–** | **–** | **–** | **–** | **–** | – | – | **–** |
| Executive and council | | 102 | – | – | – | – | – | – | – | – |
| Finance and administration | | 87 | – | – | – | – | – | – | – | – |
| Internal audit | | – | – | – | – | – | – | – | – | – |
| ***Community and public safety*** | | **89** | **–** | **–** | **–** | **–** | **–** | – | – | **–** |
| Community and social services | | 89 | – | – | – | – | – | – | – | – |
| Sport and recreation | | – | – | – | – | – | – | – | – | – |
| Public safety | | – | – | – | – | – | – | – | – | – |
| Housing | | – | – | – | – | – | – | – | – | – |
| Health | | – | – | – | – | – | – | – | – | – |
| ***Economic and environmental services*** | | **14** | **–** | **–** | **–** | **–** | **–** | – | – | **–** |
| Planning and development | | – | – | – | – | – | – | – | – | – |
| Road transport | | 14 | – | – | – | – | – | – | – | – |
| Environmental protection | | – | – | – | – | – | – | – | – | – |
| ***Trading services*** | | **20,575** | **20,913** | **20,913** | **680** | **680** | **3,486** | (2,805) | -80% | **20,913** |
| Energy sources | | – | – | – | – | – | – | – | – | – |
| Water management | | 4,323 | 11,304 | 11,304 | 280 | 280 | 1,884 | (1,604) | -85% | 11,304 |
| Waste water management | | 16,252 | 9,609 | 9,609 | 400 | 400 | 1,602 | (1,201) | -75% | 9,609 |
| Waste management | | – | – | – | – | – | – | – | – | – |
| ***Other*** | | – | – | – | – | – | – | – | – | – |
| **Total Capital Expenditure - Functional** | 3 | **20,867** | **20,913** | **20,913** | **680** | **680** | **3,486** | **(2,805)** | **-80%** | **20,913** |
| **Funded by:** | | | | | | | | | | |
| National Government | | 16,252 | 16,566 | 16,566 | 680 | 680 | 2,761 | (2,080) | -75% | 16,566 |
| Provincial Government | | 4,337 | 4,348 | 4,348 | – | – | 725 | (725) | -100% | 4,348 |
| District Municipality | | – | – | – | – | – | – | – | – | – |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) | | – | – | – | – | – | – | – | – | – |
| **Transfers recognised - capital** | | **20,589** | **20,913** | **20,913** | **680** | **680** | **3,486** | **(2,805)** | **-80%** | **20,913** |
| **Public contributions & donations** | | – | – | – | – | – | – | – | – | – |
| **Borrowing** | 6 | – | – | – | – | – | – | – | – | – |
| **Internally generated funds** | | 189 | – | – | – | – | – | – | – | – |
| **Total Capital Funding** | 7 | **20,778** | **20,913** | **20,913** | **680** | **680** | **3,486** | **(2,805)** | **-80%** | **20,913** |

### CAPITAL EXPENDITURE

- amounted to **R 680 thousand** in **August 2026** and **R 680 thousand YTD** which represents a **3%** variance to the budget**.**

## 2.8 TABLE C6 – MONTHLY BUDGETED FINANCIAL POSITION

| WC041 Kannaland - Table C6 Monthly Budget Statement - Financial Position - M02 August | | | | | | |
|---|---|---|---|---|---|---|
| Description | Ref | 2025/26 | Budget Year 2026/27 | | | |
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | YearTD Actual | Full Year Forecast |
| **ASSETS** | 1 | | | | | |
| **Current assets** | | | | | | |
| Cash and cash equivalents | | 23,381 | 24,703 | 24,703 | 32,338 | 15,309 |
| Short term Investments | | – | – | – | – | – |
| Trade and other receivables from exchange transactions | | 66,559 | 167,637 | 167,637 | 87,165 | 33,797 |
| Receivables from non-exchange transactions | | 41,226 | 21,523 | 21,523 | 43,479 | (10,880) |
| Current portion of non-current receivables | | – | – | – | – | – |
| Inventory | | 2,115 | 1,249 | 1,249 | 2,221 | 7,897 |
| VAT Receivable | | 13,201 | 28,465 | 28,465 | (6,506) | 48,095 |
| Other current assets | | (198) | 505 | 505 | (523) | 505 |
| **Total current assets** | | **146,283** | **244,082** | **244,082** | **158,174** | **94,724** |
| **Non current assets** | | | | | | |
| Investments | | – | – | – | – | – |
| Investment property | | 24,433 | 1,219 | 1,219 | 24,433 | 1,219 |
| Property, plant and equipment | | 354,504 | 347,383 | 347,383 | 352,096 | 365,913 |
| Biological assets | | – | – | – | – | – |
| Living resources | | – | – | – | – | – |
| Heritage assets | | – | – | – | – | – |
| Intangible assets | | 6 | 2 | 2 | 6 | 4 |
| Trade and other receivables from exchange transactions | | – | – | – | – | – |
| Non-current receivables from non-exchange transactions | | – | – | – | – | – |
| Other non-current assets | | – | – | – | – | – |
| **Total non current assets** | | **378,943** | **348,604** | **348,604** | **376,535** | **367,136** |
| **TOTAL ASSETS** | | **525,226** | **592,687** | **592,687** | **534,708** | **461,859** |
| **LIABILITIES** | | | | | | |
| **Current liabilities** | | | | | | |
| Bank overdraft | | – | – | – | – | – |
| Financial liabilities | | – | – | – | – | – |
| Consumer deposits | | 1,679 | 1,701 | 1,701 | 1,690 | 1,701 |
| Trade and other payables from exchange transactions | | 166,163 | 149,393 | 149,393 | 171,231 | (110,232) |
| Trade and other payables from non-exchange transactions | | 15,990 | 29,245 | 29,245 | 23,155 | 61,711 |
| Provision | | 9,407 | 21,818 | 21,818 | 9,443 | 21,818 |
| VAT Payable | | 14,372 | 32,962 | 32,962 | 2,736 | 48,516 |
| Other current liabilities | | – | – | – | 221 | – |
| **Total current liabilities** | | **207,611** | **235,121** | **235,121** | **208,476** | **23,515** |
| **Non current liabilities** | | | | | | |
| Financial liabilities | | – | – | – | – | – |
| Provision | | 35,878 | 35,286 | 35,286 | 35,082 | 35,286 |
| Long term portion of trade payables | | – | – | – | – | – |
| Other non-current liabilities | | (440) | 28,336 | 28,336 | 17,737 | 28,336 |
| **Total non current liabilities** | | **35,438** | **63,622** | **63,622** | **52,819** | **63,622** |
| **TOTAL LIABILITIES** | | **243,049** | **298,743** | **298,743** | **261,295** | **87,137** |
| **NET ASSETS** | 2 | **282,177** | **293,944** | **293,944** | **273,413** | **374,723** |
| **COMMUNITY WEALTH/EQUITY** | | | | | | |
| Accumulated Surplus/(Deficit) | | 258,036 | 293,482 | 293,482 | 272,951 | 252,862 |
| Reserves and funds | | 462 | 462 | 462 | 462 | 462 |
| Other | | – | – | – | – | – |
| **TOTAL COMMUNITY WEALTH/EQUITY** | 2 | **258,497** | **293,944** | **293,944** | **273,413** | **253,324** |

## 2.9 TABLE C7 – MONTHLY BUDGETED CASH FLOW

**WC041 Kannaland - Table C7 Monthly Budget Statement - Cash Flow - M02 August**

| Description | Ref | 2025/26 | Budget Year 2026/27 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| **CASH FLOW FROM OPERATING ACTIVITIES** | 1 | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Property rates | | 20,782 | 27,303 | 27,303 | 1,426 | 3,227 | 4,551 | (1,323) | -29% | 27,303 |
| Service charges | | 104,866 | 151,538 | 151,538 | 5,938 | 12,151 | 39,977 | (27,827) | -70% | 151,538 |
| Other revenue | | 10,888 | 26,817 | 26,817 | 319 | 984 | 4,470 | (3,485) | -78% | 26,817 |
| Transfers and Subsidies - Operational | | 49,214 | 49,078 | 49,078 | 0 | 16,697 | 8,180 | 8,517 | 104% | 49,078 |
| Transfers and Subsidies - Capital | | 24,433 | 24,050 | 24,050 | – | 8,662 | 4,008 | 4,654 | 116% | 24,050 |
| Interest | | – | 4,499 | 4,499 | – | – | 750 | (750) | -100% | 4,499 |
| Dividends | | – | – | – | – | – | – | – | – | – |
| **Payments** | | | | | | | | | | |
| Suppliers and employees | | (72,236) | (232,252) | (232,252) | (11,900) | (29,109) | (46,807) | (17,698) | 38% | (18,545) |
| Finance charges | | – | (1,135) | (1,135) | – | – | (189) | (189) | 100% | (1,135) |
| Transfers and Subsidies | | – | (590) | (590) | – | – | (81) | (81) | 100% | (590) |
| **NET CASH FROM/(USED) OPERATING ACTIVITIES** | | **137,947** | **49,309** | **49,309** | **(4,218)** | **12,612** | **14,858** | **2,245** | **15%** | **263,016** |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Proceeds on disposal of PPE | | – | – | – | – | – | – | – | – | – |
| Decrease (increase) in non-current receivables | | | | | | | | | | |
| Decrease (increase) in non-current investments | | | | | | | | | | |
| Insurance Refund - Capital | | – | – | – | – | – | – | – | – | – |
| Interest on Short Term Investment (Greater then 90 days) and Long Term Investments | | – | – | – | – | – | – | – | – | – |
| **Payments** | | | | | | | | | | |
| Capital assets | | (14,952) | (24,050) | (24,050) | (782) | (782) | – | 782 | – | (24,050) |
| Retention (Capital) | | (1,347) | – | – | – | 512 | – | (512) | – | – |
| **NET CASH FROM/(USED) INVESTING ACTIVITIES** | | **(16,299)** | **(24,050)** | **(24,050)** | **(782)** | **(270)** | **–** | **270** | **–** | **(24,050)** |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Short term loans | | – | – | – | – | – | – | – | – | – |
| Borrowing long term/refinancing | | – | – | – | – | – | – | – | – | – |
| Increase (decrease) in consumer deposits | | – | – | – | – | – | – | – | – | – |
| **Payments** | | | | | | | | | | |
| Repayment of borrowing | | – | – | – | – | – | – | – | – | – |
| **NET CASH FROM/(USED) FINANCING ACTIVITIES** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **NET INCREASE/ (DECREASE) IN CASH HELD** | | **121,649** | **25,259** | **25,259** | **(5,000)** | **12,342** | **14,858** | | | **238,966** |
| **Cash/cash equivalents at the year begin:** | | **72,011** | **15,309** | **15,309** | | **87,327** | **15,309** | | | **87,327** |
| **Cash/cash equivalents at the year end:** | | **193,660** | **40,567** | **40,567** | | **99,669** | **30,167** | | | **326,293** |

The total bank balance ending of **August 2026** were as follow;

- Standard Bank Main Account is **R 3.3 million;**
- The Traffic Account has **R 1.5 million;**
- Deposit Account has **R 3.2 million**;
- Call Account has **R 21.7 million**; and
- Eskom Bulk Account has **R 3 thousand.**

# SECTION 3 SUPPORTING DOCUMENTATION

## 3.1 TABLE SC2 – DEBTORS AGE ANALYSIS

| WC041 Kannaland - Supporting Table SC2 Monthly Budget Statement - aged debtors - M02 August | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Description | | Budget Year 2026/27 | | | | | | | | | | | | |
| R thousands | NT Code | 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 | Total over 90 days | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.t.o Council Policy |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 2,041 | 1,988 | 1,318 | 2,101 | 1,851 | – | 10,240 | 32,882 | 52,421 | 47,074 | – | – |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 2,337 | 1,153 | 323 | 228 | 134 | – | 776 | 1,883 | 6,834 | 3,021 | – | – |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 3,913 | 1,025 | 811 | 727 | 677 | 0 | 3,876 | 29,261 | 40,292 | 34,542 | – | – |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 501 | 937 | 436 | 432 | 432 | – | 3,063 | 19,976 | 25,778 | 23,903 | – | – |
| Receivables from Exchange Transactions - Waste Management | 1600 | 1,023 | 1,555 | 669 | 655 | 657 | – | 4,602 | 28,674 | 37,836 | 34,589 | – | – |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | – | – | – | – | – | – | – | 0 | 0 | 0 | – | – |
| Interest on Arrear Debtor Accounts | 1810 | 13 | 90 | 94 | 147 | 166 | 0 | 1,706 | 49,139 | 51,354 | 51,158 | – | – |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | – | – | – | – | – | – | – | – | – | – | – | – |
| Other | 1900 | (3,305) | 592 | 221 | 213 | 277 | – | 1,471 | 6,228 | 5,697 | 8,190 | – | – |
| **Total By Income Source** | **2000** | **6,525** | **7,339** | **3,872** | **4,503** | **4,196** | **0** | **25,734** | **168,043** | **220,212** | **202,477** | **–** | **–** |
| **2025/26 - totals only** | | | | | | | | | | – | **–** | | |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | |
| Organs of State | 2200 | 813 | 731 | 305 | 211 | 114 | – | 327 | 410 | 2,910 | 1,061 | – | – |
| Commercial | 2300 | 125 | 665 | 247 | 262 | 361 | 0 | 1,293 | 6,938 | 9,892 | 8,854 | – | – |
| Households | 2400 | 5,634 | 5,769 | 3,175 | 3,890 | 3,573 | – | 23,131 | 147,192 | 192,363 | 177,785 | – | – |
| Other | 2500 | (47) | 174 | 144 | 141 | 148 | – | 984 | 13,504 | 15,048 | 14,776 | – | – |
| **Total By Customer Group** | **2600** | **6,525** | **7,339** | **3,872** | **4,503** | **4,196** | **0** | **25,734** | **168,043** | **220,212** | **202,477** | **–** | **–** |

The total amount owed to Kannaland Municipality amounted to **R 220.2 million** at the end of **August 2026**.

- **R168 million or 76%** of the total outstanding debtors are older than one year.
- **R202.4 million or 91.9%** of the outstanding debtors are outstanding for more than 90 days and are less likely to be recoverable debt.

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

## 3.3 TABLE SC4 – CREDITORS AGE ANALYSIS

**WC041 Kannaland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August**

| Description<br>R thousands | NT Code | Budget Year 2026/27 | | | | | | | | | 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 | |
| **Creditors Age Analysis By Customer Type** | | | | | | | | | | | |
| Bulk Electricity | 0100 | 11,608 | 17,629 | 5,362 | – | – | – | – | 75,203 | **109,802** | – |
| Bulk Water | 0200 | 24 | – | – | – | – | – | – | – | **24** | – |
| PAYE deductions | 0300 | – | – | – | – | – | – | – | – | **–** | – |
| VAT (output less input) | 0400 | – | – | – | – | – | – | – | – | **–** | – |
| Pensions / Retirement deductions | 0500 | – | – | – | – | – | – | – | – | **–** | – |
| Loan repayments | 0600 | – | – | – | – | – | – | – | – | **–** | – |
| Trade Creditors | 0700 | 692 | 285 | 217 | – | – | – | – | 980 | **2,174** | – |
| Auditor General | 0800 | 481 | 203 | 290 | – | – | – | – | 20,481 | **21,455** | – |
| Other | 0900 | 1,553 | 375 | (205) | – | – | – | – | 9,886 | **11,609** | – |
| Medical Aid deductions | 0950 | – | – | – | – | – | – | – | – | **–** | – |
| **Total By Customer Type** | **1000** | **14,358** | **18,492** | **5,664** | **–** | **–** | **–** | **–** | **106,550** | **145,064** | – |

- The total outstanding creditors as at the end of **August 2026** amounts to **R 145 million**.

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

- ESKOM = R109.8 million, of which the entire amount is conditionally written off. The other R35.2 million is mainly made up of Creditors with payment arrangements, being AG, SALGA, SAMRAS, Collaborator consist of R33 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 2026-2027 FY.

## 3.4 INVESTMENT PORTFOLIO ANALYSIS

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

| 8/31/2026 | | | | |
|---|---|---|---|---|
| | **Original Budget** | **Total Received** | **Total Spent** | **Unspent** |
| **Grant Name** | Amount | | | |
| **Provincial Government** | **R 9,181,000.00** | **R 1,271,000.00** | **R 519,017.73** | **R 751,982.27** |
| Housing | | | | |
| Human Settlement Grant | | | | R - |
| Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure | | | | R - |
| Title Deeds Restoration Grant | | | | |
| Fire Services | R 250,000.00 | | | R - |
| Lib Replacement: Vulnerable Mun | R 3,813,000.00 | R 1,271,000.00 | R 519,017.73 | R 751,982.27 |
| Municipal Water Resilience Grant | R 5,000,000.00 | | | R - |
| Comm Dev Workers | R 118,000.00 | | | R 118,000.00 |
| **National Government Grants** | **R 63,947,000.00** | **R 28,595,000.00** | **R 877,966.39** | **R 27,717,033.61** |
| Equitable Share | R 40,072,000.00 | R 16,697,000.00 | | |
| FMG (Audit) | R 2,900,000.00 | R 2,900,000.00 | | R 2,900,000.00 |
| Mun Infrastructure Grant | R 11,050,400.00 | R 7,080,400.00 | R 460,493.65 | R 6,619,906.35 |
| Mun Infrastructure Grant | R 581,600.00 | R 581,600.00 | R 92,644.74 | R 488,955.26 |
| EPWP | R 1,343,000.00 | R 336,000.00 | R 2,828.00 | R 333,172.00 |
| INEP | | | | R - |
| INEP (Eskom) | | | | R - |
| WSIG | R 8,000,000.00 | R 1,000,000.00 | R 322,000.00 | R 678,000.00 |

## 3.5 GRANT RECEIPTS AND EXPENDITURE

**The following indicates expenditure on each respective grant received (Operational) and (Capital) for August 2026 –**

**National Treasury**

**Receipts:**

- **Expanded Public Works Programme amounted to R336 thousand**
- **Financial Management Grant amounted to R2.9 million**

**Provincial Treasury**

**Municipal Replacement Fund amounted to R1.2 million**

**Expenditure:**

- Municipal Infrastructure Grant PMU amounts to **R46 thousand.**
- Expanded Public Works Programme amounts to **R2.8 thousand**
- Municipal Infrastructure Grant amounts to **R 460 thousand**
- Water Service Infrastructure Grant amounts to **R322 thousand**

**Provincial Treasury**

**Expenditure:**

- Libraries Grant amounts to **R288 thousand**

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

Please take note of table refer to attached C-schedule SC22

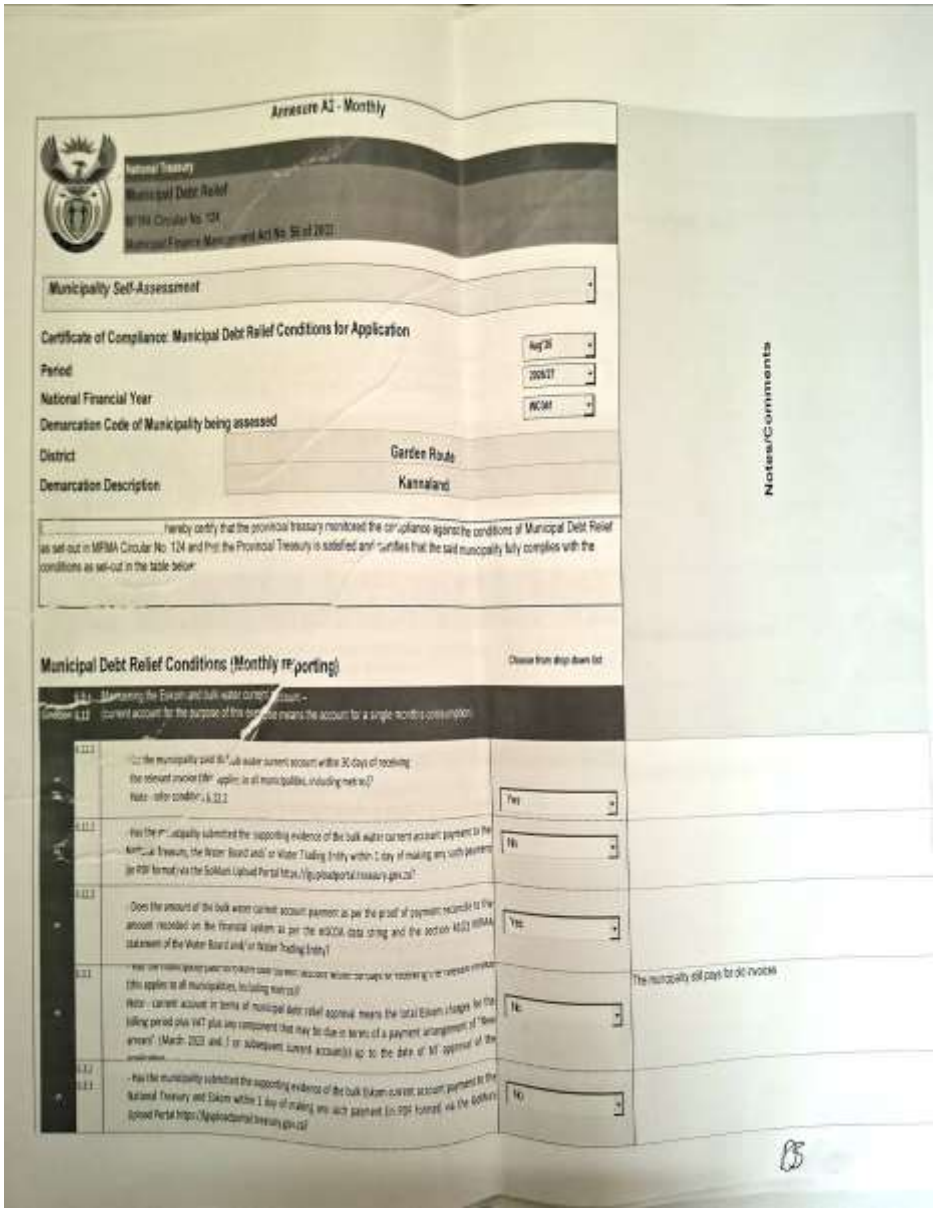
**WC041 Kannaland - Supporting Table SC22 Monthly Budget Statement - Summary councillor and staff benefits - M02 August**

| Summary of Employee and Councillor remuneration | Ref | 2026/27 | Budget Year 2026/27 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| **Councillors (Political Office Bearers plus Other)** | | | | | | | | | | |
| **Allowances and Service Related Benefits** | | | | | | | | | | |
| Basic Salary | | 2,662 | 4,222 | 4,222 | 240 | 481 | 704 | (223) | -32% | 4,222 |
| Cell phone Allowance | | 300 | 491 | 491 | 25 | 50 | 82 | (32) | -39% | 491 |
| Motor Vehicle Allowance | | 276 | – | – | 34 | 68 | – | 68 | | – |
| **Total Allowances and Service Related Benefits** | | **3,238** | **4,713** | **4,713** | **299** | **599** | **785** | **(187)** | **-24%** | **4,713** |
| **Social Contributions** | | | | | | | | | | |
| Medical Aid Benefits | | 105 | – | – | – | – | – | – | – | – |
| Pension Fund Contributions | | 135 | – | – | – | – | – | – | – | – |
| **Total Social Contributions** | | **241** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Total Councillors** | | **3,479** | **4,713** | **4,713** | **299** | **599** | **785** | **(187)** | **-24%** | **4,713** |
| **% increase** | 4 | | **35.5%** | **–** | | | | | | **–** |
| **Senior Managers of the Municipality** | 2 | | | | | | | | | |
| **Salaries and Allowances** | | | | | | | | | | |
| Basic Salary | | 5,009 | 5,406 | 5,406 | 706 | 1,486 | 901 | 585 | 65% | 5,406 |
| **Allowance** | | | | | | | | | | |
| Accommodation, Travel and Incidental | | 122 | – | – | 6 | 11 | – | 11 | | – |
| Cellular and Telephone | 3 | 82 | 155 | 155 | 5 | 9 | 26 | (17) | -65% | 155 |
| Travel or Motor Vehicle | 3 | 295 | 707 | 707 | 65 | 130 | 118 | 12 | 10% | 707 |
| **Total Allowance** | | **499** | **862** | **862** | **75** | **150** | **144** | **6** | **5%** | **862** |
| **Service Related Benefits** | | | | | | | | | | |
| Scarcity | 3 | 119 | – | – | – | – | – | – | – | – |
| **Total Service Related Benefits** | | **119** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Total Salaries and Allowances** | | **5,627** | **6,268** | **6,268** | **781** | **1,636** | **1,045** | **592** | **57%** | **6,268** |
| **Social Contributions** | | | | | | | | | | |
| Bargaining Council | | 0 | 2 | 2 | 0 | 0 | 0 | (0) | -93% | 2 |
| Group Life Insurance | | 29 | 85 | 85 | – | – | 14 | (14) | – | 85 |
| Medical | | 97 | – | – | – | – | – | – | – | – |
| Pension | | 247 | – | – | – | – | – | – | – | – |
| Unemployment Insurance | | 8 | 7 | 7 | 1 | 1 | 1 | 0 | 17% | 7 |
| **Total Social Contributions** | | **382** | **94** | **94** | **1** | **1** | **16** | **(14)** | **-92%** | **94** |
| **Sub Total - Senior Managers of Municipality** | | **6,009** | **6,362** | **6,362** | **782** | **1,638** | **1,060** | **577** | **54%** | **6,362** |
| **% increase** | 4 | | **5.9%** | **–** | | | | | | **–** |
| **Other Municipal Staff** | | | | | | | | | | |
| **Salaries and Allowances** | | | | | | | | | | |
| Basic Salary | | 69,472 | 63,822 | 63,822 | 5,815 | 11,453 | 10,637 | 816 | 8% | 63,822 |
| Bonuses | | (136) | 660 | 660 | – | – | 110 | (110) | – | 660 |
| **Allowance** | | | | | | | | | | |
| Accommodation, Travel and Incidental | | – | 80 | 80 | – | – | 13 | (13) | – | 80 |
| Cellular and Telephone | 3 | 101 | 146 | 146 | 8 | 17 | 24 | (7) | -30% | 146 |
| Housing Benefits | 3 | 524 | 503 | 503 | 19 | 39 | 84 | (45) | -54% | 503 |
| Travel or Motor Vehicle | 3 | 3,942 | 4,682 | 4,682 | 242 | 493 | 780 | (287) | -37% | 4,682 |
| **Total Allowance** | | **4,568** | **5,411** | **5,411** | **270** | **549** | **902** | **(353)** | **-39%** | **5,411** |
| **Service Related Benefits** | | | | | | | | | | |
| Acting | 3 | 1,248 | 1,175 | 1,175 | 23 | 52 | 196 | (144) | -74% | 1,175 |
| Bonus | 3 | 3,704 | 3,566 | 3,566 | 103 | 143 | 594 | (452) | -76% | 3,566 |
| Leave Pay | 3 | 768 | 150 | 150 | 42 | 135 | 25 | 110 | 439% | 150 |
| Long Service Award | | 268 | – | – | – | – | – | – | – | – |
| Overtime | | 3,241 | 1,908 | 1,908 | 160 | 269 | 318 | (49) | -15% | 1,908 |
| Scarcity | 3 | 134 | – | – | – | – | – | – | – | – |
| Standby Allowance | 3 | 5,519 | 2,267 | 2,267 | 272 | 543 | 378 | 165 | 44% | 2,267 |
| **Total Service Related Benefits** | | **14,881** | **9,065** | **9,065** | **600** | **1,142** | **1,511** | **(369)** | **-24%** | **9,065** |
| **Total Salaries and Allowances** | | **88,785** | **78,958** | **78,958** | **6,685** | **13,143** | **13,160** | **(16)** | **-0%** | **78,958** |
| **Social Contributions** | | | | | | | | | | |
| Bargaining Council | | 22 | 18 | 18 | 1 | 3 | 3 | (0) | -13% | 18 |
| Group Life Insurance | | 113 | 93 | 93 | 13 | 25 | 15 | 10 | 63% | 93 |
| Medical | | 2,385 | 2,043 | 2,043 | 201 | 406 | 340 | 66 | 19% | 2,043 |
| Pension | | 7,058 | 6,815 | 6,815 | 628 | 1,261 | 1,136 | 125 | 11% | 6,815 |
| Unemployment Insurance | | 544 | 569 | 569 | 42 | 83 | 95 | (12) | -12% | 569 |
| **Total Social Contributions** | | **10,121** | **9,538** | **9,538** | **885** | **1,778** | **1,590** | **188** | **12%** | **9,538** |
| **Post-retirement Benefit** | 6 | | | | | | | | | |
| Medical | | 1,211 | – | – | – | – | – | – | – | – |
| **Total Post-retirement Benefit** | | **1,211** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Sub Total - Other Municipal Staff** | | **100,117** | **88,496** | **88,496** | **7,570** | **14,922** | **14,749** | **172** | **1%** | **88,496** |
| **% increase** | 4 | | **(11.6%)** | **–** | | | | | | **–** |
| **Total Parent Municipality** | | **109,606** | **99,571** | **99,571** | **8,651** | **17,158** | **16,595** | **563** | **3%** | **99,571** |
| **Board Members of Entities** | | | | | | | | | | |
| **Social Contributions** | | | | | | | | | | |
| Bargaining Council | | (1) | – | – | 0 | 0 | – | 0 | | – |
| **Total Social Contributions** | | **(1)** | **–** | **–** | **0** | **0** | **–** | **0** | | **–** |
| **Sub Total - Board Members of Entities** | | **(1)** | **–** | **–** | **0** | **0** | **–** | **0** | | **–** |
| **% increase** | 4 | | **(100.0%)** | **–** | | | | | | |
| **% increase** | 4 | | **–** | **–** | | | | | | |
| **% increase** | 4 | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Total Municipal Entities** | | **(1)** | **–** | **–** | **0** | **0** | **–** | **0** | | **–** |
| **TOTAL SALARY, ALLOWANCES & BENEFITS** | | **109,605** | **99,571** | **99,571** | **8,651** | **17,158** | **16,595** | **563** | **3%** | **99,571** |
| **% increase** | 4 | | **(9.2%)** | **–** | | | | | | **–** |
| **TOTAL MANAGERS AND STAFF** | 5,7 | **106,126** | **94,858** | **94,858** | **8,352** | **16,559** | **15,810** | **749** | **5%** | **94,858** |

## 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: Aug'24

National Financial Year: 2024/25

Demarcation Code of Municipality being assessed: WC041

District: Garden Route

Demarcation Description: Kannaland

I ..... 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

Notes/Comments

Condition 6.1.1 Maintaining the Eskom and bulk water current account: -

Condition 6.1.2 current account for the purpose of this condition means the account for a single months consumption

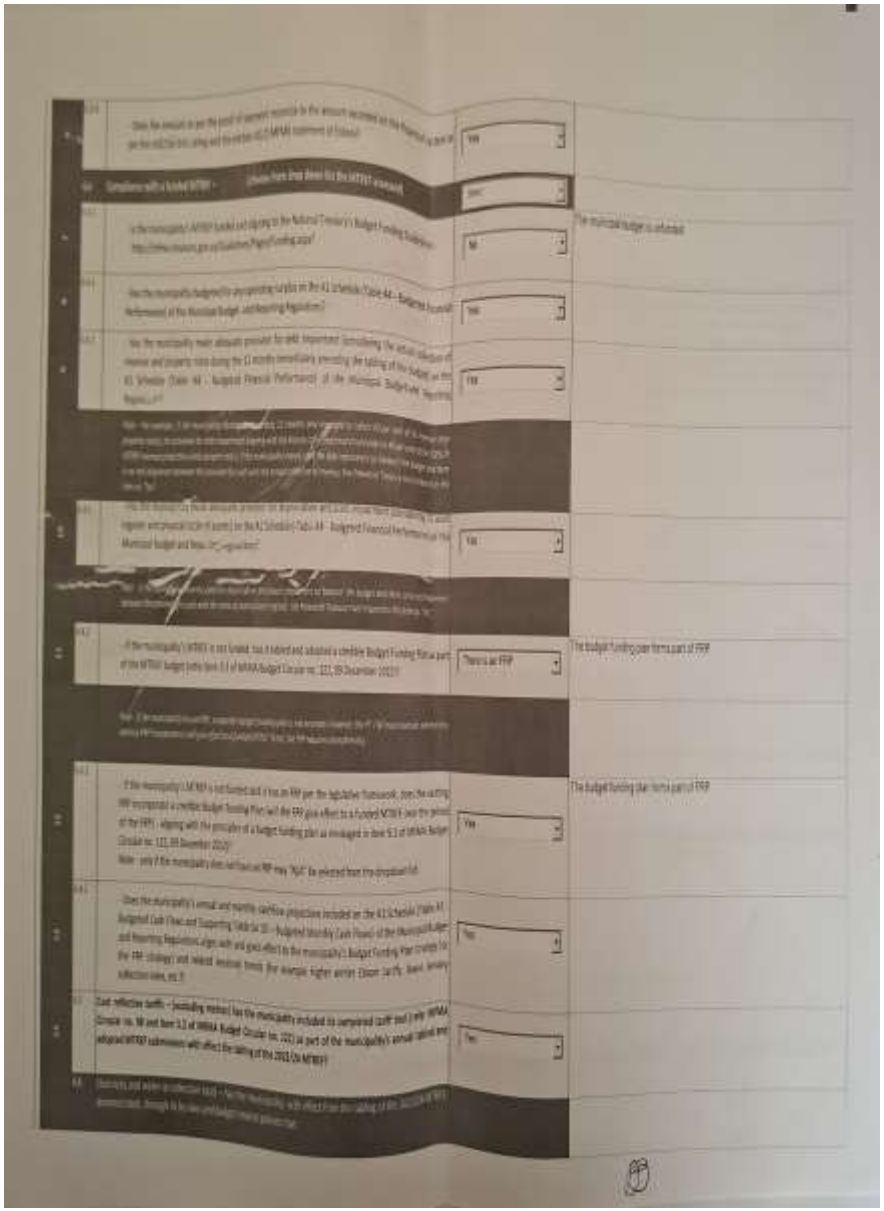
6.1.2.1 Did the municipality pay its Eskom and bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? Note - refer condition 6.1.2.1 — Yes

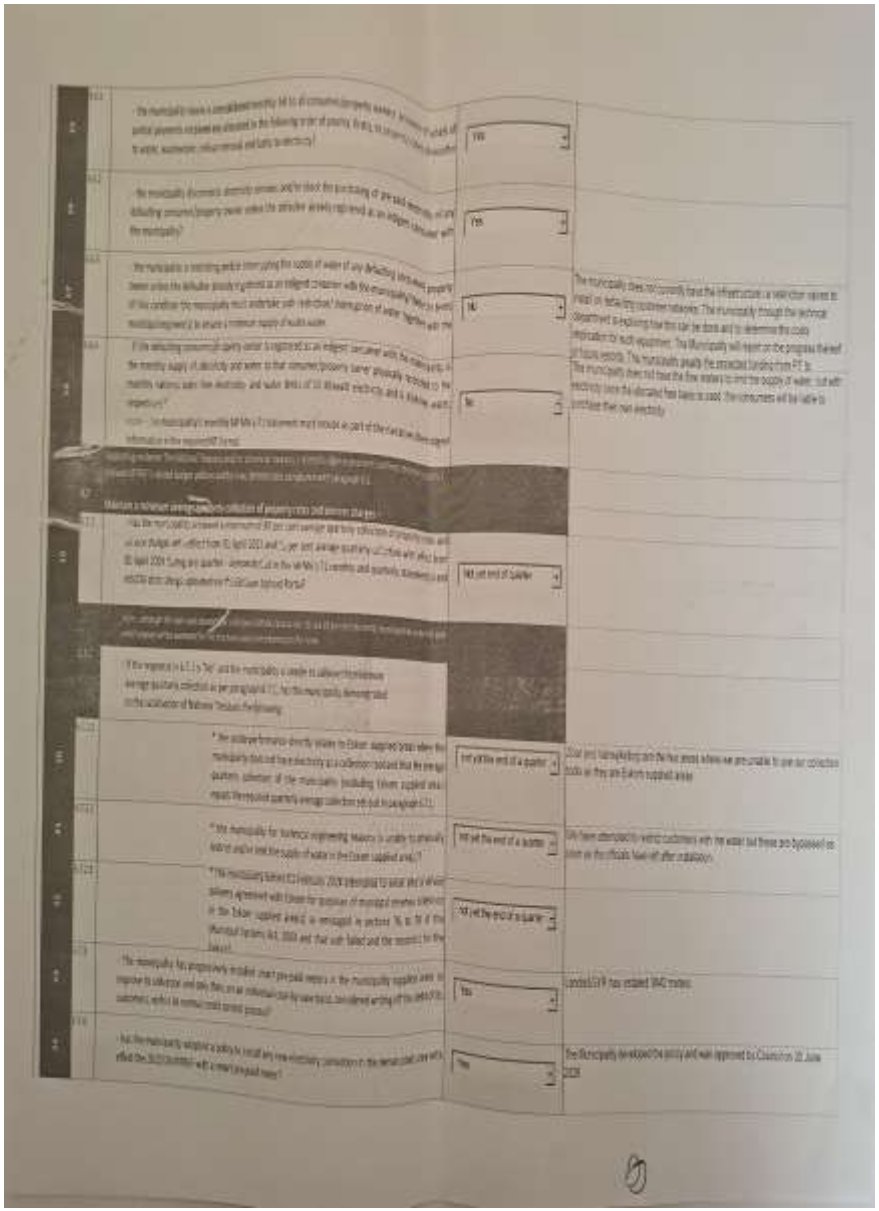
6.1.2.2 Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the SoMun Upload Portal https://lguploadportal.treasury.gov.za? — No

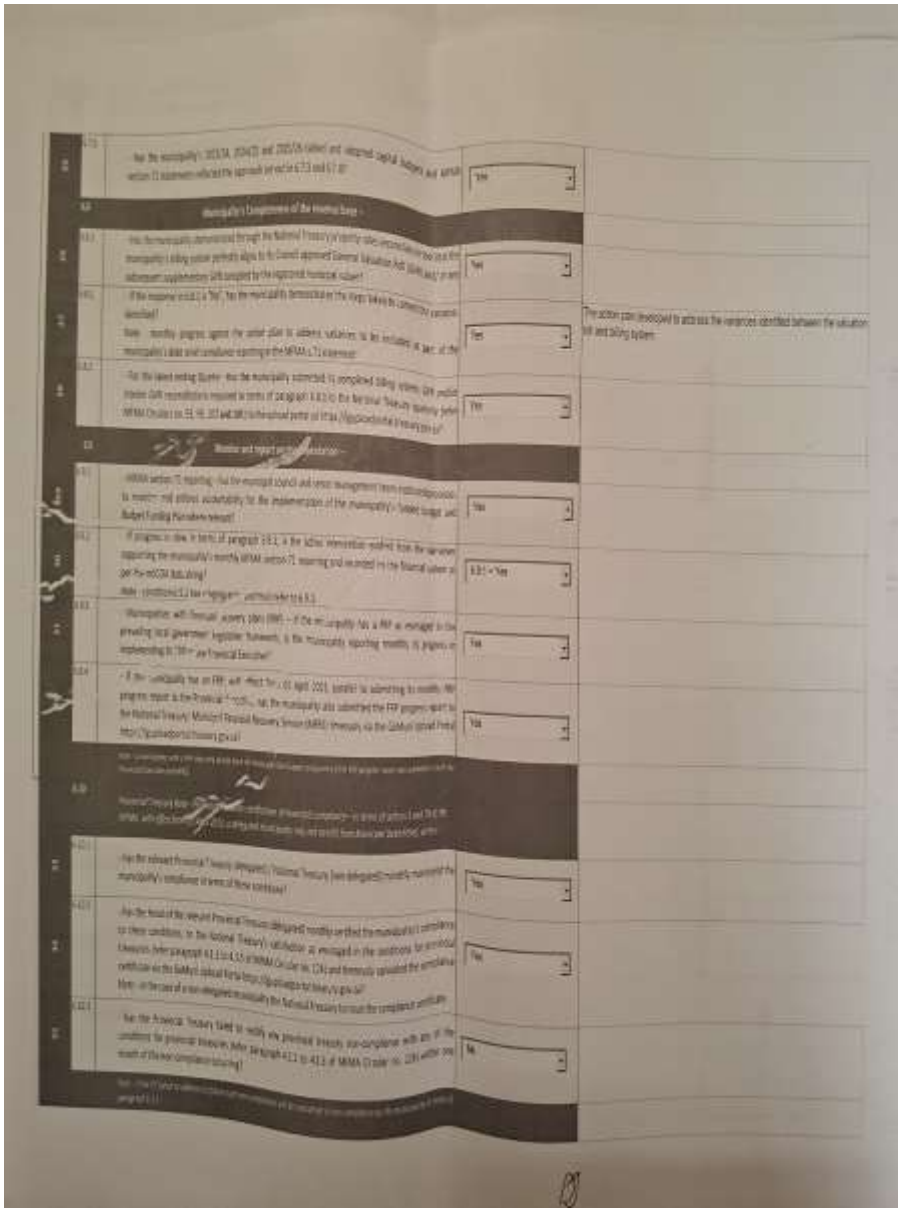
6.1.2.3 Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the eSCOA data string and the section 40(2) MFMA statement of the Water Board and/ or Water Trading Entity? — Yes

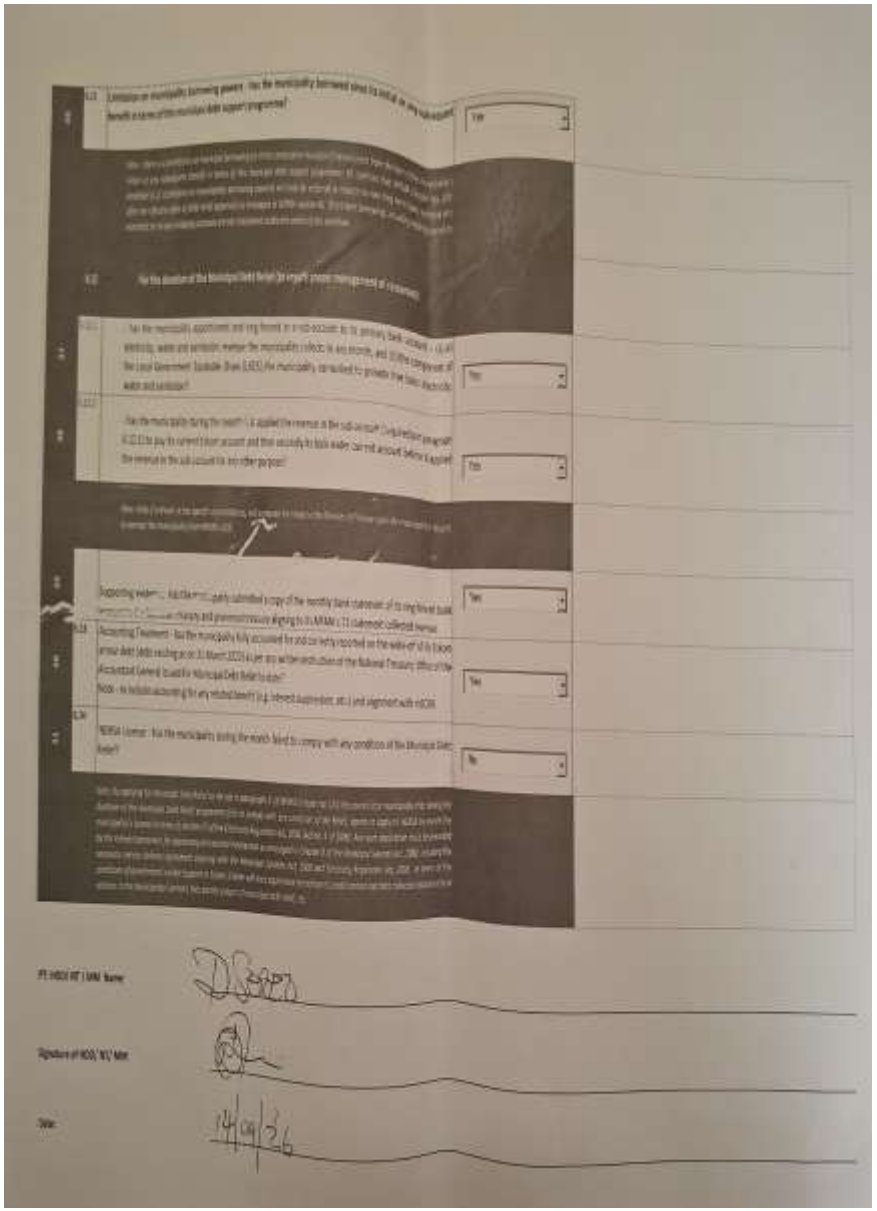
6.1.3 (this applies to all municipalities, including metros)? Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "historic arrears" (March 2023 and / or subsequent current account(s)) up to the date of MT approval of the application. — No — The municipality still pays for its invoices

6.1.3.1 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 SoMun Upload Portal https://lguploadportal.treasury.gov.za? — No









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

**National Treasury**

**Municipal Debt Relief**

**MFMA Circular No. 124**

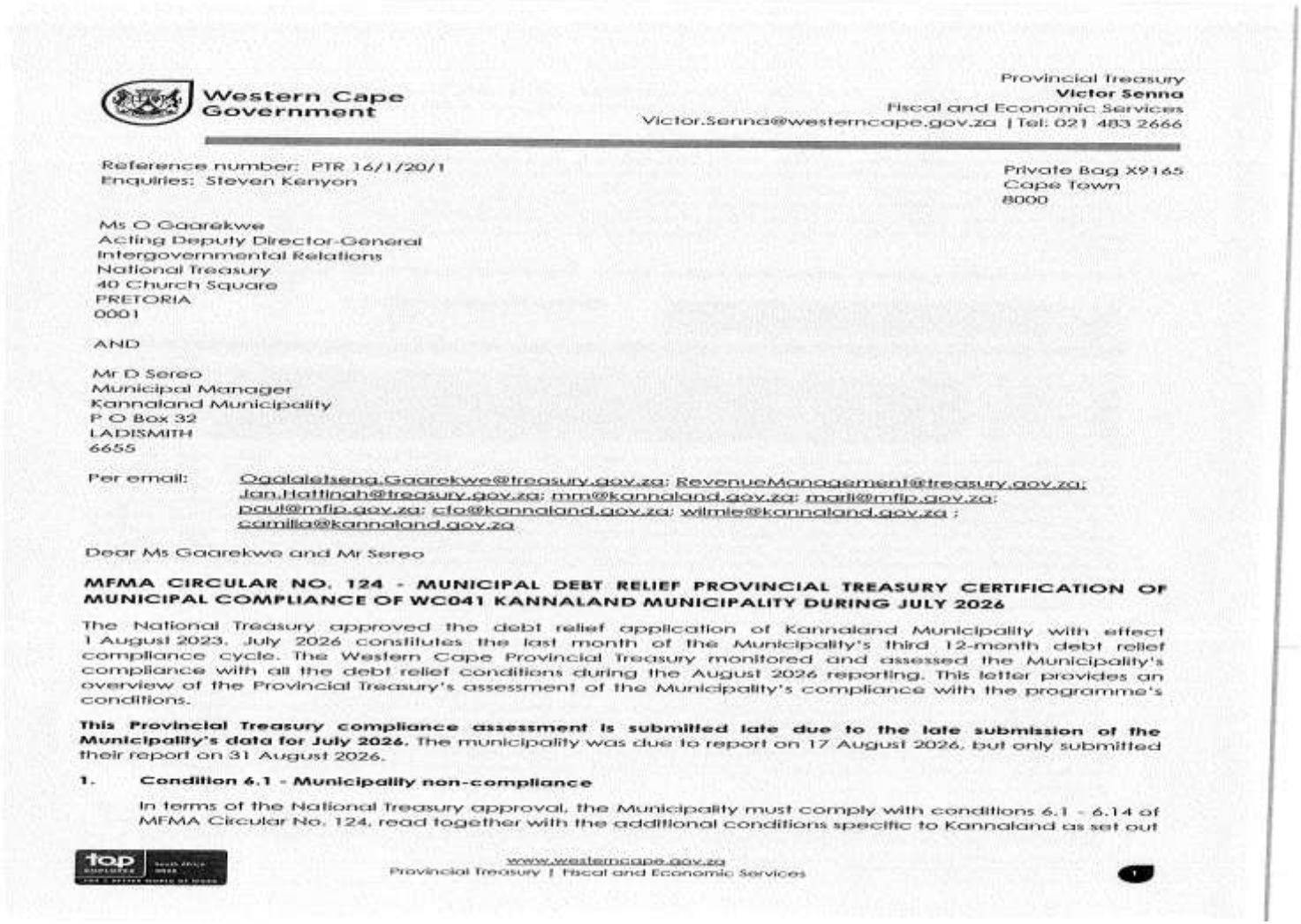
**Municipal Finance Management Act No. 56 of 2003**

| 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 | | | | | | | Part C | | | 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 | | | | | | | Maximization of Revenue Base | | | 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 | No | Yes | Yes | Yes | Yes | N/A | Yes | Yes | Yes | Yes | No | No | N/A | N/A | N/A | N/A | No | No | No | No | No | No | No | No | N/A | N/A | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | Yes | 59% | Moderate compliance |
| 26.August25 | Kannaland | WC041 | No | No | No | No | No | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | No | N/A | N/A | N/A | N/A | No | No | No | No | No | No | No | No | N/A | N/A | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | Yes | 59% | Moderate compliance |
| 27.September25 | Kannaland | WC041 | No | No | No | No | No | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | No | No | Yes | Yes | Yes | No | No | No | No | No | No | No | No | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | Yes | 51% | Moderate compliance |
| 28.October25 | Kannaland | WC041 | Yes | No | No | No | No | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | No | N/A | N/A | N/A | N/A | No | No | No | No | No | No | No | No | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | Yes | 56% | Moderate compliance |
| 29.November25 | Kannaland | WC041 | No | No | No | No | No | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | No | N/A | N/A | N/A | N/A | No | No | No | No | No | No | No | No | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | Yes | 54% | Moderate compliance |
| 30.December25 | Kannaland | WC041 | No | No | No | No | No | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | No | No | Yes | Yes | Yes | No | No | No | No | No | No | No | No | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | Yes | 51% | Moderate compliance |
| 31.January26 | Kannaland | WC041 | No | No | No | No | No | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | No | N/A | N/A | N/A | N/A | No | No | No | No | No | No | No | No | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | Yes | 54% | Moderate compliance |
| 32.February26 | Kannaland | WC041 | No | No | No | No | No | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | No | N/A | N/A | N/A | N/A | No | No | No | No | No | No | No | No | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | Yes | 54% | Moderate compliance |
| 33.March26 | Kannaland | WC041 | No | No | No | No | No | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | No | Yes | Yes | Yes | Yes | No | No | No | No | No | No | No | No | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | Yes | 54% | Moderate compliance |
| 34.April26 | Kannaland | WC041 | No | No | No | No | No | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | No | N/A | N/A | N/A | N/A | No | No | No | No | No | No | No | No | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | Yes | 54% | Moderate compliance |
| 35.May26 | Kannaland | WC041 | Yes | No | No | No | No | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | No | N/A | N/A | N/A | N/A | No | No | No | No | No | No | No | No | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | Yes | 56% | Moderate compliance |
| 36.June26 | Kannaland | WC041 | Yes | Yes | No | No | Yes | No | No | Yes | Yes | Yes | Yes | Yes | Yes | No | Yes | Yes | No | No | No | Yes | Yes | Yes | No | No | No | No | No | No | No | No | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | Yes | 56% | Moderate compliance |
| 37.July26 | Kannaland | WC041 | No | Yes | Yes | No | Yes | Yes | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | No | N/A | N/A | N/A | N/A | Yes | Yes | Yes | Yes | Yes | Yes | Yes | N/A | Yes | Yes | Yes | Yes | Yes | No | Yes | Yes | Yes | Yes | Yes | 90% | Above Moderate |
| 38.August26 | Kannaland | WC041 | Yes | No | Yes | No | No | Yes | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | No | N/A | N/A | N/A | N/A | Yes | Yes | Yes | Yes | Yes | Yes | Yes | N/A | Yes | Yes | Yes | Yes | Yes | No | Yes | Yes | Yes | Yes | Yes | 88% | Above Moderate |
| 39.September26 | Kannaland | WC041 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Not completed |
| 40.October26 | Kannaland | WC041 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Not completed |
| 41.November26 | Kannaland | WC041 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Not completed |

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



Western Cape Government

Provincial Treasury
**Victor Senna**
Fiscal and Economic Services
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Reference number: PTR 16/1/20/1
Enquiries: Steven Kenyon

Private Bag X9165
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Ms O Gaarekwe
Acting Deputy Director-General
Intergovernmental Relations
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40 Church Square
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0001

AND

Mr D Sereo
Municipal Manager
Kannaland Municipality
P O Box 32
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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 JULY 2026**

The National Treasury approved the debt relief application of Kannaland Municipality with effect 1 August 2023. July 2026 constitutes the last 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 August 2026 reporting. This letter provides an overview of the Provincial Treasury's assessment of the Municipality's compliance with the programme's conditions.

**This Provincial Treasury compliance assessment is submitted late due to the late submission of the Municipality's data for July 2026.** The municipality was due to report on 17 August 2026, but only submitted their report on 31 August 2026.

1. **Condition 6.1 - Municipality non-compliance**

   In terms of the National Treasury approval, the Municipality must comply with conditions 6.1 - 6.14 of MFMA Circular No. 124, read together with the additional conditions specific to Kannaland as set out

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Provincial Treasury | Fiscal and Economic Services

in its National Treasury debt relief approval letter. Provincial Treasury's assessment reflects a compliance score of 54 per cent for July 2026, decreasing from 56 per cent in June 2026.

July 2026 constitutes the twelfth and final month of Kannaland's third 12-month Debt Relief compliance cycle. Compliance throughout the second cycle and all twelve months of the third cycle remained below the 85 per cent level achieved in the first cycle. The performance table below reflects Kannaland's compliance performance over the third Debt Relief cycle. The final third-cycle assessment therefore confirms that Kannaland did not regain the level of compliance achieved during the first cycle and continued to demonstrate material non-compliance with the Programme conditions.

2. **WC041 Kannaland Municipality overall performance from July 2025 up to July 2026:**



National Treasury will only request Eskom to write off a municipality's arrear debt where the municipality demonstrates, to National Treasury's satisfaction, compliance with the applicable conditions for a consecutive period of 12 months. Based on Provincial Treasury's assessment, Kannaland did not demonstrate compliance with the applicable conditions for a consecutive period of 12 months during the third Debt Relief cycle. The July 2026 assessment, which represents the final month of the third cycle, recorded a compliance score of 54 per cent. The final compliance assessment will therefore inform National Treasury's determination regarding the Municipality's performance against the Debt Relief Programme requirements and the associated Eskom debt write-off.

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

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

4. **Condition 6.3 - Maintaining the Eskom and Water bulk current accounts.**

Kannaland Municipality remains non-compliant with section 65(2)(e) of the MFMA and condition 6.12.2 of MFMA Circular 124. The July 2026 Eskom accounts reflected current charges of approximately R9.64 million, due on 6 August 2026, while payments amounting to R5.0 million were only made on 14 August 2026. The full current account was therefore not settled within the prescribed period. While a monthly payment commitment of R6.50 million was agreed with Eskom, it appears Kannaland has not honoured this commitment in July 2026. Continued cash flow constraints remain a significant risk in this regard.

Implementation of the approved Financial Recovery Plan continues, with progress monitored through the FRP Technical Implementation Committee. Eskom non-compliance also continues to be raised during the Cash Flow Committee engagements. Provincial Treasury has repeatedly emphasised the

need to prioritise current Eskom obligations and implement measures to restore compliance with the Debt Relief Programme conditions.

**The detailed Eskom reconciliation requested in previous correspondence remains outstanding.** As at 31 July 2026, reported Eskom creditors amounted to approximately R108.48 million, of which R9.96 million was reflected in the 0–30 days ageing category and R77.65 million in the 121–150 days category. The significant movement between ageing categories compared with previous reporting requires clarification and reconciliation. In the absence of a detailed reconciliation, the completeness and accuracy of the reported Eskom balance and movements between reporting periods could not be fully validated.

Regarding the bulk water account, the invoice dated 5 July 2026 for June consumption was settled on 30 July 2026, within the prescribed 30-day payment period. The July 2026 consumption invoice was subsequently issued on 5 August 2026 and, as at 31 August 2026, remained within the prescribed 30-day period. Based on the information available, no non-compliance relating to the bulk water account was identified for the period under review.

**5. Condition 6.4 - A funded MTREF**

Provincial Treasury assessed Kannaland Municipality's 2026/27 Final Budget as **unfunded**. The Financial Recovery Plan (FRP) provides the overarching framework for restoring the Municipality's financial sustainability. The FRP was formally submitted by National Treasury's Municipal Financial Recovery Service to the Provincial Minister of Finance on 11 August 2025. Following its approval, the FRP became binding on the Council and administration, with implementation commencing on 1 September 2025. It provides the framework for addressing Kannaland's immediate and long-term financial challenges and supporting the achievement of a funded MTREF.

Recent FRP Oversight Committee engagements confirmed that Kannaland remains in Phase 1 of the FRP. Progress towards a funded MTREF therefore remains dependent on the consistent implementation of the approved recovery measures and the alignment of future budgets with the FRP parameters.

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

Kannaland has not uploaded the Cost of Supply study to the GoMuni portal, and the required submission therefore remains outstanding. Although Provincial Treasury has received a copy of the study, the required GoMuni submission has not been completed. The Cost Reflective Tariff Tool required in terms of MFMA Circular No. 98 and item 5.2 of MFMA Budget Circular No. 122 also remains outstanding. GoMuni reflects both the Draft Tariff Tool, due on 1 April 2026, and the Final Tariff Tool, due on 1 July 2026, as outstanding. These outstanding submissions should be prioritised, and the Cost of Supply study should be used to support the implementation of cost-reflective tariffs across the four main trading services.

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

Kannaland issues a consolidated monthly bill to consumers, with partial payments allocated first to property rates, followed by water, wastewater, refuse removal and lastly electricity. This approach is aligned with condition 6.6.1 of MFMA Circular 124, which requires consolidated municipal billing and the allocation of partial payments in this order of priority. In cases of non-payment, electricity services are disconnected and prepaid electricity purchases are blocked, except for registered indigent consumers, which is aligned with condition 6.6.2. However, Kannaland does not currently have the infrastructure required to restrict water supply to defaulting non-indigent consumers and therefore remains non-compliant with condition 6.6.3. Management indicated that the technical department is assessing the infrastructure requirements, feasibility and associated costs.

Registered indigent consumers receive monthly free basic service allocations of 50 kilowatt hours of electricity and 6 kilolitres of water. However, condition 6.6.4 requires the supply to defaulting registered indigent consumers to be physically restricted to these limits. Kannaland reported that it does not have the required water flow-control infrastructure and consequently remains non-compliant with this condition. The July indigent reporting confirms that 2 127 registered indigent households receive the free basic water and electricity allocations.

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

The June 2026 FMR reported a collection rate of 78.0 per cent, while the July 2026 FMR reflects an improved collection rate of 86.1 per cent based on June billing collected during July 2026. In accordance with the Debt Relief reporting methodology, the collection rate is calculated against the previous month's billing and the two rates therefore relate to different collection periods. The July FMR nevertheless contains data quality concerns. For example, total billing of R8.84 million and collections of R7,61 million should result in approximately R1.23 million being uncollected, whereas the Section 71 table reflects R2,07 million. The separate revenue collection schedule correctly reflects approximately R1.23 million as uncollected.

Kannaland submitted a Schedule G notification citing challenges with the implementation of the new valuation roll and the SAMRAS system, which affected billing and its ability to complete the July reporting within the legislated timeframe. Although Tables C4 and C7 contain July financial information, this does not in itself demonstrate that the underlying consumer billing information was complete and accurate. The apparent inconsistency should therefore be reconciled, particularly as the billing and collection information forms an important component of the final Debt Relief assessment. Kannaland should ensure that all information required in terms of the Municipal Debt Relief Programme is fully and accurately reported, as this informs the assessment of compliance and the related debt write-off process.

Collection levels remain under pressure due to the high level of outstanding consumer debt and continued non-payment, particularly in Eskom-supplied areas where electricity disconnections cannot be used as a credit-control measure. Total outstanding debtors amounted to R213.47 million at 31 July 2026, of which R201.75 million, or approximately 94.5 per cent, was older than 90 days. Credit-control measures include prepaid electricity blocking, with the July blocking list identifying 78 meters relating to debt exceeding R913 000. However, the financial impact of this intervention remains limited and should continue to be quantified. The indigent registration drive should also continue to improve the accuracy of indigent records. Recent engagements indicated that councillor debt had been settled, while staff debt remained subject to payment arrangements; evidence of the related payroll deductions should continue to be monitored.

A data-cleansing process has also been initiated to improve the accuracy of billing information. NFD Consulting and Thipa Attorneys were appointed as debt-collection service providers in March 2025. During the recent FRP Oversight Committee engagement, it was reported that the existing contracts could not be amended to extend their scope beyond demand letters. Kannaland therefore remains limited in its ability to pursue further enforcement action, including summonses, under the current appointments. Management should identify an appropriate procurement mechanism to strengthen the implementation of credit-control measures.

The rollout of smart meters has reportedly contributed to improved collections over the past four months. Kannaland reported that 3 842 smart meters have been installed to date and that Council approved a policy relating to the installation of meters on 30 June 2026. However, the approved policy was not submitted to Provincial Treasury or National Treasury as supporting evidence and the reported compliance could therefore not be independently verified. Progress with the remaining rollout should

continue to be monitored, together with the impact of the smart-meter programme on collections and credit-control enforcement.

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

Kannaland continues to experience differences between its billing system and the valuation roll. This concern became more significant during July 2026, when implementation of the new valuation roll and challenges experienced on the SAMRAS system affected the Municipality's ability to invoice debtors.

The July 2026 National Treasury Property Rates Reconciliation Tool includes an action plan addressing, among other matters, differences in the treatment of indigent rebates and other rebates between the reconciliation tool and municipal policy. Two of these actions remain recorded as "In Progress", while the matter relating to properties billed annually is reflected as completed. However, the July 2026 Section 71 report does not provide a clear monthly progress update on implementation of the valuation roll reconciliation action plan. Provincial Treasury has also requested a time bound action plan and written progress update setting out how the SAMRAS and valuation roll differences will be resolved.

Kannaland should prioritise the full reconciliation of the valuation roll and billing system and comply with the reporting requirements of MFMA Circular No. 124 to support accurate revenue reporting and successful implementation of the Eskom Debt Relief Programme.

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

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

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

| | MFMA S71 Statement component | Compliance (Yes/No) |
|---|---|---|
| 1. | ***The Budget Performance Overview (paragraph 4) of the MFMA S71 statement*** explicitly advised on the Municipality's progress in implementing the Municipality's budget and (where relevant also the budget funding plan) - where implementation is slow, the statement advised explicitly on progress, challenges, and corrective actions. | Yes |
| 2. | ***The conclusion (paragraph 14) of the MFMA S71 statement*** explicitly advised as part of the MFMA Circular No. 124: Condition 6.9 reporting -<br>i.Any risk associated; and<br>i.The mitigating factors.<br>with the implementation of the Municipality's Budget Funding Plan and/or Funded Budget. | Yes |
| 3. | ***Annexure B of the MFMA S71 statement included the following debt relief reporting components*** | |
| 3.1.1 | The Municipality's MFMA Circular No. 124 self-assessment. | Yes |
| 3.1.2 | The self-assessment (refer 3.1.1 above) was included in the format of **MFMA Budget Circular No. 128 (Annexure B).** | Yes |
| 3.2 | The Municipality's overall relief compliance across the months of its debt relief participation since its National Treasury debt relief approval effective date | Yes |
| 3.3 | The latest Provincial Treasury debt relief compliance certificate and report issued to the Municipality. | Yes |

*MUNICIPAL DEBT RELIEF PROVINCIAL TREASURY CERTIFICATION OF MUNICIPAL COMPLIANCE: KANNALAND MUNICIPALITY JULY 2026*

| | MFMA S71 Statement component | Compliance (Yes/No) |
|---|---|---|
| 3.4.1 | The Municipality's revenue collection performance<br>i. the overall performance graph;<br>ii. Summary worksheet; and<br>iii. Collection per ward indicating who supplies electricity in the ward | Yes |
| 3.4.2 | The revenue collection performance information (refer 3.4.2) was included in the format of **MFMA Budget Circular No. 128 (Annexure D)**. | Yes |
| 3.5.1 | The indigent management information | Yes |
| 3.5.2 | The indigent management information was included in the format of **MFMA Budget Circular No. 128 (Annexure C)**. | Yes |
| 3.6.1 | The summary of the Municipality's property rates reconciliation undertaken in the National Treasury format. | Yes |
| 3.6.2 | The Municipality's progress during the month against its planned corrective action to address any variances evident from the property rates reconciliation. | **No** |
| 3.7.1 | Any Eskom and Water (if the Municipality has the Water function) Bulk current account invoice(s) due and payable during the month of reporting | Yes |
| 3.7.2 | The Municipality's proof of payment of any such Eskom and/or Water Bulk current account invoice(s) during the month of reporting. | Yes |
| 3.7.3 | The Municipality's reconciliation statement for electricity and water (if it has the function) aligning to the MFMA S71 mSCOA data strings upload. | **No** |
| 3.8 | Recommendations noting explicitly the aforementioned debt relief reporting to the Mayor and/or Mayoral Committee meeting | Yes |

The Municipality has 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 July 2026 still contains blurred supporting documents, specifically Municipality self-assessment and property rates reconciliation. These issues continue to limit Provincial Treasury's ability to fully assess the Municipality's compliance with reporting requirements.

**11. 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.

**12. 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.

**13. 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.

**14. Condition 6.13 - Accounting Treatment**

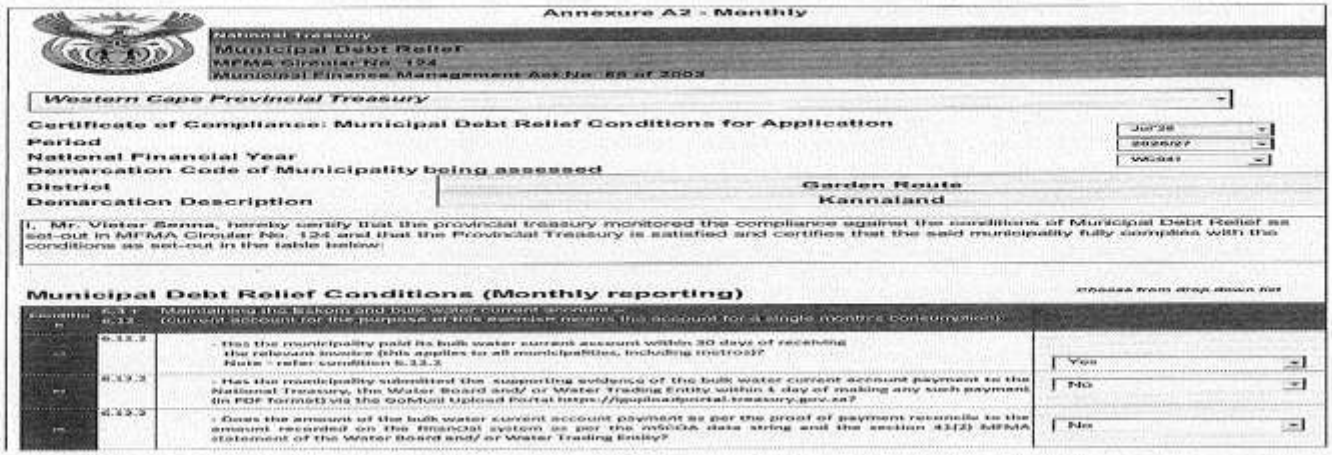
The Municipality's unaudited AFS for 2023/24 were not sufficiently detailed for Provincial Treasury to determine if the Municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) in terms of the written instruction of the National 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.

**15. 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.

**16. 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 July 2026:



Annexure A2 - Monthly

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

*Western Cape Provincial Treasury*

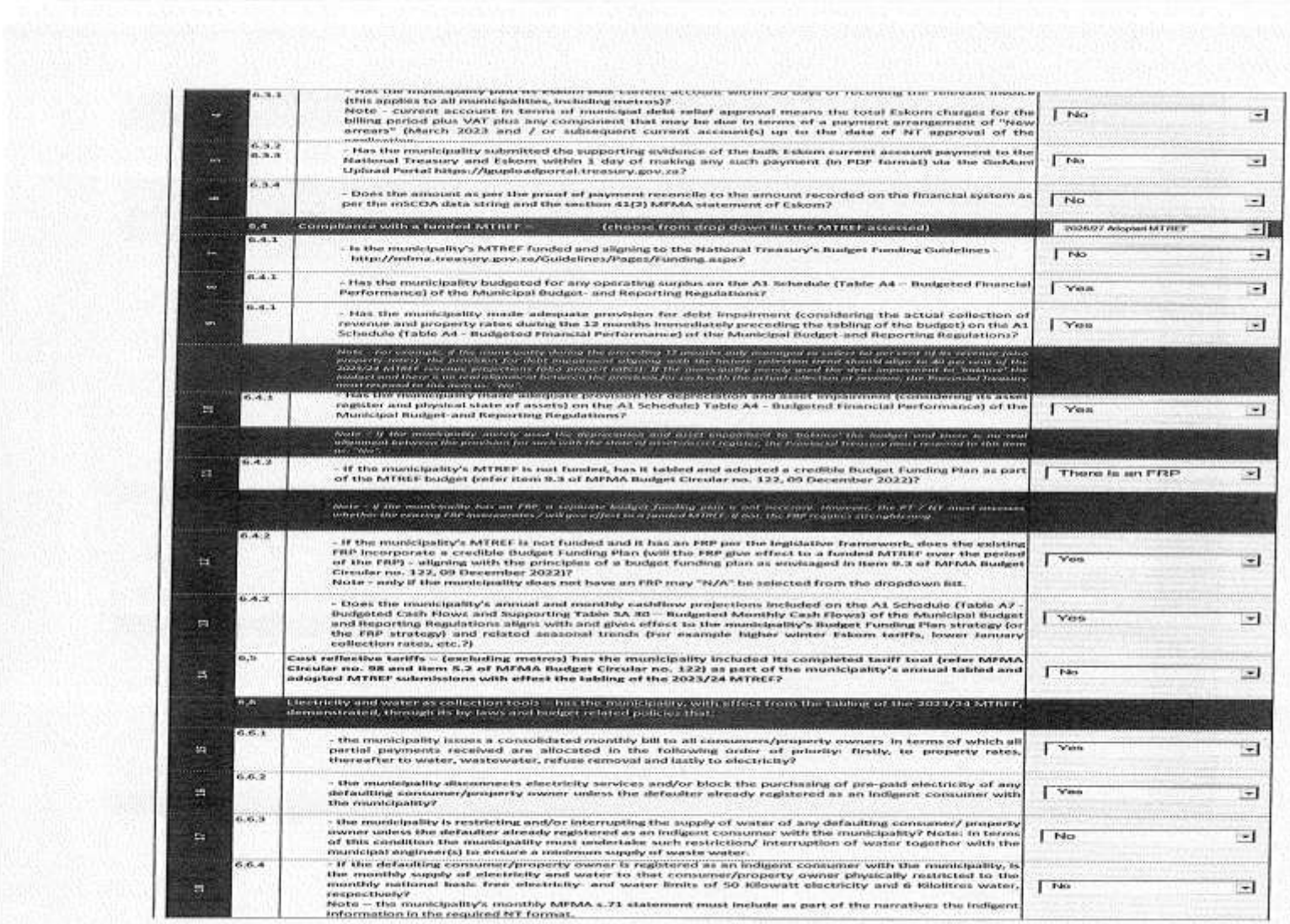
**Certificate of Compliance: Municipal Debt Relief Conditions for Application**

| | |
|---|---|
| Period | Jul'26 |
| National Financial Year | 2026/27 |
| Demarcation Code of Municipality being assessed | WC041 |
| District | Garden Route |
| Demarcation Description | Kannaland |

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:

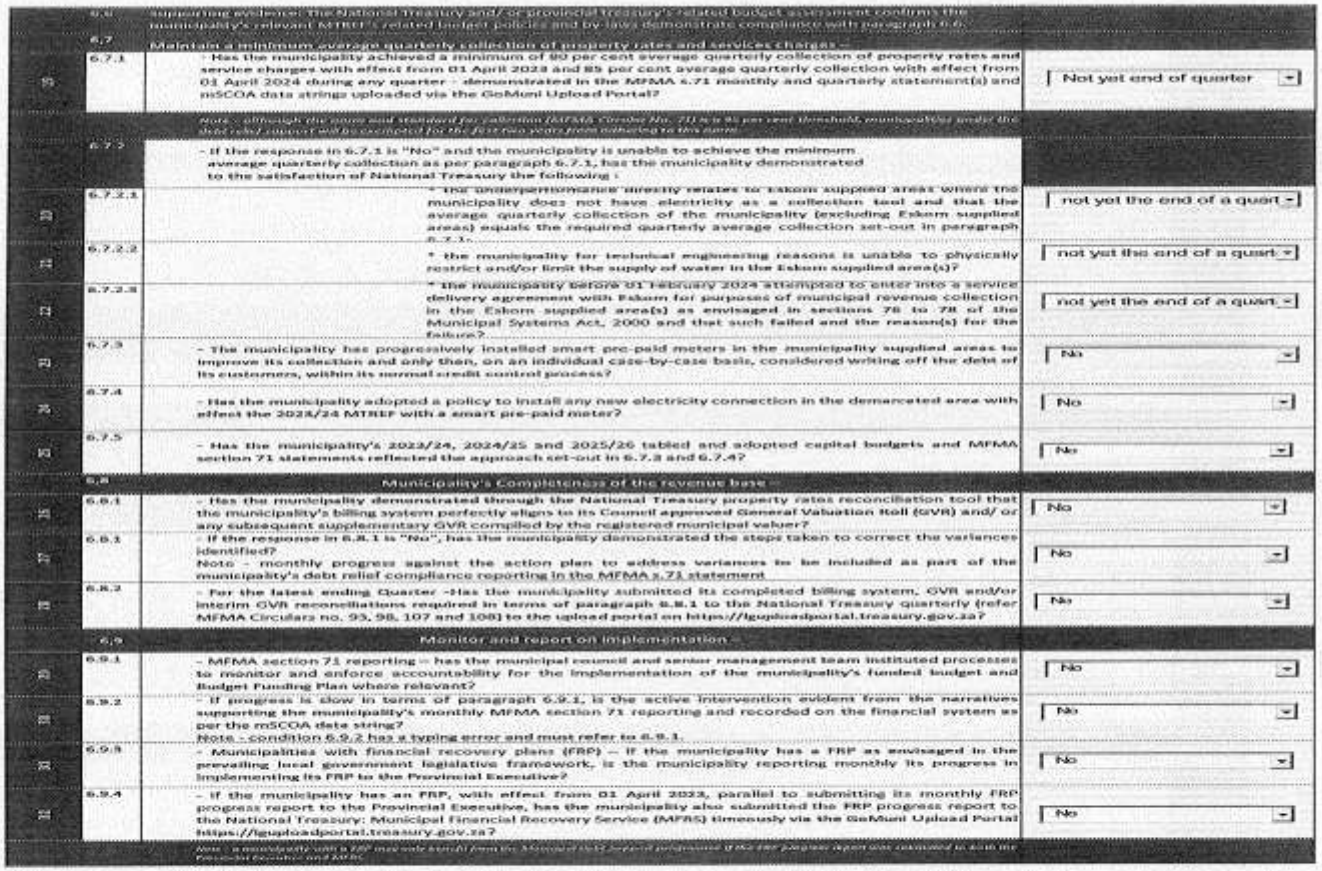
**Municipal Debt Relief Conditions (Monthly reporting)**

| Condition | S.11 - S.12 | 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) | |
|---|---|---|---|
| a | 6.11.1 | Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? Note - refer condition 6.11.1 | Yes |
| b | 6.12.1 | - 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 14 day of making any such payment (in PDF format) via the eMFund Upload Portal https://applicadportal-treasury.gov.za? | No |
| c | 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? | No |



| | | | |
|---|---|---|---|
| 4 | 6.3.1 | - Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? 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 | No |
| 5 | 6.3.2 6.3.3 | - 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 https://lguploadportal.treasury.gov.za? | No |
| 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(3) MFMA statement of Eskom? | No |
| 7 | 6.4 | Compliance with a funded MTREF — (choose from drop down list the MTREF assessed) | 2026/27 Adopted MTREF |
| 8 | 6.4.1 | - Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx? | No |
| 9 | 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 |
| 10 | 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 |
| | | *Note - for example, if the municipality shows the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2025/26 MTREF revenue projections (old property rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no reconciliation between the provision for each with the actual collection of revenue, the Provincial Treasury must respond to this item as "No".* | |
| 12 | 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 |
| | | *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 each with the state of assets per its asset register, the Provincial Treasury must respond to this item as "No".* | |
| 13 | 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 FFP |
| | | *Note - if the municipality has an FBP, a separate budget funding plan is not necessary. However, the PT / NT must assess whether the existing FBP base estimates / will give effect to a funded MTREF. If not, the FBP requires strengthening.* | |
| 14 | 6.4.2 | - If the municipality's MTREF is not funded and it has an FBP per the legislative framework, does the existing FBP incorporate a credible Budget Funding Plan (will the FBP give effect to a funded MTREF over the period of the FBP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? Note - only if the municipality does not have an FBP may "N/A" be selected from the dropdown list. | Yes |
| 15 | 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 FBP strategy) and related seasonal trends (for example higher winter Eskom tariffs, lower January collection rates, etc.?) | Yes |
| 16 | 6.5 | **Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.3 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?** | No |
| | 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: | |
| 18 | 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 |
| 19 | 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? 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 |
| 20 | 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 NT format. | No |

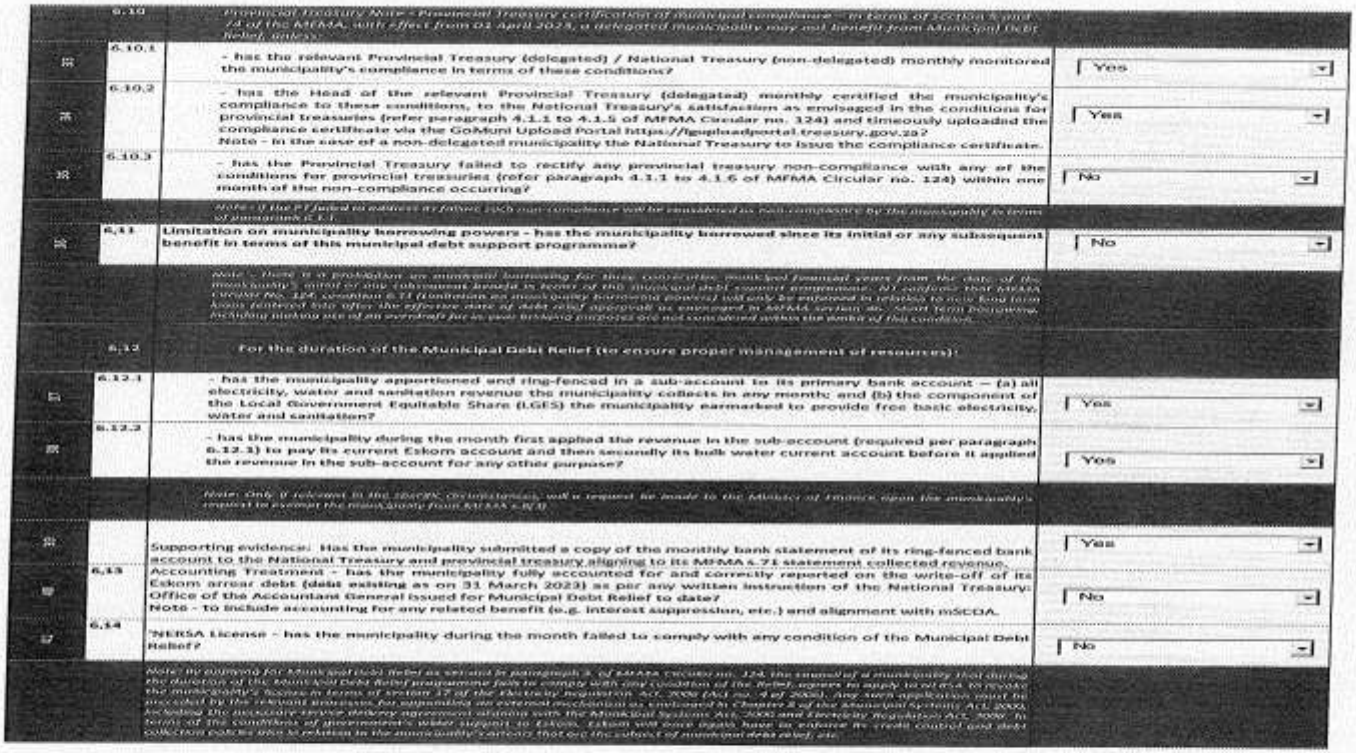
*MUNICIPAL DEBT RELIEF PROVINCIAL TREASURY CERTIFICATION OF MUNICIPAL COMPLIANCE: KANNALAND MUNICIPALITY JULY 2026*



| | | | |
|---|---|---|---|
| | 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 |
| | | Note - although the 2024 and thereafter (MFMA Circular No. 71) is a 85 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from reaching this norm. | |
| | 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; | not yet the end of a quart |
| 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)? | not yet the end of a quart |
| 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 78 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 quart |
| 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 |
| 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? | No |
| | 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?<br>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 | No |
| 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 https://lguploadportal.treasury.gov.za? | No |
| | 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? | No |
| 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?<br>Note - condition 6.9.2 has a typing error and must refer to 6.9.1. | No |
| 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? | No |
| 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 https://lguploadportal.treasury.gov.za? | No |
| | | Note - a municipality with a FRP must benefit from its financial recovery programme if the FRP progress report was submitted to both the Provincial Executive and MFRS. | |

MUNICIPAL DEBT RELIEF PROVINCIAL TREASURY CERTIFICATION OF MUNICIPAL COMPLIANCE:
KANNALAND MUNICIPALITY JULY 2026

10



| | | | |
|---|---|---|---|
| | 6.10 | *Provincial Treasury Note - Provincial Treasury certification of municipal compliance - in terms of section 5 and 14 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:* | |
| 23 | 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 |
| 24 | 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 https://ggploadportal.treasury.gov.za?<br>Note - In the case of a non-delegated municipality the National Treasury to issue the compliance certificate. | Yes |
| 25 | 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 4.1.5 of MFMA Circular no. 124) within one month of the non-compliance occurring? | No |
| | | *Note - if the PT failed to address or rectify such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.11.* | |
| 26 | 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 |
| | | *Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the most recent, initial or only subsequent benefit in terms of the municipal debt support programme. It requires 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 its year working purposes are not considered within the ambit of this condition.* | |
| | 6.12 | **For the duration of the Municipal Debt Relief (to ensure proper management of resources):** | |
| 27 | 6.12.1 | - has the municipality apportioned and ring-fenced in a sub-account in 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 |
| 28 | 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 |
| | | *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 6.12.1 & 6.12.2* | |
| 29 | | 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 |
| 30 | 6.13 | Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date?<br>Note - To include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA. | No |
| 31 | 6.14 | 'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief? | No |
| | | *Note: In applying for Municipal Debt Relief as set out in paragraph 3 of MFMA Circular no. 124, the council of a municipality must during the duration of the Municipal Debt Relief programme take steps to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for suspending an external mechanism as contained in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement arisings with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's water support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies with a reduction in the unacceptably corrupt and protracted culture of non-payment deka relief, etc.* | |

The Western Cape Provincial Treasury's assessment and compliance certificate confirmed that Kannaland Municipality did not fully comply with the conditions of MFMA Circular No. 124, as outlined above. The average compliance score decreased from 56 per cent to 54 per cent in July 2026. The overall low level of compliance reflects several outstanding requirements, including the failure to settle the full current bulk electricity account within the prescribed period, incomplete monthly FRP progress reporting and other unmet Programme requirements. Although payments amounting to R5.0 million were made towards the Eskom accounts on 14 August 2026, the available evidence does not demonstrate that the full current Eskom obligations were settled by the due date.

*MUNICIPAL DEBT RELIEF PROVINCIAL TREASURY CERTIFICATION OF MUNICIPAL COMPLIANCE: KANNALAND MUNICIPALITY JULY 2026*

FRP progress reporting also remains incomplete on the GoMuni portal. Only reports for October 2025, November 2025, February 2026 and June 2026 are reflected as having been uploaded, together with an August 2025 submission that appears to have been incorrectly uploaded, as implementation of the FRP commenced on 1 September 2025. Reports for the remaining periods are still outstanding, resulting in gaps in the FRP reporting record. Kannaland should upload all outstanding reports under the Municipal Financial Recovery Service section on GoMuni. Copies submitted directly to Provincial Treasury do not replace the requirement to maintain a complete FRP reporting record on GoMuni.

July 2026 represents Kannaland's final reporting month under the original 36-month Municipal Debt Relief Programme. However, there are multiple areas of non-compliance identified in this assessment that still need to be addressed including settling current bulk accounts within the prescribed period, completing all outstanding FRP reporting and reporting on progress with the General Valuation Roll reconciliation action plan. The municipality must also submit the long-promised reconciliation of the Eskom account and then work to adhere to the draft payment arrangement agreed with Eskom to clear the arrears to Eskom that have built up during the debt relief programme. **Until these measures have been met, Kannaland must continue to report monthly on the Debt Relief Programme in the prescribed format** (unless advised otherwise by National Treasury and Provincial Treasury).

Yours sincerely

Victor Senna

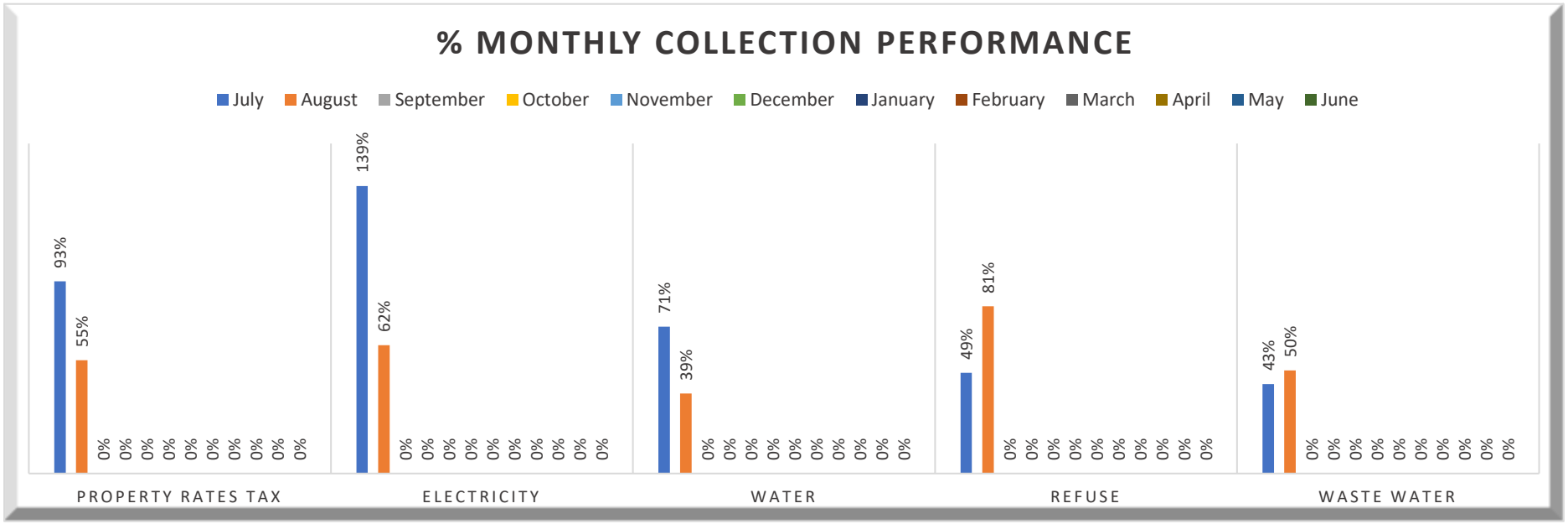
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**VICTOR SENNA**
**DEPUTY DIRECTOR-GENERAL: FISCAL AND ECONIMIC SERVICES**

Cc: The Executive Mayor: Mr J Donson, mayor@kannaland.gov.za
CFO, Kannaland Municipality: Mr L Steenkamp cfo@kannaland.gov.za
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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**



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

| Province | | Municipality |
|---|---|---|
| Western Cape | WC041 | Kannaland |

**Average collection rate** (MFMA Circular 124 condition 6.7)

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

## Collection Rate Assessment

| Notes | Total Aggregate Collection | | 2.August - Reporting for July in August | | | |
|---|---|---|---|---|---|---|
| | | | Billing For July | Collection in August | R - Billing not collected | % Collection |
| 1 | 1.Collection for whole demarcation | Summary | 12,604,743 | 6,925,921 | 5,678,822 | 55% |
| 2 | 2.Collection excl Eskom supplied areas | | 9,818,740 | 6,110,864 | 3,740,856 | 62% |
| 3 | 3.Collection: **Property Rates** | | 2,797,329 | 1,086,153 | 1,711,176 | 39% |
| 4 | 4.Total average collection: **Electricity** (Municipal supplied areas) | | 4,960,576 | 4,021,665 | 938,910 | 81% |
| 5 | 5.Total average collection: **Water** | | 2,530,758 | 1,263,618 | 1,267,140 | 50% |
| 6 | 6.Total average collection: **Wastewater** | | 1,131,128 | 285,727 | 845,401 | 25% |
| 7 | 7.Total average collection: **Refuse** | | 1,097,818 | 267,222 | 830,596 | 24% |
| 8 | 8. 7.Total average collection: **Interest** | | 87,134 | 1,535 | 85,599 | 2% |

| Complete This Section | | | Quarter 1 Performance Per Ward | | | |
|---|---|---|---|---|---|---|
| | | | 2.August | | | |
| Services | Electricity Supplier | Ward Name & Number | Billing For July | Collection for July in August | Rand Value of Billing not collected | % Collection |
| **Property Rates Tax** | Mun Supplied | Nissenville - Ward 1 | 182,076 | 50,331 | 131,746 | 28% |
| Electricity | | | 143,398 | 89,895 | 53,503 | 63% |
| Water | | | 540,401 | 70,948 | 469,453 | 13% |
| Refuse | | | 193,862 | 46,231 | 147,631 | 24% |
| Waste Water | | | 235,454 | 58,814 | 176,640 | 25% |
| Interest | | | 150 | 456 | 0 | 305% |
| **Property Rates Tax** | Eskom supplied | Zoar - Ward 2 | 114,818 | 20,898 | 93,920 | 18% |
| Electricity | | | - | - | - | #DIV/0! |
| Water | | | 408,985 | 20,433 | 388,553 | 5% |
| Refuse | | | 388,676 | 16,576 | 372,100 | 4% |
| Waste Water | | | 376,030 | 21,244 | 354,786 | 6% |
| Interest | | | 4,772 | - | 4,772 | 0% |
| **Property Rates Tax** | Eskom supplied | Calitzdorp Farms - Ward 3 | 211,147 | 32,635 | 178,512 | 15% |
| Electricity | | | 206 | - | 206 | 0% |
| Water | | | 95,403 | 1,714 | 93,689 | 2% |
| Refuse | | | - | - | - | #DIV/0! |
| Waste Water | | | - | - | - | #DIV/0! |
| Interest | | | - | - | - | #DIV/0! |
| **Property Rates Tax** | Mun Supplied | Bergsig Calitzdorp - Ward 3 | 81,992 | 15,244 | 66,749 | 19% |
| Electricity | | | 19,383 | 16,655 | 2,729 | 86% |
| Water | | | 189,909 | 35,455 | 154,454 | 19% |
| Refuse | | | 132,697 | 25,022 | 107,675 | 19% |
| Waste Water | | | 120,707 | 20,712 | 99,994 | 17% |
| Interest | | | 483 | (3,305) | 3,788 | -684% |
| **Property Rates Tax** | Mun Supplied | Calitzdorp Town - Ward 3 | 611,133 | 279,383 | 331,750 | 46% |
| Electricity | | | 701,931 | 344,836 | 357,095 | 49% |
| Water | | | 158,883 | 191,557 | 0 | 121% |
| Refuse | | | 105,450 | 50,492 | 54,958 | 48% |
| Waste Water | | | 27,103 | 13,493 | 13,609 | 50% |
| Interest | | | 6,786 | (29,893) | 36,679 | -441% |
| **Property Rates Tax** | Mun Supplied | Ladismith Town - Ward 4 | 1,104,150 | 539,419 | 564,731 | 49% |
| Electricity | | | 4,026,634 | 3,500,447 | 526,187 | 87% |
| Water | | | 622,166 | 482,003 | 140,164 | 77% |
| Refuse | | | 212,088 | 117,013 | 95,075 | 55% |
| Waste Water | | | 331,898 | 161,379 | 170,519 | 49% |
| Interest | | | 70,006 | 34,277 | 35,728 | 49% |
| **Property Rates Tax** | Eskom supplied | Ladismith Farms - Ward 4 | 450,745 | 126,189 | 324,556 | 28% |
| Electricity | | | 69,023 | 69,833 | 0 | 101% |
| Water | | | 467,927 | 450,763 | 17,164 | 96% |
| Refuse | | | 22,117 | 8,693 | 13,424 | 39% |
| Waste Water | | | 12,743 | 9,957 | 2,786 | 78% |
| Interest | | | 4,875 | - | 4,875 | 0% |
| **Property Rates Tax** | Eskom supplied | Van Wyksdorp - Ward 4 | 41,267 | 22,054 | 19,214 | 53% |
| Electricity | | | - | - | - | #DIV/0! |
| Water | | | 47,083 | 10,746 | 36,337 | 23% |
| Refuse | | | 42,928 | 3,195 | 39,733 | 7% |
| Waste Water | | | 27,193 | 128 | 27,066 | 0% |
| Interest | | | 63 | - | 63 | 0% |

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

**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 | | | | | | 2,127 | 2,201 | | | | | | | | | | |
| 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*** | | – | – | – | – | **2,127** | **2,201** | – | – | – | – | – | – | – | – | – | – |
| 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 | – | – | – | – | **2,127** | **2,201** | – | – | – | – | – | – | – | – | – | – |
| **Status of Water meters :** | | | | | | | | | | | | | | | | | |
| Number of Indigent HH's with prepaid Water | | | | | | 2,127 | 2,201 | – | – | – | – | – | – | – | – | – | – |
| 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 | – | – | – | – | **2,127** | **2,201** | – | – | – | – | – | – | – | – | – | – |
| **Status of unlimited supply of Water :** | | | | | | | | | | | | | | | | | |
| Number of Indigent HH's with conventional metered Water - where the municipality is *NOT physcally restricting Water to the national free basic limit of 6 kilolitres per household per month* | | | | | | | | | | | | | | | | | |
| Number of Indigent HH's NOT metered currently receiving unlimited supply - Water | | | | | | | | | | | | | | | | | |
| **Total number of registered indigent households receiving unlimited supply - Water** | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's **billed for consumption above the 6 kilolitres** | 11 | | | | | | | | | | | | | | | | |
| ***Energy*** *: ( Include All Indigent households also in Eskom supplied areas )* | | | | | | | | | | | | | | | | | |
| Indigent HH's with Electricity (at least min.service level) | | | | | | | | | | | | | | | | | |
| Indigent HH's with Electricity - prepaid (min.service level) | | | | | | 2,127 | 2,201 | – | – | – | – | – | – | – | – | – | – |
| *Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total* | | – | – | – | – | **2,127** | **2,201** | – | – | – | – | – | – | – | – | – | – |
| 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 | – | – | – | – | **2,127** | **2,201** | – | – | – | – | – | – | – | – | – | – |
| **Status of Electricity meters :** | | | | | | | | | | | | | | | | | |
| Number of Indigent HH's with prepaid Electricity | | | | | | 2,127 | 2,201 | – | – | – | – | – | – | – | – | – | – |
| 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 | – | – | – | – | **2,127** | **2,201** | – | – | – | – | – | – | – | – | – | – |
| **Status of unlimited supply of Electricity :** | | | | | | | | | | | | | | | | | |
| Number of Indigent HH's with conventional metered Electricity - where the municipality is *NOT physcally restricting Electricity to the national free basic limit of 50kwh per household per month* | | | | | | | | | | | | | | | | | |
| Number of Indigent HH's NOT metered currently receiving unlimited supply - Electricity | | | | | | | | | | | | | | | | | |
| **Total number of registered indigent households receiving unlimited supply - Electricity** | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HH's **billed for consumption above the 50 kwh** | 13 | | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | | | | | |
| **Number of ALL Households receiving Free Basic Service *(including registered Indigent Households)*** | 7 | | | | | | | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | | | | | | 2,127 | 2,201 | – | – | – | – | – | – | – | – | – | – | |
| Electricity/other energy (50kwh per household per month) | | | | | | 2,127 | 2,201 | – | – | – | – | – | – | – | – | – | – | |
| | | | | | | | | | | | | | | | | | | |
| **Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)** | | | | | | | | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | | | | | | ####### | ####### | - | - | - | - | - | - | - | - | - | | |
| Electricity/other energy (50kwh per household per month) | | | | | | ####### | ####### | - | - | - | - | - | - | - | - | - | | |
| | | | | | | | | | | | | | | | | | | |
| **Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)** | | | | | | | | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | | | | | | | | | | | | | | | | | | |
| Electricity/other energy (50kwh per household per month) | | | | | | | | | | | | | | | | | | |
| **Total cost of FBS Water and Electricity provided to ALL Households** | 8 | – | – | – | – | 392,782 | 406,448 | – | – | – | – | – | – | – | – | – | – | |
| **Highest level of free service provided per household (ALL Households)** | | | | | | | | | | | | | | | | | | |
| Property rates (R value threshold) | | | | | | | | | | | | | | | | | | |
| Water (kilolitres per household per month) | | | | | | | | | | | | | | | | | | |
| Sanitation (kilolitres per household per month) | | | | | | | | | | | | | | | | | | |
| Sanitation (Rand per household per month) | | | | | | | | | | | | | | | | | | |
| Electricity (kwh per household per month) | | | | | | | | | | | | | | | | | | |
| Refuse (average litres per week) | | | | | | | | | | | | | | | | | | |
| **Revenue cost of subsidised services provided for ALL Households (R'000)** | 9 | | | | | | | | | | | | | | | | | |
| **Residential Category** : Property rates **(tariff adjustment)** ( **impermissable values per section 17 of MPRA**) | 14(a) | | | | | | | | | | | | | | | | | |
| **PSI Category** : Property rates **(tariff adjustment)** ( **impermissable values per section 17 of MPRA**) | 14(b) | | | | | | | | | | | | | | | | | |
| Additional Subsidies: Property rates exemptions, reductions and rebates **in excess of section 17 of MPRA)** | | | | | | | | | | | | | | | | | | |
| Water **(in excess of 6 kilolitres per indigent household per month)** | 15 | | | | | | | | | | | | | | | | | |
| Sanitation **(in excess of free sanitation service to indigent households)** | 16 | | | | | | | | | | | | | | | | | |
| Electricity/other energy **(in excess of 50 kwh per indigent household per month)** | | | | | | | | | | | | | | | | | | |
| Refuse **(in excess of one removal a week for indigent households)** | | | | | | | | | | | | | | | | | | |
| Municipal Housing - rental rebates | | | | | | | | | | | | | | | | | | |
| Housing - top structure subsidies | 6 | | | | | | | | | | | | | | | | | |
| Other | | | | | | | | | | | | | | | | | | |
| **Total revenue cost of subsidised services provided** | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | |

## MFMA Circular 124 – Property Rates Reconciliation



Property Rates Reconciliation

| | |
|---|---|
| Province | WC |
| District | Garden Route District |
| Type | LM |
| Municipal Name | Kannaland |
| GV Period | 01/07/2026 - 30/06/2031 |
| Financial Year | 2026/2027 |
| Reconciliation Period | Quarter 1 |

Reconciliation Overview

High Level Reconciliation

| Property Categories | # of Properties | | | Market Values | | |
|---|---|---|---|---|---|---|
| Property Categories | GV | MTS | Variance | GV Market Values | MTS Market Values | Variance |
| Residential | 4,023 | 4,233 | - 210 | 1,377,911,000.00 | 1,282,960,000.00 | 94,951,000.00 |
| Industrial | 28 | 27 | - 1 | 105,527,000.00 | 98,495,000.00 | 7,032,000.00 |
| Business and Commercial | 195 | 209 | - 14 | 312,978,000.00 | 293,913,000.00 | 21,754,370.00 |
| Agricultural | 3,708 | 3,451 | - 86 | 2,816,978,000.00 | 2,643,262,000.00 | 23,444,000.00 |
| Mining | - | - | - | - | - | - |
| State Owned or Public Purpose | 41 | 40 | 1 | 284,300,000.00 | 100,912,000.00 | 6,348,000.00 |
| PSI | 145 | 154 | - 9 | 17,412,000.00 | 16,226,000.00 | 387,000.00 |
| PSO | 8 | 8 | - | 8,449,000.00 | 8,449,000.00 | - |
| Multi Use | - | - | - | - | - | - |
| Vacant | 357 | 357 | - | 88,375,000.00 | 88,375,000.00 | 2,000.00 |
| PSNI | 51 | 54 | - 3 | 49,345,000.00 | 49,475,000.00 | 130,000.00 |
| Municipal | 1,733 | 1,725 | - 22 | 197,216,000.00 | 198,142,000.00 | 1,326,000.00 |
| Other | - | - | - | - | - | - |
| | 8,519 | 8,855 | - 353 | 5,058,274,000.00 | 5,059,852,000.00 | 37,810,000.00 |

Detailed Reconciliation

| Property Categories | Monthly Billing | | | Quarterly | | |
|---|---|---|---|---|---|---|
| Property Categories | GV | MTS | Variance | GV | MTS | Variance |
| Residential | 1,202,418 | 997,844 | 89,823 | 3,151,397.31 | 2,884,612.00 | 266,465.31 |
| Industrial | 209,366 | 213,674 | - 15,378 | 688,636.04 | 641,826.77 | 46,109.27 |
| Business and Commercial | 879,425 | 864,922 | 14,504 | 2,038,219.68 | 1,994,782.18 | 43,313.78 |
| Agricultural | 452,365 | 452,141 | - 3,758 | 1,569,194.73 | 1,577,433.53 | - 11,215.80 |
| Mining | - | - | - | - | - | - |
| State Owned or Public Purpose | 461,916 | 426,476 | 9,668 | 1,331,775.20 | 1,303,426.52 | 28,348.67 |
| PSI | - | - | - | - | - | - |
| PSO | 1,618 | 1,618 | - 0 | 6,612.97 | 6,613.04 | - 0.07 |
| Multi Use | - | - | - | - | - | - |
| Vacant | 116,916 | 34,833 | 84,067 | 356,987.13 | 162,784.10 | 194,883.03 |
| PSNI | - | 0 | - 0 | - | 1.23 | - 1.23 |
| Municipal | - | 0 | - 0 | - | 23.67 | - 23.67 |
| Other | - | - | - | - | - | - |
| Total | R2,879,183.27 | R2,793,511.41 | R189,336.31 | R9,328,148.06 | R8,310,125.43 | R659,919.53 |

Prepared By: Craig Opperman — Date: 14-09-2026

Contact Details:

Signature:

Reviewed By: Ivor GRISPE — Date: 14-09-2026

Contact Details:

Signature:

## SECTION 7 – QUALITY CERTIFICATION



KANNALAND
MUNISIPALITEIT | MUNICIPALITY

Posbus 30 P.O. Box
LADISMITH
6655

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

Kerkstr. 32 Church St.
LADISMITH
6655

QUALITY CERTIFICATE

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

(mark as appropriate)

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

For the month **August 2026** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: Dillo Sereo

Municipal Manager of **Kannaland Municipality WC041**

Signature ----------

Date :14 September 2026

Eskom

WESTERN REGION
PO BOX 377 Bellville 7535

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

Eskom

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

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

| | |
|---|---|
| YOUR ACCOUNT NO | 6940893537 |
| SECURITY HELD | 0.01 |
| BILLING DATE | 2026-07-07 |
| TAX INVOICE NO | 694349130010 |
| ACCOUNT MONTH | JULY 2026 |
| CURRENT DUE DATE | 2026-08-06 |
| VAT REG NO | 4540197268 |

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

**WESTERN REGION**
**PO BOX 377 Bellville 7535**

**DIRECT DEPOSIT DETAIL**

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

# TAX INVOICE

E-MAIL: zoe@kannaland.gov.za

## ACCOUNT TRANSACTION SUMMARY

| | | | |
|---|---|---|---|
| ADMINISTRATION CHARGE | | R | 598.80 |
| TRANSMISSION NETWORK CAPACITY | | R | 17,458.66 |
| DIST. NETWORK CAPACITY CHARGE | | R | 60,040.00 |
| NETWORK DEMAND CHARGE | | R | 34,135.53 |
| ANCILLARY SERVICE (ALL) | | R | 2,327.23 |
| GENERATOR CAPACITY CHARGE | | R | 13,405.33 |
| LEGACY CHARGE (ALL) | | R | 131,220.03 |
| ENERGY CHARGE (PEAK) | 94,238.00 | R | 667,070.43 |
| ENERGY CHARGE (OFF) | 234,676.00 | R | 277,282.82 |
| ENERGY CHARGE (STD) | 243,292.00 | R | 430,720.76 |
| SERVICE CHARGE | | R | 6,139.45 |
| ELECTRIFICATION AND RURAL SUBS (ALL) | | R | 29,156.83 |
| **TOTAL CHARGES FOR BILLING PERIOD** | | R | **1,669,555.87** |

## ACCOUNT SUMMARY FOR JULY 2026

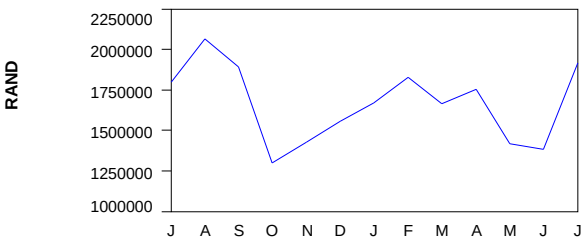
| | | | |
|---|---|---|---|
| BALANCE BROUGHT FORWARD | (Due Date 2026-07-09) | R | 16,376,344.98 |
| PAYMENT(S) RECEIVED | Cash - 2026-06-29 | R | -1,968,000.00 |
| TOTAL CHARGES FOR BILLING PERIOD | | R | 1,669,555.87 |
| ADJUSTMENT | Interest on overdue account | R | 82,284.01 |
| VAT RAISED ON ITEMS AT 15% | | R | 250,433.38 |

| CURRENT | TOTAL DUE | R | 16,410,618.24 |
|---|---|---|---|
| 2,002,273.26 | | | |

**ARREARS**

| >90 DAYS | 61-90 DAYS | 31-60 DAYS | 16-30 DAYS |
|---|---|---|---|
| 11,410,455.82 | 1,495,943.28 | 0.00 | 1,501,945.88 |

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




**ACCOUNT NO / REFERENCE NO**
6940893537

**NAME**
KANNALAND LOCAL MUNICIPALITY

**FAX NUMBER**

unipay 7100 10 0010

2721570016940893537 6

> 9207 2694 0893 5379 <

PayIT One account global payment platform

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**TOTAL AMOUNT DUE**
16,410,618.24

**PAYMENT ARRANGEMENT**

**INSTALMENT**
0.00

**ARREARS** (Due Immediately)
14,408,344.98

**DUE DATE** (For Current Amount)
2026-08-06

**AMOUNT PAID**

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

| | |
|---|---|
| PAGE RUN NO | EE 141 |
| BILL GROUP | |
| BILL PAGE | 1 OF 2 |

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WESTERN REGION
PO BOX 377 Bellville 7535

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

| | |
|---|---|
| **YOUR ACCOUNT NO** | **6940893537** |
| **BILLING DATE** | 2026-07-07 |
| **TAX INVOICE NO** | 694349130010 |
| **ACCOUNT MONTH** | JULY 2026 |
| **CURRENT DUE DATE** | 2026-08-06 |
| **VAT REG NO** | 4540197268 |
| **NOTIFIED MAX DEMAND** | 1,600.00 |
| **UTILISED CAPACITY** | 1,600.00 |

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

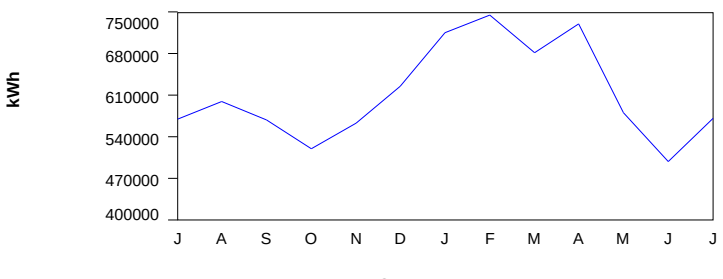
## CONSUMPTION DETAILS (2026-06-06 - 2026-07-05)

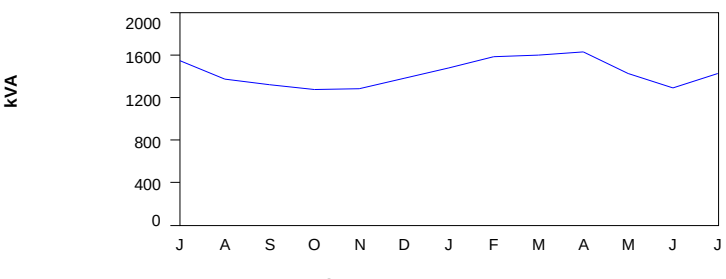
| | |
|---|---|
| ENERGY CONSUMPTION OFF PEAK kWH | 234,676.00 |
| ENERGY CONSUMPTION STD kWh | 243,292.36 |
| ENERGY CONSUMPTION PEAK kWh | 94,237.26 |
| DEMAND CONSUMPTION - OFF PEAK | 1,435.77 |
| DEMAND CONSUMPTION - STD | 1,245.65 |
| DEMAND CONSUMPTION - PEAK | 1,363.23 |
| DEMAND READING - KW/KVA | 1,435.77 |
| REACTIVE ENERGY - OFF PEAK | 110,381.79 |
| REACTIVE ENERGY - STD | 84,549.74 |
| REACTIVE ENERGY - PEAK | 28,195.97 |

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

MUNICIPALITY CALITZDORP 1/3214 INTERVAL

| | | |
|---|---|---|
| Administration Charge @ R19.96 per day for 30 days | R | 598.80 |
| TX Network Capacity Charge 1,600 kVa @ R10.75 : (for 25 of 30 days) = R8.9583333 | R | 14,333.33 |
| TX Network Capacity Charge 1,600 kVa @ R11.72 : (for 5 of 30 days) = R1.9533333/ | R | 3,125.33 |
| Network Capacity Charge 1,600 kVA @ R36.97 : (for 25 of 30 days) = R30.8083333/k | R | 49,293.33 |
| Network Capacity Charge 1,600 kVA @ R40.30 : (for 5 of 30 days) = R6.7166667/kVA | R | 10,746.67 |
| Network Demand Charge 1,363.24 kVA @ R24.67 : (for 25 of 30 days) = R20.5583333 | R | 28,025.94 |
| Network Demand Charge 1,363.24 kVA @ R26.89 : (for 5 of 30 days) = R4.4816667 /k | R | 6,109.59 |
| Ancillary Service Charge 476,187 kWh @ R0.004 /kWh | R | 1,904.75 |
| Ancillary Service Charge 96,019 kWh @ R0.0044 /kWh | R | 422.48 |
| Generator Capacity Charge 1,600 kVa @ R7.71 : (for 25 of 30 days) = R6.425/kVA | R | 10,280.00 |
| Generator Capacity Charge 1,600 kVa @ R11.72 : (for 5 of 30 days) = R1.9533333/k | R | 3,125.33 |
| Legacy Charge 476,187.11 kWh @ R0.2259 /kWh | R | 107,570.67 |
| Legacy Charge 96,018.51 kWh @ R0.2463 /kWh | R | 23,649.36 |
| High Season Peak Energy Charge 79,344 kWh @ R6.9876 /kWh | R | 554,424.13 |
| High Season Off Peak Energy Charge 193,428 kWh @ R1.1647 /kWh | R | 225,285.59 |
| High Season Standard Energy Charge 203,415 kWh @ R1.7468 /kWh | R | 355,325.32 |
| High Season Off Peak Energy Charge 41,248 kWh @ R1.2606 /kWh | R | 51,997.23 |
| High Season Peak Energy Charge 14,894 kWh @ R7.5632 /kWh | R | 112,646.30 |
| High Season Standard Energy Charge 39,877 kWh @ R1.8907 /kWh | R | 75,395.44 |
| Service Charge @ R201.62 per day for 25 days | R | 5,040.50 |
| Service Charge @ R219.79 per day for 5 days | R | 1,098.95 |
| Electrification and Rural Subsidy 476,187 kWh @ R0.0502 /kWh | R | 23,904.59 |
| Electrification and Rural Subsidy 96,019 kWh @ R0.0547 /kWh | R | 5,252.24 |
| **TOTAL CHARGES** | R | **1,669,555.87** |




| | |
|---|---|
| **PAGE RUN NO** | EE 142 |
| **BILL GROUP** | |
| **BILL PAGE** | 2 OF 2 |

Eskom

WESTERN REGION
PO BOX 377 Bellville 7535

Eskom

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

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

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

| | |
|---|---|
| YOUR ACCOUNT NO | 7052108005 |
| SECURITY HELD | 0.01 |
| BILLING DATE | 2026-07-07 |
| TAX INVOICE NO | 705474412120 |
| ACCOUNT MONTH | JULY 2026 |
| CURRENT DUE DATE | 2026-08-06 |
| VAT REG NO | 4540197268 |

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

**WESTERN REGION**
**PO BOX 377 Bellville 7535**

**DIRECT DEPOSIT DETAIL**

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

# TAX INVOICE

E-MAIL: zoe@kannaland.gov.za

## ACCOUNT TRANSACTION SUMMARY

| | | | |
|---|---|---|---|
| FIXED CHARGE | | R | 25,465.00 |
| ADMINISTRATION CHARGE | | R | 598.80 |
| TRANSMISSION NETWORK CAPACITY | | R | 99,366.66 |
| DIST. NETWORK CAPACITY CHARGE | | R | 164,833.33 |
| NETWORK DEMAND CHARGE | | R | 47,014.02 |
| URBAN LOW VOLTAGE SUBSIDY | | R | 22,633.33 |
| ANCILLARY SERVICE (ALL) | | R | 8,697.31 |
| GENERATOR CAPACITY CHARGE | | R | 70,200.00 |
| LEGACY CHARGE (ALL) | | R | 492,778.35 |
| ENERGY CHARGE (PEAK) | 376,649.00 | R | 2,472,548.20 |
| ENERGY CHARGE (OFF) | 1,069,651.00 | R | 1,171,268.81 |
| ENERGY CHARGE (STD) | 871,012.00 | R | 1,430,424.33 |
| SERVICE CHARGE | | R | 6,139.45 |
| ELECTRIFICATION AND RURAL SUBS (ALL) | | R | 118,177.86 |
| REACTIVE ENERGY | 136,558.00 | R | 44,497.47 |
| **TOTAL CHARGES FOR BILLING PERIOD** | | R | **6,174,642.92** |

## ACCOUNT SUMMARY FOR JULY 2026

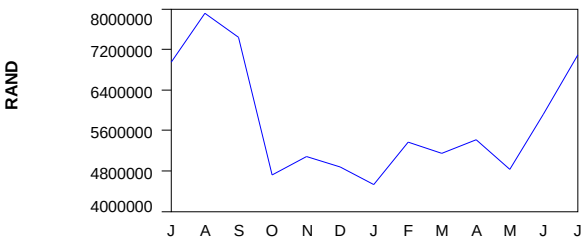
| | | | |
|---|---|---|---|
| BALANCE BROUGHT FORWARD | (Due Date 2026-07-13) | R | 86,078,518.34 |
| PAYMENT(S) RECEIVED | Cash - 2026-06-29 | R | -1,968,000.00 |
| TOTAL CHARGES FOR BILLING PERIOD | | R | 6,174,642.92 |
| ADJUSTMENT | Interest on overdue account | R | 3,245.38 |
| ADJUSTMENT | Interest on overdue account | R | 90.32 |
| ADJUSTMENT | Interest on overdue account | R | 14,894.90 |
| ADJUSTMENT | Interest on overdue account | R | 518,675.98 |
| VAT RAISED ON ITEMS AT 15% | | R | 926,196.44 |

| CURRENT | TOTAL DUE | R | 91,748,264.28 |
|---|---|---|---|
| 7,637,745.94 | | | |

**ARREARS**

| >90 DAYS | 61-90 DAYS | 31-60 DAYS | 16-30 DAYS |
|---|---|---|---|
| 66,238,966.41 | 6,057,568.96 | 5,362,357.07 | 6,451,625.90 |

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




**ACCOUNT NO / REFERENCE NO**
7052108005

**NAME**
KANNALAND LOCAL MUNICIPALITY

**FAX NUMBER**

unipay 7100 10 0010

27215700170521080058

>>>>>>> 9207 2705 2108 0051

PayIT One account global payment platform

easypay a better way to pay

**TOTAL AMOUNT DUE**

**91,748,264.28**

**PAYMENT ARRANGEMENT**

**INSTALMENT**
0.00

**ARREARS** (Due Immediately)
84,110,518.34

**DUE DATE** (For Current Amount)
2026-08-06

**AMOUNT PAID**

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

| | |
|---|---|
| PAGE RUN NO | EE 151 |
| BILL GROUP | |
| BILL PAGE | 1 OF 3 |

000075\000001\

WESTERN REGION
PO BOX 377 Bellville 7535

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

| | |
|---|---|
| **YOUR ACCOUNT NO** | **7052108005** |
| **BILLING DATE** | 2026-07-07 |
| **TAX INVOICE NO** | 705474412120 |
| **ACCOUNT MONTH** | JULY 2026 |
| **CURRENT DUE DATE** | 2026-08-06 |
| **VAT REG NO** | 4540197268 |
| **NOTIFIED MAX DEMAND** | 10,000.00 |
| **UTILISED CAPACITY** | 10,000.00 |

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

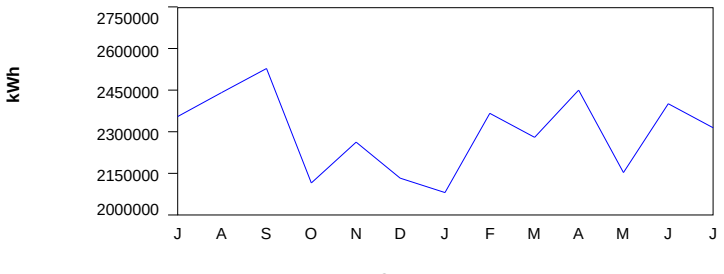
## CONSUMPTION DETAILS (2026-06-06 - 2026-07-05)

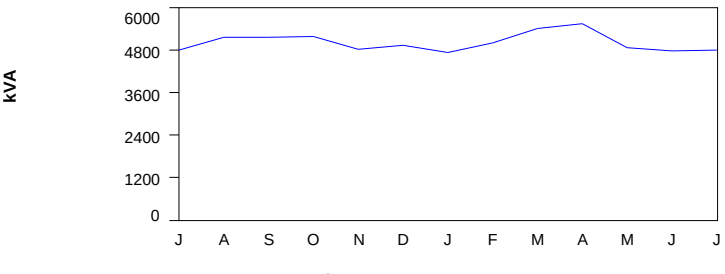
| | |
|---|---|
| ENERGY CONSUMPTION OFF PEAK kWH | 1,069,650.50 |
| ENERGY CONSUMPTION STD kWh | 871,011.50 |
| ENERGY CONSUMPTION PEAK kWh | 376,649.00 |
| ENERGY CONSUMPTION ALL kWh | 2,317,311.00 |
| DEMAND CONSUMPTION - OFF PEAK | 4,349.91 |
| DEMAND CONSUMPTION - STD | 4,740.70 |
| DEMAND CONSUMPTION - PEAK | 4,825.25 |
| DEMAND READING - KW/KVA | 4,825.25 |
| REACTIVE ENERGY - OFF PEAK | 496,790.00 |
| REACTIVE ENERGY - STD | 375,760.00 |
| REACTIVE ENERGY - PEAK | 135,096.50 |
| EXCESS REACTIVE ENERGY | 136,558.35 |

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

LADISMITH MUNISIPALITEIT 1/3225 REMOTE

| | | |
|---|---|---|
| Administration Charge @ R19.96 per day for 30 days | R | 598.80 |
| TX Network Capacity Charge 10,000 kVa @ R9.79 : (for 25 of 30 days) = R8.1583333 | R | 81,583.33 |
| TX Network Capacity Charge 10,000 kVa @ R10.67 : (for 5 of 30 days) = R1.7783333 | R | 17,783.33 |
| Network Capacity Charge 10,000 kVA @ R16.24 : (for 25 of 30 days) = R13.5333333/ | R | 135,333.33 |
| Network Capacity Charge 10,000 kVA @ R17.70 : (for 5 of 30 days) = R2.95/kVA | R | 29,500.00 |
| Network Demand Charge 4,825.25 kVA @ R9.60 : (for 25 of 30 days) = R8.00 /kVA | R | 38,602.00 |
| Network Demand Charge 4,825.25 kVA @ R10.46 : (for 5 of 30 days) = R1.7433333 /k | R | 8,412.02 |
| Urban Low Voltage Subsidy 10,000 kVa @ R2.23 : (for 25 of 30 days) = R1.8583333/ | R | 18,583.33 |
| Urban Low Voltage Subsidy 10,000 kVa @ R2.43 : (for 5 of 30 days) = R0.405/kVA | R | 4,050.00 |
| Ancillary Service Charge 1,906,456 kWh @ R0.0037 /kWh | R | 7,053.89 |
| Ancillary Service Charge 410,855 kWh @ R0.004 /kWh | R | 1,643.42 |
| Generator Capacity Charge 10,000 kVa @ R6.46 : (for 25 of 30 days) = R5.3833333/ | R | 53,833.33 |
| Generator Capacity Charge 10,000 kVa @ R9.82 : (for 5 of 30 days) = R1.6366667/k | R | 16,366.67 |
| Legacy Charge 1,906,456 kWh @ R0.2093 /kWh | R | 399,021.24 |
| Legacy Charge 410,855 kWh @ R0.2282 /kWh | R | 93,757.11 |
| High Season Peak Energy Charge 312,889 kWh @ R6.4743 /kWh | R | 2,025,737.25 |
| High Season Off Peak Energy Charge 877,127 kWh @ R1.079 /kWh | R | 946,420.03 |
| High Season Standard Energy Charge 716,441 kWh @ R1.6186 /kWh | R | 1,159,631.40 |
| High Season Off Peak Energy Charge 192,524 kWh @ R1.1679 /kWh | R | 224,848.78 |
| High Season Peak Energy Charge 63,760 kWh @ R7.0077 /kWh | R | 446,810.95 |
| High Season Standard Energy Charge 154,571 kWh @ R1.7519 /kWh | R | 270,792.93 |
| Service Charge @ R201.62 per day for 25 days | R | 5,040.50 |
| Service Charge @ R219.79 per day for 5 days | R | 1,098.95 |




| | |
|---|---|
| **PAGE RUN NO** | EE 152 |
| **BILL GROUP** | |
| **BILL PAGE** | 2 OF 3 |

WESTERN REGION
PO BOX 377 Bellville 7535

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

| | |
|---|---|
| **YOUR ACCOUNT NO** | **7052108005** |
| **BILLING DATE** | 2026-07-07 |
| **TAX INVOICE NO** | 705474412120 |
| **ACCOUNT MONTH** | JULY 2026 |
| **CURRENT DUE DATE** | 2026-08-06 |
| **VAT REG NO** | 4540197268 |
| **NOTIFIED MAX DEMAND** | 10,000.00 |
| **UTILISED CAPACITY** | 10,000.00 |

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

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

LADISMITH MUNISIPALITEIT 1/3225 REMOTE

| | | |
|---|---|---|
| Electrification and Rural Subsidy 1,906,456 kWh @ R0.0502 /kWh | R | 95,704.09 |
| Electrification and Rural Subsidy 410,855 kWh @ R0.0547 /kWh | R | 22,473.77 |
| High Season Reactive energy Charge 118,427 kvarh @ R0.322 /kvarh | R | 38,133.49 |
| High Season Reactive energy Charge 18,131 kvarh @ R0.351 /kvarh | R | 6,363.98 |
| Fixed Charge @ R25,465.00 | R | 25,465.00 |
| **TOTAL CHARGES** | R | **6,174,642.92** |

| | |
|---|---|
| **PAGE RUN NO** | EE 153 |
| **BILL GROUP** | |
| **BILL PAGE** | 3 OF 3 |

# Calitzdorp Besproeiïngsraad

**Tel: 0440040172/ 0764738011 Email: calitzdorpwater@mdwireless.co.za**
**BTW/VAT Reg: 4260157971**

## BELASTINGFAKTUUR

Munisipale Bestuurder
Kannaland Munisipaliteit
Posbus 30
**LADISMITH**
6655

BTW Nr 4540197268

Faktuur Nr: 28
Datum: 05 July 2026

**MUNISIPALE WATERVERBRUIK – CALITZDORP: June 2026**

Sub Oorverbruik

| Maand | | | **Jun-26** |
|---|---|---|---|
| Meterlesing einde | Jun-26 | | 9119627 |
| Meterlesing begin | Jun-26 | | 9115386 |
| Ontrek | kl | | 42410 |
| Dae @ 455 kl per dag toelaag | 30 | | 13650 |
| | kl | | 28760 |
| Min Pyplyn | kl | | 3390 |
| Oorverbruik | kl | | 25370 |
| | | | |
| 0-26000 kl tarief @ 1.20kl | 25370 | R | 30 444.00 |
| 26000-36000kl @ 2.43kl | 0 | R | - |
| 36000-46000 @4.06/5kl | 0 | R | - |
| 56 000 en meer tarief | | R | - |
| Sub Oorverbruik | | R | - |
| Plus 15% BTW | | R | 4 566.60 |
| Totaal verskuldig | | **R** | **35 010.60** |

| **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 Besproeiïngsraad
Bank: Standard Bank
Tak: Calitzdorp 050014
Rek Nr: 280110022

**Terme:**

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

# Calitzdorp Besproeiïngsraad

**Tel: 0440040172/ 0764738011 Email: calitzdorpwater@mdwireless.co.za**
**BTW/VAT Reg: 4260157971**

## BELASTINGFAKTUUR

Munisipale Bestuurder
Kannaland Munisipaliteit
Posbus 30
**LADISMITH**
6655

BTW Nr 4540197268

Faktuur Nr: 29
Datum: 05 August 2026

**MUNISIPALE WATERVERBRUIK – CALITZDORP: JULY 2026**

Sub Oorverbruik

| Maand | | | **Jul-26** |
|---|---|---|---|
| Meterlesing einde | Jul-26 | | 9231700 |
| Meterlesing begin | Jul-26 | | 9196270 |
| Ontrek | kl | | 35430 |
| Dae @ 455 kl per dag toelaag | 31 | | 14105 |
| | kl | | 21325 |
| Min Pyplyn | kl | | 4047 |
| Oorverbruik | kl | | 17278 |
| | | | |
| 0-26000 kl tarief @ 1.20kl | 17278 | R | 20 733.60 |
| 26000-36000kl @ 2.43kl | 0 | R | - |
| 36000-46000 @4.06/5kl | 0 | R | - |
| 56 000 en meer tarief | | R | - |
| Sub Oorverbruik | | R | - |
| Plus 15% BTW | | R | 3 110.04 |
| Totaal verskuldig | | **R** | **23 843.64** |

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

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

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

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

# Standard Bank of South Africa

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

## REPRINT CUSTOMER ALL PAYMENTS FINAL AUDIT REPORT

| | | | |
|---|---|---|---|
| **Customer No** | 420543546 | | |
| **User ID** | OCK31 | **User Name** | KANNALAND MUNICIPALITY |
| **Sub Module** | SSVS | **Reference** | 2026211004 |
| **Description** | LJT64 20260730 12:45:55.1 | **Action date** | 20260730 |
| **Finalreleasingoperators** | GAV53 M SCHEFFERS | | RVX68 CM CLAASEN (A) |

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

| | |
|---|---|
| **Trans No** | 1 |
| **Acc No / CDI** | 280110022 |
| **Branch No** | 50014 |
| **Statement Ref** | KANNALAND MUN |
| **Account Name** | CALITZDORP BESPROEINGSRAAD |
| **Creditor Code** | CALITZDORP BESPR |
| **Amount** | 35,010.60 |
| **StatusDescription** | FINAL AUDIT TO BE DOWNLOADED |
| **RTGS/RTC** | |
| **ISN/Bus Ref** | 0 |
| **Pay Alert** | N |

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## REPRINT CUSTOMER ALL PAYMENTS FINAL AUDIT REPORT

| | | | |
|---|---|---|---|
| **Totals for Sub Batch** | 001 | | |
| **Total amount processed** | 35,010.60 | | |
| **Total amount rejected** | 0.00 | | |
| **Total Sub Batch amount** | 35,010.60 | | |
| **Total RTGS Processed** | 0 | **Amount** | 0.00 |
| **Total RTC Processed** | 0 | **Amount** | 0.00 |
| **Total RTGS Rejected** | 0 | **Amount** | 0.00 |
| **Total RTC Rejected** | 0 | **Amount** | 0.00 |
| **Hash Total** | 980681993623320 | | |
| **Total Batch amount processed** | 35,010.60 | | |
| **Total Batch amount rejected** | 0.00 | | |
| **Total Batch amount** | 35,010.60 | | |

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

*** DISCLAIMER ***

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

** END OF REPORT **

# Standard Bank of South Africa

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

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**CURRENT ACCOUNT - STATEMENT DETAILS**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Account** | 0000420543546 | KANNALAND MUNICIPALI | **Statement For** | 20260730 | **VAT Registration** | 4540197268 |
| **Branch** | 000113 | LADISMITH CAPE | **Statement No** | 051 | | |

| Page | Details | Service Fee | Debit | Credit | Date | Balance |
|---|---|---|---|---|---|---|
| 1 | BALANCE BROUGHT FORWARD | 0.00 | 0.00 | 0.00 | 20260729 | 39,970.56 |
| 1 | CREDIT CARD EFTPOS SETTLEMENT DR EFTPOS KU2 Z 0000635219639 | 0.00 | 0.00 | 3,303.00 | 20260729 | 43,273.56 |
| 1 | CREDIT CARD EFTPOS SETTLEMENT DR EFTPOS PLC 9 0008133109577 | 0.00 | 0.00 | 7,485.10 | 20260729 | 50,758.66 |
| 1 | CREDIT CARD EFTPOS SETTLEMENT DR EFTPOS EY4 U 0005573109453 | 0.00 | 0.00 | 11,189.00 | 20260729 | 61,947.66 |
| 1 | CREDIT CARD EFTPOS SETTLEMENT DR EFTPOS R3G 5 0004313109682 | 0.00 | 0.00 | 11,256.71 | 20260729 | 73,204.37 |
| 1 | CREDIT TRANSFER 14185357 JULY 2026 | 0.00 | 0.00 | 251.80 | 20260730 | 73,456.17 |
| 1 | CREDIT TRANSFER VDV BOERDERY | 0.00 | 0.00 | 5,821.60 | 20260730 | 79,277.77 |
| 1 | ELECTRONIC BANKING TRANSFER FR TRF MIG RETENSIE | 0.00 | 0.00 | 13,188.75 | 20260730 | 92,466.52 |
| 1 | ELECTRONIC BANKING TRANSFER FR TRF MIG RETENSIE | 0.00 | 0.00 | 118,698.75 | 20260730 | 211,165.27 |
| 1 | ELECTRONIC BANKING TRANSFER FR TRF TO MAIN | 0.00 | 0.00 | 600,000.00 | 20260730 | 811,165.27 |
| 1 | ELECTRONIC BANKING PAYMENT TO LINKS LINKS DERRICK GAV5314:28 | 0.00 | -456.30 | 0.00 | 20260730 | 810,708.97 |
| 1 | ELECTRONIC BANKING PAYMENT TO JONKE JONKER J GAV5314:28 | 0.00 | -5,657.04 | 0.00 | 20260730 | 805,051.93 |
| 1 | ELECTRONIC BANKING PAYMENT TO CALIT CALITZDORP BE GAV5314:28 | 0.00 | -35,010.60 | 0.00 | 20260730 | 770,041.33 |
| 1 | ELECTRONIC BANKING PAYMENT TO KAYAL KAYALIHLE TRA GAV5314:28 | 0.00 | -131,887.50 | 0.00 | 20260730 | 638,153.83 |
| 1 | ELECTRONIC BANKING PAYMENT TO A23 ARTHURS WORKS GAV5314:27 | 0.00 | -210,100.00 | 0.00 | 20260730 | 428,053.83 |

** END OF REPORT **

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## CUSTOMER ALL PAYMENTS FINAL AUDIT REPORT

| | | | |
|---|---|---|---|
| **Customer No** | 420543546 | | |
| **User ID** | OCK31 | **User Name** | KANNALAND MUNICIPALITY |
| **Sub Module** | SSVS | **Reference** | 2026226005 |
| **Description** | LJT64 20260814 08:51:27.3 | **Action date** | 20260814 |
| **Finalreleasingoperators** | RVX68 CM CLAASEN (A) | | GAV53 M SCHEFFERS |

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

| | |
|---|---|
| **Trans No** | 1 |
| **Acc No / CDI** | 55161636814 |
| **Branch No** | 200910 |
| **Statement Ref** | 7052108005 |
| **Account Name** | ESKOM HOLDINGS WC REGION |
| **Creditor Code** | ESKOM NEW |
| **Amount** | 2,500,000.00 |
| **StatusDescription** | FINAL AUDIT TO BE DOWNLOADED |
| **RTGS/RTC** | |
| **ISN/Bus Ref** | 0 |
| **Pay Alert** | N |

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## CUSTOMER ALL PAYMENTS FINAL AUDIT REPORT

| | | | |
|---|---|---|---|
| **Customer No** | 420543546 | | |
| **User ID** | OCK31 | **User Name** | KANNALAND MUNICIPALITY |
| **Sub Module** | SSVS | **Reference** | 2026226005 |
| **Description** | LJT64 20260814 08:51:27.3 | **Action date** | 20260814 |
| **Finalreleasingoperators** | RVX68 CM CLAASEN (A) | | GAV53 M SCHEFFERS |

**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** | 2,500,000.00 |
| **StatusDescription** | FINAL AUDIT TO BE DOWNLOADED |
| **RTGS/RTC** | |
| **ISN/Bus Ref** | 0 |
| **Pay Alert** | N |

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## CUSTOMER ALL PAYMENTS FINAL AUDIT REPORT

| | | | |
|---|---|---|---|
| **Totals for Sub Batch** | 001 | | |
| **Total amount processed** | 5,000,000.00 | | |
| **Total amount rejected** | 0.00 | | |
| **Total Sub Batch amount** | 5,000,000.00 | | |
| **Total RTGS Processed** | 0 | **Amount** | 0.00 |
| **Total RTC Processed** | 0 | **Amount** | 0.00 |
| **Total RTGS Rejected** | 0 | **Amount** | 0.00 |
| **Total RTC Rejected** | 0 | **Amount** | 0.00 |
| **Hash Total** | 27580818407000000000 | | |
| **Total Batch amount processed** | 5,000,000.00 | | |
| **Total Batch amount rejected** | 0.00 | | |
| **Total Batch amount** | 5,000,000.00 | | |

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

*** DISCLAIMER ***

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

** END OF REPORT **

# Standard Bank of South Africa

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**CURRENT ACCOUNT - STATEMENT DETAILS**

| | | | | | | |
|---|---|---|---|---|---|---|
| **Account** | 0000420543546 | KANNALAND MUNICIPALI | **Statement For** | 20260710 | **VAT Registration** | 4540197268 |
| **Branch** | 000113 | LADISMITH CAPE | **Statement No** | 034 | | |

| Page | Details | Service Fee | Debit | Credit | Date | Balance |
|---|---|---|---|---|---|---|
| 1 | BALANCE BROUGHT FORWARD | 0.00 | 0.00 | 0.00 | 20260709 | 17,885,914.32 |
| 1 | CREDIT CARD EFTPOS SETTLEMENT CR EFTPOS KU2 Z 0000505219639 | 0.00 | 0.00 | 187.00 | 20260709 | 17,886,101.32 |
| 1 | CREDIT CARD EFTPOS SETTLEMENT CR EFTPOS R3G 5 0004183109682 | 0.00 | 0.00 | 344.20 | 20260709 | 17,886,445.52 |
| 1 | CREDIT CARD EFTPOS SETTLEMENT DR EFTPOS KU2 Z 0000505219639 | 0.00 | 0.00 | 1,481.00 | 20260709 | 17,887,926.52 |
| 1 | CREDIT CARD EFTPOS SETTLEMENT DR EFTPOS PLC 9 0008003109577 | 0.00 | 0.00 | 2,886.70 | 20260709 | 17,890,813.22 |
| 1 | CREDIT CARD EFTPOS SETTLEMENT CR EFTPOS PLC 9 0008003109577 | 0.00 | 0.00 | 4,284.00 | 20260709 | 17,895,097.22 |
| 1 | CREDIT CARD EFTPOS SETTLEMENT DR EFTPOS R3G 5 0004183109682 | 0.00 | 0.00 | 4,437.30 | 20260709 | 17,899,534.52 |
| 1 | CREDIT CARD EFTPOS SETTLEMENT DR EFTPOS EY4 U 0005443109453 | 0.00 | 0.00 | 12,269.00 | 20260709 | 17,911,803.52 |
| 1 | CREDIT CARD EFTPOS SETTLEMENT DR EFTPOS EY4 U 0005433109453 | 0.00 | 0.00 | 68,968.50 | 20260709 | 17,980,772.02 |
| 1 | FEE: CASH DEPOSIT - COINS ## 420543546 R16662,00 09/07 | 0.00 | -0.01 | 0.00 | 20260709 | 17,980,772.01 |
| 1 | FEE: CASH DEPOSIT - COINS ## 420543546 R2091,40 09/07 | 0.00 | -0.01 | 0.00 | 20260709 | 17,980,772.00 |
| 1 | FEE: CASH DEPOSIT - COINS ## 420543546 R3372,00 09/07 | 0.00 | -0.01 | 0.00 | 20260709 | 17,980,771.99 |
| 1 | FEE: CASH DEPOSIT - COINS ## 420543546 R3412,60 09/07 | 0.00 | -0.01 | 0.00 | 20260709 | 17,980,771.98 |
| 1 | FEE: CASH DEPOSIT - COINS ## 420543546 R9432,50 09/07 | 0.00 | -0.01 | 0.00 | 20260709 | 17,980,771.97 |
| 1 | FEE: CASH DEPOSIT - COINS ## 420543546 R11323,20 09/07 | 0.00 | -0.02 | 0.00 | 20260709 | 17,980,771.95 |
| 1 | FEE: CASH DEPOSIT - COINS ## 420543546 R1633,00 09/07 | 0.00 | -0.02 | 0.00 | 20260709 | 17,980,771.93 |
| 1 | FEE: CASH DEPOSIT - COINS ## 420543546 R2263,00 09/07 | 0.00 | -0.02 | 0.00 | 20260709 | 17,980,771.91 |
| 1 | FEE: CASH DEPOSIT - COINS ## 420543546 R3334,20 09/07 | 0.00 | -0.02 | 0.00 | 20260709 | 17,980,771.89 |
| 1 | FEE: CASH DEPOSIT - COINS ## 420543546 R4404,00 09/07 | 0.00 | -0.02 | 0.00 | 20260709 | 17,980,771.87 |
| 1 | FEE: CASH DEPOSIT - COINS ## 420543546 R9733,00 09/07 | 0.00 | -0.02 | 0.00 | 20260709 | 17,980,771.85 |
| 2 | BALANCE BROUGHT FORWARD | 0.00 | 0.00 | 0.00 | 20260709 | 17,980,771.85 |
| 2 | FEE: CASH DEPOSIT - COINS ## 420543546 R11855,50 09/07 | 0.00 | -0.03 | 0.00 | 20260709 | 17,980,771.82 |
| 2 | FEE: CASH DEPOSIT - COINS ## 420543546 R5115,90 09/07 | 0.00 | -0.03 | 0.00 | 20260709 | 17,980,771.79 |
| 2 | FEE: CASH DEPOSIT - COINS ## 420543546 R3178,00 09/07 | 0.00 | -0.04 | 0.00 | 20260709 | 17,980,771.75 |
| 2 | FEE: CASH DEPOSIT - COINS ## 420543546 R16119,50 09/07 | 0.00 | -0.05 | 0.00 | 20260709 | 17,980,771.70 |
| 2 | FEE: CASH DEPOSIT - COINS ## 420543546 R3148,80 09/07 | 0.00 | -0.05 | 0.00 | 20260709 | 17,980,771.65 |
| 2 | FEE: CASH DEPOSIT - COINS ## 420543546 R3818,30 09/07 | 0.00 | -0.05 | 0.00 | 20260709 | 17,980,771.60 |
| 2 | FEE: CASH DEPOSIT - COINS ## 420543546 R5409,40 09/07 | 0.00 | -0.05 | 0.00 | 20260709 | 17,980,771.55 |
| 2 | FEE: CASH DEPOSIT - COINS ## 420543546 R8388,50 09/07 | 0.00 | -0.05 | 0.00 | 20260709 | 17,980,771.50 |
| 2 | FEE: CASH DEPOSIT - COINS ## 420543546 R570,00 09/07 | 0.00 | -0.11 | 0.00 | 20260709 | 17,980,771.39 |
| 2 | FEE: CASH DEPOSIT - COINS ## 420543546 R1377,10 09/07 | 0.00 | -0.38 | 0.00 | 20260709 | 17,980,771.01 |
| 2 | FEE: CASH DEPOSIT - NOTES ## 420543546 R570,00 09/07 | 0.00 | -3.09 | 0.00 | 20260709 | 17,980,767.92 |
| 2 | FEE: CASH DEPOSIT - NOTES ## 420543546 R1377,10 09/07 | 0.00 | -7.36 | 0.00 | 20260709 | 17,980,760.56 |
| 2 | FEE: CASH DEPOSIT - NOTES ## 420543546 R1633,00 09/07 | 0.00 | -9.16 | 0.00 | 20260709 | 17,980,751.40 |
| 2 | FEE: CASH DEPOSIT - NOTES ## | 0.00 | -11.75 | 0.00 | 20260709 | 17,980,739.65 |

**CURRENT ACCOUNT - STATEMENT DETAILS**

| Page | Details | Service Fee | Debit | Credit | Date | Balance |
|---|---|---|---|---|---|---|
| | 420543546 R2091,40 09/07 | | | | | |
| 2 | FEE: CASH DEPOSIT - NOTES ## 420543546 R2263,00 09/07 | 0.00 | -12.70 | 0.00 | 20260709 | 17,980,726.95 |
| 2 | FEE: CASH DEPOSIT - NOTES ## 420543546 R2450,00 09/07 | 0.00 | -13.77 | 0.00 | 20260709 | 17,980,713.18 |
| 2 | FEE: CASH DEPOSIT - NOTES ## 420543546 R3148,80 09/07 | 0.00 | -17.65 | 0.00 | 20260709 | 17,980,695.53 |
| 2 | FEE: CASH DEPOSIT - NOTES ## 420543546 R3178,00 09/07 | 0.00 | -17.82 | 0.00 | 20260709 | 17,980,677.71 |
| 2 | FEE: CASH DEPOSIT - NOTES ## 420543546 R3334,20 09/07 | 0.00 | -18.71 | 0.00 | 20260709 | 17,980,659.00 |
| 3 | BALANCE BROUGHT FORWARD | 0.00 | 0.00 | 0.00 | 20260709 | 17,980,659.00 |
| 3 | FEE: CASH DEPOSIT - NOTES ## 420543546 R3372,00 09/07 | 0.00 | -18.94 | 0.00 | 20260709 | 17,980,640.06 |
| 3 | FEE: CASH DEPOSIT - NOTES ## 420543546 R3412,60 09/07 | 0.00 | -19.16 | 0.00 | 20260709 | 17,980,620.90 |
| 3 | FEE: CASH DEPOSIT - NOTES ## 420543546 R3818,30 09/07 | 0.00 | -21.41 | 0.00 | 20260709 | 17,980,599.49 |
| 3 | FEE: CASH DEPOSIT - NOTES ## 420543546 R4404,00 09/07 | 0.00 | -24.73 | 0.00 | 20260709 | 17,980,574.76 |
| 3 | FEE: CASH DEPOSIT - NOTES ## 420543546 R5115,90 09/07 | 0.00 | -28.72 | 0.00 | 20260709 | 17,980,546.04 |
| 3 | FEE: CASH DEPOSIT - NOTES ## 420543546 R5409,40 09/07 | 0.00 | -30.35 | 0.00 | 20260709 | 17,980,515.69 |
| 3 | FEE: CASH DEPOSIT - NOTES ## 420543546 R8388,50 09/07 | 0.00 | -47.10 | 0.00 | 20260709 | 17,980,468.59 |
| 3 | FEE: CASH DEPOSIT - NOTES ## 420543546 R8800,00 09/07 | 0.00 | -49.46 | 0.00 | 20260709 | 17,980,419.13 |
| 3 | FEE: CASH DEPOSIT - NOTES ## 420543546 R9432,50 09/07 | 0.00 | -53.00 | 0.00 | 20260709 | 17,980,366.13 |
| 3 | FEE: CASH DEPOSIT - NOTES ## 420543546 R9733,00 09/07 | 0.00 | -54.68 | 0.00 | 20260709 | 17,980,311.45 |
| 3 | FEE: CASH DEPOSIT - NOTES ## 420543546 R11323,20 09/07 | 0.00 | -63.62 | 0.00 | 20260709 | 17,980,247.83 |
| 3 | FEE: CASH DEPOSIT - NOTES ## 420543546 R11855,50 09/07 | 0.00 | -66.60 | 0.00 | 20260709 | 17,980,181.23 |
| 3 | FEE: CASH DEPOSIT - NOTES ## 420543546 R16119,50 09/07 | 0.00 | -90.54 | 0.00 | 20260709 | 17,980,090.69 |
| 3 | FEE: CASH DEPOSIT - NOTES ## 420543546 R16662,00 09/07 | 0.00 | -93.63 | 0.00 | 20260709 | 17,979,997.06 |
| 3 | AUTOBANK CASH DEPOSIT CBLMOTORS 20260703 A187 | 0.00 | 0.00 | 2,190.00 | 20260710 | 17,982,187.06 |
| 3 | ELECTRONIC BANKING PAYMENT FR KLOKKIES VERVOER | 0.00 | 0.00 | 19,956.00 | 20260710 | 18,002,143.06 |
| 3 | ELECTRONIC BANKING TRANSFER FR TRF MIG PAYMENTS | 0.00 | 0.00 | 248,972.25 | 20260710 | 18,251,115.31 |
| 3 | ELECTRONIC BANKING PAYMENT TO HESKW HESKWA GEORGE GAV5313:05 | 0.00 | -161.00 | 0.00 | 20260710 | 18,250,954.31 |
| 3 | ELECTRONIC BANKING PAYMENT TO LINKS LINKS DERRICK GAV5313:05 | 0.00 | -601.34 | 0.00 | 20260710 | 18,250,352.97 |
| 4 | BALANCE BROUGHT FORWARD | 0.00 | 0.00 | 0.00 | 20260710 | 18,250,352.97 |
| 4 | ELECTRONIC BANKING PAYMENT TO MAY D MAY DIANNE RVX6813:05 | 0.00 | -635.40 | 0.00 | 20260710 | 18,249,717.57 |
| 4 | ELECTRONIC BANKING PAYMENT TO DEO V DEO VOLENTA N GAV5313:05 | 0.00 | -820.00 | 0.00 | 20260710 | 18,248,897.57 |
| 4 | ELECTRONIC BANKING PAYMENT TO HUNGR HUNGRY MOMENT GAV5313:05 | 0.00 | -900.00 | 0.00 | 20260710 | 18,247,997.57 |
| 4 | ELECTRONIC BANKING PAYMENT TO MOUNT MOUNTAIN VIEW GAV5313:05 | 0.00 | -1,161.50 | 0.00 | 20260710 | 18,246,836.07 |
| 4 | ELECTRONIC BANKING PAYMENT TO SAAYM SAAYMAN JAKOB RVX6813:05 | 0.00 | -1,217.23 | 0.00 | 20260710 | 18,245,618.84 |
| 4 | ELECTRONIC BANKING PAYMENT TO TOWN TOWN LODGE MI RVX6813:05 | 0.00 | -3,870.00 | 0.00 | 20260710 | 18,241,748.84 |
| 4 | ELECTRONIC BANKING PAYMENT TO STEEN STEENKAMP LUC GAV5313:05 | 0.00 | -4,138.74 | 0.00 | 20260710 | 18,237,610.10 |
| 4 | ELECTRONIC BANKING PAYMENT TO C19 CBL HARDEWARE GAV5313:05 | 0.00 | -4,142.36 | 0.00 | 20260710 | 18,233,467.74 |
| 4 | ELECTRONIC BANKING PAYMENT TO JONKE JONKER J GAV5313:05 | 0.00 | -4,172.94 | 0.00 | 20260710 | 18,229,294.80 |
| 4 | ELECTRONIC BANKING PAYMENT TO TYRES TYRES & TREAD GAV5313:05 | 0.00 | -5,800.00 | 0.00 | 20260710 | 18,223,494.80 |
| 4 | ELECTRONIC BANKING PAYMENT TO JOHAN JOHANNES KJ(1 GAV5313:05 | 0.00 | -6,383.00 | 0.00 | 20260710 | 18,217,111.80 |
| 4 | ELECTRONIC BANKING PAYMENT TO SAICE SAICE GAV5313:05 | 0.00 | -6,527.00 | 0.00 | 20260710 | 18,210,584.80 |

# Standard Bank of South Africa

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

**Computer Generated Copy**

**CURRENT ACCOUNT - STATEMENT DETAILS**

| Page | Details | Service Fee | Debit | Credit | Date | Balance |
|---|---|---|---|---|---|---|
| 4 | ELECTRONIC BANKING PAYMENT TO ECSA ENGINEERING C RVX6813:05 | 0.00 | -7,260.00 | 0.00 | 20260710 | 18,203,324.80 |
| 4 | ELECTRONIC BANKING PAYMENT TO ALPHO ALPHONIX GAV5313:05 | 0.00 | -10,147.00 | 0.00 | 20260710 | 18,193,177.80 |
| 4 | ELECTRONIC BANKING PAYMENT TO M2 MEDIA 24 BEPE GAV5313:05 | 0.00 | -16,711.80 | 0.00 | 20260710 | 18,176,466.00 |
| 4 | ELECTRONIC BANKING PAYMENT TO BIDVE BIDVEST WALTO GAV5313:05 | 0.00 | -17,428.25 | 0.00 | 20260710 | 18,159,037.75 |
| 4 | ELECTRONIC BANKING PAYMENT TO A.L A A.L ABBOTT & GAV5313:05 | 0.00 | -23,375.67 | 0.00 | 20260710 | 18,135,662.08 |
| 4 | ELECTRONIC BANKING PAYMENT TO C014 CAB HOLDINGS GAV5313:05 | 0.00 | -50,275.10 | 0.00 | 20260710 | 18,085,386.98 |
| 4 | ELECTRONIC BANKING PAYMENT TO FLAGG FLAGGAC CONSU RVX6813:05 | 0.00 | -79,045.00 | 0.00 | 20260710 | 18,006,341.98 |
| 5 | BALANCE BROUGHT FORWARD | 0.00 | 0.00 | 0.00 | 20260710 | 18,006,341.98 |
| 5 | ELECTRONIC BANKING PAYMENT TO BLOEM BLOEMHOF ELEC RVX6813:05 | 0.00 | -142,711.09 | 0.00 | 20260710 | 17,863,630.89 |
| 5 | ELECTRONIC BANKING PAYMENT TO DITLO DITLOU EASY A GAV5313:05 | 0.00 | -151,119.12 | 0.00 | 20260710 | 17,712,511.77 |
| 5 | ELECTRONIC BANKING PAYMENT TO INNOV INNOVATION GO GAV5313:05 | 0.00 | -266,144.50 | 0.00 | 20260710 | 17,446,367.27 |
| 5 | ELECTRONIC BANKING PAYMENT TO METSI METSI CHEM IK GAV5313:05 | 0.00 | -419,083.00 | 0.00 | 20260710 | 17,027,284.27 |
| 5 | ELECTRONIC BANKING PAYMENT TO DUCHA DUCHARME ASSE GAV5313:05 | 0.00 | -494,417.33 | 0.00 | 20260710 | 16,532,866.94 |
| 5 | ELECTRONIC BANKING PAYMENT TO ESKOM ESKOM HOLDING GAV5313:05 | 0.00 | -5,000,000.00 | 0.00 | 20260710 | 11,532,866.94 |
| 5 | ELECTRONIC BANKING PAYMENT TO ESKOM ESKOM HOLDING GAV5313:05 | 0.00 | -5,000,000.00 | 0.00 | 20260710 | 6,532,866.94 |
| 5 | ELECTRONIC BANKING TRANSFER TO TRANSPORT REC * | 0.00 | -60,661.40 | 0.00 | 20260710 | 6,472,205.54 |

** END OF REPORT **

# Standard Bank of South Africa

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

**Computer Generated Copy**

**CURRENT ACCOUNT - STATEMENT DETAILS**

| | | | | | | |
|---|---|---|---|---|---|---|
| **Account** | 0000420543546 | KANNALAND MUNICIPALI | **Statement For** | 20260814 | **VAT Registration** | 4540197268 |
| **Branch** | 000113 | LADISMITH CAPE | **Statement No** | 063 | | |

| Page | Details | Service Fee | Debit | Credit | Date | Balance |
|---|---|---|---|---|---|---|
| 1 | BALANCE BROUGHT FORWARD | 0.00 | 0.00 | 0.00 | 20260813 | 557,005.15 |
| 1 | CREDIT CARD EFTPOS SETTLEMENT CR EFTPOS PLC 9 0008213109577 | 0.00 | 0.00 | 1,626.00 | 20260813 | 558,631.15 |
| 1 | CREDIT CARD EFTPOS SETTLEMENT CR EFTPOS PLC 9 0008223109577 | 0.00 | 0.00 | 2,015.00 | 20260813 | 560,646.15 |
| 1 | CREDIT CARD EFTPOS SETTLEMENT DR EFTPOS KU2 Z 0000735219639 | 0.00 | 0.00 | 2,220.00 | 20260813 | 562,866.15 |
| 1 | CREDIT CARD EFTPOS SETTLEMENT DR EFTPOS R3G 5 0004413109682 | 0.00 | 0.00 | 3,442.60 | 20260813 | 566,308.75 |
| 1 | CREDIT CARD EFTPOS SETTLEMENT DR EFTPOS EY4 U 0005663109453 | 0.00 | 0.00 | 3,478.00 | 20260813 | 569,786.75 |
| 1 | CREDIT CARD EFTPOS SETTLEMENT DR EFTPOS PLC 9 0008223109577 | 0.00 | 0.00 | 8,623.20 | 20260813 | 578,409.95 |
| 1 | CREDIT CARD EFTPOS SETTLEMENT DR EFTPOS PLC 9 0008213109577 | 0.00 | 0.00 | 34,181.00 | 20260813 | 612,590.95 |
| 1 | FEE: CASH DEPOSIT - COINS ## 420543546 R1172,00 13/08 | 0.00 | -0.01 | 0.00 | 20260813 | 612,590.94 |
| 1 | FEE: CASH DEPOSIT - COINS ## 420543546 R1621,20 13/08 | 0.00 | -0.01 | 0.00 | 20260813 | 612,590.93 |
| 1 | FEE: CASH DEPOSIT - COINS ## 420543546 R4652,40 13/08 | 0.00 | -0.01 | 0.00 | 20260813 | 612,590.92 |
| 1 | FEE: CASH DEPOSIT - COINS ## 420543546 R492,00 13/08 | 0.00 | -0.01 | 0.00 | 20260813 | 612,590.91 |
| 1 | FEE: CASH DEPOSIT - COINS ## 420543546 R5763,40 13/08 | 0.00 | -0.02 | 0.00 | 20260813 | 612,590.89 |
| 1 | FEE: CASH DEPOSIT - COINS ## 420543546 R984,00 13/08 | 0.00 | -0.02 | 0.00 | 20260813 | 612,590.87 |
| 1 | FEE: CASH DEPOSIT - COINS ## 420543546 R2375,10 13/08 | 0.00 | -0.03 | 0.00 | 20260813 | 612,590.84 |
| 1 | FEE: CASH DEPOSIT - COINS ## 420543546 R3026,80 13/08 | 0.00 | -0.04 | 0.00 | 20260813 | 612,590.80 |
| 1 | FEE: CASH DEPOSIT - COINS ## 420543546 R557,00 13/08 | 0.00 | -0.04 | 0.00 | 20260813 | 612,590.76 |
| 1 | FEE: CASH DEPOSIT - COINS ## 420543546 R887,80 13/08 | 0.00 | -0.04 | 0.00 | 20260813 | 612,590.72 |
| 1 | FEE: CASH DEPOSIT - COINS ## 420543546 R11069,00 13/08 | 0.00 | -0.05 | 0.00 | 20260813 | 612,590.67 |
| 1 | FEE: CASH DEPOSIT - COINS ## 420543546 R13028,20 13/08 | 0.00 | -0.05 | 0.00 | 20260813 | 612,590.62 |
| 2 | BALANCE BROUGHT FORWARD | 0.00 | 0.00 | 0.00 | 20260813 | 612,590.62 |
| 2 | FEE: CASH DEPOSIT - COINS ## 420543546 R1789,20 13/08 | 0.00 | -0.05 | 0.00 | 20260813 | 612,590.57 |
| 2 | FEE: CASH DEPOSIT - COINS ## 420543546 R1949,20 13/08 | 0.00 | -0.05 | 0.00 | 20260813 | 612,590.52 |
| 2 | FEE: CASH DEPOSIT - COINS ## 420543546 R8658,40 13/08 | 0.00 | -0.05 | 0.00 | 20260813 | 612,590.47 |
| 2 | FEE: CASH DEPOSIT - NOTES ## 420543546 R492,00 13/08 | 0.00 | -2.75 | 0.00 | 20260813 | 612,587.72 |
| 2 | FEE: CASH DEPOSIT - NOTES ## 420543546 R557,00 13/08 | 0.00 | -3.09 | 0.00 | 20260813 | 612,584.63 |
| 2 | FEE: CASH DEPOSIT - NOTES ## 420543546 R887,80 13/08 | 0.00 | -4.95 | 0.00 | 20260813 | 612,579.68 |
| 2 | FEE: CASH DEPOSIT - NOTES ## 420543546 R984,00 13/08 | 0.00 | -5.51 | 0.00 | 20260813 | 612,574.17 |
| 2 | FEE: CASH DEPOSIT - NOTES ## 420543546 R1000,00 13/08 | 0.00 | -5.62 | 0.00 | 20260813 | 612,568.55 |
| 2 | FEE: CASH DEPOSIT - NOTES ## 420543546 R1172,00 13/08 | 0.00 | -6.58 | 0.00 | 20260813 | 612,561.97 |
| 2 | FEE: CASH DEPOSIT - NOTES ## 420543546 R1621,20 13/08 | 0.00 | -9.10 | 0.00 | 20260813 | 612,552.87 |
| 2 | FEE: CASH DEPOSIT - NOTES ## 420543546 R1789,20 13/08 | 0.00 | -10.00 | 0.00 | 20260813 | 612,542.87 |
| 2 | FEE: CASH DEPOSIT - NOTES ## 420543546 R1949,20 13/08 | 0.00 | -10.90 | 0.00 | 20260813 | 612,531.97 |
| 2 | FEE: CASH DEPOSIT - NOTES ## 420543546 R2375,10 13/08 | 0.00 | -13.32 | 0.00 | 20260813 | 612,518.65 |
| 2 | FEE: CASH DEPOSIT - NOTES ## | 0.00 | -16.97 | 0.00 | 20260813 | 612,501.68 |

**CURRENT ACCOUNT - STATEMENT DETAILS**

| Page | Details | Service Fee | Debit | Credit | Date | Balance |
|---|---|---|---|---|---|---|
| | 420543546 R3026,80 13/08 | | | | | |
| 2 | FEE: CASH DEPOSIT - NOTES ## 420543546 R4652,40 13/08 | 0.00 | -26.13 | 0.00 | 20260813 | 612,475.55 |
| 2 | FEE: CASH DEPOSIT - NOTES ## 420543546 R5763,40 13/08 | 0.00 | -32.37 | 0.00 | 20260813 | 612,443.18 |
| 2 | FEE: CASH DEPOSIT - NOTES ## 420543546 R8658,40 13/08 | 0.00 | -48.61 | 0.00 | 20260813 | 612,394.57 |
| 2 | FEE: CASH DEPOSIT - NOTES ## 420543546 R11069,00 13/08 | 0.00 | -62.16 | 0.00 | 20260813 | 612,332.41 |
| 2 | FEE: CASH DEPOSIT - NOTES ## 420543546 R13028,20 13/08 | 0.00 | -73.17 | 0.00 | 20260813 | 612,259.24 |
| 3 | BALANCE BROUGHT FORWARD | 0.00 | 0.00 | 0.00 | 20260814 | 612,259.24 |
| 3 | MAGTAPE CREDIT SMART MUNIC WALLET | 0.00 | 0.00 | 12,700.00 | 20260814 | 624,959.24 |
| 3 | MAGTAPE CREDIT SMART MUNIC COLLECTI | 0.00 | 0.00 | 516,411.40 | 20260814 | 1,141,370.64 |
| 3 | BOLSA THIRD PARTY PAYMENT LADISMITH LDSKAAS | 0.00 | 0.00 | 39,996.00 | 20260814 | 1,181,366.64 |
| 3 | ELECTRONIC BANKING TRANSFER FR TRANSPORT PAYMENT | 0.00 | 0.00 | 449,035.72 | 20260814 | 1,630,402.36 |
| 3 | ELECTRONIC BANKING TRANSFER FR DEP TO MAIN | 0.00 | 0.00 | 5,000,000.00 | 20260814 | 6,630,402.36 |
| 3 | ELECTRONIC BANKING PAYMENT TO KLEIN KLEIN KAROO A GAV5312:57 | 0.00 | -885.00 | 0.00 | 20260814 | 6,629,517.36 |
| 3 | ELECTRONIC BANKING PAYMENT TO ROOI ROOI BRENTON GAV5312:57 | 0.00 | -1,595.58 | 0.00 | 20260814 | 6,627,921.78 |
| 3 | ELECTRONIC BANKING PAYMENT TO D64 DEPARTEMENT V GAV5308:56 | 0.00 | -8,568.00 | 0.00 | 20260814 | 6,619,353.78 |
| 3 | ELECTRONIC BANKING PAYMENT TO D64 DEPARTEMENT V GAV5308:56 | 0.00 | -11,880.00 | 0.00 | 20260814 | 6,607,473.78 |
| 3 | ELECTRONIC BANKING PAYMENT TO VALST VALSTA S SPEC RVX6813:26 | 0.00 | -115,000.00 | 0.00 | 20260814 | 6,492,473.78 |
| 3 | ELECTRONIC BANKING PAYMENT TO D64 DEPARTEMENT V GAV5308:56 | 0.00 | -168,248.32 | 0.00 | 20260814 | 6,324,225.46 |
| 3 | ELECTRONIC BANKING PAYMENT TO D64 DEPARTEMENT V GAV5308:56 | 0.00 | -260,339.40 | 0.00 | 20260814 | 6,063,886.06 |
| 3 | ELECTRONIC BANKING PAYMENT TO ESKOM ESKOM HOLDING RVX6809:00 | 0.00 | -2,500,000.00 | 0.00 | 20260814 | 3,563,886.06 |
| 3 | ELECTRONIC BANKING PAYMENT TO ESKOM ESKOM HOLDING RVX6809:00 | 0.00 | -2,500,000.00 | 0.00 | 20260814 | 1,063,886.06 |
| 3 | ACCOUNT PAYMENT OMSUREPREM701128850-0054600470 | 20.00 | -6,865.42 | 0.00 | 20260814 | 1,057,020.64 |
| 3 | ACCOUNT PAYMENT OMSUREPREM701096339-0054600469 | 20.00 | -51,513.64 | 0.00 | 20260814 | 1,005,507.00 |
| 3 | ELECTRONIC BANKING TRANSFER TO TRANSOPORT REC * | 0.00 | -52,138.90 | 0.00 | 20260814 | 953,368.10 |

** END OF REPORT **

Eskom

WESTERN REGION
PO BOX 377 Bellville 7535

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

Eskom

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

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

| | |
|---|---|
| YOUR ACCOUNT NO | 6940893537 |
| SECURITY HELD | 0.01 |
| BILLING DATE | 2026-08-07 |
| TAX INVOICE NO | 694157783660 |
| ACCOUNT MONTH | AUGUST 2026 |
| CURRENT DUE DATE | 2026-09-07 |
| VAT REG NO | 4540197268 |

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

**WESTERN REGION**
**PO BOX 377 Bellville 7535**

**DIRECT DEPOSIT DETAIL**

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

# TAX INVOICE

E-MAIL: zoe@kannaland.gov.za

## ACCOUNT TRANSACTION SUMMARY

| | | | |
|---|---|---|---|
| ADMINISTRATION CHARGE | | R | 664.64 |
| TRANSMISSION NETWORK CAPACITY | | R | 18,752.00 |
| DIST. NETWORK CAPACITY CHARGE | | R | 64,480.00 |
| NETWORK DEMAND CHARGE | | R | 37,443.79 |
| ANCILLARY SERVICE (ALL) | | R | 2,323.93 |
| GENERATOR CAPACITY CHARGE | | R | 18,752.00 |
| LEGACY CHARGE (ALL) | | R | 130,086.97 |
| ENERGY CHARGE (OFF) | 189,240.00 | R | 238,555.94 |
| ENERGY CHARGE (PEAK) | 102,356.00 | R | 774,138.90 |
| ENERGY CHARGE (STD) | 236,568.00 | R | 447,279.12 |
| SERVICE CHARGE | | R | 6,813.49 |
| ELECTRIFICATION AND RURAL SUBS (ALL) | | R | 28,890.63 |
| **TOTAL CHARGES FOR BILLING PERIOD** | | R | **1,768,181.41** |

## ACCOUNT SUMMARY FOR AUGUST 2026

| | | | |
|---|---|---|---|
| BALANCE BROUGHT FORWARD | (Due Date 2026-08-06) | R | 16,410,618.24 |
| PAYMENT(S) RECEIVED | Cash - 2026-07-10 | R | -5,000,000.00 |
| TOTAL CHARGES FOR BILLING PERIOD | | R | 1,768,181.41 |
| ADJUSTMENT | Interest on overdue account | R | 54,603.25 |
| VAT RAISED ON ITEMS AT 15% | | R | 265,227.21 |

| CURRENT | TOTAL DUE | R | 13,498,630.11 |
|---|---|---|---|
| 2,088,011.87 | | | |

**ARREARS**

| >90 DAYS | 61-90 DAYS | 31-60 DAYS | 16-30 DAYS |
|---|---|---|---|
| 7,906,399.10 | 0.00 | 3,504,219.14 | 0.00 |

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




**ACCOUNT NO / REFERENCE NO**
6940893537

**NAME**
KANNALAND LOCAL MUNICIPALITY

**FAX NUMBER**

unipay 7100 10 0010

27215700169408935376

>>>>>>> 9207 2694 0893 5379

PayIT One account global payment platform

easypay a better way to pay

**TOTAL AMOUNT DUE**
13,498,630.11

**PAYMENT ARRANGEMENT**

**INSTALMENT**
0.00

**ARREARS** (Due Immediately)
11,410,618.24

**DUE DATE** (For Current Amount)
2026-09-07

**AMOUNT PAID**

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

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|---|---|
| PAGE RUN NO | EE 16 |
| BILL GROUP | |
| BILL PAGE | 1 OF 2 |

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WESTERN REGION
PO BOX 377 Bellville 7535

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

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

| | |
|---|---|
| **YOUR ACCOUNT NO** | **6940893537** |
| **BILLING DATE** | 2026-08-07 |
| **TAX INVOICE NO** | 694157783660 |
| **ACCOUNT MONTH** | AUGUST 2026 |
| **CURRENT DUE DATE** | 2026-09-07 |
| **VAT REG NO** | 4540197268 |
| **NOTIFIED MAX DEMAND** | 1,600.00 |
| **UTILISED CAPACITY** | 1,600.00 |

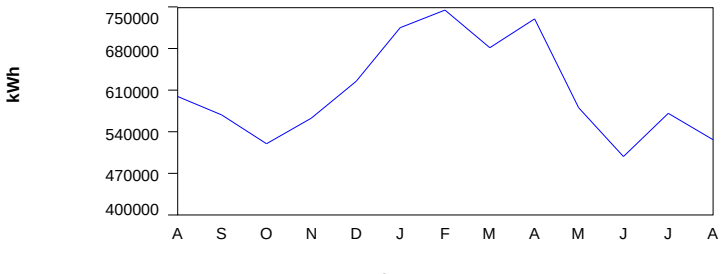
## CONSUMPTION DETAILS (2026-07-06 - 2026-08-05)

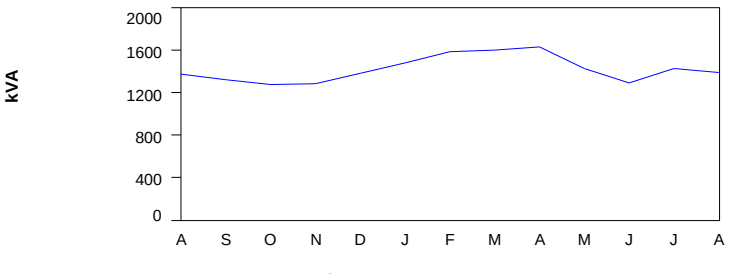
| | |
|---|---|
| ENERGY CONSUMPTION OFF PEAK kWH | 189,240.38 |
| ENERGY CONSUMPTION STD kWh | 236,568.05 |
| ENERGY CONSUMPTION PEAK kWh | 102,356.30 |
| DEMAND CONSUMPTION - OFF PEAK | 1,328.89 |
| DEMAND CONSUMPTION - STD | 1,142.55 |
| DEMAND CONSUMPTION - PEAK | 1,392.47 |
| DEMAND READING - KW/KVA | 1,392.47 |
| REACTIVE ENERGY - OFF PEAK | 90,273.89 |
| REACTIVE ENERGY - STD | 81,307.77 |
| REACTIVE ENERGY - PEAK | 29,875.01 |

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

MUNICIPALITY CALITZDORP 1/3214 INTERVAL

| | | |
|---|---|---|
| Administration Charge @ R21.44 per day for 31 days | R | 664.64 |
| TX Network Capacity Charge 1,600 kVa @ R11.72 : = R11.72/kVA | R | 18,752.00 |
| Network Capacity Charge 1,600 kVA @ R40.30 : = R40.30/kVA | R | 64,480.00 |
| Network Demand Charge 1,392.48 kVA @ R26.89 : = R26.89 /kVA | R | 37,443.79 |
| Ancillary Service Charge 528,165 kWh @ R0.0044 /kWh | R | 2,323.93 |
| Generator Capacity Charge 1,600 kVa @ R11.72 : = R11.72/kVA | R | 18,752.00 |
| Legacy Charge 528,164.73 kWh @ R0.2463 /kWh | R | 130,086.97 |
| High Season Off Peak Energy Charge 189,240 kWh @ R1.2606 /kWh | R | 238,555.94 |
| High Season Peak Energy Charge 102,356 kWh @ R7.5632 /kWh | R | 774,138.90 |
| High Season Standard Energy Charge 236,568 kWh @ R1.8907 /kWh | R | 447,279.12 |
| Service Charge @ R219.79 per day for 31 days | R | 6,813.49 |
| Electrification and Rural Subsidy 528,165 kWh @ R0.0547 /kWh | R | 28,890.63 |
| **TOTAL CHARGES** | R | **1,768,181.41** |




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| **PAGE RUN NO** | EE 17 |
| **BILL GROUP** | |
| **BILL PAGE** | 2 OF 2 |

Eskom

WESTERN REGION
PO BOX 377 Bellville 7535

Eskom

**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**

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

| | |
|---|---|
| **YOUR ACCOUNT NO** | **7052108005** |
| **SECURITY HELD** | 0.01 |
| **BILLING DATE** | 2026-08-07 |
| **TAX INVOICE NO** | 705154374209 |
| **ACCOUNT MONTH** | AUGUST 2026 |
| **CURRENT DUE DATE** | 2026-09-07 |
| **VAT REG NO** | 4540197268 |

**DIRECT DEPOSIT DETAIL**

| | |
|---|---|
| **BANK:** | **ABSA** |
| **BRANCH CODE:** | **334110** |
| **BANK ACC NO:** | **340167430** |

# TAX INVOICE

E-MAIL: zoe@kannaland.gov.za

## ACCOUNT TRANSACTION SUMMARY

| | | | |
|---|---|---|---|
| FIXED CHARGE | | R | 25,465.00 |
| ADMINISTRATION CHARGE | | R | 664.64 |
| TRANSMISSION NETWORK CAPACITY | | R | 106,700.00 |
| DIST. NETWORK CAPACITY CHARGE | | R | 177,000.00 |
| NETWORK DEMAND CHARGE | | R | 49,433.02 |
| URBAN LOW VOLTAGE SUBSIDY | | R | 24,300.00 |
| ANCILLARY SERVICE (ALL) | | R | 9,422.78 |
| GENERATOR CAPACITY CHARGE | | R | 98,200.00 |
| LEGACY CHARGE (ALL) | | R | 537,569.71 |
| ENERGY CHARGE (OFF) | 1,013,168.00 | R | 1,183,278.91 |
| ENERGY CHARGE (PEAK) | 448,376.00 | R | 3,142,084.50 |
| ENERGY CHARGE (STD) | 894,152.00 | R | 1,566,464.89 |
| SERVICE CHARGE | | R | 6,813.49 |
| ELECTRIFICATION AND RURAL SUBS (ALL) | | R | 128,856.57 |
| REACTIVE ENERGY | 171,752.00 | R | 60,284.95 |
| **TOTAL CHARGES FOR BILLING PERIOD** | | R | **7,116,538.46** |

## ACCOUNT SUMMARY FOR AUGUST 2026

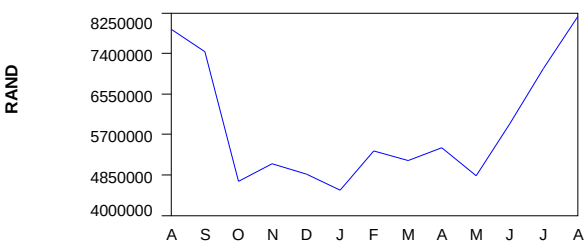
| | | | |
|---|---|---|---|
| BALANCE BROUGHT FORWARD | (Due Date 2026-08-06) | R | 91,748,264.28 |
| PAYMENT(S) RECEIVED | Cash - 2026-07-10 | R | -5,000,000.00 |
| TOTAL CHARGES FOR BILLING PERIOD | | R | 7,116,538.46 |
| ADJUSTMENT | Interest on overdue account | R | 4,091.67 |
| ADJUSTMENT | Interest on overdue account | R | 660,118.20 |
| VAT RAISED ON ITEMS AT 15% | | R | 1,067,480.77 |

| CURRENT | | |
|---|---|---|
| 8,848,229.10 | **TOTAL DUE** | **R 95,596,493.38** |

**ARREARS**

| >90 DAYS | 61-90 DAYS | 31-60 DAYS | 16-30 DAYS |
|---|---|---|---|
| 67,296,535.37 | 5,362,357.07 | 14,089,371.84 | 0.00 |

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




| | |
|---|---|
| **PAGE RUN NO** | EE 20 |
| **BILL GROUP** | |
| **BILL PAGE** | 1 OF 2 |

**ACCOUNT NO / REFERENCE NO**
**7052108005**

**NAME**
KANNALAND LOCAL MUNICIPALITY

**FAX NUMBER**

unipay 7100 10 0010

2721570017052108005 8 >>>>>>> 9207 2705 2108 0051

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**TOTAL AMOUNT DUE**

**95,596,493.38**

**PAYMENT ARRANGEMENT**

**INSTALMENT**
0.00

**ARREARS** (Due Immediately)
86,748,264.28

**DUE DATE** (For Current Amount)
2026-09-07

**AMOUNT PAID**

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

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WESTERN REGION
PO BOX 377 Bellville 7535

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

| | |
|---|---|
| **YOUR ACCOUNT NO** | **7052108005** |
| **BILLING DATE** | 2026-08-07 |
| **TAX INVOICE NO** | 705154374209 |
| **ACCOUNT MONTH** | AUGUST 2026 |
| **CURRENT DUE DATE** | 2026-09-07 |
| **VAT REG NO** | 4540197268 |
| **NOTIFIED MAX DEMAND** | 10,000.00 |
| **UTILISED CAPACITY** | 10,000.00 |

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

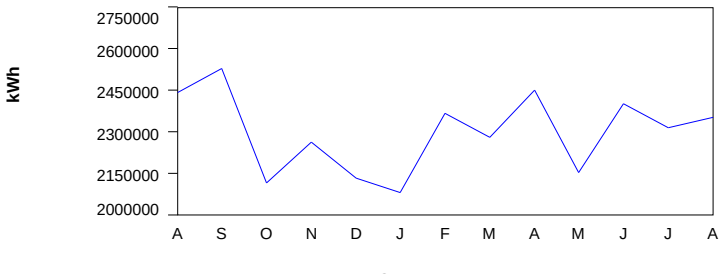
## CONSUMPTION DETAILS (2026-07-06 - 2026-08-05)

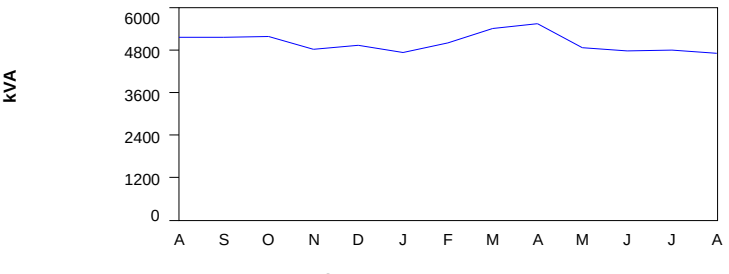
| | |
|---|---|
| ENERGY CONSUMPTION OFF PEAK kWH | 1,013,168.00 |
| ENERGY CONSUMPTION STD kWh | 894,151.50 |
| ENERGY CONSUMPTION PEAK kWh | 448,376.00 |
| ENERGY CONSUMPTION ALL kWh | 2,355,695.50 |
| DEMAND CONSUMPTION - OFF PEAK | 4,297.71 |
| DEMAND CONSUMPTION - STD | 4,627.91 |
| DEMAND CONSUMPTION - PEAK | 4,725.90 |
| DEMAND READING - KW/KVA | 4,725.90 |
| REACTIVE ENERGY - OFF PEAK | 465,357.00 |
| REACTIVE ENERGY - STD | 409,546.00 |
| REACTIVE ENERGY - PEAK | 164,964.50 |
| EXCESS REACTIVE ENERGY | 171,752.25 |

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

LADISMITH MUNISIPALITEIT 1/3225 REMOTE

| | | |
|---|---|---|
| Administration Charge @ R21.44 per day for 31 days | R | 664.64 |
| TX Network Capacity Charge 10,000 kVa @ R10.67 : = R10.67/kVA | R | 106,700.00 |
| Network Capacity Charge 10,000 kVA @ R17.70 : = R17.70/kVA | R | 177,000.00 |
| Network Demand Charge 4,725.91 kVA @ R10.46 : = R10.46 /kVA | R | 49,433.02 |
| Urban Low Voltage Subsidy 10,000 kVa @ R2.43 : = R2.43/kVA | R | 24,300.00 |
| Ancillary Service Charge 2,355,696 kWh @ R0.004 /kWh | R | 9,422.78 |
| Generator Capacity Charge 10,000 kVa @ R9.82 : = R9.82/kVA | R | 98,200.00 |
| Legacy Charge 2,355,695.5 kWh @ R0.2282 /kWh | R | 537,569.71 |
| High Season Off Peak Energy Charge 1,013,168 kWh @ R1.1679 /kWh | R | 1,183,278.91 |
| High Season Peak Energy Charge 448,376 kWh @ R7.0077 /kWh | R | 3,142,084.50 |
| High Season Standard Energy Charge 894,152 kWh @ R1.7519 /kWh | R | 1,566,464.89 |
| Service Charge @ R219.79 per day for 31 days | R | 6,813.49 |
| Electrification and Rural Subsidy 2,355,696 kWh @ R0.0547 /kWh | R | 128,856.57 |
| High Season Reactive energy Charge 171,752 kvarh @ R0.351 /kvarh | R | 60,284.95 |
| Fixed Charge @ R25,465.00 | R | 25,465.00 |
| **TOTAL CHARGES** | R | **7,116,538.46** |




| | |
|---|---|
| **PAGE RUN NO** | EE 21 |
| **BILL GROUP** | |
| **BILL PAGE** | 2 OF 2 |