HESSEQUA MUNISIPALITEIT

AGENDA

SPESIALE RAADSVERGADERING

MAANDAG 25 AUGUSTUS 2025
OM 10:30

20 Augustus 2025

Raadslede
Hessequa Munisipaliteit
Posbus 29
RIVERSDAL
6670

Kennis geskied hiermee van ŉ Spesiale Raadsvergadering van Hessequa Munisipaliteit wat gehou sal word op:

MAANDAG

25 AUGUSTUS 2025

om 10:30

in die Raadsaal, Burgersentrum, Van den Bergstraat, RIVERSDAL, om die ondergenoemde sake te bespreek.

Die uwe

MNR ASA DE KLERK
MUNISIPALE BESTUURDER

AGENDA

1. OPENING EN VERWELKOMING

2. KONSTITUERING / AANSOEKE OM VERLOF

3. VERKLARINGS EN MEDEDELINGS DEUR DIE SPEAKER

4. VERKLARINGS EN MEDEDELINGS DEUR DIE UITVOERENDE BURGEMEESTER

5. VERKLARING VAN BELANGE DEUR RAADSLEDE / AMPTENARE RAKENDE ITEMS WAT DIEN OP AGENDA

6. SAKE VIR BESPREKING

6. SAKE VIR BESPREKING

6.1 SUBMISSION OF THE 2024/2025 ANNUAL PERFORMANCE REPORT & DRAFT ANNUAL REPORT TO THE AUDITOR-GENERAL OF SOUTH AFRICA (AGSA)

File number / Verwysingsnommer: 5/1/1/1

Meeting date / Vergadering datum: 25 August 2025

Report by / Verslag deur: Manager: Strategic Services – L de Villiers

PURPOSE OF REPORT / DOEL VAN VERSLAG

To present to Council the preliminary Annual Performance Report & Draft Annual Report that is to be submitted to the Auditor General of South Africa by end of August 2025.

BACKGROUND AND DISCUSSION / AGTERGROND EN BESPREKING

Section 28 of the Public Audit Act (no. 25 of 2004) states that the Auditor-General must express an opinion on the financial and non-financial reported information of the auditee. This results then in the required submission of the Annual Financial Statements of a municipality, and the Annual Performance Report, which is also included in the resulting Annual Report of a municipality. This legislative requirement is also supported by Section 126 of the Municipal Finance Management Act (No. 56 of 2003). Section 46 of the Local Government Systems Act (No 32 of 2000) also requires the development of an Annual Performance Report that should form part of the Annual Report, as set out in Chapter 12 of the Municipal Finance Management Act.

This report is tabled to Council to acknowledge the requirements of the applicable legislative framework and note the contents of the Annual Performance Report that is to be submitted to the Auditor-General of South Africa by 29 August 2025.

In addition to the Annual Performance Report, the preliminary Annual Report is also attached for noting only. The Annual Performance Report is included as Chapters 3 and 4 of the Annual Report.

EXECUTIVE MAYORAL COMMITTEE

The item is tabled at the **Executive Mayoral Committee** meeting of **25 August 2025** and feedback will be given at the Special Council meeting on the same day.

COMMENTS: MUNICIPAL MANAGER / KOMMENTAAR: MUNISIPALE BESTUURDER

Recommendations are supported.

COMMENTS: DIRECTOR CORPORATE MANAGEMENT / KOMMENTAAR: DIREKTEUR KORPORATIEWE BESTUUR

Recommendations are supported.

COMMENTS: DIRECTOR FINANCIAL SERVICES / KOMMENTAAR: DIREKTEUR FINANSIËLE DIENSTE

The content of the report is noted.

COMMENTS: DIRECTOR DEVELOPMENT PLANNING AFFAIRS / KOMMENTAAR: DIREKTEUR ONTWIKKELINGSBEPLANNING

COMMENTS: DIRECTOR TECHNICAL SERVICES / KOMMENTAAR: DIREKTEUR TEGNIESE DIENSTE

COMMENTS: DIRECTOR COMMUNITY SERVICES / KOMMENTAAR: DIREKTEUR GEMEENSKAPSDIENSTE

COMMENTS: MANAGER LEGAL SERVICES / KOMMENTAAR: BESTUURDER REGSDIENSTE

The content of the report is noted.

COMMENTS: OTHER / KOMMENTAAR: ANDER

RECOMMENDATION / AANBEVELING

1. That Council take note that the 2024/2025 Annual Performance Report will be submitted to the Auditor-General of South Africa in accordance with relevant legislation.
2. That Council take note of the Draft Annual Report that contains the 2024/2025 Annual Performance Report information as Chapters 3 and 4.

AGENDA ITEM APPROVED BY / AGENDA ITEM GOEDGEKEUR DEUR:

Municipal Manager – Mr ASA de Klerk

ATTACHMENTS / STAWENDE DOKUMENTE

The following attachments will be distributed to members via e-mail:

2024/2025 Annual Performance Report

Draft 2024/2025 Annual Report (incomplete)

6.2 INTEGRATED DEVELOPMENT PLAN (IDP) & BUDGET TIME SCHEDULE FOR 2026/2027

File number / Verwysingsnommer: 15/1/8

Meeting date / Vergadering datum: 25 August 2025

Report by / Verslag deur: Manager: Strategic Services – L de Villiers

PURPOSE OF REPORT / DOEL VAN VERSLAG

For Council to approve the IDP/Budget Time Schedule for 2026/2027.

BACKGROUND AND DISCUSSION / AGTERGROND EN BESPREKING

Legal Framework

Section 28(1) of the Municipal Systems Act (MSA) requires that a Council adopts a Process Plan that sets out the "*planning, drafting, adoption and review*" of its IDP. As the IDP is reviewed annually, as well as the Medium-Term Revenue & Expenditure Framework (Annual Budget) as a core component of the IDP, the Municipal Finance Management Act (MFMA) requires in Section 21(1)(b) that "*at least 10 months before the start of the budget year*" develop and approve a time schedule. The Time Schedule should provide key deadlines for the annual review of:

1. The preparation, tabling and approval of the annual budget
2. The annual review of the IDP
3. The annual review of budget related policies
4. Any consultative processes forming part of the above-mentioned processes

This item is presented to give effect to applicable legal framework.

IDP Review Process

The Integrated Development Plan (IDP) of the local municipality is a strategic tool designed to integrate and align individual plans of the municipal departments. The IDP should guide all future development of the municipality by setting priorities, allocating resources and defining time frames and indicators.

The framework for strategic planning describes the IDP as the written plan that results from the integrated planning process. It is the principal strategic planning instrument in a municipality and guides and informs all planning, development and management actions and decisions, also a participatory planning process aimed at integrating sectoral strategies, to support the optimal allocation of scarce resources between sectors and geographical areas and across the population, such that sustainable growth, equity and empowerment of the poor and marginalised are promoted.

Drafting an Integrated Development Plan (IDP) requires a planning process with the involvement of a wide range of role players from inside and outside the municipality. This process needs to be captured in a workable and implementable plan with specific roles and responsibilities, organisational arrangements, a programme with activities and time frames and mechanisms and procedures for community and stakeholder participation. This plan is referred to as the IDP Process Plan.

Process Plan Contents Overview

As part of the Process Plan, the IDP Time Schedule is attached that communicates important dates for the IDP process, to which the administration must keep in the implementation of the Process Plan.

It is important to note that the 2025/26 Review of the IDP coincides with the development of the Spatial Development Framework as a core component of the IDP and the Strategic Services Department works in close partnership with the Economic Development Department to successfully coordinate the development of the new 5-year IDP of Council.

Contents of the Process Plan:

1. Introduction and Legislative Framework
2. Municipality and Stakeholders
3. Mechanisms and Procedures
4. Planning Process Overview
5. Time Schedule as Annexure A

<u>IDP Review Process and Public Participation</u>

This review of the IDP, Budget and possible core components of the IDP is a process to ensure that existing planning and targets set by the organisation is relevant and if the review finds that amendments to the IDP is needed, it can be proposed in March to Council, however, the existing IDP is the 5-year plan of Council and have all legislative requirements in terms of the development of the IDP been complied with.

A critical change in the culture of community participation have seen apathy growing in communities towards traditional participation mechanisms. <u>Empty meeting halls, or only a handful of residents being present in conventional "IDP meetings", has been found a symptom of another root cause.</u>

Contributing factors that have been identified is the <u>endless cycle of "inputs" being requested by municipal processes, with very little "feedback" after inputs have been provided.</u> Annual Reports should be seen as a mechanism for this type of feedback, but focused responses on the issues communities have communicated in the past have been found to be of more value and have been found to create greater involvement.

<u>Process and Time Schedule Workshop with Council</u>

Strategic Services Department held a workshop with Council and Senior Management on 31 July 2025. The purpose of the workshop was to discuss various approaches to enhance public participation and consider proposals for the current circle of IDP Review public participation.

The workshop proposed key focused areas as follows:

A. Improve participatory mechanisms by developing and distributing an electronic template for the submission of comments.

B. Maintaining general comment procedures for IDP and Budget review processes.

C. Utilising Ward Committees as additional platform for IDP and Budget Review consultation platforms, which is also to be open to the public and be advertised.

The ward committees remain the primary, legislated, representative participatory mechanism provided to local government as mechanisms of participation, apart from general references to representative platforms in Section 17 of the MSA.

Budget Review Process and Participation

The budget time schedule is drawn up in accordance with the timelines of legislation, new budget formats and the previous years' budget planning. Legislation stipulates that a Budget Committee and Consultation Forum is constituted annually by the Council for the budget process. The Municipal budget and reporting regulations also require that a Budget Steering Committee be constituted annually by the Council.

Last year the **Budget Committee** consisted of the following members:

1. Executive Mayoral Committee (EMC) members
2. Municipal Manager
3. Directors
4. Other Councillors invited as required.

Last year the **Consultation Forum** consisted of the following:

1. The respective Ward Committees.

Last year the **Budget Steering Committee** consisted of the following members:

1. Executive Mayor
2. Portfolio Chair of Financial Services
3. Municipal Manager
4. Directors
5. Manager: Financial Statements, Budget & Financial Reporting
6. Manager: Strategic Services
7. Other staff as required by directors

EXECUTIVE MAYORAL COMMITTEE

The item is tabled at the **Executive Mayoral Committee** meeting of **25 August 2025** and feedback will be given at the Special Council meeting on the same day.

COMMENTS: MUNICIPAL MANAGER / KOMMENTAAR: MUNISIPALE BESTUURDER

Recommendations are supported.

COMMENTS: DIRECTOR CORPORATE MANAGEMENT / KOMMENTAAR: DIREKTEUR KORPORATIEWE BESTUUR

Noted and supported.

COMMENTS: DIRECTOR FINANCIAL SERVICES / KOMMENTAAR: DIREKTEUR FINANSIËLE DIENSTE

The content of the report and the annexure is noted. The recommendations are supported.

COMMENTS: DIRECTOR DEVELOPMENT PLANNING AFFAIRS / KOMMENTAAR: DIREKTEUR ONTWIKKELINGSBEPLANNING

COMMENTS: DIRECTOR TECHNICAL SERVICES / KOMMENTAAR: DIREKTEUR TEGNIESE DIENSTE

COMMENTS: DIRECTOR COMMUNITY SERVICES / KOMMENTAAR: DIREKTEUR GEMEENSKAPSDIENSTE

COMMENTS: MANAGER LEGAL SERVICES / KOMMENTAAR: BESTUURDER REGSDIENSTE

The content of the report is noted, and recommendations are supported.

COMMENTS: OTHER / KOMMENTAAR: ANDER

RECOMMENDATION / AANBEVELING

1. That Council approve the attached IDP/Budget time schedule for 2026/27.
2. That a Budget Committee consisting of the members as listed above be appointed for 2026/27.
3. That a Consultation Forum consisting of the members as listed above be appointed for 2026/27.
4. That a Budget Steering Committee consisting of the members as listed above be appointed for 2026/27.
5. That a summarised IDP/Budget time schedule is advertised in the local newspaper.
6. That the IDP/budget time schedule is sent to National and Provincial Treasury.

AGENDA ITEM APPROVED BY / AGENDA ITEM GOEDGEKEUR DEUR:

Municipal Manager – Mr ASA de Klerk

ATTACHMENTS / STAWENDE DOKUMENTE

IDP Process Plan

IDP & Budget Time Schedule

HESSEQUA MUNICIPALITY
2022/2027 IDP REVIEW
Process Plan & Time Schedule

TABLE OF CONTENTS

1 INTRODUCTION

1.1 Strategic Overview

The Integrated Development Plan (IDP) of the local municipality is a strategic tool designed to integrated and align individual plans of the municipal departments to meet the strategic objectives of Council in an effective, economic and efficient manner. The IDP should guide all future development of the municipality by setting priorities, allocating resources and defining time frames and indicators.

The framework for strategic planning describes the IDP as the written plan that results from the integrated planning process. It is the principal strategic planning instrument in a municipality and guides and informs all planning, development and management actions and decisions, also a participatory planning process aimed at integrating sectoral strategies, to support the optimal allocation of scarce resources between sectors and geographical areas and across the population, such that sustainable growth, equity and empowerment of the poor and marginalised are promoted.

Drafting an Integrated Development Plan (IDP) requires a planning process with the involvement of a wide range of role players from inside and outside the municipality. This process needs to be captured in a workable and implementable plan with specific roles and responsibilities, organisational arrangements, a programme with activities and time frames and mechanisms and procedures for community and stakeholder participation. This plan is referred to as the IDP Process Plan. This process plan outlines the key milestones to be achieved in developing the Municipal IDP and provides for the subsequent annual reviewing of the document which would be specified through the relevant annual Time Schedules as legislatively required. Therefore, the time schedule for the review process is the focus of this document even though it is not written in isolation.

1.2 Legal Requirements for The Process Plan.

1.2.1. The Municipal Systems Act 32 of 2000 confers the following in relation to the compilation of the IDP:

Section 25:

a) Each municipal council must, within a prescribed period after the start of its elected term, adopt a single, all-inclusive and strategic plan for the development of the municipality which:
b) Links, integrates and co-ordinates plans and takes into account proposals for the development of the municipality
c) Aligns the resources and capacity of the municipality with the implementation plan
d) Complies with the provisions of this Chapter; and
    e) Is compatible with national and provincial development plans and planning requirements binding on the municipality in terms of legislation.

Section 28:

(1) Each municipal council, within a prescribed period after the start of its elected term, must adopt a process set out in writing to guide the planning, drafting, adoption and review of its integrated development plan.
(2) The municipality must through appropriate mechanisms, processes and procedures established in terms of Chapter 4, consult the local community before adopting the process.
(3) A municipality must give notice to the local community of particulars of the process it intends to follow.

Section 29(1):

The process must -

a) be in accordance with a predetermined programme specifying timeframes for the different steps;
b) through appropriate mechanisms, processes and procedures established in terms of Chapter 4, allow for -
    I. the local community to be consulted on its development needs and priorities;
    II. the local community to participate in the drafting of the integrated development plan; and
    III. organs of state, including traditional authorities, and other role players to be identified and consulted on the drafting of the integrated development plan;
c) provide for the identification of all plans and planning requirements binding on the municipality in terms of national and provincial legislation; and
d) be consistent with any other matters that may be prescribed by regulation.

1.2.2. The Municipal Finance Management Act makes provision for the review of the IDP and Budget compilation as follows:

Section 21 (1) states that the Mayor of da Municipality must –

a) Co-ordinate the process for preparing the annual budget and reviewing the Municipality' s Integrated Development Plan and Budget related policies to ensure that the tabled budget and any revisions of the Integrated Development Plan and Budget related policies are mutually consistent and credible;
b) At least ten months before the start of the budget year, table in the Municipal Council a Time Schedule outlining key deadlines for:
    I. the preparation, tabling and approval of the annual budget;
    II. the annual review of—
        (aa) the integrated development plan in terms of section 34 of the Municipal Systems Act; and
        (bb) the budget-related policies;
    III. the tabling and adoption of any amendments to the integrated development plan and the budget-related policies; and
    IV. any consultative processes forming part of the processes referred to in subparagraphs (i), (ii) and (iii).

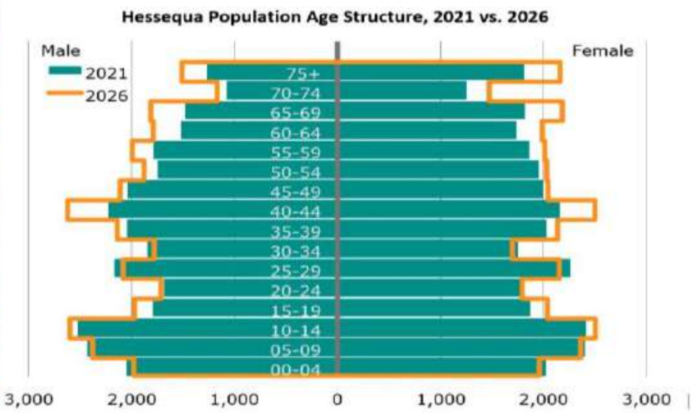
1.3 Hessequa Municipal Area

The following information outlines the area that the IDP will be apply to;

Hessequa Population Information

The geographic size of the municipality is 5400 square kilometres. In 2021, the Hessequa Local Municipality's population consisted of 12.31% African (7 490), 20.23% White (12 300), 66.91% Coloured (40 700) and 0.55% Asian (335) people.

Town	2001	2011	2015	2020	2025
Albertinia SP	1529	1406	1360	1304	1250
Theronsville	3163	4966	5948	7453	9339
Albertinia Total	4692	6372	7308	8757	10589
Gouritsmond SP	459	515	539	571	605
Groot-Jongensfontein SP	282	355	389	437	490
Heidelberg	7125	8259	8762	9433	10156
Melkhoutfontein	1479	2533	3141	4111	5380
Riversdale	11678	15292	17033	19492	22305
Riversdale Rural	1115	885	807	719	640
Slangrivier SP	2352	3011	3324	3761	4255
Stillbay	3012	3514	3737	4037	4360
Witsand	199	321	389	494	627
Rural	11741	11586	11525	11448	11372
Total	**44134**	**52642**	**56488**	**61693**	**67378**



Housing and Household Services

With a total of 18 015 households in the Hessequa municipal area, 97.9 per cent had access to formal housing. Service access levels are significantly high, with access to piped water inside/within 200m of the dwelling at 98.1 per cent, access to a flush or chemical toilet at 97.9 per cent, access to electricity (for lighting) at 98.6 per cent and the removal of refuse at least weekly by the local authority at 82.0 per cent of households. These access levels were above the Garden Route District averages for all services. ***Refer to table 1 on the right.***

Access to basic services	Above RDP Level
Water (piped inside dwelling / within 200m)	98.1% 17 678
Electricity (primary source of lighting)	98.6% 17 756
Sanitation (flush/chemical toilet)	97.9% 17 635
Refuse removal (at least weekly)	82.0% 14 776
Total number of Households	18 015

Table 1: Hessequa Basic Services
Source: Hessequa IDP (4th Review 2017-2022)

Towns and relvant data considered during the development of the Process Plan. It is important to acknowledge the high rate of households that owns a cellphone while there is a very high percentage of households that does not have access to the internet. ***Please refer to the table 2 below.***

Hessequa	Albertinia	Gouritsmond	Jongensfontein	Heidelberg	Melkhoutfontein	Riversdale	Slangrivier	Stilbaai	Witsand	Rural
Dependency Ratio	54,00	68,90	126,10	53,40	48,00	51,30	52,80	108,10	66,00	49,40
Female Headed Households	39,50%	32,50%	26,20%	40,90%	28,30%	47,20%	31,40%	32,70%	21,00%	12,40%
Cellphone	79,70%	90,80%	96,80%	85,10%	85,80%	82,70%	82,30%	94,80%	94,90%	81,20%
No Internet	76,00%	72,00%	36,40%	65,90%	89,70%	70,00%	91,60%	47,10%	38,90%	74,10%
Higher Education (20+)	4,40%	21,00%	36,90%	6,00%	1,00%	9,40%	1,00%	35,90%	42,20%	9,00%
Elderly (65+) Percentage	10,70%	21,20%	51,00%	9,60%	4,10%	8,20%	6,00%	44,50%	35,10%	6,70%

Table 2: Town Information
Source: Census 2011

1.4 Five Year Cycle Of The 5th Generation IDP

In terms of Section 34 of the MSA, Annual review and amendment of integrated development plan

1. A municipal council-

(a) Must review its integrated development plan—

(i) Annually in accordance with an assessment of its performance measurement in terms of section 41; and

(ii) To the extent that changing circumstances so demand; and

(b) May amend its integrated development plan in accordance with a prescribed process.

The figure (1) below illustrates the five-year cycle of the 5th Generation Integrated Development Plan.

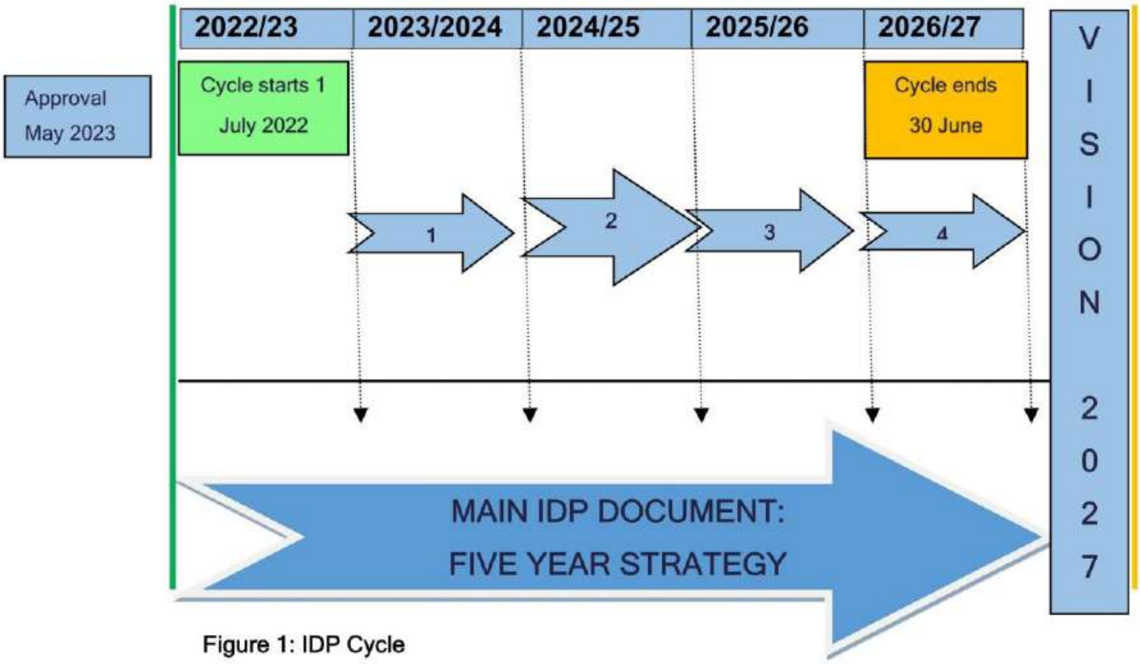


Figure 1: IDP Cycle

THE IDP PROCESSES

The Municipal Systems Act, 2000 (Act 32 of 2000) lays down some processes of integrated development planning, which comprise of phases that the municipality undertakes, in preperation for the development and review of the integrated development plans. These phases are discussed below and ouitline where and how stakeholders and communities can participate in the IDP process.

The analysis phase

In this phase, challenges and develoment problems in terms of basic services, safety, economy and financial sustainability etc. are investigated and profiled (current situation)

Draft the Process Plan and investigate/establish consultation forums/platforms.

The strategies phase

Review, amending and development of strategies to adress the profiles and challenges found in the analysis phase.

The project phase

In this phase projects are identified that will contribute to the broader vision of the municipaliy. Priorioty is given to infrastructure projects.

The integration phase

Projects must be integrated and aligned to the pre determine objectives and strategies of the municipality. Key Performance indicators must be developed to ensure progress.

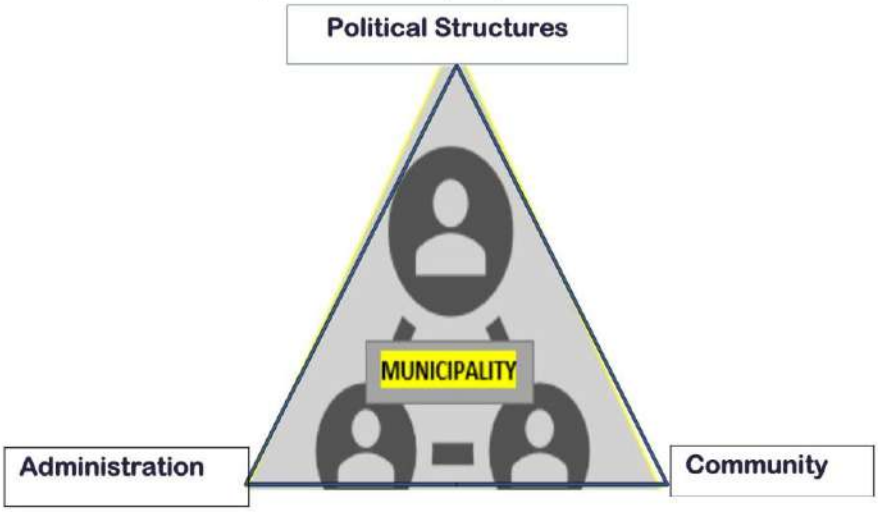
The approval phase

Tabing of the Draft IDP before councill that comply with all the required legislation.

2 MUNICIPALITY AND STAKEHOLDERS

The Local Government System Act stipulates that a municipality consist of

I. the political structures and administration of the municipality and
II. the community of the municipality



2.1 Political Structures:

Local Government: Municipal Structures Act (117 of 1998),Section 56(2) – outline the following;
Functions and powers of executive mayors
The executive mayor must –

(a) identify the needs of the municipality;
(b) review and evaluate those needs in order of priority;
(c) recommend to the municipal council strategies, programmes and services to address priority needs through the integrated development plan, and the estimates of revenue and expenditure, taking into account any applicable national and provincial development plans; and
(d) recommend or determine the best way, including partnership and other approaches, to deliver those strategies, programmes and services to the maximum benefit of the community.

Local Government: Municipal Systems Act Section 30 - Management of drafting process
The executive mayor of a municipality must, in accordance with section 29- (a) manage the drafting of the municipality's integrated development plan;
(b) assign responsibilities in this regard to the municipal manager; and
(c) submit the draft plan to the municipal council for adoption by the council.

2.2 Administration:

Local Government: Municipal Systems Act Section 55(1) - Municipal managers
As head of administration the municipal manager of a municipality is, subject to the policy directions of the municipal council, **responsible and accountable for-**

(a) the formation and development of an economical, effective, efficient and accountable administration-
    (i) equipped to carry out the task of implementing the municipality's **integrated development plan** in accordance with Chapter 5;

(ii) operating in accordance with the municipality's performance management system in accordance with Chapter 6; and

(iii) responsive to the needs of the local community to participate in the affairs of the municipality;

(b) the management of the municipality's administration in accordance with this Act and other legislation applicable to the municipality;

(c) the implementation of the municipality's integrated development plan, and the monitoring of progress with implementation of the plan.

2.3 Community:

Local goverment: Systems Act Section 29(1) - Process to be followed
The process followed by a municipality to draft its integrated development plan, including its consideration and adoption of the draft plan, must -
(b) through appropriate mechanisms, processes and procedures established in terms of Chapter 4,
allow for -

i. the local community to be consulted on its development needs and priorities
ii. the local community to participate in the drafting of the integrated development plan.
iii. organs of state, including traditional authorities. and other role players to be identified and consulted on the drafting of the integrated development plan

2.4 Key Roles And Responsibilities

Role Player	Responsibilities
Hessequa Local Municipality	♦ Undertake the overall management and co-ordination of the planning process which includes ensuring that: ○ All relevant role-players are appropriately involved; ○ Appropriate mechanisms and procedures for public- and sector consultation or participation are applied; ○ The planning events are undertaken in accordance with the time schedule; ○ Planning process is related to the real burning issues in the municipality, that is strategic and implementation – oriented process; ○ The sector planning requirements are satisfied. ♦ Adjust the IDP in Accordance with the MEC for Local Government proposal. ♦ Ensure that the annual business plans, budget and land use management decisions are linked to and based on the IDP.
Municipal Council (Current)	♦ Note the draft Hessequa IDP Process and ♦ recommend 21 days for public consulting and request inputs from ward committees.

Role Player	Responsibilities
	♦ Note/Adopt the District One Plan (JDA)
Municipal Council (New)	♦ Review/Amend & Adopt the Hessequa IDP Process Plan ♦ Note/Adopt the District One Plan (JDA)
Municipal Manager & Strategic Services Department	♦ Coordinate IDP Process ♦ Ensure all relevant stakeholders are included in the process ♦ Preparation of IDP related documentation for submission to Council
Directorates & Operational Departments	♦ Responsible to be involved in the IDP process ♦ Provide relevant technical information and expertise ♦ Preparation of project programme proposals
Ward Councillors	♦ Organise public meetings and provide feedback to their constituencies on IDP processes
Ward Committees	♦ Participate in the IDP Process ♦ Submission of community priorities to the ward councillor at ward committee meetings; ♦ Participate in programmes of the municipality
Garden Route District Municipality	♦ Fulfil a coordination and facilitation role by - ○ ensuring horizontal alignment of the IDP's of the municipalities in the district council area; ○ ensuring vertical alignment between the district and local planning; ○ facilitation of alignment of IDP's with other spheres of government and sector departments; and ○ preparation of joint strategy workshops with local municipalities, provincial and national role-players and other subject matter specialists.
National & Provincial Government	♦ Ensure horizontal alignment of the IDP's of the district municipalities within the province. ♦ Ensure vertical/sector alignment between provincial sector departments/ provincial strategic plans and the IDP process at local/district level by - ○ guiding the provincial sector departments' participation in and their required contribution to the municipal IDP process; and

Role Player	Responsibilities
	○ guiding them in assessing draft IDP's and aligning their sector programmes and budgets with the IDP's. ♦ Efficient financial management of provincial IDP grants. ♦ Monitor the progress of the IDP processes. ♦ Facilitate resolution of disputes related to IDP. ♦ Assist municipalities in the IDP drafting process where required. ♦ Organise IDP-related training where required. ♦ Co-ordinate and manage the MEC's assessment of IDP's.
Residents, Stakeholders and other role players including; ➢ **Public Sector** ➢ **Business and Agriculture** ➢ **NGO's and NPO's**	To represent interest and contribute knowledge and ideas in the IDP planning process, work sessions and engagements.

2.5 Public Participation

Municipal affairs and participation can't be separated. Both sections 152(1)(a) and (e) in the Constitution (1996) are informed by the establishment of a democratic dispensation for local government, which rests on the concepts of representation, accountability and people-centred governance. The Constitution (1996) further stipulates that, the involvement of communities and community organisations in local government as well as the onus on local governments to encourage and facilitate such involvement is part of this democracy.

The White Paper on Local Government (1999) stipulates that, the object of local government to encourage public participation is aimed at significantly enlarging that choice by making communities and individuals' part of decision-making processes.

The Hessequa Communication and Participation Framework, 2013 outline, the need for the public to partake in the matters of local government and attempts to structure their involvement in different categories. The primary reason for a structured approach is to be able to communicate the opportunities with the public. It also creates the opportunity to immediately communicate the goal of public participation with the public or interested individuals or groupings.

3 MECHANISMS AND PROCEDURES

Public participation mechanisms can include the following public meetings, public hearings, surveys and petitions. The participation can be de dealt with on various levels, micro-levels (small) or macro-level (Larger scale) processes.

The following structures and mechanisms will be used for the review and adoption of any amendments to the 2022/2027 Integrated Development Plan (IDP).

3.1 Ward Committees

The Structures Act, 1998 is the key piece of legislation that outlines the mechanisms and procedures that regulate the establishment, constitution and operation of ward committees.

However, in keeping with section 73 of the Structures Act and section 120 read with section 22 of the Systems Act, 2000, the Minister responsible for local government has issued guidelines and regulations pertaining to ward committees, and these include:

a. The Guidelines for the Establishment and Operation of Municipal Ward Committees (2005);

b. Draft National Policy Framework for Public Participation of 2007; and

c. National Framework: Criteria for Determining Out of Pocket Expenses for Ward Committee Members, 2009.

It is clear that whereas the Structures Act provides the legislative basis for the establishment and operation of ward committees, the guidelines provide much more substantive information regarding the practical mechanisms governing the operation and functioning of ward committees.

The roles and functions of the ward committee support the Ward Councillor as prescribed and provided for in the Municipal System Act (Act 118 0f 1998), they serve as an official specialised participatory structure.

The ward committee will be regarded as the statutory structure recognised by the municipal council as its consultative body and communication channel on matters affecting the ward, including, but not limited to the IDP & SDF process.

3.2 Community Outreach Meeting

Meetings will take place in the following towns during the development of the IDP and for presenting the draft IDP & Budget to communities;

Albertinia, Gouritsmond, Heidelberg, Melkhoutfontein, Riversdale, Slangrivier, Stilbaai and Witsand.

The meetings will be advertised in the local newspaper, local radio station and social media.

3.3 Sector Engagements

Works sessions will be communicated to stakeholders at least 14 days before engagements. Any representative sector or civil organisation can request to be recognised for the IDP process through the submission of a detailed letter that contains their information and the geographic area / sector that they represent to the Hessequa municipal area.

3.4 Media

Notices will be published in the local newspaper, the **South Cape Forum.** Other means of communication includes but are not limited to;

- Eden Community Radio
- Hessequa SMS system
- Municipal website (www.hessequa.gov.za)
- Social Media / Facebook
- Notices at all municipal offices
- Municipal accounts
- Newsletters
- Loud-hailing

4 PLANS AND PLANNING REQUIREMENTS

In terms of the core components of Integrated Development Plans, Chapter 5 and Section 26 of the MSA indicates that: an Integrated Development Plan must reflect:

(a) The Municipal council's vision for the long-term development of the municipality with special emphasis on the municipality's most critical development and internal transformation needs;

(b) An assessment of the existing level of development in the municipality, which must include an identification of communities which do not have access to basic municipal services;

(c) The council's development priorities and objectives for its elected term, including its local economic development aims and its internal transformation needs;

(d) The council's development strategies which must be aligned with any national and provincial sectoral plans and planning requirements binding on the municipality in terms of legislation;

(e) A spatial development framework which must include the provision of basic guidelines for a land use management system for the municipality;

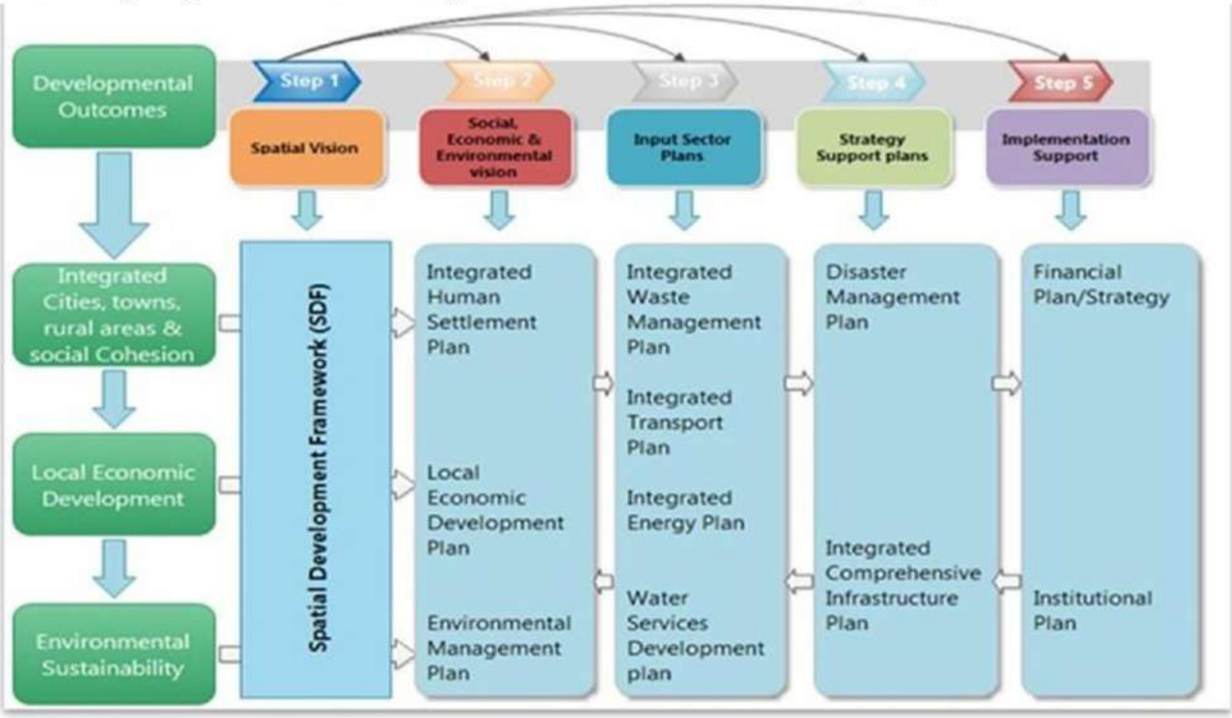
(f) The council's operational strategies;

(g) Applicable disaster management plans;

(h) A financial plan, which must include a budget projection for at least the next three years; and

(i) The key performance indicators and performance targets determined in terms of Section 41.

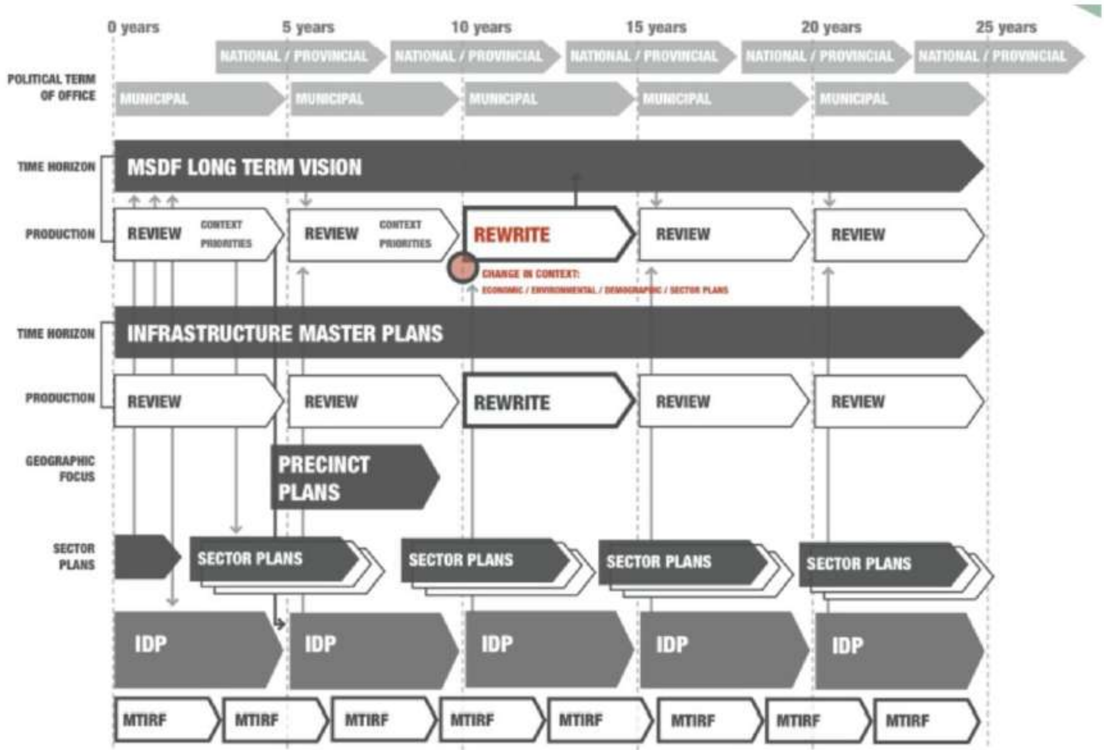
The following diagram illustrate the alignment of the above-mentioned plans,



4.1 Municipal Spatial Development Framework

At the municipal level Integrated Development Plans, which include budget projections, financial and sector plans, are set every five years correlating with political terms of office in local government. SPLUMA, 2013, however, recognizes the need for a 'longer term spatial development vision' (i.e. ten to twenty years) which can be adopted by the different municipal sectors to create long-term sector strategies in successive IDPs. This approach identifies sector plans that coincide with political terms of office so that each elected council can develop the part of the vision they champion while still maintaining consistency in their achieving overall objectives. The MSDF, as a long-term vision, should be reviewed every five years to examine whether the context and priorities remain the same. The MSDF may be rewritten in the case of a change of context is found at the time of review.

The figure below illustrates the planning timeframe within which MSDFs are developed.



The Hessequa Municipality is embarking on the compilation of its Municipal Spatial Development Framework (MSDF) that is to be aligned to the requirements as set out in the Spatial Planning and Land Use Management Act, 2013 (Act 16 of 2013) ('SPLUMA'), the Western Cape Land Use Planning Act, 2014 (Act 3 of 2014) ('LUPA') and the Hessequa Municipality: By-Law on Municipal Land Use Planning, 2015.

It is critical to note that Section 12(5) and (6) of SPLUMA, 2013 states that:

> *12(5) A municipal spatial development framework must assist in integrating, coordinating, aligning and expressing development policies and plans emanating from the various sectors of the spheres of government as they apply within the municipal area.*
>
> *12(6) Spatial development frameworks must outline specific arrangements for prioritising, mobilising, sequencing and implementing public and private infrastructural and land development investment in the priority spatial structuring areas identified in spatial development frameworks.*

4.2 Other Plans

the compilation of the 2024/2025 IDP will also be in line with the status of other Sector Plans of the Municipality as indicate on table below:

SECTOR PLAN	STATUS	NOTE
Municipal Spatial Development Framework	Approved 2025	
Human Settlements Plan	Approved 2023	Reviewed annually
Coastal Management Plan	In Process	Under Discussion
Air Quality Management Plan	Approved 2019	
Disaster Management Plan	Approved 2022	2023 Review in progress
Local Economic Development Strategy	Approved 2023	
Water Services Development Plan	Approved 2012	The process to update the WSDP, the Department is in the process to develop a electronical website for ease of updating the near. Request from province for assistance in the updating of the plan
Pavement Management System	Approved 2010	Garden Route District Management is in the process to conduct a study to compile a Rural Road Assessment Management System (RRAMS) that will replace the pavement management systems used by Local Municipalities.
Storm Water Master Plan	Approved 2007	The roads and stormwater asset are currently being evaluated by Internal Technical and External Service provided, the outcome of the verification will be used to update the old Stormwater master plans for the Municipality.
Integrated Transport Plan	At GRDM	Managed by the District Municipality
Electrical Master Plan	Approved 2018	Licenced for distribution and new network infrastructure is continuously updated on master drawings.
Workplace Skills Plan	Approved 2023	Reviewed Annually
Integrated Waste Management Plan	Approved 2020	Review due in 2025
Sewer Master Plan	Approved 2019	Under Review
ICT Governance Framework	Approved 2021	Under Review

Annexture A: 2025/2026 IDP & Budget Time Schedule

IDP- AND BUDGET TIME SCHEDULE FOR 2025/26				
NO		**ACTION**	**DEADLINE**	**RESPONSIBLE**
1	**2025 July - August**	Review and prepare the budget time schedule for 2026/27 in consultation with the	**1 - 31 July 2025**	Mayor / C: Fin/ Manager: Budget & AFS
		Executive Mayor		
2		Review and compile relevant information for review of IDP for 2026/27	**1 - 31 July 2025**	Manager: IDP
3		Approval of IDP & Budget time schedule by Council for 2026/27	**25 August 2025**	Mayor / MM / Manager IDP
4		Composition and approval of budget steering committee for 2026/27	**25 August 2025**	Mayor/ MM / CFO
5		Composition and approval of Budget Committee and Consultation Forums for 2026/27	**25 August 2025**	Mayor/ MM / CFO
6		Submit Budget time schedule to National and Provincial Treasuries	**29 August 2025**	Manager: Budget & AFS
7	**2025 September**	Place Advertisement / Notices of summarised budget time schedule for 2026/27 in local newspaper for the Community.	**5 September 2025**	Manager: Budget & AFS / Manager: IDP
8		Place Advertisement / Notices for capital and operating inputs from community, political parties, businesses, etc.to be submitted by 31 October 2024.	**5 September 2025**	Manager: Budget & AFS / Manager: IDP
PP1		Participation Opportunity: Review/Development of Notice Board Plan	**September 2025**	Manager: Property Management
PP2		Participation Opportunity: Review of Petition Policy	**September 2025**	Manager: Legal & Administration
PP3		Participation Opportunity: Review of Zoning Scheme By-Law	**September 2025**	Manager: Legal & Administration
PP4		Participation Opportunity: Review of Land Use Planning By-Law	**September 2025**	Manager: Legal & Administration
9		Budget Committee Meeting (1): Strategic Workshop on Budget Guidelines for 2026/27 (1).	**18 September 2025**	CFO / Manager: Budget & AFS / Manager: IDP
10		Distributing reports for preparation of Operating Budget (including vehicle budget) and cash flows for 3 years to Departments	**18 September 2025**	Manager: Budget & AFS
11		Provide Draft Capital Budget to Departments & IDP Office as guidance for 2026/27 budget. IDP Office will upload draft budget in IDP model for budgeting.	**18 September 2025**	Manager: Budget & AFS

IDP- AND BUDGET TIME SCHEDULE FOR 2025/26				
NO		**ACTION**	**DEADLINE**	**RESPONSIBLE**
12		Budget Committee Meeting (2): Strategic Workshop on Budget Guidelines for 2026/27 (2).	**25 September 2025**	CFO / Manager: Budget & AFS / Manager: IDP
13		Commence review of budget related policies for 2026/27	**25 September 2025**	
		* Property Rates		Manager: Revenue
		* Indigent Support		Manager: Revenue
		* Credit Control and Debt Collection		Manager: Revenue
		* Tariffs and Free Basic Services		Manager: Revenue
		* Write- offs		Manager: Revenue
		* Cash Management and Investments		Manager: Budget & AFS
		* Asset Management		Manager: SCM, Assets & Insurance
		* SCM		Manager: SCM, Assets & Insurance
		* Virements		Manager: Budget & AFS
		* Liquidity		Manager: Budget & AFS
		* Borrowing Funds and Reserves		Manager: Budget & AFS
		* Cost Containment		Manager: Expenditure
		* Development Charges		Director: Technical Service/ Director Development Planning
		* Budget Policy		Manager: Budget & AFS
		* Long Term Financial Plan Policy		Manager: Budget & AFS
14		Start compiling operating budget and cash flow for 2026/27 for 3 years:	**25 September 2025**	
		* Employee Related costs		Manager: HR
		* Provisions for pension/ Bursaries / Union representative		Manager: HR
		* Indigent Support		Manager: Revenue
		* Administration costs		Manager: Budget & AFS
		* Transfers and Subsidies		Mayor/ Directors

IDP- AND BUDGET TIME SCHEDULE FOR 2025/26				
NO		**ACTION**	**DEADLINE**	**RESPONSIBLE**
		* Audit fees / Departmental charges / Contribution to funds		Manager: Budget & AFS
		* Insurance		Manager: SCM, Assets & Insurance
		* Depreciation		Manager: SCM, Assets & Insurance
		* Cost of Capital (Interest)		Manager: Budget & AFS
		* Protective Clothing / General Expenses / Repairs & Maintenance		Directors
		* Miscellaneous & other income (excluding service and tax income)		Directors
		* Services & Property Rates Revenue		Manager: Revenue
		* Vehicle costs		Manager: Electrical
PP5		Consultation and Prioritization with Ward Committees on remainder of IDP & Budget period for 2022/2027	**September 2025**	Manager: Strategic Services
15		Attend SIME 1 meeting for 2026/27, as required	**25 September 2025**	Provincial Treasury
	2025 October	Participation Opportunity: Dogs & Cats By-Law	**October 2025**	Manager: Legal & Administration
		Participation Opportunity: Pre-Season Planning - Camp Committees	**October 2025**	Manager: Resorts & OHS
16		Tabling of 1st quarter SDBIP report for 2025/26 to Council	**29 October 2025**	MM / Manager: IDP
17		Deadline for submission of inputs for Capital and Operating Budget to MM by the community, Political parties, businesses, directors, etc.	**31 October 2025**	MM / CFO / Manager: IDP
18	**2025 November**	Send list of budget inputs to Directors to link new amounts to 2026/27 budget.	**5 November 2025**	Manager: Budget & AFS
PP6		Participation Opportunity: Review of Hall / Facility Leasing Policy	**November 2025**	Manager: Property Management
PP7		Participation Opportunity: Review of Property Management Policy	**November 2025**	Manager: Property Management
PP8		Participation Opportunity: Development of CCTV Policy	**November 2025**	Manager: Community Safety
19		Submission of operating budget for Year 1 (2026/27) in line with approved guidelines for 2026/27	**10 November 2025**	Managers & Directors
20		Workshop by EMC members in relation to the identification & prioritization of special projects, transfers & subsidies for 2026/27.	**13 November 2025**	Mayor / EMC

IDP- AND BUDGET TIME SCHEDULE FOR 2025/26				
NO		ACTION	DEADLINE	RESPONSIBLE
21		Negotiate with District Municipality, Provincial and National Government on priorities/budgets to align with Council's plans.	13 November 2025	MM / Directors
22		Final submission of draft capital budget (after taking all inputs into account) for 5 years by Directors to Budget Office.	13 November 2025	Directors
23		Processing Draft Capital Budget for 2026/27 to reports	14 - 20 November 2025	Manager: Budget & AFS / Manager: IDP
24		Budget Committee Meeting (3): Draft Operating Budget Year 1 (2026/27) - in line with approved guidelines for 2026/27. Increase in Operating Budget due to inputs and the motivation thereof & impact of increases on rates.	20 November 2025	Mayor / Budget Committee
25		Budget Committee Meeting (4): Draft Capital Budget - Prioritize available funds for capital budget per service/function.	27 November 2025	Mayor / Budget Committee
26		Finalisation of Draft Capital Budget for 2026/27 to 2030/31 by directors	27 November - 02 December 2025	MM / Directors
		• Discussion on deviations from approved capital budget		
		• Prioritization & reducing the draft capital budget to what is affordable		
		• Reducing the draft capital budget according to available funds per service/function		
27	2025 December	Budget Committee Meeting (5): Finalisation of Draft Capital Budget - Presentation of results after finalisation by Senior Management.	04 December 2025	Mayor / Budget Committee
28		Processing of final draft Capital Budget for 2026/27 into reports and provide reports to Directors to take into account when compiling the Operating Budget.	04 December- 10 December 2025	Manager: Budget & AFS
29		Budget Committee Meeting (6): 2026/27 Budget - New and vacant posts & temporary wages.	11 December 2025	Manager: Budget & AFS/ Manager: HR
30	2026 January	Start preparation of Mid- year budget and performance assessment (Section 72) for 2025/26	7 January 2026	Manager: Budget & AFS / Manager: Strategic Services
31		Budget Committee Meeting (7): 2026/27 Budget - Capital & Expenditure.	15 January 2026	Mayor / Budget Committee
32		Final submission of the following operating & cash flow budgets for 3 years to		
		Finance (CFO)		
		* Employee Related costs	16 January 2026	Manager: HR
		* New & Vacant posts	16 January 2026	Manager: HR
		* Provisions for pension/ Bursaries / Union representative	16 January 2026	Manager: HR

IDP- AND BUDGET TIME SCHEDULE FOR 2025/26				
NO		**ACTION**	**DEADLINE**	**RESPONSIBLE**
		* Indigent Support	**16 January 2026**	Manager: Revenue
		* Administration costs	**16 January 2026**	Manager: Budget & AFS
		* Audit fees / Departmental charges / Contribution to funds	**16 January 2026**	Manager: Budget & AFS
		* Insurance	**16 January 2026**	Manager: SCM, Assets & Insurance
		* Transfers and Subsidies	**16 January 2026**	Mayor/ Directors
		* Protective Clothing / General Expenses / Repairs & Maintenance	**16 January 2026**	Directors
		* Miscellaneous & other income (excluding service and tax income)	**16 January 2026**	Directors
		* Depreciation	**16 January 2026**	Manager: SCM, Assets & Insurance
		* Cost of Capital (Interest)	**16 January 2026**	Manager: Budget & AFS
		* Services & Property Rates Revenue	**16 January 2026**	CFO/ Manager: Revenue
		* Vehicle costs	**16 January 2026**	Manager: Electrical
PP9		Public workshops: Determining tariffs and review of policies and by- laws	**19- 30 January 2026**	Manager: Revenue
34		Tabling of 2nd quarter SDBIP report for 2025/26 to Council	**21 January 2026**	MM / Manager: Strategic Services
35		Submission of Mid- Year Performance and Assessment Report (Section 72) for 2025/26 to the Mayor	**21 January 2026**	MM / CFO / Manager: Strategic Services
36		Budget Committee Meeting (8): 2026/27 MTREF budget	**22 January 2026**	Mayor / Budget Committee
37		Commence 2025/26 Adjustment Budget by:	**23 - 30 January 2026**	Manager: Budget & AFS
		* Listing virements (Operating & Capital) already approved for first 6 months		
		* Meeting with each Director about adjustment budget needs		
		* Confirm changes in allocations from National / Provincial / District Municipality		
		* Items identified for adjustment after consideration of the mid- year performance and assessment reporting (Section 72)		

IDP- AND BUDGET TIME SCHEDULE FOR 2025/26				
NO		**ACTION**	**DEADLINE**	**RESPONSIBLE**
38		Budget Committee Meeting (9): 2026/27 MTREF Budget	**29 January 2026**	Mayor / Budget Committee
39		Attend SIME 2 meeting for 2026/27, as required	**30 January 2026**	Provincial Treasury
40	**2026 February**	Complete preparation of 2025/26 Adjustment budget.	**2 - 6 February 2026**	Manager: Budget & AFS
PP10		Participation Opportunity: Post-Season Review with Camp Committees	**February 2026**	Manager: Resorts & OHS
41		Deadline for submission of final Capital Budget distributions from Directors to finance.	**6 February 2026**	Mayor / Budget Committee
42		Budget Committee Meeting (10): 2025/26 Adjustment Budget.	**12 February 2026**	Directors/ Manager: Budget & AFS
43		Processing and finalisation of 2025/26 adjustment budget for Council and NT.	**12 - 17 February 2026**	Manager: Budget & AFS
44		Final processing of Capital Budget (2026/27) and cash flow distributions to reports.	**12 - 17 February 2026**	Manager: Budget & AFS
45		Budget Committee Meeting (11): 2026/27 MTREF budget - 1st draft Expenditure Budget & Camping, Halls & Sundry tariffs.	**19 February 2026**	Mayor / Budget Committee
46		Processing of draft operating expenditure budget to reports for Directors	**19 - 23 February 2026**	Manager: Budget & AFS
47		Tabling of Adjustment Budget to EMC and Council for approval	**25 February 2026**	CFO / Manager: Budget & AFS
48		Budget Committee Meeting (12): Property Rates, Services Revenue and all revenue	**26 February 2026**	Mayor / Budget Committee
49		Processing draft Operating budget and cash flow budget into reports	**26 February - 02 March 2026**	Manager: Budget & AFS
50	**2026 March**	Submission of Adjustment Budget to National and Provincial Treasury & others as prescribed.	**04 March 2026**	Manager: Budget & AFS
51		Budget Committee Meeting (13): 2026/27 MTREF budget - Strategic workshops - Directors with committee on draft Operating Budget for 2026/27. Finalise draft Operating Budget, Property Rates & Services Revenue and all rates.	**05 March 2026**	Mayor / Budget Committee
PP11		Participation Opportunity: Review / Development of Informal Settlement Policy	**March 2026**	Manager: Human Settlements
52		Finalisation of budget related policies for workshops:	**6 March 2026**	Manager: Revenue
		* Property Rates		Manager: Revenue

IDP- AND BUDGET TIME SCHEDULE FOR 2025/26				
NO		ACTION	DEADLINE	RESPONSIBLE
		* Indigent Support		Manager: Revenue
		* Credit Control and Debt Collection		Manager: Revenue
		* Tariffs and Free Basic Services		Manager: Revenue
		* Write- offs		Manager: Revenue
		* Cash Management and Investments		Manager: Budget & AFS
		* Asset Management		Manager: SCM, Assets & Insurance
		* SCM		Manager: SCM, Assets & Insurance
		* Virements		Manager: Budget & AFS
		* Liquidity		Manager: Budget & AFS
		* Borrowing Funds and Reserves		Manager: Budget & AFS
		* Cost Containment		Manager: Expenditure
		* Development Charges		Director: Technical Service/ Director Development Planning
		* Budget Policy		Manager: Budget & AFS
		* Long Term Financial Plan Policy		Manager: Budget & AFS
53		Workshop : Budget related policies for 2025/26	**11 March 2026**	Council
54		Budget Committee Meeting (14): 2026/27 Budget - Draft Policies, Final draft Capital and Operating Budget for submission to Council.	**12 March 2026**	Manager: Budget & AFS/ Directors
55		Finalise transfers & subsidies from National & Provincial Government DORA's & any other donations for 2026/27 budget.	**12 - 17 March 2026**	CFO / Directors
56		Processing and finalisation of draft budget for 2026/27 in required format	**12 - 17 March 2026**	Manager: Budget & AFS
57		Processing and finalisation of draft tariffs for 2026/27 budget	**12 - 17 March 2026**	Manager: Revenue
58		Processing and finalisation of draft budget related policies for 2026/27	**12 - 17 March 2026**	Manager: Revenue
59		Finalise and link draft Capital and Operating Budget with IDP for 2026/27	**12 - 17 March 2026**	Manager: Strategic Services

IDP- AND BUDGET TIME SCHEDULE FOR 2025/26				
NO		ACTION	DEADLINE	RESPONSIBLE
60		Finalise and link draft Capital and Operating Budget with SDBIP for 2026/27	12 - 17 March 2026	Manager: Strategic Services
61		Processing and finalisation of draft budget report for 2026/27	12 - 17 March 2026	CFO / Manager: Budget & AFS
62		Submission of draft Capital and Operating Budget, Cash Flow, Tariffs, IDP, SDBIP, and Budget related policies to Administration	23 March 2026	MM / CFO / Manager: Strategic Services
63		Tabling of draft Capital and Operating Budget, Cash Flow, Tariffs, IDP, SDBIP, and Budget related policies to EMC and Council for approval	31 March 2026	MM / CFO / Manager: Strategic Services
64	2026 April	Complete and send Budget, Tariffs, Policies, IDP and SDBIP as required to National and Provincial Treasury and others as prescribed	1 April 2026	Manager: Budget & AFS / Manager: Strategic Services
65		Place Advertisement/Notice of draft budget, tariffs, budget related policies, IDP & SDBIP for comment as required by law	3 April 2026	Manager: Budget & AFS
66		Mayoral Outreach Meetings with Community and Stakeholders on budget, tariffs, policies, IDP, & SDBIP.	9 - 16 April 2026	Mayor / MM / Directors
67		Closing of submissions/comments by public on the 2026/27 draft budget/ IDP	30 April 2026	MM/CFO
68		Tabling of 3rd quarter SDBIP report for 2025/26 to Council	30 April 2026	MM / Manager: SDBIP
69	2026 May	Budget committee meeting (15) on submissions/comments received from community, National and Provincial Treasury and other departments on the draft budget for final consideration and approval.	7 May 2026	Mayor / Budget Committee
70		Processing changes in budgets, tariffs, policies, IDP and SDBIP in reports and ensuring that budget complies with required legislation and regulations	8 - 14 May 2026	Manager: Budget & AFS / Manager: Strategic Services
71		SIME Presentation for 2026/27 - draft budget, IDP, SDBIP	11 May 2026	MM / Directors
72		Processing of final adjustments to the 2026/27 budget	11 - 15 May 2026	Manager: Budget & AFS
73		Submission of Budget, Tariffs, budget-related policies and IDP for 2026/27 to Administration	18 May 2026	MM / CFO / Manager: Strategic Services
74		Tabling of Budget, Tariffs, budget-related policies and IDP for 2026/27 to the EMC and Council for final approval	27 May 2026	Mayor/ CFO / Manager: Budget & AFS/ Manager: Strategic Services
75		Budget Speech (2026/27) by the Executive Mayor	27 May 2026	Mayor
76	2026 June	Send approved Budget, Tariffs, Cash Flow, Budget related policies and IDP to National and Provincial Treasury and others as required	5 June 2026	CFO / Manager: Budget & AFS

IDP- AND BUDGET TIME SCHEDULE FOR 2025/26				
NO		**ACTION**	**DEADLINE**	**RESPONSIBLE**
77		Advertising of Budget, Tariffs and IDP for 2026/27	**5 June 2026**	Manager: Budget & AFS / Manager: Strategic Services
78		Submit SDBIP and annual performance agreements linked to measurable performance objectives to Mayor.	**10 June 2026**	MM / Directors
79		Table SDBIP and Annual Performance Agreements to Council for approval	**24 June 2026**	MM / Directors
80		Finalisation of budget book	**24 June 2026**	Manager: Budget & AFS
81		Provide new Budget Book to all concerned for implementation on 1 July 2024	**30 June 2026**	Manager: Budget & AFS
82	**2026 July**	Load new tariffs for 2026/27	**1 July 2026**	Manager: Revenue
83		Send approved SDBIP to National and Provincial Treasury and others as required	**08 July 2026**	MM / Manager: Strategic Services
84		Submit SDBIP and Annual Performance Agreements to MEC for Local Authorities	**08 July 2026**	MM / Manager: Strategic Services
85		Publicise SDBIP and Annual Performance Agreements for inspection by the public	**10 July 2026**	Mayor/ MM

6.3 HESSEQUA FLEET POLICY

File Number / Verwysings nommer: 4/2

Meeting Date / Vergadering datum: 25 August 2025

Report by / Verslag deur: Head: Employee Relations – M Cronje

PURPOSE OF REPORT / DOEL VAN VERSLAG

For Council to approve the replacement of the Municipal Vehicle Policy with the Hessequa Fleet Policy.

BACKGROUND AND DISCUSSION / AGTERGROND EN BESPREKING

The Hessequa Municipality maintains a fleet of vehicles to ensure optimal service delivery within the approved service standards.

It is recommended that the Use of Municipal Transport policy be replaced with the Hessequa Fleet Policy. The Policy introduces several important additions not contained in the previous policy. It is designed to enhance the management, accountability, and operational efficiency of the municipal vehicle fleet.

CONSULTATION PROCESS

The draft amended policy was presented to the Directors for consideration, followed by consultation with Trade Union representatives during a **Sub-Committee** meeting held on **29 April 2025**.

The policy was **workshopped** with Councillors and Trade Union representatives on the **19th of May 2025**.

Herewith a summary of inputs received, and subsequent changes made:

Clause 9.7	*Tag replacement cost of R163.00 included as proposed by the CFO.*
Clause 9.8	*Surveillance equipment, only for Traffic and Law Enforcement, by the Mayor and others.*
Clause 3.21	*Maintenance reporting procedure, proposed by Cllr Mangaliso and supported by SAMWU.*
Clause 3.17	*Standby personnel as requested by IMATU.*

The policy served at the **Local Labour Forum** of **20 May 2025** where the following recommendation was made:

"That the item be referred back to the Sub-Committee meeting for further discussion."

The Fleet Policy was discussed at the **Sub-Committee** meeting held on **29 May 2025**. The minutes of the meeting reads:

*"**1.3 Vloot Beleid***

Mnr Block het die onderstaande kommentare, soos ontvang vanaf IMATU tydens die Arbeidsforum van 20 Mei 2025 bespreek en wysigings voorgestel.

a) Daar is heelwat mense wat "stand-by" doen wat nie 'n hek het waaragter hulle saans die voertuie kan toesluit nie.

Klousule tans

3.20 An employee who parks a vehicle at their residence must ensure that it is secured behind a locked gate or kept in a garage.

Voorgestelde klousule

3.20 An employee who parks a municipal vehicle at their residence must ensure that it is secured behind a locked gate or kept in a garage. An employee who parks a municipal vehicle at their residence must ensure that it is secured behind a locked gate or kept in a garage. Officials on standby may be exempted from this requirement, subject to a written motivation from the relevant Departmental Head and approval by the Fleet Manager.

Mnr Block het aangedui dat die grootste uitdaging in Melkhoutfontein en Heidelberg is, maar dat die klousule voorsiening sal maak hiervoor. Almal was gemaklik met die voorstel.

b) Klousule 3.7 (c) Wie gaan verantwoordelik wees vir die boete as iemand 'n boete kry vir bv. gladde bande?

Klousule tans

3.7 An employee utilising the vehicle who violates the Road Traffic Act will be personally liable for any costs resulting from a notice of violation in terms of the Act. This includes but is not limited to:

a) ...

b) ...

c) Fines for vehicles that is not roadworthy.

Voorgestelde klousule

3.7 An employee utilising the vehicle who violates the Road Traffic Act will be personally liable for any costs resulting from a notice of violation in terms of the Act. This includes but is not limited to:

a) ...

b) ...

c) Fines for vehicles that are not roadworthy, unless the employee submitted the job card detailing the issue pertaining to the vehicle's roadworthiness. In such cases, the employee will not be held personally liable.

Na 'n gesprek het almal aangedui dat hul gemaklik is met die voorgestelde gewysigde klousule. Dit sal by die volgende LLF dien."

The policy served at the **Local Labour Forum** of **17 June 2025** where the following recommendations were made:

"1. That the Hessequa Fleet Policy replace the Use of Municipal Vehicle policy.

2. That the item be referred to Council for approval."

The policy was **workshopped** with Councillors and Trade Union representatives on the **31st of July 2025**. Everyone is comfortable with the policy as per attachment.

The policy served at the **Corporate Management: Portfolio Committee** of **20 August 2025** where the following recommendations were made:

"1. That the Hessequa Fleet Policy replace the Use of Municipal Vehicle policy.

2. That the item be referred to Council for approval."

EXECUTIVE MAYORAL COMMITTEE

The item is tabled at the **Executive Mayoral Committee** meeting of **25 August 2025** and feedback will be given at the Special Council meeting on the same day.

COMMENTS: MUNICIPAL MANAGER/KOMMENTAAR: MUNISIPALE BESTUURDER

The recommendations are supported.

COMMENTS: DIRECTOR CORPORATE MANAGEMENT / KOMMENTAAR: DIREKTEUR KORPORATIEWE BESTUUR

The recommendations are supported.

COMMENTS: DIRECTOR FINANCIAL SERVICES / KOMMENTAAR: DIREKTEUR FINANSIËLE DIENSTE

The content of the item and the fleet policy is noted. The recommendations are supported.

COMMENTS: DIRECTOR DEVELOPMENT PLANNING / KOMMENTAAR: DIREKTEUR ONTWIKKELINGSBEPLANNING

The recommendations are supported.

COMMENTS: DIRECTOR TECHNICAL SERVICES / KOMMENTAAR: DIREKTEUR TEGNIESE DIENSTE

The recommendations are supported.

COMMENTS: DIRECTOR COMMUNITY SERVICES / KOMMENTAAR: DIREKTEUR GEMEENSKAPSDIENSTE

The recommendations are supported.

COMMENTS: MANAGER LEGAL SERVICES / KOMMENTAAR: BESTUURDER REGSDIENSTE

The content of the report is noted and the recommendations supported.

COMMENTS: OTHER / KOMMENTAAR: ANDER

RECOMMENDATION / AANBEVELING

That Council approve the replacement of the Use of Municipal Vehicle Policy with the Hessequa Fleet Policy.

AGENDA ITEM APPROVED BY/AGENDA ITEM APPROVED BY:

Director: Corporate Management – Ms M Griesel

ATTACHMENTS / STAWENDE DOKUMENTE

Yes, Fleet Policy

HESSEQUA

Municipality

Hessequa Fleet Policy

*"As Hessequa Municipality our values determine who we are, as we serve our community, we must strive to live our values every day. Our values are: **Honesty** – we must lead by example. **Respect** – we embrace the diversity of our community and respect each individual. **Trust** – when we listen to the perspective of others without judgement and act with sincerity, we build trust in the municipality. **Caring** – it is important to approach work and our community with an attitude of caring. **Integrity** – remember to do the right thing, even when no one is watching."*

*"As Hessequa Munisipaliteit bepaal ons waardes wie ons is, en moet ons daagliks streef om ons waardes uit te leef wanneer ons die Hessequa gemeenskap dien. Ons waardes is: **Eerlikheid** – ons moet 'n voorbeeld vir ander wees. Wees deursigtig in wat jy doen. **Respek** – ons gryp die diversiteit van ons gemeenskap aan en respekteer elke individu. Respekteer jouself, jou kollegas en die werksplek. **Vertroue** – Wanneer ons na die perspektiewe van ander luister sonder om te oordeel en met opregtheid optree, bou ons vertroue in die Munisipaliteit. **Omgee** – dit is belangrik om ons werk en ons gemeenskappe met 'n gesindheid van omgee te benader. **Integriteit** – onthou om te alle tye die regte dinge te doen."*

"A caring, serving & growing Hessequa"

Approved: 26 June 2016

Raadsbesluit/Council Resolution: 8.1

TABLE OF CONTENTS

DEFINITIONS

In this policy, unless the context otherwise indicates:

"Council" means the municipal council of Hessequa Municipality.

"Driver" means all employees engaged in the operation of vehicles and plant.

"Employee" means all permanent, part-time or contract employees who are in the employment of the municipality.

"Municipality" means the Municipality of Hessequa established in terms of Section 12 of the Municipal Structures Act, 117 of 1998.

"Municipal Manager" means the person appointed as municipal manager for the municipality in terms of section 54A of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000), or his or her delegate.

"Municipal Fleet Manager" means the person appointed by the municipal manager to manage the fleet assets to ensure that they are maintained and applicable vehicles are roadworthy.

"Municipal Fleet" means all vehicles, engineering plant, equipment, motorcycles, trailers, etc. utilised for municipal purposes.

"Pool Vehicles"
Vehicles managed by the fleet department and shared among multiple employees. These vehicles are used for official duties and are typically booked or assigned for specific trips, tasks, or time periods, rather than being permanently allocated to a department.

SUMMARY

This policy aims to provide rules to ensure the proper management of these assets, which will be referred to as the municipal fleet in this document.

The Head: Compliance, Stores and Fleet is the Municipal Fleet Manager. S/he will be responsible for implementing the provisions of this policy and reporting thereon.

With reference to Section 78 (1) (e) of the Municipal Financial Management Act and the Occupational Health and Safety Act, Hessequa Municipality has a legal responsibility to safeguard assets and employees.

A Vehicle Accident Committee has been appointed by the Municipal Manager to assist with investigations of Municipal Vehicles accidents and insurance claims for accidents as well as the efficiency and effective use of the municipal fleet assets.

THE ROLE OF THE FLEET MANAGER

- Ratify the contents of this policy through discussion and debate with employees and management.
- Make proposals regarding relevant changes to the fleet policy.
- Obtain sign-off of the policy with relevant stakeholders.
- Ensure sufficient understanding by line management and employees directly affected by this policy for implementation.
- Monitor and advise on implementation.
- Provide assistance and guidance to stakeholders to ensure seamless implementation.
- Establish monitoring mechanisms to guide and assist in the fleet policy implementation.
- Submit relevant reports to Directors, Managers and the Vehicle Accident Committee.
- Monitor compliance and non-compliance by various stakeholders.

THE ROLE OF THE MANAGER

1. Sole responsibility to ensure compliance from employees with the transport policy, including:

   - Monitoring the correct use of municipal transport.

   - Build a culture of respect for municipal assets.

2. Every manager will be responsible for effectively managing the transport needs and usage within their departments.

1. PURPOSE OF THIS MUNICIPAL FLEET POLICY

1.1 The purpose of this policy is to clearly define the conditions and purposes when municipal vehicles can be used by employees;

1.2 To indemnify employees from personal liability when using authorized municipal transport;

1.3 To outline the monitoring mechanisms to assess and track the efficient usage of municipal vehicles;

1.4 To outline the implications of infringement of Road Traffic Act (1996) and the implications of the Administrative Adjudication of Road Traffic Offences Act, 1998 (AARTO).

2. POLICY OBJECTIVES

2.1 This policy aims to —

(a) ensure the uniform management and utilisation of the municipal vehicle fleet;

(b) derive optimal usage of the municipal vehicle fleet and ensure longevity of the vehicles;

(c) ensure employees are provided with safe vehicles to perform their duties;

(d) eliminate the abuse of municipal assets (vehicles);

(e) comply with AARTO.

2.2 To achieve the aims set out in 2.1 above, the Municipality will:

(a) prohibit the abuse of vehicles;

(b) prohibit unauthorized use of vehicles;

(c) use monitoring and tracking mechanisms to obtain optimal efficiency from its vehicle stock.

3. USE OF MUNICIPAL VEHICLES

3.1 No employee that participates in a municipal motor vehicle scheme, or who is in receipt of a municipal allowance for the purpose of travelling with her/his private vehicle, may utilize a municipal vehicle from the municipal vehicle feet, unless duly authorized in writing by the Municipal Manager.

3.2 Outside of normal working hours, the municipal vehicle fleet must be parked securely in a locked facility in the respective workshop or store as allotted. The municipal fleet manager will assign safe parking facilities for each vehicle, depending on it assigned location.

3.3 Any deviation from the assigned safe parking areas must be approved by the fleet manager.

3.4 All vehicles must be locked when not in transit.

3.5 The municipality is not liable for any loss or damage to personal belongings inside the vehicle.

3.6 All requirements in terms of the Road Traffic Act for road users are applicable to employees utilising municipal vehicles.

3.7 An employee utilising the vehicle who violates the Road Traffic Act will be personally liable for any costs resulting from a notice of violation in terms of the Act. This includes but is not limited to:

(a) Fines for speeding;
(b) Fines for not wearing safety equipment;
(c) Fines for a vehicle that is not roadworthy, unless the employee submitted a job card detailing the issue pertaining to the vehicle's roadworthiness. In such cases, the employee will not be held personally liable.

3.8 An employee who is found guilty in a disciplinary hearing of driving a municipal vehicle under the influence of intoxicating substances will not be allowed to utilize a municipal vehicle in future and will be liable for any claims arising from driving under the influence of an intoxicating substance.

3.9 Where an employee is not allowed to utilize a municipal vehicle because of the reason outlined in 3.8 above, the employee will be subject to an incapacity investigation.

3.10 If the employee's inherent job requirement is to drive a municipal vehicle and the employee has forfeited his/her drivers permit due to the accumulation of demerit points in terms of AARTO, then an investigation may be conducted into her/his capacity to perform her/his work in terms of the provisions of the Labour Relations Act (1995).

3.11 The provisions of 3.10 will also apply to any employee whose inherent job requirement demands a Public Drivers Permit (PDP).

3.12 No person who is not an employee of the Municipality may be transported in a municipal vehicle.

3.13 The employee using the vehicle is responsible for the interior cleanliness of the vehicle.

3.14 The employee using the vehicle must conduct a pre-trip inspection of the vehicle and record any defects.

3.15 Logbooks must be kept in the prescribed manner.

3.16 While an official is on standby he/she is entitled to travel to his/her residence for lunch, as well as to and from his/her residence and workplace at the start and end of normal working hours. Should an emergency arise the employee will be immediately available.

3.17 An employee who is on standby is not permitted to transport any person and/or official to their residence for lunch, except for employees who are also on standby. Transportation is only allowed for standby purposes, including travel to and from the employee's residence at the start and end of normal working hours.

3.18 Municipal vehicles may under no circumstances be used for private purposes.

3.19 If an employee is required to undertake an official trip before normal working hours, the Fleet Manager must grant permission that the vehicle be stored overnight at his/her residence to enable the employee to undertake the trip early. Similarly if the employee returns from a work related obligation after close of business hours.

3.20 An employee who parks a vehicle at their residence must ensure that it is secured behind a locked gate or kept in a garage. Officials on standby may be exempted from this requirement, subject to a written motivation from the relevant Departmental Head and approval by the Fleet Manager.

3.21 All requests for vehicle maintenance and repairs must be submitted to the Fleet Department through the electronic job card system. No work may proceed without proper logging and approval via this system.

4. PURCHASE OF VEHICLES

4.1 The relevant Director or delegate supported by the Fleet Manager & Fleet department shall submit the relevant specifications to the SCM department for purchasing vehicles.

4.2 All LDV's and Passenger vehicles must be bought with a manufacturer maintenance/service plan of at least 3 years and a minimum of 45 000km.

4.3 For the purchase of vehicles, the use of any available Transversal Tender must first be considered.

5. DISPOSAL

5.1 The Fleet Department must follow the normal Supply Chain Management procedure for the disposal of vehicles.

5.2 Vehicles must be evaluated for disposal in terms of the Asset Management policy when they have reached their economic useful life or due to uneconomical running and maintenance costs; and

5.3 Vehicles must be disposed of in terms of the replacement criteria table set out below of which the latter shall be evaluated on a case by case basis or motivated if not according to the criteria table and approved by the Municipal Manager.

Replacement Criterion Table

VEHICLE GROUP	CRITERIA	REPLACEMENT
1. Motor Cycles	1. Age 2. Km 3. Mech. evaluation	10 years and/or 80 000km >60%
2. LDV and Cars (Light Duty)	1. Age 2. Km 3. Mech. evaluation	> 10 years and/or 300 000 km >60%
3. LDV (1 ton) (Heavy Duty)	1. Age 2. Km 3. Mech. evaluation	> 10 years and/or 370 000km > 60%
4. Medium vehicles (Capacity 3 - 5 ton)	1. Age 2. Km 3. Mech. evaluation	>12 years and/or 400 000km > 60%
5. Heavy vehicles (Capacity 6 - 9 ton)	1. Age 2. Km 3. Mech. evaluation	>12 years and/or 500 000km > 60%
6. Extra heavy vehicles (Capacity 10 ton +)	1. Age 2. Km 3. Mech. evaluation	>12 years and/or > 600 000km > 60%
7. Earth moving equipment and Tractors	1. Age 2. Hrs 3. Mech. evaluation	>12 years and/or 19 000hrs > 60%
8. Refuse compactor	1. Age 2. Mech. evaluation	>12 years and/or > 60%
9. Fire engines	1. Age 2. Mech. evaluation 3. Tech. evaluation*	15 years and/or > 60% > 70%

6. POOL VEHICLES

6.1 Pool vehicles are provided for use by municipal employees and temporary employees who by nature of their duties are required to use them during working hours or when required performing standby duties.

6.2 Officials requiring the use of a vehicle must book a vehicle at least 2 days in advance, except in cases of emergency where the fleet manager may approve the use of a pool vehicle. Short notice for booking a vehicle may however be accepted subject to the availability of a pool vehicle.

6.3 A pool vehicle shall not be released unless written approval by the relevant Manager has been received, and keys must be collected on the day and time when the vehicle is to be used.

6.4 In the event that a pool vehicle is needed before 07:30, the official concerned may collect the vehicle before closing time the day before. In such instance, the vehicle must be parked at the official's residence but it must be parked behind a lockable gate or garage and may not be used for any other purposes. The official will take full responsibility for the safeguarding of the vehicle.

6.5 Where the official using the pool vehicle returns after 16h30 from Monday to Thursday and after 15h30 on Friday, the keys and inspection checklist must be returned to the Fleet department by 08:00 on the next working day.

6.6 Prior to use of the pool vehicle the official must inspect the vehicle for any damages, interior defects, tidiness, logbook completion, and lost tools and report any defects or damage to Asset and Fleet Management as soon as possible. The last user of a vehicle will be held responsible for any unreported damage, defects, or loss.

6.7 The official using the vehicle must ensure that the vehicle is returned in good condition, failing which the municipality reserves the right to take disciplinary action or withhold the allocation of a pool vehicle to such official.

6.8 Upon return of a pool vehicle, the keys as well as the completed trip authorization form and pre-drive inspection sheet must be returned to Fleet department.

6.9 The designation of Pool Vehicles shall be motivated by the Fleet department and approved by the Municipal Manager from time to time.

7. VEHICLE ACCIDENT COMMITTEE

7.1 The Committee is appointed by the Municipal Manager to assist him/her in the investigations of Municipal Vehicles accidents and insurance claim accidents as well as the efficiency and effective use of the municipal fleet assets.

8. FUEL AND REFUELLING

8.1 The Fleet Manager shall be responsible for the fuel management system used by the municipality and ensure that the users of auto cards are properly informed of the use thereof.

8.2 Light Delivery Vehicles (LDVs) and cars shall be allowed to refuel only once per week to optimize fuel consumption and reduce unnecessary trips. Exceptions will be considered in cases where a vehicle requires urgent refueling due to operational demands (e.g., emergency response, critical service delivery, vehicles assigned for long-distance travel), an exception may be granted with prior authorization from the relevant Director and for Pool vechiles the Fleet manager.

8.3 The relevant Manager is responsible for signing off and furnish the Fleet Management with monthly log sheets and receipts issued by fuel suppliers.

8.4 It is the responsibility of each driver or operator to provide the correct odometer/hour meter reading to the fuel station attendant and to ensure that all log sheets are properly completed and supported by receipts issued by fuel suppliers.

8.5 Refueling from sources other than municipal suppliers will not be allowed when travelling within the municipal jurisdiction.

8.6 It is the responsibility of the relevant Manager supported by the Divisional Head to monitor consumption (e.g. Misuse / High consumption) and to take the necessary action. In addition the Fleet manager will monitor fuel consumption and submit relevant reports to the Directors who must act where instances of potential misuse are at play.

9. MONITORING OF VEHICLE USAGE

9.1 All municipal vehicles are fitted with a tracking device that monitors usage.

9.2 All employees who are entitled to utilize a municipal vehicle must have their own personal identification tag.

9.3 No employee is entitled to lend or exchange their tags. No employee may utilize another employees' tag, albeit by agreement.

9.4 No tag will be issued to temporary employees without a motivation from the relevant Director and the approval of the Municipal Manager.

9.5 All employees who use a municipal vehicle accept that tracking information will be used to monitor the use of the vehicle and where the tracking system indicates alleged abuse, the owner of the tag will be required to account in writing for any alleged deviation and/or abuse.

9.6 Employees who are issued with a tag to use a municipal vehicle accept that they may, upon invitation be required to attend a Vehicle Accident Committee meeting.

9.7 In the event that a tag is lost or stolen, the employee must report the incident at their nearest South African Police Service (SAPS) office and obtain an official statement. A copy of this statement must be submitted to the Fleet Manager for record-keeping purposes. A replacement tag will only be issued upon payment of the replacement fee of R163.00.

9.8 The municipality may install dash cameras and other surveillance equipment in municipal vehicles used by Traffic and Law Enforcement. These devices are intended to protect the interests of the council and its employees in cases of loss, damage, or public liability. As the equipment may form part of the vehicle tracking system, it may also be accessed and used by authorized supervisory or management officials for monitoring and operational purposes.

10. REGISTRATION AND LICENSING

10.1 The Fleet Department must maintain a register of the registration certificates, roadworthy certificates (COF's), licenses and all other data pertaining to the identity of all vehicles, plant and equipment.

10.2 The Fleet Manager is responsible for the registration and licensing of all municipal vehicles.

11. ACCIDENTS

11.1 Should an employee drive a municipal vehicle and whilst doing so be involved in an accident – and provided the employee did not suffer injury and/or is hospitalized - then the employee is to immediately (within 3 hours) report such accident to the nearest police station, and make an affidavit regarding the accident.

11.2 Notwithstanding 11.1 above, the employee must also report the accident to the Municipal Fleet Manager as soon as possible, at the least within 3 hours.

11.3 All accidents or damage to vehicles must be reported immediately to the relevant Divisional Head, Fleet Manager and the Insurance department. The Fleet Manager will have the authority to withdraw the vehicle from service in order to repair it or prevent further damage.

11.4 The employee must complete the relevant accident report forms within 3 working days.

11.5 The employee must ensure that copies of the affidavit and any other supporting documentation are submitted together with the accident report form.

11.6 Should the Vehicle Accident Committee determine that the driver of the municipal vehicle was negligent, the municipality may recover the excess payment from the employee, with due regard to any applicable labour legislation and/or collective agreement.

12. DEVIATIONS

12.1 Any deviation from this policy or addition to this policy will be in writing and will be authorized by the Municipal Manager.

12.2 Any deviation necessitated by an emergency will be authorized by the Fleet Manager and ratified by the Municipal Manager.

DAILY PRE-START CHECKLIST

5000

PASSENGER / GOODS

meganies@hessequa.gov.za

Vehicle Make: .... Model: .... Reg No: ....

Day	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Date							
Opening KM							
Closing KM							
Normal KM							
Standby KM							
Initials & Surname							
Signature							

Please Mark **YES = OK** **or** **NO = Needs Attention**

Pre-start Checks		Mon	Tue	Wed	Thu	Fri	Sat	Sun
1	Check Engine Oil-Level							
2	Check Cooling system							
3	Check hydraulic oil-level							
4	Check brake fluid							
5	Check fan belt							
6	Check tyre- condition/pressure/spare wheel							
7	Check wheel nuts-secure							
8	Check Windscreen- wipers/screen							
9	Check body work -cab/ rear							
10	Check Fuel book, Logbook							
11	Check Spare wheel							
Start-up and Moving Checks								
12	Check seat belt							
13	Check gauges- oil/water/battery/etc							
14	Check brakes & efficiency - Hand & Foot							
15	Check lights-operative/lens conditions							
16	Check steering wheel -lock to lock efficiency							
17	Check ground for leaks							
Authorisations								
1	Travel Out of Town Authorisation							
2	Travel Out of Hessequa Authorisation							

Comments: ....

....

Operator sign.: .... Supervisor sign.: ....

Date: .... Date: ....

Next Service on .... (Date) / .... Km

Reg. Expiry ....

6.4 REQUEST TO CONSIDER A 50% REDUCTION OF OUTSTANDING FINES UNDER TENDER HES-COM 06/2021

File number / Verwysingsnommer: 8/1

Meeting date / Vergadering datum: 25 August 2025

Report by / Verslag deur: Manager Protection Services Mr. C. Swartz

PURPOSE OF REPORT / DOEL VAN VERSLAG

That Council consider the request for 50% reduction of outstanding fines under tender HES-COM 06/2021.

BACKGROUND AND DISCUSSION / AGTERGROND EN BESPREKING

The Municipality concluded a tender starting on 01 September 2020 with Syntell (PTY) Ltd to provide Traffic Law Enforcement equipment, back-office systems and related services for a three (3) year period.

Part of the agreement, particularly clause 7.2 of the SLA, made provision for a dry run period. The dry run period refers to the stage where all fines in the current system needs to be finalised before the contract comes to an end. The dry-run period end 30 August 2025 which effectively mean that if the council does not positively consider this request, it may lead to the loss of potential income. This also include the transfer of data which was shared/accumulated over the period by the services provider.

> 7.2. The contractor shall run the fines in its system dry for a period of 12-months after conclusion of the contract period as set out in the tender document within the same terms and conditions.

The municipality was recently approached by the Services Provider to consider a **50%** reduction of the current fines in the system. Third parties who render services to the public by handling representations on their behalf, approached the service provider to facilitate the negotiation. This would in effect mean that the municipality will receive half the value of the fines that is currently in the system.

Council are therefore requested to consider the 50% reduction of outstanding fines under tender HES-COM 06/2021.

EXECUTIVE MAYORAL COMMITTEE

The item will serve at the **Executive Mayoral Committee** on **25 August 2025** and feedback will be provided in the Special Council Meeting.

COMMENTS: MUNICIPAL MANAGER / KOMMENTAAR: MUNISIPALE BESTUURDER

The recommendation is supported.

COMMENTS: DIRECTOR CORPORATE MANAGEMENT / KOMMENTAAR: DIREKTEUR KORPORATIEWE BESTUUR

Noted

COMMENTS: DIRECTOR FINANCIAL SERVICES / KOMMENTAAR: DIREKTEUR FINANSIËLE DIENSTE

The content of the report is noted and recommendation is supported.

COMMENTS: DIRECTOR DEVELOPMENT PLANNING / KOMMENTAAR: DIREKTEUR ONTWIKKELINGSBEPLANNING

COMMENTS: DIRECTOR TECHNICAL SERVICES / KOMMENTAAR: DIREKTEUR TEGNIESE DIENSTE

COMMENTS: DIRECTOR COMMUNITY SERVICES / KOMMENTAAR: DIREKTEUR GEMEENSKAPSDIENSTE

The content of the report is noted and the recommendation is supported.

COMMENTS: MANAGER LEGAL SERVICES / KOMMENTAAR: BESTUURDER REGSDIENSTE

COMMENTS: OTHER / KOMMENTAAR: ANDER

RECOMMENDATION / AANBEVELING

That Council approve the request of 50% reduction of outstanding fines under tender HES-COM 06/2021.

AGENDA ITEM APPROVED BY / AGENDA ITEM GOEDGEKEUR DEUR:

Director Community Services – Mr D Lewis-Michaels

ATTACHMENTS / STAWENDE DOKUMENTE

No

6.5 1ST ADJUSTMENT BUDGET FOR 2025/26

File number / Verwysingsnommer: 5/1/1/1

Meeting date / Vergadering datum: 25 August 2025

Report by / Verslag deur: Manager: Financial Statements, Budget & Financial Reporting- R.R Erasmus

PURPOSE OF REPORT / DOEL VAN VERSLAG

To table the 1st Adjustment Budget for 2025/26 to council for approval. The 1st adjustment budget is tabled in terms of section 28(2)(e) of the MFMA and section 23(5) of the Municipal Budget and Reporting Regulations (MBRR).

BACKGROUND AND DISCUSSION / AGTERGROND EN BESPREKING

Section 28(2)(e) of the MFMA states the following:

“(2) An adjustments budget –

(e) may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by council;”

Section 23(5) of the MBRR states the following:

“(5) An adjustments budget referred to in section 28(2)(e) of the Act may only be tabled after the end of the financial year to which the roll-overs relate and must be approved by the municipal council by 25 August of the financial year following the financial year to which roll-overs relate.”

The following internally funded rollovers are included in the capital budget for the 1st Adjusted Budget in terms of the legislation as referenced above:

1. New Motor Vehicle Registration Service in Albertinia R43 878

- The construction portion of the expansion at the Albertinia office has been completed, but in the meantime the writing method for learners changed from writing physically to electronic methods by means of tablets. Additional space must now be created for the eye test machine. The original plan to place the eye test machine in the office space of the Law Enforcement officers must now be amended to accommodate the CLLT Tablets. The remaining funds in the vote number must thus be used to create a new space for the eye test machine.

2. New Motor Vehicle Registration Service in Still Bay R100 000

- The expansion at the Stilbaai office could not proceed in 2024/2025 because consensus could not be reached in time on the location of the office within the building. Consensus has now been reached between the MM and BM to create the office adjacent to the existing payment point and the project should be completed in 2025/26.

3. Refurbishment of areation tanks at SB R1 501 468

- The tender for the sewer upgrades in the Hessequa area was awarded on 7 February 2025. During the ordering process of the aerators, the supplier indicated that there is a delivery lead time of 20- 24 weeks and that the aerators will not be delivered in time before 30 June 2025.

4. Upgrading Thusong Centre_Braai Area to Waiting Area R51 576

- The tender for the installation of two air conditioners at the main hall of the Thusong Centre at Riversdale was awarded to Kenwin (PTY) LTD under the Tender HES-CORP 09/2324 at a BAC Meeting on 30 May 2025. (The appointment of a Panel of Service Providers for the provision of Electrical Services for a period of Three (3) years.) The supplier however indicated that the installation of the air conditioners cannot be done before 30 June 2025 because of internal difficulties.

5. Extension Ladder IVECO- R/D – Fire R35 000

- Following the assessment of the closed quotations received, the compliant bidder- meeting the required specifications in line with the relevant NFPA codes- was identified. However, it was found that the allocated budget for 2024/25 was insufficient to proceed with procurement. Given the vital role the extension ladder plays in firefighting operations, especially in the rescue of individuals trapped on upper levels of buildings during fire incidents, I kindly request that the funds for this item be carried over to the 2025/2026 financial year.

6. 2 X Fire Fighting Trailers with Bakkie Sakkies R200 000

- Despite following the closed quotation process and advertising on two separate occasions, both bidding processes failed. The bidders were either unable to deliver within the specified timeframe or had to withdraw due to unforeseen personal medical circumstances. The firefighting trailers remain an essential addition to the firefighting fleet and are intended to be deployed strategically in towns within the Hessequa area where immediate fire service response is currently not available. The presence of these trailers will significantly enhance the Hessequa community's safety and emergency readiness.

The effect of the 1st Adjusted Budget on the 2025/2026 Capital Budget will be as follows:

<u>Capital Budget</u>

- The Capital Budget is increased from R187 628 300 to R189 360 222 (Increase of R1 931 922)

Funding	Original Budget	Virement	1st Adjustment Budget
CRR	75 286 900	1 931 922	77 218 822
External loans	50 000 000	0	50 000 000
Transfers & Subsidies	62 341 400	0	62 341 400
Public Contributions	0	0	0
TOTAAL	**187 628 300**	**1 931 922**	**189 560 222**

The item will be tabled at the **Executive Mayoral Committee** on **25 August 2025** and feedback will be provided during the Special Council Meeting.

COMMENTS: MUNICIPAL MANAGER / KOMMENTAAR: MUNISIPALE BESTUURDER

The recommendations are supported.

COMMENTS: DIRECTOR CORPORATE MANAGEMENT / KOMMENTAAR: DIREKTEUR KORPORATIEWE BESTUUR

Noted

COMMENTS: DIRECTOR FINANCIAL SERVICES / KOMMENTAAR: DIREKTEUR FINANSIËLE DIENSTE

The content of the report is noted and the recommendations are supported.

COMMENTS: DIRECTOR DEVELOPMENT PLANNING / KOMMENTAAR: DIREKTEUR ONTWIKKELINGSBEPLANNING

The content of the report is noted and the recommendations are supported.

COMMENTS: DIRECTOR TECHNICAL SERVICES / KOMMENTAAR: DIREKTEUR TEGNIESE DIENSTE

The content of the report is noted and the recommendations are supported.

COMMENTS: DIRECTOR COMMUNITY SERVICES / KOMMENTAAR: DIREKTEUR GEMEENSKAPSDIENSTE

The content of the report is noted and the recommendations are supported.

COMMENTS: MANAGER LEGAL SERVICES / KOMMENTAAR: BESTUURDER REGSDIENSTE

COMMENTS: MANAGER STRATEGIC SERVICES / KOMMENTAAR: BESTUURDER STRATEGIESE DIENSTE

COMMENTS: OTHER / KOMMENTAAR: ANDER

RECOMMENDATION / AANBEVELING

1. That the capital budget is increased by R1 931 922 from R187 628 300 to R189 560 222.
2. That the capital budget is financed as follows:

	R
External Loans	50 000 000
Capital Replacement Reserve	77 218 822
Transfers & Subsidies	62 341 400
Public Donations	0
	189 560 222

3. That all amendments in Annexure B be approved.
4. That the Service Delivery and Budget Implementation Plan (SDBIP) be adjusted in line with the adjustment budget.
5. That the 1st Adjustment budget (2025/2026) and National Treasury B- Schedules- Municipal Adjustment Budget & Supporting Tables be sent to the National- and Provincial Treasuries as required.

AGENDA ITEM APPROVED BY / AGENDA ITEM GOEDGEKEUR DEUR:

Director: Financial Services- Mr. G. Goliath

ATTACHMENTS / STAWENDE DOKUMENTE

2025/2026 1st Adjustment Budget

B Schedules

Adjustment Budget Report

Memorandums requesting the rollover of funds from 2024/2025 to 2025/2026

Hessequa Municipality

Annexure B

Adjustment of Capital Budget for 2025/26 - 1st Amendment

Nr	Vote	Dept	Cost Centre	Type	Group	Item	Sub-Item	Fund	Project	Cost	Region	Vote Description	Capital	Fund	Reason for Adjustment	Ref
	Original Budget 2025/26												187 628 300			
	Amendments - 1st Adjustment Budget															
												Capital Replacement Fund				
1	53106456020IFAUYZZ02	53	10	6	45	602	0	IF	AUY	ZZ	02	NEW MOTOR VEHICLE REGISTRATION SERVICE	43 878	CRR	Roll- over from 2024/2025	A018
2	53106456020IFAUZZZ10	53	10	6	45	602	0	IF	AUZ	ZZ	10	NEW MOTOR VEHICLE REGISTRATION SERVICE	100 000	CRR	Roll- over from 2024/2025	A018
3	70106449420IFATXZZ10	70	10	6	44	942	0	IF	ATX	ZZ	10	REFURBISHMENT OF AREATION TANKS AT SB	1 501 468	CRR	Roll- over from 2024/2025	A018
4	51106473520IFQP1ZZ13	51	10	6	47	352	0	IF	QP1	ZZ	13	UPGRADING THUSONG CENTRE_ BRAAI AREA TO	51 576	CRR	Roll- over from 2024/2025	A018
5	55106456020IFAG7ZZWM	55	10	6	45	602	0	IF	AG7	ZZ	WM	EXTENSION LADDER IVECO - R/D - FIRE	35 000	CRR	Roll- over from 2024/2025	A018
6	55106420420IFANPZZWM	55	10	6	42	042	0	IF	ANP	ZZ	WM	2 X FIRE FIGHTING TRAILERS WITH BAKKIE	200 000	CRR	Roll- over from 2024/2025	A018
	TOTAL CRR												**1 931 922**			
												External Loans				
	TOTAL EXTERNAL LOANS												**0**			
												GRANTS				
	TOTAL GRANTS												**0**			
												PUBLIC GRANTS				
	TOTAL PUBLIC GRANTS												**0**			
	1st Adjusted Budget												**189 560 222**			
	Total Adjustments												**1 931 922**			
	Total Adjustments - CRR												1 931 922			
	Total Adjustments - BB												0			
	Total Adjustments - Grants												0			
	Total Adjustments - Public Grants												0			
													1 931 922			

Municipal adjustments budgets & supporting tables

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national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Technical enquiries to the MFMA Helpline at:
mfma@treasury.gov.za

Data submission enquiries:
Kgomotso Baloyi
National Treasury
Tel: (012) 315-5866
Electronic documents: lgdocuments@treasury.gov.za
Queries on formats: lgdataqueries@treasury.gov.za

Preparation Instructions

Municipality Name:	WC042 Hessequa
CFO Name:	GERARD GOLIATH
Tel:	028 713 8010
Fax:	gerard@hessequa
E-Mail:	gerard@hessequa.gov.za
Date of Adjustments Budget	18/08/2025
MTREF:	2025
Budget Year:	2025/26
Does this municipality have Entities?	No
If YES: Identify type of report:	Parent Municipality

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

Showing / Clearing Highlights

Clear Highlights on all sheets

Important documents which provide essential assistance

MFMA Budget Circulars	Click to view
MBRR Budget Formats Guide	Click to view
Dummy Budget Guide	Click to view
Funding Compliance Guide	Click to view
MFMA Return Forms	Click to view

	Complete Votes & Sub-Votes	Select Org. Structure
	Organisational Structure Sub-Votes	Display Sub-Votes
Vote 01	**Office Of The Mm**	
01.1	Office Of The Municipal Manager	01.1 - Office Of The Municipal Manager
01.2	Mayor & Council	01.2 - Mayor & Council
01.3	Internal Audit	01.3 - Internal Audit
01.4	Strategic Services	01.4 - Strategic Services
Vote 02	**Corporate Services**	
02.1	Ict: Admin	02.1 - Ict: Admin
02.2	Ict: Maint	02.2 - Ict: Maint
02.3	Human Resource	02.3 - Human Resource
02.4	Corporate Services	02.4 - Corporate Services
02.5	Legal Services	02.5 - Legal Services
02.6	Library: Riversdal	02.6 - Library: Riversdal
02.7	Library: Stilbaai	02.7 - Library: Stilbaai
02.8	Library: Heidelberg	02.8 - Library: Heidelberg
02.9	Library: Albertinia	02.9 - Library: Albertinia
02.10	Library: Gouritsmond	02.10 - Library: Gouritsmond
02.11	Library: Slangrivier	02.11 - Library: Slangrivier
02.12	Library: Melkhoutfontein Stilb.	02.12 - Library: Melkhoutfontein Stilb.
02.13	Library: Duivenshok Heidelberg	02.13 - Library: Duivenshok Heidelberg
02.14	Library: Protea Alb.	02.14 - Library: Protea Alb.
02.15	Libraries: Maint	02.15 - Libraries: Maint
02.16	Community Hall: Riversdale:	02.16 - Community Hall: Riversdale:
02.17	Community Hall: Stilbaai:	02.17 - Community Hall: Stilbaai:
02.18	Community Hall: Heidelberg	02.18 - Community Hall: Heidelberg
02.19	Community Hall: Albertinia	02.19 - Community Hall: Albertinia
02.20	Community Hall: Gouritsmond	02.20 - Community Hall: Gouritsmond
02.21	Community Hall: Slangrivier	02.21 - Community Hall: Slangrivier
02.22	Community Hall: Melkhoutfontein Stilb.	02.22 - Community Hall: Melkhoutfontein Stilb.
02.23	Community Hall: Witsand	02.23 - Community Hall: Witsand
02.24	Community Hall: Theronsville Alb.	02.24 - Community Hall: Theronsville Alb.
02.25	Community Hall: Civic Centre Heidb.	02.25 - Community Hall: Civic Centre Heidb.
02.26	Community Hall: Mossgas Alb.	02.26 - Community Hall: Mossgas Alb.
02.27	Community Hall: Kwanokuthula Riversdal	02.27 - Community Hall: Kwanokuthula Riversdal
02.28	Community Halls: Repairs And Maint	02.28 - Community Halls: Repairs And Maint
02.29	Museum: Africana Centrum Riv.	02.29 - Museum: Africana Centrum Riv.
02.30	Camping Sites: Takkieskloof Riv.: Admin	02.30 - Camping Sites: Takkieskloof Riv.: Admin
02.31	Camping Sites: Ellensrust Stilb.: Admin	02.31 - Camping Sites: Ellensrust Stilb.: Admin
02.32	Camping Sites: Gouritsmond: Admin	02.32 - Camping Sites: Gouritsmond: Admin
02.33	Camping Sites: Preekstoel: Admin	02.33 - Camping Sites: Preekstoel: Admin
02.34	Camping Sites: Wes-Kamp Witsand: Admin	02.34 - Camping Sites: Wes-Kamp Witsand: Admin
02.35	Camping Sites: Jongensfontein Stilb.: Ad	02.35 - Camping Sites: Jongensfontein Stilb.: Ad
02.36	Camping Sites: Middel-Kamp Witsand: Admi	02.36 - Camping Sites: Middel-Kamp Witsand: Admi
02.37	Camping Sites: Takkieskloof Riv.: Maint	02.37 - Camping Sites: Takkieskloof Riv.: Maint
02.38	Camping Sites: Ellensrust Stilb.: Maint	02.38 - Camping Sites: Ellensrust Stilb.: Maint
02.39	Camping Sites: Gouritsmond: Maint	02.39 - Camping Sites: Gouritsmond: Maint
02.40	Camping Sites: Preekstoel: Maint	02.40 - Camping Sites: Preekstoel: Maint
02.41	Camping Sites: Wes-Kamp Witsand: Maint	02.41 - Camping Sites: Wes-Kamp Witsand: Maint
02.42	Camping Sites: Jongensfontein Stilb.: Ma	02.42 - Camping Sites: Jongensfontein Stilb.: Ma
02.43	Camping Sites: Middel-Kamp Witsand: Main	02.43 - Camping Sites: Middel-Kamp Witsand: Main
Vote 03	**Financial Services**	
03.1	Office Of The Chief Financial Officer	03.1 - Office Of The Chief Financial Officer
03.2	Finance: Revenue	03.2 - Finance: Revenue
03.3	Finance :Budget And Reporting	03.3 - Finance :Budget And Reporting
03.4	Finance: Expenditure	03.4 - Finance: Expenditure
03.5	Finance: Financial Statements	03.5 - Finance: Financial Statements
03.6	Finance: Supply Chain Assets & Insurance	03.6 - Finance: Supply Chain Assets & Insurance
Vote 04	**Community Services**	
04.1	Community Services: Admin	04.1 - Community Services: Admin
04.2	Thusong Centre	04.2 - Thusong Centre
04.3	Housing	04.3 - Housing
04.4	Public Safety: Traffic Admin	04.4 - Public Safety: Traffic Admin
04.5	Public Safety: Traffic Maint	04.5 - Public Safety: Traffic Maint
04.6	Public Safety: Law Enforcement	04.6 - Public Safety: Law Enforcement
04.7	Public Safety: Fire Brigade	04.7 - Public Safety: Fire Brigade
04.8	Public Safety: Disaster Management	04.8 - Public Safety: Disaster Management
04.9	Public Safety: Pound	04.9 - Public Safety: Pound
Vote 05	**Technical Services**	
05.1	Land And Buildings: Riversdal: Admin	05.1 - Land And Buildings: Riversdal: Admin
05.2	Land And Buildings: Stilbaai: Admin	05.2 - Land And Buildings: Stilbaai: Admin
05.3	Land And Buildings: Heidelberg: Admin	05.3 - Land And Buildings: Heidelberg: Admin
05.4	Land And Buildings: Albertinia: Admin	05.4 - Land And Buildings: Albertinia: Admin
05.5	Land And Buildings: Gouritsmond: Admin	05.5 - Land And Buildings: Gouritsmond: Admin
05.6	Land And Buildings: Slangrivier: Admin	05.6 - Land And Buildings: Slangrivier: Admin
05.7	Land And Buildings: Witsand: Admin	05.7 - Land And Buildings: Witsand: Admin
05.8	Land And Buildings: Riversdal: Maint	05.8 - Land And Buildings: Riversdal: Maint
05.9	Land And Buildings: Stilbaai: Maint	05.9 - Land And Buildings: Stilbaai: Maint
05.10	Land And Buildings: Heidelberg: Maint	05.10 - Land And Buildings: Heidelberg: Maint
05.11	Land And Buildings: Albertinia: Maint	05.11 - Land And Buildings: Albertinia: Maint
05.12	Land And Buildings: Gouritsmond: Maint	05.12 - Land And Buildings: Gouritsmond: Maint
05.13	Land And Buildings: Slangrivier: Maint	05.13 - Land And Buildings: Slangrivier: Maint
05.14	Land And Buildings: Witsand: Maint	05.14 - Land And Buildings: Witsand: Maint
05.15	Cemetery: Admin	05.15 - Cemetery: Admin
05.16	Cemetery: Maint	05.16 - Cemetery: Maint
05.17	Parks: Riversdal: Admin	05.17 - Parks: Riversdal: Admin
05.18	Parks: Stilbaai: Admin	05.18 - Parks: Stilbaai: Admin
05.19	Parks: Heidelberg: Admin	05.19 - Parks: Heidelberg: Admin
05.20	Parks: Albertinia: Admin	05.20 - Parks: Albertinia: Admin

Complete Votes & Sub-Votes **Select Org. Structure**

	Organisational Structure Sub-Votes	Display Sub-Votes
05.21	Parks: Riversdal: Maint	05.21 - Parks: Riversdal: Maint
05.22	Parks: Stilbaai: Maint	05.22 - Parks: Stilbaai: Maint
05.23	Parks: Heidelberg: Maint	05.23 - Parks: Heidelberg: Maint
05.24	Parks: Albertinia: Maint	05.24 - Parks: Albertinia: Maint
05.25	Sporting Facilities: Riversdal: Admin	05.25 - Sporting Facilities: Riversdal: Admin
05.26	Sporting Facilities: Stilbaai: Admin	05.26 - Sporting Facilities: Stilbaai: Admin
05.27	Sporting Facilities: Heidelberg: Admin	05.27 - Sporting Facilities: Heidelberg: Admin
05.28	Sporting Facilities: Albertinia: Admin	05.28 - Sporting Facilities: Albertinia: Admin
05.29	Sporting Facilities: Hessequa: Maint	05.29 - Sporting Facilities: Hessequa: Maint
05.30	Swimming Pool: Takkieskloof: Admin	05.30 - Swimming Pool: Takkieskloof: Admin
05.31	Swimming Pool: Heidelberg : Admin	05.31 - Swimming Pool: Heidelberg : Admin
05.32	Swimming Pool: De Miststraat Riv.: Admin	05.32 - Swimming Pool: De Miststraat Riv.: Admin
05.33	Swimming Pool: Takkieskloof: Maint	05.33 - Swimming Pool: Takkieskloof: Maint
05.34	Swimming Pool: Heidelberg: Maint	05.34 - Swimming Pool: Heidelberg: Maint
05.35	Swimming Pool: De Miststraat Riv.: Maint	05.35 - Swimming Pool: De Miststraat Riv.: Maint
05.36	Public Works Admin	05.36 - Public Works Admin
05.37	Public Works Maint	05.37 - Public Works Maint
05.38	Sewerage: Admin	05.38 - Sewerage: Admin
05.39	Sewerage: Maint	05.39 - Sewerage: Maint
05.40	Septic Tanks: Admin	05.40 - Septic Tanks: Admin
05.41	Septic Tanks: Maint	05.41 - Septic Tanks: Maint
05.42	Solid Waste: Admin	05.42 - Solid Waste: Admin
05.43	Solid Waste: Maint	05.43 - Solid Waste: Maint
05.44	Water Admin	05.44 - Water Admin
05.45	Water Maint	05.45 - Water Maint
05.46	Electricity Admin	05.46 - Electricity Admin
05.47	Electricity Maint	05.47 - Electricity Maint
Vote 06	**Spatial Plannign & Environmental Management**	
06.1	Local Economic Development	06.1 - Local Economic Development
06.2	Tourism	06.2 - Tourism
06.3	Town Planning	06.3 - Town Planning
06.4	Nature Conservation	06.4 - Nature Conservation
Vote 07	**Health**	
Vote 08	**Planning And Development**	
Vote 09	**Environmental Protection**	
Vote 10	**Electricity**	
Vote 11	**Water Management**	
Vote 12	**Waste Water Management**	
Vote 13	**Waste Management**	
Vote 14	**Road Transport**	
Vote 15	**Other**	

WC042 Hessequa - Contact Information

A. GENERAL INFORMATION

Municipality	**WC042 Hessequa**	Set name on 'Instructions' sheet
Grade	2	*1 Grade in terms of the Remuneration of Public Office Bearers Act.*
Province	**WC WESTERN CAPE**	
Web Address	**www.hessequa.gov.za**	
e-mail Address	**mm@hessequa.gov.za**	

B. CONTACT INFORMATION

Postal address:	
P.O. Box	29
City / Town	Riversdale
Postal Code	6670
Street address	
Building	Civic Centre
Street No. & Name	van der Berg Street
City / Town	Riversdale
Postal Code	6670
General Contacts	
Telephone number	028-7138000
Fax number	086 401 5202

C. POLITICAL LEADERSHIP

Speaker:		**Secretary/PA to the Speaker:**	
ID Number	6712055153088	ID Number	7911080048086
Title	Mr	Title	Ms
Name	MARTHINUS COENRAAD VAN DEN BERG	Name	NICOLENE DE VILLIERS
Telephone number	0287138032	Telephone number	0287138059
Cell number	0723745200	Cell number	
Fax number		Fax number	
E-mail address	tinus@hessequa.gov.za	E-mail address	paspeaker@hessequa.gov.za
Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
ID Number	811024 5098 081	ID Number	7301140006086
Title	Mr	Title	Mrs
Name	GRANT RIDDLES	Name	CHRISNA HOUGH
Telephone number	028 713 8041	Telephone number	0287138011
Cell number	073 922 0711	Cell number	0828232778
Fax number	086 401 5202	Fax number	086 401 5202
E-mail address	grant.hessequa@gmail.com	E-mail address	pamayor@hessequa.gov.za
Deputy Mayor/Executive Mayor:		**Secretary/PA to the Deputy Mayor/Executive Mayor:**	
ID Number	8212095161082	ID Number	7206260209081
Title	Mr	Title	Ms
Name	GERALD BOEZAK	Name	DESEREE JULIES
Telephone number	0287138032	Telephone number	0287137920
Cell number	0768990904	Cell number	0739120904
Fax number		Fax number	
E-mail address	maycocomm@hessequa.gov.za	E-mail address	djansen@hessequa.gov.za

D. MANAGEMENT LEADERSHIP

Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
ID Number	6904165022085	ID Number	8110210107081
Title	Mr	Title	Mrs
Name	ALBERTUS STEPHANUS ABRAHAM DE KLERK	Name	DEIRDRE ANET MCDONALD
Telephone number	028 713 8001	Telephone number	028 713 8001
Cell number	0827718961	Cell number	0846112417
Fax number		Fax number	
E-mail address	mm@hessequa.gov.za	E-mail address	mmpa@hessequa.gov.za
Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	
ID Number	8108195150084	ID Number	9108140481088
Title	Mr	Title	Ms
Name	GERARD GOLIATH	Name	MATEBUO LICHABA
Telephone number	028 713 8010	Telephone number	0287138009

WC042 Hessequa - Contact Information

Cell number	0726681520
Fax number	
E-mail address	gerard@hessequa.gov.za
Official responsible for submitting financial information	
ID Number	8701190189089
Title	Ms
Name	RAYDENE SOLOMONS
Telephone number	0827138061
Cell number	
Fax number	0864015259
E-mail address	raydene@hessequa.gov.za
Official responsible for submitting financial information	
ID Number	8705280068087
Title	Mrs
Name	ALLISON CARELSE
Telephone number	0287137896
Cell number	
Fax number	086 401 5202
E-mail address	allison@hessequa.gov.za
Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Official responsible for submitting financial information	
ID Number	6004140046083
Title	Ms
Name	RONELL PRINSLOO
Telephone number	0287138037
Cell number	0829405165
Fax number	
E-mail address	ronell@hessequa.gov.za
Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Cell number	0789008912
Fax number	
E-mail address	matebuo@hessequa.gov.za
Official responsible for submitting financial information	
ID Number	9409125149082
Title	Mr
Name	LEIGHTON JANSEN
Telephone number	0287137910
Cell number	
Fax number	0864015259
E-mail address	leighton@hessequa.gov.za
Official responsible for submitting financial information	
ID Number	7701315163085
Title	Mr
Name	DELANO E ADAMS
Telephone number	
Cell number	
Fax number	086 401 5202
E-mail address	delano@hessequa.gov.za
Official responsible for submitting financial information	
ID Number	8307055128087
Title	Mr
Name	WINSTON JOSEPH
Telephone number	0287137898
Cell number	0718725891
Fax number	
E-mail address	winston@hessequa.gov.za
Official responsible for submitting financial information	
ID Number	8103110188087
Title	Mrs
Name	JOHANNA BOOYSEN
Telephone number	0287138055
Cell number	
Fax number	
E-mail address	johanna@hessequa.gov.za
Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

WC042 Hessequa - Table B1 Adjustments Budget Summary - 18/08/2025

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	148 312	–	–	–	–	–	–	–	148 312	158 694	169 802
Service charges	384 481	–	–	–	–	–	–	–	384 481	409 259	435 267
Investment revenue	36 046	–	–	–	–	–	–	–	36 046	26 425	26 375
Transfers recognised - operational	75 755	–	–	–	–	–	–	–	75 755	74 727	77 894
Other own revenue	162 747	–	–	–	–	–	–	–	162 747	146 760	165 845
Total Revenue (excluding capital transfers and contributions)	**807 340**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**807 340**	**815 864**	**875 183**
Employee costs	270 128	–	–	–	–	–	–	–	270 128	282 696	296 867
Remuneration of councillors	9 690	–	–	–	–	–	–	–	9 690	10 174	10 683
Depreciation & asset impairment	56 202	–	–	–	–	–	–	–	56 202	60 249	63 609
Finance charges	19 809	–	–	–	–	–	–	–	19 809	23 515	24 824
Inventory consumed and bulk purchases	259 979	–	–	–	–	–	40	40	260 019	274 556	291 057
Transfers and subsidies	2 502	–	–	–	–	–	–	–	2 502	2 884	2 906
Other expenditure	187 587	–	–	–	–	–	(40)	(40)	187 548	165 198	185 670
Total Expenditure	**805 898**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**805 898**	**819 273**	**875 616**
Surplus/(Deficit)	1 442	–	–	–	–	–	–	–	1 442	(3 409)	(433)
Transfers and subsidies - capital (monetary allocations)	62 341	–	–	–	–	–	–	–	62 341	43 224	33 440
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**63 783**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**63 783**	**39 815**	**33 007**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**63 783**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**63 783**	**39 815**	**33 007**
Capital expenditure & funds sources											
Capital expenditure	187 628	–	–	–	–	–	1 932	1 932	189 560	153 499	145 712
Transfers recognised - capital	62 341	–	–	–	–	–	–	–	62 341	43 224	33 440
Borrowing	50 000	–	–	–	–	–	–	–	50 000	20 000	70 000
Internally generated funds	75 287	–	–	–	–	–	1 932	1 932	77 219	90 275	42 271
Total sources of capital funds	**187 628**	**–**	**–**	**–**	**–**	**–**	**1 932**	**1 932**	**189 560**	**153 499**	**145 712**
Financial position											
Total current assets	453 099	–	–	–	–	–	(1 932)	(1 932)	451 167	430 107	440 451
Total non current assets	1 471 771	–	–	–	–	–	1 932	1 932	1 473 703	1 513 353	1 586 799
Total current liabilities	146 405	–	–	–	–	–	–	–	146 405	149 782	161 904
Total non current liabilities	301 986	–	–	–	–	–	–	–	301 986	321 670	394 787
Community wealth/Equity	1 476 479	–	–	–	–	–	–	–	1 476 479	1 472 008	1 470 558
Cash flows											
Net cash from (used) operating	119 297	–	–	–	–	–	(1 812)	(1 812)	117 485	118 378	88 909
Net cash from (used) investing	(177 628)	–	–	–	–	–	(1 932)	(1 932)	(179 560)	(145 499)	(137 212)
Net cash from (used) financing	27 343	–	–	–	–	–	–	–	27 343	(335)	49 788
Cash/cash equivalents at the year end	**361 587**	**–**	**–**	**–**	**–**	**–**	**(3 744)**	**(3 744)**	**357 843**	**330 387**	**331 873**
Cash backing/surplus reconciliation											
Cash and investments available	361 587	–	–	–	–	–	(1 932)	(1 932)	359 655	334 132	335 617
Application of cash and investments	26 257	–	–	–	–	–	(13)	(13)	26 243	30 099	30 450
Balance - surplus (shortfall)	**335 331**	**–**	**–**	**–**	**–**	**–**	**(1 919)**	**(1 919)**	**333 412**	**304 032**	**305 167**
Asset Management											
Asset register summary (WDV)	1 471 771	–	–	–	–	–	1 932	1 932	1 473 703	1 513 353	1 586 799
Depreciation	52 188	–	–	–	–	–	–	–	52 188	56 192	59 461
Renewal and Upgrading of Existing Assets	56 179	–	–	–	–	–	1 553	1 553	57 732	94 634	69 613
Repairs and Maintenance	124 209	–	–	–	–	–	(22)	(22)	124 187	129 269	135 300
Free services											
Cost of Free Basic Services provided	9 343	–	–	–	–	–	–	–	9 343	9 930	10 580
Revenue cost of free services provided	51 287	–	–	–	–	–	–	–	51 287	54 006	58 412
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

WC042 Hessequa - Table B2 Adjustments Budget Financial Performance (functional classification) - 18/08/2025

Standard Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		**214 112**	–	–	–	–	–	–	–	**214 112**	**213 134**	**224 460**
Executive and council		18 699	–	–	–	–	–	–	–	18 699	19 232	19 031
Finance and administration		195 413	–	–	–	–	–	–	–	195 413	193 903	205 429
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**119 533**	–	–	–	–	–	–	–	**119 533**	**105 409**	**121 924**
Community and social services		12 970	–	–	–	–	–	–	–	12 970	13 152	13 923
Sport and recreation		15 737	–	–	–	–	–	–	–	15 737	16 844	16 844
Public safety		67 044	–	–	–	–	–	–	–	67 044	71 055	75 318
Housing		23 782	–	–	–	–	–	–	–	23 782	4 359	15 838
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**27 999**	–	–	–	–	–	–	–	**27 999**	**38 351**	**27 575**
Planning and development		21 923	–	–	–	–	–	–	–	21 923	18 292	19 245
Road transport		5 342	–	–	–	–	–	–	–	5 342	19 571	7 813
Environmental protection		734	–	–	–	–	–	–	–	734	487	517
Trading services		**507 569**	–	–	–	–	–	–	–	**507 569**	**502 194**	**534 665**
Energy sources		306 808	–	–	–	–	–	–	–	306 808	288 925	311 865
Water management		89 874	–	–	–	–	–	–	–	89 874	94 940	88 197
Waste water management		57 513	–	–	–	–	–	–	–	57 513	61 076	73 911
Waste management		53 374	–	–	–	–	–	–	–	53 374	57 253	60 692
Other		**469**	–	–	–	–	–	–	–	**469**	–	–
Total Revenue - Functional	2	**869 682**	–	–	–	–	–	–	–	**869 682**	**859 088**	**908 623**
Expenditure - Functional												
Governance and administration		**123 994**	–	–	–	–	–	–	–	**123 994**	**128 901**	**137 294**
Executive and council		38 056	–	–	–	–	–	–	–	38 056	39 494	41 222
Finance and administration		83 523	–	–	–	–	–	–	–	83 523	86 856	93 415
Internal audit		2 414	–	–	–	–	–	–	–	2 414	2 551	2 657
Community and public safety		**188 872**	–	–	–	–	–	**65**	**65**	**188 937**	**175 016**	**193 549**
Community and social services		29 305	–	–	–	–	–	–	–	29 305	30 698	32 063
Sport and recreation		40 870	–	–	–	–	–	65	65	40 936	43 769	46 053
Public safety		93 526	–	–	–	–	–	–	–	93 526	94 199	98 075
Housing		25 170	–	–	–	–	–	–	–	25 170	6 350	17 358
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**92 464**	–	–	–	–	–	**(135)**	**(135)**	**92 329**	**95 871**	**99 667**
Planning and development		16 367	–	–	–	–	–	–	–	16 367	17 282	18 103
Road transport		68 802	–	–	–	–	–	(135)	(135)	68 667	71 193	73 801
Environmental protection		7 295	–	–	–	–	–	–	–	7 295	7 396	7 764
Trading services		**399 081**	–	–	–	–	–	**70**	**70**	**399 151**	**417 960**	**443 528**
Energy sources		239 667	–	–	–	–	–	–	–	239 667	252 631	267 686
Water management		58 489	–	–	–	–	–	–	–	58 489	59 963	63 831
Waste water management		51 080	–	–	–	–	–	1	1	51 081	53 302	56 960
Waste management		49 845	–	–	–	–	–	69	69	49 914	52 063	55 052
Other		**1 487**	–	–	–	–	–	–	–	**1 487**	**1 524**	**1 577**
Total Expenditure - Functional	3	**805 898**	–	–	–	–	–	–	–	**805 898**	**819 273**	**875 616**
Surplus/ (Deficit) for the year		**63 783**	–	–	–	–	–	–	–	**63 783**	**39 815**	**33 007**

WC042 Hessequa - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 18/08/2025

Standard Classification Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousand	1	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Municipal governance and administration		**214 112**	–	–	–	–	–	–	–	**214 112**	**213 134**	**224 460**
Executive and council		18 699	–	–	–	–	–	–	–	18 699	19 232	19 031
Mayor and Council		18 699	–	–	–	–	–	–	–	18 699	19 232	19 031
Municipal Manager, Town Secretary and Chief		–	–	–	–	–	–	–	–	–	–	–
Finance and administration		195 413	–	–	–	–	–	–	–	195 413	193 903	205 429
Administrative and Corporate Support		33	–	–	–	–	–	–	–	33	34	34
Asset Management									–	–		
Finance		189 264	–	–	–	–	–	–	–	189 264	189 268	200 561
Fleet Management									–	–		
Human Resources		600	–	–	–	–	–	–	–	600	600	600
Information Technology		–	–	–	–	–	–	–	–	–	–	–
Legal Services		–	–	–	–	–	–	–	–	–	–	–
Marketing, Customer Relations, Publicity and Media									–	–		
Property Services		5 423	–	–	–	–	–	–	–	5 423	3 901	4 129
Risk Management									–	–		
Security Services									–	–		
Supply Chain Management		93	–	–	–	–	–	–	–	93	99	105
Valuation Service									–	–		
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Governance Function		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**119 533**	–	–	–	–	–	–	–	**119 533**	**105 409**	**121 924**
Community and social services		**12 970**	–	–	–	–	–	–	–	**12 970**	**13 152**	**13 923**
Aged Care									–	–		
Agricultural									–	–		
Animal Care and Diseases									–	–		
Cemeteries, Funeral Parlours and Crematoriums		303	–	–	–	–	–	–	–	303	321	340
Child Care Facilities									–	–		
Community Halls and Facilities		703	–	–	–	–	–	–	–	703	586	621
Consumer Protection									–	–		
Cultural Matters									–	–		
Disaster Management		–	–	–	–	–	–	–	–	–	–	–
Education									–	–		
Indigenous and Customary Law									–	–		
Industrial Promotion									–	–		
Language Policy									–	–		
Libraries and Archives		11 891	–	–	–	–	–	–	–	11 891	12 170	12 887
Literacy Programmes									–	–		
Media Services									–	–		
Museums and Art Galleries		–	–	–	–	–	–	–	–	–	–	–
Population Development		74	–	–	–	–	–	–	–	74	75	76
Provincial Cultural Matters									–	–		
Theatres									–	–		
Zoo's									–	–		
Sport and recreation		**15 737**	–	–	–	–	–	–	–	**15 737**	**16 844**	**16 844**
Beaches and Jetties									–	–		
Casinos, Racing, Gambling, Wagering									–	–		
Community Parks (including Nurseries)		–	–	–	–	–	–	–	–	–	–	–
Recreational Facilities		15 688	–	–	–	–	–	–	–	15 688	16 027	16 787
Sports Grounds and Stadiums		49	–	–	–	–	–	–	–	49	817	57
Public safety		**67 044**	–	–	–	–	–	–	–	**67 044**	**71 055**	**75 318**
Civil Defence									–	–		
Cleansing									–	–		
Control of Public Nuisances									–	–		
Fencing and Fences									–	–		
Fire Fighting and Protection		–	–	–	–	–	–	–	–	–	–	–
Licensing and Control of Animals									–	–		
Police Forces, Traffic and Street Parking Control		67 037	–	–	–	–	–	–	–	67 037	71 048	75 310
Pounds		7	–	–	–	–	–	–	–	7	7	8
Housing		**23 782**	–	–	–	–	–	–	–	**23 782**	**4 359**	**15 838**
Housing		23 782	–	–	–	–	–	–	–	23 782	4 359	15 838
Informal Settlements									–	–		
Health		–	–	–	–	–	–	–	–	–	–	–
Ambulance									–	–		
Health Services									–	–		
Laboratory Services									–	–		
Food Control									–	–		
Health Surveillance and Prevention of									–	–		
Vector Control									–	–		
Chemical Safety									–	–		
Economic and environmental services		**27 999**	–	–	–	–	–	–	–	**27 999**	**38 351**	**27 575**
Planning and development		**21 923**	–	–	–	–	–	–	–	**21 923**	**18 292**	**19 245**
Billboards									–	–		
Corporate Wide Strategic Planning (IDPs, LEDs)		–	–	–	–	–	–	–	–	–	–	–
Central City Improvement District									–	–		
Development Facilitation									–	–		
Economic Development/Planning		–	–	–	–	–	–	–	–	–	–	–
Regional Planning and Development									–	–		
Town Planning, Building Regulations and		21 923	–	–	–	–	–	–	–	21 923	18 292	19 245
Project Management Unit									–	–		
Provincial Planning									–	–		
Support to Local Municipalities									–	–		
Road transport		**5 342**	–	–	–	–	–	–	–	**5 342**	**19 571**	**7 813**
Public Transport									–	–		
Road and Traffic Regulation									–	–		
Roads		5 342	–	–	–	–	–	–	–	5 342	19 571	7 813
Taxi Ranks									–	–		
Environmental protection		**734**	–	–	–	–	–	–	–	**734**	**487**	**517**

WC042 Hessequa - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 18/08/2025

Standard Classification Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousand	1	A	A1	B	C	D	E	F	G	H		
Biodiversity and Landscape									–	–		
Coastal Protection									–	–		
Indigenous Forests									–	–		
Nature Conservation		734	–	–	–	–	–	–	–	734	487	517
Pollution Control									–	–		
Soil Conservation									–	–		
Trading services		**507 569**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**507 569**	**502 194**	**534 665**
Energy sources		**306 808**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**306 808**	**288 925**	**311 865**
Electricity		306 808	–	–	–	–	–	–	–	306 808	288 925	311 865
Street Lighting and Signal Systems									–	–		
Nonelectric Energy									–	–		
Water management		**89 874**	–	–	–	–	–	–	–	**89 874**	**94 940**	**88 197**
Water Treatment									–	–		
Water Distribution		89 874	–	–	–	–	–	–	–	89 874	94 940	88 197
Water Storage									–	–		
Waste water management		**57 513**	–	–	–	–	–	–	–	**57 513**	**61 076**	**73 911**
Public Toilets									–	–		
Sewerage		57 513	–	–	–	–	–	–	–	57 513	61 076	73 911
Storm Water Management									–	–		
Waste Water Treatment									–	–		
Waste management		**53 374**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**53 374**	**57 253**	**60 692**
Recycling									–	–		
Solid Waste Disposal (Landfill Sites)									–	–		
Solid Waste Removal		53 374	–	–	–	–	–	–	–	53 374	57 253	60 692
Street Cleaning									–	–		
Other		**469**	–	–	–	–	–	–	–	**469**	–	–
Abattoirs									–	–		
Air Transport									–	–		
Forestry									–	–		
Licensing and Regulation									–	–		
Markets									–	–		
Tourism		469	–	–	–	–	–	–	–	469	–	–
Total Revenue - Functional	2	**869 682**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**869 682**	**859 088**	**908 623**
Expenditure - Functional									–	–		
Municipal governance and administration		**123 994**	–	–	–	–	–	–	–	**123 994**	**128 901**	**137 294**
Executive and council		38 056	–	–	–	–	–	–	–	38 056	39 494	41 222
Mayor and Council		34 228	–	–	–	–	–	–	–	34 228	35 498	37 064
Municipal Manager, Town Secretary and Chief		3 829	–	–	–	–	–	–	–	3 829	3 996	4 158
Finance and administration		83 523	–	–	–	–	–	–	–	83 523	86 856	93 415
Administrative and Corporate Support		5 501	–	–	–	–	–	–	–	5 501	5 745	5 925
Asset Management									–	–		
Finance		24 395	–	–	–	–	–	–	–	24 395	23 762	27 752
Fleet Management									–	–		
Human Resources		11 734	–	–	–	–	–	–	–	11 734	12 226	12 711
Information Technology		10 873	–	–	–	–	–	–	–	10 873	11 560	12 018
Legal Services		4 625	–	–	–	–	–	–	–	4 625	4 843	5 057
Marketing, Customer Relations, Publicity and Media									–	–		
Property Services		17 402	–	–	–	–	–	–	–	17 402	19 277	20 165
Risk Management									–	–		
Security Services									–	–		
Supply Chain Management		8 993	–	–	–	–	–	–	–	8 993	9 443	9 787
Valuation Service									–	–		
Internal audit		2 414	–	–	–	–	–	–	–	2 414	2 551	2 657
Governance Function		2 414	–	–	–	–	–	–	–	2 414	2 551	2 657
Community and public safety		**188 872**	**–**	**–**	**–**	**–**	**–**	**65**	**65**	**188 937**	**175 016**	**193 549**
Community and social services		**29 305**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**29 305**	**30 698**	**32 063**
Aged Care									–	–		
Agricultural									–	–		
Animal Care and Diseases									–	–		
Cemeteries, Funeral Parlours and Crematoriums		1 712	–	–	–	–	–	–	–	1 712	1 742	1 784
Child Care Facilities									–	–		
Community Halls and Facilities		11 331	–	–	–	–	–	–	–	11 331	11 866	12 334
Consumer Protection									–	–		
Cultural Matters									–	–		
Disaster Management		1 345	–	–	–	–	–	–	–	1 345	1 421	1 489
Education									–	–		
Indigenous and Customary Law									–	–		
Industrial Promotion									–	–		
Language Policy									–	–		
Libraries and Archives		12 010	–	–	–	–	–	–	–	12 010	12 290	13 006
Literacy Programmes									–	–		
Media Services									–	–		
Museums and Art Galleries		671	–	–	–	–	–	–	–	671	701	729
Population Development		2 235	–	–	–	–	–	–	–	2 235	2 678	2 721
Provincial Cultural Matters									–	–		
Theatres									–	–		
Zoo's									–	–		
Sport and recreation		**40 870**	**–**	**–**	**–**	**–**	**–**	**65**	**65**	**40 936**	**43 769**	**46 053**
Beaches and Jetties									–	–		
Casinos, Racing, Gambling, Wagering									–	–		
Community Parks (including Nurseries)		14 665	–	–	–	–	–	65	65	14 731	15 443	16 168
Recreational Facilities		22 860	–	–	–	–	–	–	–	22 860	24 835	26 236
Sports Grounds and Stadiums		3 345	–	–	–	–	–	–	–	3 345	3 491	3 649
Public safety		**93 526**	–	–	–	–	–	–	–	**93 526**	**94 199**	**98 075**
Civil Defence									–	–		
Cleansing									–	–		
Control of Public Nuisances									–	–		
Fencing and Fences									–	–		

WC042 Hessequa - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 18/08/2025

Standard Classification Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousand	1	A	A1	B	C	D	E	F	G	H		
Fire Fighting and Protection		12 325	–	–	–	–	–	–	–	12 325	12 194	12 412
Licensing and Control of Animals									–	–		
Police Forces, Traffic and Street Parking Control		79 738	–	–	–	–	–	–	–	79 738	80 463	84 059
Pounds		1 462	–	–	–	–	–	–	–	1 462	1 542	1 605
Housing		**25 170**	–	–	–	–	–	–	–	**25 170**	**6 350**	**17 358**
Housing		25 170	–	–	–	–	–	–	–	25 170	6 350	17 358
Informal Settlements									–	–		
Health		–	–	–	–	–	–	–	–	–	–	–
Ambulance									–	–		
Health Services									–	–		
Laboratory Services									–	–		
Food Control									–	–		
Health Surveillance and Prevention of									–	–		
Vector Control									–	–		
Chemical Safety									–	–		
Economic and environmental services		**92 464**	–	–	–	–	–	**(135)**	**(135)**	**92 329**	**95 871**	**99 667**
Planning and development		**16 367**	–	–	–	–	–	–	–	**16 367**	**17 282**	**18 103**
Billboards									–	–		
Corporate Wide Strategic Planning (IDPs, LEDs)		3 595	–	–	–	–	–	–	–	3 595	3 786	3 973
Central City Improvement District									–	–		
Development Facilitation									–	–		
Economic Development/Planning		2 112	–	–	–	–	–	–	–	2 112	2 209	2 302
Regional Planning and Development									–	–		
Town Planning, Building Regulations and Enforcement, and City Engineer		10 660	–	–	–	–	–	–	–	10 660	11 288	11 828
Project Management Unit									–	–		
Provincial Planning									–	–		
Support to Local Municipalities									–	–		
Road transport		**68 802**	–	–	–	–	–	**(135)**	**(135)**	**68 667**	**71 193**	**73 801**
Public Transport									–	–		
Road and Traffic Regulation									–	–		
Roads		68 802	–	–	–	–	–	(135)	(135)	68 667	71 193	73 801
Taxi Ranks									–	–		
Environmental protection		**7 295**	–	–	–	–	–	–	–	**7 295**	**7 396**	**7 764**
Biodiversity and Landscape									–	–		
Coastal Protection									–	–		
Indigenous Forests									–	–		
Nature Conservation		7 295	–	–	–	–	–	–	–	7 295	7 396	7 764
Pollution Control									–	–		
Soil Conservation									–	–		
Trading services		**399 081**	–	–	–	–	–	**70**	**70**	**399 151**	**417 960**	**443 528**
Energy sources		**239 667**	–	–	–	–	–	–	–	**239 667**	**252 631**	**267 686**
Electricity		239 667	–	–	–	–	–	–	–	239 667	252 631	267 686
Street Lighting and Signal Systems									–	–		
Nonelectric Energy									–	–		
Water management		**58 489**	–	–	–	–	–	–	–	**58 489**	**59 963**	**63 831**
Water Treatment									–	–		
Water Distribution		58 489	–	–	–	–	–	–	–	58 489	59 963	63 831
Water Storage									–	–		
Waste water management		**51 080**	–	–	–	–	–	**1**	**1**	**51 081**	**53 302**	**56 960**
Public Toilets									–	–		
Sewerage		51 080	–	–	–	–	–	1	1	51 081	53 302	56 960
Storm Water Management									–	–		
Waste Water Treatment									–	–		
Waste management		**49 845**	–	–	–	–	–	**69**	**69**	**49 914**	**52 063**	**55 052**
Recycling									–	–		
Solid Waste Disposal (Landfill Sites)									–	–		
Solid Waste Removal		49 845	–	–	–	–	–	69	69	49 914	52 063	55 052
Street Cleaning									–	–		
Other		**1 487**	–	–	–	–	–	–	–	**1 487**	**1 524**	**1 577**
Abattoirs									–	–		
Air Transport									–	–		
Forestry									–	–		
Licensing and Regulation									–	–		
Markets									–	–		
Tourism		1 487	–	–	–	–	–	–	–	1 487	1 524	1 577
Total Expenditure - Functional	3	**805 898**	–	–	–	–	–	–	–	**805 898**	**819 273**	**875 616**
Surplus/ (Deficit) for the year		**63 783**	–	–	–	–	–	–	–	**63 783**	**39 815**	**33 007**

WC042 Hessequa - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 18/08/2025

Vote Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 01 - Office Of The Mm		18 699	–	–	–	–	–	–	–	18 699	19 232	19 031
Vote 02 - Corporate Services		28 703	–	–	–	–	–	–	–	28 703	29 353	30 860
Vote 03 - Financial Services		189 357	–	–	–	–	–	–	–	189 357	189 367	200 666
Vote 04 - Community Services		91 050	–	–	–	–	–	–	–	91 050	75 488	91 232
Vote 05 - Technical Services		518 747	–	–	–	–	–	–	–	518 747	526 869	547 073
Vote 06 - Spatial Plannign & Environmental Management		23 126	–	–	–	–	–	–	–	23 126	18 779	19 762
Vote 07 - Health		–	–	–	–	–	–	–	–	–	–	–
Vote 08 - Planning And Development		–	–	–	–	–	–	–	–	–	–	–
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Electricity		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Water Management		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste Management		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Road Transport		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**869 682**	–	–	–	–	–	–	–	**869 682**	**859 088**	**908 623**
Expenditure by Vote	1											
Vote 01 - Office Of The Mm		44 066	–	–	–	–	–	–	–	44 066	45 830	47 852
Vote 02 - Corporate Services		68 293	–	–	–	–	–	–	–	68 293	71 902	75 158
Vote 03 - Financial Services		49 427	–	–	–	–	–	–	–	49 427	50 206	55 560
Vote 04 - Community Services		126 277	–	–	–	–	–	–	–	126 277	108 961	124 068
Vote 05 - Technical Services		496 281	–	–	–	–	–	–	–	496 281	519 955	549 508
Vote 06 - Spatial Plannign & Environmental Management		21 554	–	–	–	–	–	–	–	21 554	22 417	23 470
Vote 07 - Health		–	–	–	–	–	–	–	–	–	–	–
Vote 08 - Planning And Development		–	–	–	–	–	–	–	–	–	–	–
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Electricity		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Water Management		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste Management		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Road Transport		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**805 898**	–	–	–	–	–	–	–	**805 898**	**819 273**	**875 616**
Surplus/ (Deficit) for the year	2	**63 783**	–	–	–	–	–	–	–	**63 783**	**39 815**	**33 007**

WC042 Hessequa - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 18/08/2025

Vote Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 01 - Office Of The Mm		**18 699**	–	–	–	–	–	–	–	18 699	**19 232**	**19 031**
01.1 - Office Of The Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
01.2 - Mayor & Council		18 699	–	–	–	–	–	–	–	18 699	19 232	19 031
01.3 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–
01.4 - Strategic Services		–	–	–	–	–	–	–	–	–	–	–
Vote 02 - Corporate Services		**28 703**	–	–	–	–	–	–	–	28 703	**29 353**	**30 860**
02.1 - Ict: Admin		–	–	–	–	–	–	–	–	–	–	–
02.2 - Ict: Maint		–	–	–	–	–	–	–	–	–	–	–
02.3 - Human Resource		600	–	–	–	–	–	–	–	600	600	600
02.4 - Corporate Services		33	–	–	–	–	–	–	–	33	34	34
02.5 - Legal Services		–	–	–	–	–	–	–	–	–	–	–
02.6 - Library: Riversdal		11 812	–	–	–	–	–	–	–	11 812	12 087	12 798
02.7 - Library: Stilbaai		12	–	–	–	–	–	–	–	12	13	14
02.8 - Library: Heidelberg		26	–	–	–	–	–	–	–	26	27	29
02.9 - Library: Albertinia		9	–	–	–	–	–	–	–	9	9	10
02.10 - Library: Gouritsmond		4	–	–	–	–	–	–	–	4	4	4
02.11 - Library: Slangrivier		4	–	–	–	–	–	–	–	4	4	4
02.12 - Library: Melkhoutfontein Stilb.		11	–	–	–	–	–	–	–	11	11	12
02.13 - Library: Duivenshok Heidelberg		8	–	–	–	–	–	–	–	8	8	9
02.14 - Library: Protea Alb.		6	–	–	–	–	–	–	–	6	7	7
02.15 - Libraries: Maint		–	–	–	–	–	–	–	–	–	–	–
02.16 - Community Hall: Riversdale:		207	–	–	–	–	–	–	–	207	219	233
02.17 - Community Hall: Stilbaai:		2	–	–	–	–	–	–	–	2	3	3
02.18 - Community Hall: Heidelberg		91	–	–	–	–	–	–	–	91	97	103
02.19 - Community Hall: Albertinia		27	–	–	–	–	–	–	–	27	29	30
02.20 - Community Hall: Gouritsmond		25	–	–	–	–	–	–	–	25	27	28
02.21 - Community Hall: Slangrivier		2	–	–	–	–	–	–	–	2	2	2
02.22 - Community Hall: Melkhoutfontein Stilb.		43	–	–	–	–	–	–	–	43	46	48
02.23 - Community Hall: Witsand		4	–	–	–	–	–	–	–	4	5	5
02.24 - Community Hall: Theronsville Alb.		56	–	–	–	–	–	–	–	56	59	63
02.25 - Community Hall: Civic Centre Heidb.		38	–	–	–	–	–	–	–	38	40	42
02.26 - Community Hall: Mossgas Alb.		32	–	–	–	–	–	–	–	32	34	36
02.27 - Community Hall: Kwanokuthula Riversdal		25	–	–	–	–	–	–	–	25	27	28
02.28 - Community Halls: Repairs And Maint		–	–	–	–	–	–	–	–	–	–	–
02.29 - Museum: Africana Centrum Riv.		–	–	–	–	–	–	–	–	–	–	–
02.30 - Camping Sites: Takkieskloof Riv.: Admin		–	–	–	–	–	–	–	–	–	–	–
02.31 - Camping Sites: Ellensrust Stilb.: Admin		6 101	–	–	–	–	–	–	–	6 101	6 043	6 346
02.32 - Camping Sites: Gouritsmond: Admin		–	–	–	–	–	–	–	–	–	–	–
02.33 - Camping Sites: Preekstoel: Admin		3 096	–	–	–	–	–	–	–	3 096	3 235	3 381
02.34 - Camping Sites: Wes-Kamp Witsand: Admin		–	–	–	–	–	–	–	–	–	–	–
02.35 - Camping Sites: Jongensfontein Stilb.: Ad		5 873	–	–	–	–	–	–	–	5 873	6 138	6 414
02.36 - Camping Sites: Middel-Kamp Witsand: Admi		557	–	–	–	–	–	–	–	557	546	579
02.37 - Camping Sites: Takkieskloof Riv.: Maint		–	–	–	–	–	–	–	–	–	–	–
02.38 - Camping Sites: Ellensrust Stilb.: Maint		–	–	–	–	–	–	–	–	–	–	–
02.39 - Camping Sites: Gouritsmond: Maint		–	–	–	–	–	–	–	–	–	–	–
02.40 - Camping Sites: Preekstoel: Maint		–	–	–	–	–	–	–	–	–	–	–
02.41 - Camping Sites: Wes-Kamp Witsand: Maint		–	–	–	–	–	–	–	–	–	–	–
02.42 - Camping Sites: Jongensfontein Stilb.: Ma		–	–	–	–	–	–	–	–	–	–	–
02.43 - Camping Sites: Middel-Kamp Witsand: Main		–	–	–	–	–	–	–	–	–	–	–
Vote 03 - Financial Services		**189 357**	–	–	–	–	–	–	–	189 357	**189 367**	**200 666**
03.1 - Office Of The Chief Financial Officer		38 896	–	–	–	–	–	–	–	38 896	28 325	28 375
03.2 - Finance: Revenue		150 368	–	–	–	–	–	–	–	150 368	160 944	172 186
03.3 - Finance :Budget And Reporting		–	–	–	–	–	–	–	–	–	–	–
03.4 - Finance: Expenditure		–	–	–	–	–	–	–	–	–	–	–
03.5 - Finance: Financial Statements		–	–	–	–	–	–	–	–	–	–	–
03.6 - Finance: Supply Chain Assets & Insurance		93	–	–	–	–	–	–	–	93	99	105
Vote 04 - Community Services		**91 050**	–	–	–	–	–	–	–	91 050	**75 488**	**91 232**
04.1 - Community Services: Admin		74	–	–	–	–	–	–	–	74	75	76
04.2 - Thusong Centre		150	–	–	–	–	–	–	–	150	–	–
04.3 - Housing		23 782	–	–	–	–	–	–	–	23 782	4 359	15 838
04.4 - Public Safety: Traffic Admin		67 037	–	–	–	–	–	–	–	67 037	71 048	75 310
04.5 - Public Safety: Traffic Maint		–	–	–	–	–	–	–	–	–	–	–
04.6 - Public Safety: Law Enforcement		–	–	–	–	–	–	–	–	–	–	–
04.7 - Public Safety: Fire Brigade		–	–	–	–	–	–	–	–	–	–	–
04.8 - Public Safety: Disaster Management		–	–	–	–	–	–	–	–	–	–	–
04.9 - Public Safety: Pound		7	–	–	–	–	–	–	–	7	7	8
Vote 05 - Technical Services		**518 747**	–	–	–	–	–	–	–	518 747	**526 869**	**547 073**
05.1 - Land And Buildings: Riversdal: Admin		1 400	–	–	–	–	–	–	–	1 400	637	688
05.2 - Land And Buildings: Stilbaai: Admin		2 077	–	–	–	–	–	–	–	2 077	2 243	2 626
05.3 - Land And Buildings: Heidelberg: Admin		583	–	–	–	–	–	–	–	583	629	578
05.4 - Land And Buildings: Albertinia: Admin		53	–	–	–	–	–	–	–	53	57	61
05.5 - Land And Buildings: Gouritsmond: Admin		239	–	–	–	–	–	–	–	239	258	92
05.6 - Land And Buildings: Slangrivier: Admin		1 070	–	–	–	–	–	–	–	1 070	75	81
05.7 - Land And Buildings: Witsand: Admin		2	–	–	–	–	–	–	–	2	2	2
05.8 - Land And Buildings: Riversdal: Maint		–	–	–	–	–	–	–	–	–	–	–
05.9 - Land And Buildings: Stilbaai: Maint		–	–	–	–	–	–	–	–	–	–	–
05.10 - Land And Buildings: Heidelberg: Maint		–	–	–	–	–	–	–	–	–	–	–
05.11 - Land And Buildings: Albertinia: Maint		–	–	–	–	–	–	–	–	–	–	–
05.12 - Land And Buildings: Gouritsmond: Maint		–	–	–	–	–	–	–	–	–	–	–
05.13 - Land And Buildings: Slangrivier: Maint		–	–	–	–	–	–	–	–	–	–	–
05.14 - Land And Buildings: Witsand: Maint		–	–	–	–	–	–	–	–	–	–	–
05.15 - Cemetery: Admin		303	–	–	–	–	–	–	–	303	321	340
05.16 - Cemetery: Maint		–	–	–	–	–	–	–	–	–	–	–
05.17 - Parks: Riversdal: Admin		–	–	–	–	–	–	–	–	–	–	–
05.18 - Parks: Stilbaai: Admin		–	–	–	–	–	–	–	–	–	–	–
05.19 - Parks: Heidelberg: Admin		–	–	–	–	–	–	–	–	–	–	–

WC042 Hessequa - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 18/08/2025

Vote Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
05.20 - Parks: Albertinia: Admin		–	–	–	–	–	–	–	–	–	–	–
05.21 - Parks: Riversdal: Maint		–	–	–	–	–	–	–	–	–	–	–
05.22 - Parks: Stilbaai: Maint		–	–	–	–	–	–	–	–	–	–	–
05.23 - Parks: Heidelberg: Maint		–	–	–	–	–	–	–	–	–	–	–
05.24 - Parks: Albertinia: Maint		–	–	–	–	–	–	–	–	–	–	–
05.25 - Sporting Facilities: Riversdal: Admin		13	–	–	–	–	–	–	–	13	14	15
05.26 - Sporting Facilities: Stilbaai: Admin		9	–	–	–	–	–	–	–	9	774	10
05.27 - Sporting Facilities: Heidelberg: Admin		9	–	–	–	–	–	–	–	9	10	10
05.28 - Sporting Facilities: Albertinia: Admin		18	–	–	–	–	–	–	–	18	20	21
05.29 - Sporting Facilities: Hessequa: Maint		–	–	–	–	–	–	–	–	–	–	–
05.30 - Swimming Pool: Takkieskloof: Admin		0	–	–	–	–	–	–	–	0	0	0
05.31 - Swimming Pool: Heidelberg : Admin		19	–	–	–	–	–	–	–	19	20	22
05.32 - Swimming Pool: De Miststraat Riv.: Admin		41	–	–	–	–	–	–	–	41	44	47
05.33 - Swimming Pool: Takkieskloof: Maint		–	–	–	–	–	–	–	–	–	–	–
05.34 - Swimming Pool: Heidelberg: Maint		–	–	–	–	–	–	–	–	–	–	–
05.35 - Swimming Pool: De Miststraat Riv.: Maint		–	–	–	–	–	–	–	–	–	–	–
05.36 - Public Works Admin		5 342	–	–	–	–	–	–	–	5 342	19 571	7 813
05.37 - Public Works Maint		–	–	–	–	–	–	–	–	–	–	–
05.38 - Sewerage: Admin		50 536	–	–	–	–	–	–	–	50 536	53 626	65 979
05.39 - Sewerage: Maint		–	–	–	–	–	–	–	–	–	–	–
05.40 - Septic Tanks: Admin		6 977	–	–	–	–	–	–	–	6 977	7 449	7 932
05.41 - Septic Tanks: Maint		–	–	–	–	–	–	–	–	–	–	–
05.42 - Solid Waste: Admin		53 374	–	–	–	–	–	–	–	53 374	57 253	60 692
05.43 - Solid Waste: Maint		–	–	–	–	–	–	–	–	–	–	–
05.44 - Water Admin		89 874	–	–	–	–	–	–	–	89 874	94 940	88 197
05.45 - Water Maint		–	–	–	–	–	–	–	–	–	–	–
05.46 - Electricity Admin		306 808	–	–	–	–	–	–	–	306 808	288 925	311 865
05.47 - Electricity Maint		–	–	–	–	–	–	–	–	–	–	–
Vote 06 - Spatial Plannign & Environmental Managem		**23 126**	–	–	–	–	–	–	–	23 126	**18 779**	**19 762**
06.1 - Local Economic Development		–	–	–	–	–	–	–	–	–	–	–
06.2 - Tourism		469	–	–	–	–	–	–	–	469	–	–
06.3 - Town Planning		21 923	–	–	–	–	–	–	–	21 923	18 292	19 245
06.4 - Nature Conservation		734	–	–	–	–	–	–	–	734	487	517
Vote 07 - Health		–	–	–	–	–	–	–	–	–	–	–
Vote 08 - Planning And Development		–	–	–	–	–	–	–	–	–	–	–
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Electricity		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Water Management		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste Management		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Road Transport		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**869 682**	–	–	–	–	–	–	–	869 682	**859 088**	**908 623**
Expenditure by Vote	1											
Vote 01 - Office Of The Mm		**44 066**	–	–	–	–	–	–	–	44 066	**45 830**	**47 852**
01.1 - Office Of The Municipal Manager		3 829	–	–	–	–	–	–	–	3 829	3 996	4 158
01.2 - Mayor & Council		34 228	–	–	–	–	–	–	–	34 228	35 498	37 064
01.3 - Internal Audit		2 414	–	–	–	–	–	–	–	2 414	2 551	2 657
01.4 - Strategic Services		3 595	–	–	–	–	–	–	–	3 595	3 786	3 973
Vote 02 - Corporate Services		**68 293**	–	–	–	–	–	–	–	68 293	**71 902**	**75 158**
02.1 - Ict: Admin		6 880	–	–	–	–	–	22	22	6 902	7 374	7 666
02.2 - Ict: Maint		3 993	–	–	–	–	–	(22)	(22)	3 971	4 186	4 352
02.3 - Human Resource		11 734	–	–	–	–	–	–	–	11 734	12 226	12 711
02.4 - Corporate Services		10 289	–	–	–	–	–	–	–	10 289	10 821	11 305
02.5 - Legal Services		4 625	–	–	–	–	–	–	–	4 625	4 843	5 057
02.6 - Library: Riversdal		3 202	–	–	–	–	–	–	–	3 202	3 071	3 567
02.7 - Library: Stilbaai		1 389	–	–	–	–	–	–	–	1 389	1 494	1 555
02.8 - Library: Heidelberg		1 214	–	–	–	–	–	–	–	1 214	1 309	1 351
02.9 - Library: Albertinia		910	–	–	–	–	–	–	–	910	979	991
02.10 - Library: Gouritsmond		281	–	–	–	–	–	–	–	281	296	270
02.11 - Library: Slangrivier		897	–	–	–	–	–	–	–	897	967	972
02.12 - Library: Melkhoutfontein Stilb.		340	–	–	–	–	–	–	–	340	369	341
02.13 - Library: Duivenshok Heidelberg		1 027	–	–	–	–	–	–	–	1 027	1 102	1 123
02.14 - Library: Protea Alb.		1 038	–	–	–	–	–	–	–	1 038	1 113	1 149
02.15 - Libraries: Maint		818	–	–	–	–	–	–	–	818	644	682
02.16 - Community Hall: Riversdale:		2 066	–	–	–	–	–	–	–	2 066	2 175	2 280
02.17 - Community Hall: Stilbaai:		1 070	–	–	–	–	–	–	–	1 070	1 125	1 180
02.18 - Community Hall: Heidelberg		453	–	–	–	–	–	–	–	453	472	492
02.19 - Community Hall: Albertinia		60	–	–	–	–	–	–	–	60	62	64
02.20 - Community Hall: Gouritsmond		26	–	–	–	–	–	–	–	26	27	30
02.21 - Community Hall: Slangrivier		108	–	–	–	–	–	–	–	108	111	114
02.22 - Community Hall: Melkhoutfontein Stilb.		139	–	–	–	–	–	–	–	139	142	146
02.23 - Community Hall: Witsand		9	–	–	–	–	–	–	–	9	10	10
02.24 - Community Hall: Theronsville Alb.		170	–	–	–	–	–	–	–	170	178	186
02.25 - Community Hall: Civic Centre Heidb.		88	–	–	–	–	–	–	–	88	93	98
02.26 - Community Hall: Mossgas Alb.		171	–	–	–	–	–	–	–	171	179	187
02.27 - Community Hall: Kwanokuthula Riversdal		102	–	–	–	–	–	–	–	102	107	112
02.28 - Community Halls: Repairs And Maint		691	–	–	–	–	–	–	–	691	564	565
02.29 - Museum: Africana Centrum Riv.		642	–	–	–	–	–	–	–	642	670	695
02.30 - Camping Sites: Takkiesklоof Riv.: Admin		132	–	–	–	–	–	–	–	132	136	138
02.31 - Camping Sites: Ellensrust Stilb.: Admin		1 346	–	–	–	–	–	–	–	1 346	1 385	1 424
02.32 - Camping Sites: Gouritsmond: Admin		248	–	–	–	–	–	–	–	248	258	269
02.33 - Camping Sites: Preekstoel: Admin		1 368	–	–	–	–	–	–	–	1 368	1 444	1 513
02.34 - Camping Sites: Wes-Kamp Witsand: Admin		411	–	–	–	–	–	–	–	411	419	424
02.35 - Camping Sites: Jongensfontein Stilb.: Ad		2 031	–	–	–	–	–	–	–	2 031	2 126	2 224
02.36 - Camping Sites: Middel-Kamp Witsand: Admi		506	–	–	–	–	–	–	–	506	523	537
02.37 - Camping Sites: Takkiesklоof Riv.: Maint		124	–	–	–	–	–	–	–	124	130	136

WC042 Hessequa - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 18/08/2025

Vote Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
02.38 - Camping Sites: Ellensrust Stilb.: Maint		3 781	–	–	–	–	–	–	–	3 781	3 991	4 196
02.39 - Camping Sites: Gouritsmond: Maint		122	–	–	–	–	–	–	–	122	129	135
02.40 - Camping Sites: Preekstoel: Maint		148	–	–	–	–	–	–	–	148	810	870
02.41 - Camping Sites: Wes-Kamp Witsand: Maint		502	–	–	–	–	–	–	–	502	529	556
02.42 - Camping Sites: Jongensfontein Stilb.: Ma		2 219	–	–	–	–	–	–	–	2 219	2 345	2 469
02.43 - Camping Sites: Middel-Kamp Witsand: Main		921	–	–	–	–	–	–	–	921	969	1 015
Vote 03 - Financial Services		**49 427**	–	–	–	–	–	–	–	49 427	**50 206**	**55 560**
03.1 - Office Of The Chief Financial Officer		8 881	–	–	–	–	–	7	7	8 888	8 064	8 048
03.2 - Finance: Revenue		23 287	–	–	–	–	–	(7)	(7)	23 280	24 006	28 635
03.3 - Finance: Budget And Reporting		2 854	–	–	–	–	–	–	–	2 854	3 000	3 141
03.4 - Finance: Expenditure		5 321	–	–	–	–	–	–	–	5 321	5 598	5 851
03.5 - Finance: Financial Statements		91	–	–	–	–	–	–	–	91	94	97
03.6 - Finance: Supply Chain Assets & Insurance		8 993	–	–	–	–	–	–	–	8 993	9 443	9 787
Vote 04 - Community Services		**126 277**	–	–	–	–	–	–	–	126 277	**108 961**	**124 068**
04.1 - Community Services: Admin		2 163	–	–	–	–	–	–	–	2 163	2 602	2 640
04.2 - Thusong Centre		4 303	–	–	–	–	–	–	–	4 303	4 633	4 764
04.3 - Housing		25 170	–	–	–	–	–	–	–	25 170	6 350	17 358
04.4 - Public Safety: Traffic Admin		72 285	–	–	–	–	–	15	15	72 300	72 598	75 811
04.5 - Public Safety: Traffic Maint		1 990	–	–	–	–	–	(15)	(15)	1 975	2 086	2 179
04.6 - Public Safety: Law Enforcement		5 232	–	–	–	–	–	–	–	5 232	5 535	5 810
04.7 - Public Safety: Fire Brigade		12 325	–	–	–	–	–	–	–	12 325	12 194	12 412
04.8 - Public Safety: Disaster Management		1 345	–	–	–	–	–	–	–	1 345	1 421	1 489
04.9 - Public Safety: Pound		1 462	–	–	–	–	–	–	–	1 462	1 542	1 605
Vote 05 - Technical Services		**496 281**	–	–	–	–	–	–	–	496 281	**519 955**	**549 508**
05.1 - Land And Buildings: Riversdal: Admin		2 498	–	–	–	–	–	–	–	2 498	3 670	3 726
05.2 - Land And Buildings: Stilbaai: Admin		1 552	–	–	–	–	–	–	–	1 552	1 596	1 692
05.3 - Land And Buildings: Heidelberg: Admin		605	–	–	–	–	–	–	–	605	614	617
05.4 - Land And Buildings: Albertinia: Admin		53	–	–	–	–	–	–	–	53	54	54
05.5 - Land And Buildings: Gouritsmond: Admin		566	–	–	–	–	–	–	–	566	585	613
05.6 - Land And Buildings: Slangrivier: Admin		112	–	–	–	–	–	–	–	112	124	116
05.7 - Land And Buildings: Witsand: Admin		646	–	–	–	–	–	–	–	646	668	692
05.8 - Land And Buildings: Riversdal: Maint		1 496	–	–	–	–	–	–	–	1 496	1 562	1 642
05.9 - Land And Buildings: Stilbaai: Maint		435	–	–	–	–	–	–	–	435	447	474
05.10 - Land And Buildings: Heidelberg: Maint		520	–	–	–	–	–	–	–	520	543	571
05.11 - Land And Buildings: Albertinia: Maint		858	–	–	–	–	–	–	–	858	897	943
05.12 - Land And Buildings: Gouritsmond: Maint		40	–	–	–	–	–	–	–	40	41	44
05.13 - Land And Buildings: Slangrivier: Maint		111	–	–	–	–	–	–	–	111	97	102
05.14 - Land And Buildings: Witsand: Maint		343	–	–	–	–	–	–	–	343	361	378
05.15 - Cemetery: Admin		747	–	–	–	–	–	–	–	747	724	718
05.16 - Cemetery: Maint		964	–	–	–	–	–	–	–	964	1 016	1 065
05.17 - Parks: Riversdal: Admin		342	–	–	–	–	–	–	–	342	360	378
05.18 - Parks: Stilbaai: Admin		431	–	–	–	–	–	–	–	431	458	473
05.19 - Parks: Heidelberg: Admin		233	–	–	–	–	–	–	–	233	252	258
05.20 - Parks: Albertinia: Admin		214	–	–	–	–	–	–	–	214	223	233
05.21 - Parks: Riversdal: Maint		2 998	–	–	–	–	–	–	–	2 998	3 150	3 298
05.22 - Parks: Stilbaai: Maint		4 543	–	–	–	–	–	64	64	4 608	4 780	5 007
05.23 - Parks: Heidelberg: Maint		2 361	–	–	–	–	–	–	–	2 361	2 484	2 603
05.24 - Parks: Albertinia: Maint		3 401	–	–	–	–	–	1	1	3 402	3 584	3 756
05.25 - Sporting Facilities: Riversdal: Admin		85	–	–	–	–	–	–	–	85	100	118
05.26 - Sporting Facilities: Stilbaai: Admin		523	–	–	–	–	–	–	–	523	529	540
05.27 - Sporting Facilities: Heidelberg: Admin		59	–	–	–	–	–	–	–	59	61	63
05.28 - Sporting Facilities: Albertinia: Admin		360	–	–	–	–	–	–	–	360	360	361
05.29 - Sporting Facilities: Hessequa: Maint		1 646	–	–	–	–	–	–	–	1 646	1 729	1 811
05.30 - Swimming Pool: Takkieskloof: Admin		69	–	–	–	–	–	–	–	69	161	223
05.31 - Swimming Pool: Heidelberg : Admin		338	–	–	–	–	–	–	–	338	347	362
05.32 - Swimming Pool: De Miststraat Riv.: Admin		360	–	–	–	–	–	–	–	360	411	508
05.33 - Swimming Pool: Takkieskloof: Maint		50	–	–	–	–	–	–	–	50	53	55
05.34 - Swimming Pool: Heidelberg: Maint		90	–	–	–	–	–	–	–	90	94	99
05.35 - Swimming Pool: De Miststraat Riv.: Maint		536	–	–	–	–	–	–	–	536	564	591
05.36 - Public Works Admin		31 441	–	–	–	–	–	17	17	31 457	32 971	33 925
05.37 - Public Works Maint		37 517	–	–	–	–	–	(152)	(152)	37 365	38 387	40 052
05.38 - Sewerage: Admin		16 745	–	–	–	–	–	–	–	16 745	17 105	18 848
05.39 - Sewerage: Maint		15 932	–	–	–	–	–	1	1	15 933	16 732	17 545
05.40 - Septic Tanks: Admin		2 416	–	–	–	–	–	–	–	2 416	2 531	2 642
05.41 - Septic Tanks: Maint		1 940	–	–	–	–	–	–	–	1 940	2 044	2 142
05.42 - Solid Waste: Admin		28 001	–	–	–	–	–	–	–	28 001	29 045	30 893
05.43 - Solid Waste: Maint		17 812	–	–	–	–	–	69	69	17 881	18 745	19 628
05.44 - Water Admin		34 221	–	–	–	–	–	–	–	34 221	34 224	36 807
05.45 - Water Maint		22 174	–	–	–	–	–	–	–	22 174	23 519	24 671
05.46 - Electricity Admin		233 261	–	–	–	–	–	–	–	233 261	246 247	261 202
05.47 - Electricity Maint		24 635	–	–	–	–	–	–	–	24 635	25 706	26 966
Vote 06 - Spatial Plannign & Environmental Managem		**21 554**	–	–	–	–	–	–	–	21 554	**22 417**	**23 470**
06.1 - Local Economic Development		2 112	–	–	–	–	–	–	–	2 112	2 209	2 302
06.2 - Tourism		1 487	–	–	–	–	–	–	–	1 487	1 524	1 577
06.3 - Town Planning		10 660	–	–	–	–	–	–	–	10 660	11 288	11 828
06.4 - Nature Conservation		7 295	–	–	–	–	–	–	–	7 295	7 396	7 764
Vote 07 - Health		–	–	–	–	–	–	–	–	–	–	–
Vote 08 - Planning And Development		–	–	–	–	–	–	–	–	–	–	–
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Electricity		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Water Management		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste Management		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Road Transport		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**805 898**	–	–	–	–	–	–	–	805 898	**819 273**	**875 616**
Surplus/ (Deficit) for the year	2	**63 783**	–	–	–	–	–	–	–	63 783	**39 815**	**33 007**

WC042 Hessequa - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 18/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands	1	Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	256 387	–	–	–	–	–	–	–	256 387	271 667	289 570
Service charges - Water	2	58 186	–	–	–	–	–	–	–	58 186	62 405	66 182
Service charges - Waste Water Management	2	32 413	–	–	–	–	–	–	–	32 413	34 879	36 867
Service charges - Waste Management	2	37 496	–	–	–	–	–	–	–	37 496	40 307	42 648
Sale of Goods and Rendering of Services		52 668	–	–	–	–	–	–	–	52 668	34 858	47 298
Agency services		3 716	–	–	–	–	–	–	–	3 716	3 932	4 168
Interest									–	–		
Interest earned from Receivables		3 019	–	–	–	–	–	–	–	3 019	3 236	3 430
Interest earned from Current and Non Current Assets		36 046	–	–	–	–	–	–	–	36 046	26 425	26 375
Dividends									–	–		
Rent on Land		–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		4 622	–	–	–	–	–	–	–	4 622	4 980	5 306
Special rating levies		–	–	–	–	–	–	–	–	–	–	–
Licence and permits									–	–		
Operational Revenue		11 390	–	–	–	–	–	–	–	11 390	9 732	10 199
Non-Exchange Revenue												
Property rates	2	148 312	–	–	–	–	–	–	–	148 312	158 694	169 802
Surcharges and Taxes									–	–		
Fines, penalties and forfeits		60 606	–	–	–	–	–	–	–	60 606	64 242	68 096
Licences or permits		2 552	–	–	–	–	–	–	–	2 552	2 700	2 862
Transfer and subsidies - Operational		75 755	–	–	–	–	–	–	–	75 755	74 727	77 894
Interest		911	–	–	–	–	–	–	–	911	1 021	1 082
Fuel Levy									–	–		
Operational Revenue		13 264	–	–	–	–	–	–	–	13 264	14 059	14 903
Gains on disposal of Assets		10 000	–	–	–	–	–	–	–	10 000	8 000	8 500
Other Gains		–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations									–	–		
Total Revenue (excluding capital transfers and contributions)		**807 340**	–	–	–	–	–	–	–	**807 340**	**815 864**	**875 183**
Expenditure By Type												
Employee related costs		270 128	–	–	–	–	–	–	–	270 128	282 696	296 867
Remuneration of councillors		9 690	–	–	–	–	–	–	–	9 690	10 174	10 683
Bulk purchases - electricity		212 192	–	–	–	–	–	–	–	212 192	223 566	237 405
Inventory consumed		47 787	–	–	–	–	–	40	40	47 826	50 990	53 652
Debt impairment		4 014	–	–	–	–	–	–	–	4 014	4 057	4 148
Depreciation and amortisation		52 188	–	–	–	–	–	–	–	52 188	56 192	59 461
Interest		19 809	–	–	–	–	–	–	–	19 809	23 515	24 824
Contracted services		81 852	–	–	–	–	–	(120)	(120)	81 733	56 030	71 269
Transfers and subsidies		2 502	–	–	–	–	–	–	–	2 502	2 884	2 906
Irrecoverable debts written off		56 546	–	–	–	–	–	–	–	56 546	59 939	63 535
Operational costs		49 189	–	–	–	–	–	80	80	49 269	49 228	50 866
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		**805 898**	–	–	–	–	–	–	–	**805 898**	**819 273**	**875 616**
Surplus/(Deficit)		**1 442**	–	–	–	–	–	–	–	**1 442**	(3 409)	(433)
Transfers and subsidies - capital (monetary allocations)		62 341	–	–	–	–	–	–	–	62 341	43 224	33 440
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation		**63 783**	–	–	–	–	–	–	–	**63 783**	**39 815**	**33 007**
Income Tax									–	–		
Surplus/(Deficit) after taxation		**63 783**	–	–	–	–	–	–	–	**63 783**	**39 815**	**33 007**
Share of Surplus/Deficit attributable to Joint Venture												
Share of Surplus/Deficit attributable to Minorities									–	–		
Surplus/(Deficit) attributable to municipality		**63 783**	–	–	–	–	–	–	–	**63 783**	**39 815**	**33 007**
Share of Surplus/Deficit attributable to Associate									–	–		
Intercompany/Parent subsidiary transactions									–	–		
Surplus/ (Deficit) for the year	1	**63 783**	–	–	–	–	–	–	–	**63 783**	**39 815**	**33 007**

WC042 Hessequa - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 18/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 01 - Office Of The Mm		–	–	–	–	–	–	–	–	–	–	–
Vote 02 - Corporate Services		250	–	–	–	–	–	–	–	250	200	70
Vote 03 - Financial Services		–	–	–	–	–	–	–	–	–	–	–
Vote 04 - Community Services		1 020	–	–	–	–	–	52	52	1 072	600	458
Vote 05 - Technical Services		126 801	–	–	–	–	–	–	–	126 801	101 982	101 808
Vote 06 - Spatial Plannign & Environmental Management		51	–	–	–	–	–	–	–	51	1	1
Vote 07 - Health		–	–	–	–	–	–	–	–	–	–	–
Vote 08 - Planning And Development		–	–	–	–	–	–	–	–	–	–	–
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Electricity		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Water Management		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste Management		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Road Transport		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	3	**128 122**	–	–	–	–	–	**52**	**52**	**128 174**	**102 783**	**102 337**
Single-year expenditure to be adjusted	2											
Vote 01 - Office Of The Mm		148	–	–	–	–	–	–	–	148	60	–
Vote 02 - Corporate Services		4 167	–	–	–	–	–	–	–	4 167	1 935	711
Vote 03 - Financial Services		758	–	–	–	–	–	–	–	758	191	308
Vote 04 - Community Services		3 171	–	–	–	–	–	379	379	3 550	4 575	5 146
Vote 05 - Technical Services		50 301	–	–	–	–	–	1 501	1 501	51 802	43 360	36 371
Vote 06 - Spatial Plannign & Environmental Management		961	–	–	–	–	–	–	–	961	595	838
Vote 07 - Health		–	–	–	–	–	–	–	–	–	–	–
Vote 08 - Planning And Development		–	–	–	–	–	–	–	–	–	–	–
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Electricity		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Water Management		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste Management		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Road Transport		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**59 506**	**–**	**–**	**–**	**–**	**–**	**1 880**	**1 880**	**61 386**	**50 716**	**43 375**
Total Capital Expenditure - Vote		**187 628**	**–**	**–**	**–**	**–**	**–**	**1 932**	**1 932**	**189 560**	**153 499**	**145 712**
Capital Expenditure - Functional												
Governance and administration		**16 417**	–	–	–	–	–	–	–	**16 417**	**2 944**	**1 638**
Executive and council		148	–	–	–	–	–	–	–	148	60	–
Finance and administration		16 269	–	–	–	–	–	–	–	16 269	2 884	1 638
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**7 982**	–	–	–	–	–	**430**	**430**	**8 413**	**27 926**	**16 952**
Community and social services		1 002	–	–	–	–	–	52	52	1 054	396	313
Sport and recreation		3 551	–	–	–	–	–	–	–	3 551	22 685	11 051
Public safety		1 183	–	–	–	–	–	379	379	1 562	3 518	3 388
Housing		2 246	–	–	–	–	–	–	–	2 246	1 328	2 200
Health									–	–		
Economic and environmental services		**34 928**	–	–	–	–	–	–	–	**34 928**	**27 788**	**27 334**
Planning and development		47	–	–	–	–	–	–	–	47	52	–
Road transport		34 386	–	–	–	–	–	–	–	34 386	27 193	26 594
Environmental protection		495	–	–	–	–	–	–	–	495	543	740
Trading services		**127 831**	–	–	–	–	–	**1 501**	**1 501**	**129 332**	**94 840**	**99 688**
Energy sources		78 821	–	–	–	–	–	–	–	78 821	34 184	33 356
Water management		21 900	–	–	–	–	–	–	–	21 900	31 790	33 700
Waste water management		18 530	–	–	–	–	–	1 501	1 501	20 031	27 876	20 800
Waste management		8 580	–	–	–	–	–	–	–	8 580	990	11 832
Other		470	–	–	–	–	–	–	–	470	1	99
Total Capital Expenditure - Functional	3	**187 628**	–	–	–	–	–	**1 932**	**1 932**	**189 560**	**153 499**	**145 712**
Funded by:												
National Government		15 021	–	–	–	–	–	–	–	15 021	18 971	23 658
Provincial Government		47 320	–	–	–	–	–	–	–	47 320	24 253	9 782
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	4	**62 341**	–	–	–	–	–	–	–	**62 341**	**43 224**	**33 440**
Borrowing		50 000	–	–	–	–	–	–	–	50 000	20 000	70 000
Internally generated funds		75 287	–	–	–	–	–	1 932	1 932	77 219	90 275	42 271
Total Capital Funding		**187 628**	–	–	–	–	–	**1 932**	**1 932**	**189 560**	**153 499**	**145 712**

WC042 Hessequa - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 18/08/2025

Vote Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Municipal Vote												
Multi-year expenditure appropriation	2											
Vote 01 - Office Of The Mm		–	–	–	–	–	–	–	–	–	–	–
Vote 02 - Corporate Services		**250**	–	–	–	–	–	–	–	250	**200**	**70**
02.3 - Human Resource		–	–	–	–	–	–	–	–	–	–	–
02.28 - Community Halls: Repairs And Maint		70	–	–	–	–	–	–	–	70	–	70
02.33 - Camping Sites: Preekstoel: Admin		30	–	–	–	–	–	–	–	30	200	–
02.35 - Camping Sites: Jongensfontein Stilb.: Ad		–	–	–	–	–	–	–	–	–	–	–
02.36 - Camping Sites: Middel-Kamp Witsand: Admi		150	–	–	–	–	–	–	–	150	–	–
Vote 03 - Financial Services		–	–	–	–	–	–	–	–	–	–	–
03.1 - Office Of The Chief Financial Officer		–	–	–	–	–	–	–	–	–	–	–
Vote 04 - Community Services		**1 020**	–	–	–	–	–	**52**	52	1 072	**600**	**458**
04.2 - Thusong Centre		550	–	–	–	–	–	52	52	602	–	–
04.4 - Public Safety: Traffic Admin		100	–	–	–	–	–	–	–	100	100	250
04.6 - Public Safety: Law Enforcement		370	–	–	–	–	–	–	–	370	150	200
04.7 - Public Safety: Fire Brigade		–	–	–	–	–	–	–	–	–	350	–
04.8 - Public Safety: Disaster Management		–	–	–	–	–	–	–	–	–	–	8
Vote 05 - Technical Services		**126 801**	–	–	–	–	–	–	–	126 801	**101 982**	**101 808**
05.1 - Land And Buildings: Riversdal: Admin		950	–	–	–	–	–	–	–	950	660	–
05.2 - Land And Buildings: Stilbaai: Admin		325	–	–	–	–	–	–	–	325	380	440
05.3 - Land And Buildings: Heidelberg: Admin		300	–	–	–	–	–	–	–	300	–	–
05.6 - Land And Buildings: Slangrivier: Admin		1 000	–	–	–	–	–	–	–	1 000	–	–
05.15 - Cemetery: Admin		–	–	–	–	–	–	–	–	–	–	–
05.17 - Parks: Riversdal: Admin		50	–	–	–	–	–	–	–	50	350	50
05.18 - Parks: Stilbaai: Admin		30	–	–	–	–	–	–	–	30	15 135	7 782
05.19 - Parks: Heidelberg: Admin		–	–	–	–	–	–	–	–	–	–	–
05.25 - Sporting Facilities: Riversdal: Admin		200	–	–	–	–	–	–	–	200	300	300
05.26 - Sporting Facilities: Stilbaai: Admin		–	–	–	–	–	–	–	–	–	764	–
05.30 - Swimming Pool: Takkieskloof: Admin		1 500	–	–	–	–	–	–	–	1 500	3 000	–
05.32 - Swimming Pool: De Miststraat Riv.: Admin		–	–	–	–	–	–	–	–	–	2 000	2 000
05.36 - Public Works Admin		29 746	–	–	–	–	–	–	–	29 746	24 753	25 250
05.38 - Sewerage: Admin		12 100	–	–	–	–	–	–	–	12 100	18 820	14 600
05.42 - Solid Waste: Admin		–	–	–	–	–	–	–	–	–	250	250
05.44 - Water Admin		9 500	–	–	–	–	–	–	–	9 500	17 020	29 200
05.46 - Electricity Admin		71 100	–	–	–	–	–	–	–	71 100	18 550	21 936
Vote 06 - Spatial Plannign & Environmental Managem		**51**	–	–	–	–	–	–	–	51	**1**	**1**
06.2 - Tourism		1	–	–	–	–	–	–	–	1	1	1
06.4 - Nature Conservation		50	–	–	–	–	–	–	–	50	–	–
Vote 07 - Health		–	–	–	–	–	–	–	–	–	–	–
Vote 08 - Planning And Development		–	–	–	–	–	–	–	–	–	–	–
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Electricity		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Water Management		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste Management		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Road Transport		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total		**128 122**	–	–	–	–	–	**52**	52	128 174	**102 783**	**102 337**
Capital expenditure - Municipal Vote	2											
Single-year expenditure appropriation												
Vote 01 - Office Of The Mm		**148**	–	–	–	–	–	–	–	148	**60**	–
01.1 - Office Of The Municipal Manager		148	–	–	–	–	–	–	–	148	–	–
01.2 - Mayor & Council		–	–	–	–	–	–	–	–	–	60	–
01.3 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–
01.4 - Strategic Services		–	–	–	–	–	–	–	–	–	–	–
Vote 02 - Corporate Services		**4 167**	–	–	–	–	–	–	–	4 167	**1 935**	**711**
02.1 - Ict: Admin		3 560	–	–	–	–	–	–	–	3 560	950	200
02.3 - Human Resource		68	–	–	–	–	–	–	–	68	318	15
02.4 - Corporate Services		286	–	–	–	–	–	–	–	286	95	–
02.5 - Legal Services		2	–	–	–	–	–	–	–	2	–	–
02.6 - Library: Riversdal		–	–	–	–	–	–	–	–	–	–	–
02.7 - Library: Stilbaai		60	–	–	–	–	–	–	–	60	–	80
02.8 - Library: Heidelberg		–	–	–	–	–	–	–	–	–	–	–
02.9 - Library: Albertinia		–	–	–	–	–	–	–	–	–	–	–
02.10 - Library: Gouritsmond		–	–	–	–	–	–	–	–	–	–	–
02.11 - Library: Slangrivier		–	–	–	–	–	–	–	–	–	–	–
02.13 - Library: Duivenshok Heidelberg		–	–	–	–	–	–	–	–	–	–	–
02.14 - Library: Protea Alb.		–	–	–	–	–	–	–	–	–	–	–
02.15 - Libraries: Maint		–	–	–	–	–	–	–	–	–	–	–
02.16 - Community Hall: Riversdale:		6	–	–	–	–	–	–	–	6	7	7
02.18 - Community Hall: Heidelberg		21	–	–	–	–	–	–	–	21	–	–
02.22 - Community Hall: Melkhoutfontein Stilb.		18	–	–	–	–	–	–	–	18	–	–
02.23 - Community Hall: Witsand		–	–	–	–	–	–	–	–	–	–	90
02.28 - Community Halls: Repairs And Maint		5	–	–	–	–	–	–	–	5	–	–
02.29 - Museum: Africana Centrum Riv.		–	–	–	–	–	–	–	–	–	–	–
02.31 - Camping Sites: Ellensrust Stilb.: Admin		102	–	–	–	–	–	–	–	102	96	319
02.33 - Camping Sites: Preekstoel: Admin		9	–	–	–	–	–	–	–	9	–	–
02.35 - Camping Sites: Jongensfontein Stilb.: Ad		30	–	–	–	–	–	–	–	30	470	–
02.38 - Camping Sites: Ellensrust Stilb.: Maint		–	–	–	–	–	–	–	–	–	–	–
02.40 - Camping Sites: Preekstoel: Maint		–	–	–	–	–	–	–	–	–	–	–
02.42 - Camping Sites: Jongensfontein Stilb.: Ma		–	–	–	–	–	–	–	–	–	–	–
Vote 03 - Financial Services		**758**	–	–	–	–	–	–	–	758	**191**	**308**
03.1 - Office Of The Chief Financial Officer		40	–	–	–	–	–	–	–	40	20	20
03.2 - Finance: Revenue		634	–	–	–	–	–	–	–	634	171	288
03.3 - Finance :Budget And Reporting		24	–	–	–	–	–	–	–	24	–	–
03.4 - Finance: Expenditure		61	–	–	–	–	–	–	–	61	–	–
03.6 - Finance: Supply Chain Assets & Insurance		–	–	–	–	–	–	–	–	–	–	–

WC042 Hessequa - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 18/08/2025

Vote Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Vote 04 - Community Services		3 171	–	–	–	–	–	379	379	3 550	4 575	5 146
04.1 - Community Services: Admin		192	–	–	–	–	–	–	–	192	299	–
04.2 - Thusong Centre		20	–	–	–	–	–	–	–	20	30	–
04.3 - Housing		2 246	–	–	–	–	–	–	–	2 246	1 328	2 200
04.4 - Public Safety: Traffic Admin		198	–	–	–	–	–	144	144	342	1 270	–
04.6 - Public Safety: Law Enforcement		460	–	–	–	–	–	–	–	460	500	–
04.7 - Public Safety: Fire Brigade		55	–	–	–	–	–	235	235	290	1 148	2 938
04.8 - Public Safety: Disaster Management		–	–	–	–	–	–	–	–	–	–	8
04.9 - Public Safety: Pound		–	–	–	–	–	–	–	–	–	–	–
Vote 05 - Technical Services		50 301	–	–	–	–	–	1 501	1 501	51 802	43 360	36 371
05.1 - Land And Buildings: Riversdal: Admin		8 870	–	–	–	–	–	–	–	8 870	50	250
05.2 - Land And Buildings: Stilbaai: Admin		–	–	–	–	–	–	–	–	–	80	360
05.3 - Land And Buildings: Heidelberg: Admin		–	–	–	–	–	–	–	–	–	–	–
05.5 - Land And Buildings: Gouritsmond: Admin		–	–	–	–	–	–	–	–	–	160	–
05.6 - Land And Buildings: Slangrivier: Admin		–	–	–	–	–	–	–	–	–	–	–
05.7 - Land And Buildings: Witsand: Admin		150	–	–	–	–	–	–	–	150	–	–
05.13 - Land And Buildings: Slangrivier: Maint		–	–	–	–	–	–	–	–	–	–	65
05.15 - Cemetery: Admin		60	–	–	–	–	–	–	–	60	60	50
05.17 - Parks: Riversdal: Admin		90	–	–	–	–	–	–	–	90	20	–
05.18 - Parks: Stilbaai: Admin		520	–	–	–	–	–	–	–	520	20	–
05.19 - Parks: Heidelberg: Admin		70	–	–	–	–	–	–	–	70	20	–
05.20 - Parks: Albertinia: Admin		20	–	–	–	–	–	–	–	20	20	–
05.21 - Parks: Riversdal: Maint		50	–	–	–	–	–	–	–	50	–	–
05.23 - Parks: Heidelberg: Maint		450	–	–	–	–	–	–	–	450	–	–
05.24 - Parks: Albertinia: Maint		50	–	–	–	–	–	–	–	50	–	–
05.25 - Sporting Facilities: Riversdal: Admin		–	–	–	–	–	–	–	–	–	160	100
05.26 - Sporting Facilities: Stilbaai: Admin		200	–	–	–	–	–	–	–	200	–	500
05.27 - Sporting Facilities: Heidelberg: Admin		–	–	–	–	–	–	–	–	–	30	–
05.28 - Sporting Facilities: Albertinia: Admin		–	–	–	–	–	–	–	–	–	–	–
05.30 - Swimming Pool: Takkieskloof: Admin		–	–	–	–	–	–	–	–	–	–	–
05.31 - Swimming Pool: Heidelberg : Admin		–	–	–	–	–	–	–	–	–	–	–
05.32 - Swimming Pool: De Miststraat Riv.: Admin		–	–	–	–	–	–	–	–	–	100	–
05.36 - Public Works Admin		3 740	–	–	–	–	–	–	–	3 740	560	244
05.37 - Public Works Maint		900	–	–	–	–	–	–	–	900	1 880	1 100
05.38 - Sewerage: Admin		6 430	–	–	–	–	–	1 501	1 501	7 931	6 706	6 200
05.39 - Sewerage: Maint		–	–	–	–	–	–	–	–	–	1 880	–
05.40 - Septic Tanks: Admin		–	–	–	–	–	–	–	–	–	470	–
05.42 - Solid Waste: Admin		2 380	–	–	–	–	–	–	–	2 380	740	11 582
05.43 - Solid Waste: Maint		6 200	–	–	–	–	–	–	–	6 200	–	–
05.44 - Water Admin		12 400	–	–	–	–	–	–	–	12 400	12 500	4 500
05.45 - Water Maint		–	–	–	–	–	–	–	–	–	2 270	–
05.46 - Electricity Admin		6 821	–	–	–	–	–	–	–	6 821	15 164	10 920
05.47 - Electricity Maint		900	–	–	–	–	–	–	–	900	470	500
Vote 06 - Spatial Plannign & Environmental Managem		961	–	–	–	–	–	–	–	961	595	838
06.1 - Local Economic Development		–	–	–	–	–	–	–	–	–	–	–
06.2 - Tourism		469	–	–	–	–	–	–	–	469	–	98
06.3 - Town Planning		47	–	–	–	–	–	–	–	47	52	–
06.4 - Nature Conservation		445	–	–	–	–	–	–	–	445	543	740
Vote 07 - Health		–	–	–	–	–	–	–	–	–	–	–
Vote 08 - Planning And Development		–	–	–	–	–	–	–	–	–	–	–
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Electricity		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Water Management		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste Management		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Road Transport		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		59 506	–	–	–	–	–	1 880	1 880	61 386	50 716	43 375
Total Capital Expenditure		187 628	–	–	–	–	–	1 932	1 932	189 560	153 499	145 712

WC042 Hessequa - Table B6 Adjustments Budget Financial Position - 18/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash and cash equivalents		361 587	–	–	–	–	–	(1 932)	(1 932)	359 655	334 132	335 617
Trade and other receivables from exchange transactions	1	39 333	–	–	–	–	–	–	–	39 333	40 201	44 818
Receivables from non-exchange transactions	1	34 634	–	–	–	–	–	–	–	34 634	36 440	38 736
Current portion of non-current receivables	2	–	–	–	–	–	–	–	–	–	–	–
Inventory		4 509	–	–	–	–	–	–	–	4 509	4 728	4 961
VAT		11 975	–	–	–	–	–	–	–	11 975	13 467	15 095
Other current assets		1 060	–	–	–	–	–	–	–	1 060	1 139	1 224
Total current assets		**453 099**	**–**	**–**	**–**	**–**	**–**	**(1 932)**	**(1 932)**	**451 167**	**430 107**	**440 451**
Non current assets												
Investments									–	–		
Investment property		105 082	–	–	–	–	–	–	–	105 082	111 387	118 070
Property, plant and equipment	3	1 357 779	–	–	–	–	–	1 932	1 932	1 359 711	1 393 045	1 459 795
Biological assets									–	–		
Living and non-living resources									–	–		
Heritage assets		8 736	–	–	–	–	–	–	–	8 736	8 736	8 736
Intangible assets		174	–	–	–	–	–	–	–	174	185	196
Trade and other receivables from exchange transactions									–	–		
Non-current receivables from non-exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Other non-current assets									–	–		
Total non current assets		**1 471 771**	**–**	**–**	**–**	**–**	**–**	**1 932**	**1 932**	**1 473 703**	**1 513 353**	**1 586 799**
TOTAL ASSETS		**1 924 870**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 924 870**	**1 943 460**	**2 027 250**
LIABILITIES												
Current liabilities												
Bank overdraft									–	–		
Financial liabilities		24 300	–	–	–	–	–	–	–	24 300	19 069	22 058
Consumer deposits		12 676	–	–	–	–	–	–	–	12 676	13 436	14 242
Trade and other payables from exchange transactions		80 225	–	–	–	–	–	–	–	80 225	85 041	90 146
Trade and other payables from non-exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Provisions		18 787	–	–	–	–	–	–	–	18 787	21 191	23 747
VAT		10 417	–	–	–	–	–	–	–	10 417	11 046	11 711
Other current liabilities									–	–		
Total current liabilities		**146 405**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**146 405**	**149 782**	**161 904**
Non current liabilities												
Borrowing	1	126 032	–	–	–	–	–	–	–	126 032	126 780	177 636
Provisions	1	175 954	–	–	–	–	–	–	–	175 954	194 890	217 151
Long term portion of trade payables		–	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities									–	–		
Total non current liabilities		**301 986**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**301 986**	**321 670**	**394 787**
TOTAL LIABILITIES		**448 391**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**448 391**	**471 452**	**556 692**
NET ASSETS	2	**1 476 479**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 476 479**	**1 472 008**	**1 470 558**
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		1 365 841	–	–	–	–	–	–	–	1 365 841	1 343 999	1 324 852
Funds and Reserves		110 639	–	–	–	–	–	–	–	110 639	128 009	145 707
Other									–	–		
TOTAL COMMUNITY WEALTH/EQUITY		**1 476 479**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 476 479**	**1 472 008**	**1 470 558**

WC042 Hessequa - Table B7 Adjustments Budget Cash Flows - 18/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		145 346	–	–	–	–	–	–	–	145 346	155 520	166 406
Service charges		407 609	–	–	–	–	–	–	–	407 609	433 936	461 419
Other revenue		98 679	–	–	–	–	–	120	120	98 799	81 356	93 291
Transfers and Subsidies - Operational	1	107 341	–	–	–	–	–	–	–	107 341	88 718	104 088
Transfers and Subsidies - Capital	1	61 792	–	–	–	–	–	–	–	61 792	41 896	31 440
Interest		41 836	–	–	–	–	–	–	–	41 836	34 784	33 142
Dividends									–	–		
Payments												
Suppliers and employees		(729 494)	–	–	–	–	–	(1 932)	(1 932)	(731 426)	(701 038)	(783 870)
Finance charges		(11 309)	–	–	–	–	–	–	–	(11 309)	(14 038)	(14 257)
Transfers and Subsidies	1	(2 502)	–	–	–	–	–	–	–	(2 502)	(2 757)	(2 750)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**119 297**	–	–	–	–	–	**(1 812)**	**(1 812)**	**117 485**	**118 378**	**88 909**
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		10 000	–	–	–	–	–	–	–	10 000	8 000	8 500
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments									–	–		
Payments												
Capital assets		(187 628)	–	–	–	–	–	(1 932)	(1 932)	(189 560)	(153 499)	(145 712)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(177 628)**	–	–	–	–	–	**(1 932)**	**(1 932)**	**(179 560)**	**(145 499)**	**(137 212)**
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans									–	–		
Borrowing long term/refinancing		50 000	–	–	–	–	–	–	–	50 000	20 000	70 000
Increase (decrease) in consumer deposits		1 594	–	–	–	–	–	–	–	1 594	1 690	1 792
Payments												
Repayment of borrowing		(24 251)	–	–	–	–	–	–	–	(24 251)	(22 025)	(22 003)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**27 343**	–	–	–	–	–	–	–	**27 343**	**(335)**	**49 788**
NET INCREASE/ (DECREASE) IN CASH HELD		**(30 988)**	**–**	**–**	**–**	**–**	**–**	**(3 744)**	**(3 744)**	**(34 732)**	**(27 456)**	**1 486**
Cash/cash equivalents at the year begin:	2	392 575	–	–	–	–	–	–	–	392 575	357 843	330 387
Cash/cash equivalents at the year end:	2	361 587	–	–	–	–	–	(3 744)	(3 744)	357 843	330 387	331 873

WC042 Hessequa - Table B8 Cash backed reserves/accumulated surplus reconciliation - 18/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
Cash and investments available												
Cash/cash equivalents at the year end	1	361 587	–	–	–	–	–	(3 744)	(3 744)	357 843	330 387	331 873
Other current investments > 90 days		–	–	–	–	–	–	1 812	1 812	1 812	3 744	3 744
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**361 587**	–	–	–	–	–	**(1 932)**	**(1 932)**	**359 655**	**334 132**	**335 617**
Applications of cash and investments												
Unspent conditional transfers		–	–	–	–	–	–	–	–	–	–	–
Unspent borrowing									–	–		
Statutory requirements		(1 558)	–	–	–	–	–	–	–	(1 558)	(2 421)	(3 384)
Other working capital requirements	2	9 028	–					(13)	(13)	9 015	11 330	10 087
Other provisions		18 787	–	–	–	–	–	–	–	18 787	21 191	23 747
Long term investments committed		–	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments			–						–			
Total Application of cash and investments:		**26 257**	–	–	–	–	–	**(13)**	**(13)**	**26 243**	**30 099**	**30 450**
Surplus(shortfall)		**335 331**	–	–	–	–	–	**(1 919)**	**(1 919)**	**333 412**	**304 032**	**305 167**

WC042 Hessequa - Table B9 Asset Management - 18/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original	Prior 7	Accum. 8	Multi-year 9	Unfore. 10	Nat. or Prov. 11	Other 12	Total Adjusts. 13	Adjusted 14	Adjusted	Adjusted
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
Total New Assets *to be adjusted*	1	**131 449**	**–**	**–**	**–**	**–**	**–**	**379**	**379**	**131 828**	**58 865**	**76 099**
Roads Infrastructure		3 614	–	–	–	–	–	–	–	3 614	2 300	7 540
Storm water Infrastructure		2 000	–	–	–	–	–	–	–	2 000	2 200	1 000
Electrical Infrastructure		61 408	–	–	–	–	–	–	–	61 408	3 420	11 500
Water Supply Infrastructure		14 914	–	–	–	–	–	–	–	14 914	17 270	22 450
Sanitation Infrastructure		11 914	–	–	–	–	–	–	–	11 914	14 000	13 200
Solid Waste Infrastructure		280	–	–	–	–	–	–	–	280	340	11 582
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		3 130	–	–	–	–	–	(60)	(60)	3 070	950	200
Infrastructure		97 259	–	–	–	–	–	(60)	(60)	97 199	40 480	67 472
Community Facilities		2 502	–	–	–	–	–	–	–	2 502	660	50
Sport and Recreation Facilities		1 650	–	–	–	–	–	–	–	1 650	3 260	860
Community Assets		4 152	–	–	–	–	–	–	–	4 152	3 920	910
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		8 000	–	–	–	–	–	–	–	8 000	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	8 000	–	–	–	–	–	–	–	8 000	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		1 605	–	–	–	–	–	60	60	1 665	743	374
Furniture and Office Equipment		891	–	–	–	–	–	–	–	891	453	458
Machinery and Equipment		6 943	–	–	–	–	–	179	179	7 122	2 249	2 254
Transport Assets		12 600	–	–	–	–	–	200	200	12 800	11 020	4 630
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets *to be adjusted*	2	**7 148**	**–**	**–**	**–**	**–**	**–**	**1 501**	**1 501**	**8 649**	**17 834**	**17 150**
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		3 900	–	–	–	–	–	–	–	3 900	8 250	3 700
Water Supply Infrastructure		500	–	–	–	–	–	–	–	500	3 000	8 500
Sanitation Infrastructure		1 730	–	–	–	–	–	1 501	1 501	3 231	2 600	2 300
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		6 130	–	–	–	–	–	1 501	1 501	7 631	13 850	14 500
Community Facilities		680	–	–	–	–	–	–	–	680	900	500
Sport and Recreation Facilities		250	–	–	–	–	–	–	–	250	2 884	2 100
Community Assets		930	–	–	–	–	–	–	–	930	3 784	2 600
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		88	–	–	–	–	–	–	–	88	–	50
Machinery and Equipment		–	–	–	–	–	–	–	–	–	200	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
Total Upgrading of Existing Assets *to be adjusted*	2a	**49 031**	**–**	**–**	**–**	**–**	**–**	**52**	**52**	**49 083**	**76 800**	**52 463**
Roads Infrastructure		24 651	–	–	–	–	–	–	–	24 651	34 206	23 832
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	2 000	1 000
Electrical Infrastructure		10 300	–	–	–	–	–	–	–	10 300	21 200	16 636
Water Supply Infrastructure		3 900	–	–	–	–	–	–	–	3 900	10 378	4 550
Sanitation Infrastructure		4 000	–	–	–	–	–	–	–	4 000	8 206	5 200
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–

WC042 Hessequa - Table B9 Asset Management - 18/08/2025

Description R thousands	Ref	Budget Year 2025/26 Original A	Prior 7 A1	Accum. 8 B	Multi-year 9 C	Unfore. 10 D	Nat. or Prov. 11 E	Other 12 F	Total Adjusts. 13 G	Adjusted 14 H	Budget Year +1 2026/27 Adjusted	Budget Year +2 2027/28 Adjusted
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		42 851	–	–	–	–	–	–	–	42 851	75 990	51 218
Community Facilities		1 080	–	–	–	–	–	52	52	1 132	430	445
Sport and Recreation Facilities		4 200	–	–	–	–	–	–	–	4 200	380	300
Community Assets		5 280	–	–	–	–	–	52	52	5 332	810	745
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		900	–	–	–	–	–	–	–	900	–	500
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	900	–	–	–	–	–	–	–	900	–	500
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure ***to be adjusted***	4	187 628	–	–	–	–	–	1 932	1 932	189 560	153 499	145 712
Roads Infrastructure		28 265	–	–	–	–	–	–	–	28 265	36 506	31 372
Storm water Infrastructure		2 000	–	–	–	–	–	–	–	2 000	4 200	2 000
Electrical Infrastructure		75 608	–	–	–	–	–	–	–	75 608	32 870	31 836
Water Supply Infrastructure		19 314	–	–	–	–	–	–	–	19 314	30 648	35 500
Sanitation Infrastructure		17 644	–	–	–	–	–	1 501	1 501	19 145	24 806	20 700
Solid Waste Infrastructure		280	–	–	–	–	–	–	–	280	340	11 582
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		3 130	–	–	–	–	–	(60)	(60)	3 070	950	200
Infrastructure		146 240	–	–	–	–	–	1 441	1 441	147 682	130 320	133 190
Community Facilities		4 262	–	–	–	–	–	52	52	4 313	1 990	995
Sport and Recreation Facilities		6 100	–	–	–	–	–	–	–	6 100	6 524	3 260
Community Assets		10 362	–	–	–	–	–	52	52	10 413	8 514	4 255
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		8 900	–	–	–	–	–	–	–	8 900	–	500
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		8 900	–	–	–	–	–	–	–	8 900	–	500
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		1 605	–	–	–	–	–	60	60	1 665	743	374
Furniture and Office Equipment		979	–	–	–	–	–	–	–	979	453	508
Machinery and Equipment		6 943	–	–	–	–	–	179	179	7 122	2 449	2 254
Transport Assets		12 600	–	–	–	–	–	200	200	12 800	11 020	4 630
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE ***to be adjusted***	4	**187 628**	**–**	**–**	**–**	**–**	**–**	**1 932**	**1 932**	**189 560**	**153 499**	**145 712**
ASSET REGISTER SUMMARY - PPE (WDV)	5	1 471 771	–	–	–	–	–	1 932	1 932	1 473 703	1 513 353	1 586 799
Roads Infrastructure		224 981	–	–	–	–	–	–	–	224 981	244 716	252 260
Storm water Infrastructure		130 974	–	–	–	–	–	–	–	130 974	141 054	147 220
Electrical Infrastructure		223 381	–	–	–	–	–	–	–	223 381	189 331	197 496
Water Supply Infrastructure		143 595	–	–	–	–	–	–	–	143 595	162 241	174 803
Sanitation Infrastructure		174 835	–	–	–	–	–	1 501	1 501	176 337	191 149	196 907
Solid Waste Infrastructure		28 974	–	–	–	–	–	–	–	28 974	31 134	44 455
Rail Infrastructure									–	–		
Coastal Infrastructure									–	–		
Information and Communication Infrastructure		2 989	–	–	–	–	–	(60)	(60)	2 929	740	(42)
Infrastructure		929 729	–	–	–	–	–	1 441	1 441	931 170	960 365	1 013 099
Community Assets		113 872	–	–	–	–	–	52	52	113 923	118 438	120 781
Heritage Assets		8 911	–	–	–	–	–	–	–	8 911	8 922	8 933
Investment properties		105 082	–	–	–	–	–	–	–	105 082	111 387	118 070
Other Assets		227 664	–	–	–	–	–	–	–	227 664	231 792	246 291
Biological or Cultivated Assets									–	–		

WC042 Hessequa - Table B9 Asset Management - 18/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original	Prior 7	Accum. 8	Multi-year 9	Unfore. 10	Nat. or Prov. 11	Other 12	Total Adjusts. 13	Adjusted 14	Adjusted	Adjusted
R thousands		A	A1	B	C	D	E	F	G	H		
Intangible Assets									–	–		
Computer Equipment		7 555	–	–	–	–	–	60	60	7 615	6 962	6 988
Furniture and Office Equipment		8 196	–	–	–	–	–	–	–	8 196	8 116	8 648
Machinery and Equipment		27 351	–	–	–	–	–	179	179	27 529	23 851	24 992
Transport Assets		43 413	–	–	–	–	–	200	200	43 613	43 520	38 996
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals									–	–		
Living Resources												
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**1 471 771**	–	–	–	–	–	**1 932**	**1 932**	**1 473 703**	**1 513 353**	**1 586 799**
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		52 188	–	–	–	–	–	–	–	52 188	56 192	59 461
Repairs and Maintenance by asset class	3	**124 209**	–	–	–	–	–	**(22)**	**(22)**	**124 187**	**129 269**	**135 300**
Roads Infrastructure		32 074	–	–	–	–	–	–	–	32 074	32 878	34 313
Storm water Infrastructure		300	–	–	–	–	–	–	–	300	371	393
Electrical Infrastructure		22 212	–	–	–	–	–	–	–	22 212	22 972	24 076
Water Supply Infrastructure		18 385	–	–	–	–	–	–	–	18 385	19 184	20 136
Sanitation Infrastructure		16 308	–	–	–	–	–	–	–	16 308	17 145	17 987
Solid Waste Infrastructure		3 712	–	–	–	–	–	–	–	3 712	3 910	4 099
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		92 991	–	–	–	–	–	–	–	92 991	96 459	101 005
Community Facilities		4 629	–	–	–	–	–	–	–	4 629	4 327	4 502
Sport and Recreation Facilities		9 780	–	–	–	–	–	–	–	9 780	10 969	11 544
Community Assets		14 409	–	–	–	–	–	–	–	14 409	15 296	16 046
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		3 712	–	–	–	–	–	–	–	3 712	3 853	4 057
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		3 712	–	–	–	–	–	–	–	3 712	3 853	4 057
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		3 884	–	–	–	–	–	(22)	(22)	3 862	4 064	4 226
Furniture and Office Equipment		594	–	–	–	–	–	–	–	594	607	620
Machinery and Equipment		3 484	–	–	–	–	–	48	48	3 532	3 629	3 771
Transport Assets		5 135	–	–	–	–	–	(48)	(48)	5 087	5 361	5 575
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	6	–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		**176 398**	–	–	–	–	–	**(22)**	**(22)**	**176 376**	**185 461**	**194 761**
Renewal and upgrading of Existing Assets as % of total capex		*29.9%*	*0.0%*							*30.5%*	*61.7%*	*47.8%*
Renewal and upgrading of Existing Assets as % of deprecn"		*107.6%*	*0.0%*							*110.6%*	*168.4%*	*117.1%*
R&M as a % of PPE		*8.4%*	*0.0%*							*8.4%*	*8.5%*	*8.5%*
Renewal and upgrading and R&M as a % of PPE		*12.3%*	*0.0%*							*12.3%*	*14.8%*	*12.9%*

WC042 Hessequa - Table B10 Basic service delivery measurement - 18/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
		A	A1	B	C	D	E	F	G	H		
Household service targets	1											
Water:												
Piped water inside dwelling		15222	0	0	0	0	0	0	–	15	15322	15422
Piped water inside yard (but not in dwelling)		0	0	0	0	0	0	0	–	–	0	0
Using public tap (at least min.service level)	2	497	0	0	0	0	0	0	–	0	497	497
Other water supply (at least min.service level)									–	–		
Minimum Service Level and Above sub-total		16	–	–	–	–	–	–	–	16	16	16
Using public tap (< min.service level)	3								–	–		
Other water supply (< min.service level)	3,4								–	–		
No water supply									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	**16**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**16**	**16**	**16**
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		13537	0	0	0	0	0	0	–	13 537	13637	13737
Flush toilet (with septic tank)		1824	0	0	0	0	0	0	–	1 824	1824	1824
Chemical toilet									–	–		
Pit toilet (ventilated)									–	–		
Other toilet provisions (> min.service level)		0	0	0	0	0	0	0	–	–	0	0
Minimum Service Level and Above sub-total		15 361	–	–	–	–	–	–	–	15 361	15 461	15 561
Bucket toilet									–	–		
Other toilet provisions (< min.service level)		0	0	0	0	0	0	0	–	–	0	0
No toilet provisions									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	**15 361**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**15 361**	**15 461**	**15 561**
Energy:												
Electricity (at least min. service level)		3265	0	0	0	0	0	0	–	3 265	3365	3465
Electricity - prepaid (> min.service level)		11102	0	0	0	0	0	0	–	11 102	11202	11302
Minimum Service Level and Above sub-total		14 367	–	–	–	–	–	–	–	14 367	14 567	14 767
Electricity (< min.service level)		0	0	0	0	0	0	0	–	–	0	0
Electricity - prepaid (< min. service level)									–	–		
Other energy sources		0	0	0	0	0	0	0	–	–	0	0
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	14 367	–	–	–	–	–	–	–	14 367	14 567	14 767
Refuse:												
Removed at least once a week (min.service)		16658	0	0	0	0	0	0	–	16 658	16758	16858
Minimum Service Level and Above sub-total		16 658	–	–	–	–	–	–	–	16 658	16 758	16 858
Removed less frequently than once a week									–	–		
Using communal refuse dump									–	–		
Using own refuse dump									–	–		
Other rubbish disposal		0	0	0	0	0	0	0	–	–	0	0
No rubbish disposal									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	**16 658**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**16 658**	**16 758**	**16 858**
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		5	–	–	–	–	–	–	–	5	5	5
Sanitation (free minimum level service)		5	–	–	–	–	–	–	–	5	5	5
Electricity/other energy (50kwh per household per month)		5	–	–	–	–	–	–	–	5	5	5
Refuse (removed at least once a week)		5	–	–	–	–	–	–	–	5	5	5
Informal Settlements		–	–	–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		3 560	–	–	–	–	–	–	–	3 560	3 802	4 049
Sanitation (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per indigent household per month)		5 775	–	–	–	–	–	–	–	5 775	6 119	6 522
Refuse (removed once a week for indigent households)		–	–	–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		9	–	–	–	–	–	–	–	9	9	9
Total cost of FBS provided		9 343	–	–	–	–	–	–	–	9 343	9 930	10 580
Highest level of free service provided												
Property rates (R'000 value threshold)		850000	0	0	0	0	0	0	–	850 000	850000	850000
Water (kilolitres per household per month)		6	0	0	0	0	0	0	–	6	6	6
Sanitation (kilolitres per household per month)		0	0	0	0	0	0	0	–	–	0	0
Sanitation (Rand per household per month)		398	0	0	0	0	0	0	–	398	424	452
Electricity (kw per household per month)		50	0	0	0	0	0	0	–	50	50	50
Refuse (average litres per week)		240	0	0	0	0	0	0	–	240	240	240
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)		303	–	–	–	–	–	–	–	303	325	347
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		10 410	–	–	–	–	–	–	–	10 410	11 139	11 919
Water (in excess of 6 kilolitres per indigent household per month)		11 207	–	–	–	–	–	–	–	11 207	11 706	12 747
Sanitation (in excess of free sanitation service to indigent households)		13 828	–	–	–	–	–	–	–	13 828	14 506	15 729
Electricity/other energy (in excess of 50 kwh per indigent household per month)		381	–	–	–	–	–	–	–	381	404	431
Refuse (in excess of one removal a week for indigent households)		15 157	–	–	–	–	–	–	–	15 157	15 925	17 240
Municipal Housing - rental rebates		–	–	–	–	–	–	–	–	–	–	–
Housing - top structure subsidies	6	–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided		51 287	–	–	–	–	–	–	–	**51 287**	**54 006**	**58 412**

WC042 Hessequa - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 18/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
REVENUE ITEMS												
Non-exchange revenue by source												
Property rates												
Total Property Rates		158 722	–	–	–	–	–	–	–	158 722	169 833	181 721
Less Revenue Foregone ***(exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)***		10 410	–	–	–	–	–	–	–	10 410	11 139	11 919
Net Property Rates		**148 312**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**148 312**	**158 694**	**169 802**
Exchange revenue service charges												
Service charges - Electricity												
Total Service charges - Electricity		262 543	–	–	–	–	–	–	–	262 543	278 190	296 523
Less Revenue Foregone ***(in excess of 50 kwh per indigent household per month)***		381	–	–	–	–	–	–	–	381	404	431
Less Cost of Free Basis Services (50 kwh per indigent household per month)		5 775	–	–	–	–	–	–	–	5 775	6 119	6 522
Net Service charges - Electricity		**256 387**	–	–	–	–	–	–	–	**256 387**	**271 667**	**289 570**
Service charges - Water												
Total Service charges - water		72 952	–	–	–	–	–	–	–	72 952	77 913	82 977
Less Revenue Foregone **(in excess of 6 kilolitres per indigent household per month)**		11 207	–	–	–	–	–	–	–	11 207	11 706	12 747
Less Cost of Free Basis Services ***(6 kilolitres per indigent household per month)***		3 560	–	–	–	–	–	–	–	3 560	3 802	4 049
Net Service charges - Water		**58 186**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**58 186**	**62 405**	**66 182**
Service charges - Waste Water Management												
Total Service charges - Waste Water Management		46 241	–	–	–	–	–	–	–	46 241	49 385	52 595
Less Revenue Foregone ***(in excess of free sanitation service to indigent households)***		13 828	–	–	–	–	–	–	–	13 828	14 506	15 729
Less Cost of Free Basis Services ***(free sanitation service to indigent households)***		–	–	–	–	–	–	–	–	–	–	–
Net Service charges - Waste Water Management		**32 413**	–	–	–	–	–	–	–	**32 413**	**34 879**	**36 867**
Service charges - Waste Management												
Total refuse removal revenue		52 652	–	–	–	–	–	–	–	52 652	56 233	59 888
Total landfill revenue									–	–		
Less Revenue Foregone (in excess of one removal a week to indigent households)		15 157	–	–	–	–	–	–	–	15 157	15 925	17 240
Less Cost of Free Basis Services ***(removed once a week to indigent households)***		–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management		**37 496**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**37 496**	**40 307**	**42 648**
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		178 169	–	–	–	–	–	–	–	178 169	185 866	195 396
Pension and UIF Contributions		32 231	–	–	–	–	–	–	–	32 231	33 925	35 582
Medical Aid Contributions		9 815	–	–	–	–	–	–	–	9 815	10 340	10 844
Overtime		7 884	–	–	–	–	–	–	–	7 884	8 298	8 692
Performance Bonus		17 323	–	–	–	–	–	–	–	17 323	18 261	19 108
Motor Vehicle Allowance		833	–	–	–	–	–	–	–	833	876	918
Cellphone Allowance		1 085	–	–	–	–	–	–	–	1 085	1 142	1 196
Housing Allowances		919	–	–	–	–	–	–	–	919	968	1 015
Other benefits and allowances		9 404	–	–	–	–	–	–	–	9 404	9 900	10 374
Payments in lieu of leave		–	–	–	–	–	–	–	–	–	–	–
Long service awards		1 859	–	–	–	–	–	–	–	1 859	1 957	2 050
Post-retirement benefit obligations	4	10 605	–	–	–	–	–	–	–	10 605	11 162	11 692
Entertainment									–	–		
Scarcity									–	–		
Acting and post related allowance									–	–		
In kind benefits		1	–	–	–	–	–	–	–	1	1	1
sub-total		**270 128**	–	–	–	–	–	–	–	**270 128**	**282 696**	**296 867**
Less: Employees costs capitalised to PPE									–	–		
Total Employee related costs	1	**270 128**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**270 128**	**282 696**	**296 867**
Depreciation and amortisation												
Depreciation of Property, Plant & Equipment		52 175	–	–	–	–	–	–	–	52 175	56 179	59 446
Lease amortisation		13	–	–	–	–	–	–	–	13	14	14
Capital asset impairment		–	–	–	–	–	–	–	–	–	–	–
Total Depreciation and amortisation	1	**52 188**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**52 188**	**56 192**	**59 461**
Bulk purchases												
Electricity Bulk Purchases		212 192	–	–	–	–	–	–	–	212 192	223 566	237 405
Total bulk purchases	1	**212 192**	–	–	–	–	–	–	–	**212 192**	**223 566**	**237 405**
Transfers and grants												
Cash transfers and grants		2 114	–	–	–	–	–	–	–	2 114	2 496	2 517
Non-cash transfers and grants		389	–	–	–	–	–	–	–	389	389	389
Total transfers and grants		**2 502**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**2 502**	**2 884**	**2 906**
Contracted services												
Outsourced Services		13 501	–	–	–	–	–	(40)	(40)	13 461	9 743	9 375
Consultants and Professional Services		18 118	–	–	–	–	–	4	4	18 122	15 230	18 933
Contractors		50 233	–	–	–	–	–	(84)	(84)	50 149	31 058	42 961

WC042 Hessequa - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 18/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
Total contracted services		**81 852**	–	–	–	–	–	**(120)**	**(120)**	**81 733**	**56 030**	**71 269**
Operational Costs												
Collection costs		1 024	–	–	–	–	–	–	–	1 024	1 076	1 076
Contributions to 'other' provisions		–	–	–	–	–	–	–	–	–	–	–
Audit fees		6 295	–	–	–	–	–	–	–	6 295	6 533	6 913
Other Operational Costs		41 869	–	–	–	–	–	80	80	41 949	41 620	42 877
Total Other Operational Costs	1	**49 189**	–	–	–	–	–	**80**	**80**	**49 269**	**49 228**	**50 866**
Repairs and Maintenance by Expenditure Item	14											
Employee related costs		94 047	–	–	–	–	–	–	–	94 047	98 983	103 687
Inventory Consumed (Project Maintenance)		10 244	–	–	–	–	–	47	47	10 291	10 095	10 490
Contracted Services		17 776	–	–	–	–	–	(69)	(69)	17 708	17 863	18 654
Other Expenditure		2 142	–	–	–	–	–	–	–	2 142	2 328	2 469
Total Repairs and Maintenance Expenditure	15	**124 209**	–	–	–	–	–	**(22)**	**(22)**	**124 187**	**129 269**	**135 300**
Inventory Consumed												
Inventory Consumed - Water		12 425	–	–	–	–	–	–	–	12 425	13 791	14 884
Inventory Consumed - Other		35 362	–	–	–	–	–	40	40	35 402	37 199	38 768
Total Inventory Consumed & Other Material		47 787	–	–	–	–	–	40	40	47 826	50 990	53 652

WC042 Hessequa - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 18/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
ASSETS												
Trade and other receivables from exchange transactions												
Electricity		25 985	–	–	–	–	–	–	–	25 985	27 562	29 215
Water		21 703	–	–	–	–	–	–	–	21 703	20 976	24 394
Waste		11 670	–	–	–	–	–	–	–	11 670	12 376	13 116
Waste Water		10 627	–	–	–	–	–	–	–	10 627	11 269	11 943
Other trade receivables from exchange transactions		5 717	–	–	–	–	–	–	–	5 717	6 272	6 648
Gross: Trade and other receivables from exchange transactions		**75 702**	–	–	–	–	–	–	–	**75 702**	**78 454**	**85 316**
Less: Impairment for debt	1	**(36 369)**	–	–	–	–	–	–	–	**(36 369)**	**(38 253)**	**(40 498)**
Impairment for Electricity		(3 052)	–	–	–	–	–	–	–	(3 052)	(3 229)	(3 418)
Impairment for Water		(12 309)	–	–	–	–	–	–	–	(12 309)	(13 033)	(13 804)
Impairment for Waste		(10 324)	–	–	–	–	–	–	–	(10 324)	(10 677)	(11 291)
Impairment for Waste Water		(7 489)	–	–	–	–	–	–	–	(7 489)	(7 927)	(8 395)
Impairment for other trade receivalbes from exchange transactions		(3 196)	–	–	–	–	–	–	–	(3 196)	(3 387)	(3 590)
Total net Trade and other receivables from Exchange Transactions		**39 333**	–	–	–	–	–	–	–	**39 333**	**40 201**	**44 818**
-												
Receivables from non-exchange transactions												
Property rates		21 565	–	–	–	–	–	–	–	21 565	22 889	24 294
Less: Impairment of Property rates		(6 505)	–	–	–	–	–	–	–	(6 505)	(6 895)	(7 309)
Net Property rates		**15 061**	–	–	–	–	–	–	–	**15 061**	**15 994**	**16 985**
Other receivables from non-exchange transactions		89 143	–	–	–	–	–	–	–	89 143	94 086	99 731
Impairment for other receivalbes from non-exchange transactions		(69 569)	–	–	–	–	–	–	–	(69 569)	(73 640)	(77 980)
Net other receivables from non-exchange transactions		**19 573**	–	–	–	–	–	–	–	**19 573**	**20 446**	**21 751**
Total net Receivables from non-exchange transactions		**34 634**	–	–	–	–	–	–	–	**34 634**	**36 440**	**38 736**
Inventory												
Water												
Opening Balance		217	–	–	–	–	–	–	–	**217**	230	244
System Input Volume		**12 295**	–	–	–	–	–	–	–	**12 295**	**13 278**	**14 340**
Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–
Bulk Purchases		12 295	–	–	–	–	–	–	–	12 295	13 278	14 340
Natural Sources		–	–	–	–	–	–	–	–	–	–	–
Authorised Consumption	12	**(12 425)**	–	–	–	–	–	–	–	**(12 425)**	**(13 791)**	**(14 884)**
Billed Authorised Consumption		**(12 295)**	–	–	–	–	–	–	–	**(12 295)**	**(13 278)**	**(14 340)**
Billed Metered Consumption		**(12 295)**	–	–	–	–	–	–	–	**(12 295)**	**(13 278)**	**(14 340)**
Free Basic Water		–	–	–	–	–	–	–	–	–	–	–
Subsidised Water		–	–	–	–	–	–	–	–	–	–	–
Revenue Water		(12 295)	–	–	–	–	–	–	–	(12 295)	(13 278)	(14 340)
Billed Unmetered Consumption		–	–	–	–	–	–	–	–	–	–	–
Free Basic Water		–	–	–	–	–	–	–	–	–	–	–
Subsidised Water		–	–	–	–	–	–	–	–	–	–	–
Revenue Water		–	–	–	–	–	–	–	–	–	–	–
UnBilled Authorised Consumption		**(130)**	–	–	–	–	–	–	–	**(130)**	**(513)**	**(544)**
Unbilled Metered Consumption		–	–	–	–	–	–	–	–	–	–	–
Unbilled Unmetered Consumption		(130)	–	–	–	–	–	–	–	(130)	(513)	(544)
Water Losses		**130**	–	–	–	–	–	–	–	**130**	**513**	**544**
Apparent losses		–	–	–	–	–	–	–	–	–	–	–
Unauthorised Consumption		–	–	–	–	–	–	–	–	–	–	–
Customer Meter Inaccuracies		–	–	–	–	–	–	–	–	–	–	–
Real losses		**130**	–	–	–	–	–	–	–	**130**	**513**	**544**
Leakage on Transmission and Distribution Mains		130	–	–	–	–	–	–	–	130	513	544
Leakage and Overflows at Storage Tanks/Reservoirs		–	–	–	–	–	–	–	–	–	–	–
Leakage on Service Connections up to the point of Customer Meter		–	–	–	–	–	–	–	–	–	–	–
Data Transfer and Management Errors		–	–	–	–	–	–	–	–	–	–	–
Unavoidable Annual Real Losses		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Water		–	–	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–	–	–
Closing Balance Water		**217**	–	–	–	–	–	–	–	**217**	**230**	**244**
Agricultural												
Opening Balance									–	–	–	–
Acquisitions									–	–	–	–
Issues	13								–	–	–	–
Adjustments	14								–	–	–	–
Write-offs	15								–	–	–	–
Correction of Prior period errors									–	–		
Closing balance - Agricultural		–	–	–	–	–	–	–	–	–	–	–
Consumables												
Standard Rated												
Opening Balance		3 450	–	–	–	–	–	–	–	**3 450**	3 657	3 876
Acquisitions		35 362	–	–	–	–	–	40	40	35 402	37 199	38 768
Issues	13	(35 362)	–	–	–	–	–	(40)	(40)	(35 402)	(37 199)	(38 768)
Adjustments	14	–	–	–	–	–	–	–	–	–	–	–
Write-offs	15	–	–	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Standard Rated		**3 450**	–	–	–	–	–	–	–	**3 450**	**3 657**	**3 876**
Zero Rated												
Opening Balance		–	–	–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–	–	–
Issues	13	–	–	–	–	–	–	–	–	–	–	–

WC042 Hessequa - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 18/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 4	Accum. Funds 5	Multi-year capital 6	Unfore. Unavoid. 7	Nat. or Prov. Govt 8	Other Adjusts. 9	Total Adjusts. 10	Adjusted Budget 11	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Adjustments	14	–	–	–	–	–	–	–	–	–	–	–
Write-offs	15	–	–	–	–	–	–	–	–	–	–	–
Correction of Prior period errors									–	–		
Closing balance - Consumables Zero Rated		–	–	–	–	–	–	–	–	–	–	–
Finished Goods												
Opening Balance									–	–	–	–
Acquisitions									–	–	–	–
Issues	13								–	–	–	–
Adjustments	14								–	–	–	–
Write-offs	15								–	–	–	–
Correction of Prior period errors									–	–		
Closing balance - Finished Goods		–	–	–	–	–	–	–	–	–	–	–
Materials and Supplies												
Opening Balance		–	–	–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–	–	–
Issues	13	–	–	–	–	–	–	–	–	–	–	–
Adjustments	14	–	–	–	–	–	–	–	–	–	–	–
Write-offs	15	–	–	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–	–	–
Closing balance - Materials and Supplies		–	–	–	–	–	–	–	–	–	–	–
Work-in-progress												
Opening Balance									–	–	–	–
Materials									–	–	–	–
Transfers									–	–	–	–
Closing balance - Work-in-progress		–	–	–	–	–	–	–	–	–	–	–
Housing Stock												
Opening Balance									–	–	–	–
Acquisitions									–	–	–	–
Transfers									–	–	–	–
Sales									–	–	–	–
Correction of Prior period errors									–	–		
Closing Balance - Housing Stock		–	–	–	–	–	–	–	–	–	–	–
Land												
Opening Balance		841	–	–	–	–	–	–	–	**841**	841	841
Acquisitions		–	–	–	–	–	–	–	–	–	–	–
Sales		–	–	–	–	–	–	–	–	–	–	–
Adjustments		–	–	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–	–	–
Transfers									–	–	–	–
Closing Balance - Land		**841**	–	–	–	–	–	–	–	**841**	**841**	**841**
Closing Balance - Inventory & Consumables		**4 509**	–	–	–	–	–	–	–	**4 509**	**4 728**	**4 961**
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		1 838 340	–	–	–	–	–	1 932	1 932	1 840 272	1 903 254	2 000 452
Leases recognised as PPE	2								–	–		
Less: Accumulated depreciation		480 562	–	–	–	–	–	–	–	480 562	510 209	540 656
Total Property, plant & equipment	1	**1 357 779**	–	–	–	–	–	**1 932**	**1 932**	**1 359 711**	**1 393 045**	**1 459 795**
LIABILITIES												
Current liabilities - Financial liabilities												
Short term loans (other than bank overdraft)									–	–		
Current portion of long-term liabilities		24 300	–	–	–	–	–	–	–	24 300	19 069	22 058
Total Current liabilities - Financial liabilities		**24 300**	–	–	–	–	–	–	–	**24 300**	**19 069**	**22 058**
Trade and other payables												
Trade and other payables from exchange transactions		80 225	–	–	–	–	–	–	–	80 225	85 041	90 146
Other trade payables from exchange transactions												
Trade payables from Non-exchange transactions: Unspent conditional Grants		–	–	–	–	–	–	–	–	–	–	–
Trade payables from Non-exchange transactions: Other		–	–	–	–	–	–	–	–	–	–	–
VAT		10 417	–	–	–	–	–	–	–	10 417	11 046	11 711
Total Trade and other payables	1	**90 642**	–	–	–	–	–	–	–	**90 642**	**96 086**	**101 856**
Non current liabilities - Financial liabilities												
Borrowing	3	126 032	–	–	–	–	–	–	–	126 032	126 780	177 636
Other financial liabilities									–	–		
Total Non current liabilities - Financial liabilities		**126 032**	–	–	–	–	–	–	–	**126 032**	**126 780**	**177 636**
Non current liabilities - Long Term portion of trade payables		–	–	–	–	–	–	–	–	–	–	–
Elelctricty Bulk Purchases									–	–		
Payables and Accruals - General									–	–		
Water Bulk Purchases									–	–		
Municipal Debt Relief									–	–		
Provisions - non current												
Retirement benefits		64 908	–	–	–	–	–	–	–	64 908	71 143	78 282
Refuse landfill site rehabilitation		101 006	–	–	–	–	–	–	–	101 006	112 683	126 243
Other		10 040	–	–	–	–	–	–	–	10 040	11 064	12 626
Total Provisions - non current		**175 954**	–	–	–	–	–	–	–	**175 954**	**194 890**	**217 151**

WC042 Hessequa - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 18/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			4	5	6	7	8	9	10	11		
R thousands		A	A1	B	C	D	E	F	G	H		
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		1 302 057	–	–	–	–	–	–	–	1 302 057	1 304 183	1 291 845
GRAP adjustments		–	–	–	–	–	–	–	–	–	–	–
Restated balance		1 302 057	–	–	–	–	–	–	–	1 302 057	1 304 183	1 291 845
Surplus/(Deficit)		63 783	–	–	–	–	–	–	–	63 783	39 815	33 007
Transfers to/from Reserves		–	–	–	–	–	–	–	–	–	–	–
Depreciation offsets		–	–	–	–	–	–	–	–	–	–	–
Other adjustments		–	–	–	–	–	–	–	–	–	–	–
Accumulated Surplus/(Deficit)	1	**1 365 841**	–	–	–	–	–	–	–	**1 365 841**	**1 343 999**	**1 324 852**
Reserves												
Housing Development Fund		543	–	–	–	–	–	–	–	543	543	543
Capital replacement		107 247	–	–	–	–	–	–	–	107 247	124 446	141 962
Self-insurance									–	–		
Other reserves		2 849	–	–	–	–	–	–	–	2 849	3 020	3 201
Revaluation									–	–		
Total Reserves	2	**110 639**	–	–	–	–	–	–	–	**110 639**	**128 009**	**145 707**
TOTAL COMMUNITY WEALTH/EQUITY	2	**1 476 479**	–	–	–	–	–	–	–	**1 476 479**	**1 472 008**	**1 470 558**

WC042 Hessequa - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 18/08/2025

Description	Unit of measurement	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
05 - Technical Services												
Water Management												
Water Distribution												
Piped Water inside Dwelling	Households	–	–	–	–	–	–	–	–	–	–	–
01 - Office Of The Mm												
Executive And Council												
Chief Executive												
Budget For The Municipality	% Of Budget Spent	0	–	–	–	–	–	–	–	0	0	0
Spent Of The Municipality	% Of Operational Budget	0	–	–	–	–	–	–	–	0	0	0
Internal Audit												
Governance Function												
Of Internal Audit Reports To The Audit	Number Of Reports	0	–	–	–	–	–	–	–	0	0	0
Submission To Chief Risk Officer	Reviewed Risk Register	0	–	–	–	–	–	–	–	0	0	0
Planning And Development												
Leds)												
Plan	Completed Process Plan	0	–	–	–	–	–	–	–	0	0	0
Properties Connected To The Municipal	Percentage Of Formal	14	–	–	–	–	–	–	–	14	14	14
Waste Disposal For Residential Account	Percentage Of Residential	15	–	–	–	–	–	–	–	15	15	15
To Residential Account Holders	Percentage Of Residential	14	–	–	–	–	–	–	–	14	14	14
Properties Connected To The Municipal	Percentage Of Formal	14	–	–	–	–	–	–	–	14	14	14
Submission Of Final Idp By May		0	–	–	–	–	–	–	–	0	0	0
Account Holders (Poor Households) With	Number Of Registered	0	–	–	–	–	–	–	–	0	0	0
02 - Corporate Services												
Community And Social Services												
Community Halls And Facilities												
Heidelberg Or Albertinia	Program Expanded	0	–	–	–	–	–	–	–	0	0	0
Libraries And Archives												
Fund (Grant) And Community Library	Percentage Of Municipal	0	–	–	–	–	–	–	–	0	0	0
Hold Library Exibitions In Hessequa	Number Of Exibitions Per	1	–	–	–	–	–	–	–	1	1	1
Finance And Administration												
Administrative And Corporate Support												
Conduct A Client Services Survey	Client Services Survey	–	–	–	–	–	–	–	–	–	–	–
Services Directorate And Submission To	Reviewed Risk Register	0	–	–	–	–	–	–	–	0	0	0
Employment Equity Target Groups	% Employed Of Target	0	–	–	–	–	–	–	–	0	0	0
Human Resources												
Less Than 10% Budgeted Staff	Average % Vacancy Rate	0	–	–	–	–	–	–	–	0	0	0
Initiatives	Submit A Progress Report	0	–	–	–	–	–	–	–	0	0	0
Legal Services												
And Trends In Terms Of Interruptions	Number Of Reports	–	–	–	–	–	–	–	–	–	–	–
September	Reviewed Municipal	0	–	–	–	–	–	–	–	0	0	0
Revision Of Municipal Code	Reviewed Municipal Code	0	–	–	–	–	–	–	–	0	0	0
03 - Financial Services												
Finance And Administration												
Finance												
Each Month	% Of All Meters Read On A	–	–	–	–	–	–	–	–	–	–	–
Grant	Percentage Of Financial	0	–	–	–	–	–	–	–	0	0	0
Facilitate The Procurement Of Goods And	Number Of Reports	0	–	–	–	–	–	–	–	0	0	0
Ensure That All Inventory Is Accounted For	Annual Stock Take	0	–	–	–	–	–	–	–	0	0	0
Rate Of Thresholds Higher Than 95%	% Income Annual Payment	0	–	–	–	–	–	–	–	0	0	0
On The Audit Outcomes Report	Number Of Reports	0	–	–	–	–	–	–	–	0	0	0
Evaluation Of Service Provider	Number Of Reports	–	–	–	–	–	–	–	–	–	–	–
Services Directorate And Submission To	Reviewed Risk Register	0	–	–	–	–	–	–	–	0	0	0
To Council By 20 March	Documentation Submitted	0	–	–	–	–	–	–	–	0	0	0
To Council By 20 May	Documentation Submitted	0	–	–	–	–	–	–	–	0	0	0
Handed Over Accounts To Pc Twice A Year	Number Of Reports	0	–	–	–	–	–	–	–	0	0	0
Municipality To The Finance Portfolio	Number Of Reports	0	–	–	–	–	–	–	–	0	0	0
Reserves To The Financial Portfolio	Number Of Borrowing And	0	–	–	–	–	–	–	–	0	0	0
Auditor General	Number Of Unqualified	0	–	–	–	–	–	–	–	0	0	0
04 - Community Services												
Community And Social Services												
Disaster Management												
Review Of The Disaster Management Plan	Plan Reviewed	0	–	–	–	–	–	–	–	0	0	0
Population Development												
Social Development Programmes Within	% Of Budget Spent	–	–	–	–	–	–	–	–	–	–	–
Sport Development Programmes Within	% Of Budget Spent	–	–	–	–	–	–	–	–	–	–	–
Financial Year	% Of Allocated Epwp	0	–	–	–	–	–	–	–	0	0	0
Eradication Of Title Deed Transfer	% Of Funds Spent Of The	0	–	–	–	–	–	–	–	0	0	0
Programme	Number Of Mobile Outreach	0	–	–	–	–	–	–	–	0	0	0
Initiatives	Number Of Initiatives	0	–	–	–	–	–	–	–	0	0	0
Initiatives	Number Of Initiatives	0	–	–	–	–	–	–	–	0	0	0
Approved Budgeted Amount	% Of Budget Spent	0	–	–	–	–	–	–	–	0	0	0
Affairs And Sport Regarding The	Monthly Report Submitted	–	–	–	–	–	–	–	–	–	–	–
Services Directorate And Submission To	Reviewed Risk Register	0	–	–	–	–	–	–	–	0	0	0
Housing												
Housing												
Opportunities- Melkhoutfontein Project	Completion Of The 200 Top	–	–	–	–	–	–	–	–	–	–	–
50 Bng Top Structures	Top Structures Completed	0	–	–	–	–	–	–	–	0	0	0
Consolidation Project Of 33 Top Structures	Completion Of The 33 Top	–	–	–	–	–	–	–	–	–	–	–
Feasibility Report (Pfr's) For The Top 5	Number Of Applications	–	–	–	–	–	–	–	–	–	–	–
Implementation Of 10 Mil Additional Grant	Implementation Plan	–	–	–	–	–	–	–	–	–	–	–
Collaboration With The Department Of	Housing Pipeline Reviewed	0	–	–	–	–	–	–	–	0	0	0
Towns To Update Housing Waiting Lists	Number Of Outreaches	–	–	–	–	–	–	–	–	–	–	–
Scheme Title Deeds	Report To Portfolio	–	–	–	–	–	–	–	–	–	–	–

Description	Unit of measurement	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Title Deeds	Report To Portfolio	–	–	–	–	–	–	–	–	–	–	–
Deeds	Report To Portfolio	–	–	–	–	–	–	–	–	–	–	–
Public Safety												
Fire Fighting And Protection												
The Procurement Of Equipment By 90% Of	% Of Capital Budget For	0	–	–	–	–	–	–	–	0	0	0
Control												
Contraventions Issued By Municipal Traffic	Number Of Road Traffic	–	–	–	–	–	–	–	–	–	–	–
Conduct Integrated Vehicle Checkpoints	Number Of Checkpoints Per	0	–	–	–	–	–	–	–	0	0	0
Infringements Processed And Issued To	Percentage Calculated=	–	–	–	–	–	–	–	–	–	–	–
Improve Collection Rate Of Traffic Fines	Number Of Reports	0	–	–	–	–	–	–	–	0	0	0
Vehicles (Roadworthiness) And For The	No. Of Days Available	0	–	–	–	–	–	–	–	0	0	0
80% For The Formal Provincial Audits On	Average % Achieved In	0	–	–	–	–	–	–	–	0	0	0
Protection Services Department To Improve	Report To The Pc Indicating	–	–	–	–	–	–	–	–	–	–	–
05 - Technical Services												
Energy Sources												
Electricity												
90% Of Electricity Capital Budget Spent	% Of Budget Spent	0	–	–	–	–	–	–	–	0	0	0
Spent	% Of Budget Spent	0	–	–	–	–	–	–	–	0	0	0
Grant Spent	95% Of Electrification Grant	–	–	–	–	–	–	–	–	–	0	0
Electricity - Prepaid (Min.Service Level)	Households	11	–	–	–	–	–	–	–	11	11	11
Electricity (At Least Min. Service Level)		–	–	–	–	–	–	–	–	–	–	–
Electricity (< Min.Service Level)	Households	–	–	–	–	–	–	–	–	–	–	–
Electricity (At Least Min.Service Level)	Households	3	–	–	–	–	–	–	–	3	3	3
Electricity- Prepaid (Min. Service Level)		–	–	–	–	–	–	–	–	–	–	–
Electricity		–	–	–	–	–	–	–	–	–	–	–
Electricity	Households	5	–	–	–	–	–	–	–	5	5	5
Informal Settlements (R000)		–	–	–	–	–	–	–	–	–	–	–
Informal Settlements (R000)	Rand Value	–	–	–	–	–	–	–	–	–	–	–
Limit Electricity Losses To 10%	% Unaccounted Electricity	0	–	–	–	–	–	–	–	0	0	0
Other (R000)	Rand Value	5	–	–	–	–	–	–	–	5	5	5
Other Energy Sources	Households	–	–	–	–	–	–	–	–	–	–	–
Finance And Administration												
Property Services												
Maintenance Of Municipal Properties	% Of Approved Budget	0	–	–	–	–	–	–	–	0	0	0
Of Municipal Campsites By End Of	% Of Approved Budget	–	–	–	–	–	–	–	–	–	–	–
Budget Spent	% Of Approved Budget	–	–	–	–	–	–	–	–	–	–	–
Budget Spent	% Of Approved Budget	–	–	–	–	–	–	–	–	–	–	–
Properties And Formulation Of A Strategy	Report Submitted	–	–	–	–	–	–	–	–	–	–	–
Road Transport												
Roads												
Budget Of The Infrastructure Services	% Capital Budget Spent	0	–	–	–	–	–	–	–	0	0	0
Operational Budget Of The Infrastructure	% Of Expenditure Budget	0	–	–	–	–	–	–	–	0	0	0
Maintenance Budget Spent Annually	% Of Approved Budget	–	–	–	–	–	–	–	–	–	–	–
Infrastructure Grant (Mig)	% Of Grant Spent	0	–	–	–	–	–	–	–	0	0	0
Created Through Epwp	Number Of Fte's Created	0	–	–	–	–	–	–	–	0	0	0
Services Directorate And Submission To	Reviewed Risk Register	0	–	–	–	–	–	–	–	0	0	0
Upgrading Of Roads In Hessequa	% Of Approved Budget	–	–	–	–	–	–	–	–	–	–	–
Waste Management												
Solid Waste Removal												
Spent	% Of Approved Budget	–	–	–	–	–	–	–	–	–	–	–
Spent- General Expenses	% Of Approved Budget	–	–	–	–	–	–	–	–	–	–	–
Regarding Blue Flag Beaches	Number Of Reports	–	–	–	–	–	–	–	–	–	–	–
Upgrading Of Cemetries In Hessequa	% Of Approved Budget	–	–	–	–	–	–	–	–	–	–	–
Waste Water Management												
Sewerage												
Spent	% Of Budget Spent	0	–	–	–	–	–	–	–	0	0	0
Flush Toilet (Connected To Sewerage)	Households	14	–	–	–	–	–	–	–	14	14	14
Flush Toilet (Connected To Sewerage)	Households	–	–	–	–	–	–	–	–	–	–	–
Flush Toilet (With Septic Tank)	Households	–	–	–	–	–	–	–	–	–	–	–
Flush Toilet (With Septic Tank)	Households	2	–	–	–	–	–	–	–	2	2	2
Sanitation	Households	5	–	–	–	–	–	–	–	5	5	5
Sanitation	Households	14	–	–	–	–	–	–	–	14	14	14
Informal Settlements (R000)	Rand Value	–	–	–	–	–	–	–	–	–	–	–
Other (R000)	Rand Value	–	–	–	–	–	–	–	–	–	–	–
Level)	Households	–	–	–	–	–	–	–	–	–	–	–
Level)	Households	–	–	–	–	–	–	–	–	–	–	–
Treatment Works	% Of Approved Budget	–	–	–	–	–	–	–	–	–	–	–
Works In Riversdale	% Of Approved Budget	–	–	–	–	–	–	–	–	–	–	–
Water Management												
Water Distribution												
90% Of Water Maintenance Budget Spent	% Of Approved Budget	0	–	–	–	–	–	–	–	0	0	0
Water	Households	5	–	–	–	–	–	–	–	5	5	5
Water	Households	14	–	–	–	–	–	–	–	14	14	14
Informal Settlements (R000)	Rand Value	–	–	–	–	–	–	–	–	–	–	–
Limit Water Losses To Less Than 30%	% Of Water Losses	0	–	–	–	–	–	–	–	0	0	0
Other (R000)	Rand Value	4	–	–	–	–	–	–	–	4	4	4
Piped Water Inside Dwelling	Households	15	–	–	–	–	–	–	–	15	15	15
Piped Water Inside Dwelling	Households	–	–	–	–	–	–	–	–	–	–	–
Dwelling)	Households	–	–	–	–	–	–	–	–	–	–	–
Infrastructure: Heidelberg And Witsand	% Of Approved Budget	–	–	–	–	–	–	–	–	–	–	–
Infrastructure: Riversdale	% Of Approved Budget	–	–	–	–	–	–	–	–	–	–	–
Infrastructure: Still Bay	% Of Approved Budget	–	–	–	–	–	–	–	–	–	–	–
Main Water Supply: Albertinia &	% Of Approved Budget	–	–	–	–	–	–	–	–	–	–	–
The New 585 Low Cost Housing:	% Of Approved Budget	–	–	–	–	–	–	–	–	–	–	–

Description	Unit of measurement	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Level)	Households	0	–	–	–	–	–	–	–	0	0	0
06 - Spatial Plannign & Environmental Management												
Environmental Protection												
Nature Conservation												
Manage Municipal Nature Reserves	Number Of Action Plans	–	–	–	–	–	–	–	–	–	–	–
Environmental Management Department	% Of Budget Spent	0	–	–	–	–	–	–	–	0	0	0
Awareness	Number Of Initiatives Held	–	–	–	–	–	–	–	–	–	–	–
Plan	Reviewed Plan Submitted	–	–	–	–	–	–	–	–	–	–	–
Other												
Tourism												
% Expenditure Of Tourism Budget	% Of Budget Spent	0	–	–	–	–	–	–	–	0	0	0
Progress In Terms Of Tourism Programmes	Number Of Reports	0	–	–	–	–	–	–	–	0	0	0
Planning And Development												
Economic Development/Planning												
Events/ Outreaches/ Awareness Initiatives	% Of Budget Spent	0	–	–	–	–	–	–	–	0	0	0
Slangrivier Transformation Process Bi-	Number Of Reports	–	–	–	–	–	–	–	–	–	–	–
Progress In Terms Of Economic	Number Of Reports	0	–	–	–	–	–	–	–	0	0	0
Enforcement And City Engineer												
Days For Buildings Less Than 500m2 After	Average Number Of Days	0	–	–	–	–	–	–	–	0	0	0
Days For Buildings Larger Than 500m2	Average Number Of Days	0	–	–	–	–	–	–	–	0	0	0
Days By The Planning Tribunal, After	Average Number Of Days	0	–	–	–	–	–	–	–	0	0	0
Days By The Delegated Official, After	Average Number Of Days	0	–	–	–	–	–	–	–	0	0	0
Days After Receipt Of All Applicable	Average Number Of Days	0	–	–	–	–	–	–	–	0	0	0
Issue A Notice Within 10 Working Days	Average Number Of Days	0	–	–	–	–	–	–	–	0	0	0
Notice Within 10 Working Days After	Average Number Of Days	0	–	–	–	–	–	–	–	0	0	0
Days	Average Number Of Days	0	–	–	–	–	–	–	–	0	0	0
With Regards To Development Of Erf22,	Progress Reports	0	–	–	–	–	–	–	–	0	0	0
To Pc	Number Of Reports	0	–	–	–	–	–	–	–	0	0	0
Harbour Development In Stilbaai	Reports Submitted To	0	–	–	–	–	–	–	–	0	0	0
Planning Directorate And Submission To	Reviewed Risk Register	0	–	–	–	–	–	–	–	0	0	0
									–	–	–	–

WC042 Hessequa - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 18/08/2025

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Budget Year 2025/26			Budget Year +1 2026/27	Budget Year +2 2027/28
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				3.5%	0.0%	3.5%	3.2%	3.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				39.9%	0.0%	34.2%	16.7%	48.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves				113.9%	0.0%	113.9%	99.0%	121.9%
Liquidity									
Current Ratio	Current assets/current liabilities				309.5%	0.0%	308.2%	287.2%	272.0%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				223.9%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				2.7	0.0	2.7	2.5	2.3
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				24.2%	0.0%	24.2%	25.3%	25.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				119.2%	0.0%	121.1%	99.0%	95.1%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					25.1%	0.0%	25.3%	29.1%	30.7%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)	0.0%	0.0%	0.0%	###########		###########	0.0%	0.0%
	Total Volume Losses (kW) non technical								
	Total Cost of Losses (Rand '000)	–	–	–	20 737		20 737	–	–
	% Volume (units purchased and generated less units sold)/units purchased and generated	–	–	–	0		0	–	–
Water Volumes :System input	Bulk Purchase								
	Water treatment works								
	Natural sources								
Water Distribution Losses (2)	Total Volume Losses (kℓ)	0.0%	0.0%	0.0%	12276397.0%		12276397.0%	0.0%	0.0%
	Total Cost of Losses (Rand '000)	–	–	–	7 345		7 345	–	–
	% Volume (units purchased and generated less units sold)/units purchased and generated	–	–	–	0		0	–	–
Employee costs	Employee costs/(Total Revenue - capital revenue)				33.5%	0.0%	33.5%	34.6%	33.9%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				15.4%	0.0%	15.4%	15.8%	15.5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				6.4%	0.0%	6.4%	6.7%	6.6%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				3095.4%	0.0%	3095.4%	3119.7%	3346.6%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				4.9%	0.0%	4.9%	4.9%	5.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.0	0.0	0.0	0.0	0.0

WC042 Hessequa - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - 18/08/2025

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Budget Year 2025/26	2025/26 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population			44 118	–	52 642	–	57 912	–	58 112	58 312		
Females aged 5 - 14			8 084	–	4 170	–	3 884	–	3 909	3 934		
Males aged 5 - 14			–	–	4 305	–	4 054	–	4 079	4 104		
Females aged 15 - 34			13 503	–	7 566	–	8 265	–	8 290	8 315		
Males aged 15 - 34			–	–	7 286	–	8 054	–	8 079	8 104		
Unemployment			–	–	8	–	16	–	16	16		
Monthly Household income (no. of households)	1, 12											
None			808	–	1 248	–	1 445	–	1 495	1 545		
R1 - R1 600			436	–	275	–	243	–	293	343		
R1 601 - R3 200			1 998	–	470	–	309	–	309	309		
R3 201 - R6 400			2 897	–	2 241	–	2 108	–	2 133	2 158		
R6 401 - R12 800			3 002	–	3 579	–	3 833	–	3 833	3 833		
R12 801 - R25 600			1 885	–	3 570	–	4 393	–	4 393	4 393		
R25 601 - R51 200			1 054	–	2 274	–	2 910	–	3 010	3 110		
R52 201 - R102 400			376	–	1 423	–	2 155	–	2 155	2 155		
R102 401 - R204 800			74	–	567	–	1 061	–	1 061	1 061		
R204 801 - R409 600			57	–	137	–	181	–	181	181		
R409 601 - R819 200			42	–	47	–	49	–	49	49		
> R819 200			9	–	41	–	66	–	66	66		
Poverty profiles (no. of households)												
< R2 060 per household per month	13		-	-	7 813	-	7 454	-	7 454	7 454		
Insert description	2											
Household/demographics (000)												
Number of people in municipal area			-	-	53	–	58	–	58	58		
Number of poor people in municipal area			-	-	26	–	28	–	28	28		
Number of households in municipal area			-	-	16	–	19	–	19	19		
Number of poor households in municipal area			-	-	8	–	9	–	9	9		
Definition of poor household (R per month)			-	-	3 500	-	-	-	-	-		
Housing statistics	3											
Formal			-	-	15 009	-	17 985	-	18 085	8 185		
Informal			-	-	864	-	8	-	8	8		
Total number of households		-	-	-	15 873	-	17 993	-	18 093	8 193		
Dwellings provided by municipality	4		-	-	-	-	-	-	50	50		
Dwellings provided by province/s												
Dwellings provided by private sector	5		-	-	-	-	-	-	200	200		
Total new housing dwellings		-	-	-	-	-	-	-	250	250		
Economic	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property tax/service charges					%	%	%	%	%	%		
Rental of facilities & equipment					%	0.0%	0.0%	0.0%	98.0%	98.0%		
Interest - external investments					%	%	%	%	%	%		
Interest - debtors					%	%	%	%	%	%		
Revenue from agency services					%	0.0%	0.0%	0.0%	0.0%	0.0%		

Detail on the provision of municipal services for B10

Total municipal services			2022/23	2023/24	2024/25	Budget Year 2025/26			2025/26 Medium Term Revenue & Expenditure Framework		

WC042 Hessequa - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - 18/08/2025

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23 Outcome	2023/24 Outcome	2024/25 Outcome	Budget Year 2025/26 Original Budget	2025/26 Medium Term Revenue & Expenditure Framework Outcome	Outcome	Outcome
Total municipal services	Ref.			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Household service targets (000)										
		Water:										
		Piped water inside dwelling		–	14 972	–	15 222	15 222	15 222	15 322	15 422	–
		Piped water inside yard (but not in dwelling)		–	–	–	–	–	–	–	–	–
	8	Using public tap (at least min.service level)		–	497	–	497	497	497	497	497	–
	10	Other water supply (at least min.service level)										
		Minimum Service Level and Above sub-total		–	15 469	–	15 719	15 719	15 719	15 819	15 919	–
	9	Using public tap (< min.service level)										
	10	Other water supply (< min.service level)										
		No water supply										
		Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
		Total number of households		–	**15 469**	–	**15 719**	**15 719**	**15 719**	**15 819**	**15 919**	–
		Sanitation/sewerage:										
		Flush toilet (connected to sewerage)		–	13 287	–	13 537	13 537	13 537	13 637	13 737	–
		Flush toilet (with septic tank)		–	1 824	–	1 824	1 824	1 824	1 824	1 824	–
		Chemical toilet										
		Pit toilet (ventilated)										
		Other toilet provisions (> min.service level)		–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total		–	15 111	–	15 361	15 361	15 361	15 461	15 561	–
		Bucket toilet										
		Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
		No toilet provisions										
		Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
		Total number of households		–	**15 111**	–	**15 361**	**15 361**	**15 361**	**15 461**	**15 561**	–
		Energy:										
		Electricity (at least min.service level)		–	3 015	–	3 265	3 265	3 265	3 365	3 465	–
		Electricity - prepaid (min.service level)		–	10 852	–	11 102	11 102	11 102	11 202	11 302	–
		Minimum Service Level and Above sub-total		–	13 867	–	14 367	14 367	14 367	14 567	14 767	–
		Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)										
		Other energy sources		–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
		Total number of households		–	**13 867**	–	**14 367**	**14 367**	**14 367**	**14 567**	**14 767**	–
		Refuse:										
		Removed at least once a week		–	16 408	–	16 658	16 658	16 658	16 758	16 858	–
		Minimum Service Level and Above sub-total		–	16 408	–	16 658	16 658	16 658	16 758	16 858	–
		Removed less frequently than once a week										
		Using communal refuse dump										
		Using own refuse dump										
		Other rubbish disposal		–	–	–	–	–	–	–	–	–
		No rubbish disposal										
		Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
		Total number of households		–	**16 408**	–	**16 658**	**16 658**	**16 658**	**16 758**	**16 858**	–

Municipal in-house services	Ref.		2022/23 Outcome	2023/24 Outcome	2024/25 Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Full Year Forecast	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	–	14 972	–	15 222	15 222	15 222	15 322	15 422	–
		Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
	8	Using public tap (at least min.service level)	–	497	–	497	497	497	497	497	–
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	–	15 469	–	15 719	15 719	15 719	15 819	15 919	–
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									

WC042 Hessequa - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - 18/08/2025

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Budget Year 2025/26	2025/26 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
		Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
		Total number of households		**–**	**15 469**	**–**	**15 719**	**15 719**	**15 719**	**15 819**	**15 919**	**–**
		Sanitation/sewerage:										
		Flush toilet (connected to sewerage)		–	13 287	–	13 537	13 537	13 537	13 637	13 737	–
		Flush toilet (with septic tank)		–	1 824	–	1 824	1 824	1 824	1 824	1 824	–
		Chemical toilet										
		Pit toilet (ventilated)										
		Other toilet provisions (> min.service level)		–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total		–	15 111	–	15 361	15 361	15 361	15 461	15 561	–
		Bucket toilet										
		Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
		No toilet provisions										
		Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
		Total number of households		**–**	**15 111**	**–**	**15 361**	**15 361**	**15 361**	**15 461**	**15 561**	**–**
		Energy:										
		Electricity (at least min.service level)		–	3 015	–	3 265	3 265	3 265	3 365	3 465	–
		Electricity - prepaid (min.service level)		–	10 852	–	11 102	11 102	11 102	11 202	11 302	–
		Minimum Service Level and Above sub-total		–	13 867	–	14 367	14 367	14 367	14 567	14 767	–
		Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)										
		Other energy sources		–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
		Total number of households		**–**	**13 867**	**–**	**14 367**	**14 367**	**14 367**	**14 567**	**14 767**	**–**
		Refuse:										
		Removed at least once a week		–	16 408	–	16 658	16 658	16 658	16 758	16 858	–
		Minimum Service Level and Above sub-total		–	16 408	–	16 658	16 658	16 658	16 758	16 858	–
		Removed less frequently than once a week										
		Using communal refuse dump										
		Using own refuse dump										
		Other rubbish disposal		–	–	–	–	–	–	–	–	–
		No rubbish disposal										
		Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
		Total number of households		**–**	**16 408**	**–**	**16 658**	**16 658**	**16 658**	**16 758**	**16 858**	**–**

Municipal entity services	Ref.		2022/23	2023/24	2024/25	Budget Year 2025/26			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Household service targets (000)									
Name of municipal entity		***Water:***									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Sanitation/sewerage:***									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									

WC042 Hessequa - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - 18/08/2025

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23 Outcome	2023/24 Outcome	2024/25 Outcome	Budget Year 2025/26 Original Budget	2025/26 Medium Term Revenue & Expenditure Framework Outcome	Outcome	Outcome
		Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
		Total number of households		–	–	–	–	–	–	–	–	–
Name of municipal entity		***Energy:***										
		Electricity (at least min.service level)										
		Electricity - prepaid (min.service level)										
		Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)										
		Electricity - prepaid (< min. service level)										
		Other energy sources										
		Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
		Total number of households		–	–	–	–	–	–	–	–	–
Name of municipal entity		***Refuse:***										
		Removed at least once a week										
		Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week										
		Using communal refuse dump										
		Using own refuse dump										
		Other rubbish disposal										
		No rubbish disposal										
		Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
		Total number of households		–	–	–	–	–	–	–	–	–

Services provided by 'external mechanisms'	Ref.		2022/23 Outcome	2023/24 Outcome	2024/25 Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Full Year Forecast	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Names of service providers		**Household service targets (000)**									
		Water:									
		Piped water inside dwelling	–	–	–	–	–	–	–	–	–
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		***Sanitation/sewerage:***									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		***Energy:***									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		***Refuse:***									

WC042 Hessequa - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - 18/08/2025

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23 Outcome	2023/24 Outcome	2024/25 Outcome	Budget Year 2025/26 Original Budget	2025/26 Medium Term Revenue & Expenditure Framework Outcome	Outcome	Outcome
		Removed at least once a week										
		Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week										
		Using communal refuse dump										
		Using own refuse dump										
		Other rubbish disposal										
		No rubbish disposal										
		Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
		Total number of households		–	–	–	–	–	–	–	–	–

Detail of Free Basic Services (FBS) provided	Ref.		Budget Year 2025/26 Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year +1 2026/27 Adjusted Budget	Budget Year +2 2027/28 Adjusted Budget
Electricity	Ref.	***Location of households for each type of FBS***											
List type of FBS service		**Formal settlements - (50 kwh per indigent household per month R '000)**	5 775	–	–	–	–	–	–	–	5 775	6 119	6 522
		Number of HH receiving this type of FBS	5	–	–	–	–	–	–	–	5	5	5
		Informal settlements (R '000)	–	–	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS								–	–		
		Informal settlements targeted for upgrading (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Living in informal backyard rental agreement (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Other (R '000)	5	–	–	–	–	–	–	–	5	5	5
		Number of HH receiving this type of FBS								–	–		
		Total cost of FBS - Electricity for informal settlements	5 157	–	–	–	–	–	–	–	5 157	5 440	5 440
Water	Ref.	***Location of households for each type of FBS***											
List type of FBS service		**Formal settlements - (6 kilolitre per indigent household per month R '000)**	3 560	–	–	–	–	–	–	–	3 560	3 802	4 049
		Number of HH receiving this type of FBS	5	–	–	–	–	–	–	–	5	5	5
		Informal settlements (R '000)	–	–	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS								–	–		
		Informal settlements targeted for upgrading (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Living in informal backyard rental agreement (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Other (R '000)	4	–	–	–	–	–	–	–	4	4	4
		Number of HH receiving this type of FBS								–	–		
		Total cost of FBS - Water for informal settlements	3 592	–	–	–	–	–	–	–	3 592	3 790	3 790
Sanitation	Ref.	***Location of households for each type of FBS***											
List type of FBS service		**Formal settlements - (free sanitation service to indigent households R '000)**								–	–		
		Number of HH receiving this type of FBS	5	–	–	–	–	–	–	–	5	5	5
		Informal settlements (R '000)	–	–	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS								–	–		
		Informal settlements targeted for upgrading (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Living in informal backyard rental agreement (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Other (R '000)	–	–	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS								–	–		
		Total cost of FBS - Sanitation for informal settlements	–	–	–	–	–	–	–	–	–	–	–
Refuse Removal	Ref.	***Location of households for each type of FBS***											
List type of FBS service		**Formal settlements - (removed once a week to indigent households R '000)**								–	–		
		Number of HH receiving this type of FBS	5	–	–	–	–	–	–	–	5	5	5
		Informal settlements (R '000)	–	–	–	–	–	–	–	–	–	–	–

WC042 Hessequa - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - 18/08/2025

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Budget Year 2025/26	2025/26 Medium Term Revenue & Expenditure Framework				
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome		
		Number of HH receiving this type of FBS									–	–		
		Informal settlements targeted for upgrading (R '000)									–	–		
		Number of HH receiving this type of FBS									–	–		
		Living in informal backyard rental agreement (R '000)									–	–		
		Number of HH receiving this type of FBS									–	–		
		Other (R '000)		–	–	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS									–	–		
		Total cost of FBS - Refuse Removal for informal settlements		–	–	–	–	–	–	–	–	–	–	–

WC042 Hessequa - Supporting Table SB6 Adjustments Budget - funding measurement - 18/08/2025

Description R thousands	Ref	MFMA section	2022/23 Audited Outcome	2023/24 Audited Outcome	2024/25 Audited Outcome	Medium Term Revenue and Expenditure Framework Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2026/27	Budget Year +2 2027/28
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				361 587	–	357 843	330 387	331 873
Cash + investments at the yr end less applications - R'000	2	18(1)b				335 331	–	333 412	304 032	305 167
Cash year end/monthly employee/supplier payments	3	18(1)b				–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				63 783	–	63 783	39 815	33 007
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	-4.9%	1.8%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	96.3%	0.0%	96.3%	96.2%	95.8%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				30.1%	0.0%	30.1%	31.3%	30.8%
Capital payments % of capital expenditure	8	18(1)c;19				100.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				39.9%	0.0%	34.2%	16.7%	48.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a							3.6%	9.3%
Long term receivables % change - incr(decr)	12	18(1)a							6.0%	6.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				8.4%	0.0%	8.4%	8.5%	8.5%
Asset renewal % of capital budget	14	20(1)(vi)				3.8%	0.0%	4.6%	11.6%	11.8%

WC042 Hessequa - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 18/08/2025

Description	Ref	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Original Budget A	Prior Adjusted 7 A1	Multi-year capital 8 B	Nat. or Prov. Govt 9 C	Other Adjusts. 10 D	Total Adjusts. 11 E	Adjusted Budget 12 F	Adjusted Budget	Adjusted Budget
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		**71 320**	–	–	–	–	–	**71 320**	**73 914**	**77 238**
Local Government Equitable Share		67 378	–	–	–	–	–	67 378	71 173	74 368
Energy Efficiency and Demand Side Management Grant	3	–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant		1 351	–	–	–	–	–	1 351	–	–
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant		1 800	–	–	–	–	–	1 800	1 900	2 000
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		791	–	–	–	–	–	791	841	870
Municipal Systems Improvement Grant		–	–	–	–	–	–	–	–	–
							–	–		
Provincial Government:		**3 835**	–	–	–	–	–	**3 835**	**213**	**56**
Capacity Building and Other Grants		1 256	–	–	–	–	–	1 256	56	56
Infrastructure Grant		2 579	–	–	–	–	–	2 579	157	–
	5						–	–		
District Municipality:		–	–	–	–	–	–	–	–	–
Capacity Building and Other Grants		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Other grant providers:		600	–	–	–	–	–	600	600	600
Buildings and Construction		–	–	–	–	–	–	–	–	–
Disaster Management Fund		–	–	–	–	–	–	–	–	–
Education Training and Development Practices SETA		600	–	–	–	–	–	600	600	600
Grant In Aid		–	–	–	–	–	–	–	–	–
Mining Companies		–	–	–	–	–	–	–	–	–
National Lotteries Board		–	–	–	–	–	–	–	–	–
Product		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	6	**75 755**	–	–	–	–	–	**75 755**	**74 727**	**77 894**
Capital Transfers and Grants										
National Government:		–	–	–	–	–	–	–	–	–
							–	–		
							–	–		
							–	–		
							–	–		
Provincial Government:		**469**	–	–	–	–	–	**469**	–	–
Capacity Building and Other Grants		469	–	–	–	–	–	469	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
Developers Contribution		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	6	**469**	–	–	–	–	–	**469**	–	–
TOTAL RECEIPTS OF TRANSFERS & GRANTS		**76 224**	–	–	–	–	–	**76 224**	**74 727**	**77 894**

WC042 Hessequa - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 18/08/2025

Description	Ref	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		**4 039**	–	–	–	–	–	4 039	2 846	2 982
Equitable Share		97	–	–	–	–	–	97	105	112
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
							–	–		
Expanded Public Works Programme Integrated Grant		1 351	–	–	–	–	–	1 351	–	–
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant		1 800	–	–	–	–	–	1 800	1 900	2 000
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		791	–	–	–	–	–	791	841	870
Municipal Systems Improvement Grant		–	–	–	–	–	–	–	–	–
							–	–		
Provincial Government:		**3 835**	–	–	–	–	–	**3 835**	**213**	**56**
Capacity Building and Other Grants		1 256	–	–	–	–	–	1 256	56	56
Infrastructure Grant		2 579	–	–	–	–	–	2 579	157	–
							–	–		
							–	–		
							–	–		
District Municipality:		–	–	–	–	–	–	–	–	–
Capacity Building and Other Grants		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Other grant providers:		600	–	–	–	–	–	600	600	600
Buildings and Construction		–	–	–	–	–	–	–	–	–
Education Training and Development Practices SETA		600	–	–	–	–	–	600	600	600
Mining Companies		–	–	–	–	–	–	–	–	–
National Lotteries Board		–	–	–	–	–	–	–	–	–
Product		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		**8 474**	–	–	–	–	–	**8 474**	3 659	3 638
Capital expenditure of Transfers and Grants										
National Government:		**15 021**	–	–	–	–	–	**15 021**	**18 971**	**23 658**
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	4 000
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–	3 000	3 136
Local Government Financial Management Grant		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		15 021	–	–	–	–	–	15 021	15 971	16 522
Urban Settlement Development Grant		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		**47 320**	–	–	–	–	–	**47 320**	**24 253**	**9 782**
							–	–		
Capacity Building and Other Grants		1 279	–	–	–	–	–	1 279	–	–
Infrastructure Grant		46 041	–	–	–	–	–	46 041	24 253	9 782
							–	–		
District Municipality:		–	–	–	–	–	–	–	–	–
							–	–		
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
							–	–		
Developers Contribution		–	–	–	–	–	–	–	–	–
National Sea Rescue Institute		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Product		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
							–	–		
Total capital expenditure of Transfers and Grants		**62 341**	–	–	–	–	–	**62 341**	43 224	33 440
Total capital expenditure of Transfers and Grants		**70 815**	–	–	–	–	–	**70 815**	46 883	37 078

WC042 Hessequa - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 18/08/2025

Description	Ref	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		(3 942)	–	–	–	–	–	(3 942)	(2 741)	(2 870)
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**(7 883)**	–	–	–	–	–	**(7 883)**	**(5 481)**	**(5 739)**
Conditions still to be met - transferred to liabilities		3 942	–	–	–	–	–	3 942	2 741	2 870
Provincial Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts							–	–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–		
District Municipality:										
Balance unspent at beginning of the year							–	–		
Current year receipts							–	–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–		
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		(600)	–	–	–	–	–	(600)	(600)	(600)
Conditions met - transferred to revenue		**(1 200)**	–	–	–	–	–	**(1 200)**	**(1 200)**	**(1 200)**
Conditions still to be met - transferred to liabilities		600	–	–	–	–	–	600	600	600
Total operating transfers and grants revenue		**(9 083)**	–	–	–	–	–	**(9 083)**	**(6 681)**	**(6 939)**
Total operating transfers and grants - CTBM	2	**4 542**	–	–	–	–	–	**4 542**	**3 341**	**3 470**
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		(15 021)	–	–	–	–	–	(15 021)	(18 971)	(23 658)
Conditions met - transferred to revenue		**(30 043)**	–	–	–	–	–	**(30 043)**	**(37 943)**	**(47 317)**
Conditions still to be met - transferred to liabilities		15 021	–	–	–	–	–	15 021	18 971	23 658
Provincial Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts							–	–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–		
District Municipality:										
Balance unspent at beginning of the year							–	–		
Current year receipts							–	–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–		
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue		**(30 043)**	–	–	–	–	–	**(30 043)**	**(37 943)**	**(47 317)**
Total capital transfers and grants - CTBM		**15 021**	–	–	–	–	–	**15 021**	**18 971**	**23 658**
TOTAL TRANSFERS AND GRANTS REVENUE		**(39 126)**	–	–	–	–	–	**(39 126)**	**(44 624)**	**(54 256)**
TOTAL TRANSFERS AND GRANTS - CTBM		**19 563**	–	–	–	–	–	**19 563**	**22 312**	**27 128**

WC042 Hessequa - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 18/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
Cash transfers to other municipalities												
[insert description]	1								–	–		
[insert description]									–	–		
[insert description]									–	–		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		–	–	–	–	–	–	–	–	–	–	–
Cash transfers to Entities/Other External Mechanisms												
[insert description]	2								–	–		
[insert description]									–	–		
[insert description]									–	–		
TOTAL ALLOCATIONS TO ENTITIES/EMs'		–	–	–	–	–	–	–	–	–	–	–
Cash transfers to other Organs of State												
[insert description]	3								–	–		
[insert description]									–	–		
[insert description]									–	–		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		–	–	–	–	–	–	–	–	–	–	–
Cash transfers to other Organisations												
Non Prof: Unspecified	4	–	–	–	–	–	–	–	–	–	–	–
Ts_O_M_Pe_Oth Trf Pe_Unspecified		–	–	–	–	–	–	–	–	–	–	–
Ts_O_M_Np Ins_Cpf Cctv Lpr Cam		–	–	–	–	–	–	–	–	–	–	–
Ts_O_M_Np Ins_Cpf Safety Proj		–	–	–	–	–	–	–	–	–	–	–
Grants To Non/Prof Inst:Other(Dep/Mayor)		–	–	–	–	–	–	–	–	–	–	–
Non Prof: Breede River		411	–	–	–	–	–	–	–	411	429	447
Non Prof: Environ Advi		–	–	–	–	–	–	–	–	–	–	–
Non Prof: Gourits Nature		33	–	–	–	–	–	–	–	33	35	36
Non Prof: River Control		35	–	–	–	–	–	–	–	35	37	38
Non Prof: Unspecified		521	–	–	–	–	–	–	–	521	782	781
Ts_O_M_Non Prof_Unspecified		166	–	–	–	–	–	–	–	166	170	170
Ts_O_M_Np Ins Comm Dev Init		86	–	–	–	–	–	–	–	86	86	86
Ts_O_M_Np Ins Comm Dev Init_Social		45	–	–	–	–	–	–	–	45	45	45
Ts_O_M_Np Ins Abet Training		9	–	–	–	–	–	–	–	9	9	9
Ts_O_M_Np Ins Animal Welfare		21	–	–	–	–	–	–	–	21	21	21
Ts_O_M_Np Ins Awareness Rehab		31	–	–	–	–	–	–	–	31	31	31
Ts_O_M_Np Ins Churches		63	–	–	–	–	–	–	–	63	63	63
Ts_O_M_Np Ins Comm Aftercare		21	–	–	–	–	–	–	–	21	21	21
Ts_O_M_Np Ins Comm Dev Init_Social		–	–	–	–	–	–	42	42	42	–	–
Ts_O_M_Np Ins Cv Training		42	–	–	–	–	–	(42)	(42)	–	42	42
Ts_O_M_Np Ins Rugby Clubs		52	–	–	–	–	–	–	–	52	52	52
Ts_O_M_Np Ins Schools		42	–	–	–	–	–	(20)	(20)	22	42	42
Ts_O_M_Np Ins Schools #2		–	–	–	–	–	–	20	20	20	–	–
Ts_O_M_Np Ins Skills Dev		10	–	–	–	–	–	–	–	10	10	10
Ts_O_M_Np Ins Soup Kitchen		10	–	–	–	–	–	–	–	10	10	10
Ts_O_M_Np Ins Sport Clubs		145	–	–	–	–	–	–	–	145	145	145
Ts_O_M_Np Ins Talent & Art		52	–	–	–	–	–	–	–	52	52	52
Ts_O_M_Np Ins Veg Garden		2	–	–	–	–	–	–	–	2	2	2
Ts_O_M_Np Ins Youth Dev		55	–	–	–	–	–	–	–	55	55	55
Ts_O_M_Np Ins_Pub Sch_Sec21_Sp&Recr		94	–	–	–	–	–	–	–	94	94	94
[insert description]									–	–		
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		1 947	–	–	–	–	–	–	–	1 947	2 233	2 254
Groups of Individuals												
Ts_O_M_Hh_Cash_Bursaries (Non-Employee)		–	–	–	–	–	–	–			–	–
Ts_O_M_Hh_Ssp_Soc Ass_Grant In Aid		–	–	–	–	–	–	–			–	–
Ts_O_M_Hh_Cash_Bursaries (Non-Employee)		154	–	–	–	–	–	–	–	154	250	250
Ts_O_M_Hh_Ssp_Soc Ass_Grant In Aid		13	–	–	–	–	–	–	–	13	13	13
[insert description]												
Total Non-Cash Grants To Groups Of Individuals:		167	–	–	–	–	–	–	–	167	263	263
TOTAL CASH TRANSFERS	5	2 114	–	–	–	–	–	–	–	2 114	2 496	2 517

Description	Ref	A	A1	B	C	D	E	F	G	H	+1 2026/27	+2 2027/28
Non-cash transfers to other municipalities												
[insert description]	1								–	–		
[insert description]									–	–		
[insert description]									–	–		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		–	–	–	–	–	–	–	–	–	–	–
Non-cash transfers to Entities/Other External Mechanisms												
[insert description]	2								–	–		
[insert description]									–	–		
[insert description]									–	–		
TOTAL ALLOCATIONS TO ENTITIES/EMs'		–	–	–	–	–	–	–	–	–	–	–
Non-cash transfers to other Organs of State												
[insert description]	3								–	–		
[insert description]									–	–		
[insert description]									–	–		

WC042 Hessequa - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 18/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		–	–	–	–	–	–	–	–	–	–	–
Non-cash transfers to other Organisations												
Ts_O_Ik_Np Ins_Sport Dev	4	–	–	–	–	–	–	–	–	–	–	–
Ts_O_Ik_Pe_Small Scale Farmers		50	–	–	–	–	–	–	–	50	50	50
Ts_O_Ik_Pe_Smme		165	–	–	–	–	–	–	–	165	165	165
[insert description]									–	–		
Total Non-Cash Grants To Organisations		215	–	–	–	–	–	–	–	215	215	215
Groups of Individuals												
Ts_O_Ik_Hh_Soc Assis_Grant In Aid Dis Re		173	–	–	–	–	–	–			173	173
[insert description]												
[insert description]												
Total Non-Cash Grants To Groups Of Individuals:		173	–	–	–	–	–	–	–	–	173	173
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		389	–	–	–	–	–	–	–	215	389	389
TOTAL NON-CASH TRANSFERS	5	389	–	–	–	–	–	–	–	215	389	389
TOTAL TRANSFERS		2 502	–	–	–	–	–	–	–	2 329	2 884	2 906

WC042 Hessequa - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 18/08/2025

Summary of remuneration R thousands	Ref	Budget Year 2025/26 Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	% change
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages									–	–	
Pension and UIF Contributions		440	–			–		–	–	440	0.0%
Medical Aid Contributions		168	–			–		–	–	168	0.0%
Motor Vehicle Allowance									–	–	
Cellphone Allowance		860	–			–		–	–	860	
Housing Allowances									–	–	
Other benefits and allowances		8 222	–			–		–	–	8 222	
Sub Total - Councillors		**9 690**	**–**			**–**		**–**	**–**	**9 690**	**0.0%**
% increase			**(0)**							**–**	
Senior Managers of the Municipality											
Basic Salaries and Wages		7 617	–	–		–		–	–	7 617	0.0%
Pension and UIF Contributions		1 488	–	–		–		–	–	1 488	0.0%
Medical Aid Contributions		210	–	–		–		–	–	210	0.0%
Overtime									–	–	
Performance Bonus		1 511	–	–		–		–	–	1 511	
Motor Vehicle Allowance		833	–	–		–		–	–	833	0.0%
Cellphone Allowance		141	–	–		–		–	–	141	0.0%
Housing Allowances		14	–	–		–		–	–	14	
Other benefits and allowances		116	–	–		–		–	–	116	
Payments in lieu of leave		–	–	–		–		–	–	–	
Long service awards		106	–	–		–		–	–	106	0.0%
Post-retirement benefit obligations	5								–	–	
Entertainment									–	–	
Scarcity									–	–	
Acting and post related allowance									–	–	
In kind benefits									–	–	
Sub Total - Senior Managers of Municipality		**12 037**	**–**	**–**		**–**		**–**	**–**	**12 037**	**0.0%**
% increase			**(0)**							**–**	
Other Municipal Staff											
Basic Salaries and Wages		170 552	–	–	–	–	–	–	–	170 552	0.0%
Pension and UIF Contributions		30 743	–	–	–	–	–	–	–	30 743	0.0%
Medical Aid Contributions		9 606	–	–	–	–	–	–	–	9 606	0.0%
Overtime		7 884	–	–	–	–	–	–	–	7 884	0.0%
Performance Bonus		15 812	–	–	–	–	–	–	–	15 812	
Motor Vehicle Allowance									–	–	
Cellphone Allowance		943	–	–	–	–	–	–	–	943	0.0%
Housing Allowances		905	–	–	–	–	–	–	–	905	
Other benefits and allowances		9 287	–	–	–	–	–	–	–	9 287	
Payments in lieu of leave		–	–	–	–	–	–	–	–	–	
Long service awards		1 754	–	–	–	–	–	–	–	1 754	0.0%
Post-retirement benefit obligations	5	10 605	–	–	–	–	–	–	–	10 605	0.0%
Entertainment									–	–	
Scarcity									–	–	
Acting and post related allowance									–	–	
In kind benefits		1	–	–	–	–	–	–	–	1	
Sub Total - Other Municipal Staff		**258 092**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**258 092**	**0.0%**
% increase											
Total Parent Municipality		**279 818**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**279 818**	**0.0%**
Board Members of Entities											
Basic Salaries and Wages									–	–	
Pension and UIF Contributions									–	–	
Medical Aid Contributions									–	–	
Overtime									–	–	
Performance Bonus									–	–	
Motor Vehicle Allowance									–	–	
Cellphone Allowance									–	–	
Housing Allowances									–	–	
Other benefits and allowances									–	–	
Board Fees									–	–	
Payments in lieu of leave									–	–	
Long service awards									–	–	
Post-retirement benefit obligations	5								–	–	
Entertainment									–	–	
Scarcity									–	–	
Acting and post related allowance									–	–	
In kind benefits									–	–	
Sub Total - Board Members of Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	
% increase											
Senior Managers of Entities											
Basic Salaries and Wages									–	–	

WC042 Hessequa - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 18/08/2025

Summary of remuneration R thousands	Ref	Budget Year 2025/26 Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	% change
Pension and UIF Contributions									–	–	
Medical Aid Contributions									–	–	
Overtime									–	–	
Performance Bonus									–	–	
Motor Vehicle Allowance									–	–	
Cellphone Allowance									–	–	
Housing Allowances									–	–	
Other benefits and allowances									–	–	
Payments in lieu of leave									–	–	
Long service awards									–	–	
Post-retirement benefit obligations	5								–	–	
Entertainment									–	–	
Scarcity									–	–	
Acting and post related allowance									–	–	
In kind benefits									–	–	
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–	–	–	
% increase											
Other Staff of Entities											
Basic Salaries and Wages									–	–	
Pension and UIF Contributions									–	–	
Medical Aid Contributions									–	–	
Overtime									–	–	
Performance Bonus									–	–	
Motor Vehicle Allowance									–	–	
Cellphone Allowance									–	–	
Housing Allowances									–	–	
Other benefits and allowances									–	–	
Payments in lieu of leave									–	–	
Long service awards									–	–	
Post-retirement benefit obligations	5								–	–	
Entertainment									–	–	
Scarcity									–	–	
Acting and post related allowance									–	–	
In kind benefits									–	–	
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–	–	–	
% increase											
Total Municipal Entities		–	–	–	–	–	–	–	–	–	
TOTAL SALARY, ALLOWANCES & BENEFITS		**279 818**	–	–	–	–	–	–	–	**279 818**	**0.0%**
% increase											
TOTAL MANAGERS AND STAFF		**270 128**	–	–	–	–	–	–	–	**270 128**	**0.0%**

WC042 Hessequa - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 18/08/2025

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote																
Vote 01 - Office Of The Mm		17 398	–	290	153	159	79	84	59	–	260	84	134	18 699	19 232	19 031
Vote 02 - Corporate Services		254	102	4 728	2 095	4 119	2 873	2 813	1 368	2 122	1 889	1 244	5 096	28 703	29 353	30 860
Vote 03 - Financial Services		26 030	63	12 845	11 314	14 911	13 019	13 268	12 165	14 753	12 486	13 588	44 915	189 357	189 367	200 666
Vote 04 - Community Services		4 772	2 534	10 745	9 712	3 578	17 605	3 640	3 761	3 715	3 682	3 906	23 399	91 050	75 488	91 232
Vote 05 - Technical Services		44 558	3 061	40 013	40 763	41 224	68 191	40 989	23 498	57 032	38 812	38 223	82 383	518 747	526 869	547 073
Vote 06 - Spatial Plannign & Environmental Manag		795	5 467	2 473	2 092	2 061	1 962	2 086	1 611	1 929	2 010	1 999	(1 359)	23 126	18 779	19 762
Vote 07 - Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 08 - Planning And Development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Road Transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote		**93 807**	**11 228**	**71 094**	**66 130**	**66 052**	**103 730**	**62 879**	**42 463**	**79 550**	**59 139**	**59 043**	**154 568**	**869 682**	**859 088**	**908 623**
Expenditure by Vote																
Vote 01 - Office Of The Mm		2 346	129	3 580	3 421	5 556	3 461	3 587	3 428	3 587	3 428	3 587	7 959	44 066	45 830	47 852
Vote 02 - Corporate Services		5 268	272	5 191	5 157	9 010	6 250	5 372	5 337	5 372	5 337	5 372	10 355	68 293	71 902	75 158
Vote 03 - Financial Services		3 175	73	3 749	3 861	6 909	4 036	3 888	3 888	3 888	3 888	3 888	8 184	49 427	50 206	55 560
Vote 04 - Community Services		2 797	359	10 165	10 137	12 797	10 955	10 299	10 269	10 299	10 269	10 299	27 633	126 277	108 961	124 068
Vote 05 - Technical Services		33 102	4 419	34 376	34 836	46 015	62 261	39 043	39 043	38 716	38 653	38 653	87 163	496 281	519 955	549 508
Vote 06 - Spatial Plannign & Environmental Manag		1 259	71	1 748	1 573	3 232	1 637	1 760	1 585	1 760	1 585	1 760	3 587	21 554	22 417	23 470
Vote 07 - Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 08 - Planning And Development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Road Transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		**47 947**	**5 321**	**58 810**	**58 985**	**83 519**	**88 600**	**63 948**	**63 550**	**63 621**	**63 160**	**63 558**	**144 880**	**805 898**	**819 273**	**875 616**
Surplus/ (Deficit)		**45 860**	**5 907**	**12 284**	**7 145**	**(17 466)**	**15 130**	**(1 069)**	**(21 087)**	**15 929**	**(4 021)**	**(4 516)**	**9 687**	**63 783**	**39 815**	**33 007**

WC042 Hessequa - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 18/08/2025

Description - Standard classification	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Functional																
Governance and administration		**44 306**	**64**	**13 596**	**11 870**	**15 436**	**13 771**	**13 776**	**12 666**	**15 178**	**13 205**	**13 990**	**46 254**	**214 112**	**213 134**	**224 460**
Executive and council		17 398	–	290	153	159	79	84	59	–	260	84	134	18 699	19 232	19 031
Finance and administration		26 908	64	13 306	11 717	15 277	13 692	13 692	12 608	15 178	12 945	13 905	46 120	195 413	193 903	205 429
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**5 062**	**2 648**	**15 403**	**11 839**	**7 727**	**20 461**	**6 406**	**5 159**	**5 762**	**5 591**	**5 177**	**28 297**	**119 533**	**105 409**	**121 924**
Community and social services		148	33	1 072	1 080	1 061	1 063	1 065	1 053	1 060	1 128	1 109	3 098	12 970	13 152	13 923
Sport and recreation		148	85	3 590	1 052	3 097	1 797	1 706	349	1 003	863	226	1 820	15 737	16 844	16 844
Public safety		4 746	2 530	8 769	7 745	1 556	15 620	1 683	1 787	1 744	1 635	1 796	17 433	67 044	71 055	75 318
Housing		21	–	1 971	1 962	2 013	1 981	1 952	1 969	1 956	1 965	2 045	5 946	23 782	4 359	15 838
Health													–	–	–	–
Economic and environmental services		**797**	**5 467**	**2 535**	**3 125**	**2 701**	**3 113**	**2 945**	**1 674**	**1 991**	**2 072**	**2 061**	**(482)**	**27 999**	**38 351**	**27 575**
Planning and development		769	5 460	2 369	2 011	1 961	1 881	1 930	1 527	1 797	1 884	1 921	(1 587)	21 923	18 292	19 245
Road transport		2	–	101	1 071	679	1 189	898	102	102	101	102	994	5 342	19 571	7 813
Environmental protection		26	8	65	42	60	42	117	46	92	87	38	110	734	487	517
Trading services		**43 642**	**3 048**	**39 521**	**39 257**	**40 149**	**66 346**	**39 713**	**22 924**	**56 580**	**38 231**	**37 777**	**80 382**	**507 569**	**502 194**	**534 665**
Energy sources		20 490	2 943	27 280	23 988	25 298	32 730	24 610	23 485	27 693	25 415	24 855	48 022	306 808	288 925	311 865
Water management		15 713	85	6 335	7 750	7 858	7 277	8 898	(6 700)	22 042	6 233	7 482	6 900	89 874	94 940	88 197
Waste water management		3 381	17	2 823	3 855	3 922	8 106	2 786	3 087	3 653	3 409	2 370	20 104	57 513	61 076	73 911
Waste management		4 058	3	3 083	3 664	3 072	18 232	3 418	3 053	3 192	3 174	3 070	5 356	53 374	57 253	60 692
Other		–	–	**39**	**39**	**39**	**39**	**39**	**39**	**39**	**39**	**39**	**117**	**469**	–	–
Total Revenue - Functional		**93 807**	**11 228**	**71 094**	**66 130**	**66 052**	**103 730**	**62 879**	**42 463**	**79 550**	**59 139**	**59 043**	**154 568**	**869 682**	**859 088**	**908 623**
Expenditure - Functional																
Governance and administration		**9 687**	**472**	**9 357**	**9 284**	**16 764**	**11 224**	**10 070**	**9 885**	**9 730**	**9 546**	**9 730**	**18 247**	**123 994**	**128 901**	**137 294**
Executive and council		1 886	128	3 118	2 959	4 640	2 993	3 124	2 965	3 124	2 965	3 124	7 033	38 056	39 494	41 222
Finance and administration		7 633	344	6 054	6 140	11 746	8 044	6 761	6 735	6 421	6 396	6 421	10 827	83 523	86 856	93 415
Internal audit		168	–	185	185	378	186	185	185	185	185	185	386	2 414	2 551	2 657
Community and public safety		**6 093**	**685**	**14 810**	**14 774**	**20 605**	**17 307**	**15 258**	**15 220**	**15 208**	**15 169**	**15 208**	**38 598**	**188 937**	**175 016**	**193 549**
Community and social services		1 975	93	2 232	2 194	3 757	2 742	2 314	2 275	2 314	2 275	2 314	4 822	29 305	30 698	32 063
Sport and recreation		2 031	319	3 000	3 000	5 037	4 303	3 253	3 253	3 203	3 203	3 203	7 132	40 936	43 769	46 053
Public safety		1 918	273	7 531	7 531	9 560	8 044	7 612	7 612	7 612	7 612	7 612	20 611	93 526	94 199	98 075
Housing		169	–	2 048	2 050	2 252	2 218	2 080	2 080	2 080	2 080	2 080	6 033	25 170	6 350	17 358
Health													–	–	–	–
Economic and environmental services		**4 174**	**1 247**	**5 822**	**5 639**	**10 571**	**14 318**	**7 064**	**6 944**	**7 127**	**6 944**	**7 064**	**15 413**	**92 329**	**95 871**	**99 667**
Planning and development		1 080	7	1 274	1 238	2 497	1 270	1 280	1 244	1 280	1 244	1 280	2 675	16 367	17 282	18 103
Road transport		2 725	1 192	3 943	3 880	6 999	12 496	5 174	5 174	5 236	5 174	5 174	11 500	68 667	71 193	73 801
Environmental protection		369	48	605	521	1 075	553	611	526	611	526	611	1 239	7 295	7 396	7 764
Trading services		**27 891**	**2 901**	**28 674**	**29 197**	**35 380**	**45 655**	**31 409**	**31 409**	**31 409**	**31 409**	**31 409**	**72 409**	**399 151**	**417 960**	**443 528**

WC042 Hessequa - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 18/08/2025

Description - Standard classification	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Energy sources		22 630	959	19 030	19 062	20 881	23 333	19 588	19 588	19 588	19 588	19 588	35 831	239 667	252 631	267 686
Water management		1 361	1 083	3 956	4 168	5 665	7 687	4 626	4 626	4 626	4 626	4 626	11 439	58 489	59 963	63 831
Waste water management		2 070	410	3 115	3 253	4 676	8 391	3 863	3 863	3 863	3 863	3 863	9 851	51 081	53 302	56 960
Waste management		1 830	449	2 573	2 714	4 158	6 244	3 332	3 332	3 332	3 332	3 332	15 287	49 914	52 063	55 052
Other		102	16	**146**	**91**	**198**	**95**	**147**	**92**	**147**	**92**	**147**	**212**	**1 487**	**1 524**	**1 577**
Total Expenditure - Functional		**47 947**	**5 321**	**58 810**	**58 985**	**83 519**	**88 600**	**63 948**	**63 550**	**63 621**	**63 160**	**63 558**	**144 880**	**805 898**	**819 273**	**875 616**
Surplus/ (Deficit) 1.		**45 860**	**5 907**	**12 284**	**7 145**	**(17 467)**	**15 130**	**(1 069)**	**(21 087)**	**15 929**	**(4 021)**	**(4 516)**	**9 688**	**63 783**	**39 815**	**33 007**

WC042 Hessequa - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 18/08/2025

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		19 678	2 943	21 366	21 366	21 366	21 366	21 366	21 366	21 366	21 366	21 366	41 475	256 387	271 667	289 570
Service charges - Water		4 634	85	5 411	6 830	6 554	6 317	6 220	(8 469)	6 353	5 380	6 560	12 311	58 186	62 405	66 182
Service charges - Waste Water Management		2 869	17	2 773	2 773	2 848	2 827	2 727	2 519	2 666	3 088	2 321	4 985	32 413	34 879	36 867
Service charges - Waste Management		3 990	3	3 031	3 610	3 014	3 006	3 353	2 983	3 125	3 109	3 009	5 261	37 496	40 307	42 648
Agency services		186	134	580	379	310	311	308	381	410	289	409	19	3 716	3 932	4 168
Interest													–	–	–	–
Interest earned from Receivables		271	–	267	253	283	263	248	270	202	282	231	448	3 019	3 236	3 430
Interest earned from Current and Non Current Assets		819	–	1 592	189	3 444	1 968	2 096	1 052	3 649	1 341	2 495	17 399	36 046	26 425	26 375
Dividends													–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		984	20	383	396	369	325	321	340	318	363	316	487	4 622	4 980	5 306
Licence and permits		0	2	–	–	–	–	–	–	–	–	–	(3)	–	–	–
Special rating levies																
Operational Revenue		653	20	1 302	1 137	1 142	1 014	1 041	676	873	1 141	1 074	1 316	11 390	9 732	10 199
Non-Exchange Revenue																
Property rates		25 118	–	10 786	10 786	10 786	10 786	10 786	10 786	10 786	10 786	10 786	26 117	148 312	158 694	169 802
Surcharges and Taxes													–	–	–	–
Fines, penalties and forfeits		4 432	2 305	7 970	7 140	1 037	15 087	1 154	1 194	1 125	1 121	1 144	16 897	60 606	64 242	68 096
Licences or permits		165	85	202	199	201	198	200	200	220	217	230	436	2 552	2 700	2 862
Transfer and subsidies - Operational		28 074	–	762	506	770	22 696	688	500	18 824	668	633	1 633	75 755	74 727	77 894
Interest		58	–	64	118	98	89	79	68	65	65	65	140	911	1 021	1 082
Fuel Levy													–	–	–	–
Operational Revenue		1 531	–	–	–	–	–	–	–	–	–	–	11 732	13 264	14 059	14 903
Gains on disposal of Assets		5	5 350	833	833	833	833	833	833	833	833	833	(2 855)	10 000	8 000	8 500
Other Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations													–	–	–	–
Total Revenue		**93 807**	**11 228**	**64 358**	**60 687**	**59 319**	**91 874**	**56 261**	**38 064**	**74 765**	**53 988**	**54 731**	**137 798**	**807 340**	**815 864**	**875 183**
Expenditure By Type																
Employee related costs		18 649	–	20 532	20 532	44 278	20 532	20 532	20 532	20 532	20 532	20 532	42 947	270 128	282 696	296 867
Remuneration of councillors		741	–	807	807	807	807	807	807	807	807	807	1 681	9 690	10 174	10 683
Bulk purchases - electricity		21 601	573	17 683	17 683	17 683	17 683	17 683	17 683	17 683	17 683	17 683	30 874	212 192	223 566	237 405
Inventory consumed		1 068	2 705	3 986	3 986	3 986	3 986	3 986	3 986	3 986	3 986	3 986	8 178	47 826	50 990	53 652
Debt impairment		–	–	335	335	335	335	335	335	335	335	335	1 004	4 014	4 057	4 148
Depreciation and amortisation		–	–	–	–	–	23 485	4 175	4 175	4 175	4 175	4 175	7 828	52 188	56 192	59 461
Interest		–	–	–	–	–	5 654	–	–	–	–	–	14 154	19 809	23 515	24 824
Contracted services		1 130	1 644	6 677	6 677	7 066	7 090	7 066	7 066	6 677	6 677	6 677	17 285	81 733	56 030	71 269
Transfers and subsidies		183	73	408	9	408	9	408	9	408	9	408	171	2 502	2 884	2 906
Irrecoverable debts written off		1 468	–	4 235	4 871	4 871	4 871	4 871	4 871	4 871	4 871	4 871	11 873	56 546	59 939	63 535
Operational costs		3 106	327	4 147	4 085	4 085	4 147	4 085	4 085	4 147	4 085	4 085	8 886	49 269	49 228	50 866
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

WC042 Hessequa - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 18/08/2025

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Total Expenditure		47 947	5 321	58 810	58 985	83 519	88 600	63 948	63 550	63 621	63 160	63 558	144 880	805 898	819 273	875 616
Surplus/(Deficit)		45 860	5 907	5 549	1 702	(24 199)	3 274	(7 687)	(25 486)	11 144	(9 172)	(8 828)	(7 082)	1 442	(3 409)	(433)
Transfers and subsidies - capital (monetary allocations)		–	–	6 735	5 443	6 733	11 856	6 617	4 399	4 785	5 151	4 312	6 310	62 341	43 224	33 440
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		45 860	5 907	12 284	7 145	(17 466)	15 130	(1 069)	(21 087)	15 929	(4 021)	(4 516)	(773)	63 783	39 815	33 007

WC042 Hessequa - Supporting Table SB15 Adjustments Budget - monthly cash flow - 18/08/2025

Monthly cash flows	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash Receipts By Source	1															
Property rates		11 749	–	12 112	12 112	12 112	12 112	12 112	12 112	12 112	12 112	12 112	24 587	145 346	155 520	166 406
Service charges - electricity revenue		23 244	–	20 314	20 314	20 314	20 314	20 314	20 314	20 314	20 314	20 314	37 698	243 771	258 174	275 245
Service charges - water revenue		4 918	–	5 924	5 924	5 924	5 924	5 924	5 924	5 924	5 924	5 924	12 855	71 092	76 176	80 782
Service charges - sanitation revenue		3 700	–	4 212	4 212	4 212	4 212	4 212	4 212	4 212	4 212	4 212	8 937	50 546	54 221	57 393
Service charges - refuse		3 120	–	3 517	3 517	3 517	3 517	3 517	3 517	3 517	3 517	3 517	7 430	42 200	45 364	47 999
Rental of facilities and equipment		88	–	401	401	401	401	401	401	401	401	401	1 115	4 814	5 104	5 435
Interest earned - external investments		–	–	3 305	3 305	3 305	3 305	3 305	3 305	3 305	3 305	3 305	9 914	39 655	30 338	30 567
Interest earned - outstanding debtors		–	–	182	182	182	182	182	182	182	182	182	545	2 181	4 447	2 574
Dividends received													–			
Fines, penalties and forfeits		50	–	856	856	856	856	856	856	856	856	856	2 518	10 275	10 891	11 545
Licences and permits		165	–	213	213	213	213	213	213	213	213	213	473	2 552	2 700	2 862
Agency services		186	–	310	310	310	310	310	310	310	310	310	743	3 716	3 932	4 168
Transfers and Subsidies - Operational		28 132	–	8 945	8 945	8 945	8 945	8 945	8 945	8 945	8 945	8 945	(1 297)	107 341	88 718	104 088
Other revenue		94 619	–	6 453	6 453	6 453	6 453	6 453	6 453	6 453	6 453	6 453	(75 258)	77 441	58 649	72 401
Cash Receipts by Source		**169 972**	**–**	**66 744**	**66 744**	**66 744**	**66 744**	**66 744**	**66 744**	**66 744**	**66 744**	**66 744**	**30 260**	**800 930**	**794 235**	**861 465**
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		1 565	–	5 149	5 149	5 149	5 149	5 149	5 149	5 149	5 149	5 149	13 883	61 792	41 896	31 440
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		5	–	833	833	833	833	833	833	833	833	833	2 495	10 000	8 000	8 500
Short term loans													–			
Borrowing long term/refinancing		–	–	4 167	4 167	4 167	4 167	4 167	4 167	4 167	4 167	4 167	12 500	50 000	20 000	70 000
Increase (decrease) in consumer deposits		959	–	133	133	133	133	133	133	133	133	133	(560)	1 594	1 690	1 792
VAT Control (receipts)		–	(219)	(82)	(82)	(82)	(82)	(82)	(82)	(82)	(82)	(82)	(26)	(980)	(1 039)	(1 101)
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments													–			
Total Cash Receipts by Source		**172 501**	**(219)**	**76 945**	**76 945**	**76 945**	**76 945**	**76 945**	**76 945**	**76 945**	**76 945**	**76 945**	**58 552**	**923 336**	**864 782**	**972 096**
Cash Payments by Type																
Employee related costs		19 100	–	25 199	25 199	25 199	25 199	25 199	25 199	25 199	25 199	25 199	56 498	302 389	315 234	329 679
Remuneration of councillors		717	–	807	807	807	807	807	807	807	807	807	1 706	9 690	10 174	10 683
Finance charges		–	–	942	942	942	942	942	942	942	942	942	2 827	11 309	14 038	14 257
Bulk purchases - Electricity	2	32 315	–	17 683	17 683	17 683	17 683	17 683	17 683	17 683	17 683	17 683	20 733	212 192	223 566	237 405
Acquisitions - water & other inventory	3	1 040	–	5 010	5 010	5 010	5 010	5 010	5 010	5 010	5 010	5 010	1 566	47 696	50 477	53 108
Contracted services		–	–	6 811	6 811	6 811	6 811	6 811	6 811	6 811	6 811	6 811	20 433	81 733	56 030	71 269
Transfers and grants - other municipalities													–			
Transfers and grants - other		–	–	209	209	209	209	209	209	209	209	209	626	2 502	2 757	2 750
Other expenditure		88 800	–	5 045	5 045	5 045	5 045	5 045	5 045	5 045	5 045	5 045	(73 663)	60 546	59 134	61 366
Cash Payments by Type		**141 971**	**–**	**61 707**	**61 707**	**61 707**	**61 707**	**61 707**	**61 707**	**61 707**	**61 707**	**61 707**	**30 725**	**728 058**	**731 410**	**780 517**
Other Cash Flows/Payments by Type																

WC042 Hessequa - Supporting Table SB15 Adjustments Budget - monthly cash flow - 18/08/2025

Monthly cash flows	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital assets		–	–	18 142	18 142	18 142	18 142	18 142	18 142	18 142	18 142	18 142	26 282	189 560	153 499	145 712
Repayment of borrowing		–	–	2 021	2 021	2 021	2 021	2 021	2 021	2 021	2 021	2 021	6 063	24 251	22 025	22 003
Other Cash Flows/Payments		(359)	–	407	407	407	407	407	407	407	407	407	1 578	4 879	5 169	5 476
Total Cash Payments by Type		**141 612**	**–**	**82 276**	**82 276**	**82 276**	**82 276**	**82 276**	**82 276**	**82 276**	**82 276**	**82 276**	**64 648**	**946 748**	**912 102**	**953 708**
NET INCREASE/(DECREASE) IN CASH HELD		**30 889**	**(219)**	**(5 332)**	**(5 332)**	**(5 332)**	**(5 332)**	**(5 332)**	**(5 332)**	**(5 332)**	**(5 332)**	**(5 332)**	**(6 096)**	**(23 412)**	**(47 320)**	**18 388**
Cash/cash equivalents at the month/year beginning:		392 575	423 464	423 245	417 913	412 582	407 250	401 918	396 587	391 255	385 923	380 591	375 260	392 575	369 164	321 844
Cash/cash equivalents at the month/year end:		423 464	423 245	417 913	412 582	407 250	401 918	396 587	391 255	385 923	380 591	375 260	369 164	369 164	321 844	340 232

WC042 Hessequa - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 18/08/2025

Description - Municipal Vote	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Multi-year expenditure appropriation	1															
Vote 01 - Office Of The Mm		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 02 - Corporate Services		–	–	30	145	75	–	–	–	–	–	–	–	250	200	70
Vote 03 - Financial Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 04 - Community Services		–	–	51	51	51	51	51	421	76	76	76	172	1 072	600	458
Vote 05 - Technical Services		–	–	13 825	8 425	12 829	17 275	15 275	7 575	22 325	5 825	17 655	5 793	126 801	101 982	101 808
Vote 06 - Spatial Plannign & Environmental Management		–	–	–	–	–	1	–	–	–	–	50	–	51	1	1
Vote 07 - Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 08 - Planning And Development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Road Transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Multi-year expenditure sub-total	3	–	–	**13 906**	**8 621**	**12 954**	**17 327**	**15 326**	**7 996**	**22 401**	**5 901**	**17 781**	5 965	128 174	102 783	102 337
Single-year expenditure appropriation																
Vote 01 - Office Of The Mm		–	–	27	121	–	–	–	–	–	–	–	–	148	60	–
Vote 02 - Corporate Services		–	–	101	570	5	2 780	–	430	–	200	–	81	4 167	1 935	711
Vote 03 - Financial Services		–	–	3	672	3	3	53	3	3	3	3	10	758	191	308
Vote 04 - Community Services		–	13	142	552	657	736	141	506	141	141	141	382	3 550	4 575	5 146
Vote 05 - Technical Services		–	5	2 990	15 258	8 333	5 218	1 298	10 092	3 078	2 210	1 553	1 766	51 802	43 360	36 371
Vote 06 - Spatial Plannign & Environmental Management		–	–	39	61	42	101	199	39	174	139	49	117	961	595	838
Vote 07 - Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 08 - Planning And Development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Road Transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	3	–	**18**	**3 302**	**17 234**	**9 040**	**8 838**	**1 691**	**11 070**	**3 396**	**2 693**	**1 746**	2 356	61 386	50 716	43 375
Total Capital Expenditure	**2**	–	**18**	**17 208**	**25 855**	**21 994**	**26 165**	**17 017**	**19 066**	**25 797**	**8 594**	**19 527**	**8 320**	**189 560**	**153 499**	**145 712**

WC042 Hessequa - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 18/08/2025

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital Expenditure - Functional																
Governance and administration		–	–	**100**	**9 964**	**996**	**3 911**	**121**	**701**	**71**	**271**	**71**	**212**	**16 417**	**2 944**	**1 638**
Executive and council		–	–	27	121	–	–	–	–	–	–	–	–	148	60	–
Finance and administration		–	–	73	9 843	996	3 911	121	701	71	271	71	212	16 269	2 884	1 638
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		–	**13**	**621**	**1 114**	**2 547**	**1 686**	**191**	**926**	**216**	**216**	**246**	**635**	**8 413**	**27 926**	**16 952**
Community and social services		–	13	90	363	132	51	51	71	51	51	51	134	1 054	396	313
Sport and recreation		–	–	390	375	1 775	900	–	–	–	–	30	81	3 551	22 685	11 051
Public safety		–	–	38	272	37	127	37	752	62	62	62	110	1 562	3 518	3 388
Housing		–	–	103	103	603	608	103	103	103	103	103	310	2 246	1 328	2 200
Health													–	–	–	–
Economic and environmental services		–	**5**	**2 449**	**6 241**	**8 395**	**3 571**	**2 309**	**2 599**	**2 884**	**1 499**	**959**	**4 015**	**34 928**	**27 788**	**27 334**
Planning and development		–	–	–	22	–	15	–	–	–	–	10	–	47	52	–
Road transport		–	5	2 449	6 219	8 393	3 509	2 149	2 599	2 749	1 399	899	4 015	34 386	27 193	26 594
Environmental protection		–	–	–	–	3	47	160	–	135	100	50	–	495	543	740
Trading services		–	–	**13 998**	**8 496**	**10 016**	**16 956**	**14 356**	**14 800**	**22 586**	**6 568**	**18 211**	**3 341**	**129 332**	**94 840**	**99 688**
Energy sources		–	–	11 362	1 350	3 380	10 570	12 220	3 814	18 050	2 732	15 225	118	78 821	34 184	33 356
Water management		–	–	2 300	4 400	2 450	1 550	1 150	2 150	1 650	1 650	1 650	2 950	21 900	31 790	33 700
Waste water management		–	–	336	2 686	3 886	2 816	986	2 636	2 886	2 186	1 336	273	20 031	27 876	20 800
Waste management		–	–	–	60	300	2 020	–	6 200	–	–	–	–	8 580	990	11 832
Other		–	–	**39**	**39**	**39**	**40**	**39**	**39**	**39**	**39**	**39**	**117**	**470**	**1**	**99**
Total Capital Expenditure - Functional		–	**18**	**17 208**	**25 855**	**21 994**	**26 165**	**17 017**	**19 066**	**25 797**	**8 594**	**19 527**	**8 320**	**189 560**	**153 499**	**145 712**

WC042 Hessequa - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 18/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		**97 259**	–	–	–	–	–	(60)	(60)	97 199	**40 480**	**67 472**
Roads Infrastructure		3 614	–	–	–	–	–	–	–	3 614	2 300	7 540
Roads		3 414	–	–	–	–	–	–	–	3 414	2 000	7 090
Road Structures									–	–		
Road Furniture		200	–	–	–	–	–	–	–	200	300	450
Capital Spares									–	–		
Storm water Infrastructure		2 000	–	–	–	–	–	–	–	2 000	2 200	1 000
Drainage Collection		2 000	–	–	–	–	–	–	–	2 000	2 200	1 000
Storm water Conveyance									–	–		
Attenuation									–	–		
Electrical Infrastructure		61 408	–	–	–	–	–	–	–	61 408	3 420	11 500
Power Plants		59 500	–	–	–	–	–	–	–	59 500	2 500	2 500
HV Substations		620	–	–	–	–	–	–	–	620	–	–
HV Switching Station									–	–		
HV Transmission Conductors		488	–	–	–	–	–	–	–	488	250	4 500
MV Substations		800	–	–	–	–	–	–	–	800	650	800
MV Switching Stations									–	–		
MV Networks		–	–	–	–	–	–	–	–	–	–	3 500
LV Networks		–	–	–	–	–	–	–	–	–	20	200
Capital Spares									–	–		
Water Supply Infrastructure		14 914	–	–	–	–	–	–	–	14 914	17 270	22 450
Dams and Weirs									–	–		
Boreholes		1 500	–	–	–	–	–	–	–	1 500	3 250	2 250
Reservoirs		5 000	–	–	–	–	–	–	–	5 000	6 000	10 000
Pump Stations									–	–		
Water Treatment Works		7 800	–	–	–	–	–	–	–	7 800	7 820	10 000
Bulk Mains		–	–	–	–	–	–	–	–	–	–	–
Distribution		614	–	–	–	–	–	–	–	614	200	200
Distribution Points									–	–		
PRV Stations									–	–		
Capital Spares									–	–		
Sanitation Infrastructure		11 914	–	–	–	–	–	–	–	11 914	14 000	13 200
Pump Station		7 000	–	–	–	–	–	–	–	7 000	8 000	–
Reticulation		4 914	–	–	–	–	–	–	–	4 914	6 000	8 200
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–	–	5 000
Outfall Sewers									–	–		
Toilet Facilities									–	–		
Capital Spares									–	–		
Solid Waste Infrastructure		280	–	–	–	–	–	–	–	280	340	11 582
Landfill Sites		–	–	–	–	–	–	–	–	–	–	11 522
Waste Transfer Stations									–	–		
Waste Processing Facilities									–	–		
Waste Drop-off Points		280	–	–	–	–	–	–	–	280	340	60
Waste Separation Facilities									–	–		
Electricity Generation Facilities									–	–		
Capital Spares									–	–		
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines									–	–		
Rail Structures									–	–		
Rail Furniture									–	–		
Drainage Collection									–	–		
Storm water Conveyance									–	–		
Attenuation									–	–		
MV Substations									–	–		
LV Networks									–	–		
Capital Spares									–	–		
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps									–	–		
Piers									–	–		
Revetments									–	–		
Promenades									–	–		
Capital Spares									–	–		
Information and Communication Infrastructure		3 130	–	–	–	–	–	(60)	(60)	3 070	950	200
Data Centres									–	–		
Core Layers		2 930	–	–	–	–	–	(60)	(60)	2 870	950	–
Distribution Layers		200	–	–	–	–	–	–	–	200	–	200
Capital Spares									–	–		
Community Assets		**4 152**	–	–	–	–	–	–	–	4 152	**3 920**	**910**
Community Facilities		2 502	–	–	–	–	–	–	–	2 502	660	50
Halls		–	–	–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–	–	–
Crèches									–	–		
Clinics/Care Centres									–	–		
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–	–	–
Galleries									–	–		
Theatres									–	–		
Libraries									–	–		

WC042 Hessequa - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 18/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Cemeteries/Crematoria		60	–	–	–	–	–	–	–	60	60	50
Police									–	–		
Purls		–	–	–	–	–	–	–	–	–	–	–
Public Open Space		1 452	–	–	–	–	–	–	–	1 452	500	–
Nature Reserves		80	–	–	–	–	–	–	–	80	–	–
Public Ablution Facilities		100	–	–	–	–	–	–	–	100	100	–
Markets									–	–		
Stalls		–	–	–	–	–	–	–	–	–	–	–
Abattoirs									–	–		
Airports									–	–		
Taxi Ranks/Bus Terminals		810	–	–	–	–	–	–	–	810	–	–
Capital Spares									–	–		
Sport and Recreation Facilities		**1 650**	–	–	–	–	–	–	–	**1 650**	**3 260**	**860**
Indoor Facilities		–	–	–	–	–	–	–	–	–	–	–
Outdoor Facilities		1 650	–	–	–	–	–	–	–	1 650	3 260	860
Capital Spares									–	–		
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Monuments									–	–		
Historic Buildings									–	–		
Works of Art		–	–	–	–	–	–	–	–	–	–	–
Conservation Areas									–	–		
Other Heritage		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property									–	–		
Unimproved Property		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property									–	–		
Unimproved Property									–	–		
Other assets		8 000	–	–	–	–	–	–	–	8 000	–	–
Operational Buildings		**8 000**	–	–	–	–	–	–	–	**8 000**	–	–
Municipal Offices		8 000	–	–	–	–	–	–	–	8 000	–	–
Pay/Enquiry Points									–	–		
Building Plan Offices									–	–		
Workshops		–	–	–	–	–	–	–	–	–	–	–
Yards									–	–		
Stores									–	–		
Laboratories									–	–		
Training Centres									–	–		
Manufacturing Plant									–	–		
Depots									–	–		
Capital Spares									–	–		
Housing		–	–	–	–	–	–	–	–	–	–	–
Staff Housing									–	–		
Social Housing		–	–	–	–	–	–	–	–	–	–	–
Capital Spares									–	–		
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets									–	–		
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes									–	–		
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Water Rights									–	–		
Effluent Licenses									–	–		
Solid Waste Licenses									–	–		
Computer Software and Applications		–	–	–	–	–	–	–	–	–	–	–
Load Settlement Software Applications									–	–		
Unspecified									–	–		
Computer Equipment		1 605	–	–	–	–	–	60	60	1 665	743	374
Computer Equipment		1 605	–	–	–	–	–	60	60	1 665	743	374
Furniture and Office Equipment		891	–	–	–	–	–	–	–	891	453	458
Furniture and Office Equipment		891	–	–	–	–	–	–	–	891	453	458
Machinery and Equipment		6 943	–	–	–	–	–	179	179	7 122	2 249	2 254
Machinery and Equipment		6 943	–	–	–	–	–	179	179	7 122	2 249	2 254
Transport Assets		12 600	–	–	–	–	–	200	200	12 800	11 020	4 630
Transport Assets		12 600	–	–	–	–	–	200	200	12 800	11 020	4 630
Land		–	–	–	–	–	–	–	–	–	–	–
Land									–	–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals									–	–		
Living resources		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection									–	–		
Zoological plants and animals									–	–		
Immature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection									–	–		
Zoological plants and animals									–	–		

WC042 Hessequa - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 18/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Total Capital Expenditure on new assets *to be adjusted*	1	131 449	–	–	–	–	–	379	379	131 828	58 865	76 099

WC042 Hessequa - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 18/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		6 130	–	–	–	–	–	1 501	1 501	7 631	13 850	14 500
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Roads									–	–		
Road Structures		–	–	–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–	–	–
Capital Spares									–	–		
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection									–	–		
Storm water Conveyance									–	–		
Attenuation									–	–		
Electrical Infrastructure		3 900	–	–	–	–	–	–	–	3 900	8 250	3 700
Power Plants		–	–	–	–	–	–	–	–	–	–	–
HV Substations									–	–		
HV Switching Station									–	–		
HV Transmission Conductors		–	–	–	–	–	–	–	–	–	–	–
MV Substations									–	–		
MV Switching Stations		–	–	–	–	–	–	–	–	–	–	–
MV Networks		3 900	–	–	–	–	–	–	–	3 900	4 700	2 000
LV Networks		–	–	–	–	–	–	–	–	–	3 550	1 700
Capital Spares									–	–		
Water Supply Infrastructure		500	–	–	–	–	–	–	–	500	3 000	8 500
Dams and Weirs									–	–		
Boreholes									–	–		
Reservoirs		–	–	–	–	–	–	–	–	–	1 000	4 000
Pump Stations		–	–	–	–	–	–	–	–	–	300	300
Water Treatment Works		500	–	–	–	–	–	–	–	500	200	200
Bulk Mains									–	–		
Distribution		–	–	–	–	–	–	–	–	–	1 500	4 000
Distribution Points									–	–		
PRV Stations									–	–		
Capital Spares									–	–		
Sanitation Infrastructure		1 730	–	–	–	–	–	1 501	1 501	3 231	2 600	2 300
Pump Station		500	–	–	–	–	–	–	–	500	1 000	1 000
Reticulation									–	–		
Waste Water Treatment Works		1 230	–	–	–	–	–	1 501	1 501	2 731	1 600	1 300
Outfall Sewers									–	–		
Toilet Facilities									–	–		
Capital Spares									–	–		
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Landfill Sites									–	–		
Waste Transfer Stations									–	–		
Waste Processing Facilities									–	–		
Waste Drop-off Points									–	–		
Waste Separation Facilities									–	–		
Electricity Generation Facilities									–	–		
Capital Spares									–	–		
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines									–	–		
Rail Structures									–	–		
Rail Furniture									–	–		
Drainage Collection									–	–		
Storm water Conveyance									–	–		
Attenuation									–	–		
MV Substations									–	–		
LV Networks									–	–		
Capital Spares									–	–		
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps									–	–		
Piers									–	–		
Revetments									–	–		
Promenades									–	–		
Capital Spares									–	–		
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres									–	–		
Core Layers									–	–		
Distribution Layers		–	–	–	–	–	–	–	–	–	–	–
Capital Spares									–	–		
Community Assets		930	–	–	–	–	–	–	–	930	3 784	2 600
Community Facilities		680	–	–	–	–	–	–	–	680	900	500
Halls		–	–	–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–	–	–
Créches		–	–	–	–	–	–	–	–	–	–	–
Clinics/Care Centres									–	–		
Fire/Ambulance Stations									–	–		
Testing Stations									–	–		
Museums									–	–		
Galleries									–	–		
Theatres									–	–		
Libraries									–	–		
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–	–	–
Police									–	–		
Purls									–	–		
Public Open Space		630	–	–	–	–	–	–	–	630	900	300
Nature Reserves		50	–	–	–	–	–	–	–	50	–	–
Public Ablution Facilities									–	–		
Markets		–	–	–	–	–	–	–	–	–	–	200
Stalls									–	–		
Abattoirs									–	–		
Airports									–	–		
Taxi Ranks/Bus Terminals									–	–		
Capital Spares									–	–		
Sport and Recreation Facilities		250	–	–	–	–	–	–	–	250	2 884	2 100

WC042 Hessequa - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 18/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Indoor Facilities		–	–	–	–	–	–	–	–	–	–	100
Outdoor Facilities		250	–	–	–	–	–	–	–	250	2 884	2 000
Capital Spares									–	–		
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Monuments									–	–		
Historic Buildings									–	–		
Works of Art									–	–		
Conservation Areas									–	–		
Other Heritage									–	–		
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property									–	–		
Unimproved Property									–	–		
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property									–	–		
Unimproved Property									–	–		
Other assets		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Municipal Offices									–	–		
Pay/Enquiry Points									–	–		
Building Plan Offices									–	–		
Workshops									–	–		
Yards									–	–		
Stores									–	–		
Laboratories									–	–		
Training Centres									–	–		
Manufacturing Plant									–	–		
Depots									–	–		
Capital Spares									–	–		
Housing		–	–	–	–	–	–	–	–	–	–	–
Staff Housing									–	–		
Social Housing									–	–		
Capital Spares									–	–		
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets									–	–		
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes									–	–		
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Water Rights									–	–		
Effluent Licenses									–	–		
Solid Waste Licenses									–	–		
Computer Software and Applications									–	–		
Load Settlement Software Applications									–	–		
Unspecified									–	–		
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment									–	–		
Furniture and Office Equipment		88	–	–	–	–	–	–	–	88	–	50
Furniture and Office Equipment		88	–	–	–	–	–	–	–	88	–	50
Machinery and Equipment		–	–	–	–	–	–	–	–	–	200	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	200	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Transport Assets									–	–		
Land		–	–	–	–	–	–	–	–	–	–	–
Land									–	–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals									–	–		
Living resources		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection									–	–		
Zoological plants and animals									–	–		
Immature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection									–	–		
Zoological plants and animals									–	–		
Total Capital Expenditure on renewal of existing assets *to be adjusted*	1	7 148	–	–	–	–	–	1 501	1 501	8 649	17 834	17 150

WC042 Hessequa - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 18/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		**92 991**	–	–	–	–	–	–	–	**92 991**	**96 459**	**101 005**
Roads Infrastructure		32 074	–	–	–	–	–	–	–	32 074	32 878	34 313
Roads		31 468	–	–	–	–	–	–	–	31 468	32 246	33 662
Road Structures									–	–		
Road Furniture		606	–	–	–	–	–	–	–	606	632	651
Capital Spares									–	–		
Storm water Infrastructure		300	–	–	–	–	–	–	–	300	371	393
Drainage Collection									–	–		
Storm water Conveyance		300	–	–	–	–	–	–	–	300	371	393
Attenuation									–	–		
Electrical Infrastructure		22 212	–	–	–	–	–	–	–	22 212	22 972	24 076
Power Plants		1 639	–	–	–	–	–	–	–	1 639	1 328	1 378
HV Substations									–	–		
HV Switching Station									–	–		
HV Transmission Conductors									–	–		
MV Substations									–	–		
MV Switching Stations									–	–		
MV Networks		20 004	–	–	–	–	–	–	–	20 004	21 045	22 065
LV Networks		569	–	–	–	–	–	–	–	569	599	633
Capital Spares									–	–		
Water Supply Infrastructure		18 385	–	–	–	–	–	–	–	18 385	19 184	20 136
Dams and Weirs									–	–		
Boreholes									–	–		
Reservoirs									–	–		
Pump Stations		1 680	–	–	–	–	–	–	–	1 680	1 747	1 852
Water Treatment Works		337	–	–	–	–	–	–	–	337	341	362
Bulk Mains									–	–		
Distribution		16 368	–	–	–	–	–	–	–	16 368	17 095	17 922
Distribution Points									–	–		
PRV Stations									–	–		
Capital Spares									–	–		
Sanitation Infrastructure		16 308	–	–	–	–	–	–	–	16 308	17 145	17 987
Pump Station		1 431	–	–	–	–	–	–	–	1 431	1 484	1 573
Reticulation									–	–		
Waste Water Treatment Works		14 760	–	–	–	–	–	–	–	14 760	15 542	16 287
Outfall Sewers									–	–		
Toilet Facilities		116	–	–	–	–	–	–	–	116	120	127
Capital Spares									–	–		
Solid Waste Infrastructure		3 712	–	–	–	–	–	–	–	3 712	3 910	4 099
Landfill Sites									–	–		
Waste Transfer Stations									–	–		
Waste Processing Facilities		3 712	–	–	–	–	–	–	–	3 712	3 910	4 099
Waste Drop-off Points									–	–		
Waste Separation Facilities									–	–		
Electricity Generation Facilities									–	–		
Capital Spares									–	–		
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines									–	–		
Rail Structures									–	–		
Rail Furniture									–	–		
Drainage Collection									–	–		
Storm water Conveyance									–	–		
Attenuation									–	–		
MV Substations									–	–		
LV Networks									–	–		
Capital Spares									–	–		
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps									–	–		
Piers									–	–		
Revetments									–	–		
Promenades									–	–		
Capital Spares									–	–		
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres									–	–		
Core Layers									–	–		
Distribution Layers									–	–		
Capital Spares									–	–		
Community Assets		**14 409**	–	–	–	–	–	–	–	14 409	**15 296**	**16 046**
Community Facilities		4 629	–	–	–	–	–	–	–	4 629	4 327	4 502
Halls		913	–	–	–	–	–	–	–	913	642	641
Centres									–	–		
Crèches									–	–		
Clinics/Care Centres									–	–		
Fire/Ambulance Stations									–	–		
Testing Stations		1 697	–	–	–	–	–	–	–	1 697	1 779	1 859
Museums		37	–	–	–	–	–	–	–	37	37	37
Galleries									–	–		
Theatres									–	–		
Libraries		807	–	–	–	–	–	–	–	807	633	671
Cemeteries/Crematoria		964	–	–	–	–	–	–	–	964	1 016	1 065
Police									–	–		
Purls		–	–	–	–	–	–	–	–	–	–	–
Public Open Space		100	–	–	–	–	–	–	–	100	104	109
Nature Reserves		111	–	–	–	–	–	–	–	111	116	121
Public Ablution Facilities									–	–		
Markets									–	–		

WC042 Hessequa - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 18/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Stalls									–	–		
Abattoirs									–	–		
Airports									–	–		
Taxi Ranks/Bus Terminals									–	–		
Capital Spares									–	–		
Sport and Recreation Facilities		**9 780**	–	–	–	–	–	–	–	**9 780**	**10 969**	**11 544**
Indoor Facilities		9 104	–	–	–	–	–	–	–	9 104	10 259	10 799
Outdoor Facilities		676	–	–	–	–	–	–	–	676	710	745
Capital Spares									–	–		
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Monuments									–	–		
Historic Buildings									–	–		
Works of Art									–	–		
Conservation Areas									–	–		
Other Heritage									–	–		
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property									–	–		
Unimproved Property									–	–		
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property									–	–		
Unimproved Property									–	–		
Other assets		**3 712**	–	–	–	–	–	–	–	**3 712**	**3 853**	**4 057**
Operational Buildings		**3 712**	–	–	–	–	–	–	–	**3 712**	**3 853**	**4 057**
Municipal Offices		3 699	–	–	–	–	–	–	–	3 699	3 839	4 042
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–	–	–
Building Plan Offices									–	–		
Workshops		–	–	–	–	–	–	–	–	–	–	–
Yards									–	–		
Stores		13	–	–	–	–	–	–	–	13	14	14
Laboratories									–	–		
Training Centres									–	–		
Manufacturing Plant									–	–		
Depots									–	–		
Capital Spares									–	–		
Housing		–	–	–	–	–	–	–	–	–	–	–
Staff Housing									–	–		
Social Housing		–	–	–	–	–	–	–	–	–	–	–
Capital Spares									–	–		
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets									–	–		
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes									–	–		
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Water Rights									–	–		
Effluent Licenses									–	–		
Solid Waste Licenses									–	–		
Computer Software and Applications									–	–		
Load Settlement Software Applications									–	–		
Unspecified									–	–		
Computer Equipment		**3 884**	–	–	–	–	–	**(22)**	**(22)**	**3 862**	**4 064**	**4 226**
Computer Equipment		3 884	–	–	–	–	–	(22)	(22)	3 862	4 064	4 226
Furniture and Office Equipment		**594**	–	–	–	–	–	–	–	**594**	**607**	**620**
Furniture and Office Equipment		594	–	–	–	–	–	–	–	594	607	620
Machinery and Equipment		**3 484**	–	–	–	–	–	**48**	**48**	**3 532**	**3 629**	**3 771**
Machinery and Equipment		3 484	–	–	–	–	–	48	48	3 532	3 629	3 771
Transport Assets		**5 135**	–	–	–	–	–	**(48)**	**(48)**	**5 087**	**5 361**	**5 575**
Transport Assets		5 135	–	–	–	–	–	(48)	(48)	5 087	5 361	5 575
Land		–	–	–	–	–	–	–	–	–	–	–
Land									–	–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals									–	–		
Living resources		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection									–	–		
Zoological plants and animals									–	–		
Immature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection									–	–		
Zoological plants and animals									–	–		
Total Repairs and Maintenance Expenditure to be adjusted	1	**124 209**	–	–	–	–	–	**(22)**	**(22)**	**124 187**	**129 269**	**135 300**

WC042 Hessequa - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 18/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
Depreciation by Asset Class/Sub-class												
Infrastructure		**38 556**	–	–	–	–	–	–	–	**38 556**	**41 056**	**43 457**
Roads Infrastructure		10 938	–	–	–	–	–	–	–	10 938	11 636	12 149
Roads		9 702	–	–	–	–	–	–	–	9 702	10 396	10 901
Road Structures		1 170	–	–	–	–	–	–	–	1 170	1 170	1 170
Road Furniture		66	–	–	–	–	–	–	–	66	71	78
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		3 070	–	–	–	–	–	–	–	3 070	3 112	3 144
Drainage Collection		108	–	–	–	–	–	–	–	108	108	108
Storm water Conveyance		2 962	–	–	–	–	–	–	–	2 962	3 004	3 036
Attenuation		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		5 654	–	–	–	–	–	–	–	5 654	6 171	6 731
Power Plants		10	–	–	–	–	–	–	–	10	10	10
HV Substations		226	–	–	–	–	–	–	–	226	226	226
HV Switching Station		–	–	–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–	–	–
MV Substations		2 158	–	–	–	–	–	–	–	2 158	2 168	2 168
MV Switching Stations		148	–	–	–	–	–	–	–	148	148	148
MV Networks		1 129	–	–	–	–	–	–	–	1 129	1 597	2 099
LV Networks		1 983	–	–	–	–	–	–	–	1 983	2 022	2 079
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		6 146	–	–	–	–	–	–	–	6 146	6 660	7 245
Dams and Weirs		13	–	–	–	–	–	–	–	13	13	13
Boreholes		186	–	–	–	–	–	–	–	186	186	186
Reservoirs		1 006	–	–	–	–	–	–	–	1 006	1 126	1 256
Pump Stations		532	–	–	–	–	–	–	–	532	535	541
Water Treatment Works		2 025	–	–	–	–	–	–	–	2 025	2 042	2 151
Bulk Mains		376	–	–	–	–	–	–	–	376	500	735
Distribution		1 947	–	–	–	–	–	–	–	1 947	2 185	2 278
Distribution Points		61	–	–	–	–	–	–	–	61	73	84
PRV Stations		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		6 054	–	–	–	–	–	–	–	6 054	6 697	7 216
Pump Station		1 093	–	–	–	–	–	–	–	1 093	1 270	1 382
Reticulation		1 174	–	–	–	–	–	–	–	1 174	1 476	1 675
Waste Water Treatment Works		3 787	–	–	–	–	–	–	–	3 787	3 951	4 158
Outfall Sewers		–	–	–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		6 554	–	–	–	–	–	–	–	6 554	6 569	6 732
Landfill Sites		6 437	–	–	–	–	–	–	–	6 437	6 440	6 595
Waste Transfer Stations		9	–	–	–	–	–	–	–	9	9	9
Waste Processing Facilities		–	–	–	–	–	–	–	–	–	–	–
Waste Drop-off Points		107	–	–	–	–	–	–	–	107	120	128
Waste Separation Facilities		–	–	–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines									–	–		
Rail Structures									–	–		
Rail Furniture									–	–		
Drainage Collection									–	–		
Storm water Conveyance									–	–		
Attenuation									–	–		
MV Substations									–	–		
LV Networks									–	–		
Capital Spares									–	–		
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps									–	–		
Piers									–	–		
Revetments									–	–		
Promenades									–	–		
Capital Spares									–	–		
Information and Communication Infrastructure		141	–	–	–	–	–	–	–	141	210	242
Data Centres		56	–	–	–	–	–	–	–	56	120	152
Core Layers		75	–	–	–	–	–	–	–	75	80	80
Distribution Layers		10	–	–	–	–	–	–	–	10	10	10
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Community Assets		**3 905**	–	–	–	–	–	–	–	3 905	**4 203**	**4 449**
Community Facilities		1 358	–	–	–	–	–	–	–	1 358	1 384	1 410
Halls		71	–	–	–	–	–	–	–	71	71	73
Centres		258	–	–	–	–	–	–	–	258	258	258
Crèches		21	–	–	–	–	–	–	–	21	21	22
Clinics/Care Centres		5	–	–	–	–	–	–	–	5	5	5
Fire/Ambulance Stations		1	–	–	–	–	–	–	–	1	1	1
Testing Stations		44	–	–	–	–	–	–	–	44	44	44
Museums		9	–	–	–	–	–	–	–	9	9	9
Galleries		–	–	–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–	–	–
Libraries		127	–	–	–	–	–	–	–	127	127	127
Cemeteries/Crematoria		305	–	–	–	–	–	–	–	305	307	310
Police		–	–	–	–	–	–	–	–	–	–	–
Purls		–	–	–	–	–	–	–	–	–	–	–
Public Open Space		323	–	–	–	–	–	–	–	323	339	354
Nature Reserves		29	–	–	–	–	–	–	–	29	30	30
Public Ablution Facilities		95	–	–	–	–	–	–	–	95	99	101
Markets		9	–	–	–	–	–	–	–	9	9	9

WC042 Hessequa - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 18/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
Stalls		13	–	–	–	–	–	–	–	13	15	19
Abattoirs									–	–		
Airports									–	–		
Taxi Ranks/Bus Terminals		49	–	–	–	–	–	–	–	49	49	49
Capital Spares									–	–		
Sport and Recreation Facilities		**2 547**	–	–	–	–	–	–	–	**2 547**	**2 819**	**3 039**
Indoor Facilities		76	–	–	–	–	–	–	–	76	76	76
Outdoor Facilities		2 471	–	–	–	–	–	–	–	2 471	2 743	2 963
Capital Spares									–	–		
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Monuments									–	–		
Historic Buildings									–	–		
Works of Art									–	–		
Conservation Areas									–	–		
Other Heritage		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property									–	–		
Unimproved Property									–	–		
Other assets		**1 690**	–	–	–	–	–	–	–	**1 690**	**1 888**	**1 910**
Operational Buildings		**1 403**	–	–	–	–	–	–	–	**1 403**	**1 581**	**1 591**
Municipal Offices		1 243	–	–	–	–	–	–	–	1 243	1 409	1 419
Pay/Enquiry Points		9	–	–	–	–	–	–	–	9	9	9
Building Plan Offices		–	–	–	–	–	–	–	–	–	–	–
Workshops		36	–	–	–	–	–	–	–	36	42	42
Yards		–	–	–	–	–	–	–	–	–	–	–
Stores		115	–	–	–	–	–	–	–	115	121	121
Laboratories		–	–	–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–	–	–
Depots									–	–		
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Housing		**287**	–	–	–	–	–	–	–	**287**	**307**	**319**
Staff Housing		36	–	–	–	–	–	–	–	36	36	36
Social Housing		251	–	–	–	–	–	–	–	251	271	283
Capital Spares									–	–		
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets									–	–		
Intangible Assets		**13**	–	–	–	–	–	–	–	**13**	**14**	**14**
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		**13**	–	–	–	–	–	–	–	**13**	**14**	**14**
Water Rights		13	–	–	–	–	–	–	–	13	13	14
Effluent Licenses		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–	0	0
Load Settlement Software Applications									–	–		
Unspecified		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		**943**	–	–	–	–	–	–	–	**943**	**1 088**	**1 132**
Computer Equipment		943	–	–	–	–	–	–	–	943	1 088	1 132
Furniture and Office Equipment		**617**	–	–	–	–	–	–	–	**617**	**642**	**663**
Furniture and Office Equipment		617	–	–	–	–	–	–	–	617	642	663
Machinery and Equipment		**2 687**	–	–	–	–	–	–	–	**2 687**	**3 079**	**3 211**
Machinery and Equipment		2 687	–	–	–	–	–	–	–	2 687	3 079	3 211
Transport Assets		**3 776**	–	–	–	–	–	–	–	**3 776**	**4 223**	**4 624**
Transport Assets		3 776	–	–	–	–	–	–	–	3 776	4 223	4 624
Land		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals									–	–		
Living resources		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection									–	–		
Zoological plants and animals									–	–		
Immature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection									–	–		
Zoological plants and animals									–	–		
Total Depreciation to be adjusted	1	52 188	–	–	–	–	–	–	–	52 188	56 192	59 461

WC042 Hessequa - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 18/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		**42 851**	–	–	–	–	–	–	–	**42 851**	**75 990**	**51 218**
Roads Infrastructure		24 651	–	–	–	–	–	–	–	24 651	34 206	23 832
Roads		24 621	–	–	–	–	–	–	–	24 621	34 206	8 832
Road Structures									–	–		
Road Furniture		30	–	–	–	–	–	–	–	30	–	15 000
Capital Spares									–	–		
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	2 000	1 000
Drainage Collection									–	–		
Storm water Conveyance		–	–	–	–	–	–	–	–	–	2 000	1 000
Attenuation									–	–		
Electrical Infrastructure		10 300	–	–	–	–	–	–	–	10 300	21 200	16 636
Power Plants									–	–		
HV Substations		2 200	–	–	–	–	–	–	–	2 200	5 200	1 000
HV Switching Station									–	–		
HV Transmission Conductors		–	–	–	–	–	–	–	–	–	1 000	–
MV Substations									–	–		
MV Switching Stations		–	–	–	–	–	–	–	–	–	–	–
MV Networks		8 100	–	–	–	–	–	–	–	8 100	15 000	15 636
LV Networks		–	–	–	–	–	–	–	–	–	–	–
Capital Spares									–	–		
Water Supply Infrastructure		3 900	–	–	–	–	–	–	–	3 900	10 378	4 550
Dams and Weirs									–	–		
Boreholes									–	–		
Reservoirs									–	–		
Pump Stations									–	–		
Water Treatment Works		1 000	–	–	–	–	–	–	–	1 000	1 000	–
Bulk Mains		–	–	–	–	–	–	–	–	–	2 000	2 000
Distribution		2 900	–	–	–	–	–	–	–	2 900	7 378	2 550
Distribution Points									–	–		
PRV Stations									–	–		
Capital Spares									–	–		
Sanitation Infrastructure		4 000	–	–	–	–	–	–	–	4 000	8 206	5 200
Pump Station		–	–	–	–	–	–	–	–	–	–	2 500
Reticulation		4 000	–	–	–	–	–	–	–	4 000	6 906	2 500
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–	1 300	–
Outfall Sewers									–	–		
Toilet Facilities		–	–	–	–	–	–	–	–	–	–	200
Capital Spares									–	–		
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Landfill Sites									–	–		
Waste Transfer Stations									–	–		
Waste Processing Facilities									–	–		
Waste Drop-off Points									–	–		
Waste Separation Facilities									–	–		
Electricity Generation Facilities									–	–		
Capital Spares									–	–		
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines									–	–		
Rail Structures									–	–		
Rail Furniture									–	–		
Drainage Collection									–	–		
Storm water Conveyance									–	–		
Attenuation									–	–		
MV Substations									–	–		
LV Networks									–	–		
Capital Spares									–	–		
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps									–	–		
Piers									–	–		
Revetments									–	–		
Promenades									–	–		
Capital Spares									–	–		
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres									–	–		
Core Layers									–	–		
Distribution Layers		–	–	–	–	–	–	–	–	–	–	–
Capital Spares									–	–		
Community Assets		**5 280**	–	–	–	–	–	**52**	52	5 332	**810**	**745**
Community Facilities		1 080	–	–	–	–	–	52	52	1 132	430	445
Halls		–	–	–	–	–	–	–	–	–	–	–
Centres		550	–	–	–	–	–	52	52	602	–	–
Crèches		–	–	–	–	–	–	–	–	–	–	65
Clinics/Care Centres									–	–		
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–	–	–
Testing Stations									–	–		
Museums		–	–	–	–	–	–	–	–	–	–	–
Galleries									–	–		
Theatres									–	–		
Libraries		–	–	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–	–	–
Police									–	–		
Parks		–	–	–	–	–	–	–	–	–	–	–
Public Open Space		280	–	–	–	–	–	–	–	280	330	300
Nature Reserves		–	–	–	–	–	–	–	–	–	–	80
Public Ablution Facilities		250	–	–	–	–	–	–	–	250	100	–
Markets		–	–	–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–	–	–
Abattoirs									–	–		
Airports									–	–		
Taxi Ranks/Bus Terminals									–	–		
Capital Spares									–	–		
Sport and Recreation Facilities		**4 200**	–	–	–	–	–	–	–	**4 200**	**380**	**300**

WC042 Hessequa - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 18/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
Indoor Facilities		–	–	–	–	–	–	–	–	–	–	–
Outdoor Facilities		4 200	–	–	–	–	–	–	–	4 200	380	300
Capital Spares									–	–		
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Monuments									–	–		
Historic Buildings									–	–		
Works of Art		–	–	–	–	–	–	–	–	–	–	–
Conservation Areas									–	–		
Other Heritage		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property									–	–		
Unimproved Property									–	–		
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property									–	–		
Unimproved Property									–	–		
Other assets		900	–	–	–	–	–	–	–	900	–	500
Operational Buildings		900	–	–	–	–	–	–	–	900	–	500
Municipal Offices		300	–	–	–	–	–	–	–	300	–	500
Pay/Enquiry Points									–	–		
Building Plan Offices									–	–		
Workshops		300	–	–	–	–	–	–	–	300	–	–
Yards									–	–		
Stores		300	–	–	–	–	–	–	–	300	–	–
Laboratories									–	–		
Training Centres									–	–		
Manufacturing Plant									–	–		
Depots									–	–		
Capital Spares									–	–		
Housing		–	–	–	–	–	–	–	–	–	–	–
Staff Housing									–	–		
Social Housing									–	–		
Capital Spares									–	–		
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets									–	–		
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes									–	–		
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Water Rights									–	–		
Effluent Licenses									–	–		
Solid Waste Licenses									–	–		
Computer Software and Applications									–	–		
Load Settlement Software Applications									–	–		
Unspecified									–	–		
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment									–	–		
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Transport Assets									–	–		
Land		–	–	–	–	–	–	–	–	–	–	–
Land									–	–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals									–	–		
Living resources		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection									–	–		
Zoological plants and animals									–	–		
Immature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection									–	–		
Zoological plants and animals									–	–		
Total Capital Expenditure on upgrading of existing assets *to be adjusted*	1	49 031	–	–	–	–	–	52	52	49 083	76 800	52 463

WC042 Hessequa - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 18/08/2025

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Medium Term Revenue and Expenditure Framework					
												Budget Year 2025/26		Budget Year +1 2026/27		Budget Year +2 2027/28	
R thousands												Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Parent municipality:																	
List all capital projects grouped by Function																	
Community Halls And Facilities	**Upgrading Thusong Centre_ Brasl Area T**	**2002002002001002_**	**UPGRADING**	*ve and development-orie*	*Inclusion and Access*	**SY DEVELOPMENT**	*Community Facilities*	*Centres*	*WARD 6 AND 7 AND 8*	*-34.091458*	*21.258923*	**550**	**602**	**–**	**–**	**–**	**–**
Fire Fighting And Protection	**Extension Ladder Iveco - R/D - Fire**	**PC002003009_0024**	**NEW**		*Growth*	**RY WITHIN SERVI**	*Machinery And Equipment*	*Machinery And Equipment*	*WHOLE OF MUNICIPALITY*	*-34.377234*	*21.411122*	**34**	**69**	**–**	**–**	**–**	**–**
Fire Fighting And Protection	**2 X Fire Fighting Trailers With Bakkie S**	**PC002003010_0013**	**NEW**		*Growth*	**RY WITHIN SERVI**	*Transport Assets*	*Transport Assets*	*WHOLE OF MUNICIPALITY*	*-34.377234*	*21.411122*	**–**	**200**	**–**	**–**	**–**	**–**
Information Technology	**1 X Firewall Solution - Ict**	**C001002009002_00**	**NEW**	*and responsive econom*	*Growth*	**RY WITHIN SERVI**	*Information And Communication Infrastructure*	*Core Layers*	*HEAD OFFICE*	*-34.091458*	*21.258923*	**150**	**90**	**–**	**–**	**–**	**–**
Information Technology	**Online Meeting Solution- Council Chambe**	**PC002003004_0023**	**NEW**	*ve and development-orie*	*Growth*	**RY WITHIN SERVI**	*Computer Equipment*	*Computer Equipment*	*WARD 7*	*-34.091458*	*21.258923*	**430**	**490**	**–**	**–**	**–**	**–**
Police Forces, Traffic And Street Parking C	**New Motor Vehicle Registration Service I**	**PC002003009_0027**	**NEW**		*Growth*	**RY WITHIN SERVI**	*Machinery And Equipment*	*Machinery And Equipment*	*WARD 2*	*-34.377234*	*21.411122*	**–**	**44**	**–**	**–**	**–**	**–**
Police Forces, Traffic And Street Parking C	**New Motor Vehicle Registration Service I**	**PC002003009_0028**	**NEW**		*Growth*	**RY WITHIN SERVI**	*Machinery And Equipment*	*Machinery And Equipment*	*WARD 1 AND 3*	*-34.377234*	*21.411122*	**–**	**100**	**–**	**–**	**–**	**–**
Population Development	**1 X Conference Table - D02**	**PC002003005_0034**	**NEW**	*ve and development-orie*	*Growth*	**RY WITHIN SERVI**	*Furniture And Office Equipment*	*Furniture And Office Equipment*	*WARD 7*	*-34.091458*	*21.258923*	**8**	**7**	**–**	**–**	**–**	**–**
Population Development	**6 X Conference Chairs - D02**	**PC002003005_0035**	**NEW**	*ve and development-orie*	*Growth*	**RY WITHIN SERVI**	*Furniture And Office Equipment*	*Furniture And Office Equipment*	*WARD 7*	*-34.091458*	*21.258923*	**8**	**10**	**–**	**–**	**–**	**–**
Sewerage	**Refurbishment Of Aeration Tanks At Sb V**	**01001001005003_0**	**RENEWAL**	*and responsive econom*	*Inclusion and Access*	**RY WITHIN SERVI**	*Sanitation Infrastructure*	*Waste Water Treatment Works*	*WARD 1 AND 3*	*-34.08873*	*20.956805*	**1 000**	**2 501**	**–**	**–**	**–**	**–**
Entities:																	
List all capital projects grouped by Municipal Entity																	
Entity Name																	
Project name																	

WC042 Hessequa - Supporting Table SB20 Not required - 18/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	8	9	10	11		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue By Municipal Entity												
Entity 1 total revenue									–	–		
Entity 2 total revenue									–	–		
Entity 3 (etc) total revenue									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Total Operating Revenue	1	–	–	–	–	–	–	–	–	–	–	–
Expenditure By Municipal Entity												
Entity 1 total operating expenditure									–	–		
Entity 2 total operating expenditure									–	–		
Entity 3 etc. total operating expenditure									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Total Operating Expenditure	2	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure By Municipal Entity												
Entity 1 total capital expenditure									–	–		
Entity 2 total capital expenditure									–	–		
Entity 3 etc. total capital expenditure									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Total Capital Expenditure	2	–	–	–	–	–	–	–	–	–	–	–

Hesssequa Municipality

1ST ADJUSTMENT BUDGET
2025/2026

Table of Contents

Glossary

Adjustments Budget – Prescribed in Section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Budget – The financial plan of the Municipality

Capital Expenditure – Spending on assets such as infrastructure, land & buildings minor assets etc. Any capital expenditure must be reflected as an asset on the Municipality's statement of Financial position.

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

Equitable share – An unconditional grant paid to municipalities. It is predominantly targeted towards funding the Indigent Policy.

FMG – Financial Management Grant **GFS** – Government Finance Statistics. An internationally recognized classification system that facilitates like for like comparison between municipalities.

GRAP – Generally Recognized 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 principle legislation relating to municipal financial management.

MIG – Municipal Infrastructure Grant.

MTREF - Medium Term Revenue and Expenditure Framework (MTREF). The medium term financial plan, usually 3 years, based on fixed first year and indicative further two years' budget allocations. Also includes financial information of the previous and current year.

NDPG – Neighborhood Development Partnership Grant.

Operating expenditure – Spending on the day-to-day expenses of the Municipality such as salaries and wages, repairs, and maintenance etc.

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

SDBIP – Service Delivery and Budget Implementation Plan (SDBIP). A detailed plan comprising annual and quarterly performance information.

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.

Vote – A main appropriation segment of the budget. In Hessequa Municipality this relates to the directorate level for operating expenditure and capital expenditure.

YTD – Year to date

Legislative Requirements

This report has been prepared in terms of the following enabling legislation.

The Municipal Finance Management Act

Municipal adjustments budgets
(1) A municipality may revise an approved annual budget through an adjustments budget.
(2) An adjustments budget—
(a) must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during
the current year;
(b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget
but only to revise or accelerate spending programmes already budgeted for;
(c) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor
of the municipality;
(d) may authorise the utilisation of projected savings in one vote towards spending under another vote
(e) may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending
could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current
year was approved by the council;
(f) may correct any errors in the annual budget; and
(g) may provide for any other expenditure within a prescribed framework.
(3) An adjustments budget must be in a prescribed form.
(4) Only the mayor may table an adjustments budget in the municipal council, but an adjustments budget in terms of subsection
(2)(b) to (g) may only be tabled within any prescribed limitations as to timing or frequency
(5) When an adjustments budget is tabled, it must be accompanied by—
(a) an explanation how the adjustments budget affects the annual budget;
(b) a motivation of any material changes to the annual budget;
(c) an explanation of the impact of any increased spending on the annual budget and the annual budgets for the next two
financial years; and
(d) any other supporting documentation that may be prescribed.
(6) Municipal tax and tariffs may not be increased during a financial year except when required in terms of a financial recovery
plan.
(7) Sections 22(b), 23(3) and 24(3) apply in respect of an adjustments budget, and in such application a reference in those
sections to an annual budget must be read as a reference to an adjustments budget.

Local Government: Municipal Finance Management Act,2003: Municipal Budget and Reporting Regulations

An adjustments budget and supporting documentation of a municipality must be in a format specified in Schedule B 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
Funding of adjustments budgets
(1) An adjustments budget of a municipality must be appropriately funded.
(2) The supporting documentation to accompany an adjustments budget in terms of section 28(5)of the Act must contain an
explanation of how the adjustments budget is funded.
Submission of tabled adjustments budgets
(1) The municipal manager must comply with section 28(7) of the Act, read together with section 22(b)(i) of the Act, read
together with section 22(b)(i) of the Act, within ten working days after the mayor has tabled an adjustments budget in the
municipal council.
(2) When submitting the tabled adjustments budget to the National Treasury and the relevant provincial treasury in terms of
section 28(7) of the Act, the municipal manager must submit in both printed and electronic form-
(a) the supporting documentation referred to in section 28(5) of the Act within ten working days of the adjustments budget
being tabled in the municipal council; and
(b) any other information as may be required by the National Treasury
(3) The municipal manager must send copies of an adjustments budget and supporting documentation, in both printed form
and electronically
(a) any other municipality effected by that adjustments budget within ten working days of the adjustments budget being tabled
in the municipal council; and
(b) any other organ of state on receipt of a request from that organ of state

Section 1 – Mayor's Report

This report has been prepared in terms of the Local Government: Municipal Finance Management Act,2003 and the Municipal Budget and Reporting Regulations, Government 32141,17 April 2009.

The mayor's report accompanying an adjustments budget must provide:

(a) A summary of the reasons for the adjustments budget having regard to the material variances highlighted in the latest monthly budget statement including at least the following where applicable:
   i. New allocations of cash backed accumulated funds
   ii. Multi- year funds shifting in relation to the capital programme
   iii. Unforeseen and unavoidable expenditure; and
   iv. Allocations and grant adjustments

(b) A recommendation that the municipal council approves the adjustment budget

(c) A recommendation that the municipal council approves the revision to the service delivery targets and performance indicators in the service delivery and implementation plan if applicable; and

(d) Any other information considered relevant by the mayor.

Section 28 (2)(e) of the MFMA states the following:

"(2) An adjustments budget –

(e) may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by council;"

Section 23 (5) of the MBRR states the following:

"(5) An adjustments budget referred to in section 28(2)(e) of the Act may only be tabled after the end of the financial year to which the roll-overs relate, and must be approved by the municipal council by 25 August of the financial year following the financial year to which roll-overs relate."

The reason for the 1st adjustments budget is to bring the relevant projects relating to 2024/25, as approved for rollover to 2025/2026, onto the 2025/2026 budget, in accordance with Section 28(2)(e) of the MFMA and Section 23(5) of the MBRR.

It should be noted that:

- No new allocations of cash backed accumulated funds are made. The funds are rolled over from the previous financial year to fund projects from the Capital Replacement Reserve.
- No multi- year funds shifting in relation to the capital programme with the approval of this adjustment budget
- No Unforeseen and unavoidable expenditure with the approval of this adjustment budget
- No new allocations or adjustment to grants with the approval of this adjustment budget
- No tariffs will be impacted with the approval of this adjustment budget

Requests for rollover was received for the following five projects:

1. New Motor Vehicle Registration Service in Albertinia- R43 878
2. New Motor Vehicle Registration Service in Still Bay- R100 000
3. Refurbishment of Areation Tanks at Still Bay Waste Water Treatment Works- R1 501 468
4. Upgrading Thusong Centre Braai Area to Waiting Are- R51 576
5. Extention Ladder IVECO- R/D- Fire- R35 000
6. 2X Fire Fighting trailers with Bakkie Sakkies- R200 000

Motivations for the rollover of the internally funded projects from 2024/2025 to 2025/2026 are as follows:

- A change in the requirements for the layout of the new motor vehicle registration services in Albertinia and Still Bay and the subsequent delays in reaching consensus meant that only a portion of these projects were completed by 30 June 2025.
- A delay in the delivery of the areators for Still Bay Waste Water Treatment Works.
- A delay with the installation of airconditioners at the Thusong Centre due to internal difficulties experienced by the supplier.
- Started the process but could not complete the procurement of the extention ladder for the fire department due to the quote received from the NFPA compliant bidder being more than the budget. An extention ladder plays a vital role in firefighting operations, especially in the rescue of individuals trapped on the upper levels of buildings during fire incidents.
- Unsuccessful bidding processes relating to delivery timeframes in respect of the Bakkie Sakkies.

Refer to the Roll-over documentation for all rollover requests and motivations per project.

Complete detail is provided in Annexures B (Capital Budget)

It is hereby recommended that Council approve the 1st Adjustment Budget for 2025/2026 as per the recommended council resolutions in Section 2 of this report and as per the item submitted to Council.

It is hereby also recommended that Council Approve the adjustment to the Service Delivery Targets and Performance Indicators in the Service Delivery and Budget Implementation Plan (SDBIP) if applicable.

Section 2 – Resolutions

Resolutions

Resolutions dealing with at least the following matters must be prepared and presented as part of the adjustments budget documentation:

(a) Approval of the adjustments budget
(b) Approval of any adjustments permitted in terms of section 28(2) of the Act
(c) Approval of the transfer of funds to a separate bank account for purposes contemplated in section 12 of the Act
(d) Approval of revisions to the monthly and quarterly service delivery targets and performance indicators in the service delivery and budget implementation plan (SDBIP), if any, to correspond with the approval of the adjustments budget, and

(e) Approval of any adjustment budget-related policies necessitated by the adjustments budget.

This is the resolution that will be presented to Council when the 1st Adjustment Budget is tabled:

Recommendation

1. That the capital budget is increased by R1 731 922 from R187 628 300 to R189 360 2222
2. That the capital budget is financed as follows:

	R
External Loans	50 000 000
Capital Replacement Reserve	77 218 822
Transfers & Subsidies	62 341 400
Public Donations	0
	189 560 222

3. That all amendments in Annexure B be approved
4. That the Service Delivery and Budget Implementation Plan (SDBIP) be adjusted in line with the adjustment budget
5. That the 1st Adjustment budget (2025/2026) and National Treasury B- Schedules- Municipal Adjustment Budget & Supporting Tables be sent to the National- and Provincial Treasuries as required
6. That the 1st Adjustment Budget for 2025/2026 be tabled to council for approval

Complete detail is provided in Annexures B (Capital Budget)

No tariffs will be impacted with the approval of this adjustments budget

Section 3 – Executive Summary

There are no material implications on service delivery for the remainder of this financial year as a result of this adjustments budget. The 1st adjustment budget is tabled in terms of Section 28 of the MFMA.

Section 28(2)(e) of the MFMA states the following:

"(2) An adjustments budget –

(e) may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by council;"

Section 23(5) of the MBRR states the following:

"(5) An adjustments budget referred to in section 28(2)(e) of the Act may only be tabled after the end of the financial year to which the roll-overs relate, and must be approved by the municipal council by 25 August of the financial year following the financial year to which roll-overs relate."

The following internally funded rollovers are included in the capital budget for the 1st Adjusted Budget in terms of the legislation as referenced above:

2. New Motor Vehicle Registration Service in Albertinia R43 878
    - The construction portion of the expansion at the Albertinia office has been completed, but in the meantime the writing method for learners changed from writing physically to electronic methods by means of tablets. Additional space must now be created for the eye test machine. The original plan to place the eye test machine in the office space of the Law Enforcement officers must now be amended to accommodate the CLLT Tablets. The remaining funds in the votenumber must thus be used to create a new space for the eye test machine.

3. New Motor Vehicle Registration Service in Still Bay R100 000
    - The expansion at the Stilbaai office could not proceed in 2024/2025 because consensus could not be reached in time on the location of the office within the building. Consensus has now been reached between the MM and BM to create the office adjacent to the existing payment point and the project should be completed in 2025/26.

4. Refurbishment of areation tanks at SB R1 501 468
    - The tender for the sewer upgrades in the Hessequa area was awarded on 7 February 2025. During the ordering process of the aerators, the supplier indicated that there is a delivery lead time of 20- 24 weeks and that the aerators will not be delivered in time before 30 June 2025.

5. Upgrading Thusong Centre_Braai Area to Waiting Area R51 576
    - The tender for the installation of two airconditioners at the main hall of the Thusong Centre at Riversdale was awarded to Kenwin (PTY) LTD under the Tender HES- CORP 09/2324 at a BAC Meeting on 30 May 2025. (The appointment of a Panel of Service Providers for the provision of Electrical Services for a period of Three (3) years.) The supplier however indicated that the installation of the airconditioners cannot be done before 30 June 2025 because of internal difficulties.

6. Extention Ladder IVECO- R/D – Fire R35 000
    - Following the assessment of the closed quotations received, the compliant bidder- meeting the required specifications in line with the relevant NFPA codes- was identified. However, it was found that the allocated budget for 2024/25 was insufficient to proceed with procurement. Given the vital role the extention ladder plays in firefighting operations, especially in the rescue of individuals trapped on upper levels of buildings during fire incidents, I kindly request that the funds for this item be carried over to the 2025/2026 financial year.

7. 2 X Fire Fighting Trailers with Bakkie Sakkies R200 000
    - Despite following the closed quotation process and advertising on two seperate occasions, both bidding processes failed. The bidders were either unable to deliver within the specified timeframe or had to withdraw due to unforeseen personal medical circumstances. The firefighting trailers remain an essential addition to the firefighting fleet and are intended to be deployed strategically in towns within the Hessequa area where immediate fire service response is currently not available.The presence of these trailers will significantly enhance the Hessequa community's safety and emergency readiness.

The effect of the 1st Adjusted Budget on the 2025/2026 Capital Budget will be as follows:

Capital Budget

- The Capital Budget is increased from R187 628 300 to R189 560 222 (Increase of R1 931 922)

Funding	Original Budget	Virement	1st Adjustment Budget
CRR	75 286 900	1 931 922	77 218 822
External loans	50 000 000	0	50 000 000
Transfers & Subsidies	62 341 400	0	62 341 400
Public Contributions	0	0	0
TOTAAL	**187 628 300**	**1 931 922**	**189 560 222**

The item will be tabled at the Executive Mayoral Committee on 25 August 2025 and feedback will be provided during the Special Council Meeting.

Section 4 – Adjustment Budget Tables

Table B1: Adjustment Budget Statement Summary

WC042 Hessequa - Table B1 Adjustments Budget Summary - 18/08/2025

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands	Original Budget A	Prior Adjusted 1 A1	Accum. Funds 2 B	Multi-year capital 3 C	Unfore. Unavoid. 4 D	Nat. or Prov. Govt 5 E	Other Adjusts. 6 F	Total Adjusts. 7 G	Adjusted Budget 8 H	Adjusted Budget	Adjusted Budget
Financial Performance											
Property rates	148 312	–	–	–	–	–	–	–	148 312	158 694	169 802
Service charges	384 481	–	–	–	–	–	–	–	384 481	409 259	435 267
Investment revenue	36 046	–	–	–	–	–	–	–	36 046	26 425	26 375
Transfers recognised - operational	75 755	–	–	–	–	–	–	–	75 755	74 727	77 894
Other own revenue	162 747	–	–	–	–	–	–	–	162 747	146 760	165 845
Total Revenue (excluding capital transfers and contributions)	**807 340**	–	–	–	–	–	–	–	**807 340**	**815 864**	**875 183**
Employee costs	270 128	–	–	–	–	–	–	–	270 128	282 696	296 867
Remuneration of councillors	9 690	–	–	–	–	–	–	–	9 690	10 174	10 683
Depreciation & asset impairment	56 202	–	–	–	–	–	–	–	56 202	60 249	63 609
Finance charges	19 809	–	–	–	–	–	–	–	19 809	23 515	24 824
Inventory consumed and bulk purchases	259 979	–	–	–	–	–	40	40	260 019	274 556	291 057
Transfers and subsidies	2 502	–	–	–	–	–	–	–	2 502	2 884	2 906
Other expenditure	187 587	–	–	–	–	–	(40)	(40)	187 548	165 198	185 670
Total Expenditure	**805 898**	–	–	–	–	–	–	–	**805 898**	**819 273**	**875 616**
Surplus/(Deficit)	1 442	–	–	–	–	–	–	–	1 442	(3 409)	(433)
Transfers and subsidies - capital (monetary allocations)	62 341	–	–	–	–	–	–	–	62 341	43 224	33 440
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**63 783**	–	–	–	–	–	–	–	**63 783**	**39 815**	**33 007**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**63 783**	–	–	–	–	–	–	–	**63 783**	**39 815**	**33 007**
Capital expenditure & funds sources											
Capital expenditure	187 628	–	–	–	–	–	1 932	1 932	189 560	153 499	145 712
Transfers recognised - capital	62 341	–	–	–	–	–	–	–	62 341	43 224	33 440
Borrowing	50 000	–	–	–	–	–	–	–	50 000	20 000	70 000
Internally generated funds	75 287	–	–	–	–	–	1 932	1 932	77 219	90 275	42 271
Total sources of capital funds	**187 628**	–	–	–	–	–	**1 932**	**1 932**	**189 560**	**153 499**	**145 712**
Financial position											
Total current assets	453 099	–	–	–	–	–	(1 932)	(1 932)	451 167	430 107	440 451
Total non current assets	1 471 771	–	–	–	–	–	1 932	1 932	1 473 703	1 513 353	1 586 799
Total current liabilities	146 405	–	–	–	–	–	–	–	146 405	149 782	161 904
Total non current liabilities	301 986	–	–	–	–	–	–	–	301 986	321 670	394 787
Community wealth/Equity	1 476 479	–	–	–	–	–	–	–	1 476 479	1 472 008	1 470 558
Cash flows											
Net cash from (used) operating	119 297	–	–	–	–	–	(1 812)	(1 812)	117 485	118 378	88 909
Net cash from (used) investing	(177 628)	–	–	–	–	–	(1 932)	(1 932)	(179 560)	(145 499)	(137 212)
Net cash from (used) financing	27 343	–	–	–	–	–	–	–	27 343	(335)	49 788
Cash/cash equivalents at the year end	**361 587**	–	–	–	–	–	**(3 744)**	**(3 744)**	**357 843**	**330 387**	**331 873**
Cash backing/surplus reconciliation											
Cash and investments available	361 587	–	–	–	–	–	(1 932)	(1 932)	359 655	334 132	335 617
Application of cash and investments	26 257	–	–	–	–	–	(13)	(13)	26 243	30 099	30 450
Balance - surplus (shortfall)	**335 331**	–	–	–	–	–	**(1 919)**	**(1 919)**	**333 412**	**304 032**	**305 167**
Asset Management											
Asset register summary (WDV)	1 471 771	–	–	–	–	–	1 932	1 932	1 473 703	1 513 353	1 586 799
Depreciation	52 188	–	–	–	–	–	–	–	52 188	56 192	59 461
Renewal and Upgrading of Existing Assets	56 179	–	–	–	–	–	1 553	1 553	57 732	94 634	69 613
Repairs and Maintenance	124 209	–	–	–	–	–	(22)	(22)	124 187	129 269	135 300
Free services											
Cost of Free Basic Services provided	9 343	–	–	–	–	–	–	–	9 343	9 930	10 580
Revenue cost of free services provided	51 287	–	–	–	–	–	–	–	51 287	54 006	58 412
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

Table B2 Adjustments Budget Financial Performance (standard classification)

WC042 Hessequa - Table B2 Adjustments Budget Financial Performance (functional classification) - 18/08/2025

Standard Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		**214 112**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**214 112**	**213 134**	**224 460**
Executive and council		18 699	-	-	-	-	-	-	-	18 699	19 232	19 031
Finance and administration		195 413	-	-	-	-	-	-	-	195 413	193 903	205 429
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		**119 533**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**119 533**	**105 409**	**121 924**
Community and social services		12 970	-	-	-	-	-	-	-	12 970	13 152	13 923
Sport and recreation		15 737	-	-	-	-	-	-	-	15 737	16 844	16 844
Public safety		67 044	-	-	-	-	-	-	-	67 044	71 055	75 318
Housing		23 782	-	-	-	-	-	-	-	23 782	4 359	15 838
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		**27 999**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**27 999**	**38 351**	**27 575**
Planning and development		21 923	-	-	-	-	-	-	-	21 923	18 292	19 245
Road transport		5 342	-	-	-	-	-	-	-	5 342	19 571	7 813
Environmental protection		734	-	-	-	-	-	-	-	734	487	517
Trading services		**507 569**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**507 569**	**502 194**	**534 665**
Energy sources		306 808	-	-	-	-	-	-	-	306 808	288 925	311 865
Water management		89 874	-	-	-	-	-	-	-	89 874	94 940	88 197
Waste water management		57 513	-	-	-	-	-	-	-	57 513	61 076	73 911
Waste management		53 374	-	-	-	-	-	-	-	53 374	57 253	60 692
Other		**469**	**-**	**-**	**-**	**-**	**-**	**-**	-	**469**	**-**	**-**
Total Revenue - Functional	2	**869 682**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**869 682**	**859 088**	**908 623**
Expenditure - Functional												
Governance and administration		**123 994**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**123 994**	**128 901**	**137 294**
Executive and council		38 056	-	-	-	-	-	-	-	38 056	39 494	41 222
Finance and administration		83 523	-	-	-	-	-	-	-	83 523	86 856	93 415
Internal audit		2 414	-	-	-	-	-	-	-	2 414	2 551	2 657
Community and public safety		**188 872**	**-**	**-**	**-**	**-**	**-**	**65**	**65**	**188 937**	**175 016**	**193 549**
Community and social services		29 305	-	-	-	-	-	-	-	29 305	30 698	32 063
Sport and recreation		40 870	-	-	-	-	-	65	65	40 936	43 769	46 053
Public safety		93 526	-	-	-	-	-	-	-	93 526	94 199	98 075
Housing		25 170	-	-	-	-	-	-	-	25 170	6 350	17 358
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		**92 464**	**-**	**-**	**-**	**-**	**-**	**(135)**	**(135)**	**92 329**	**95 871**	**99 667**
Planning and development		16 367	-	-	-	-	-	-	-	16 367	17 282	18 103
Road transport		68 802	-	-	-	-	-	(135)	(135)	68 667	71 193	73 801
Environmental protection		7 295	-	-	-	-	-	-	-	7 295	7 396	7 764
Trading services		**399 081**	**-**	**-**	**-**	**-**	**-**	**70**	**70**	**399 151**	**417 960**	**443 528**
Energy sources		239 667	-	-	-	-	-	-	-	239 667	252 631	267 686
Water management		58 489	-	-	-	-	-	-	-	58 489	59 963	63 831
Waste water management		51 080	-	-	-	-	-	1	1	51 081	53 302	56 960
Waste management		49 845	-	-	-	-	-	69	69	49 914	52 063	55 052
Other		**1 487**	**-**	**-**	**-**	**-**	**-**	**-**	-	**1 487**	**1 524**	**1 577**
Total Expenditure - Functional	3	**805 898**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**805 898**	**819 273**	**875 616**
Surplus/ (Deficit) for the year		63 783	-	-	-	-	-	-	-	63 783	39 815	33 007

Table B3 Adjustments Budget Financial Performance

WC042 Hessequa - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 18/08/2025

Vote Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 01 - Office Of The Mm		18 699	–	–	–	–	–	–	–	18 699	19 232	19 031
Vote 02 - Corporate Services		28 703	–	–	–	–	–	–	–	28 703	29 353	30 860
Vote 03 - Financial Services		189 357	–	–	–	–	–	–	–	189 357	189 367	200 666
Vote 04 - Community Services		91 050	–	–	–	–	–	–	–	91 050	75 488	91 232
Vote 05 - Technical Services		518 747	–	–	–	–	–	–	–	518 747	526 869	547 073
Vote 06 - Spatial Plannign & Environmental Management		23 126	–	–	–	–	–	–	–	23 126	18 779	19 762
Vote 07 - Health		–	–	–	–	–	–	–	–	–	–	–
Vote 08 - Planning And Development		–	–	–	–	–	–	–	–	–	–	–
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Electricity		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Water Management		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste Management		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Road Transport		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**869 682**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**869 682**	**859 088**	**908 623**
Expenditure by Vote	1											
Vote 01 - Office Of The Mm		44 066	–	–	–	–	–	–	–	44 066	45 630	47 852
Vote 02 - Corporate Services		68 293	–	–	–	–	–	–	–	68 293	71 902	75 158
Vote 03 - Financial Services		49 427	–	–	–	–	–	–	–	49 427	50 206	55 560
Vote 04 - Community Services		126 277	–	–	–	–	–	–	–	126 277	108 961	124 068
Vote 05 - Technical Services		496 281	–	–	–	–	–	–	–	496 281	519 955	549 508
Vote 06 - Spatial Plannign & Environmental Management		21 554	–	–	–	–	–	–	–	21 554	22 417	23 470
Vote 07 - Health		–	–	–	–	–	–	–	–	–	–	–
Vote 08 - Planning And Development		–	–	–	–	–	–	–	–	–	–	–
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Electricity		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Water Management		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste Management		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Road Transport		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**805 898**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**805 898**	**819 273**	**875 616**
Surplus/ (Deficit) for the year	2	**63 783**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**63 783**	**39 815**	**33 007**

Table B4 Adjustments Budget Financial Performance (revenue and expenditure)

WC042 Hessequa - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 18/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	256 387	–	–	–	–	–	–	–	256 387	271 657	269 570
Service charges - Water	2	58 186	–	–	–	–	–	–	–	58 186	62 405	66 182
Service charges - Waste Water Management	2	32 413	–	–	–	–	–	–	–	32 413	34 879	36 867
Service charges - Waste Management	2	37 496	–	–	–	–	–	–	–	37 496	40 307	42 648
Sale of Goods and Rendering of Services		52 668	–	–	–	–	–	–	–	52 668	34 858	47 298
Agency services		3 716	–	–	–	–	–	–	–	3 716	3 932	4 168
Interest									–	–		
Interest earned from Receivables		3 019	–	–	–	–	–	–	–	3 019	3 236	3 430
Interest earned from Current and Non Current Assets		36 046	–	–	–	–	–	–	–	36 046	26 425	26 375
Dividends									–	–		
Rent on Land		–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		4 622	–	–	–	–	–	–	–	4 622	4 980	5 306
Special rating levies		–	–	–	–	–	–	–	–	–	–	–
Licence and permits									–	–		
Operational Revenue		11 390	–	–	–	–	–	–	–	11 390	9 732	10 199
Non-Exchange Revenue												
Property rates	2	148 312	–	–	–	–	–	–	–	148 312	158 694	169 802
Surcharges and Taxes									–	–		
Fines, penalties and forfeits		60 606	–	–	–	–	–	–	–	60 606	64 242	68 096
Licences or permits		2 552	–	–	–	–	–	–	–	2 552	2 700	2 862
Transfer and subsidies - Operational		75 755	–	–	–	–	–	–	–	75 755	74 727	77 894
Interest		911	–	–	–	–	–	–	–	911	1 021	1 082
Fuel Levy									–	–		
Operational Revenue		13 264	–	–	–	–	–	–	–	13 264	14 059	14 903
Gains on disposal of Assets		10 000	–	–	–	–	–	–	–	10 000	8 000	8 500
Other Gains		–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations									–	–		
Total Revenue (excluding capital transfers and contributions)		807 340	–	–	–	–	–	–	–	**807 340**	**815 864**	**875 183**
Expenditure By Type												
Employee related costs		270 128	–	–	–	–	–	–	–	270 128	282 696	296 857
Remuneration of councillors		9 690	–	–	–	–	–	–	–	9 690	10 174	10 683
Bulk purchases - electricity		212 192	–	–	–	–	–	–	–	212 192	223 566	237 405
Inventory consumed		47 787	–	–	–	–	–	40	40	47 826	50 990	53 652
Debt impairment		4 014	–	–	–	–	–	–	–	4 014	4 057	4 148
Depreciation and amortisation		52 188	–	–	–	–	–	–	–	52 188	56 192	59 461
Interest		19 809	–	–	–	–	–	–	–	19 809	23 515	24 824
Contracted services		81 852	–	–	–	–	–	(120)	(120)	81 733	56 030	71 269
Transfers and subsidies		2 502	–	–	–	–	–	–	–	2 502	2 884	2 906
Irrecoverable debts written off		56 546	–	–	–	–	–	–	–	56 546	59 939	63 535
Operational costs		49 189	–	–	–	–	–	80	80	49 269	49 228	50 866
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		**805 898**	–	–	–	–	–	–	–	**805 898**	**819 273**	**875 616**
Surplus/(Deficit)		**1 442**	–	–	–	–	–	–	–	**1 442**	(3 409)	(433)
Transfers and subsidies - capital (monetary allocations)		62 341	–	–	–	–	–	–	–	62 341	43 224	33 440
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation		**63 783**	–	–	–	–	–	–	–	**63 783**	**39 815**	**33 007**
Income Tax									–	–		
Surplus/(Deficit) after taxation		**63 783**	–	–	–	–	–	–	–	**63 783**	**39 815**	**33 007**
Share of Surplus/Deficit attributable to Joint Venture												
Share of Surplus/Deficit attributable to Minorities									–	–		
Surplus/(Deficit) attributable to municipality		**63 783**	–	–	–	–	–	–	–	**63 783**	**39 815**	**33 007**
Share of Surplus/Deficit attributable to Associate									–	–		
Intercompany/Parent subsidiary transactions									–	–		
Surplus/ (Deficit) for the year	1	**63 783**	–	–	–	–	–	–	–	**63 783**	**39 815**	**33 007**

Table B5 Adjustments Capital Expenditure Budget by vote and funding

WC042 Hessequa - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 18/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure *to be adjusted*	2											
Vote 01 - Office Of The Mm		–	–	–	–	–	–	–	–	–	–	–
Vote 02 - Corporate Services		250	–	–	–	–	–	–	–	250	200	70
Vote 03 - Financial Services		–	–	–	–	–	–	–	–	–	–	–
Vote 04 - Community Services		1 020	–	–	–	–	–	52	52	1 072	600	458
Vote 05 - Technical Services		126 801	–	–	–	–	–	–	–	126 801	101 982	101 808
Vote 06 - Spatial Plannign & Environmental Management		51	–	–	–	–	–	–	–	51	1	1
Vote 07 - Health		–	–	–	–	–	–	–	–	–	–	–
Vote 08 - Planning And Development		–	–	–	–	–	–	–	–	–	–	–
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Electricity		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Water Management		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste Management		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Road Transport		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	3	**128 122**	–	–	–	–	–	52	52	128 174	102 783	102 337
Single-year expenditure *to be adjusted*	2											
Vote 01 - Office Of The Mm		148	–	–	–	–	–	–	–	148	60	–
Vote 02 - Corporate Services		4 167	–	–	–	–	–	–	–	4 167	1 935	711
Vote 03 - Financial Services		758	–	–	–	–	–	–	–	758	191	308
Vote 04 - Community Services		3 171	–	–	–	–	–	379	379	3 550	4 575	5 146
Vote 05 - Technical Services		50 301	–	–	–	–	–	1 501	1 501	51 802	43 360	36 371
Vote 06 - Spatial Plannign & Environmental Management		961	–	–	–	–	–	–	–	961	595	638
Vote 07 - Health		–	–	–	–	–	–	–	–	–	–	–
Vote 08 - Planning And Development		–	–	–	–	–	–	–	–	–	–	–
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Electricity		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Water Management		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste Management		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Road Transport		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		59 506	–	–	–	–	–	1 880	1 880	61 386	50 716	43 375
Total Capital Expenditure - Vote		187 628	–	–	–	–	–	1 932	1 932	189 560	153 499	145 712
Capital Expenditure - Functional												
Governance and administration		16 417	–	–	–	–	–	–	–	16 417	2 944	1 638
Executive and council		148	–	–	–	–	–	–	–	148	60	–
Finance and administration		16 269	–	–	–	–	–	–	–	16 269	2 884	1 638
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		7 982	–	–	–	–	–	430	430	8 413	27 926	16 952
Community and social services		1 002	–	–	–	–	–	52	52	1 054	396	313
Sport and recreation		3 551	–	–	–	–	–	–	–	3 551	22 685	11 051
Public safety		1 183	–	–	–	–	–	379	379	1 562	3 518	3 388
Housing		2 246	–	–	–	–	–	–	–	2 246	1 328	2 200
Health									–	–		
Economic and environmental services		34 928	–	–	–	–	–	–	–	34 928	27 788	27 334
Planning and development		47	–	–	–	–	–	–	–	47	52	–
Road transport		34 386	–	–	–	–	–	–	–	34 386	27 193	26 594
Environmental protection		495	–	–	–	–	–	–	–	495	543	740
Trading services		127 831	–	–	–	–	–	1 501	1 501	129 332	94 840	99 688
Energy sources		78 821	–	–	–	–	–	–	–	78 821	34 184	33 356
Water management		21 900	–	–	–	–	–	–	–	21 900	31 750	33 700
Waste water management		18 530	–	–	–	–	–	1 501	1 501	20 031	27 876	20 800
Waste management		8 580	–	–	–	–	–	–	–	8 580	990	11 832
Other		470	–	–	–	–	–	–	–	470	1	99
Total Capital Expenditure - Functional	3	187 628	–	–	–	–	–	1 932	1 932	189 560	153 499	145 712
Funded by:												
National Government		15 021	–	–	–	–	–	–	–	15 021	18 971	23 658
Provincial Government		47 320	–	–	–	–	–	–	–	47 320	24 253	9 782
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	4	62 341	–	–	–	–	–	–	–	62 341	43 224	33 440
Borrowing		50 000	–	–	–	–	–	–	–	50 000	20 000	70 000
Internally generated funds		75 287	–	–	–	–	–	1 932	1 932	77 219	90 275	42 271
Total Capital Funding		187 628	–	–	–	–	–	1 932	1 932	189 560	153 499	145 712

Table B6 Adjustments Budget Financial Position

WC042 Hessequa - Table B6 Adjustments Budget Financial Position - 18/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash and cash equivalents		361 587	–	–	–	–	–	(1 932)	(1 932)	359 655	334 132	335 617
Trade and other receivables from exchange transactions	1	39 333	–	–	–	–	–	–	–	39 333	40 201	44 818
Receivables from non-exchange transactions	1	34 634	–	–	–	–	–	–	–	34 634	36 440	38 736
Current portion of non-current receivables	2	–	–	–	–	–	–	–	–	–	–	–
Inventory		4 509	–	–	–	–	–	–	–	4 509	4 728	4 961
VAT		11 975	–	–	–	–	–	–	–	11 975	13 467	15 095
Other current assets		1 060	–	–	–	–	–	–	–	1 060	1 139	1 224
Total current assets		**453 099**	**–**	**–**	**–**	**–**	**–**	**(1 932)**	**(1 932)**	**451 167**	**430 107**	**440 451**
Non current assets												
Investments									–	–		
Investment property		105 082	–	–	–	–	–	–	–	105 082	111 387	118 070
Property, plant and equipment	3	1 357 779	–	–	–	–	–	1 932	1 932	1 359 711	1 393 045	1 459 795
Biological assets									–	–		
Living and non-living resources									–	–		
Heritage assets		8 736	–	–	–	–	–	–	–	8 736	8 736	8 736
Intangible assets		174	–	–	–	–	–	–	–	174	185	196
Trade and other receivables from exchange transactions									–	–		
Non-current receivables from non-exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Other non-current assets									–	–		
Total non current assets		**1 471 771**	**–**	**–**	**–**	**–**	**–**	**1 932**	**1 932**	**1 473 703**	**1 513 353**	**1 586 799**
TOTAL ASSETS		**1 924 870**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 924 870**	**1 943 460**	**2 027 250**
LIABILITIES												
Current liabilities												
Bank overdraft									–	–		
Financial liabilities		24 300	–	–	–	–	–	–	–	24 300	19 069	22 058
Consumer deposits		12 676	–	–	–	–	–	–	–	12 676	13 436	14 242
Trade and other payables from exchange transactions		80 225	–	–	–	–	–	–	–	80 225	85 041	90 146
Trade and other payables from non-exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Provisions		18 787	–	–	–	–	–	–	–	18 787	21 191	23 747
VAT		10 417	–	–	–	–	–	–	–	10 417	11 046	11 711
Other current liabilities									–	–		
Total current liabilities		**146 405**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**146 405**	**149 782**	**161 904**
Non current liabilities												
Borrowing	1	126 032	–	–	–	–	–	–	–	126 032	126 780	177 636
Provisions	1	175 954	–	–	–	–	–	–	–	175 954	194 890	217 151
Long term portion of trade payables		–	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities									–	–		
Total non current liabilities		**301 986**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**301 986**	**321 670**	**394 787**
TOTAL LIABILITIES		**448 391**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**448 391**	**471 452**	**556 692**
NET ASSETS	2	**1 476 479**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 476 479**	**1 472 008**	**1 470 558**
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		1 365 841	–	–	–	–	–	–	–	1 365 841	1 343 999	1 324 852
Funds and Reserves		110 639	–	–	–	–	–	–	–	110 639	128 009	145 707
Other									–	–		
TOTAL COMMUNITY WEALTH/EQUITY		**1 476 479**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 476 479**	**1 472 008**	**1 470 558**

Table B7 Adjustments Budget Cash Flows

WC042 Hessequa - Table B7 Adjustments Budget Cash Flows - 18/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		145 346	–	–	–	–	–	–	–	145 346	155 520	166 405
Service charges		407 609	–	–	–	–	–	–	–	407 609	433 936	461 419
Other revenue		98 679	–	–	–	–	–	120	120	98 799	81 356	93 291
Transfers and Subsidies - Operational	1	107 341	–	–	–	–	–	–	–	107 341	88 718	104 088
Transfers and Subsidies - Capital	1	61 792	–	–	–	–	–	–	–	61 792	41 896	31 440
Interest		41 836	–	–	–	–	–	–	–	41 836	34 784	33 142
Dividends									–	–		
Payments												
Suppliers and employees		(729 494)	–	–	–	–	–	(1 932)	(1 932)	(731 426)	(701 038)	(783 870)
Finance charges		(11 309)	–	–	–	–	–	–	–	(11 309)	(14 038)	(14 257)
Transfers and Subsidies	1	(2 502)	–	–	–	–	–	–	–	(2 502)	(2 757)	(2 750)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**119 297**	–	–	–	–	–	**(1 812)**	**(1 812)**	**117 485**	**118 378**	**88 909**
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		10 000	–	–	–	–	–	–	–	10 000	8 000	8 500
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments									–	–		
Payments												
Capital assets		(187 628)	–	–	–	–	–	(1 932)	(1 932)	(189 560)	(153 499)	(145 712)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(177 628)**	–	–	–	–	–	**(1 932)**	**(1 932)**	**(179 560)**	**(145 499)**	**(137 212)**
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans									–	–		
Borrowing long term/refinancing		50 000	–	–	–	–	–	–	–	50 000	20 000	70 000
Increase (decrease) in consumer deposits		1 594	–	–	–	–	–	–	–	1 594	1 690	1 792
Payments												
Repayment of borrowing		(24 251)	–	–	–	–	–	–	–	(24 251)	(22 025)	(22 003)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**27 343**	–	–	–	–	–	–	–	**27 343**	**(335)**	**49 788**
NET INCREASE/ (DECREASE) IN CASH HELD		**(30 988)**	–	–	–	–	–	**(3 744)**	**(3 744)**	**(34 732)**	**(27 456)**	**1 486**
Cash/cash equivalents at the year begin:	2	392 575	–	–	–	–	–	–	–	392 575	357 843	330 387
Cash/cash equivalents at the year end:	2	361 587	–	–	–	–	–	(3 744)	(3 744)	357 843	330 387	331 873

Table B8 Cash backed reserves/accumulated surplus reconciliation

WC042 Hessequa - Table B8 Cash backed reserves/accumulated surplus reconciliation - 18/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
Cash and investments available												
Cash/cash equivalents at the year end	1	361 587	–	–	–	–	–	(3 744)	(3 744)	357 843	330 387	331 873
Other current investments > 90 days		–	–	–	–	–	–	1 812	1 812	1 812	3 744	3 744
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**361 587**	–	–	–	–	–	(1 932)	(1 932)	359 655	334 132	335 617
Applications of cash and investments												
Unspent conditional transfers		–	–	–	–	–	–	–	–	–	–	–
Unspent borrowing									–	–		
Statutory requirements		(1 558)	–	–	–	–	–	–	–	(1 558)	(2 421)	(3 384)
Other working capital requirements	2	9 028	–					(13)	(13)	9 015	11 330	10 087
Other provisions		18 787	–	–	–	–	–	–	–	18 787	21 191	23 747
Long term investments commited		–	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments			–						–			
Total Application of cash and investments:		**26 257**	–	–	–	–	–	(13)	(13)	26 243	30 099	30 450
Surplus(shortfall)		**335 331**	–	–	–	–	–	(1 919)	(1 919)	333 412	304 032	305 167

Table B9 Asset Management

WC042 Hessequa - Table B9 Asset Management - 18/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
CAPITAL EXPENDITURE												
***Total New Assets** to be adjusted*	1	131 449	–	–	–	–	–	379	379	131 828	58 865	76 099
Roads Infrastructure		3 614	–	–	–	–	–	–	–	3 614	2 300	7 540
Storm water Infrastructure		2 000	–	–	–	–	–	–	–	2 000	2 200	1 000
Electrical Infrastructure		61 408	–	–	–	–	–	–	–	61 408	3 420	11 500
Water Supply Infrastructure		14 914	–	–	–	–	–	–	–	14 914	17 270	22 450
Sanitation Infrastructure		11 914	–	–	–	–	–	–	–	11 914	14 000	13 200
Solid Waste Infrastructure		280	–	–	–	–	–	–	–	280	340	11 582
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		3 130	–	–	–	–	–	(60)	(60)	3 070	950	200
Infrastructure		97 259	–	–	–	–	–	(60)	(60)	97 199	40 480	67 472
Community Facilities		2 502	–	–	–	–	–	–	–	2 502	660	50
Sport and Recreation Facilities		1 650	–	–	–	–	–	–	–	1 650	3 260	860
Community Assets		4 152	–	–	–	–	–	–	–	4 152	3 920	910
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		8 000	–	–	–	–	–	–	–	8 000	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	8 000	–	–	–	–	–	–	–	8 000	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		1 605	–	–	–	–	–	60	60	1 665	743	374
Furniture and Office Equipment		891	–	–	–	–	–	–	–	891	453	458
Machinery and Equipment		6 943	–	–	–	–	–	179	179	7 122	2 249	2 254
Transport Assets		12 600	–	–	–	–	–	200	200	12 800	11 020	4 630
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–

WC042 Hessequa - Table B9 Asset Management - 18/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
CAPITAL EXPENDITURE												
Total Renewal of Existing Assets *to be adjusted*	2	7 148	–	–	–	–	–	1 501	1 501	8 649	17 834	17 150
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		3 900	–	–	–	–	–	–	–	3 900	8 250	3 700
Water Supply Infrastructure		500	–	–	–	–	–	–	–	500	3 000	8 500
Sanitation Infrastructure		1 730	–	–	–	–	–	1 501	1 501	3 231	2 600	2 300
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		6 130	–	–	–	–	–	1 501	1 501	7 631	13 850	14 500
Community Facilities		680	–	–	–	–	–	–	–	680	900	500
Sport and Recreation Facilities		250	–	–	–	–	–	–	–	250	2 884	2 100
Community Assets		930	–	–	–	–	–	–	–	930	3 784	2 600
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		88	–	–	–	–	–	–	–	88	–	50
Machinery and Equipment		–	–	–	–	–	–	–	–	–	200	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
Total Upgrading of Existing Assets *to be adjusted*	2a	49 031	–	–	–	–	–	52	52	49 083	76 800	52 463
Roads Infrastructure		24 651	–	–	–	–	–	–	–	24 651	34 206	23 832
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	2 000	1 000
Electrical Infrastructure		10 300	–	–	–	–	–	–	–	10 300	21 200	16 636
Water Supply Infrastructure		3 900	–	–	–	–	–	–	–	3 900	10 378	4 550
Sanitation Infrastructure		4 000	–	–	–	–	–	–	–	4 000	8 206	5 200
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–

WC042 Hessequa - Table B9 Asset Management - 18/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
CAPITAL EXPENDITURE												
Infrastructure		42 851	–	–	–	–	–	–	–	42 851	75 990	51 218
Community Facilities		1 080	–	–	–	–	–	52	52	1 132	430	445
Sport and Recreation Facilities		4 200	–	–	–	–	–	–	–	4 200	380	300
Community Assets		5 280	–	–	–	–	–	52	52	5 332	810	745
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		900	–	–	–	–	–	–	–	900	–	500
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	900	–	–	–	–	–	–	–	900	–	500
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure to be adjusted	4	187 628	–	–	–	–	–	1 932	1 932	189 580	153 499	145 712
Roads Infrastructure		28 265	–	–	–	–	–	–	–	28 265	36 506	31 372
Storm water Infrastructure		2 000	–	–	–	–	–	–	–	2 000	4 200	2 000
Electrical Infrastructure		75 608	–	–	–	–	–	–	–	75 608	32 870	31 836
Water Supply Infrastructure		19 314	–	–	–	–	–	–	–	19 314	30 648	35 500
Sanitation Infrastructure		17 644	–	–	–	–	–	1 501	1 501	19 145	24 806	20 700
Solid Waste Infrastructure		280	–	–	–	–	–	–	–	280	340	11 582
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		3 130	–	–	–	–	–	(60)	(60)	3 070	950	200
Infrastructure		146 240	–	–	–	–	–	1 441	1 441	147 682	130 320	133 190
Community Facilities		4 262	–	–	–	–	–	52	52	4 313	1 990	995
Sport and Recreation Facilities		6 100	–	–	–	–	–	–	–	6 100	6 524	3 260
Community Assets		10 362	–	–	–	–	–	52	52	10 413	8 514	4 255
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		8 900	–	–	–	–	–	–	–	8 900	–	500
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		8 900	–	–	–	–	–	–	–	8 900	–	500
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		1 605	–	–	–	–	–	60	60	1 665	743	374
Furniture and Office Equipment		979	–	–	–	–	–	–	–	979	453	508
Machinery and Equipment		6 943	–	–	–	–	–	179	179	7 122	2 449	2 254
Transport Assets		12 600	–	–	–	–	–	200	200	12 800	11 020	4 630
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE *to be adjusted*	4	187 628	–	–	–	–	–	1 932	1 932	189 580	153 499	145 712

WC042 Hessequa - Table B9 Asset Management - 18/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
ASSET REGISTER SUMMARY - PPE (WDV)	5	1 471 771	–	–	–	–	–	1 932	1 932	1 473 703	1 513 353	1 586 799
Roads Infrastructure		224 981	–	–	–	–	–	–	–	224 981	244 716	252 260
Storm water Infrastructure		130 974	–	–	–	–	–	–	–	130 974	141 054	147 220
Electrical Infrastructure		223 381	–	–	–	–	–	–	–	223 381	189 331	197 496
Water Supply Infrastructure		143 595	–	–	–	–	–	–	–	143 595	162 241	174 803
Sanitation Infrastructure		174 835	–	–	–	–	–	1 501	1 501	176 337	191 149	196 907
Solid Waste Infrastructure		28 974	–	–	–	–	–	–	–	28 974	31 134	44 455
Rail Infrastructure									–	–		
Coastal Infrastructure									–	–		
Information and Communication Infrastructure		2 989	–	–	–	–	–	(60)	(60)	2 929	740	(42)
Infrastructure		929 729	–	–	–	–	–	1 441	1 441	931 170	960 365	1 013 099
Community Assets		113 872	–	–	–	–	–	52	52	113 923	118 438	120 781
Heritage Assets		8 911	–	–	–	–	–	–	–	8 911	8 922	8 933
Investment properties		105 082	–	–	–	–	–	–	–	105 082	111 387	118 070
Other Assets		227 664	–	–	–	–	–	–	–	227 664	231 782	246 291
Biological or Cultivated Assets									–	–		
Intangible Assets									–	–		
Computer Equipment		7 555	–	–	–	–	–	60	60	7 615	6 962	6 988
Furniture and Office Equipment		8 196	–	–	–	–	–	–	–	8 196	8 116	8 648
Machinery and Equipment		27 351	–	–	–	–	–	179	179	27 529	23 851	24 992
Transport Assets		43 413	–	–	–	–	–	200	200	43 613	43 520	38 996
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals									–	–		
Living Resources												
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1 471 771	–	–	–	–	–	1 932	1 932	1 473 703	1 513 353	1 586 799
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		52 188	–	–	–	–	–	–	–	52 188	56 192	59 461
Repairs and Maintenance by asset class	3	124 209	–	–	–	–	–	(22)	(22)	124 187	129 269	135 300
Roads Infrastructure		32 074	–	–	–	–	–	–	–	32 074	32 878	34 313
Storm water Infrastructure		300	–	–	–	–	–	–	–	300	371	393
Electrical Infrastructure		22 212	–	–	–	–	–	–	–	22 212	22 972	24 076
Water Supply Infrastructure		18 385	–	–	–	–	–	–	–	18 385	19 184	20 136
Sanitation Infrastructure		16 308	–	–	–	–	–	–	–	16 308	17 145	17 987
Solid Waste Infrastructure		3 712	–	–	–	–	–	–	–	3 712	3 910	4 099
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		92 991	–	–	–	–	–	–	–	92 991	96 459	101 005
Community Facilities		4 629	–	–	–	–	–	–	–	4 629	4 327	4 602
Sport and Recreation Facilities		9 780	–	–	–	–	–	–	–	9 780	10 969	11 544
Community Assets		14 409	–	–	–	–	–	–	–	14 409	15 296	16 046
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		3 712	–	–	–	–	–	–	–	3 712	3 853	4 057
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		3 712	–	–	–	–	–	–	–	3 712	3 853	4 057
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		3 884	–	–	–	–	–	(22)	(22)	3 862	4 064	4 226
Furniture and Office Equipment		594	–	–	–	–	–	–	–	594	607	620
Machinery and Equipment		3 484	–	–	–	–	–	48	48	3 532	3 629	3 771
Transport Assets		5 135	–	–	–	–	–	(48)	(48)	5 087	5 361	5 575
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	6	–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		176 398	–	–	–	–	–	(22)	(22)	176 376	185 481	194 761
Renewal and upgrading of Existing Assets as % of total cape		*29.9%*	*0.0%*							*30.5%*	*61.7%*	*47.8%*
Renewal and upgrading of Existing Assets as % of deprecn"		*107.5%*	*0.0%*							*110.6%*	*168.4%*	*117.1%*
R&M as a % of PPE		*8.4%*	*0.0%*							*8.4%*	*8.5%*	*8.5%*
Renewal and upgrading and R&M as a % of PPE		*12.3%*	*0.0%*							*12.3%*	*14.8%*	*12.9%*

Table B10 Basic service delivery measurement

WC042 Hessequa - Table B10 Basic service delivery measurement - 18/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
Household service targets	1											
Water:												
Piped water inside dwelling		15222	0	0	0	0	0	0	–	15	15322	15422
Piped water inside yard (but not in dwelling)		0	0	0	0	0	0	0	–	–	0	0
Using public tap (at least min.service level)	2	497	0	0	0	0	0	0	–	0	497	497
Other water supply (at least min.service level)									–	–		
Minimum Service Level and Above sub-total		16	–	–	–	–	–	–	–	16	16	16
Using public tap (< min.service level)	3								–	–		
Other water supply (< min.service level)	3,4								–	–		
No water supply									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	16	–	–	–	–	–	–	–	16	16	16
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		13537	0	0	0	0	0	0	–	13 537	13637	13737
Flush toilet (with septic tank)		1824	0	0	0	0	0	0	–	1 824	1824	1824
Chemical toilet									–	–		
Pit toilet (ventilated)									–	–		
Other toilet provisions (> min.service level)		0	0	0	0	0	0	0	–	–	0	0
Minimum Service Level and Above sub-total		15 361	–	–	–	–	–	–	–	15 361	15 461	15 561
Bucket toilet									–	–		
Other toilet provisions (< min.service level)		0	0	0	0	0	0	0	–	–	0	0
No toilet provisions									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	15 361	–	–	–	–	–	–	–	15 361	15 461	15 561
Energy:												
Electricity (at least min. service level)		3265	0	0	0	0	0	0	–	3 265	3365	3465
Electricity - prepaid (> min.service level)		11102	0	0	0	0	0	0	–	11 102	11202	11302
Minimum Service Level and Above sub-total		14 367	–	–	–	–	–	–	–	14 367	14 567	14 767
Electricity (< min.service level)		0	0	0	0	0	0	0	–	–	0	0
Electricity - prepaid (< min. service level)									–	–		
Other energy sources		0	0	0	0	0	0	0	–	–	0	0
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	14 367	–	–	–	–	–	–	–	14 367	14 567	14 767
Refuse:												
Removed at least once a week (min.service)		16658	0	0	0	0	0	0	–	16 658	16758	16858
Minimum Service Level and Above sub-total		16 658	–	–	–	–	–	–	–	16 658	16 758	16 858
Removed less frequently than once a week									–	–		
Using communal refuse dump									–	–		
Using own refuse dump									–	–		
Other rubbish disposal		0	0	0	0	0	0	0	–	–	0	0
No rubbish disposal									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	16 658	–	–	–	–	–	–	–	16 658	16 758	16 858
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		5	–	–	–	–	–	–	–	5	5	5
Sanitation (free minimum level service)		5	–	–	–	–	–	–	–	5	5	5
Electricity/other energy (50kwh per household per month)		5	–	–	–	–	–	–	–	5	5	5
Refuse (removed at least once a week)		5	–	–	–	–	–	–	–	5	5	5
Informal Settlements		–	–	–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		3 560	–	–	–	–	–	–	–	3 560	3 802	4 049
Sanitation (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per indigent household per month)		5 775	–	–	–	–	–	–	–	5 775	6 119	6 522
Refuse (removed once a week for indigent households)		–	–	–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		9	–	–	–	–	–	–	–	9	9	9
Total cost of FBS provided		9 343	–	–	–	–	–	–	–	9 343	9 930	10 580
Highest level of free service provided												
Property rates (R'000 value threshold)		850000	0	0	0	0	0	0	–	850 000	850000	850000
Water (kilolitres per household per month)		6	0	0	0	0	0	0	–	6	6	6
Sanitation (kilolitres per household per month)		0	0	0	0	0	0	0	–	–	0	0
Sanitation (Rand per household per month)		398	0	0	0	0	0	0	–	398	424	452
Electricity (kw per household per month)		50	0	0	0	0	0	0	–	50	50	50
Refuse (average litres per week)		240	0	0	0	0	0	0	–	240	240	240
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)		303	–	–	–	–	–	–	–	303	325	347
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		10 410	–	–	–	–	–	–	–	10 410	11 139	11 919
Water (in excess of 6 kilolitres per indigent household per month)		11 207	–	–	–	–	–	–	–	11 207	11 706	12 747
Sanitation (in excess of free sanitation service to indigent households)		13 828	–	–	–	–	–	–	–	13 828	14 506	15 729
Electricity/other energy (in excess of 50 kwh per indigent household per month)		381	–	–	–	–	–	–	–	381	404	431
Refuse (in excess of one removal a week for indigent households)		15 157	–	–	–	–	–	–	–	15 157	15 925	17 240
Municipal Housing - rental rebates		–	–	–	–	–	–	–	–	–	–	–
Housing - top structure subsidies	6	–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided		51 287	–	–	–	–	–	–	–	51 287	54 006	58 412

Section 5- Adjustments Budget assumptions

There were no adjustments to budget assumptions made.

Section 6- Adjustments to Budget Funding

6.1 Summary of the impact of the adjustments budget

6.1.1 Funding of operating and capital expenditure

There were no new allocations made from Cash backed accumulated funds. The funds are rolled over from the 2024/25 financial year to fund projects from the Capital Replacement Reserve.

6.1.2 Financial plans
The current Medium-Term Revenue and Expenditure Framework is fully in line with the financial plans and strategies.

6.2 Expenditure funded in accordance with MFMA section 18
Refer to Annexure 1-'Supporting Table SB6 Adjustments Budget-funding measurement'.

6.3 Adjustments' to collection levels estimated
No adjustments are made to collection levels as all assumptions in this regard remains the same.

6.3 Adjustments related to allocations and grants to the municipality, distinguishing between operating and capital, from national government, provincial government and other municipalities and other donors.
Refer to Annexure 1-'Supporting Table SB7 Adjustments Budget -transfers and grants receipts'.

Section 7- Adjustments to expenditure on allocations and grant programmes

Disclosure on expenditure on allocations and grant programmes is done by way of the following tables in Annexure 1:

(i) Supporting Table SB7 Adjustments Budget-transfers and grant receipts

(ii) Supporting Table SB8 Adjustments Budget-expenditure on transfers and grant programme

(iii) Supporting Table SB9 Adjustments Budget-reconciliation of transfers, grant receipts , and unspent funds

Section 8- Adjustments to allocations or grants made by the municipality

Refer to Annexure 1, 'Supporting Table SB10 Adjustments Budget- transfers and grants made by the municipality.

Section 9- Adjustments to councillors and board members allowances and employee benefits
Refer to Annexure 1, 'Supporting Table SB11 Adjustments Budget- councillor and staff benefits.

Section 10- Adjustments to service delivery and budget implementation plan

10.1 Quarterly service delivery targets and performance indicators in the SDBIP
Performance indicators needs to be adjusted to include spending of additional and amended allocations.

10.2 Key financial indicators
Refer to Annexure 1'Supporting Table SB4: Adjustments to budgeted performance indicators and benchmarks'.

10.3 Monthly targets for revenue, expenditure and cash flow
Disclosure on monthly targets for revenue, expenditure and cash flow is made in Annexure 1 in the following Supporting Tables:

10.3.1 Monthly operating budget revenue and expenditure projections
Supporting Table SB12 Adjustments Budget -monthly revenue and expenditure (municipal vote)' and 'Supporting Table SB13 Adjustments Budget-monthly revenue and expenditure (functional classification) broken down per month for the budget year, and shown in total for the following two years.
Supporting Table SB14 Adjustments Budget -monthly revenue and expenditure ' reflects consolidated projections of revenue by source and expenditure by type for the budget year broken down per month for the budget year, and shown in total for the following two years.

10.3.2 Monthly capital budget revenue and expenditure projections
Supporting Table SB16 and SB17 Adjustments Budget-monthly capital expenditure (municipal vote) and 'functional classification' show capital expenditure broken down per month for the budget year, and shown in total for the following two years.

10.3.3 Monthly cash flow projections
Supporting Table SB15 Adjustments Budget- monthly Cash flow' sets out receipts by source and payments by type for both operating and capital, broken down per month for the budget year, and shown in total for the following two years.

Section 11- Adjustments to Capital Budget

The disclosure on the adjustments to the capital programme are provided in Annexure 1 in the following supporting tables:
Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote)
Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification)
Supporting Table SB18a Adjustments Budget-capital expenditure on new assets by asset class
Supporting Table SB 18b Adjustments Budget-capital expenditure on renewal of existing assets by asset class
Supporting Table SB 18c Adjustments Budget-expenditure on repairs and maintenance by asset class
Supporting Table SB 18d Adjustments Budget-depreciation by asset class
Supporting Table SB 18e Adjustments Budget-capital expenditure on upgrading of existing assets by asset class
Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget

Section 12- Other Supporting Documents

2025/2026 1st Adjustment Budget

B Schedules

Memorandums requesting the rollover of funds from 2024/2025 to 2025/2026

QUALITY CERTIFICATE

I, **ASA de Klerk**, the municipal manager of **Hessequa Municipality**, hereby certify that –

- **The 1st Adjustment Budget for 2025/2026**

Has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: **A S A de Klerk**

Municipal Manager of Hessequa Municipality – WC042

Signature ____________________

Date 19 August 2025

HESSEQUA
Munisipaliteit / Municipality / U Masipala

Rig alle korrespondensie aan die Munisipale Bestuurder
Address all correspondence to the Municipal Manager

Tel:(028) 713 8000
Tel: 028 713 7820
Posbus / P.O. Box 29, RIVERSDAL(E), 6670
E-pos / E-mail: info@hessequa.gov.za
www.hessequa.gov.za
Van den Bergstraat
RIVERSDAL(E)
Navrae/Enquiries: D. Dippenaar

From	**:**	**Fire Chief: D. Dippenaar**
To	**:**	**Chief Financial Officer**
Ref no.	**:**	**RFQ 89148**
DATE	**:**	**23rd of June 2025**

Transfer of funds

Dear C.F.O

I hope this letter finds you well.

I am writing to formally request the roll-over of funds allocated for the procurement of two (2) firefighting water trailers units to the 2025/2026 financial year.

The amount of **R200,000** under **Vote Number: 55106420420IFANPZZWM**, was earmarked for this procurement. Unfortunately, despite the close quotation process being followed and advertised on two separate occasions, both bidding processes failed. The bidders were either unable to deliver within the specified timeframe or had to withdraw due to unforeseen personal medical circumstances.

These firefighting trailers remain an essential addition to our firefighting fleet and are intended to be deployed in strategic towns within the Hessequa area where immediate fire service response is currently not available. Their presence will significantly enhance our community's safety and emergency readiness.

Considering the above, I kindly request your approval to have the allocated funds rolled over to the 2025/2026 financial year to ensure that the procurement process can continue without restarting the budget approval process.

Your favourable consideration of this request will be appreciated.

Vote number

55106420420IFANPZZWM

Amount of *R200 000.00* be transferred to:

2 X FIRE FIGHTING TRAILERS WITH BAKKIE S
55106420420IFANPZZWM

....

Daniel Dippenaar

Fire Chief

....

Mr. C Swartz

Manager Protection Services

.... (R Hewis acting Director)

Mnr D Lewis Michaels

Director: Community services

HESSEQUA
Munisipaliteit / Municipality / U Masipala

RIVERSDAL

Tel: 028-713 8000
Faks: 028-713 3146
Posbus 29, RIVERSDAL, 6670
E-pos : mm@hessequa.gov.za

MEMORANDUM

VAN : **DIREKTEUR: GEMEENSKAPS DIENSTE**

AAN : **DIREKTEUR: FINANSIES**

VERW : **OORROL VAN FONDSE**

DATUM : **17 JULIE 2025**

Hiermee word goedkeuring versoek vir die oorrol van die volgende fondse:

POS NOMMER	BESKRYWING	BEDRAG
53106456020IFAUYZZ02	VESTIGING VAN NUWE MOTOR VOERTUIG REGISTRASIE PUNT IN ALBERTINIA	R43 878.38
53106456020IFAUZZZ10	VESTIGING VAN NUWE MOTOR VOERTUIG REGISTRASIE PUNT IN STILBAAI	R100 000.00

MOTIVERING:

In die 24/25 boekjaar was daar onderskeidelik begroot vir die vestiging van die Albertinia en die Stilbaai kantoor soos bovermeld.

Die uitbreiding by die Albertinia kantoor se konstruksie gedeelte is afgehandel, maar in tussen het die leerling skryf metode verander van fisiese skryf na tegnologiese skryf (tablette) en moet daar derhalwe nou nuwe voorsiening gemaak word vir spasie vir die oogtoets masjien. Die oorspronklike plan om die oogtoets masjien in die kantoor spasie van die Wetstoepassing beamptes te plaas moet nou gewysig word om die "CLLT" tablette te akkomodeer. Derhalwe moet die oorblywende geld in die posnommer gebruik word om 'n nuwe spasie te skep vir die oogtoets lokaal.

Die uitbreiding by die Stilbaai kantoor kon nie voort gaan nie omdat daar nie betyds konsensus gekry kon word oor die ligging van die kantoor/punt binne die gebou nie. Daar is intussen konsensus tussen die MM en BM gekry om die kantoor te skep aangrensend tot die bestaande betaalpunt en behoort die projek in dié boekjaar afgehandel te wees.

17/7/2025

DEON LEWIS-MICHAELS
DIREKTEUR: GEMEENSKAPDIENSTE

GERARD GOLIATH
DIREKTEUR: FINANSIES

HESSEQUA
Munisipaliteit / Municipality / U Masipala

RIVERSDAL

Tel: 028-713 8000
Faks: 028-713 3146
Posbus 29, RIVERSDAL, 6670
E-pos: mm@hessequa.gov.za

MEMORANDUM

FROM : **MANAGER – CIVIL PLANNING AND PROJECT MANAGEMENT**

TO : **DIRECTOR– FINANCE**

REF NO : **30/6/2025 (STILLBAY AERATORS)**

DATUM : **30 JUNIE 2025**

Rollover of Funds

I hereby request the rollover of capital funds allocated under vote number 70106449420IFATXZZ10 for the procurement of aerators at Still Bay Wastewater Treatment works.

The tender for the sewer upgrades in the Hessequa area was awarded on 7 February 2025. During the ordering process of the aerators, the supplier indicated that there is a delivery lead time of 20–24 weeks and that the aerators will not be delivered in time before 30 June 2025. The unspent balance on sub-project 3 (Sewer in Heidelberg and Stilbaai) will therefore not be spent before 30 June 2025.

Given the above motivation, I kindly request that the funds to the value of R 1 501 468 for the aerators at the Stillbay Wastewater treatment works be carried over to the 2025/26 financial year.

Vote number:

- 70106449420IFATXZZ10

Amount:

- R 1 501 468

Your favorable consideration of this request will be highly appreciated.

Kennedy
....
ME. SHAHIDA KENNEDY
BESTUURDER: SIVIELE BEPLANNING & PROJEKBESTUUR

....
MNR. G. GOLIATH
DIREKTEUR: FINANSIES AFDELING

Rig alle korrespondensie aan Dept. Gemeenskap Dienste
Address all correspondence to Dept. Community Services

Tel:(028) 713 78015
Faks / Fax: 086 4015253
Posbus / P.O. Box 29, RIVERSDAL(E), 6670
E-pos / E-mail: hsed@hessequa.gov.za
www.hessequa.gov.za
Van den berg street
RIVERSDAL(E)

HESSEQUA

Munisipaliteit / Municipality / U Masipala

MEMORANDUM

FROM : Director Community Services: Mr. Deon Lewis-Michaels

AAN : Director Finance

VERW : 17/16/4

DATUM : 23 June 2025

Request for the Rollover of Funds to the 2025/26 Financial year

The above has reference.

The Tender for the installation of two air conditioners at the main hall of the Thusong Centre at Riversdale was awarded to Kenwin (PTY) LTD under the Tender HES-CORP 09/2324 at a BAC meeting on 30 May 2025. (The appointment of a Panel of Service Providers for the provision of Electrical Services for a period of Three (3) years.)

The supplier however indicated that the installation of the air conditioners cannot be done before 30 June 2025 because of internal difficulties.

It is requested that the available funds in vote number 511064735ZOIFQP1ZZ13 (Upgrading of Braai area Thusong Centre) be rolled over to the 2025/26 Financial year for the work to be completed.

The above-mentioned vote number can be utilized for the rollover of funds.

For your Consideration.

23/6/2025

Director Community Services

Manager Community Development: Mr. R. Heunis

23/6/2025

Director Finance (Mr. G. Goliath)

Municipal Manager (Mr. ASA De Klerk)

HESSEQUA
Munisipaliteit / Municipality / U Masipala

Rig alle korrespondensie aan die Munisipale Bestuurder
Address all correspondence to the Municipal Manager

Tel: (028) 713 8090
Posbus / P.O. Box 29, RIVERSDAL(E), 6670
E-pos / E-mail: adeled@hessequa.gov.za
www.hessequa.gov.za
Van den Bergstraat
RIVERSDAL(E)

Verw. / Ref: RFQ 15 (HES-CORP 09/2324)

Navrae/Enquiries: Adele de Lange

02 JUNE 2025

KENWIN (PTY) LTD.
Per email: quewin@kenwinelec.co.za

Dear Bidder

RFQ 15: SUPPLY, DELIVER & INSTALLATION OF AIRCONS UNDER TENDER HES-CORP 09/2324: THE APPOINTMENT OF A PANEL OF SERVICE PROVIDERS FOR THE PROVISION OF ELECTRICAL SERVICES FOR A PERIOD OF THREE (3) YEARS

At a meeting of Hessequa Municipality's Bid Adjudication Committee, held on Friday, 30 May 2025, the following resolution was taken regarding the abovementioned item:

1. That **"RFQ 15: Electrical Services: HES-CORP 09/2324 (Supply, deliver & installation of aircons)"** under tender *HES-CORP 09/2324: The appointment of a panel of service providers for the provision of electrical services for a period of three (3) years* be awarded to **Kenwin (Pty) Ltd. T/A Kenwin Electrical** as follows:

Description	Quantities	Price (Excl. Vat)
Supply, Delivery and Installation of a Hisense, or equivalent Mid Wall 30 000 BTU Aircon. (Split Unit invertors- Hot and cold)	1	R 28 798.80
Supply, Delivery and Installation of a Hisense, or equivalent Mid Wall 18000 BTU Aircon. (Split Unit invertors- Hot and cold)	1	R 19 198.80
Labour, material, removal of all refuse and transport must be included	1	R 6750.00
Sub Total (Vat Excl.)		R 54747.60
VAT 15% (If Registered)		R 8212.14
Total Price (Vat Incl.)		R 62 959.74

HESSEQUA
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www.hessequa.gov.za
Van den Bergstraat
RIVERSDAL(E)

Verw. / Ref: RFQ 15 (HES-CORP 09/2324)

Navrae/Enquiries: Adele de Lange

Delivery Address:

Location	Address
Riversdale Thusong Centre	Van Den Berg Street Riversdale 6670

Should you require more information regarding this matter, you may contact Mr. Raymond Heunis at 028 713 8000/7804.

Sincerely,

MR. G.J. GOLIATH
CHAIRPERSON: BID ADJUDICATION COMMITTEE

GO040-Financial Information - Summary and Detail

Total V.A.T Stret Budget Comm Nilled Purch More

Year: 2425 Account: 51106473520IFQP1ZZ13

UPGRADING THUSONG CENTRE_ BRAAI AREA TO

UPGRADING THUSONG CENTRE_ BRAAI AREA TO

THUSONG CENTRE

Adj:

M	Month	Budget	Movement	Difference
☐	Jul	0.00	0.00	0.00
☐	Aug	0.00	0.00	0.00
☐	Sep	0.00	0.00	0.00
☐	Oct	0.00	0.00	0.00
☐	Nov	0.00	0.00	0.00
☐	Dec	0.00	0.00	0.00
☐	Jan	0.00	0.00	0.00
☐	Feb	45000.00	0.00	45000.00
☐	Mar	45000.00	0.00	45000.00
☐	Apr	45000.00	0.00	45000.00
☐	May	45000.00	173424.00	-128424.00
☐	Jun	45000.00	0.00	45000.00
TOTAL:		225000.00	173424.00	51576.00

Opening Balance: 0.00

Budget	
Approved:	225000
Additional:	0
TOTAL:	225000
Commitments	
Issue Requisitions:	0.00
Purchase Requisitions:	0.00
Purchase Orders:	47997.60
Standing Payments:	0.00
Other:	0.00
Jobs:	0.00
TOTAL:	47997.60
Movement	
Actual:	173424.00
Not Updated:	0.00
TOTAL:	173424.00
BALANCE:	3578.40

OK Home Quit

HESSEQUA
Local Municipality

PO Box 29
Riversdale
6670

+27 28 713 8000
+27 28 713 3146
info@hessequa.gov.za

Requisition Number
89746
Order Number
0001037142
Date
20250613

VAT Reg No: 4780193258

PURCHASE ORDER

Delivery address: HESSEQUA MUNISIPALITEIT, RIVERSDAL BURGERSENTRUM, VAN DEN BERG STRAAT, RIVERSDAL, 6670

Supplier: KENWIN 27 MULDERSTRAAT RIVERSDAL 6670	**Contact Number:** 028 713 1390 **Creditor Number:** 250986 **Contact Person:** QUEWIN HUGHES

Please supply the following goods / services specified below

Item No	Description	Qty	Unit Price	Item Disc %	Price incl. VAT
A001	X1 Supply, delivery & installation of a Hisense or equivent Mid Wall 30 000 BTU Aircon (Split Unit In vertors - Hot-Cold)	1.000	28798.80	0.00	33,118.62
A002	x1 Supply, delivery & installation of a Hisense or equivent Mid Wall 18000 BTU Aircon (Split Unit Inv vertors - Hot-Cold)	1.000	19198.80	0.00	22,078.62
A003	LABOUR,MATERIAL,REMOVAL OF ALL REFUSE AND TRANSPOR T MUST BE INCLUDED	1.000	6750.00	0.00	7,762.50

Sub Total	R54,747.60
Total Disc	R.00
VAT	R8,212.14
TOTAL	R62,959.74

GO040-Financial Information - Summary and Detail

Total V.A.T Struct Budget Comm N-Upd Purch More

Year: 2425 Account: 51106473520IFQP1ZZ13
UPGRADING THUSONG CENTRE_ BRAAI AREA TO
UPGRADING THUSONG CENTRE_ BRAAI AREA TO
THUSONG CENTRE
Adj:

M	Month	Budget	Movement	Difference
☐	Jul	0.00	0.00	0.00
☐	Aug	0.00	0.00	0.00
☐	Sep	0.00	0.00	0.00
☐	Oct	0.00	0.00	0.00
☐	Nov	0.00	0.00	0.00
☐	Dec	0.00	0.00	0.00
☐	Jan	0.00	0.00	0.00
☐	Feb	45000.00	0.00	45000.00
☐	Mar	45000.00	0.00	45000.00
☐	Apr	45000.00	0.00	45000.00
☐	May	45000.00	173424.00	-128424.00
☐	Jun	45000.00	0.00	45000.00
TOTAL:		225000.00	173424.00	51576.00

Opening Balance: 0.00

Budget	
Approved:	225000
Additional:	0
TOTAL:	225000

Commitments	
Issue Requisitions:	0.00
Purchase Requisitions:	0.00
Purchase Orders:	47997.60
Standing Payments:	0.00
Other:	0.00
Jobs:	0.00
TOTAL:	47997.60

Movement	
Actual:	173424.00
Not Updated:	0.00
TOTAL:	173424.00
BALANCE:	3578.40

OK Home Quit

HESSEQUA
Munisipaliteit / Municipality / U Masipala

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Address all correspondence to the Municipal Manager

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Tel: 028 713 7820
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E-pos / E-mail: info@hessequa.gov.za
www.hessequa.gov.za
Van den Bergstraat
RIVERSDAL(E)
Navrae/Enquiries: D. Dippenaar

From	:	**Chief: Fire and Rescue services**
To	:	**Chief: Financial officer**
Ref no	:	**13/5/25**
Date	:	**13 May 2025**

Rollover of Funds

I hereby request the rollover of capital funds allocated under vote number *551064560201FAG7ZZWM* for the procurement of a 2-section extension ladder.

Following the assessment of the closed quotations received, the compliant bidder—meeting the required specifications in line with the relevant NFPA codes—was identified. However, it was found that the current allocated budget is insufficient to proceed with the procurement.

Given the vital role the extension ladder plays in firefighting operations, especially in the rescue of individuals trapped on upper levels of buildings during fire incidents, I kindly request that the funds for this item be carried over to the 2025/2026 financial year.

Your favorable consideration of this request will be greatly appreciated, as it directly supports the operational readiness and safety objectives of our firefighting teams.

Vote number

551064560201FAG7ZZWM

Amount
R35 000

....
13/5/2025
D. Dippenaar

Chief: Fire Services

....
13/5/2025
C. Swartz

Manager Protection services

....
13/5/2025
Mr. D Lewis-michaels

Director

....

Chief Financial Officer Approved
15/05/2025

6.6 TABLING OF THE 2024/25 PRE-AUDITED ANNUAL FINANCIAL STATEMENTS

File number / Verwysingsnommer: 5/1/1/1

Meeting date / Vergadering datum: 25 August 2025

Report by / Verslag deur: Director: Financial Services – Mr GJ Goliath

PURPOSE OF REPORT / DOEL VAN VERSLAG

To table the Pre-Audited Annual Financial statements (AFS) to Council, setting the landscape for an audit opinion to be received by the Auditor General.

BACKGROUND AND DISCUSSION / AGTERGROND EN BESPREKING

In terms of Section 126 (1) (a) of the Local Government: Municipal Finance Management Act, Act 56 of 2003 (MFMA): The Accounting Officer of a municipality-

a) must prepare the annual financial statements of the municipality and within two months after the end of the financial year to which those statements relate, submit the statements to the Auditor-General for auditing.

In terms of MFMA circular 36:

a) Once the financial statements are submitted to the Auditor-General, it should then be tabled at the next meeting in Council for noting.

LEGISLATIVE FRAMEWORK

Hessequa Local Municipality is committed to comply with applicable legislation as it pertains to budgeting and financial management and the following pieces of legislation are relevant:

- The Constitution of the Republic of South Africa
- The Municipal Finance Management Act No 56 of 2003
- The GRAP Reporting Framework
- ASB Directive 5 – Summary of new or amended 2024/25 GRAP standards affecting 2023/24 AFS.
- MSCOA Specimen Annual Financial Statements

Attached hereto please find the Draft Pre-Audited Annual Financial Statements that is submitted to the Internal Audit unit; Audit Committee and Provincial Treasury for comments before submission to the Auditor General of South Africa.

EXECUTIVE MAYORAL COMMITTEE

The item will serve at the **Executive Mayoral Committee** on **25 August 2025** and feedback will be provided in the Special Council Meeting.

COMMENTS: MUNICIPAL MANAGER / KOMMENTAAR: MUNISIPALE BESTUURDER

The recommendations are supported.

COMMENTS: DIRECTOR CORPORATE MANAGEMENT / KOMMENTAAR: DIREKTEUR KORPORATIEWE BESTUUR

Noted and supported.

COMMENTS: DIRECTOR FINANCIAL SERVICES / KOMMENTAAR: DIREKTEUR FINANSIËLE DIENSTE

The content of the report is noted and recommendations supported.

COMMENTS: DIRECTOR DEVELOPMENT PLANNING / KOMMENTAAR: DIREKTEUR ONTWIKKELINGSBEPLANNING

COMMENTS: DIRECTOR TECHNICAL SERVICES / KOMMENTAAR: DIREKTEUR TEGNIESE DIENSTE

COMMENTS: DIRECTOR COMMUNITY SERVICES / KOMMENTAAR: DIREKTEUR GEMEENSKAPSDIENSTE

COMMENTS: MANAGER LEGAL SERVICES / KOMMENTAAR: BESTUURDER REGSDIENSTE

COMMENTS: MANAGER STRATEGIC SERVICES / KOMMENTAAR: BESTUURDER STRATEGIESE DIENSTE

COMMENTS: OTHER / KOMMENTAAR: ANDER

RECOMMENDATION / AANBEVELING

1. That Council take note of the Draft Pre-Audited Annual Financial Statements for the financial year ended 30 June 2025.
2. That the Asset Register has been reconciled to the General Ledger as reflected in the Property, Plant and Equipment Note in the Annual Financial Statements.

AGENDA ITEM APPROVED BY / AGENDA ITEM GOEDGEKEUR DEUR:

Director Financial Services: G Goliath

ATTACHMENTS / STAWENDE DOKUMENTE

Annexure A – 2024/25 Pre-Audited Annual Financial Statements to be circulated electronically via email by 22 August 2025 for information.

6.7 REWARD & RECOGNITION POLICY

File number / Verwysingsnommer: 4/2

Meeting date / Vergadering datum: 25 August 2025

Report by / Verslag deur: Manager: Human Resources – Adrian Oelofse

PURPOSE OF REPORT / DOEL VAN VERSLAG

For Council to approve the Reward & Recognition Policy.

BACKGROUND AND DISCUSSION / AGTERGROND EN BESPREKING

A draft Recognition and Reward Policy (Annexure A) was drafted and submitted to Trade Unions for inputs, suggestions and consultation. The feedback cut-off date was **25 February 2025**. No written inputs were received. A workshop with Councillors, Directors, and Trade Unions were held on **5 March 2025**.

The current dual system of non-performance related notches compared to the situation after 1 February 2022 were compared. The proposed phasing out of the "automatic" notch and aligning with the performance-based recognition and reward system linked to the Performance Management System. The Municipal Staff Regulations outline the performance process, the scoring, tools, regularity and the moderation processes. The Municipality has implemented the Performance Management processes and these processes are done via the Collaborator system to the lowest level in the Municipality.

The Reward and Recognition Policy is designed to enable the municipality to acknowledge excellence.

The comments and inputs that were discussed at the workshop are listed below:

1. Percentages threshold before qualification for a Platinum Award.

   Concerns were raised that the percentage to qualify for a Platinum Award (90% to 100%) is high. It was also noted that the Municipal Managers also raised concern about the percentage threshold. The concern was noted, and parties were requested to submit their inputs.

2. The reward attached to the Gold Award

   There were suggestions that the Gold Award, where one (1) day "performance reward" leave is granted should be rereviewed and increased to two (2) days.

3. Other forms of Recognition at local/town/Departmental level

   There were suggestions that other forms of recognition, like identifying the best Operator in Heidelberg be implemented. The different directorates and managers can always have separate recognition awards without any financial impact. There are Departments that implement an employee of the year, etc already. These initiatives are internal matters that can be implemented on a situational basis from department to department. Certificates and/or tokens of appreciation as well as the criteria for such departmental recognition are internal matters. These initiatives fall outside the scope of this policy as there is no financial personnel expenditure.

4. Continuous assessment of staff

   Concern was raised that performance assessments are only conducted twice per year. The formal assessments are held twice per year as outlined in the Staff Regulations. However, supervisors and staff can – and should, make notes throughout the year whenever s/he is of the opinion that a performance note needs to be made. In all posts that have supervisory responsibilities for staff there are duties involved that demands from Supervisors to make performance notes of the employee performance throughout the year. The employee can – and should also do the same. When the employee and Supervisor do the formal assessments, they must consider the performance notes taken during the year and discuss these.

5. Expectations of performance

   There were discussions at the workshop regarding the performance requirements to attain a 4 and 5 score during the performance assessments. The common consensus was that the assessor and the employee being assessed should attempt to reach agreement prior to assessment regarding the standards. This can be done when compiling the performance agreement.

The Rewards and Recognition Policy was discussed at the **Sub-Committee** meeting held on **27 March 2025**. Herewith an extract from the minutes of the meeting:

1.2 "Rewards and Recognition Policy"

Die beleid is bespreek en die werkgewer het voorgestel dat die % van die afsonderlike toekennings aangepas word soos bespreeek in die werkswinkel. Platinum toekenning verander van 90-100% na 80-100% en die Goue toekenning van 80-89% na 70-79%. Die werkgewer beoog ook om die beleid aan te pas om amptenare wat aansoek doen vir 'n ander pos en suksesvol is nie meer outomaties vir kerfverhogings sal kwalifiseer nie. Vakbonde het gevra wat met die amptenare gebeur wat reeds aangestel is in ander poste waarop daar bevestig is dat dit slegs van toepassing sal wees vanaf die implementeringsdatum van dié beleid.

Vakbonde het versoek dat hul geleentheid kry om die wysigings met hul lede te bespreek, geleentheid is gegee tot 25 April 2025 om skriftelike kommentare aan Me Cronje te stuur.

Die beleid sal op die agenda van die Arbeidsforum geplaas word, indien nodig sal daar weer 'n werkwinkel gereël word.

The following inputs were received from SAMWU and IMATU by 25 April 2025:

IMATU's comments were tracked on the Policy and can be seen attached:

Comment on section 6.1: "If already top notch – suggest 2 days leave requested."

Comment on section 7: "This cannot be agreed to. If an internal employee is appointed in another post, they should still be entitled to the relevant yearly notch increases."

SAMWU's comment reads as follows: "*Ons as SAMWU stel voor dat daar werkswinkels gehou word rakende recognition policy en dat HR 'n roadshow moet doen om policy saam met werknemers te bespreek."*

The Rewards and Recognition Policy was discussed at the **Sub-Committee** meeting held on **29 April 2025**. Herewith an extract from the minutes of the meeting:

1.1 "Rewards and Recognition" beleid

''SAMWU het nog 'n werkswinkel versoek en ook gevra dat die beleid deur middel van 'n "roadshow" aan amptenare verduidelik word. ***MHB het verduidelik dat die doel van lede vergaderings is juis dat vakbonde insette vanaf amptenare kan verkry aangaande veranderinge in beleide ens.*** *Daar is bevestig dat nog 'n werkswinkel wel sal plaasvind nadat insette vanaf beide vakbonde verkry is om te dien by die opvolg werkswinkel. Alle kommentare moet asb. teen 15 Mei 2025 aan me Cronje gestuur word.''*

The policy served at the **Local Labour Forum** of **5 May 2025** where the following recommendation was made:

"That the item be referred back to the next Local Labour Forum (LLF) following the workshop scheduled for 19 May 2025."

As per the minutes of the Local Labour Forum sub-committee, unions were afforded an opportunity until **15 May 2025** to provide further inputs. A workshop with the Council was scheduled for **19 May 2025** where the Policy was discussed.

The policy served at the **Local Labour Forum** of **20 May 2025** where the following recommendation was made:

"That the item be referred back to the Sub-Committee meeting for further discussion."

Changes were made to the draft policy, taking into account the several inputs received from stake holders and the amended draft policy was discussed at the **Local Labour Forum Sub-Committee** meeting held on **3 July 2025**. Herewith an extract from the minutes of the meeting:

1.2 Reward & Recognition Policy

"Die veranderings na afloop van die vorige konsultasies is aan die vakbonde voorgehou.

1. *Dit skei die kerf verhogings van die prestasie toekennings.*
2. *Dit maak voorsiening vir amptenare wat na 1 Februarie 2022 aangestel is om te kan kwalifiseer vir 'n kerfverhoging as hul ten minste 'n punt van 3 uit 5 in hul assessering behaal het.*
3. *Dit maak voorsiening vir 2 tipe toekennings (Platinum – R 10 000) en (Goud – R5000). Dit word nie gekoppel aan spesifieke uitslae nie, maar sal bepaal word by die Departementele en Munisipale Moderering komitees en sal deur die MM aanbeveel word na die Uitvoerende Burgemeesterskomitee.*

Navrae is gerig aangaande die gevolge vir amptenare wat moontlik 1 of 2 uit 5 behaal. Daar is verduidelik dat daar vasgestel sal moet word waarom 'n amptenaar 'n 1 of 'n 2 ontvang het, opleiding kan verskaf word of berading. Die toesighouer sal dit aanspreek. Indien die prestasie nie verbeter nie en 'n persoon nie sy kant bring nie, sal dit hanteer word. Almal is herinner dat die doel van die beleid is om amptenare wat goed presteer die nodige erkenning te gee. Die MM het verduidelik dat amptenare wat 3 uit 5 behaal sal kwalifiseer vir 'n kerfverhoging. Hy het ook verduidelik na afloop van die evaluerings vind daar 'n moderering van al die uitslae plaas, per Direktoraat, om te verseker dat evaluerings regverdig is, wat hy persoonlik oorsien.

IMATU wou weet of die evaluering vanaf die posbeskrywing gedoen word. Daar is bevestig dat daar 5 KPI's opgestel word in lyn met die posbeskrywing en dat amptenare volgens hul KPIs op hul prestasie ooreenkoms evalueer word.

SAMWU het gevra of KPI's slegs opgestel word vir take wat daagliks gedoen word, daar is verduidelik dat dit nie noodwendig take is wat daagliks gedoen word nie, maar dit kan ook bv. take wees wat kwartaalliks gedoen word. Navrae is gedoen aangaande die KPIs, waarop MHB bevestig het dat daar 'n periode gaan wees wanneer KPI's aangepas kan word. Dit is wanneer die nuwe ooreenkomste gesluit word. Die MM het benadruk dat dit belangrik is dat amptenare weet waarop hul evalueer word en dat die toesighouers dit met hul personeel sal bespreek. Mnr Sibotoboto verduidelik dat hy in verskillende spanne werk en verneem hoe hy evalueer gaan word. MHB het onderneem om dit met sy toesighouer op te neem. Daar is ooreengekom dat die beleid by die Arbeidsforum sal dien. SAMWU & IMATU is gemaklik met die beleid."

Both unions indicated that they are comfortable with the Reward and Recognition Policy, as attached with the changes as discussed in the Sub Committee.

The policy served at the **Local Labour Forum** of **22 July 2025** where the following recommendations were made:

“1. That the proposed Rewards & Recognition Policy serve at the Local Labour Forum for further consultation.

2. That the item be referred to Council for approval.”

The amended policy was **workshopped** with Councillors and Trade Union representatives on the **31st of July 2025**. Everyone is comfortable with the policy as per attachment.

The policy served at the **Corporate Management: Portfolio Committee** of **20 August 2025** where the following recommendations were made:

“1. That the committee support the proposed Rewards & Recognition Policy.

2. That the Reward & Recognition Policy be referred to Council for Approval. “

EXECUTIVE MAYORAL COMMITTEE

The item is tabled at the **Executive Mayoral Committee** meeting of **25 August 2025** and feedback will be given at the Special Council meeting on the same day.

COMMENTS: MUNICIPAL MANAGER / KOMMENTAAR: MUNISIPALE BESTUURDER

The recommendations are supported.

COMMENTS: DIRECTOR CORPORATE MANAGEMENT / KOMMENTAAR: DIREKTEUR KORPORATIEWE BESTUUR

The recommendations are supported.

COMMENTS: DIRECTOR FINANCIAL SERVICES / KOMMENTAAR: DIREKTEUR FINANSIËLE DIENSTE

The content of the report and the policy is noted. The recommendations are supported.

COMMENTS: DIRECTOR DEVELOPMENT PLANNING / KOMMENTAAR: DIREKTEUR ONTWIKKELINGSBEPLANNING

The recommendation is supported.

COMMENTS: DIRECTOR TECHNICAL SERVICES / KOMMENTAAR: DIREKTEUR TEGNIESE DIENSTE

The recommendation is supported.

COMMENTS: DIRECTOR COMMUNITY SERVICES / KOMMENTAAR: DIREKTEUR GEMEENSKAPSDIENSTE

The recommendation is supported.

COMMENTS: MANAGER LEGAL SERVICES / KOMMENTAAR: BESTUURDER REGSDIENSTE

The recommendation is supported.

COMMENTS: MANAGER STRATEGIC SERVICES / KOMMENTAAR: BESTUURDER STRATEGIESE DIENSTE

COMMENTS: OTHER / KOMMENTAAR: ANDER

RECOMMENDATION / AANBEVELING

That Council approve the proposed Rewards & Recognition Policy.

AGENDA ITEM APPROVED BY / AGENDA ITEM GOEDGEKEUR DEUR:

Director: Corporate Management – Marina Griesel

ATTACHMENTS / STAWENDE DOKUMENTE

Yes, see draft Reward & Recognition Policy attached.

HESSEQUA

Munisipaliteit / Municipality

EMPLOYEE REWARD AND RECOGNITION POLICY

*"As Hessequa Municipality our values determine who we are, as we serve our community, we must strive to live our values every day. Our values are: **Honesty** – we must lead by example. **Respect** – we embrace the diversity of our community and respect each individual. **Trust** – when we listen to the perspective of others without judgement and act with sincerity, we build trust in the municipality. **Caring** – it is important to approach work and our community with an attitude of caring. **Integrity** – remember to do the right thing, even when no one is watching."*

*"As Hessequa Munisipaliteit bepaal ons waardes wie ons is, en moet ons daagliks streef om ons waardes uit te leef wanneer ons die Hessequa gemeenskap dien. Ons waardes is: **Eerlikheid** – ons moet 'n voorbeeld vir ander wees. Wees deursigtig in wat jy doen. **Respek** – ons gryp die diversiteit van ons gemeenskap aan en respekteer elke individu. Respekteer jouself, jou kollegas en die werksplek. **Vertroue** – Wanneer ons na die perspektiewe van ander luister sonder om te oordeel en met opregtheid optree, bou ons vertroue in die Munisipaliteit. **Omgee** – dit is belangrik om ons werk en ons gemeenskappe met 'n gesindheid van omgee te benader. **Integriteit** – onthou om te alle tye die regte dinge te doen."*

"A caring, serving & growing Hessequa"

Goedgekeur / Approved:
Raadsbesluit / Council's decision:

CONTENTS

1. PURPOSE

The purpose of this Employee Reward and Recognition Policy is to foster an environment where employees feel valued and appreciated for their contributions to the organization. By recognizing and rewarding outstanding performance, the Council aims to boost employee morale, innovation and motivation, and improve staff retention.

2. SCOPE

This policy applies to all employees of Hessequa Municipality, except Section 56 appointments (Directors), employees appointed on a fixed-term contract for less than 12 months, employees appointed on an internship or learnership programme, or employees that participate in the National Public Works Programme (EPWP) or similar scheme funded by external sources.

3. DEFINITIONS

- **Recognition Award:** means employees that, after recommendation by the Municipal Performance Moderation Committee and consideration and approval by the Executive Mayoral Committee of their moderated performance scores, qualify in terms of this policy for a non-pensionable performance award.

- **Award Date:** means the first scheduled salary payment date after the adoption of the Annual Report by Council.

- **Performance Cycle:** means the period commencing on 1 July annually and ending on 30 June of the following year for which performance is planned, managed, and assessed.

4. LEGISLATIVE FRAMEWORK

Chapter 4 of the Municipal Staff Regulations outlines the Performance Management framework. The Staff Regulations for performance rewards as outlined in Section 40 of Chapter 4 are applicable.

5. QUALIFICATION CRITERIA

5.1. A performance related award may be awarded to a staff member: -

a) Who has served the full assessment period of 12 months on 30 June of each financial year.
b) Irrespective whether the staff members was transferred or seconded horizontally during the performance cycle;
c) Who is on uninterrupted approved leave for 3 months or longer;
d) Who is on approved maternity leave for more than 3 months;
e) Who received a performance rating of performance significantly above expectations or outstanding performance during a performance cycle after moderation of performance results.

5.2. A performance related award may not be awarded to a staff member: -

a) Who is appointed after 1 July of that performance cycle;

b) Who is serving probation;
c) Whose performance period is less than 12 months;
d) Whose employment is for a fixed term duration of less than 12 months; or
e) Whose post was upgraded without a change in performance agreement.

5.3. The municipality may not exceed 1.5% of its annual salary and wage bill for staff performance rewards.

5.4. Performance related rewards is at the discretion of the municipality.

6. TYPES OF REWARDS

The final year-end assessments will be finalised prior to 20 August after the end of the performance cycle. After moderation by both the Departmental and Municipal Moderation Committees, the Municipal Manager may make recommendations to the Executive Mayoral Committee to awards staff members with recognition rewards for outstanding performance. The rewards will be in two categories, namely: -

6.1. **Platinum Award**

a) A once off non-pensionable monetary reward of R10 000
b) Certificate of Outstanding Performance

6.2. **Gold Award**

a) A once off non-pensionable monetary reward of R5 000

7. PAY PROGRESSION (NOTCHES)

Employees that joined the service after 1 February 2022 will, with effect from the 1 July 2024 performance period qualify for a notch progression on the relevant pay-scale if they achieve a rating of Satisfactory performance (score of 3 and above) – provided they have not reached the maximum notch of the grade.

8. ADJUSTMENT OF MONETARY REWARD

The Municipal Manager in consultation with the Chief Financial Officer will annually, after the Municipal Performance Moderation Committee (MPMC) finalized the moderated assessment scores, make a recommendation to the Executive Mayoral Committee regarding the monetary rewards listed in this policy, provided the differential between the Platinum and the Gold Awards remain a differential of 50%.

9. POLICY REVIEW

This policy will be reviewed from time to time to ensure it remains relevant and effective.