Hessequa Municipality

Monthly Budget Statement
April 2025

In-Year Report of the Municipality

Prepared in terms of Section 71 of the Local Government: Municipal Finance Management Act (Act 56 of 2003) & Section 28 of the Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 August 2009.

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Glossary

Adjustments Budget – Prescribed in Section 28 of the MFMA. The formal means by which a municipality August 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

Section 1 – Mayor's Report

1.1 In-Year Report – Monthly Budget Statement

The monthly budget statement for **April 2025** has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

Section 2 – Resolutions

In-year Reports 2023/2024

This is the resolution that will be presented to the Council when the In-Year Report is tabled:

Recommendation

(a) That Council notes the monthly budget statement and supporting documentation for **April 2025.**
(b) That the reasons given for the deviations below, be approved.
(c) That Council notes the investments the municipality has at banks and the money market at 30 April 2025.
(d) That Council notes the instances of Unauthorized, Irregular, Fruitless and Wasteful (UIF&W) expenditure for the period ended 30 April 2025.

Section 3 – Executive Summary

3.1 Introduction

This report is a summary of the main budget issues arising from the monitoring process. It compares the progress of the budget to the projections contained in the Service Delivery and Budget Implementation Plan (SDBIP). Section 54 of the MFMA requires the Mayor to Consider the Section 71 report and take appropriate action to ensure that the approved budget is implemented in accordance with the Service Delivery and Budget Implementation Plan (SDBIP).

Section 4

4.1 Consolidated Monthly Budget Summary C1 (refer to Table C1 below)

Total Revenue

The year-to-date revenue excluding Capital Transfers at the end of April 2025 is R565,238 million, compared to the budget of R603,241 million, resulting in a variance of 6%. When including Transfers recognized – capital, the revenue to date is R656,363 million compared to a budget of R707,877 million.

Total Expenditure

The expenditure to date is R507,268 million compared to a budget of R578,875 million.

Capital Expenditure

The year-to-date expenditure on capital is R157,031 million against a budget of R189,019 million.

Cash flow

Cash/cash equivalents at the end of April 2025 is R502,172 million.

Debtors Ageing

Debtors outstanding at the end of April 2025 is R89,030 million.

Creditors Ageing

Creditors outstanding at the end of April 2025 amounts to R57,298 million.

The detail of the above figures is explained throughout the report.

Table C1: Monthly Budget Statement Summary

WC042 Hessequa - Table C1 Monthly Budget Statement Summary - M10 April

Description R thousands	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	130 038	137 207	138 707	10 503	118 400	115 589	2 811	2%	138 707
Service charges	320 500	347 979	347 979	30 138	287 853	287 369	484	0%	347 979
Investment revenue	43 386	24 409	37 409	3 663	20 557	25 436	(4 879)	-19%	37 409
Transfers and subsidies - Operational	63 785	80 886	69 463	426	66 741	59 781	6 960	0	69 463
Other own revenue	156 253	139 039	139 594	5 553	71 687	115 065	(43 378)	-38%	–
Total Revenue (excluding capital transfers and contributions)	**713 963**	**729 521**	**733 152**	**50 284**	**565 238**	**603 241**	**(38 003)**	**-6%**	**733 152**
Employee costs	217 045	246 637	245 890	18 980	187 216	202 295	(15 079)	-7%	245 890
Remuneration of Councillors	8 471	9 673	9 673	741	7 646	7 856	(210)	-3%	9 673
Depreciation and amortisation	42 605	47 343	48 744	3 683	36 534	38 186	(1 652)	-4%	48 744
Interest	22 035	21 738	21 738	–	7 150	6 795	355	5%	21 738
Inventory consumed and bulk purchases	199 891	242 020	234 974	24 062	177 358	191 032	(13 674)	-7%	234 974
Transfers and subsidies	1 835	2 004	3 066	183	2 318	2 257	60	3%	3 066
Other expenditure	164 309	167 752	171 779	11 350	89 046	130 453	(41 406)	-32%	171 779
Total Expenditure	**656 191**	**737 167**	**735 864**	**58 999**	**507 268**	**578 875**	**(71 607)**	**-12%**	**735 864**
Surplus/(Deficit)	**57 773**	**(7 647)**	**(2 712)**	**(8 715)**	**57 970**	**24 366**	**33 604**	**138%**	**(2 712)**
Transfers and subsidies - capital (monetary	45 295	97 969	161 307	10 087	90 566	104 214	###	-13%	161 307
Transfers and subsidies - capital (in-kind)	438	–	704	518	559	422	137	32%	704
Surplus/(Deficit) after capital transfers & contributions	**103 505**	**90 322**	**159 299**	**1 890**	**149 095**	**129 002**	**20 093**	**16%**	**159 299**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**103 505**	**90 322**	**159 299**	**1 890**	**149 095**	**129 002**	**20 093**	**16%**	**159 299**
Capital expenditure & funds sources									
Capital expenditure	**123 231**	**194 773**	**241 619**	**31 448**	**157 031**	**189 019**	**(31 988)**	**-17%**	**241 619**
Capital transfers recognised	43 111	97 969	144 283	24 973	105 306	99 695	5 612	6%	144 283
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	80 120	96 804	97 337	6 475	51 724	89 324	(37 599)	-42%	97 337
Total sources of capital funds	**123 231**	**194 773**	**241 619**	**31 448**	**157 031**	**189 019**	**(31 988)**	**-17%**	**241 619**
Financial position									
Total current assets	562 624	513 940	576 810		579 683				576 810
Total non current assets	1 250 107	1 375 090	1 420 535		1 370 280				1 420 535
Total current liabilities	217 433	106 199	144 648		216 175				144 648
Total non current liabilities	271 477	258 722	249 533		260 872				249 533
Community wealth/Equity	1 323 821	1 524 109	1 603 164		1 472 916				1 603 164
Cash flows									
Net cash from (used) operating	754 851	135 033	233 620	(1 183)	180 397	164 718	(15 679)	-10%	233 620
Net cash from (used) investing	(122 378)	(179 773)	(226 619)	(31 448)	(156 097)	(162 539)	(6 442)	4%	(226 619)
Net cash from (used) financing	(5 326)	(22 440)	(20 440)	73	(9 650)	(15 026)	(5 377)	36%	(20 440)
Cash/cash equivalents at the month/year end	**1 042 080**	**380 928**	**474 082**	**502 172**	**502 172**	**474 673**	**(27 498)**	**-6%**	**474 082**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	37 551	3 421	2 443	2 074	2 022	1 616	10 083	29 820	89 030
Creditors Age Analysis									
Total Creditors	57 298	–	–	–	–	–	–	–	57 298

4.2 Operating Revenue and Expenditure

Table C2: Reflects the Operating Revenue and Operating Expenditure in the Standard Classifications

WC042 Hessequa - Table C2 Monthly Budget Statement - Financial Perfomance (functional classification) - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**219 424**	**191 834**	**206 454**	**15 530**	**165 705**	**166 266**	(561)	0%	**206 454**
Executive and council		23 106	21 009	21 009	3	19 903	17 997	1 906	11%	21 009
Finance and administration		196 317	170 825	185 445	15 527	145 802	148 269	(2 466)	-2%	185 445
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**108 378**	**116 519**	**99 991**	**5 590**	**50 550**	**80 782**	(30 232)	-37%	**99 991**
Community and social services		10 648	12 563	12 604	1 402	7 959	7 916	43	1%	12 604
Sport and recreation		14 940	17 650	16 406	952	14 881	14 834	47	0%	16 406
Public safety		60 124	64 532	42 716	2 494	14 713	37 172	(22 460)	-60%	42 716
Housing		22 666	21 774	28 265	741	12 998	20 859	(7 862)	-38%	28 265
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**29 797**	**33 131**	**33 742**	**1 361**	**15 327**	**28 658**	(13 331)	-47%	**33 742**
Planning and development		9 296	23 708	23 708	240	5 389	19 475	(14 085)	-72%	23 708
Road transport		19 953	8 739	9 350	1 101	9 396	8 633	763	9%	9 350
Environmental protection		548	685	685	20	542	550	(8)	-1%	685
Trading services		**402 097**	**486 006**	**554 476**	**38 408**	**424 780**	**431 871**	**(7 091)**	-2%	**554 476**
Energy sources		225 345	312 145	380 358	25 519	268 975	283 703	(14 727)	-5%	380 358
Water management		79 763	74 192	74 449	5 652	65 305	62 658	2 648	4%	74 449
Waste water management		48 857	51 024	51 024	4 003	45 447	43 954	1 494	3%	51 024
Waste management		48 132	48 644	48 644	3 234	45 051	41 556	3 495	8%	48 644
Other	4	–	–	**500**	–	**0**	**300**	**(300)**	**-100%**	**500**
Total Revenue - Functional	2	**759 696**	**827 489**	**895 163**	**60 890**	**656 363**	**707 877**	**(51 514)**	**-7%**	**895 163**
Expenditure - Functional										
Governance and administration		**95 499**	**114 669**	**114 430**	**6 573**	**75 021**	**91 053**	(16 032)	-18%	**114 430**
Executive and council		31 665	34 694	35 446	1 926	21 162	27 622	(6 459)	-23%	35 446
Finance and administration		61 900	77 678	76 776	4 478	52 147	61 636	(9 490)	-15%	76 776
Internal audit		1 934	2 296	2 207	169	1 712	1 795	(83)	-5%	2 207
Community and public safety		**157 930**	**170 163**	**166 991**	**12 792**	**97 985**	**129 924**	(31 939)	-25%	**166 991**
Community and social services		24 726	29 429	28 899	1 910	21 017	21 991	(974)	-4%	28 899
Sport and recreation		31 812	37 603	38 339	2 582	28 598	31 455	(2 856)	-9%	38 339
Public safety		76 758	88 419	70 939	2 941	29 381	57 131	(27 750)	-49%	70 939
Housing		24 634	14 712	28 813	5 359	18 988	19 347	(359)	-2%	28 813
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**76 912**	**83 947**	**85 787**	**7 356**	**66 441**	**68 435**	(1 993)	-3%	**85 787**
Planning and development		11 337	14 509	14 267	1 139	10 499	11 470	(971)	-8%	14 267
Road transport		59 855	62 722	64 903	5 645	50 954	51 569	(615)	-1%	64 903
Environmental protection		5 721	6 716	6 618	571	4 988	5 395	(407)	-8%	6 618
Trading services		**324 586**	**367 039**	**367 313**	**32 224**	**266 696**	**288 336**	**(21 640)**	-8%	**367 313**
Energy sources		190 221	218 432	215 816	23 129	169 552	172 765	(3 213)	-2%	215 816
Water management		47 592	53 668	53 715	2 966	36 411	43 260	(6 849)	-16%	53 715
Waste water management		45 039	51 941	51 549	3 635	34 617	41 143	(6 526)	-16%	51 549
Waste management		41 734	42 998	46 233	2 495	26 115	31 168	(5 053)	-16%	46 233
Other		**1 263**	**1 350**	**1 343**	**54**	**1 125**	**1 128**	**(3)**	0%	**1 343**
Total Expenditure - Functional	3	**656 191**	**737 167**	**735 864**	**58 999**	**507 268**	**578 876**	**(71 608)**	**-12%**	**735 864**
Surplus/ (Deficit) for the year		**103 505**	**90 322**	**159 299**	**1 890**	**149 095**	**129 001**	**20 094**	**0.155762**	**159 299**

Table C3: Reflects the Operating Revenue and Operating Expenditure by Municipal Vote/Director

WC042 Hessequa - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 01 - Office Of The Mm		23 106	21 009	21 009	3	19 903	17 997	1 906	10.6%	21 009
Vote 02 - Corporate Services		25 856	30 789	28 736	1 830	22 050	22 543	(494)	-2.2%	28 736
Vote 03 - Financial Services		177 126	165 589	180 109	14 649	141 998	144 161	(2 163)	-1.5%	180 109
Vote 04 - Community Services		82 981	86 561	71 236	3 236	27 902	58 194	(30 291)	-52.1%	71 236
Vote 05 - Technical Services		440 762	499 149	569 181	40 911	438 579	444 657	(6 078)	-1.4%	569 181
Vote 06 - Spatial Plannign & Environmental Management		9 845	24 392	24 892	260	5 931	20 325	(14 393)	-70.8%	24 892
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	**759 696**	**827 489**	**895 163**	**60 890**	**656 363**	**707 877**	**(51 514)**	**-7.3%**	**895 163**
Expenditure by Vote	1									
Vote 01 - Office Of The Mm		35 881	40 043	40 650	2 328	25 159	31 811	(6 651)	-20.9%	40 650
Vote 02 - Corporate Services		54 100	63 551	63 968	3 894	46 975	50 656	(3 681)	-7.3%	63 968
Vote 03 - Financial Services		37 232	45 817	44 923	3 137	31 743	36 682	(4 939)	-13.5%	44 923
Vote 04 - Community Services		108 292	111 834	108 240	8 870	54 145	83 194	(29 049)	-34.9%	108 240
Vote 05 - Technical Services		404 648	456 399	458 851	39 239	334 918	360 932	(26 015)	-7.2%	458 851
Vote 06 - Spatial Plannign & Environmental Management		16 038	19 523	19 232	1 531	14 327	15 599	(1 272)	-8.2%	19 232
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	**656 191**	**737 167**	**735 864**	**58 999**	**507 268**	**578 875**	**(71 607)**	**-12.4%**	**735 864**
Surplus/ (Deficit) for the year	2	**103 505**	**90 322**	**159 299**	**1 890**	**149 095**	**129 002**	**20 093**	**15.6%**	**159 299**

Table C4: Reflects Revenue and Expenditure by Source

WC042 Hessequa - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		204 277	228 265	228 265	19 087	184 087	187 270	(3 182)	-2%	228 265
Service charges - Water		53 167	54 379	54 379	5 205	46 019	45 061	958	2%	54 379
Service charges - Waste Water Management		28 865	30 292	30 292	2 678	26 283	25 244	1 040	4%	30 292
Service charges - Waste management		34 192	35 043	35 043	3 167	31 463	29 795	1 668	6%	35 043
Sale of Goods and Rendering of Services		50 510	32 570	54 952	2 075	36 643	41 415	(4 772)	-12%	54 952
Agency services		2 997	3 506	3 506	247	2 726	2 917	(191)	-7%	3 506
Interest								–		
Interest earned from Receivables		2 840	2 848	2 848	290	2 841	2 428	412	17%	2 848
Interest from Current and Non Current Assets		43 386	24 409	37 409	3 663	20 557	25 436	(4 879)	-19%	37 409
Dividends								–		
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		3 762	3 976	3 976	267	3 561	3 387	174	5%	3 976
Licence and permits		–	–	–	0	0	–	0	#DIV/0!	–
Operational Revenue		7 320	8 186	8 206	110	3 176	6 329	(3 153)	-50%	8 206
Non-Exchange Revenue								–		
Property rates		130 038	137 207	138 707	10 503	118 400	115 589	2 811	2%	138 707
Surcharges and Taxes								–		
Fines, penalties and forfeits		54 907	57 174	35 326	1 462	9 075	31 181	(22 106)	-71%	35 326
Licence and permits		2 070	2 408	2 408	187	2 005	1 953	52	3%	2 408
Transfers and subsidies - Operational		63 785	80 886	69 463	426	66 741	59 781	6 960	12%	69 463
Interest		820	859	859	66	709	735	(25)	-3%	859
Fuel Levy								–		
Operational Revenue		11 142	12 513	12 513	850	9 692	12 220	(2 528)	-21%	12 513
Gains on disposal of Assets		853	15 000	15 000	–	1 257	12 500	(11 243)	-90%	15 000
Other Gains		19 031	–	–	–	–	–	–		–
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		**713 963**	**729 521**	**733 152**	**50 284**	**565 238**	**603 241**	**(38 003)**	**-6%**	**733 152**
Expenditure By Type										
Employee related costs		217 045	246 637	245 890	18 980	187 216	202 295	(15 079)	-7%	245 890
Remuneration of councillors		8 471	9 673	9 673	741	7 646	7 856	(210)	-3%	9 673
Bulk purchases - electricity		157 153	192 615	190 615	21 070	144 566	153 700	(9 134)	-6%	190 615
Inventory consumed		42 737	49 405	44 359	2 991	32 792	37 332	(4 540)	-12%	44 359
Debt impairment		9 763	1 900	3 400	–	–	2 483	(2 483)	-100%	3 400
Depreciation and amortisation		42 605	47 343	48 744	3 683	36 534	38 186	(1 652)	-4%	48 744
Interest		22 035	21 738	21 738	–	7 150	6 795	355	5%	21 738
Contracted services		66 857	67 722	87 981	9 663	51 711	61 591	(9 880)	-16%	87 981
Transfers and subsidies		1 835	2 004	3 066	183	2 318	2 257	60	3%	3 066
Irrecoverable debts written off		48 408	53 345	35 183	76	5 824	29 274	(23 450)	-80%	35 183
Operational costs		36 717	44 784	45 215	1 611	31 187	37 104	(5 917)	-16%	45 215
Losses on Disposal of Assets		1 391	–	–	–	324	–	324	#DIV/0!	–
Other Losses		1 171	–	–	–	–	–	–		–
Total Expenditure		**656 191**	**737 167**	**735 864**	**58 999**	**507 268**	**578 875**	**(71 607)**	**-12%**	**735 864**
Surplus/(Deficit)		**57 773**	**(7 647)**	**(2 712)**	**(8 715)**	**57 970**	**24 366**	**33 604**	**0**	**(2 712)**
Transfers and subsidies - capital (monetary allocations)		45 295	97 969	161 307	10 087	90 566	104 214	(13 648)	(0)	161 307
Transfers and subsidies - capital (in-kind)		438	–	704	518	559	422	137	0	704
Surplus/(Deficit) after capital transfers & contributions		**103 505**	**90 322**	**159 299**	**1 890**	**149 095**	**129 002**	**20 093**	**0**	**159 299**
Income Tax								–		
Surplus/(Deficit) after income tax		**103 505**	**90 322**	**159 299**	**1 890**	**149 095**	**129 002**	**20 093**	**0**	**159 299**
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		**103 505**	**90 322**	**159 299**	**1 890**	**149 095**	**129 002**	20 093	0	**159 299**
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions								–		
Surplus/ (Deficit) for the year		**103 505**	**90 322**	**159 299**	**1 890**	**149 095**	**129 002**	**20 093**	**0**	**159 299**

Revenue by Source (Table C4)

Exchange Revenue

Service Levies:

Electricity Service

Levies for the year-to-date stand at R184,087 million, in comparison with the budgeted SDBIP amount of R187,270 million. The deviation can be attributed to a misalignment in the monthly actuals when compared to the budgeted projection. A provisions journal will be processed at year-end which is expected to eliminate the developing deviation. No material deviations are expected at year end at this stage.

Water Service

Levies for the year-to-date stands at R46,019 million, in comparison with the budgeted SDBIP projection of R45,061 million. No material deviations are expected at this stage.

Sewerage Service

Levies for the year-to-date stands at R26,283 million, in comparison with the budgeted SDBIP projection of R25,244 million. No material deviations are expected at this stage.

Refuse Removal Service

Levies for the year-to-date stands at R31,463 million, in comparison with the budgeted SDBIP projection of R29,795 million. The deviation can be attributed to more revenue being received than initially projected. The revenue will be monitored over the remaining months of the year, but at this stage a surplus is expected when compared to the budget.

Sale of Goods and Rendering of Services

Revenue for the year-to-date stands at R36,643 million, in comparison with the budgeted SDBIP projection of R41,415 million. The deviation is attributed to the housing allocation from Provincial Treasury which had no revenue journalized for April, while the SDBIP budget had a projection of R3, 823 million. It should be noted that income is only recognized after the conditions of the allocation have been met. No material deviations are expected at this stage.

Agency Fees

Revenue for the year-to-date stands at R2,726 million, in comparison with the budgeted SDBIP projection of R2,917 million. No deviation is expected at this stage.

Interest earned from Receivables

Levies for the year-to-date stands at R2,841 million, in comparison with the budgeted SDBIP projection of R2,428 million. No deviation is expected at this stage.

Interest earned from Current and Non-Current Assets
Revenue for the year-to-date amounts to R20,557 million, in comparison with the budgeted SDBIP projection of R25,436 million. The deviation can be attributed to the budget that was increased during the February adjustments budget. Interest is expected to increase over the remaining months of the financial year. No material deviation is expected at this stage.

Rental from Fixed Assets
Levies and revenue for the year-to-date stands at R3,561 million, in comparison with the budgeted SDBIP projection of R3,387 million. No deviation is expected at this stage.

Operational Revenue
Revenue for the year-to-date stands at R3,176 million, in comparison with the budgeted SDBIP projection of R6,329 million. The deviation can be attributed to development charges where revenue is less than the SDBIP projections. Revenue is expected to pick up as the year progresses. No material deviation is expected at this stage.

Non- Exchange Revenue

Property Rates:
Levies for the year-to-date amounts to R118,400 million, in comparison with the budget of R115,589 million. From July 2024 property rates are levied monthly instead of annually. The budget distributions were corrected with the main adjustments budget. The remaining deviation will decrease as the year progresses. No material deviation is expected at year-end at this stage.

Fines, penalties and forfeits
Revenue for the year-to-date stands at R9,075 million, in comparison with the budgeted SDBIP projection of R31,181 million. The deviation can be attributed to the contract of the previous service provider coming to an end on 31 August 2024. No new notices were generated and sent to infringers between 1 September 2024 and 30 November 2024 which resulted in the reduced income as reflected in the monthly budget statement of financial performance. A new service provider was appointed for a seven-year period from 1 December 2024. Notices must be issued within a 30-day period, after which payment can be expected. An under collection of revenue is however expected for the current financial year. The budget was reduced from R57, 174 million to R35, 326 million with the main adjustments budget.

Licenses & Permits
Revenue for the year-to-date stands at R2,005 million, in comparison with the budgeted SDBIP projection of R1,953 million. No material deviation is expected at this stage.

Grants & Subsidies - Operating:

Revenue for the year-to-date stands at R66,741 million, in comparison with the budgeted SDBIP projection of R59,781 million. The deviation can be attributed to the year-to-date SDBIP budget not being in line with income recognized. The deviation is expected to decrease as the year progresses. No material deviation is expected at this stage.

Grants & Subsidies - Capital:

Revenue for the year-to-date stands at R91,125 million, in comparison with the budgeted SDBIP projection of R104,636 million. Income is only recognized after the conditions of a grant is met. No deviation is expected at year- end at this stage.

Interest earned from Receivables

Levies for the year-to-date stands at R0,709 million, in comparison with the budgeted SDBIP projection of R0,735 million. No deviation is expected at this stage.

Operational Revenue:

Revenue for the year-to-date stands at R9,692 million, in comparison with the budgeted SDBIP projection of R12,220 million. The deviation can be attributed to the SDBIP projection for availability charges not being in line with the levies. The deviation is expected to decrease as the year progresses. No material deviation is expected at this stage.

Sale of land and PPE:

Revenue for the year-to-date stands at R1,257 million, in comparison with the budgeted SDBIP projection of R12,500 million. Transactions are in process and expected to materialize before year-end. No material deviation is expected at year-end.

Expenditure by Type

Personnel Expenditure:

The year-to-date expenditure amounts to R187,216 million, in comparison with the budgeted SDBIP projection of R202,295 million. No material deviations are expected at this stage.

Councillors Remuneration:

The expenditure for the period to date amounts to R7,646 million in comparison with the budgeted SDBIP projection of R7,856 million. No material deviations are expected at this stage.

Bulk purchases- electricity:

The expenditure for the year-to-date is R144,566 million, in comparison with the budgeted SDBIP projection of R153,700 million. The budget was reduced with the main adjustments budget and the SDBIP projections amended accordingly. The deviation is expected to reduce over the remaining months of the financial year. No material deviations are expected at year- end at this stage.

Inventory Consumed

The expenditure for the year-to-date is R32,792 million, in comparison with the budgeted SDBIP projection of R37,332 million. The deviation can be partly attributed to fuel purchases that are behind on projections. The budget for fuel was reviewed and reduced during the Main adjustments budget. No material deviation is expected at this stage.

Debt Impairment:

The expenditure for the period to date amounts to R0,0 million, in comparison with the budgeted SDBIP projection of R2,483 million. The municipality performs a yearly assessment for debt impairment; thus, no transactions have been recorded for the year-to-date. No deviation is expected at this stage.

Depreciation:

The year-to-date expenditure is R36,534 million, in comparison with the budgeted SDBIP projection of R38,186 million. No material deviation is expected at this stage.

Interest on External Borrowing:

The year-to-date expenditure is R7,150 million in comparison with the budgeted SDBIP projection of R6,795 million. Interest payments are done bi- annually in December and June.

Contracted Services:

The expenditure for the year-to-date is R51,711 million, in comparison with the budgeted SDBIP projection of R61,591 million. The deviation can be attributed to the actual spending not being in line with the budgeted SDBIP projections. Expenditure will increase over the remaining months of the financial year. No material deviations are expected at this stage.

Transfers & Grants:

The expenditure for the year-to-date amounts to R2,318 million in comparison with the budgeted SDBIP projection of R2,257 million. No material deviations are expected at this stage.

Irrecoverable debts written off:

The expenditure for the period to date amounts to R5,824 million, in comparison with the budgeted SDBIP projection of R29,274 million. The deviation can be attributed to a decrease of irrecoverable debt due to stringent implementation of credit control and debt collection measures. It is expected that there will be less write-offs than what was initially budgeted for.

Operational Costs:

The year-to-date expenditure is R31,187 million, in comparison with the budgeted SDBIP projection of R37,104 million. The deviation is due to the continued implementation of cost containment measures in the municipality. No material deviations are expected at this stage.

4.3 Capital Expenditure and Source of Funding

Table C5: Reflects Capital Expenditure and Funding Sources by Vote/Director and GFS classification

WC042 Hessequa - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 01 - Office Of The Mm		–	–	–	–	–	–	–		–
Vote 02 - Corporate Services		313	320	329	–	202	298	(96)	-32%	329
Vote 03 - Financial Services		–	–	–	–	–	–	–		–
Vote 04 - Community Services		311	750	564	25	120	498	(378)	-76%	564
Vote 05 - Technical Services		67 853	145 506	194 441	25 328	130 171	151 172	(21 001)	-14%	194 441
Vote 06 - Spatial Plannign & Environmental Management		98	100	77	–	–	46	(46)	-100%	77
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 Capital Multi-year expenditure	4,7	**68 575**	**146 676**	**195 411**	**25 353**	**130 493**	**152 014**	**(21 521)**	**-14%**	**195 411**
Single Year expenditure appropriation	2									
Vote 01 - Office Of The Mm		95	56	63	–	41	59	(18)	-30%	63
Vote 02 - Corporate Services		1 786	526	1 902	16	481	1 291	(810)	-63%	1 902
Vote 03 - Financial Services		159	270	261	7	235	258	(23)	-9%	261
Vote 04 - Community Services		2 532	14 297	7 246	2 064	5 306	8 091	(2 785)	-34%	7 246
Vote 05 - Technical Services		49 979	32 757	36 042	4 008	20 344	26 845	(6 502)	-24%	36 042
Vote 06 - Spatial Plannign & Environmental Management		105	193	694	–	132	460	(329)	-71%	694
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 Capital single-year expenditure	4	54 656	48 097	46 208	6 095	26 538	37 005	(10 467)	-28%	46 208
Total Capital Expenditure		**123 231**	**194 773**	**241 619**	**31 448**	**157 031**	**189 019**	**(31 988)**	**-17%**	**241 619**
Capital Expenditure - Functional Classification										
Governance and administration		**8 498**	**2 460**	**2 183**	**122**	**1 531**	**2 192**	**(661)**	**-30%**	**2 183**
Executive and council		77	51	59	–	37	54	(18)	-33%	59
Finance and administration		8 403	2 400	2 124	122	1 494	2 138	(643)	-30%	2 124
Internal audit		19	–	–	–	–	–	–		–
Community and public safety		**5 591**	**16 377**	**11 087**	**2 718**	**7 064**	**11 016**	**(3 951)**	**-36%**	**11 087**
Community and social services		898	409	564	5	185	412	(227)	-55%	564
Sport and recreation		2 011	1 293	3 077	634	1 576	2 291	(715)	-31%	3 077
Public safety		1 615	3 306	3 524	850	2 562	3 255	(693)	-21%	3 524
Housing		1 068	11 370	3 922	1 230	2 742	5 058	(2 316)	-46%	3 922
Health								–		
Economic and environmental services		**45 967**	**46 341**	**47 952**	**2 583**	**40 514**	**45 766**	**(5 252)**	**-11%**	**47 952**
Planning and development		41	68	66	–	66	66	0	0%	66
Road transport		45 764	46 044	47 677	2 583	40 378	45 555	(5 177)	-11%	47 677
Environmental protection		162	230	209	–	70	146	(75)	-52%	209
Trading services		**63 175**	**129 604**	**179 897**	**26 025**	**107 921**	**129 745**	**(21 824)**	**-17%**	**179 897**
Energy sources		25 147	100 246	150 969	22 581	89 041	105 499	(16 459)	-16%	150 969
Water management		18 499	13 400	14 216	961	10 156	12 587	(2 430)	-19%	14 216
Waste water management		19 403	10 470	10 078	2 483	4 669	7 715	(3 045)	-39%	10 078
Waste management		126	5 488	4 635	–	4 055	3 945	110	3%	4 635
Other		–	–	500	–	–	300	(300)	-100%	500
Total Capital Expenditure - Functional Classification	3	**123 231**	**194 773**	**241 619**	**31 448**	**157 031**	**189 019**	**(31 988)**	**-17%**	**241 619**
Funded by:										
National Government		35 041	18 646	19 192	960	16 454	16 309	145	1%	19 192
Provincial Government		7 516	78 598	122 430	23 461	87 518	81 614	5 904	7%	122 430
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		554	725	2 661	531	1 335	1 772	(437)	-25%	2 661
Transfers recognised - capital		**43 111**	**97 969**	**144 283**	**24 973**	**105 306**	**99 695**	**5 612**	**6%**	**144 283**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		80 120	96 804	97 337	6 475	51 724	89 324	(37 599)	-42%	97 337
Total Capital Funding		**123 231**	**194 773**	**241 619**	**31 448**	**157 031**	**189 019**	**(31 988)**	**-17%**	**241 619**

Capital Expenditure:

The total capital expenditure for the year amounts to R157,031 million in comparison with the budgeted SDBIP projection of R189,019 million. 64,99% of the budget was spent by 30 April 2025.

External Loans:

The total financing for the year-to-date is R0,0 million in comparison with the budgeted SDBIP projection of R0,0 million. No external loan will be taken up in the 2024/2025 financial year.

Internal Financing:

The total financing for the year-to-date is R51,724 million, in comparison with the budgeted SDBIP projection of R89,324 million. Capital projects are financed as expenditure is incurred.

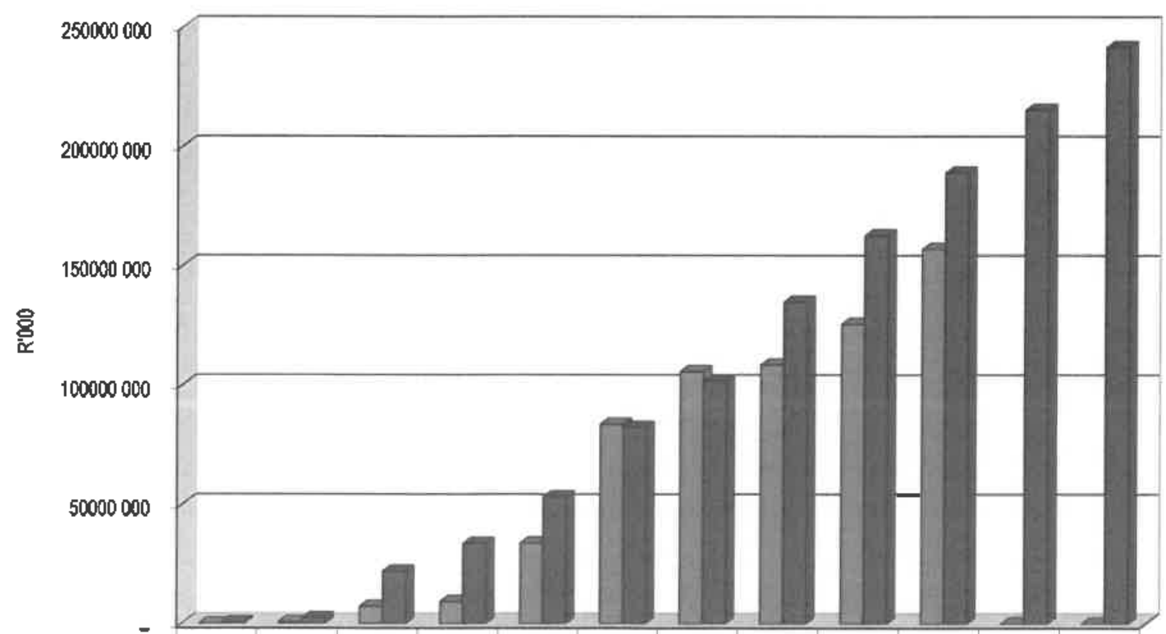
Grants and Subsidies:

The total year to date capital expenditure, financed from grants, is R105,306 million in comparison with the budgeted SDBIP projection of R99,695 million. Funds are accounted for when received. Funds are transferred from the grant receipts once expenditure is incurred.

Capital Commitments on 30 April 2025 were R4,007 million.

The following graph shows the YTD actual v YTD target for Capital Expenditure

Chart C2 2024/25 Capital Expenditure: YTD actual v YTD target



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
YearTD actual	–	724 639	7322 70	9347 76	33892 2	83603 8	105676	108504	125583	157030	–	–
YearTD budget	526 254	2470 57	22036 2	33683 9	53201 8	82355 3	101739	134819	162719	189018	215318	241619

The following tables provide details for the Capital Expenditure to date:

Table SC13a (Capital expenditure on new assets by asset class)
Table SC13b (Capital expenditure on renewal of existing assets by asset class)
Table SC13e (Capital expenditure on upgrading of existing assets by asset class)

WC042 Hessequa - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**19 610**	**112 740**	**155 323**	**25 768**	**91 781**	**111 459**	19 678	17.7%	**155 323**
Roads Infrastructure		115	2 081	873	410	784	1 026	242	23.6%	873
Roads		–	1 681	743	410	683	838	155	18.5%	743
Road Furniture		115	400	130	–	101	188	87	46.2%	130
Electrical Infrastructure		9 963	97 658	143 535	22 231	84 011	101 142	17 130	16.9%	143 535
Power Plants		2 212	92 700	143 185	22 231	83 995	99 951	15 956	16.0%	143 185
HV Substations		400	–	–	–	–	–	–		–
HV Transmission Conductors		3 332	–	–	–	–	–	–		–
MV Networks		2 533	–	–	–	–	–	–		–
LV Networks		1 486	4 958	349	–	16	1 190	1 174	98.7%	349
Water Supply Infrastructure		3 390	5 215	4 684	1 154	3 093	4 296	1 203	28.0%	4 684
Boreholes		2 491	1 000	2 257	–	1 216	1 434	219	15.2%	2 257
Water Treatment Works		–	1 000	–	–	–	400	400	100.0%	–
Distribution		900	3 215	2 427	1 154	1 877	2 462	585	23.7%	2 427
Sanitation Infrastructure		6 062	7 515	5 952	1 973	3 757	4 777	1 020	21.4%	5 952
Reticulation		6 062	7 515	5 952	1 973	3 757	4 777	1 020	21.4%	5 952
Solid Waste Infrastructure		43	120	140	–	67	132	65	48.9%	140
Waste Drop-off Points		43	120	140	–	67	132	65	48.9%	140
Information and Communication Infrastructure		37	150	140	–	68	87	18	20.9%	140
Core Layers		37	150	140	–	68	87	18	20.9%	140
Community Assets		**2 929**	**942**	**1 298**	–	**743**	**1 156**	**413**	35.7%	**1 298**
Community Facilities		1 593	942	1 238	–	743	1 125	382	34.0%	1 238
Centres		–	15	8	–	8	11	3	24.5%	8
Museums		98	–	–	–	–	–	–		–
Parks		–	–	30	–	–	18	18	100.0%	30
Public Open Space		1 251	927	890	–	734	905	170	18.8%	890
Nature Reserves		48	–	310	–	–	191	191	100.0%	310
Public Ablution Facilities		195	–	–	–	–	–	–		–
Sport and Recreation Facilities		1 336	–	60	–	–	31	31	100.0%	60
Outdoor Facilities		1 336	–	60	–	–	31	31	100.0%	60
Other assets		–	**5**	**4**	–	**4**	**3**	**(2)**	-66.6%	**4**
Operational Buildings		–	5	4	–	4	3	(2)	-66.6%	4
Municipal Offices		–	5	4	–	4	3	(2)	-66.6%	4
Computer Equipment		**852**	**670**	**708**	**(5)**	**623**	**691**	**67**	9.7%	**708**
Computer Equipment		852	670	708	(5)	623	691	67	9.7%	708
Furniture and Office Equipment		**940**	**536**	**705**	**35**	**443**	**590**	**147**	24.9%	**705**
Furniture and Office Equipment		940	536	705	35	443	590	147	24.9%	705
Machinery and Equipment		**7 934**	**6 753**	**5 882**	**122**	**3 729**	**4 204**	**475**	11.3%	**5 882**
Machinery and Equipment		7 934	6 753	5 882	122	3 729	4 204	475	11.3%	5 882
Transport Assets		**5 536**	**8 576**	**9 304**	**2 160**	**7 120**	**8 134**	**1 015**	12.5%	**9 304**
Transport Assets		5 536	8 576	9 304	2 160	7 120	8 134	1 015	12.5%	9 304
Total Capital Expenditure on new assets	1	**37 801**	**130 222**	**173 224**	**28 080**	**104 443**	**126 236**	**21 794**	**17.3%**	**173 224**

WC042 Hessequa - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**7 543**	**8 800**	**8 158**	**15**	**3 606**	**7 357**	3 751	**51.0%**	**8 158**
Roads Infrastructure		1 637	500	536	–	500	438	(62)	-14.1%	536
Road Structures		1 502	500	536	–	500	438	(62)	-14.1%	536
Road Furniture		135	–	–	–	–	–	–		–
Electrical Infrastructure		5 100	–	–	–	–	–	–		–
MV Switching Stations		3 000	–	–	–	–	–	–		–
MV Networks		2 100	–	–	–	–	–	–		–
Water Supply Infrastructure		–	5 500	4 850	15	2 815	4 935	2 120	43.0%	4 850
Pump Stations		–	500	650	–	492	575	83	14.4%	650
Water Treatment Works		–	1 500	1 700	15	376	1 620	1 244	76.8%	1 700
Distribution		–	3 500	2 500	–	1 947	2 740	793	28.9%	2 500
Sanitation Infrastructure		500	2 800	2 772	–	291	1 984	1 693	85.3%	2 772
Pump Station		–	500	500	–	240	500	260	52.0%	500
Waste Water Treatment Works		500	2 300	2 272	–	51	1 484	1 433	96.6%	2 272
Information and Communication Infrastructure		306	–	–	–	–	–	–		–
Distribution Layers		306	–	–	–	–	–	–		–
Community Assets		**4 580**	**1 000**	**921**	**–**	**810**	**913**	**102**	11.2%	**921**
Community Facilities		451	150	127	–	50	96	46	48.1%	127
Crèches		40	–	–	–	–	–	–		–
Cemeteries/Crematoria		199	–	–	–	–	–	–		–
Public Open Space		162	50	50	–	50	50	0	0.0%	50
Nature Reserves		50	100	77	–	–	46	46	100.0%	77
Sport and Recreation Facilities		4 129	850	795	–	761	817	56	6.9%	795
Outdoor Facilities		4 129	850	795	–	761	817	56	6.9%	795
Machinery and Equipment		**–**	**100**	**125**	**–**	**–**	**115**	**115**	100.0%	**125**
Machinery and Equipment		–	100	125	–	–	115	115	100.0%	125
Total Capital Expenditure on renewal of existing ass	1	**12 123**	**9 900**	**9 205**	**15**	**4 416**	**8 385**	**3 969**	47.3%	**9 205**

WC042 Hessequa - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M10

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**71 278**	**52 696**	**56 636**	**2 624**	**46 760**	**52 301**	5 541	**10.6%**	**56 636**
Roads Infrastructure		43 232	40 534	42 644	1 153	36 130	41 814	5 684	**13.6%**	42 644
Roads		43 232	40 534	42 644	1 153	36 130	41 814	5 684	**13.6%**	42 644
Electrical Infrastructure		7 898	6 162	6 662	350	4 717	4 497	(220)	**-4.9%**	6 662
MV Switching Stations		1 546	–	–	–	–	–	–		–
MV Networks		6 051	6 162	6 662	350	4 717	4 497	(220)	**-4.9%**	6 662
LV Networks		300	–	–	–	–	–	–		–
Water Supply Infrastructure		12 390	4 500	5 560	202	4 733	4 328	(405)	**-9.4%**	5 560
Water Treatment Works		7 217	500	500	–	–	500	500	**100.0%**	500
Bulk Mains		2 656	–	–	–	–	–	–		–
Distribution		2 516	4 000	5 060	202	4 733	3 828	(905)	**-23.6%**	5 060
Sanitation Infrastructure		7 758	1 500	1 770	919	1 180	1 662	482	**29.0%**	1 770
Pump Station		–	1 000	1 770	919	1 180	1 495	315	**21.1%**	1 770
Reticulation		1 214	500	–	–	–	167	167	**100.0%**	–
Waste Water Treatment Works		6 544	–	–	–	–	–	–		–
Community Assets		**1 187**	**1 255**	**1 909**	**613**	**1 071**	**1 385**	**314**	22.7%	**1 909**
Community Facilities		679	455	459	29	179	355	177	**49.7%**	459
Centres		242	225	225	–	–	135	135	100.0%	225
Crèches		300	–	–	–	–	–	–		–
Public Open Space		47	30	29	29	29	17	(11)	-65.3%	29
Nature Reserves		–	–	55	–	–	33	33	100.0%	55
Public Ablution Facilities		91	150	150	–	150	150	–		150
Sport and Recreation Facilities		507	800	1 450	584	893	1 030	137	**13.3%**	1 450
Indoor Facilities		59	–	–	–	–	–	–		–
Outdoor Facilities		448	800	1 450	584	893	1 030	137	13.3%	1 450
Other assets		**842**	**700**	**500**	**115**	**195**	**580**	**385**	**66.4%**	**500**
Operational Buildings		842	700	500	115	195	580	385	**66.4%**	500
Municipal Offices		842	200	200	115	195	200	5	2.6%	200
Workshops		–	500	300	–	–	380	380	100.0%	300
Machinery and Equipment		–	–	**146**	–	**146**	**131**	**(15)**	-11.2%	**146**
Machinery and Equipment		–	–	146	–	146	131	(15)	-11.2%	146
Total Capital Expenditure on upgrading of existing	1	**73 307**	**54 651**	**59 190**	**3 352**	**48 172**	**54 397**	**6 225**	**11.4%**	**59 190**

4.4 Financial position

Table C6: Reflects the Financial Position of the Municipality

WC042 Hessequa - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2023/24	Budget Year 2024/25			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		487 521	429 250	474 830	502 172	474 830
Trade and other receivables from exchange transactions		35 027	40 950	40 078	34 583	40 078
Receivables from non-exchange transactions		24 151	29 335	47 497	21 378	47 497
Current portion of non-current receivables		–	–	–	0	–
Inventory		4 773	4 549	4 549	4 921	4 549
VAT		10 225	8 737	8 737	15 699	8 737
Other current assets		927	1 119	1 119	928	1 119
Total current assets		**562 624**	**513 940**	**576 810**	**579 683**	**576 810**
Non current assets						
Investments						
Investment property		105 082	97 890	97 890	106 662	97 890
Property, plant and equipment		1 136 382	1 268 135	1 313 580	1 254 986	1 313 580
Biological assets						
Living and non-living resources						
Heritage assets		8 452	8 736	8 736	8 452	8 736
Intangible assets		192	328	328	181	328
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets						
Total non current assets		**1 250 107**	**1 375 090**	**1 420 535**	**1 370 280**	**1 420 535**
TOTAL ASSETS		**1 812 732**	**1 889 030**	**1 997 345**	**1 949 963**	**1 997 345**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		21 997	–	21 997	21 997	21 997
Consumer deposits		13 965	11 958	11 958	15 461	11 958
Trade and other payables from exchange transactions		78 165	68 535	78 165	52 030	78 165
Trade and other payables from non-exchange transactions		74 780	4 091	3 461	88 673	3 461
Provision		19 315	12 004	19 456	19 315	19 456
VAT		9 210	9 611	9 611	18 700	9 611
Other current liabilities		–	–	–	–	–
Total current liabilities		**217 433**	**106 199**	**144 648**	**216 175**	**144 648**
Non current liabilities						
Financial liabilities		122 421	122 481	100 477	111 816	100 477
Provision		149 056	136 241	149 056	149 056	149 056
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		**271 477**	**258 722**	**249 533**	**260 872**	**249 533**
TOTAL LIABILITIES		**488 911**	**364 921**	**394 181**	**477 047**	**394 181**
NET ASSETS	2	**1 323 821**	**1 524 109**	**1 603 164**	**1 472 916**	**1 603 164**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 260 042	1 520 846	1 599 901	1 409 136	1 599 901
Reserves and funds		63 779	3 264	3 264	63 779	3 264
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**1 323 821**	**1 524 109**	**1 603 164**	**1 472 916**	**1 603 164**

4.5 Cash Flow & Investments

Table C7: Reflects the Cash flow of the Municipality

WC042 Hessequa - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		120 160	134 463	135 963	13 412	141 199	135 127	6 072	4%	135 963
Service charges		353 429	375 481	375 481	31 708	295 155	294 976	179	0%	375 481
Other revenue		1 663 968	66 597	95 913	7 806	184 298	168 198	16 100	10%	95 913
Transfers and Subsidies - Operational		95 938	80 886	69 463	1 939	22 905	39 829	(16 924)	-42%	69 463
Transfers and Subsidies - Capital		111 334	109 189	161 307	8 871	108 262	114 625	(6 363)	-6%	161 307
Interest		12 030	5 730	41 730	3 766	21 989	20 604	1 385	7%	41 730
Dividends			–	–	–	–	–	–		
Payments										
Suppliers and employees		(1 586 189)	(621 771)	(629 634)	(68 502)	(583 944)	(595 824)	(11 880)	2%	(629 634)
Interest		(15 819)	(13 538)	(13 538)	–	(7 150)	(10 534)	(3 385)	32%	(13 538)
Transfers and Subsidies		–	(2 004)	(3 066)	(183)	(2 318)	(2 284)	34	-2%	(3 066)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**754 851**	**135 033**	**233 620**	**(1 183)**	**180 397**	**164 718**	**(15 679)**	**-10%**	**233 620**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		853	15 000	15 000	–	934	3 543	(2 609)	-74%	15 000
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		(123 231)	(194 773)	(241 619)	(31 448)	(157 031)	(166 082)	(9 051)	5%	(241 619)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(122 378)**	**(179 773)**	**(226 619)**	**(31 448)**	**(156 097)**	**(162 539)**	**(6 442)**	**4%**	**(226 619)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		(38)	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		(1 817)	(495)	1 504	73	956	1 065	(109)	-10%	1 504
Payments										
Repayment of borrowing		(3 472)	(21 945)	(21 945)	–	(10 606)	(16 091)	(5 486)	34%	(21 945)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(5 326)**	**(22 440)**	**(20 440)**	**73**	**(9 650)**	**(15 026)**	**(5 377)**	**36%**	**(20 440)**
NET INCREASE/ (DECREASE) IN CASH HELD		**627 146**	**(67 179)**	**(13 440)**	**(32 558)**	**14 650**	**(12 848)**			**(13 440)**
Cash/cash equivalents at beginning:		414 914	448 107	487 521	534 729	487 521	487 521			487 521
Cash/cash equivalents at month/year end:		1 042 060	380 928	474 082	502 172	502 172	474 673			474 082

Cash Flow (Table C7)

Operating Activities:

The year-to-date cash from operating activities amounts to R180,397 million in comparison to the budgeted SDBIP projection of R164,719 million. This is a surplus of ± R15,679 million on the budget. No material deviation is expected at this stage.

Capital & Investments:

The year-to-date cash from capital and investment activities amounts to (R156,097) million in comparison to the budgeted SDBIP projection of (R162,539) million. The deviation represents the spending on capital programs which are not in line with budgeted projections. No material deviations are expected at this stage.

Cash Flow from Financing Activities:

The year-to-date cash from financing activities amounts to (R9,650) million, in comparison with the budgeted SDBIP projection of (R15,026) million. The deviation can be attributed to a misalignment between the budgeted and actual amounts for repayment of borrowing. No material deviations are expected at this stage.

Financial problems and potential risks for the Municipality

Currently there are no risks, and the Municipality has a positive cashflow.

Tables SC5: Investment Portfolio

WC042 Hessequa - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

Investments by maturity Name of Institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ¹	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
FNB MONEY MARKET 62299016686	Call	1	Call		Call	0.000%			2016/06/30	60 250	461	(109 000)	76 580	28 292
NEDBANK	687	11 Months	Fixed Deposits		Fixed Deposits	9.850%			2025/04/24	10 000	969	(10 969)		–
NEDBANK	688	11 Months	Fixed Deposits		Fixed Deposits	9.720%			2025/04/09	10 000	892	(10 892)		–
NEDBANK	689	±11 Months	Fixed Deposits		Fixed Deposits	9.800%			2025/05/06	10 000				10 000
STANDARD BANK	690	2 Months	Fixed Deposits		Fixed Deposits	9.113%			2024/08/30	0				0
ABSA	691	10 Months	Fixed Deposits		Fixed Deposits	9.480%			2025/04/28	10 000	792	(10 792)		–
ABSA	692	11 Months	Fixed Deposits		Fixed Deposits	9.550%			2025/05/28	20 000				20 000
NEDBANK	693	11+ Months	Fixed Deposits		Fixed Deposits	9.595%			2025/06/27	10 000				10 000
ABSA	694	10 Months	Fixed Deposits		Fixed Deposits	9.500%			2025/05/05	10 000				10 000
ABSA	695	11 Months	Fixed Deposits		Fixed Deposits	9.550%			2025/06/04	20 000				20 000
ABSA	696	11 Months	Fixed Deposits		Fixed Deposits	9.310%			2025/06/24	20 000				20 000
NEDBANK	697	11 Months	Fixed Deposits		Fixed Deposits	9.000%			2025/07/14	20 000				20 000
NEDBANK	698	11+ Months	Fixed Deposits		Fixed Deposits	9.017%			2025/08/05	10 000				10 000
ABSA	699	11 Months	Fixed Deposits		Fixed Deposits	8.950%			2025/07/30	10 000				10 000
ABSA	700	11+ Months	Fixed Deposits		Fixed Deposits	8.950%			2025/08/15	10 000				10 000
STANDARD BANK	701	1 Month	Fixed Deposits		Fixed Deposits	8.900%			2024/09/30	–				–
NEDBANK	702	11 Months	Fixed Deposits		Fixed Deposits	8.820%			2025/08/18	10 000				10 000
NEDBANK	703	11+ Months	Fixed Deposits		Fixed Deposits	8.820%			2025/09/05	10 000				10 000
NEDBANK	704	11+ Months	Fixed Deposits		Fixed Deposits	8.774%			2025/09/15	10 000				10 000
STANDARD BANK	705	2 Months	Fixed Deposits		Fixed Deposits	8.750%			2024/12/02	–				–
STANDARD BANK	706	11+ Months	Fixed Deposits		Fixed Deposits	8.775%			2025/09/25	15 000				15 000
STANDARD BANK	707	11+ Months	Fixed Deposits		Fixed Deposits	8.850%			2025/10/02	10 000				10 000
STANDARD BANK	708	11 Months	Fixed Deposits		Fixed Deposits	8.825%			2025/10/17	20 000				20 000
STANDARD BANK	709	11 Months	Fixed Deposits		Fixed Deposits	8.750%			2025/10/21	20 000				20 000
STANDARD BANK	710	11+ Months	Fixed Deposits		Fixed Deposits	8.800%			2025/11/14	15 000				15 000
STANDARD BANK	711	3 Months	Fixed Deposits		Fixed Deposits	8.560%			2025/03/04	–				–
ABSA	712	11 Months	Fixed Deposits		Fixed Deposits	8.650%			2025/11/24	20 000				20 000
STANDARD BANK	713	11+ Months	Fixed Deposits		Fixed Deposits	8.700%			2025/12/19	20 000				20 000
ABSA	714	10 Months	Fixed Deposits		Fixed Deposits	8.690%			2025/11/13	10 000				10 000
ABSA	715	11 Months	Fixed Deposits		Fixed Deposits	8.740%			2025/12/12	10 000				10 000
ABSA	716	10 Months	Fixed Deposits		Fixed Deposits	8.660%			2025/11/21	5 000				5 000
STANDARD BANK	717	11 Months	Fixed Deposits		Fixed Deposits	8.725%			2025/12/22	10 000				10 000
STANDARD BANK	718	±10 Months	Fixed Deposits		Fixed Deposits	8.600%			2025/12/22	5 000				5 000
STANDARD BANK	719	11 Months	Fixed Deposits		Fixed Deposits	8.675%			2026/01/26	10 000				10 000
STANDARD BANK	720	11 Months	Fixed Deposits		Fixed Deposits	8.675%			2026/01/28	10 000				10 000
ABSA	721	10 Months	Fixed Deposits		Fixed Deposits	8.510%			2026/01/12	5 000				5 000
STANDARD BANK	722	1 Month	Fixed Deposits		Fixed Deposits	8.300%			2025/04/11	70 000	478	(70 478)		–
STANDARD BANK	723	10 Months	Fixed Deposits		Fixed Deposits	8.525%			2026/01/14	5 000				5 000
STANDARD BANK	724	11 Months	Fixed Deposits		Fixed Deposits	8.625%			2026/02/13	10 000				10 000
ABSA	725	10 Months	Fixed Deposits		Fixed Deposits	8.390%			2026/02/10	–			15 000	15 000
STANDARD BANK	726	11 Months	Fixed Deposits		Fixed Deposits	8.450%			2026/03/10	–			15 000	15 000
STANDARD BANK	727	1 Month	Fixed Deposits		Fixed Deposits	8.225%			2025/05/15	–			70 000	70 000
STANDARD BANK	728	10 Months	Fixed Deposits		Fixed Deposits	8.400%			2026/02/13	–			5 000	5 000
Municipality sub-total										530 250	3 592	(212 131)	181 580	503 292
Entities														
Entities sub-total										–	–	–	–	–
TOTAL INVESTMENTS AND INTEREST	2									530 250	3 592	(212 131)	181 580	503 292

HESSEQUA MUNICIPALITY

HESSEQUA MUNISIPALITEIT
KORTTERMYN BELEGGINGS 2025/04/30

Verw. No	Bankinstelling	Koers/Termyn	Verval Datum	Belê 2023/24	Belê 2024/25	Verwysing	Rente 2023/24	Rente 2024/25	Rente 2023/24 voorsien	Onttrekking 2024/25	Verwys No	Onttrekking 2024/25	Balans30/04/2025
	SALDO 1/07/2024												
656	ABSA	11 MNDE @ 9.590%	16 JULY 2024	15 000 000		Tjek 90063973-76 - 2023/08/16	1 265 091.78	59 116.44	1 265 091.78	15 000 000	Kw 771521-22- 17/07/2024	-16 324 208.22	0.00
657	ABSA	10 MNDE @ 9.450%	08 JULY 2024	15 000 000		Tjek 90064421-23 - 2023/09/06	1 153 417.60	27 184.94	1 153 417.60	15 000 000	Kw 771419-20- 11/07/2024	-16 180 602.74	0.00
658	ABSA	11 MNDE @ 9.480%	08 AUG 2024	15 000 000		Tjek 90064424-26 - 2023/09/06	1 157 079.45	148 043.84	1 157 079.45	15 000 000	Kw 774307-08- 29/08/2024	-16 305 123.29	0.00
659	ABSA	10 MNDE @ 9.670%	26 JULY 2024	10 000 000		Tjek 90064592-93 - 2023/09/28	733 860.27	66 232.88	733 860.27	10 000 000	Kw 772436-37- 31/07/2024	-10 800 093.15	0.00
660	ABSA	11 MNDE @ 9.730%	28 AUG 2024	20 000 000		Tjek 90064594-97 - 2023/09/28	1 476 827.39	309 227.40	1 476 827.39	20 000 000	KW 774305-06- 29/08/2024	-21 786 054.79	0.00
661	ABSA	11 MNDE @ 9.570%	13 SEPT 2024	5 000 000		Tjek 90064908 - 2023/10/13	343 471.23	97 010.96	343 471.23	5 000 000	Kw 776484-85- 16/09/2024	-5 440 482.19	0.00
662	ABSA	11 MNDE @ 9.640%	20 SEPT 2024	5 000 000		Tjek 90065073 - 2023/10/20	336 739.72	106 964.39	336 739.72	5 000 000	Kw 776801-02- 23/09/2024	-5 443 704.11	0.00
663	ABSA	11 MNDE @ 9.650%	27 SEPT 2024	5 000 000		Tjek 90065224 - 2023/10/27	327 835.61	116 328.77	327 835.61	5 000 000	Kw 776276-77- 30/09/2024	-5 444 164.38	0.00
664	ABSA	10 MNDE @ 9.650%	09 SEPT 2024	10 000 000		Tjek 90065399-400 - 2023/11/08	617 479.45	183 150.69	617 479.45	10 000 000	Kw 775256-57- 10/09/2024	-10 800 630.14	0.00
665	ABSA	10 MNDE @ 9.620%	13 SEPT 2024	5 000 000		Tjek 90065497 - 2023/11/13	301 249.31	96 504.11	301 249.31	5 000 000	Kw 775466-67- 16/09/2024	-5 397 753.42	0.00
666	ABSA	10 MNDE @ 9.410%	23 SEPT 2024	10 000 000		Tjek 90065631-32 - 2023/11/22	572 334.24	216 558.91	572 334.24	10 000 000	Kw 776114-15- 27/09/2024	-10 788 893.15	0.00
667	NEDBANK	11 MNDE @ 9.460%	29 OCT 2024	15 000 000		Tjek 90065748-49 - 2023/11/29	837 616.44	467 506.85	837 616.44	15 000 000	Kw 777986-87- 30/10/2024	-16 305 123.29	0.00
668	ABSA	10 MNDE @ 9.490%	07 OCT 2024	15 000 000		Tjek 90065995-97 - 2023/12/07	806 449.31	381 797.27	806 449.31	15 000 000	Kw 776949-50- 09/10/2024	-16 188 246.58	0.00
669	ABSA	11 MNDE @ 9.500%	07 NOV 2024	15 000 000		Tjek 90065998-6000 - 2023/12/0	808 150.68	503 630.14	808 150.68	15 000 000	Kw 778825-26- 14/11/2024	-16 311 780.82	0.00
670	ABSA	11 MNDE @ 9.500%	20 NOV 2024	10 000 000		Tjek 90066243-44 - 2023/12/20	504 931.50	369 589.05	504 931.50	10 000 000	Kw 779732-33- 29/11/2024	-10 874 520.55	0.00
671	NEDBANK	11+ MNDE @ 9.669%	13 DEC 2024	10 000 000		Tjek 90066245-46 - 2023/12/20	514 976.99	437 995.89	514 976.99	10 000 000	Kw 781032-33- 18/12/2024	-10 952 972.88	0.00
672	NEDBANK	11 MNDE @ 9.660%	11 NOV 2024	20 000 000		Tjek 90066453-56 - 2024/01/11	910 421.92	703 989.04	910 421.92	20 000 000	Kw 779734-35- 28/11/2024	-21 614 410.96	0.00
673	NEDBANK	11+ MNDE @ 9.615%	20 DEC 2024	10 000 000		Tjek 90066640-41 - 2024/01/23	421 479.45	453 090.41	421 479.45	10 000 000		-10 874 569.86	0.00
674	NEDBANK	10 MNDE @ 9.528%	20 NOV 2024	5 000 000		Tjek 90066719 - 2024/01/30	199 696.44	197 086.03	199 696.44	5 000 000	Kw 780703-04- 10/12/2024	-5 396 782.47	0.00
675	NEDBANK	10 MNDE @ 9.614%	06 DEC 2024	10 000 000		Tjek 90066764-65 - 2024/02/07	381 926.03	416 167.67	381 926.03	10 000 000	Kw 780701-02- 10/12/2024	-10 798 093.70	0.00
676	NEDBANK	10 MNDE @ 9.595%	17 DEC 2024	10 000 000		Tjek 90067013-14 - 2024/02/16	357 512.33	444 261.64	357 512.33	10 000 000		-10 801 773.97	0.00
677	NEDBANK	11 MNDE @ 9.620%	29 JAN 2025	10 000 000		Tjek 90067272-73 - 2024/02/29	321 545.21	564 021.92	321 545.21	10 000 000	Kw 783615-16- 06/02/2025	-10 885 567.12	0.00
678	NEDBANK	10 MNDE @ 9.546%	06 JAN 2025	10 000 000		Tjek 90067353-54 - 2024/03/08	300 764.38	499 530.41	300 764.38	10 000 000	Kw 782313-14- 16/01/2025	-10 800 294.79	0.00
679	STANDARD BANK	3 MNDE @ 9.150%	07 JUN 2024	0		Tjek 90067355-58 - 2024/03/08							0.00
680	ABSA	10 MNDE @ 9.540%	15 JAN 2025	10 000 000		Tjek 90067461-62 - 2024/03/15	282 279.45	517 512.33	282 279.45	10 000 000	Kw 782318-19- 16/01/2025	-10 799 791.78	0.00
681	NEDBANK	11 MNDE @ 9.595%	14 FEB 2025	5 000 000		Tjek 90067464 - 2024/03/15	141 509.59	298 742.47	141 509.59	5 000 000	Kw 784014-15- 17/02/2025	-5 440 252.05	0.00
682	NEDBANK	11 MNDE @ 9.672%	28 FEB 2025	10 000 000		Tjek 90067624-25 - 2024/03/28	251 736.99	641 266.85	251 736.99	10 000 000	Kw 785431-32- 07/03/2025	-10 893 003.84	0.00
683	NEDBANK	11+ MNDE @ 9.714%	25 MAR 2025	10 000 000		Tjek 90067626-27 - 2024/03/26	252 830.14	710 585.75	252 830.14	10 000 000	Kw 786281-82- 28/03/2025	-10 963 415.89	0.00
684	ABSA	10 MNDE @ 9.580%	05 FEB 2025	10 000 000		Tjek 90067713-14 - 2024/04/05	228 345.21	574 600.00	228 345.20	10 000 000	Kw 783617-18- 06/20/2025	-10 803 145.21	0.00
685	STANDARD BANK	11 MNDE @ 9.650%	05 MAR 2025	10 000 000		Tjek 90067715-16 - 2024/04/05	230 013.70	653 027.40	230 013.70	10 000 000	Kw 785428-29- 07/03/2025	-10 883 041.10	0.00
686	ABSA	10 MNDE @ 9.680%	03 MAR 2025	10 000 000		Tjek 90068130 & 33 - 2024/04/30	164 427.39	649 753.43	164 427.39	10 000 000	Kw 785433-34- 07/03/2025	-10 814 180.82	0.00
687	NEDBANK	11 MNDE @ 9.850%	24 APR 2025	10 000 000		Tjek 90068131-32 - 2024/04/30	167 315.07	801 493.15	167 315.07	10 000 000	Kw 788302-03- 30/04/2025	-10 968 808.22	0.00
688	NEDBANK	11 MNDE @ 9.720%	09 APR 2025	10 000 000		Tjek 90068255-56 - 2024/05/09	141 139.73	750 969.86	141 139.73	10 000 000	Kw 788504-05- 30/04/2025	-10 892 109.59	0.00
689	NEDBANK	±11 MNDE @ 9.800%	06 MAY 2025	10 000 000		Tjek 90068257-58 - 2024/05/09			142 301.37				10 000 000.00
690	STANDARD BANK	2 MNDE @ 9.113%	30 AUG 2024	70 000 000		Tjek 90068752-65 - 2024/06/07	419 447.67	1 048 619.18	419 447.67	70 000 000	Kw 775067-68- 06/09/2025	-71 468 066.85	0.00
691	ABSA	10 MNDE @ 9.480%	28 APR 2025	10 000 000		Tjek 90069161-62 - 2024/06/28	7 791.78	784 372.60	7 791.78	10 000 000	Kw 788366-67- 30/04/2025	-10 792 164.38	0.00
692	ABSA	11 MNDE @ 9.550%	28 MAY 2025	20 000 000		Tjek 90069163-66 - 2024/06/28			15 698.63				20 000 000.00
693	NEDBANK	11+ MNDE @ 9.595%	27 JUN 2025	10 000 000		Tjek 90069170-71 - 2024/06/28			7 886.30				10 000 000.00
694	ABSA	10 MNDE @ 9.500%	05 MAY 2025		10 000 000	Tjek 90069177-78 - 2024/07/04							10 000 000.00
695	ABSA	11 MNDE @ 9.550%	04 JUN 2025		20 000 000	Tjek 90069179-82 - 2024/07/04							20 000 000.00
696	ABSA	11 MNDE @ 9.310%	24 JUN 2025		20 000 000	Tjek 90069506-09 - 2024/07/24							20 000 000.00
697	NEDBANK	11 MNDE @ 9.000%	14 JUL 2025		20 000 000	Tjek 90069738-41 - 2024/08/14							20 000 000.00
698	NEDBANK	11+ MNDE @ 9.017%	05 AUG 2025		10 000 000	Tjek 90069742-43 - 2024/08/14							10 000 000.00
699	ABSA	11 MNDE @ 8.950%	30 JUL 2025		10 000 000	Tjek 90070027-28 - 2024/08/30							10 000 000.00
700	ABSA	11+ MNDE @ 8.950%	15 AUG 2025		10 000 000	Tjek 90070029-30 - 2024/08/30							10 000 000.00
701	STANDARD BANK	1 MND @ 8.900%	30 SEP 2024		70 000 000	Tjek 90070033-48 - 2024/08/30		529 123.29		70 000 000	Kw 776947-48- 09/10/2024	-70 529 123.29	0.00
702	NEDBANK	11 MNDE @ 8.820%	06 AUG 2025		10 000 000	Tjek 90070281-82 - 2024/09/17							10 000 000.00
703	NEDBANK	11+ MNDE @ 8.820	05 SEPT 2025		10 000 000	Tjek 90070283-84 - 2024/09/17							10 000 000.00
704	NEDBANK	11+ MNDE @ 8.774%	15 SEP 2025		10 000 000	Tjek 90070455-56 - 2024/09/30							10 000 000.00
705	STANDARD BANK	2 MNDE @ 8.760%	02 DEC 2024		70 000 000	Tjek 90070457-70 - 2024/09/30		1 057 191.78		70 000 000	Kw 781030-31- 16/12/2024	-71 057 191.78	0.00
706	STANDARD BANK	11+ MNDE @ 8.776%	25 SEP 2025		15 000 000	Tjek 90070471-73 - 2024/09-30							15 000 000.00
707	STANDARD BANK	11+ MNDE @ 8.860%	02 OCT 2025		10 000 000	Tjek 90070678-79 - 2024/10/11							10 000 000.00
708	STANDARD BANK	11 MNDE @ 8.625%	17 OCT 2025		20 000 000	Tjek 90071410-13 - 2024/11/18							20 000 000.00
709	STANDARD BANK	11 MNDE @ 8.750%	21 OCT 2025		20 000 000	Tjek 90071515-18 - 2024/11/21							20 000 000.00
710	STANDARD BANK	11+ MNDE @ 8.800%	14 NOV 2025		15 000 000	Tjek 90071519-21 - 2024/11/21							15 000 000.00
711	STANDARD BANK	3 MNDE @ 8.550%	04 MAR 2025		70 000 000	Tjek 90071614-27 - 2024/12/04	0.00	1 475 753.42		70 000 000	Kw 785435-36- 07/03/2025	-71 475 753.42	0.00
712	ABSA	11 MNDE @ 8.650%	14 NOV 2025		20 000 000	Tjek 90072070-73 - 2024/12/23							20 000 000.00
713	STANDARD BANK	11+ MNDE @ 8.700%	19 DEC 2025		20 000 000	Tjek 90072074-77 - 2024/12/23							20 000 000.00
714	ABSA	10 MNDE @ 8.690%	13 NOV 2025		10 000 000	Tjek 90072161-62 - 2025/01/13							10 000 000.00
715	ABSA	11 MNDE @ 8.740%	12 DEC 2025		10 000 000	Tjek 90072163-64 - 2025/01/13							10 000 000.00
716	ABSA	10 MNDE @ 8.600%	21 NOV 2025		5 000 000	Tjek 90072299 - 2025/01/22							5 000 000.00
717	STANDARD BANK	11 MNDE @ 8.725%	22 DEC 2025		10 000 000	Tjek 90072300-01 - 2025/01/22							10 000 000.00
718	STANDARD BANK	±10 MNDE @ 8.600%	22 DEC 2025		5 000 000	Tjek 90072844 - 2025/02/25							5 000 000.00
719	STANDARD BANK	11 MNDE @ 8.675%	26 JAN 2026		10 000 000	Tjek 90072845-46 - 2025/02/26							10 000 000.00
720	STANDARD BANK	11 MNDE @ 8.675%	26 JAN 2026		10 000 000	Tjek 90072026-25 - 2025/02/28							10 000 000.00
721	ABSA	10 MNDE @ 8.510%	12 JAN 2026		5 000 000	Tjek 90073072 - 2025/03/12							5 000 000.00
722	STANDARD BANK	1 MNDE @ 8.300%	11 APR 2025		70 000 000	Tjek 90073073-88 - 2025/03/12		477 534.25		70 000 000	Kw 788368-69- 30/04/2025	-70 477 534.25	0.00
723	STANDARD BANK	10 MNDE @ 8.525%	14 JAN 2026		5 000 000	Tjek 90073169 - 2025/03/14							5 000 000.00
724	STANDARD BANK	11 MNDE @ 8.625%	13 FEB 2026		10 000 000	Tjek 90073170-71 - 2025/03/14							10 000 000.00
725	ABSA	10 MNDE @ 8.390%	10 FEB 2026		15 000 000	Tjek 90073582-84 - 2025/04/10							15 000 000.00
726	STANDARD BANK	11 MNDE @ 8.450%	10 MAR 2026		15 000 000	Tjek 900733585-87 - 2025/04/10							15 000 000.00
727	STANDARD BANK	1 MND @ 8.225%	16 MAY 2025		70 000 000	Tjek 90073591-3604 - 2025/04/15							70 000 000.00
728	STANDARD BANK	10 MNDE @ 8.400%	13 FEB 2026		5 000 000	Tjek 90073605 - 2025/04/15							5 000 000.00
				460 000 000.00	715 000 000.00		16 937 693.63	17 635 735.41	17 103 579.93	780 000 000.00		-734 773 429.04	475 000 000.00

CALL DEPOSIT ACCOUNT 2024/2025

Verw. No	Bankinstelling	Koers/Termyn	Verw. No.		Saldo 01/07/2024	Belê 2024/25	Bankkoste	Rente		Verw. No.	Onttrekking 2024/25	Verwys. No.	Balans 30/04/2025
1.	FNB	Wisselend	62299016686		6 568 101.11	547 670 000.00	0.00	2 053 582.18		0.00	528 000 000.00	Verskeie Onttrekkings Aanwysing	28 291 683.29
					6 568 101.11	547 670 000.00	0.00	2 053 582.18			528 000 000.00		28 291 683.29

503 291 683.29

Development Charges

Development charges for municipal infrastructure are included in investments. Year- to- date revenue from development charges amounts to R2,321 million, compared to a budgeted SDBIP amount of R4,675 million.

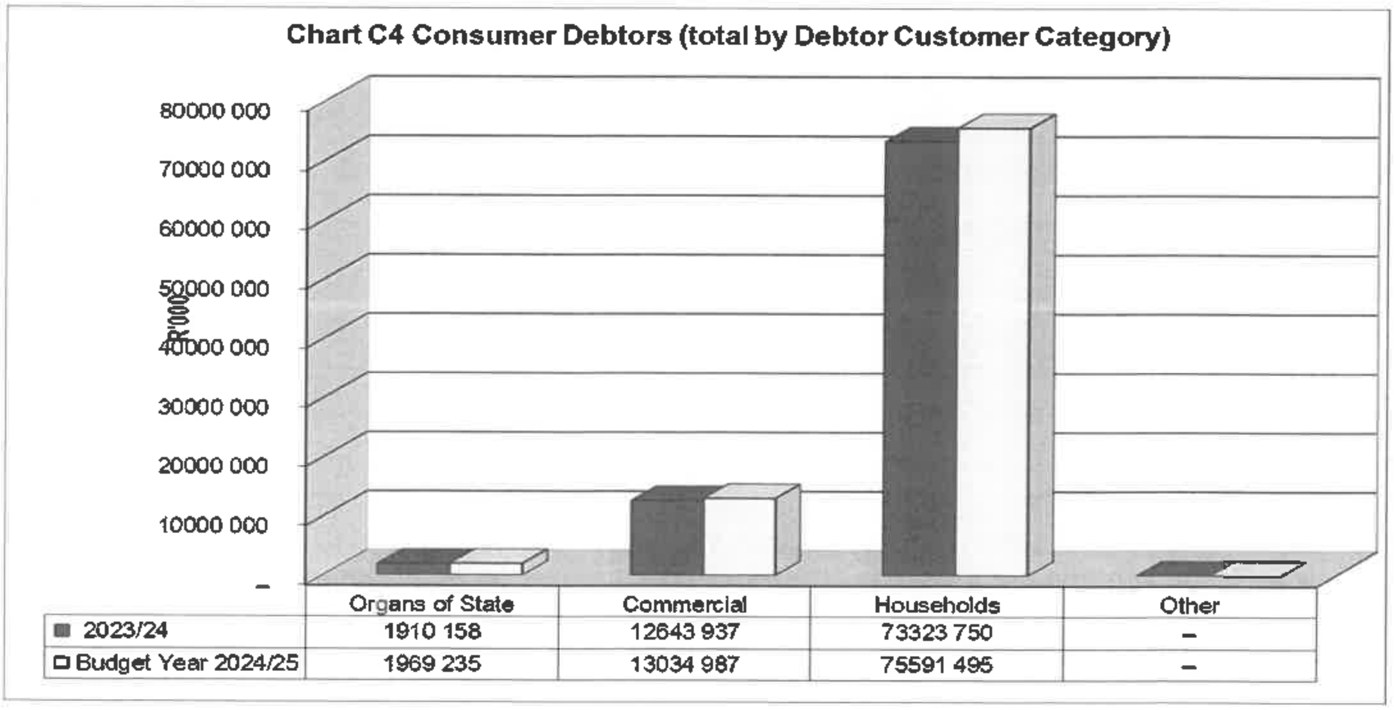
4.6 Debtors Age Analysis

WC042 Hessequa - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description R thousands	NT Code	Budget Year 2024/25											
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	6 033	860	649	540	471	433	2 240	7 566	18 792	11 250	28	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	13 793	547	292	224	190	163	785	2 237	18 231	3 598	0	–
Receivables from Non-exchange Transactions - Property Rates	1400	9 200	494	279	217	183	148	2 024	3 329	15 874	5 901	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	3 435	517	418	377	336	289	1 666	5 921	12 958	8 588	20	–
Receivables from Exchange Transactions - Waste Management	1600	3 784	538	438	392	347	299	1 484	4 506	11 789	7 028	22	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	653	298	286	268	265	249	1 280	3 828	7 137	5 890	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	
Other	1900	643	166	81	55	229	38	606	2 434	4 250	3 360	6	–
Total By Income Source	**2000**	**37 551**	**3 421**	**2 443**	**2 074**	**2 022**	**1 616**	**10 083**	**29 820**	**89 030**	**45 615**	**76**	**–**
2023/24 - totals only		39114939 1/5	3301543 1/5	2585790 2/3	1790708 7/9	1584755 1/3	1475055	8138248	23036330	81 027	36 825	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	954	129	45	33	38	21	380	246	1 845	718	–	–
Commercial	2300	8 953	312	195	144	137	123	696	1 659	12 119	2 659	–	–
Households	2400	27 644	2 980	2 203	1 697	1 847	1 473	9 107	27 915	75 066	42 238	76	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**37 551**	**3 421**	**2 443**	**2 074**	**2 022**	**1 616**	**10 083**	**29 820**	**89 030**	**45 615**	**76**	**–**

Debtors, 30 days and older on 30 April 2025, amounts to R51,479 million, in comparison to the amount of R49,878 million for March 2025. This represents an increase of R1,692 million for the month. The debtors' collection rate for March 2025 is 99,75%. Strict credit control measures are being applied.

The graph below compares 2023/2024 to 2024/2025 Outstanding debt by customer classification for the month of April 2025



4.7 Creditors Age Analysis

Table SC4: Outstanding Creditors

WC042 Hessequa - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									–	
Bulk Water	0200									–	
PAYE deductions	0300									–	
VAT (output less input)	0400	18 700								18 700	
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700	4 941								4 941	
Auditor General	0800									–	
Other	0900	33 657								33 657	
Medical Aid deductions										–	
Total By Customer Type	1000	57 298	–	–	–	–	–	–	–	57 298	–

Normally the amount for creditors 30 days and older represent some cases where accounts are disputed and are investigated by the Creditors department. Trade and other payables consist of the following: unspent grants (R88,673) million, payments received in advance (R9,474) million, retentions (R16,678) million, other creditors (R26,205) million. Trade creditors amount to (R4,941) million.

4.8 Grants & Donations

Table SC6: Transfers and grant receipts

WC042 Hessequa - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		62 789	66 856	66 858	426	66 172	57 737	8 435	14.6%	66 856
Energy Efficiency and Demand Side Management Grant		128	–	–	–	–	–	–		–
Equitable Share		59 164	63 158	63 158	–	63 158	54 737	8 421	15.4%	63 158
Expanded Public Works Programme Integrated Grant		1 174	1 236	1 236	41	1 008	1 086	(78)	-7.2%	1 236
Local Government Financial Management Grant		1 550	1 700	1 700	324	1 427	1 298	129	9.9%	1 700
Municipal Infrastructure Grant		773	762	762	61	579	615	(37)	-6.0%	762
Provincial Government:		649	12 838	1 115	–	431	1 088	(657)	-60.4%	1 115
Capacity Building and Other Grants		359	11 860	551	–	188	498	(310)	-62.2%	551
Infrastructure Grant		291	978	564	–	243	590	(347)	-58.9%	564
Other grant providers:		346	1 192	1 492	–	138	956	(818)	-85.6%	1 492
Education Training and Development Practices SETA		346	1 192	1 192	–	138	776	(638)	-82.2%	1 192
Unspecified		–	–	300	–	–	180	(180)	-100.0%	300
Total Operating Transfers and Grants	5	63 785	80 886	69 463	426	66 741	59 781	6 960	11.6%	69 463
Capital Transfers and Grants										
National Government:		37 899	18 646	19 192	2 533	17 334	17 732	(398)	-2.2%	19 192
Energy Efficiency and Demand Side Management Grant		3 832	–	–	–	–	–	–		–
Integrated National Electrification Programme Grant		5 300	4 162	4 162	329	3 025	3 793	(768)	-20.2%	4 162
Municipal Disaster Relief Grant		4 616	–	564	–	564	338	225	66.6%	564
Municipal Infrastructure Grant		15 852	14 484	14 466	1 947	13 488	13 601	(113)	-0.8%	14 466
Water Services Infrastructure Grant		8 300	–	–	257	257	–	257		–
Provincial Government:		7 377	78 598	140 158	7 555	73 064	85 301	(12 236)	-14.3%	140 158
Capacity Building and Other Grants		5 894	1 258	1 758	1 216	1 216	1 217	(2)	-0.1%	1 758
Infrastructure Grant		1 484	77 340	138 400	6 339	71 849	84 084	(12 235)	-14.6%	138 400
Other grant providers:		456	725	2 661	518	727	1 603	(877)	-54.7%	2 661
Developers Contribution		–	–	1 200	–	–	720	(720)	-100.0%	1 200
Unspecified		456	725	1 461	518	727	883	(157)	-17.7%	1 461
Total Capital Transfers and Grants	5	45 733	97 969	162 010	10 605	91 125	104 636	(13 511)	-12.9%	162 010
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	109 517	178 855	231 474	11 032	157 866	164 417	(6 551)	-4.0%	231 474

Receipts (Table SC6):

Operating:

The year-to-date receipt is R66,741 million against the budgeted SDBIP projection of R59,781 million. Revenue is recognized after the conditions of a grant are met. No material deviation is expected at this stage.

Capital:

The year-to-date receipts amount to R91,125 million in comparison with the budgeted SDBIP projection of R104,636 million. Revenue is recognized after the conditions of a grant are met. No material deviation is expected at this stage.

WC042: Transfers and Grants Receipts YTD 30 April 2025	
Grant Description	**Sum of Amount**
CDW	38 000.00
ECONOMIC DEVELOP	480 000.00
EPWP	1 236 000.00
EQUITABLE SHARE	63 158 000.00
Fire Service Capacity	558 000.00
FMG	1 700 000.00
HMS	20 489 719.40
HMS Acceleration	4 595 000.00
INEP	4 162 000.00
LG SETA	296 369.40
LIBRARY CONDITIONAL GRANT	2 882 000.00
LIBRARY GRANT	3 804 000.00
LIBRARY REPLACEMENT GRANT	4 723 000.00
MERG	67 000 000.00
MIG	15 228 000.00
Municipal Energy Resilience Grant	700 000.00
PROCLAIMED ROADS	195 000.00
RSEP	700 000.00
Skills	110 296.95
THUSONG	150 000.00
WC Capacity Building Grant	263 200.00
WC FINANCIAL CAPABILITY GRANT	100 000.00
WSIG	257 000.00
Grand Total	**192 825 585.75**

Table SC7: Transfers and grant expenditure

WC042 Hessequa - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		3 538	3 796	3 796	140	3 019	3 082	(64)	-2.1%	3 796
Energy Efficiency and Demand Side Management Grant		128	–	–	–	–	–	–		–
Equitable Share		72	97	97	12	58	77	(19)	-24.6%	97
Expanded Public Works Programme Integrated Grant		1 174	1 236	1 236	38	1 045	1 092	(47)	-4.3%	1 236
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–		–
Local Government Financial Management Grant		1 391	1 700	1 700	29	1 337	1 309	28	2.1%	1 700
Municipal Infrastructure Grant		773	762	762	61	579	604	(25)	-4.2%	762
Provincial Government:		9 380	11 995	1 115	(617)	485	1 834	(1 349)	-73.6%	1 115
Capacity Building and Other Grants		9 090	11 017	551	(647)	212	1 281	(1 069)	-83.4%	551
Infrastructure Grant		291	978	564	30	273	553	(280)	-50.7%	564
Other grant providers:		346	1 192	1 492	–	381	956	(575)	-60.2%	1 492
Education Training and Development Practices SETA		346	1 192	1 192	–	134	776	(642)	-82.8%	1 192
Unspecified		–	–	300	–	247	180	67	37.2%	300
Total operating expenditure of Transfers and Grants:		13 265	16 982	6 403	(477)	3 884	5 872	(1 988)	-33.9%	6 403
Capital expenditure of Transfers and Grants										
National Government:		35 041	18 646	19 192	980	16 454	16 309	145	0.9%	19 192
Energy Efficiency and Demand Side Management Grant		3 332	–	–	–	–	–	–		–
Integrated National Electrification Programme Grant		4 626	4 162	4 162	173	2 804	2 497	307	12.3%	4 162
Municipal Disaster Relief Grant		4 014	–	564	–	490	338	152	44.8%	564
Municipal Infrastructure Grant		15 852	14 484	14 466	807	13 159	13 473	(313)	-2.3%	14 466
Water Services Infrastructure Grant		7 217	–	–	–	–	–	–		–
Provincial Government:		7 516	78 598	122 430	23 461	87 518	81 614	5 904	7.2%	122 430
Capacity Building and Other Grants		6 135	1 258	1 758	–	1 216	1 558	(342)	-22.0%	1 758
Infrastructure Grant		1 381	77 340	120 672	23 461	86 302	80 056	6 246	7.8%	120 672
Other grant providers:		554	725	2 661	531	1 335	1 772	(437)	-24.7%	2 661
Developers Contribution		–	–	1 200	13	38	720	(682)	-94.7%	1 200
Unspecified		554	725	1 461	518	1 297	1 052	244	23.2%	1 461
Total capital expenditure of Transfers and Grants		43 111	97 969	144 283	24 973	105 306	99 695	5 612	5.6%	144 283
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		56 376	114 951	150 685	24 496	109 190	105 567	3 624	3.4%	150 685

Expenditure (Table SC7)

Operating:

The year-to-date expenditure is R3,884 million against the budgeted SDBIP projection of R5,872 million. The deviation can be attributed to the transfer of the library grant to sale of goods and rendering of services. The SDBIP budget will reduce over the remaining months of the year. No deviation is expected at this stage.

Capital:

The year-to-date expenditure from capital grants amounts to R105,306 million. The budget for the year-to-date is R99,695 million. There is an overperformance on capital grant expenditure when compared to the SDBIP budget on 30 April 2025. The overperformance is due to the Solar project where a rollover was brought onto the budget during the February adjustments budget. No deviation is expected at this stage.

4.9 Employee Related Costs

Table SC8: Councillor and Staff benefits

WC042 Hessequa - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration R thousands	Ref	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages								–		
Pension and UIF Contributions		483	462	462	41	410	392	18	5%	462
Medical Aid Contributions		138	156	156	13	121	130	(9)	-7%	156
Cellphone Allowance		799	807	807	67	666	688	(22)	-3%	807
Other benefits and allowances		7 051	8 248	8 248	621	6 449	6 646	(198)	-3%	8 248
Sub Total - Councillors		**8 471**	**9 673**	**9 673**	**741**	**7 646**	**7 856**	**(210)**	**-3%**	**9 673**
% increase	4		**14.2%**	**14.2%**						**14.2%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		6 595	6 794	6 504	503	4 758	5 524	(765)	-14%	6 504
Pension and UIF Contributions		1 209	1 289	1 284	93	873	1 065	(191)	-18%	1 284
Medical Aid Contributions		218	262	207	15	134	181	(47)	-26%	207
Performance Bonus		1 171	1 294	1 287	881	881	775	107	14%	1 287
Motor Vehicle Allowance		718	710	784	73	652	631	21	3%	784
Cellphone Allowance		50	51	51	4	39	42	(3)	-8%	51
Housing Allowances		13	14	14	1	11	11	(0)	-2%	14
Other benefits and allowances		46	1	116	28	151	70	81	117%	116
Payments in lieu of leave		283	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**10 302**	**10 414**	**10 246**	**1 599**	**7 501**	**8 299**	**(798)**	**-10%**	**10 246**
% increase	4		**1.1%**	**-0.6%**						**-0.6%**
Other Municipal Staff										
Basic Salaries and Wages		133 653	155 201	153 567	12 052	119 927	126 808	(6 881)	-5%	153 567
Pension and UIF Contributions		25 071	28 854	28 799	2 209	22 072	23 653	(1 581)	-7%	28 799
Medical Aid Contributions		6 912	8 660	8 788	651	6 175	6 929	(754)	-11%	8 788
Overtime		8 772	7 104	8 196	697	6 226	6 554	(328)	-5%	8 196
Performance Bonus		10 901	12 565	11 012	292	11 264	11 202	62	1%	11 012
Cellphone Allowance		370	1 054	1 052	73	728	884	(156)	-18%	1 052
Housing Allowances		758	1 088	1 068	76	1 231	853	378	44%	1 068
Other benefits and allowances		8 703	9 506	9 932	814	7 372	8 098	(726)	-9%	9 932
Payments in lieu of leave		1 284	–	860	149	1 287	516	771	149%	860
Long service awards		2 117	2 278	2 299	70	616	1 716	(1 100)	-64%	2 299
Post-retirement benefit obligations	2	8 200	9 911	10 070	298	2 818	6 784	(3 966)	-58%	10 070
In kind benefits		1	2	2	–	0	1	(1)	-86%	2
Sub Total - Other Municipal Staff		**206 743**	**236 222**	**235 645**	**17 381**	**179 716**	**193 997**	**(14 281)**	**-7%**	**235 645**
% increase	4		**14.3%**	**14.0%**						**14.0%**
Total Parent Municipality		**225 516**	**256 310**	**255 564**	**19 721**	**194 862**	**210 152**	**(15 289)**	**-7%**	**255 564**
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		**225 516**	**256 310**	**255 564**	**19 721**	**194 862**	**210 152**	**(15 289)**	**-7%**	**255 564**
% increase	4		**13.7%**	**13.3%**						**13.3%**
TOTAL MANAGERS AND STAFF		**217 045**	**246 637**	**245 890**	**18 980**	**187 216**	**202 295**	**(15 079)**	**-7%**	**245 890**

5. Cost Containment Report

Cost Containment Monthly Report												
Cost Containment Measures	Budget YTD	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	Savings
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Use of consultants	11 719	243	555	1 260	1 002	760	390	985	160	399	246	5 719
Vehicles used for political office-bearers	-	-	-	-	-	-						-
Travel and subsistence	1 286	96	160	18	225	119	162	160	125	141	166	- 86
Domestic accommodation	329	35	45	17	1	26	5	19	22	10	111	38
Sponsorships, events and catering	261	14	54	34	146	48	12	11	28	81	58	- 225
Communication	475	15	18	36	32	17	45	41	17	35	23	196
Other related expenditure items	-	-	-	-	-	-						-
Total	**14 070**	**403**	**832**	**1 365**	**1 406**	**970**	**614**	**1 216**	**352**	**666**	**604**	**5 642**

Kindly note that savings are based on the implementation of cost containment measures and predicted cashflows for the period under review.

QUALITY CERTIFICATE

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

- **The monthly budget statement**

For the month of **April 2025** 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 14 May 2025