Hessequa Municipality

Monthly Budget Statement
June 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 **June 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 **June 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 June 2025.

(d) That Council notes the instances of Unauthorized, Irregular, Fruitless and Wasteful (UIF&W) expenditure for the period ended 30 June 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 June 2025 is R706,915 million, compared to a budget of R733,152 million, resulting in a variance of 4%. When including Transfers recognized – capital, the revenue to date is R866,645 million compared to a budget of R895,163 million.

Total Expenditure

The expenditure to date is R616,877 million compared to a budget of R735,864 million.

Capital Expenditure

The year-to-date expenditure on capital is R235,461 million against a budget of R241,619 million.

Cash flow

Cash/cash equivalents at the end of June 2025 is R422,950 million.

Debtors Ageing

Debtors outstanding at the end of June 2025 is R80,158 million.

Creditors Ageing

Creditors outstanding at the end of June 2025 amounted to R58,264 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 - M12 June

Description	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
Financial Performance									
Property rates	130 038	137 207	138 707	10 606	140 195	138 707	1 488	1%	138 707
Service charges	320 500	347 979	347 979	31 460	348 080	347 979	101	0%	347 979
Investment revenue	43 386	24 409	37 409	5 175	30 298	37 409	(7 111)	-19%	37 409
Transfers and subsidies - Operational	63 785	80 886	69 463	208	67 140	69 463	(2 323)	(0)	69 463
Other own revenue	156 253	139 039	139 594	6 753	121 201	139 594	(18 393)	-13%	–
Total Revenue (excluding capital transfers and contributions)	**713 963**	**729 521**	**733 152**	**54 202**	**706 915**	**733 152**	**(26 238)**	**-4%**	**733 152**
Employee costs	217 045	246 637	245 791	18 148	223 337	245 791	(22 455)	-9%	245 791
Remuneration of Councillors	8 471	9 673	9 673	741	9 133	9 673	(540)	-6%	9 673
Depreciation and amortisation	42 605	47 343	48 744	–	40 221	48 744	(8 523)	-17%	48 744
Interest	22 035	21 738	21 801	6 460	13 600	21 801	(8 201)	-38%	21 801
Inventory consumed and bulk purchases	199 891	242 020	234 337	16 817	212 103	234 337	(22 234)	-9%	234 337
Transfers and subsidies	1 835	2 004	3 066	127	2 508	3 066	(557)	-18%	3 066
Other expenditure	164 309	167 752	172 451	14 372	115 975	172 451	(56 476)	-33%	172 451
Total Expenditure	**656 191**	**737 167**	**735 864**	**56 655**	**616 877**	**735 864**	**(118 987)**	**-16%**	**735 864**
Surplus/(Deficit)	**57 773**	**(7 647)**	**(2 712)**	**(2 453)**	**90 037**	**(2 712)**	**92 749**	**-3420%**	**(2 712)**
Transfers and subsidies - capital (monetary	45 295	97 969	161 307	40 755	159 154	161 307	###	-1%	161 307
Transfers and subsidies - capital (in-kind)	438	–	704	–	576	704	(128)	-18%	704
Surplus/(Deficit) after capital transfers & contributions	**103 505**	**90 322**	**159 299**	**38 301**	**249 768**	**159 299**	**90 469**	**57%**	**159 299**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**103 505**	**90 322**	**159 299**	**38 301**	**249 768**	**159 299**	**90 469**	**57%**	**159 299**
Capital expenditure & funds sources									
Capital expenditure	**123 231**	**194 773**	**241 619**	**13 384**	**235 461**	**241 619**	**(6 158)**	**-3%**	**241 619**
Capital transfers recognised	43 111	97 969	144 283	2 153	143 342	144 283	(941)	-1%	144 283
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	80 120	96 804	97 337	11 232	92 119	97 337	(5 218)	-5%	97 337
Total sources of capital funds	**123 231**	**194 773**	**241 619**	**13 384**	**235 461**	**241 619**	**(6 158)**	**-3%**	**241 619**
Financial position									
Total current assets	562 624	513 940	576 810		521 611				576 810
Total non current assets	1 250 107	1 375 090	1 420 535		1 444 769				1 420 535
Total current liabilities	217 433	106 199	144 648		143 225				144 648
Total non current liabilities	271 477	258 722	249 533		249 567				249 533
Community wealth/Equity	**1 323 821**	**1 524 109**	**1 603 164**		**1 573 589**				**1 603 164**
Cash flows									
Net cash from (used) operating	754 851	135 033	233 620	(2 219)	190 987	233 620	42 633	18%	233 620
Net cash from (used) investing	(122 378)	(179 773)	(226 619)	(13 384)	(234 781)	(226 619)	8 162	-4%	(226 619)
Net cash from (used) financing	(5 326)	(22 440)	(20 440)	(11 217)	(20 777)	(20 440)	336	-2%	(20 440)
Cash/cash equivalents at the month/year end	**1 042 060**	**380 928**	**474 082**	**422 950**	**422 950**	**474 082**	**51 132**	**11%**	**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	26 914	5 059	2 804	2 243	2 076	1 758	9 945	29 359	80 158
Creditors Age Analysis									
Total Creditors	58 264	–	–	–	–	–	–	–	58 264

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 Performance (functional classification) - M12 June

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
Governance and administration		**219 424**	**191 834**	**206 454**	**16 606**	**198 523**	**206 454**	(7 930)	-4%	**206 454**
Executive and council		23 106	21 009	21 009	11	19 911	21 009	(1 097)	-5%	21 009
Finance and administration		196 317	170 825	185 445	16 595	178 612	185 445	(6 833)	-4%	185 445
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**108 378**	**116 519**	**99 991**	**4 980**	**96 654**	**99 991**	(3 337)	-3%	**99 991**
Community and social services		10 648	12 563	12 604	818	9 536	12 604	(3 068)	-24%	12 604
Sport and recreation		14 940	17 650	16 406	1 269	16 482	16 406	76	0%	16 406
Public safety		60 124	64 532	42 716	1 302	49 631	42 716	6 916	16%	42 716
Housing		22 666	21 774	28 265	1 591	21 004	28 265	(7 261)	-26%	28 265
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**29 797**	**33 131**	**33 742**	**1 015**	**17 761**	**33 742**	(15 981)	-47%	**33 742**
Planning and development		9 296	23 708	23 708	953	7 717	23 708	(15 990)	-67%	23 708
Road transport		19 953	8 739	9 350	45	9 462	9 350	112	1%	9 350
Environmental protection		548	685	685	17	582	685	(103)	-15%	685
Trading services		**402 097**	**486 006**	**554 476**	**72 079**	**553 430**	**554 476**	**(1 046)**	0%	**554 476**
Energy sources		225 345	312 145	380 358	60 376	373 625	380 358	(6 733)	-2%	380 358
Water management		79 763	74 192	74 449	5 145	75 607	74 449	1 158	2%	74 449
Waste water management		48 857	51 024	51 024	3 257	52 578	51 024	1 554	3%	51 024
Waste management		48 132	48 644	48 644	3 301	51 620	48 644	2 976	6%	48 644
Other	4	–	–	**500**	**276**	**277**	**500**	**(223)**	**-45%**	**500**
Total Revenue - Functional	2	**759 696**	**827 489**	**895 163**	**94 957**	**866 645**	895 163	**(28 518)**	**-3%**	**895 163**
Expenditure - Functional										
Governance and administration		**95 499**	**114 669**	**114 340**	**6 850**	**89 037**	**114 340**	(25 304)	-22%	**114 340**
Executive and council		31 665	34 694	35 446	1 858	24 786	35 446	(10 660)	-30%	35 446
Finance and administration		61 900	77 678	76 687	4 840	62 213	76 687	(14 474)	-19%	76 687
Internal audit		1 934	2 296	2 207	152	2 038	2 207	(170)	-8%	2 207
Community and public safety		**157 930**	**170 163**	**166 146**	**12 600**	**120 034**	**166 146**	(46 112)	-28%	**166 146**
Community and social services		24 726	29 429	28 875	1 966	25 159	28 875	(3 716)	-13%	28 875
Sport and recreation		31 812	37 603	38 134	2 635	33 546	38 134	(4 589)	-12%	38 134
Public safety		76 758	88 419	70 324	3 284	35 870	70 324	(34 453)	-49%	70 324
Housing		24 634	14 712	28 813	4 715	25 459	28 813	(3 354)	-12%	28 813
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**76 912**	**83 947**	**86 700**	**7 502**	**79 505**	**86 700**	(7 195)	-8%	**86 700**
Planning and development		11 337	14 509	14 242	1 265	12 657	14 242	(1 585)	-11%	14 242
Road transport		59 855	62 722	65 967	5 676	60 901	65 967	(5 066)	-8%	65 967
Environmental protection		5 721	6 716	6 491	561	5 948	6 491	(544)	-8%	6 491
Trading services		**324 586**	**367 039**	**367 335**	**29 635**	**327 065**	**367 335**	**(40 270)**	-11%	**367 335**
Energy sources		190 221	218 432	215 979	17 342	204 285	215 979	(11 693)	-5%	215 979
Water management		47 592	53 668	52 664	4 272	46 673	52 664	(5 991)	-11%	52 664
Waste water management		45 039	51 941	52 189	5 513	44 373	52 189	(7 816)	-15%	52 189
Waste management		41 734	42 998	46 504	2 508	31 734	46 504	(14 769)	-32%	46 504
Other		**1 263**	**1 350**	**1 343**	**68**	1 236	**1 343**	**(107)**	**-8%**	1 343
Total Expenditure - Functional	3	**656 191**	**737 167**	**735 864**	**56 655**	**616 877**	735 864	**(118 987)**	**-16%**	**735 864**
Surplus/ (Deficit) for the year		**103 505**	**90 322**	**159 299**	**38 301**	**249 768**	**159 299**	**90 469**	**0.567922**	**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) - M12 June

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	11	19 911	21 009	(1 097)	-5.2%	21 009
Vote 02 - Corporate Services		25 856	30 789	28 736	2 054	25 167	28 736	(3 569)	-12.4%	28 736
Vote 03 - Financial Services		177 126	165 589	180 109	16 009	174 019	180 109	(6 090)	-3.4%	180 109
Vote 04 - Community Services		82 981	86 561	71 236	2 896	70 842	71 236	(394)	-0.6%	71 236
Vote 05 - Technical Services		440 782	499 149	569 181	72 740	568 131	569 181	(1 050)	-0.2%	569 181
Vote 06 - Spatial Plannign & Environmental Management		9 845	24 392	24 892	1 247	8 576	24 892	(16 317)	-65.5%	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**	**94 957**	**866 645**	**895 163**	**(28 518)**	**-3.2%**	**895 163**
Expenditure by Vote	1									
Vote 01 - Office Of The Mm		35 881	40 043	40 650	2 218	29 537	40 650	(11 113)	-27.3%	40 650
Vote 02 - Corporate Services		54 100	63 551	63 915	4 688	55 319	63 915	(8 595)	-13.4%	63 915
Vote 03 - Financial Services		37 232	45 817	44 902	2 858	38 293	44 902	(6 608)	-14.7%	44 902
Vote 04 - Community Services		108 292	111 834	107 600	8 538	68 399	107 600	(39 201)	-36.4%	107 600
Vote 05 - Technical Services		404 648	456 399	459 718	36 666	408 201	459 718	(51 516)	-11.2%	459 718
Vote 06 - Spatial Plannign & Environmental Management		16 038	19 523	19 080	1 687	17 127	19 080	(1 953)	-10.2%	19 080
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**	**56 655**	**616 877**	**735 864**	**(118 987)**	**-16.2%**	**735 864**
Surplus/ (Deficit) for the year	2	**103 505**	**90 322**	**159 299**	**38 301**	**249 768**	**159 299**	**90 469**	**56.8%**	**159 299**

Table C4: Reflects Revenue and Expenditure by Source

WC042 Hessequa - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

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	20 584	222 697	228 265	(5 568)	-2%	228 265
Service charges - Water		53 167	54 379	54 379	4 818	55 651	54 379	1 272	2%	54 379
Service charges - Waste Water Management		28 865	30 292	30 292	2 823	31 840	30 292	1 547	5%	30 292
Service charges - Waste management		34 192	35 043	35 043	3 234	37 892	35 043	2 850	8%	35 043
Sale of Goods and Rendering of Services		50 510	32 570	54 952	2 989	46 082	54 952	(8 870)	-16%	54 952
Agency services		2 997	3 506	3 506	149	3 088	3 506	(418)	-12%	3 506
Interest								–		
Interest earned from Receivables		2 840	2 848	2 848	278	3 429	2 848	581	20%	2 848
Interest from Current and Non Current Assets		43 386	24 409	37 409	5 175	30 298	37 409	(7 111)	-19%	37 409
Dividends								–		
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		3 762	3 976	3 976	605	4 418	3 976	442	11%	3 976
Licence and permits		–	–	–	1	2	–	2	#DIV/0!	–
Operational Revenue		7 320	8 186	8 206	715	5 156	8 206	(3 050)	-37%	8 206
Non-Exchange Revenue								–		
Property rates		130 038	137 207	138 707	10 606	140 195	138 707	1 488	1%	138 707
Surcharges and Taxes								–		
Fines, penalties and forfeits		54 907	57 174	35 326	982	43 269	35 326	7 942	22%	35 326
Licence and permits		2 070	2 408	2 408	134	2 288	2 408	(120)	-5%	2 408
Transfers and subsidies - Operational		63 785	80 886	69 463	208	67 140	69 463	(2 323)	-3%	69 463
Interest		820	859	859	60	837	859	(22)	-3%	859
Fuel Levy								–		
Operational Revenue		11 142	12 513	12 513	839	11 374	12 513	(1 139)	-9%	12 513
Gains on disposal of Assets		853	15 000	15 000	(0)	1 258	15 000	(13 742)	-92%	15 000
Other Gains		19 031	–	–	–	–	–	–		–
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		**713 963**	**729 521**	**733 152**	**54 202**	**706 915**	**733 152**	**(26 238)**	**-4%**	**733 152**
Expenditure By Type										
Employee related costs		217 045	246 637	245 791	18 148	223 337	245 791	(22 455)	-9%	245 791
Remuneration of councillors		8 471	9 673	9 673	741	9 133	9 673	(540)	-6%	9 673
Bulk purchases - electricity		157 153	192 615	190 615	13 271	172 404	190 615	(18 211)	-10%	190 615
Inventory consumed		42 737	49 405	43 722	3 545	39 699	43 722	(4 023)	-9%	43 722
Debt impairment		9 763	1 900	3 400	–	–	3 400	(3 400)	-100%	3 400
Depreciation and amortisation		42 605	47 343	48 744	–	40 221	48 744	(8 523)	-17%	48 744
Interest		22 035	21 738	21 801	6 450	13 600	21 801	(8 201)	-38%	21 801
Contracted services		66 857	67 722	88 471	11 533	69 069	88 471	(19 401)	-22%	88 471
Transfers and subsidies		1 835	2 004	3 066	127	2 508	3 066	(557)	-18%	3 066
Irrecoverable debts written off		48 408	53 345	35 183	663	9 719	35 183	(25 465)	-72%	35 183
Operational costs		35 717	44 784	45 397	2 176	36 609	45 397	(8 788)	-19%	45 397
Losses on Disposal of Assets		1 391	–	–	–	578	–	578	#DIV/0!	–
Other Losses		1 171	–	–	–	–	–	–		–
Total Expenditure		**656 191**	**737 167**	**735 864**	**56 655**	**616 877**	**735 864**	**(118 987)**	**-16%**	**735 864**
Surplus/(Deficit)		**57 773**	**(7 647)**	**(2 712)**	**(2 453)**	**90 037**	**(2 712)**	**92 749**	**(0)**	**(2 712)**
Transfers and subsidies - capital (monetary allocations)		45 295	97 969	161 307	40 755	159 154	161 307	(2 152)	(0)	161 307
Transfers and subsidies - capital (in-kind)		438	–	704	–	576	704	(128)	(0)	704
Surplus/(Deficit) after capital transfers & contributions		**103 505**	**90 322**	**159 299**	**38 301**	**249 768**	**159 299**	**90 469**	**0**	**159 299**
Income Tax								–		
Surplus/(Deficit) after income tax		**103 505**	**90 322**	**159 299**	**38 301**	**249 768**	**159 299**	**90 469**	**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**	**38 301**	**249 768**	**159 299**	90 469	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**	**38 301**	**249 768**	**159 299**	**90 469**	**0**	**159 299**

Revenue by Source (Table C4)

Exchange Revenue

Service Levies:

Electricity Service

Levies for the year-to-date stand at R222,698 million, in comparison with the budgeted amount of R228,265 million. At year- end provisions will be made for basic fees on prepaid electricity and for pro rata levies for June 2025.

Water Service

Levies for the year-to-date stands at R55,651 million, in comparison with the budget of R54,379 million. Revenue for the year exceeded the budget.

Sewerage Service

Levies for the year-to-date stand at R31,840 million, in comparison with the budget of R30,292 million. Revenue for the year exceeded the budget.

Refuse Removal Service

Levies for the year-to-date stands at R37,892 million, in comparison with the budget of R35,043 million. Revenue for the year exceeded the budget.

Sale of Goods and Rendering of Services

Revenue for the year-to-date stands at R46,083 million, in comparison with the budget of R54,952 million. The deviation is attributed to the housing and Library allocations from Provincial Treasury that was not fully spent by 30 June 2025. It should be noted that income is only recognized after the conditions of the allocation have been met. Year- end payments are still in process and will increase expenditure.

Agency Fees

Revenue for the year-to-date stands at R3,088 million, in comparison with the budget of R3,506 million.

Interest earned from Receivables

Levies for the year-to-date stands at R3,429 million, in comparison with the budget of R2,848 million.

Interest earned from Current and Non-Current Assets

Revenue for the year-to-date amounts to R30,298 million, in comparison with the budget of R37,409 million. The accrued interest for 2024/2025 must still be captured during the year- end processes and will result in the deviation being eliminated.

Rental from Fixed Assets

Levies and revenue for the year-to-date stands at R4,418 million, in comparison with the budget of R3,976 million.

Licenses & Permits

Revenue for the year-to-date stands at R0,002 million, in comparison with the budget of R0,00 million.

Operational Revenue

Revenue for the year-to-date stands at R5,156 million, in comparison with the budgeted amount of R8,206 million. The deviation can be attributed to revenue from development charges and collection charges being less than budgeted. The budget for the year will not be reached.

Non- Exchange Revenue

Property Rates:

Levies for the year-to-date amounts to R140,195 million, in comparison with the budget of R138,707 million. The favorable deviation is attributed to the outcomes of a Supplementary Valuation (SV) which was implemented from May 2025.

Fines, penalties and forfeits

Revenue for the year-to-date stands at R43,269 million, in comparison with the budget of R35,326 million. The positive deviation can be attributed to more fines being issued than projected in the mid- year review, especially considering that the current service provider only became operational from 1 December 2024. The service provider has an intensified programme of speed enforcement with more transgressions realized, despite visible traffic policing on the N2 route. Revenue for the year thus exceeded the budget.

Licenses & Permits

Revenue for the year to date stands at R2,288 million, in comparison with the budget of R2,408 million.

Grants & Subsidies - Operating:

Revenue for the year-to-date stands at R67,140 million, in comparison with the budget of R69,463 million. Income is only recognized after the conditions of a grant are met. The ongoing payment of creditors will reduce the deviation.

Grants & Subsidies - Capital:

Revenue for the year-to-date stands at R159,731 million, in comparison with the budget of R162,010 million. Income is only recognized after the conditions of a grant are met. The ongoing payment of creditors will reduce the deviation.

Interest earned from Receivables

Levies for the year-to-date stands at R0,837 million, in comparison with the budget of R0,859 million.

Operational Revenue:

Revenue for the year-to-date stands at R11,374 million, in comparison with the budget of R12,513 million. The deviation is attributed to the revenue for availability charges being less than the budget for the year.

Sale of land and PPE:
Revenue for the year-to-date stands at R1,258 million, in comparison with the budget of R15,000 million. Transactions are still in process and did not realize before year-end. The income is subject to fulfillment of obligations culminating in deeds transfers and the municipality does not have direct control over the processes. The budget for the year will thus not be reached.

Expenditure by Type

Personnel Expenditure:
The year-to-date expenditure amounts to R233,337 million, in comparison with the budget of R245,791 million. The deviation between actual and budgeted expenditure will decrease when actuarial valuations are recorded.

Councillors Remuneration:
The expenditure for the period to date amounts to R9,133 million in comparison with the budget of R9,673 million.

Bulk purchases- electricity:
The expenditure for the year-to-date is R172,404 million, in comparison with the budget of R190,615 million. Year- end payments are still in process. A saving on bulk purchases is expected at year- end.

Inventory Consumed
The expenditure for the year-to-date is R39,699 million, in comparison with the budget of R43,722 million. Year- end payments are still in process. No material deviations are expected.

Debt Impairment:
The expenditure for the period to date amounts to R0,0 million, in comparison with the budget of R3,400 million. The municipality performs a yearly assessment for debt impairment; thus, no transactions have been recorded for the year-to-date.

Depreciation:
The year-to-date expenditure is R40,221 million, in comparison with the budget of R48,744 million. The deviation can be attributed to Work- In- Progress projects that must still be unbundled. The closing off at year-end will result in a smaller deviation between actual and budgeted amounts.

Interest on External Borrowing:
The year-to-date expenditure is R13,600 million in comparison with the budget of R21,801 million. The unwinding of interest for landfill sites will increase the expenditure.

Contracted Services:

The expenditure for the year-to-date is R69,069 million, in comparison with the budget of R88,471 million. Year- end payments are still in process which will increase the actual expenditure.

Transfers & Grants:

The expenditure for the year-to-date amounts to R2,508 million in comparison with the budget of R3,066 million.

Irrecoverable debts written off:

The expenditure for the period to date amounts to R9,719 million, in comparison with the budget of R35,183 million. The year-end calculations and recording of irrecoverable debt provisions that will impact on the final expenditure amount must still be done. The deviation is, however, also due to a decrease of irrecoverable debt resulting from stringent implementation of credit control and collection measures. Traffic fines will be assessed for bad debts during the year-end processes.

Operational Costs:

The year-to-date expenditure is R36,609 million, in comparison with the budget of R45,397 million. Year- end payments are still in process which will increase the actual expenditure.

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) - M12 June

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Office Of The Mm		–	–	–	–	–	–	–		–
Vote 02 - Corporate Services		313	320	329	2	329	329	(0)	0%	329
Vote 03 - Financial Services		–	–	–	–	–	–	–		–
Vote 04 - Community Services		311	750	564	190	512	564	(52)	-9%	564
Vote 05 - Technical Services		67 853	145 506	193 873	8 750	193 064	193 873	(809)	0%	193 873
Vote 06 - Spatial Plannign & Environmental Management		98	100	77	48	77	77	(0)	0%	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**	**194 844**	**8 990**	**193 983**	**194 844**	**(861)**	**0%**	**194 844**
Single Year expenditure appropriation	2									
Vote 01 - Office Of The Mm		95	56	63	–	55	63	(8)	-13%	63
Vote 02 - Corporate Services		1 786	526	1 902	906	1 696	1 902	(206)	-11%	1 902
Vote 03 - Financial Services		159	270	261	–	253	261	(9)	-3%	261
Vote 04 - Community Services		2 532	14 297	7 246	602	5 959	7 246	(1 287)	-18%	7 246
Vote 05 - Technical Services		49 979	32 757	36 609	2 710	32 873	36 609	(3 736)	-10%	36 609
Vote 06 - Spatial Plannign & Environmental Management		105	193	694	176	642	694	(52)	-7%	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	46 776	4 394	41 478	46 776	(5 297)	-11%	46 776
Total Capital Expenditure		**123 231**	**194 773**	**241 619**	**13 384**	**235 461**	**241 619**	**(6 158)**	**-3%**	**241 619**
Capital Expenditure - Functional Classification										
Governance and administration		**8 498**	**2 450**	**2 183**	**345**	**2 036**	**2 183**	(147)	-7%	**2 183**
Executive and council		77	51	59	–	51	59	(8)	-14%	59
Finance and administration		8 403	2 400	2 124	345	1 985	2 124	(139)	-7%	2 124
Internal audit		19	–	–	–	–	–	–		–
Community and public safety		**5 591**	**16 377**	**11 087**	**1 698**	**9 398**	**11 087**	(1 689)	-15%	**11 087**
Community and social services		898	409	564	–	358	564	(206)	-36%	564
Sport and recreation		2 011	1 293	3 077	906	2 865	3 077	(212)	-7%	3 077
Public safety		1 615	3 306	3 524	235	2 876	3 524	(648)	-18%	3 524
Housing		1 068	11 370	3 922	557	3 299	3 922	(623)	-16%	3 922
Health								–		
Economic and environmental services		**45 967**	**46 341**	**47 952**	**664**	**47 292**	**47 952**	(661)	-1%	**47 952**
Planning and development		41	68	66	–	66	66	(0)	-1%	66
Road transport		45 764	46 044	47 677	615	47 020	47 677	(657)	-1%	47 677
Environmental protection		162	230	209	48	206	209	(3)	-2%	209
Trading services		**63 175**	**129 604**	**179 897**	**10 501**	**176 283**	**179 897**	(3 614)	-2%	**179 897**
Energy sources		25 147	100 246	150 969	7 658	150 472	150 969	(498)	0%	150 969
Water management		18 499	13 400	14 216	1 954	13 679	14 216	(537)	-4%	14 216
Waste water management		19 403	10 470	10 078	493	7 619	10 078	(2 458)	-24%	10 078
Waste management		126	5 488	4 635	397	4 514	4 635	(121)	-3%	4 635
Other		–	–	500	176	452	500	(48)	-10%	500
Total Capital Expenditure - Functional Classification	3	**123 231**	**194 773**	**241 619**	**13 384**	**235 461**	**241 619**	**(6 158)**	**-3%**	**241 619**
Funded by:										
National Government		35 041	18 646	19 192	1 046	18 704	19 192	(488)	-3%	19 192
Provincial Government		7 516	78 598	122 430	202	122 191	122 430	(239)	0%	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	905	2 447	2 661	(213)	-8%	2 661
Transfers recognised - capital		**43 111**	**97 969**	**144 263**	**2 153**	**143 342**	**144 263**	**(941)**	**-1%**	**144 263**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		80 120	96 804	97 337	11 232	92 119	97 337	(5 218)	-5%	97 337
Total Capital Funding		**123 231**	**194 773**	**241 619**	**13 384**	**235 461**	**241 619**	**(6 158)**	**-3%**	**241 619**

Capital Expenditure:

The total capital expenditure for the year amounts to R235,461 million in comparison with the budget of R241,619 million. 97,45% of the budget was spent by 30 June 2025.

External Loans:

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

Internal Financing:

The total financing for the year-to-date is R92,119 million, in comparison with the budget of R97,337 million. Capital projects are financed as expenditure is incurred. Year- end payments are still in process which will increase the expenditure for the year.

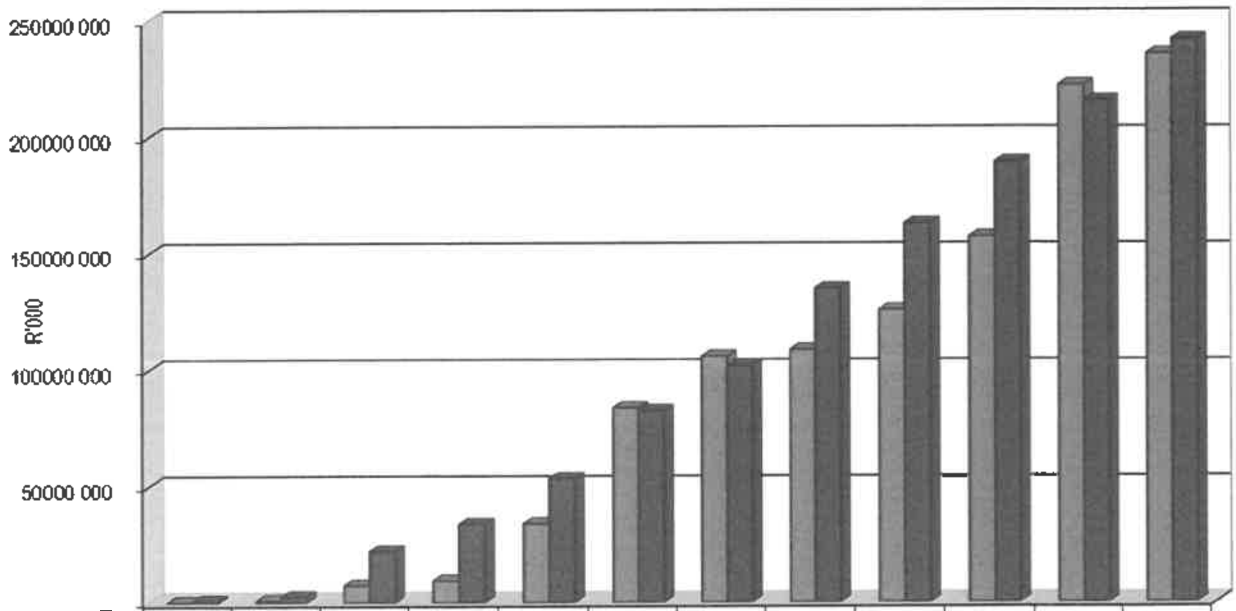
Grants and Subsidies:

The total year to date capital expenditure, financed from grants, is R143,342 million in comparison with the budget of R144,283 million. Funds are accounted for when received. Funds are transferred from the grant receipts once expenditure is incurred.

Capital Commitments on 30 June 2025 were R0,000 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 704	9347 765	33892 22	83603 81	105676 7	108504 1	125583 0	157030 6	222076 9	235461 0
YearTD budget	526 254	2470 577	22036 20	33683 98	53201 84	82355 39	101739 7	134819 7	162719 2	189018 6	215318 1	241619 1

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 - M12 June

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**	**155 892**	**7 661**	**154 372**	**155 892**	1 520	**1.0%**	**155 892**
Roads Infrastructure		115	2 081	873	–	813	873	60	**6.9%**	873
Roads		–	1 681	743	–	683	743	60	**8.1%**	743
Road Furniture		115	400	130	–	130	130	0	**0.0%**	130
Electrical Infrastructure		9 963	97 658	143 535	6 454	143 201	143 535	333	**0.2%**	143 535
Power Plants		2 212	92 700	143 185	6 454	143 185	143 185	0	**0.0%**	143 185
HV Substations		400	–	–	–	–	–	–		–
HV Transmission Conductors		3 332	–	–	–	–	–	–		–
MV Networks		2 533	–	–	–	–	–	–		–
LV Networks		1 486	4 958	349	–	16	349	333	**95.4%**	349
Water Supply Infrastructure		3 390	5 215	5 251	1 113	4 913	5 251	339	**6.4%**	5 251
Boreholes		2 491	1 000	2 824	781	2 547	2 824	277	**9.8%**	2 824
Water Treatment Works		–	1 000	–	–	–	–	–		–
Distribution		900	3 215	2 427	333	2 366	2 427	61	**2.5%**	2 427
Sanitation Infrastructure		6 062	7 515	5 952	94	5 174	5 952	777	**13.1%**	5 952
Pump Station		–	–	–	–	–	–	–		–
Reticulation		6 062	7 515	5 952	94	5 174	5 952	777	**13.1%**	5 952
Solid Waste Infrastructure		43	120	140	–	129	140	11	**7.9%**	140
Waste Drop-off Points		43	120	140	–	129	140	11	**7.9%**	140
Information and Communication Infrastructure		37	150	142	–	142	142	0	**0.1%**	142
Core Layers		37	150	142	–	142	142	0	**0.1%**	142
Community Assets		**2 929**	**942**	**1 298**	**241**	**1 226**	**1 298**	**72**	**5.6%**	**1 298**
Community Facilities		1 593	942	1 238	241	1 166	1 238	72	**5.8%**	1 238
Centres		–	15	8	–	8	8	–		8
Museums		98	–	–	–	–	–	–		–
Parks		–	–	30	30	30	30	0	1.0%	30
Public Open Space		1 251	927	890	88	844	890	46	5.2%	890
Nature Reserves		48	–	310	122	284	310	26	8.4%	310
Public Ablution Facilities		195	–	–	–	–	–	–		–
Sport and Recreation Facilities		1 336	–	60	–	60	60	–		60
Outdoor Facilities		1 336	–	60	–	60	60	–		60
Other assets		–	**5**	**4**	–	**4**	**4**	**0**	**0.0%**	**4**
Operational Buildings		–	5	4	–	4	4	0	**0.0%**	4
Municipal Offices		–	5	4	–	4	4	0	0.0%	4
Computer Equipment		**852**	**670**	**701**	–	**680**	**701**	**21**	3.0%	**701**
Computer Equipment		852	670	701	–	680	701	21	3.0%	701
Furniture and Office Equipment		**940**	**536**	**683**	**23**	**499**	**683**	**184**	27.0%	**683**
Furniture and Office Equipment		940	536	683	23	499	683	184	27.0%	683
Machinery and Equipment		**7 934**	**6 753**	**5 921**	**877**	**5 200**	**5 921**	**721**	12.2%	**5 921**
Machinery and Equipment		7 934	6 753	5 921	877	5 200	5 921	721	12.2%	5 921
Transport Assets		**5 536**	**8 576**	**9 292**	**1 125**	**8 958**	**9 292**	**333**	3.6%	**9 292**
Transport Assets		5 536	8 576	9 292	1 125	8 958	9 292	333	3.6%	9 292
Total Capital Expenditure on new assets	1	**37 801**	**130 222**	**173 791**	**9 927**	**170 939**	**173 791**	**2 852**	**1.6%**	**173 791**

WC042 Hessequa - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12 June

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	7 605	933	5 606	7 605	2 000	26.3%	7 605
Roads Infrastructure		1 637	500	536	–	500	536	36	6.7%	536
Roads								–		
Road Structures		1 502	500	536	–	500	536	36	6.7%	536
Road Furniture		135	–	–	–	–	–	–		–
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		5 100	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations								–		
MV Switching Stations		3 000	–	–	–	–	–	–		–
MV Networks		2 100	–	–	–	–	–	–		–
Water Supply Infrastructure		–	5 500	4 297	759	4 142	4 297	155	3.6%	4 297
Pump Stations		–	500	650	–	638	650	12	1.8%	650
Water Treatment Works		–	1 500	1 700	759	1 557	1 700	143	8.4%	1 700
Distribution		–	3 500	1 947	–	1 947	1 947	0	0.0%	1 947
Sanitation Infrastructure		500	2 800	2 772	174	964	2 772	1 809	65.2%	2 772
Pump Station		–	500	500	174	414	500	86	17.2%	500
Waste Water Treatment Works		500	2 300	2 272	–	549	2 272	1 723	75.8%	2 272
Information and Communication Infrastructure		306	–	–	–	–	–	–		–
Distribution Layers		306	–	–	–	–	–	–		–
Community Assets		4 580	1 000	921	74	918	921	3	0.3%	921
Community Facilities		451	150	127	48	127	127	0	0.0%	127
Crèches		40	–	–	–	–	–	–		–
Cemeteries/Crematoria		199	–	–	–	–	–	–		–
Public Open Space		162	50	50	–	50	50	–		50
Nature Reserves		50	100	77	48	77	77	0	0.0%	77
Sport and Recreation Facilities		4 129	850	795	26	791	795	3	0.4%	795
Outdoor Facilities		4 129	850	795	26	791	795	3	0.4%	795
Machinery and Equipment		–	100	125	–	125	125	–		125
Machinery and Equipment		–	100	125	–	125	125	–		125
Total Capital Expenditure on renewal of existing ass	1	12 123	9 900	8 652	1 007	6 649	8 652	2 003	23.1%	8 652

WC042 Hessequa - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M12

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**71 278**	**52 696**	**56 622**	**2 221**	**55 996**	**56 622**	**626**	**1.1%**	**56 622**
Roads Infrastructure		43 232	40 534	42 644	615	42 537	42 644	107	0.2%	42 644
Roads		43 232	40 534	42 644	615	42 537	42 644	107	0.2%	42 644
Road Structures								–		
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation								–		
Electrical Infrastructure		7 898	6 162	6 662	1 191	6 248	6 662	414	6.2%	6 662
MV Switching Stations		1 546	–	–	–	–	–	–		–
MV Networks		6 051	6 162	6 662	1 191	6 248	6 662	414	6.2%	6 662
LV Networks		300	–	–	–	–	–	–		–
Water Supply Infrastructure		12 390	4 500	5 546	414	5 441	5 546	105	1.9%	5 546
Water Treatment Works		7 217	500	500	317	500	500	0	0.0%	500
Bulk Mains		2 656	–	–	–	–	–	–		–
Distribution		2 516	4 000	5 046	97	4 941	5 046	105	2.1%	5 046
Sanitation Infrastructure		7 758	1 500	1 770	–	1 770	1 770	0	0.0%	1 770
Pump Station		–	1 000	1 770	–	1 770	1 770	0	0.0%	1 770
Reticulation		1 214	500	–	–	–	–	–		–
Waste Water Treatment Works		6 544	–	–	–	–	–	–		–
Community Assets		**1 187**	**1 255**	**1 909**	–	**1 308**	**1 909**	**601**	**31.5%**	**1 909**
Community Facilities		679	455	459	–	407	459	52	11.3%	459
Centres		242	225	225	–	173	225	52	22.9%	225
Crèches		300	–	–	–	–	–	–		–
Parks		–	50	–	–	–	–	–		–
Public Open Space		47	30	29	–	29	29	–		29
Nature Reserves		–	–	55	–	55	55	0	0.5%	55
Public Ablution Facilities		91	150	150	–	150	150	–		150
Sport and Recreation Facilities		507	800	1 450	–	901	1 450	549	37.9%	1 450
Indoor Facilities		59	–	–	–	–	–	–		–
Outdoor Facilities		448	800	1 450	–	901	1 450	549	37.9%	1 450
Other assets		**842**	**700**	**500**	**229**	**424**	**500**	**76**	**15.3%**	**500**
Operational Buildings		842	700	500	229	424	500	76	15.3%	500
Municipal Offices		842	200	200	–	195	200	5	2.6%	200
Workshops		–	500	300	229	229	300	71	23.7%	300
Machinery and Equipment		–	–	**146**	–	**146**	**146**	–		**146**
Machinery and Equipment		–	–	146	–	146	146	–		146
Total Capital Expenditure on upgrading of existing	1	**73 307**	**54 651**	**59 176**	**2 450**	**57 873**	**59 176**	**1 303**	**2.2%**	**59 176**

4.4 Financial position

Table C6: Reflects the Financial Position of the Municipality

WC042 Hessequa - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		487 521	429 250	474 830	422 950	474 830
Trade and other receivables from exchange transactions		35 027	40 950	40 078	27 844	40 078
Receivables from non-exchange transactions		24 151	29 335	47 497	50 924	47 497
Current portion of non-current receivables		–	–	–	0	–
Inventory		4 773	4 549	4 549	4 724	4 549
VAT		10 225	8 737	8 737	14 235	8 737
Other current assets		927	1 119	1 119	934	1 119
Total current assets		**562 624**	**513 940**	**576 810**	**521 611**	**576 810**
Non current assets						
Investments						
Investment property		105 082	97 890	97 890	105 762	97 890
Property, plant and equipment		1 136 382	1 268 135	1 313 580	1 330 375	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	180	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**	**1 444 769**	**1 420 535**
TOTAL ASSETS		**1 812 732**	**1 889 030**	**1 997 345**	**1 966 381**	**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	15 975	11 958
Trade and other payables from exchange transactions		78 165	68 535	78 165	53 525	78 165
Trade and other payables from non-exchange transactions		74 780	4 091	3 461	14 243	3 461
Provision		19 315	12 004	19 456	19 315	19 456
VAT		9 210	9 611	9 611	18 170	9 611
Other current liabilities		–	–	–	–	–
Total current liabilities		**217 433**	**106 199**	**144 648**	**143 225**	**144 648**
Non current liabilities						
Financial liabilities		122 421	122 481	100 477	100 511	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**	**249 567**	**249 533**
TOTAL LIABILITIES		**488 911**	**364 921**	**394 181**	**392 792**	**394 181**
NET ASSETS	2	**1 323 821**	**1 524 109**	**1 603 164**	**1 573 589**	**1 603 164**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 260 042	1 520 846	1 599 901	1 509 809	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**	**1 573 589**	**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 - M12 June

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	14 525	169 909	135 963	33 946	25%	135 963
Service charges		353 429	375 481	375 481	33 203	358 946	375 481	(16 535)	-4%	375 481
Other revenue		1 663 968	66 597	95 913	15 919	213 003	95 913	117 090	122%	95 913
Transfers and Subsidies - Operational		95 938	80 886	69 463	–	22 905	69 463	(46 558)	-67%	69 463
Transfers and Subsidies - Capital		111 334	109 189	161 307	–	110 925	161 307	(50 381)	-31%	161 307
Interest		12 030	5 730	41 730	5 317	32 004	41 730	(9 726)	-23%	41 730
Dividends			–	–	–	–	–	–		
Payments										
Suppliers and employees		(1 586 189)	(621 771)	(629 634)	(64 607)	(700 598)	(629 634)	70 963	-11%	(629 634)
Interest		(15 819)	(13 538)	(13 538)	(6 450)	(13 600)	(13 538)	62	0%	(13 538)
Transfers and Subsidies		–	(2 004)	(3 066)	(127)	(2 508)	(3 066)	(557)	18%	(3 066)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**754 851**	**135 033**	**233 620**	**(2 219)**	**190 987**	**233 620**	**42 633**	**18%**	**233 620**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		853	15 000	15 000	(0)	680	15 000	(14 320)	-95%	15 000
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		(123 231)	(194 773)	(241 619)	(13 384)	(235 461)	(241 619)	(6 158)	3%	(241 619)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(122 378)**	**(179 773)**	**(226 619)**	**(13 384)**	**(234 781)**	**(226 619)**	**8 162**	**-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	84	1 129	1 504	(375)	-25%	1 504
Payments										
Repayment of borrowing		(3 472)	(21 945)	(21 945)	(11 300)	(21 906)	(21 945)	(39)	0%	(21 945)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(5 326)**	**(22 440)**	**(20 440)**	**(11 217)**	**(20 777)**	**(20 440)**	**336**	**-2%**	**(20 440)**
NET INCREASE/ (DECREASE) IN CASH HELD		**627 146**	**(67 179)**	**(13 440)**	**(26 820)**	**(64 571)**	**(13 440)**			**(13 440)**
Cash/cash equivalents at beginning:		414 914	448 107	487 521	449 770	487 521	487 521			487 521
Cash/cash equivalents at month/year end:		1 042 060	380 928	474 082	422 950	422 950	474 082			474 082

Cash Flow (Table C7)

Operating Activities:

The year-to-date cash from operating activities amounts to R190,987 million in comparison to the budget of R233,620 million. This is a deficit of ± R46,633 million on the budget. The deviation can be attributed to the income for operating and capital transfers that must still be realized after the grant conditions are met, and the transaction for accrued interest for 2024/2025 that must still be done.

Capital & Investments:

The year-to-date cash from capital and investment activities amounts to (R234,781) million in comparison to the budget of (R226,619) million. The deviation represents the spending on capital programs and the proceeds of disposal of PPE where the budgets were not reached.

Cash Flow from Financing Activities:

The year-to-date cash from financing activities amounts to (R20,777) million, in comparison with the budget of (R20,440) million.

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 - M12 June

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 *	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	28 335	537	(65 000)	62 700	26 572
ABSA	670	11 Months	Fixed Deposits		Fixed Deposits	9.500%			2024/11/20	–				–
NEDBANK	689	±11 Months	Fixed Deposits		Fixed Deposits	9.800%			2025/05/06	–				–
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	–				–
ABSA	692	11 Months	Fixed Deposits		Fixed Deposits	9.550%			2025/05/28	–				–
NEDBANK	693	11+ Months	Fixed Deposits		Fixed Deposits	9.595%			2025/05/27	10 000	957	(10 957)		–
ABSA	694	10 Months	Fixed Deposits		Fixed Deposits	9.500%			2025/05/05	–				–
ABSA	695	11 Months	Fixed Deposits		Fixed Deposits	9.560%			2025/06/04	20 000	1 753	(21 753)		–
ABSA	696	11 Months	Fixed Deposits		Fixed Deposits	9.310%			2025/06/24	20 000	1 709	(21 709)		–
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	8.550%			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	–				–
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	–				–
STANDARD BANK	728	10 Months	Fixed Deposits		Fixed Deposits	8.400%			2026/02/13	5 000				5 000
ABSA	729	10 Months	Fixed Deposits		Fixed Deposits	8.150%			2026/03/09	10 000				10 000
ABSA	730	11 Months	Fixed Deposits		Fixed Deposits	8.160%			2026/04/09	15 000				15 000
ABSA	731	12 Days	Fixed Deposits		Fixed Deposits	8.050%			2025/05/28	0				0
ABSA	732	10 Months	Fixed Deposits		Fixed Deposits	8.180%			2026/03/30	5 000				5 000
ABSA	733	11 Months	Fixed Deposits		Fixed Deposits	8.250%			2026/04/30	10 000				10 000
ABSA	734	9+ Months	Fixed Deposits		Fixed Deposits	8.070%			2026/04/24				5 000	5 000
STANDARD BANK	735	11 Months	Fixed Deposits		Fixed Deposits	8.150%			2026/05/29				15 000	15 000
STANDARD BANK	736	11+ Months	Fixed Deposits		Fixed Deposits	8.188%			2026/06/24				15 000	15 000
Municipality sub-total										433 335	4 956	(119 419)	97 700	416 572
Entities														
Entities sub-total										–	–	–	–	–
TOTAL INVESTMENTS AND INTEREST	2									433 335	4 956	(119 419)	97 700	416 572

HESSEQUA MUNICIPALITY

EQUA MUNISIPALITEIT
KORTTERMYN BELEGGINGS 2025/06/30

Verw. No	Bankinstelling	Koers/Termyn	Verval Datum	Belê 2023/24	Belê 2024/25	Verwysing	Rente 2023/24	Rente 2024/25	Rente 2023/24 vooruit	Onttrekking 2024/25	Verwys No	Onttrekking 2024/25	Balans30/06/2025
	SALDO 1/07/2024												
656	ABSA	11 MNDE @ 9.590%	16 JULY 2024	15 000 000		Tjek 90063973-75 - 2023/08/15	1 265 091.78	59 116.44	1 265 091.78	15 000 000	Kw 771021-22- 17/07/2024	-16 324 208.22	0.00
657	ABSA	10 MNDE @ 9.450%	08 JULY 2024	15 000 000		Tjek 90064421-23 - 2023/09/08	1 153 417.80	27 164.94	1 153 417.80	15 000 000	Kw 771419-20- 11/07/2024	-16 180 582.74	0.00
658	ABSA	11 MNDE @ 9.460%	08 AUG 2024	15 000 000		Tjek 90064424-26 - 2023/09/08	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 90064692-93 - 2023/09/29	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 90064694-97 - 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 775464-65- 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	338 739.72	105 964.39	338 739.72	5 000 000	Kw 775801-02- 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 @ 9.550%	09 SEPT 2024	10 000 000		Tjek 90065399-400 - 2023/11/08	617 479.45	183 150.68	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 90065745-48 - 2023/11/29	837 616.44	467 506.85	837 616.44	15 000 000	Kw 777956-57- 30/10/2024	-16 305 123.29	0.00
668	ABSA	10 MNDE @ 9.460%	07 OCT 2024	15 000 000		Tjek 90065995-97 - 2023/12/07	805 449.31	381 797.27	805 449.31	15 000 000	Kw 776949-50- 09/10/2024	-16 186 246.58	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- 28/11/2024	-10 874 520.55	0.00
671	NEDBANK	11+ MNDE @ 9.680%	13 DEC 2024	10 000 000		Tjek 90066246-46 - 2023/12/20	514 976.99	437 995.89	514 976.99	10 000 000	Kw 781032-33- 16/12/2024	-10 952 972.88	0.00
672	NEDBANK	11 MNDE @ 9.600%	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 90066540-41 - 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 @ 9.526%	29 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 90066784-85 - 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 @ 9.596%	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	321 546.21	564 021.92	321 546.21	10 000 000	Kw 783615-16- 06/02/2025	-10 885 567.12	0.00
678	NEDBANK	10 MNDE @ 9.546%	08 JAN 2025	10 000 000		Tjek 90067363-64 - 2024/03/06	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 @ 9.160%	07 JUN 2024	0		Tjek 90067365-66 - 2024/03/06							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 @ 9.585%	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	641 268.85	251 736.99	10 000 000	Kw 785431-32- 07/03/2025	-10 893 005.84	0.00
683	NEDBANK	11+ MNDE @ 9.714%	25 MAR 2025	10 000 000		Tjek 90067626-27 - 2024/03/28	252 830.14	710 686.75	252 830.14	10 000 000	Kw 786281-82- 26/03/2025	-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	574 800.00	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 90067718-19 - 2024/04/05	230 013.70	653 027.40	230 013.70	10 000 000	Kw 786428-29- 07/03/2025	-10 683 041.10	0.00
686	ABSA	10 MNDE @ 9.660%	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 788382-83- 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 788364-65- 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	829 645.84	142 301.37	10 000 000	Kw 789076-77- 16/05/2025	-10 971 945.21	0.00
690	STANDARD BANK	2 MNDE @ 8.113%	30 AUG 2024	70 000 000		Tjek 90068752-65 - 2024/05/07	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 @ 9.460%	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	1 732 092.19	15 698.63	20 000 000	Kw 790032-33- 30/05/2025	-21 747 780.82	0.00
693	NEDBANK	11+ MNDE @ 9.595%	27 JUN 2025	10 000 000		Tjek 90069170-71 - 2024/06/28	7 886.30	948 084.93	7 886.30	10 000 000	Kw 791549-50- 30/06/2025	-10 956 871.23	0.00
694	ABSA	10 MNDE @ 9.500%	05 MAY 2025		10 000 000	Tjek 90069177-78 - 2024/07/04	0.00	793 635.62		10 000 000	Kw 788620-21- 06/05/2025	-10 793 635.62	0.00
695	ABSA	11 MNDE @ 9.560%	04 JUN 2025		20 000 000	Tjek 90069179-82 - 2024/07/04	0.00	1 753 013.70		20 000 000	Kw 790626-27- 05/06/2025	-21 753 013.70	0.00
696	NEDBANK	11 MNDE @ 9.310%	24 JUN 2025		20 000 000	Tjek 90069606-09 - 2024/07/24	0.00	1 708 958.90		20 000 000	Kw 791322-23- 25/06/2025	-21 708 958.90	0.00
697	NEDBANK	11 MNDE @ 9.006%	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 @ 8.960%	30 JUL 2025		10 000 000	Tjek 90070027-28 - 2024/08/30							10 000 000.00
700	ABSA	11+ MNDE @ 8.980%	18 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 90070033-46 - 2024/08/30		529 123.29		70 000 000	Kw 776047-48- 00/10/2024	-70 529 123.29	0.00
702	NEDBANK	11 MNDE @ 8.820%	08 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 @ 8.750%	02 DEC 2024		70 000 000	Tjek 90070457-70 - 2024/09/30		1 067 191.78		70 000 000	Kw 781090-91- 16/12/2024	-71 067 191.78	0.00
706	STANDARD BANK	11+ MNDE @ 8.775%	25 SEP 2025		15 000 000	Tjek 90070471-73 - 2024/09/30							15 000 000.00
707	STANDARD BANK	11+ MNDE @ 8.650%	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 @ 8.600%	14 NOV 2025		15 000 000	Tjek 90071519-21 - 2024/11/21							15 000 000.00
711	STANDARD BANK	3 MNDE @ 8.650%	04 MAR 2025		70 000 000	Tjek 90071614-27 - 2024/12/04		1 475 753.42		70 000 000	Kw 786435-36- 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 @ 8.660%	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 - 2025/02/25							10 000 000.00
720	STANDARD BANK	11 MNDE @ 8.675%	26 JAN 2026		10 000 000	Tjek 90072928-29 - 2025/02/28							10 000 000.00
721	ABSA	10 MNDE @ 8.610%	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 90073073-86 - 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 90073585-87 - 2025/04/10							15 000 000.00
727	STANDARD BANK	1 MND @ 8.225%	16 MAY 2025		70 000 000	Tjek 90073591-3604 - 2025/04/16		473 219.18		70 000 000	Kw 789378-79- 16/05/2025	-70 473 219.18	0.00
728	STANDARD BANK	10 MNDE @ 8.400%	13 FEB 2026		5 000 000	Tjek 90073605 - 2025/04/15							5 000 000.00
729	ABSA	10 MNDE @ 8.180%	09 MAR 2026		10 000 000	Tjek 90073958-59 - 2025/05/09							10 000 000.00
730	ABSA	11 MNDE @ 8.160%	09 APR 2026		15 000 000	Tjek 90073970-72 - 2025/05/09							15 000 000.00
731	ABSA	12 DAE @ 6.650%	28 MAY 2025		70 000 000	Tjek 90074150-63 - 2025/05/16		200 698.63		70 000 000	Kw 790034-35- 30/05/2025	-70 200 698.63	0.00
732	ABSA	10 MNDE @ 8.180%	30 MAR 2026		5 000 000	Tjek 90074357 - 2025/05/30							5 000 000.00
733	ABSA	11 MNDE @ 8.250%	30 APR 2026		10 000 000	Tjek 90074358-59 - 2025/05/30							10 000 000.00
734	ABSA	9+ MNDE @ 8.070%	24 APR 2026		5 000 000	Tjek 90074954 - 2025/06/30							5 000 000.00
735	STANDARD BANK	11 MNDE @ 8.160%	29 MAY 2026		15 000 000	Tjek 90074955-57 - 2025/06/30							15 000 000.00
736	STANDARD BANK	11+ MNDE @ 8.188%	24 JUN 2026		15 000 000	Tjek 90074958-60 - 2025/06/30							15 000 000.00
				480 000 000.00	880 000 000.00		17 103 579.93	26 276 172.40	17 103 579.93	930 000 000.00		-973 379 752.33	390 000 000.00

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 30/06/2025
1.	FNB	Wisselend	62290015686		6 568 101.11	697 100 000.00	0.00	2 903 592.95		0.00	680 000 000.00	Verskeie Onttrekkings Aangeheg	26 571 694.06
					6 568 101.11	697 100 000.00	0.00	2 903 592.95			680 000 000.00		26 571 694.06

416 571 694.06

Development Charges

Development charges for municipal infrastructure are included in investments. Year-to- date revenue from development charges amounts to R4,139 million, compared to a budgeted amount of R5,950 million.

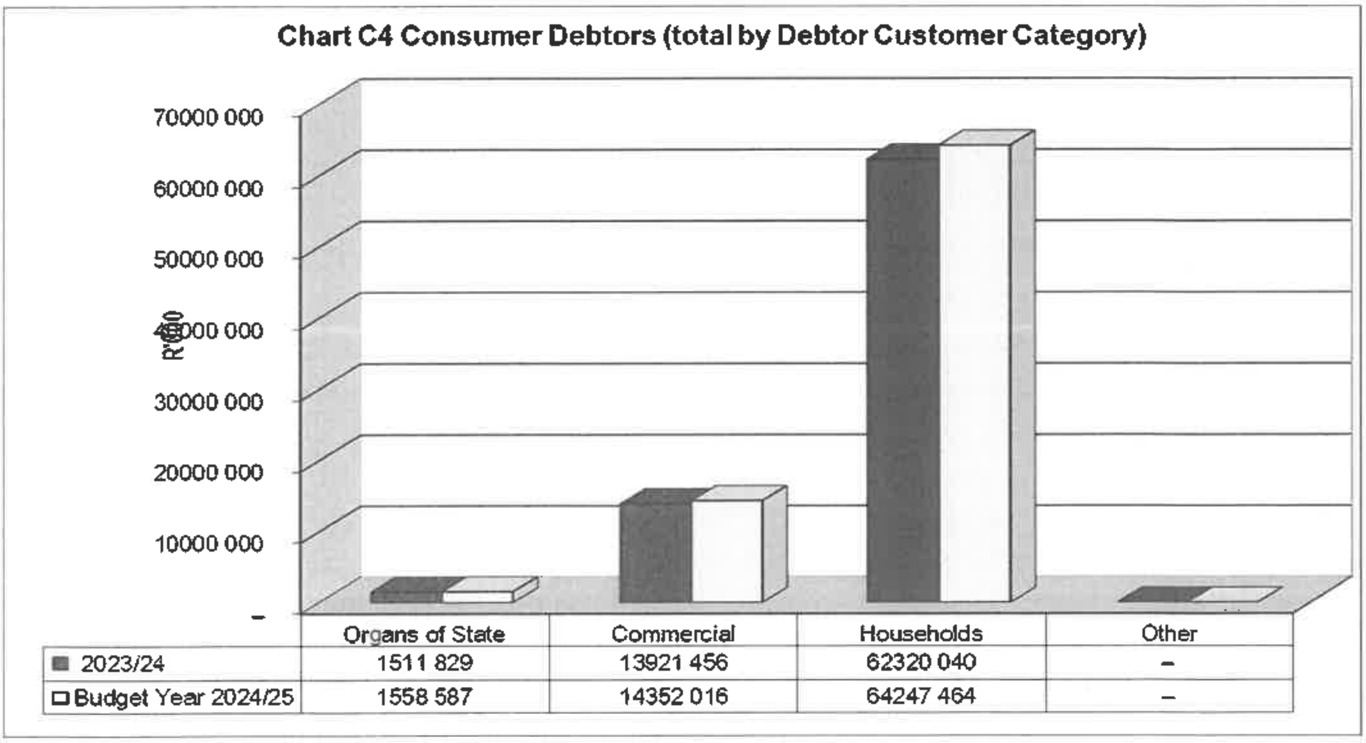
4.6 Debtors Age Analysis

WC042 Hessequa - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description	NT Code	Budget Year 2024/25											
R thousands		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	3 954	1 063	720	558	525	447	1 961	7 008	16 236	10 499	225	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	9 853	860	409	233	231	172	1 111	2 407	15 275	4 153	30	–
Receivables from Non-exchange Transactions - Property Rates	1400	6 904	1 133	336	238	195	165	1 933	3 214	14 119	5 745	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	2 421	742	490	422	370	334	1 734	5 914	12 425	8 773	152	–
Receivables from Exchange Transactions - Waste Management	1600	2 684	783	514	444	393	348	1 550	4 606	11 323	7 341	159	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	322	311	275	261	252	245	1 269	3 988	6 923	6 014	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	777	166	60	88	110	47	387	2 222	3 857	2 855	97	–
Total By Income Source	**2000**	**26 914**	**5 059**	**2 804**	**2 243**	**2 076**	**1 758**	**9 945**	**29 359**	**80 158**	**45 381**	**663**	**–**
2023/24 - totals only		40202633 2/5	3375148 4/5	2648930	2141475	1969421 3/7	1525568 2/5	8689530 5/9	23741443	84 294	38 067	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	762	63	51	37	101	22	343	178	1 559	682	–	–
Commercial	2300	7 026	801	439	308	249	212	1 397	3 920	14 352	6 086	–	–
Households	2400	19 126	4 196	2 314	1 897	1 725	1 523	8 205	25 261	64 247	38 612	663	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**26 914**	**5 059**	**2 804**	**2 243**	**2 076**	**1 758**	**9 945**	**29 359**	**80 158**	**45 381**	**663**	**–**

Debtors, 30 days and older on 30 June 2025, amounts to R53,244 million, in comparison to the amount of R48,083 million for May 2025. This represents an increase of R5,161 million for the month. The large increase is due to a change in the payment date from the 20th day monthly to the 7th day monthly. The debtors' collection rate for June 2025 is 100,07%. 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 June 2025



4.7 Creditors Age Analysis

Table SC4: Outstanding Creditors

WC042 Hessequa - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

Description R thousands	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									–	
Bulk Water	0200									–	
PAYE deductions	0300									–	
VAT (output less input)	0400	18 170								18 170	
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700	4 941								4 941	
Auditor General	0800									–	
Other	0900	35 152								35 152	
Medical Aid deductions										–	
Total By Customer Type	**1000**	**58 264**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**58 264**	**–**

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 (R14,243) million, payments received in advance (R8,466) million, retentions (R17,461) million, and other creditors (R27,396) 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 - M12 June

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	66 856	145	66 446	66 856	(411)	-0.6%	66 856
Energy Efficiency and Demand Side Management Grant		128	–	–	–	–	–	–		–
Equitable Share		59 164	63 158	63 158	–	63 158	63 158	–	0.0%	63 158
Expanded Public Works Programme Integrated Grant		1 174	1 236	1 236	50	1 096	1 236	(140)	-11.3%	1 236
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–		–
Local Government Financial Management Grant		1 550	1 700	1 700	34	1 491	1 700	(209)	-12.3%	1 700
Municipal Disaster Relief Grant	3	–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		773	762	762	61	701	762	(61)	-8.0%	762
Provincial Government:		649	12 838	1 115	63	557	1 115	(558)	-50.1%	1 115
Capacity Building and Other Grants		359	11 860	551	23	244	551	(307)	-55.8%	551
Infrastructure Grant		291	978	564	40	313	564	(251)	-44.5%	564
Other grant providers:		346	1 192	1 492	–	138	1 492	(1 354)	-90.8%	1 492
Education Training and Development Practices SETA		346	1 192	1 192	–	138	1 192	(1 054)	-88.4%	1 192
Unspecified		–	–	300	–	–	300	(300)	-100.0%	300
Total Operating Transfers and Grants	5	63 785	80 886	69 463	208	67 140	69 463	(2 323)	-3.3%	69 463
Capital Transfers and Grants										
National Government:		37 899	18 646	19 192	139	18 254	19 192	(938)	-4.9%	19 192
Energy Efficiency and Demand Side Management Grant		3 832	–	–	–	–	–	–		–
Integrated National Electrification Programme Grant		5 300	4 162	4 162	–	3 225	4 162	(937)	-22.5%	4 162
Municipal Disaster Relief Grant		4 616	–	564	–	564	564	(0)	-0.1%	564
Municipal Infrastructure Grant		15 852	14 484	14 466	139	14 466	14 466	–	0.0%	14 466
Water Services Infrastructure Grant		8 300	–	–	–	–	–	–		–
Provincial Government:		7 377	78 598	140 158	39 629	139 746	140 158	(412)	-0.3%	140 158
Capacity Building and Other Grants		5 894	1 258	1 758	310	1 526	1 758	(232)	-13.2%	1 758
Infrastructure Grant		1 484	77 340	138 400	39 319	138 220	138 400	(180)	-0.1%	138 400
Other grant providers:		456	725	2 661	987	1 730	2 661	(930)	-35.0%	2 661
Developers Contribution		–	–	1 200	987	987	1 200	(213)	-17.8%	1 200
Unspecified		456	725	1 461	–	744	1 461	(717)	-49.1%	1 461
Total Capital Transfers and Grants	5	45 733	97 969	162 010	40 755	159 731	162 010	(2 280)	-1.4%	162 010
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	109 517	178 855	231 474	40 963	226 871	231 474	(4 603)	-2.0%	231 474

Receipts (Table SC6):

Operating:

The year-to-date receipt is R67,140 million against the budget of R69,463 million. The deviation is resultant of revenue that is recognized only after the conditions of a grant are met.

Capital:

The year-to-date receipts amount to R159,731 million in comparison with the budget of R162,010 million. The deviation is resultant of revenue that is recognized only after the conditions of a grant are met.

WC042: Transfers and Grants Receipts YTD 30 June 2025	
Row Labels	**Sum of Amount**
CDW	38 000.00
Development Contributions Camps	1 500 000.00
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
HMS GOURITSMOND	112 971.41
HMS MHFT	2 550 000.00
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

Table SC7: Transfers and grant expenditure

WC042 Hessequa - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

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	461	3 635	3 796	(161)	-4.2%	3 796
Energy Efficiency and Demand Side Management Grant		128	–	–	–	–	–	–		–
Equitable Share		72	97	97	15	84	97	(13)	-13.4%	97
Expanded Public Works Programme Integrated Grant		1 174	1 236	1 236	125	1 219	1 236	(17)	-1.4%	1 236
Local Government Financial Management Grant		1 391	1 700	1 700	259	1 631	1 700	(69)	-4.1%	1 700
Municipal Infrastructure Grant		773	762	762	61	701	762	(61)	-8.0%	762
Provincial Government:		9 380	11 995	1 115	73	626	1 115	(489)	-43.9%	1 115
Capacity Building and Other Grants		9 090	11 017	551	53	293	551	(258)	-46.9%	551
Infrastructure Grant		291	978	564	20	333	564	(231)	-40.9%	564
Other grant providers:		346	1 192	1 492	(59)	321	1 492	(1 171)	-78.5%	1 492
Education Training and Development Practices SETA		346	1 192	1 192	(59)	74	1 192	(1 118)	-93.8%	1 192
Unspecified		–	–	300	–	247	300	(53)	-17.7%	300
Total operating expenditure of Transfers and Grants:		13 265	16 982	6 403	474	4 582	6 403	(1 821)	-28.4%	6 403
Capital expenditure of Transfers and Grants										
National Government:		35 041	18 646	19 192	1 046	18 704	19 192	(488)	-2.5%	19 192
Energy Efficiency and Demand Side Management Grant		3 332	–	–	–	–	–	–		–
Integrated National Electrification Programme Grant		4 626	4 162	4 162	944	3 748	4 162	(414)	-9.9%	4 162
Municipal Disaster Relief Grant		4 014	–	564	–	490	564	(74)	-13.1%	564
Municipal Infrastructure Grant		15 852	14 484	14 466	102	14 466	14 466	(0)	0.0%	14 466
Water Services Infrastructure Grant		7 217	–	–	–	–	–	–		–
Provincial Government:		7 516	78 598	122 430	202	122 191	122 430	(239)	-0.2%	122 430
Capacity Building and Other Grants		6 135	1 258	1 758	202	1 699	1 758	(59)	-3.4%	1 758
Infrastructure Grant		1 381	77 340	120 672	–	120 492	120 672	(180)	-0.1%	120 672
Other grant providers:		554	725	2 661	905	2 447	2 661	(213)	-8.0%	2 661
Unspecified		554	725	1 461	–	1 314	1 461	(147)	-10.1%	1 461
Total capital expenditure of Transfers and Grants		43 111	97 969	144 283	2 153	143 342	144 283	(941)	-0.7%	144 283
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		56 376	114 951	150 685	2 627	147 924	150 685	(2 761)	-1.8%	150 685

Expenditure (Table SC7)

Operating:

The year-to-date expenditure is R4,582 million against the budget of R6,403 million. Year-end payments are still in process which will increase expenditure.

Capital:

The year-to-date expenditure from capital grants amounts to R143,342 million. The budget for the year-to-date is R144,283 million.

4.9 Employee Related Costs

Table SC8: Councillor and Staff benefits

WC042 Hessequa - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

Summary of Employee and Councillor remuneration	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
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages								–		
Pension and UIF Contributions		483	462	462	41	491	462	29	6%	462
Medical Aid Contributions		138	156	156	13	152	156	(4)	-3%	156
Motor Vehicle Allowance								–		
Cellphone Allowance		799	807	807	67	799	807	(8)	-1%	807
Housing Allowances								–		
Other benefits and allowances		7 051	8 248	8 248	621	7 691	8 248	(557)	-7%	8 248
Sub Total - Councillors		**8 471**	**9 673**	**9 673**	**741**	**9 133**	**9 673**	**(540)**	**-6%**	**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	650	5 770	6 504	(734)	-11%	6 504
Pension and UIF Contributions		1 209	1 289	1 284	93	1 060	1 284	(224)	-17%	1 284
Medical Aid Contributions		218	262	207	15	164	207	(43)	-21%	207
Overtime								–		
Performance Bonus		1 171	1 294	1 287	–	1 157	1 287	(130)	-10%	1 287
Motor Vehicle Allowance		718	710	784	73	798	784	15	2%	784
Cellphone Allowance		50	51	51	4	47	51	(3)	-7%	51
Housing Allowances		13	14	14	1	13	14	(0)	-2%	14
Other benefits and allowances		46	1	116	25	201	116	85	73%	116
Payments in lieu of leave		283	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2							–		
Sub Total - Senior Managers of Municipality		**10 302**	**10 414**	**10 246**	**862**	**9 210**	**10 246**	**(1 035)**	**-10%**	**10 246**
% increase	4		**1.1%**	**-0.6%**						**-0.6%**
Other Municipal Staff										
Basic Salaries and Wages		133 653	155 201	153 468	12 201	144 370	153 468	(9 098)	-6%	153 468
Pension and UIF Contributions		25 071	28 854	28 799	2 221	26 497	28 799	(2 302)	-8%	28 799
Medical Aid Contributions		6 912	8 660	8 788	656	7 476	8 788	(1 312)	-15%	8 788
Overtime		8 772	7 104	8 196	580	7 755	8 196	(441)	-5%	8 196
Performance Bonus		10 901	12 565	11 012	45	11 045	11 012	33	0%	11 012
Motor Vehicle Allowance								–		
Cellphone Allowance		370	1 054	1 052	67	870	1 052	(182)	-17%	1 052
Housing Allowances		758	1 088	1 068	69	1 367	1 068	299	28%	1 068
Other benefits and allowances		8 703	9 506	9 932	828	8 987	9 932	(945)	-10%	9 932
Payments in lieu of leave		1 284	–	860	96	1 425	860	565	66%	860
Long service awards		2 117	2 278	2 299	227	917	2 299	(1 382)	-60%	2 299
Post-retirement benefit obligations	2	8 200	9 911	10 070	294	3 417	10 070	(6 653)	-66%	10 070
In kind benefits		1	2	2	–	0	2	(1)	-89%	2
Sub Total - Other Municipal Staff		**206 743**	**236 222**	**235 546**	**17 286**	**214 126**	**235 546**	**(21 419)**	**-9%**	**235 546**
% increase	4		**14.3%**	**13.9%**						**13.9%**
Total Parent Municipality		**225 516**	**256 310**	**255 465**	**18 889**	**232 470**	**255 465**	**(22 995)**	**-9%**	**255 465**
TOTAL SALARY, ALLOWANCES & BENEFITS		**225 516**	**256 310**	**255 465**	**18 889**	**232 470**	**255 465**	**(22 995)**	**-9%**	**255 465**
% increase	4		**13.7%**	**13.3%**						**13.3%**
TOTAL MANAGERS AND STAFF		**217 045**	**246 637**	**245 791**	**18 148**	**223 337**	**245 791**	**(22 455)**	**-9%**	**245 791**

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	May-25	Jun-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	R'000	R'000
Use of consultants	14 710	243	555	1 260	1 002	760	390	985	160	399	246	363	1 022	7 325
Vehicles used for political office-bearers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel and subsistence	1 772	96	160	18	225	119	162	160	125	141	166	162	155	83
Domestic accommodation	457	35	45	17	1	26	5	19	22	10	111	31	13	122
Sponsorships, events and catering	678	14	54	34	146	48	12	11	28	81	58	24	64	104
Communication	769	15	18	36	32	17	45	41	17	35	23	26	17	447
Other related expenditure items	-	-	-	-	-	-								-
Total	**18 386**	**403**	**832**	**1 365**	**1 406**	**970**	**614**	**1 216**	**352**	**666**	**604**	**606**	**1 271**	**8 081**

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 **June 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 July 2025