

# ANNUAL BUDGET OF Hessequa Municipality



## 2026/27 TO 2028/29 MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

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## Abbreviations and Acronyms

|        |                                                  |       |                                                |
|--------|--------------------------------------------------|-------|------------------------------------------------|
| AMR    | Automated Meter Reading                          | LTFP  | Long Term Financial Plan                       |
| ASGISA | Accelerated and Shared Growth Initiative         | MBRR  | Municipal Budget and Reporting Regulations     |
| BCX    | Business Connexion                               | MEC   | Member of the Executive Committee              |
| BPC    | Budget Planning Committee                        | MFMA  | Municipal Financial Management Act             |
| CBD    | Central Business District                        | MFPFA | Municipal Fiscal Powers and Functions Act      |
| CFO    | Chief Financial Officer                          | MIG   | Municipal Infrastructure Grant                 |
| Cllr   | Councillor                                       | MMC   | Member of Mayoral Committee                    |
| CM     | City Manager                                     | MPRA  | Municipal Properties Rates Act                 |
| COGTA  | Cooperative Governance and Traditional Affairs   | MSA   | Municipal Systems Act                          |
| CPI    | Consumer Price Index                             | mSCOA | Municipal Standard Chartered of Account        |
| CRR    | Capital Replacement Reserve                      | MTEF  | Medium-term Expenditure Framework              |
| DBSA   | Development Bank of South Africa                 | MTREF | Medium-term Revenue and Expenditure Framework  |
| DoRA   | Division of Revenue Act                          | NERSA | National Electricity Regulator South Africa    |
| DPLG   | Department Provincial of Local Government        | NGO   | Non-Governmental organisations                 |
| DWA    | Department of Water Affairs                      | NKPIs | National Key Performance Indicators            |
| EE     | Employment Equity                                | NT    | National Treasury                              |
| EEDSM  | Energy Efficiency Demand Side Management         | NRW   | Non-Revenue Water                              |
| EM     | Executive Mayor                                  | OHS   | Occupational Health and Safety                 |
| EPWP   | Expanded Public Works Programme                  | OP    | Operational Plan                               |
| FBS    | Free basic services                              | PBO   | Public Benefit Organisations                   |
| FFC    | Finance and Fiscal Commission                    | PDF   | Portable Document Format                       |
| GAMAP  | Generally Accepted Municipal Accounting Practice | PDO's | Pre-Determined Objectives                      |
| GDP    | Gross domestic product                           | PFA   | Pension Fund Adjudicator                       |
| GDS    | Gauteng Growth and Development Strategy          | PHC   | Provincial Health Care                         |
| GFS    | Government Financial Statistics                  | PMS   | Performance Management System                  |
| GRAP   | Generally Recognised Accounting Practice         | PPE   | Property Plant and Equipment                   |
| HR     | Human Resources                                  | PPP   | Public Private Partnership                     |
| HSRC   | Human Science Research Council                   | PSP   | Public Service Purposes                        |
| IDP    | Integrated Development Strategy                  | PTIS  | Public Transport Infrastructure System         |
| IGR    | Inter-Governmental Relations                     | RG    | Restructuring Grant                            |
| IT     | Information Technology                           | RSC   | Regional Services Council                      |
| kℓ     | kilolitre                                        | SALGA | South African Local Government Association     |
| km     | kilometre                                        | SAPS  | South African Police Service                   |
| KPA    | Key Performance Area                             | SCM   | Supply Chain Management                        |
| KPI    | Key Performance Indicator                        | SDBIP | Service Delivery Budget Implementation Plan    |
| kWh    | kilowatt per hour                                | SMME  | Small Micro and Medium Enterprises             |
| ℓ      | litre                                            | T.O.U | Time of use                                    |
| LED    | Local Economic Development                       | VAT   | Value Added Tax                                |
| LGMTEC | Local Government Technical Evaluation Committee  | WCWDM | Water Conservation and Waste Demand Management |

# 1 PART 1 – ANNUAL BUDGET

## 1.1 MAYORS SPEECH

### BUDGET SPEECH BY THE MAYOR FOR THE MTREF PERIOD 2026/27

Speaker  
Members of the Executive Committee  
Councillors  
Municipal Manager  
Directors  
Employees  
Members of the Public



We table a budget today and the credit must go to the residents of Hessequa who responded to our call to participate by providing public input. They shared valuable knowledge, provided insight and ensured that we are able to address their needs.

I can proudly proclaim that we can call this budget the “people’s budget”.

A warm welcome to everyone in attendance at this budget tabling where we present the prospects for the coming years to all our residents.

The budget is a direct result of our commitment to transparency and the needs of our community.

The Integrated Development Plan (IDP) has set guidelines which informed the budget process that culminates in the tabling of the budget today. The 2026/27 budget thus contains new and amended strategies.

The Constitution of South Africa assigned Local government to play a crucial role in building up communities and their environment.

## 1. SUMMARY

Speaker, the 2026/2027 budget highlights our strategic and fiscal policies that are the benchmark for sustaining our current service standards and dealing with our current challenges, but then also for seizing future opportunities with both

hands. Our work was rewarded when Hessequa Municipality was named the third best municipality in the country by Ratings Afrika.

We want to maintain and even improve our position. This can only happen through hard work, unity and perseverance.

Forty-seven land use applications were received for the current financial year-to-date while applications for new developments are expected to add 1 096 new units in Hessequa. Building plans received currently totals 362.

Speaker, as you can see from the figures above, the new opportunities also bring about large challenges for the municipality on an operational level. More applications are reaching our offices on a regular basis.

## **2 Medium Term Revenue and Expenditure Framework Summary**

Operating revenue increases by 4.13% to approximately R882,4 million for the 2026/2027 budget year, Operating expenditure increases by 5.07% to R881,8 million, and the capital budget for 2026/2027 is approximately R176,4 million.

## **3 Staff**

We are proud to inform you that 577 permanent staff, 132 contract workers and 22 fixed-term contract workers, are currently employed by Hessequa Municipality.

We are trying to reduce the percentage spent on employee-related costs. It is becoming a challenge to reduce the staff numbers due to the growth in our towns.

Four additional posts have been budgeted for 2026/27, namely:

- 2 Law Enforcement Officers
- 1 Assistant Town Planner
- 1 Media Officer

The total employee related cost amounts to R290,1 million, which currently translates to 32.9% of total expenditure. This is within the National Treasury Norm of between 25% and 40%.

Under difficult circumstances Hessequa Municipality remained focused on delivering basic services sustainably. It is also our commitment to ensure that these services are delivered affordably.

Employee related costs increase by 4.75% for 2026/27, as per the Collective Agreement negotiated by SALGA.

#### **4 Property Rates**

The following guidelines were followed to prepare the 2026/2027 budget:

- Service delivery must be kept sustainable by making use of service standards.
- The tariff increases must be affordable and measurable.

Revenue generated from property rates forms a significant percentage of the municipality's total revenue. Budgeted revenue is 17.8% of total operating revenue with an amount of R156, 7 million.

To collect the budgeted amount, property rates must be increased by 4.5%.

#### **5 Electricity**

Since last year the solar farm has been discussed on various platforms and in various formal and informal conversations. The project is expected to be completed by the end of September 2026.

Speaker, the budgeted revenue from electricity amounts to R276.3 million, which constitutes 31.3% of the total revenue.

The Solar Farm project kicked off on 24 January 2025 when the land was handed over to the consultants and contractors. The project is expected to be completed by the end of this September 2026.

NERSA approved an increase of 9.01% for municipal customers for the 2026/2027 financial year.

Hessequa, with the new solar farm entering service, will subsidize this increase by 2%. The increase for Hessequa residents will therefore only be 7.01%.

The calculation was conservatively made on a 9-month forecast. The actual saving will only be measured at the end of 2026/2027 and will be used to inform future tariff increases.

Plans and negotiations are also already underway to replace the Eskom line in Jongensfontein with a Hessequa line. This should take the frustration out of Jongensfontein regarding the poor service it receives from Eskom.

#### **6 Water**

The Provincial Government initially allocated an amount of R1 million to Hessequa to conduct a feasibility study for the possibility of establishing a new water

treatment plant in Heidelberg. The geotechnical report has already been completed. A further amount of R15.6 million has been gazetted over the MTREF for construction of the water treatment facility to commence.

The final approval of the Environmental Impact Assessment (EIS) is currently awaited. Various other projects have also been included in the budget to improve water security and water quality and to reduce water losses.

Overberg Water proposed a 10% tariff increase for the 2026/2027 financial year. The municipality opposed the increase in writing. Although we took the 10% increase and other increases into account, the budget steering committee only proposes a 4.5% tariff increase. This was made possible through various budget cuts. The budgeted revenue from water increases to R61,4 million, which constitutes 7.0% of the total revenue budget

## **7 Sanitation**

The budgeted revenue from sanitation increases by 4.5% to R34,2 million, which constitutes 3.9% of the total revenue budget.

R25,7 million will be spent in 2026/2027 on the upgrading and renewal of sanitation infrastructure in Hessequa. This includes the following projects, among others:

- The upgrading of the waste water treatment works in Riversdale (Phase 3)- R15,2 million
- The construction of a new sewer pumpstation in Still Bay- R3 million
- New reticulation in Heidelberg- R2 million
- New reticulation in Albertinia- R1 million
- Upgrading of Slangrivier Pumpstation and the construction of a bulk line from the pumpstation to the Slangrivier Sports Grounds with a total allocation of R1 million

## **8 Free basic services**

The social assistance package is intended for the needy in Hessequa. To obtain the free services it is essential to first apply by completing the prescribed application forms. Currently there are 4,712 households in Hessequa who are funded by the Equitable Share allocation from the National government.

Even though the following proposed changes will lead to an increase in the number of indigent beneficiaries and a greater reliance on a reduced Equitable Share allocation, it is necessary to provide some economic relief to deserving households.

Despite the reduction from National Treasury, Hessequa managed to increase the indigent threshold.

Comments and inputs from the public were received during the public outreaches and policy workshops. These inputs were considered and changes to the indigent policy were recommended as follows:

### **SUBSIDIES TO INDIGENT HOUSEHOLDS:**

#### **CATEGORY A:**

- Income per household – R5 500
- Water – 6kl per household - free
- Electricity – 50KwH per household – free
- 100% Rebate – Property Rates (Valuation up to R850 000)
- No basic fees for Sewerage, Refuse and Water

#### **CATEGORY C:**

- R150 contribution per qualifying person

#### **CATEGORY D – Residents who do not receive accounts**

- As per category A

#### **CATEGORY E – CHURCHES**

- 100% of basic services if 50% of the members of the church are on the indigent register of the municipality.

#### **CATEGORY F – CRECHE**

- 100% of basic services if 50% of the learners' parents are on the indigent register of the municipality.

#### **CATEGORY G – Senior Citizen Clubs**

- 100% of basic services if 50% of the club members are on the indigent register of the municipality.

## **9 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK**

Revenue to be generated from rates and service charges, constitute a significant part of the revenue basket of the municipality. The main contributors to the operating revenue are the following:

- Rates: R 156,7 million (representing 17,8 % of total operating revenue),
- Electricity: R 276,3 million (representing 31,3% of total operating revenue),
- Water: R 61,4 million (representing 7,0% of total operating revenue),

- Sanitation: R 34,2 million (representing 3,9 % of total operating revenue),
- Refuse Removal: R 39,6 million (representing 4,5% of total operating revenue)

The combined contribution from property rates and service charges is 64.4% of total revenue.

To support the operating budget, the municipality proposes the following tariff increases:

- Property rates will be increased by 4.5%
- Sewerage charges will be increased by 4.5%
- Refuse removal will be increased by 4.5%
- Water tariffs will be increased by 4.5%
- Electricity tariffs will be increased by an average of 7.01% (subject to NERSA approval)

The tariffs are likely to come under significant pressure due to the current war in Iran, which has already increased fuel prices by approximately R14 per litre. There are also reports of fuel shortages in various parts of the country and the world, which could have a negative impact on service delivery.

The municipality will monitor the situation over the next few weeks and inform the budget committee of any necessary adjustments through an adjustments budget in 2026/2027.

## 10 CAPITAL EXPENDITURE

The following projects are planned for the 2026/2027 financial year:

- |                                                                |               |
|----------------------------------------------------------------|---------------|
| a) Upgrading and expansion of municipal building in Riversdale | R10 million   |
| b) Upgrading of Roads and Stormwater throughout Hessequa       | R10 million   |
| c) New 1 megalitre water reservoir in Jongensfontein           | R9 million    |
| d) Construction of Jongensfontein Powerline (Phase 1)          | R2.4 Million  |
| e) Widening of Roads at the Melkhoutfontein Housing Project    | R3 million    |
| f) New Water Treatment Works Heidelberg                        | R13.6 million |
| g) New sewer pumpstation 3 in Still Bay                        | R3 million    |
| h) Upgrading Stasie street in Albertinia                       | R17.7 million |
| i) Renewable Energy Plant in Witsand                           | R2.5 million  |

- |                                                       |              |
|-------------------------------------------------------|--------------|
| j) Refurbishment of Gouritsmond Water Treatment Works | R1 million   |
| k) Fencing at Melkhoutfontein Housing Project         | R1.5 million |

Speaker, you will notice that the expansion of the municipal building is approximately R10 million in 2026/2027. This is a two-year project. A further R10 million is budgeted for the following year.

The MIG capital allocation is approximately R24.5 million and is prioritised as follows:

Upgrading of Wastewater Treatment Works in Riversdale Phase 3 R15.2 million

The construction of a recreational swimming pool in Albertinia R9.3 million

The key to sustaining expansion is to remain focused on medium and long-term issues of sustainability, stability and growth as opposed to short-term gains.

Speaker

I wish to place on record my thanks and appreciation to the members of the Executive Mayoral Committee, the Municipal Manager, the Director of Financial Services, all directors and the administration who all assisted in compiling the budget.

It is really an honor to table the 2026/2027 budget to Hessequa Municipality's Council and residents for consideration and approval.

Mr. Nelson Mandela once said: "What counts in life is not the mere fact that we have lived. It is what difference we have made to the lives of others."

I thank you,

-----  
**Grant Riddles**  
**Executive Mayor**

## 1.2 COUNCIL RESOLUTIONS

The MFMA 16(1) stipulates that “The Council of a municipality must each financial year approve an annual budget for the municipality before the start of that financial year.”

### **RESOLVED**

1. That the Executive Mayoral Committee supports and recommends that the 2026/27 MTREF operating budget be approved as follows:

| <b>Description</b>                                                | <b>Budget Year<br/>2026/27</b> | <b>Budget Year<br/>2027/28</b> | <b>Budget Year<br/>2028/29</b> |
|-------------------------------------------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Total Revenue                                                     | 882 391 564                    | 930 599 843                    | 963 740 175                    |
| Total Expenditure                                                 | 881 766 438                    | 912 769 327                    | 962 514 383                    |
| <b>Surplus/(Deficit)</b>                                          | 625 126                        | 17 830 516                     | 1 225 792                      |
| Capital Transfers & Subsidies                                     | 55 799 150                     | 32 485 250                     | 68 062 600                     |
| <b>Surplus/(Deficit) after capital transfers</b>                  | 56 424 276                     | 50 315 766                     | 69 288 392                     |
| <b>(Including Capital Transfers Excluding internal Transfers)</b> |                                |                                |                                |

2. That the following tariff increases for 2026/27 be approved:

PROPERTY RATES: 4.50%

WATER: 4.50%

SOLID WASTE: 4.50%

SEWERAGE: 4.50%

ELECTRICITY

|                                         |                    |               |
|-----------------------------------------|--------------------|---------------|
| All customers except indigent customers |                    | Average 7.01% |
| Indigent 0 – 50kwh                      | Tariffs Annexure A | Free          |
| 51 – 350kwh                             | Tariffs Annexure A | 7.01%         |

SUNDRY TARIFFS: 0 – 5.6%

RENTALS: Per Contracts

DEVELOPMENT CHARGES

1. Approval in terms of Hessequa Municipal Planning Bylaw of 2015 before 1 July 2023 – unchanged from 2025/2026

2. Approval in terms of Hessequa Municipal Planning Bylaw of 2015 after 1 July 2023 – as per table below (unchanged from 2025/2026):

|             |                                 | VAT excluded<br>Rand | VAT included<br>Rand |
|-------------|---------------------------------|----------------------|----------------------|
| Water       | Kiloliter per day               | 31 726.00            | 36 484.90            |
| Sewerage    | Kiloliter per day               | 32 564.00            | 37 448.60            |
| Stormwater  | Run-off Coefficient per hectare | 281 250.00           | 323 437.50           |
| Solid Waste | Removals per week               | 12 800.00            | 14 720.00            |
| Roads       | Vehicle trip generation per day | 3 267.00             | 3 757.05             |

3. That the tariffs as set out in Annexure A be approved with effect from 1 July 2026.
4. That the electricity tariffs be approved, **subject to NERSA's approval**.
5. The following positions are included in the MTREF budget for 2026/27.

| POST DESIGNATION        | DEPARTMENT         | DIRECTORATE          | T-GRADING                       | COST TO COMPANY    |
|-------------------------|--------------------|----------------------|---------------------------------|--------------------|
| LAW ENFORCEMENT OFFICER | LAW ENFORCEMENT    | COMMUNITY SERVICES   | T6                              | R 308 239          |
| LAW ENFORCEMENT OFFICER | LAW ENFORCEMENT    | COMMUNITY SERVICES   | T6                              | R 308 238          |
| ASSISTANT TOWN PLANNER  | TOWN PLANNING      | DEVELOPMENT PLANNING | T12                             | R 617 447          |
| MEDIA OFFICER           | CORPORATE SERVICES | CORPORATE MANAGEMENT | T6 (Subject to Task evaluation) | R 191 872          |
|                         |                    |                      |                                 | <b>R 1 425 796</b> |

6. That the 2026/27 MTREF capital budget be approved and financed as follows:

|                            | Budget<br>2026/27  | Budget<br>2027/28  | Budget<br>2028/29  |
|----------------------------|--------------------|--------------------|--------------------|
| <b>Capital Expenditure</b> | <b>176 397 762</b> | <b>140 818 450</b> | <b>172 451 600</b> |
| <b>Finance Source</b>      |                    |                    |                    |
| Internally Generated funds | 100 598 612        | 38 333 200         | 69 789 000         |
| Borrowing                  | 20 000 000         | 70 000 000         | 34 600 000         |
| Grants & Subsidies         | 55 799 150         | 32 485 250         | 68 062 600         |

7. That the budget related policies and By-Laws as set out in Annexure B be approved.
- Property Rates Policy (B1)
  - Indigent Policy (B2)
  - Credit Control and Debt Collection Policy & By-Law (B3)
  - Tariffs and Free Basic Services & By-Law (B4)
  - Write-off Policy (B5)
  - Cash Management and Investment Policy (B6)
  - Asset Management Policy (B7)
  - SCM Policy (B8)

- Virement Policy (B9)
  - Liquidity Policy (B10)
  - Borrowing Funds and Reserve Policy (B11)
  - Cost Containment Policy (B12)
  - Development Charges Policy (B13)
  - Budget Policy (B14)
  - Long Term Financial Policy (B15)
  - UIFW Reduction Strategy Policy and Procedures (B16)
  - Capital Expenditure Framework Prioritisation Progress (B17)
8. That National Treasury's Circular no. 132 and no. 134 as per annexure C, be noted.
  9. That the capital procurement plan as per Annexure D, be approved.
  10. That the Property Rates Reconciliation as per Annexure E, be approved
  11. That the MTREF and National Treasury budget schedules attached as Annexure F, be approved.
  12. That National Treasury's Tariff Tool as per Annexure G, be approved.
  13. That the Provincial Government's SIME report/ presentation and Councils response as per Annexure H, be noted.
  14. That the Mscoa roadmap as per annexure I, be approved.
  15. That the Long-term financial plan as per annexure J, be approved.
  16. That Councils response to comments received as per Annexure K, be approved.
  17. That the communication received from NERSA as per Annexure L, be noted.
  18. That the locking of the budget immediately at the start of the new financial year on 01 July 2026, be approved.
  19. That the item be referred to Council for approval.

## 1.3 EXECUTIVE SUMMARY

National interest is captured in governance goals that benefit the country. This is done via the National Development Plan which sets out a long-term vision for the country's development, economic development, environmental sustainability and building a capable and developmental state. This also sets goals for provincial and local government functions.

The South African economy is expected to grow by 1.2 per cent in 2025/26, down from the estimated 1.4 per cent in the 2025/26 budget. Real GDP growth is forecasted to strengthen and average 1.8 per cent over the medium-term. This is supported by a revival in investment as new infrastructure allocations take effect and reform implementation builds.

Headline inflation decreased to 4.4 per cent in the fourth quarter of 2024/25 which resulted in a 4.4 per cent average inflation. The projected average consumer inflation is 3.3 per cent in 2025/26 and increase to 3.4 per cent in 2026/27. Reducing the inflation target to 3 per cent will result in more interest rates cuts in the short term. Permanently lower interest rates will support household spending and investment which will in turn boost economic growth and create jobs.

Even on the back of improved consumer confidence and an improved economy, households are still struggling to pay their municipal accounts which has a negative impact on municipal revenues. The impact is expected to vary across regions, any variations of assumptions will be explained in the budget narratives in this document.

The macro-economic forecasts to be considered when preparing the 2026/27 MTREF budgets are 3.4% (2026/27), 3.3% (2027/28) and 3.2% (2028/29).

Municipalities are required to structure tariffs for utility services, encourage efficient use of services, and generate resources required for maintenance, renewal and expansion of infrastructure. Municipalities must keep increases in rates, tariffs and other charges at levels that reflect appropriate balance between the interest of poor households, other customers and ensuring the financial sustainability of the municipality.

The local economy still has very low momentum, and this had a direct impact in the compilation of the budget. Trends in income growth statistics are still low and indigent and poor households are growing.

The tariff increases, except for electricity, proposed in the budget is pegged at 4.50 per cent which is above the forecasted inflation. The reasons for the higher than forecasted inflation is mainly due to the high input cost increases of electricity and employee related costs which are significant cost drivers in all services. Various budget cuts and efficiencies had to be introduced to limit the tariff increase and any further reductions would have compromised the quality-of-service delivery negatively.

The budget was made possible through consultation with the local community, the relevant government departments and internal departments of the Municipality to ensure

that the priorities are properly aligned and addressed. Yet again expenditures on non-core and "nice-to-have" items were critically reviewed and cut back as far as possible.

National Treasury's MFMA Circular No's 132 and previous relevant circulars were used to guide the compilation of the 2026/27 MTREF.

## Overview of the 2026/27 MTREF

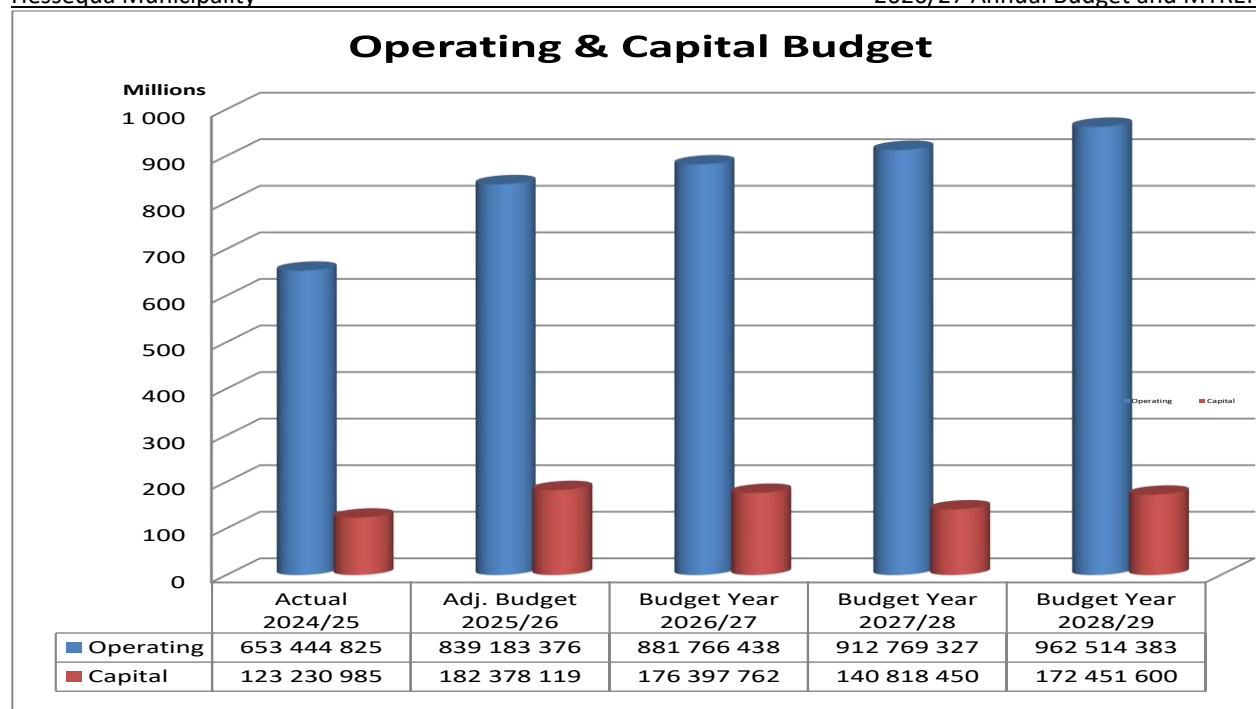
| Description                                                          | 2026/27 Medium Term Revenue & Expenditure |                        |                        |                        |
|----------------------------------------------------------------------|-------------------------------------------|------------------------|------------------------|------------------------|
|                                                                      | Adj. Budget<br>2025/26                    | Budget Year<br>2026/27 | Budget Year<br>2027/28 | Budget Year<br>2028/29 |
| Total Operating Revenue                                              | 847 377 139                               | 882 391 564            | 930 599 843            | 963 740 175            |
| Total Operating Expenditure                                          | 839 183 376                               | 881 766 438            | 912 769 327            | 962 514 383            |
| <b>Surplus/(Deficit)</b>                                             | 8 193 763                                 | 625 126                | 17 830 516             | 1 225 792              |
| Capital Transfers & Subsidies                                        | 55 169 275                                | 55 799 150             | 32 485 250             | 68 062 600             |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> | 63 363 038                                | 56 424 276             | 50 315 766             | 69 288 392             |
| Capital Expenditure                                                  | 182 378 119                               | 176 397 762            | 140 818 450            | 172 451 600            |

Total operating revenue has increased by 4.13% or R35,014 million for the 2026/27 financial year when compared to the 2025/26 adjustment budget and increases by 5.46% and 3.56% for each of the respective outer years of the MTREF.

Total operating expenditure for the 2026/27 financial year shows a 5.07% or R42,583 million increase when compared to the 2025/26 adjustment budget and increases by 3.52% and 5.45% for each of the respective outer years of the MTREF.

The total 2026/27 budget amounts to R1, 058 billion. It consists of a capital budget of R176,398 million or 16.67% of the total budget, and an operating budget of R881,766 million.

The graph below shows the operating expenditure- and capital budget (actual) for the 2024/25 financial year, the revised budget for 2025/26, and proposed budgets for the 2026/27 to 2028/29 financial years:



## 1.4 OVERVIEW ON MFMA CIRCULARS

### MFMA Circular No 134

The purpose of the annual budget circular is to guide municipalities with their compilation of the 2026/27 Medium Term Revenue and Expenditure Framework (MTREF) and is linked to the Municipal Budget and Reporting Regulations (MBRR) and the municipal Standard Chart of Accounts (*mSCOA*); and strives to support municipalities' budget preparation processes so that the minimum requirements are achieved.

#### 1. The South African economy and Inflation targets

National Treasury projects real economic growth of 1.2 per cent in 2025/26, following an expected growth of 1.4 per cent in the 2025/26 budget. Real GDP growth is expected to average 1.8 per cent over the medium term. Medium-term growth will be underpinned by household consumption supported by real purchasing power gains, moderately stronger wage growth, easing inflation, wealth gains, improved consumer sentiment and better credit conditions.

The forecasted growth in Real GDP is supported by a revival in investment as new infrastructure allocations take effect, reform implementation builds and continued investments in renewable energy.

The following macro-economic forecasts must be considered when preparing the 2026/27 MTREF municipal budgets.

| <b>Fiscal year</b>   | <b>2022/23</b> | <b>2023/24</b> | <b>2024/25</b> | <b>2025/26</b>  | <b>2026/27</b>  | <b>2027/28</b> | <b>2028/29</b> |
|----------------------|----------------|----------------|----------------|-----------------|-----------------|----------------|----------------|
|                      | <b>Actual</b>  | <b>Actual</b>  | <b>Actual</b>  | <b>Estimate</b> | <b>Forecast</b> |                |                |
| <b>CPI Inflation</b> | 6.9%           | 5.9%           | 4.4%           | 3.2%            | 3.4%            | 3.3%           | 3.2%           |

## **2. Key focus areas for the 2026/27 budget process**

### **2.1 Local government allocations**

- The annual Division of Revenue Bill was published on 25 February 2026. The Bill specifies the grant allocations and municipality must reconcile their budgets to the numbers published therein in compiling their 2026/27 MTREF.
- Local government funding is projected to increase from R192.9 billion in 2026/27 to R204.9 billion in 2028/29. This translates to an allocation of 9.7 percent to local government. The increased allocations to local government reflect the government's commitment to social protection as a cornerstone of its fiscal strategy, ensuring ongoing support for indigent populations and the expansion of critical infrastructure through conditional grants.
- The conditional grant system has been reviewed by government. These reforms aim to rationalise conditional grants and enhance their effectiveness and some have already been implemented during 2025/26.

### **2.2 Post 2025 MTBPS changes**

- There are a number of reductions, further cuts beyond the CPI adjustments and reprioritisations proposed in the 2025 MTBPS, these include:
  - Shifting R300 million in 2026/27 from the Municipal infrastructure grant to the Department of Cooperative Governance's vote for the once-off gratuity payment to outgoing councillors after the local government elections;
  - Shifting R536 million in 2026/27 from the direct component of the municipal infrastructure grant to the indirect component to address service delivery issues;
  - Shifting of R19.2 billion (R5.7 billion in 2026/27, R6.4 billion in 2027/28 and R7.1 billion in 2028/29) from Urban Settlements Development grant to the metro trading services component of the urban development financing grant to strengthen core utility functions;
  - The public transport network grant will be reduced by R8.3 billion over the MTEF period;
  - R2.1 billion addition over the MTEF period to the regional bulk infrastructure grant for a regional wastewater treatment works project in Polokwane;
  - A reduction of R491 million in 2026/27 from the informal settlements upgrading partnership grant, a reduction of R784 million in 2026/27 from the integrated national electrification programme (Eskom) grant and a

reduction of R921 million in 2026/27 from the municipal infrastructure grant to support the continuation of the implementation of the Presidential Employment Stimulus;

- The discontinuation of the indirect neighbourhood development partnership grant.

### **2.3 Review of the local government fiscal framework**

- This review will consider the financial viability, effectiveness, stability and long-term sustainability of the local government fiscal framework, through a detailed examination of the policies, practices and mechanisms that govern how resources are allocated, managed and used at municipal level.

### **2.4 Update on the review of the conditional grants**

- Government will roll out several local and provincial government reforms aimed at streamlining funding flow, reducing duplication, and aligning recurrent obligations with the appropriate funding base over the 2026 MTEF period.

### **2.5 Water crisis in South Africa**

- 105 out of 144 Water Service Authorities scored poor or critical in terms of the performance of their drinking water systems (Blue Drop) and/or wastewater systems (Green Drop). Widespread failure of municipal water and sanitation services indicates a systemic problem.
- In several regions water demand is expected to exceed supply due to population growth, urbanisation, inefficient water use and climate change.
- The Department of Water and Sanitation is advancing legislative and policy reforms to ensure that revenues from water and sanitation are reinvested directly into critical infrastructure to turnaround the vicious cycle of deteriorating water services.

### **2.6 Impact of infrastructure degradation on the economy**

- The absence of functional and well-maintained basic service infrastructure disrupts business operations, increases operating costs and undermines investor confidence, stifling development and GDP growth.
- Deteriorating infrastructure also places growing fiscal pressure on municipalities, as emergency repairs and service backlogs drive a deteriorating and reinforcing negative cycle of increasing costs and decreasing service outcomes.

### **2.7 Metro Trading Services Reform (MTSR)**

- Noted.

### **2.8 Criteria for the release of the Equitable Share**

- MFMA Circular No. 122 remain relevant and are still applicable for the release of the equitable share instalments.

**2.9 Criteria for the rollover of conditional grant funds**

- Receiving officers, provincial treasury and national transferring officer is required to prove to National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.
- If the information is not provided or the application is received by National Treasury after 31 August 2026, the application will be declined.

**2.10 Unspent conditional grant funds for 2025/26**

- The process for the return of unspent conditional grants for the 2025/26 financial year will be managed in accordance with Section 21 of the DORA

**2.11 Rollover of the Urban Development Financing Grant: metro trading services component**

- Noted

**3. Budget and other management issues****3.1 2026/27 Municipal Budget Tabling Timelines**

- Municipalities have sufficient time to accommodate the National and Provincial allocations in the DOR Bill in their 2026/27 MTREF Budgets before tabling on 31 March 2026.
- Municipalities where the budget was already in an advanced stage of preparations will have between tabling and adoption stage (end of May) to include all the transfers from both national and provincial governments.

**3.2 Timeline for approving the revised Service Delivery and Budget Implementation plan (SDBIP) following the approval of the adjustment budget**

- The Service Delivery and Budget Implementation Plan may be revised following the approval of an adjustment budget in accordance with Section 54(1) (c). National Treasury provides the following guidance to ensure that the approved adjustment budget informs the revised SDBIP:
  - The revised SDBIP must be approved by Council during the same council meeting where the adjustments budget is approved, if there are no structural changes to the SDBIP; and
  - If the adjustments budget results in structural changes to service delivery targets or key performance indicators, the council must approve the SDBIP within ten working days of the adjustments budget approval.

**3.3 Caution to manage transition risk**

- Municipalities are cautioned to adhere to the guidance provided in the Budget Circular No. 107 paragraph 3 as the outgoing council may be tempted to prepare a budget with unrealistic low tariff increases, additional absorption of unskilled staff, writing of debtors which can still be pursued and an over-ambitious capital expenditure programme. The outcome will undoubtedly be an unfunded budget that threatens the municipality's sustainability and service delivery for the incoming Council after the elections.

- National and Treasuries will closely monitor tabled budgets, collection rates and expenditure for any indication that the guidance in Budget Circular No. 107 is not adhered to and appropriate consequences will be applied.
- Municipal officials and councillors are reminded that interference in the implementation of the municipality's approved credit control policy may constitute an offence in terms of section 173(5)(a) of the MFMA. Such offences can result in a fine or five years imprisonment if convicted.

### **3.4 Warning not to enter into contracts having future budgetary implications as part of electioneering**

- The current outgoing Council must not enter into such contracts and if there is a need, the Council should follow Section 33 of the MFMA in full. Failure to comply will lead to Section 216(21) being imposed until such a contract is nullified.

### **3.5 Cost reflective tariffs**

- Municipalities need to complete the cost reflective tool in line with the guidance provided in MFMA Circular No. 132.
- Municipalities must communicate clearly to the public that the electricity tariffs in their tabled budgets may need to be adjusted once NERSA has confirmed then electricity tariffs.

### **3.6 Budgeting for a Funded Budget**

- National Treasury has observed over the years that many municipalities that adopt unfunded budgets are adopting budget funding plans as a mere compliance exercise and there is very little progress made to turn around from the unfunded budget position to a funded budget.
- National Treasury will now start enforcing compliance with Section 18 of the MFMA.

## **4. Municipal Standard Chart of Accounts (mSCOA)**

### **4.1 Alignment of cash flow linkages**

- GRAP 2 requires cash flows to be classified in accordance with the nature of the activity to which they relate (operating, investing or financing), therefor:
  - Both operating and investing activities for Interest, Insurance Refunds and Retentions must be accounted for based on the nature of the transactions; and
  - Interest on short-term investments (greater than 90 days but less than 12 months) and long-term investments (more than 12 months) must be populated within investing activities.
  - A new operational funding source, namely Insurance Refunds, has been created under Investing Activities.
  - VAT Receipts will be populated using the Bank Deposit and VAT Receipt funding source; and

- Construction Contract Revenue will no longer form part of Sales of Goods and Rendering of Services and Development Charges will no longer form part of Operational Revenue.

#### **4.2 Guidance on submission of mSCOA roadmaps**

- The municipal mSCOA Road Maps must be revised annually as part of the annual budget process and the draft and final mSCOA Road Maps must be:
  - Tabled and adopted in Council as part of the supporting documents to the budget; and
  - Submitted in PDF format to the GoMuni Upload portal for review by National and Provincial Treasuries.
- Municipal mSCOA Road Maps should cover the following implementation areas as set out in MFMA Circular No. 112:
  - System landscape
  - Governance and institutional arrangements
  - System functionality
  - Proficiency of municipal officials to use the financial system.

#### **4.4 Stage 3 validation**

- The development and piloting of stage 3 validation to verify the credibility of mscoa data strings will only be introduced in the 202/28 MTREF.
- Municipalities should request their system vendors to incorporate additional rules within their municipal system solution to address and resolve common errors identified in the submitted data strings.

#### **4.5 Retentions**

- A retention represents a delayed payment and not a reduction in the amount payable for the work performed. It therefore only reflects a timing difference in the settlement of the liability and not a reduction in the contract price. Therefore, the full amount must be recognised, with the retention amount recorded as a liability until it becomes contractually due for release.
- When the work has been completed, the retention amount must be recognised inclusive of VAT and recorded to the Retention.

#### **4.6 Virement data strings and report**

- Municipalities report on their virements by submitting a separate data string and report on virements to the GoMuni portal. mSCOA Circular No. 8 includes the requirements of the virement data string and virement report and also sets out the following key principles:
  - Virement Policy Alignment: Annual review of the virement policy;
  - Multi-Dimensional Budgeting: Budgeting and transacting across the seven mSCOA segments.
  - Restrictions on Virements: Virements may only take place within a function or its sub-functions and must utilise the same funding source;
  - Adjustments Budget Requirement: Where as proposed virement results in a change to an mSCOA segment, such a change is not permitted as

a virement and must instead be processed through a formal adjustments budget approved by council; and

- Prohibition on Certain Virements: Virement policies must explicitly prohibit virements from the repairs and maintenance project within the project segment.

#### **4.7 The Urban Development Financing Grant**

- Noted.

#### **4.8 Reporting pertaining to the Metro Trading Services Reform**

- Noted.

### **5. Submitting documentation to the GoMuni Portal**

#### **5.1 Submission of additional information**

- To improve transparency and accountability, the National treasury requested the following information from municipalities:
  - Procurement Spend Information
  - Employee Information
  - Audit Management Reports

### **6. The Municipal Budget and Reporting Regulations**

#### **6.1 Assistance with the compilation of budgets**

- Any queries can be directed to the respective provincial treasuries

## **MFMA Circular No 132**

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The following macro-economic forecasts must be considered when preparing the 2026/27 MTREF municipal budgets.

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- The conditional grant system has been reviewed by government. These reforms aim to rationalise conditional grants and enhance their effectiveness and some have already been implemented during 2025/26.

### **2.2 Reporting Requirements for Disaster Allocations, Metro Trading Services Programme (MTSP) – Rollover and the stopping and re-allocation guidelines**

#### **Reporting requirements for Disaster Allocations**

- The unallocated funds to Local government through the Municipal Disaster Response Grant schedule 7B and the Municipal Recovery Grant schedule 5B are provided for in the Division of Revenue Act, 2025 (Act No.2 of 2025). The MDRG 7B makes provision for the immediate release of funds for disaster response while the MDRG 5B provides for rehabilitation and reconstruction of municipal infrastructure damaged by a disaster.
- Upon approval by National Treasury either through section 25(3)(a) or section 19(6), municipalities are required to follow all reporting requirements in terms of the DORA. Municipalities are required (section 12 in respect of schedule 5 or 7 allocations) to report expenditure and transfers received monthly, not later than 10 working days after the end of each month.
- Lastly, municipalities must evaluate its financial and non-financial performance in respect of programmes partially or fully funded by a schedule 5 allocation and

submit such evaluation to the transferring officer and the relevant provincial treasury within two months after the end of the 2024/25 municipal financial year.

- Municipalities should submit disaster assessment reports and funding requests, signed by the Accounting Officer, to the Provincial Disaster Management Centre (PDMC) within 14 days of the disaster classification.
- A performance report, including supporting evidence demonstrating project implementation progress must be submitted to the PDMC by municipalities within 30 days after the end of each quarter in which the funds were utilized.
- National Treasury may withhold and/ or stop any funds due to the municipality that does not adhere to the reporting requirements in the DORA.
- A rollover request must be submitted for any unspent disaster funding received between 01 July and 31 March as a rollover is not deemed automatic.

### **Rollover of the Urban Development financing Grant: Metro Trading Services Component**

- The deadline for applications for rollovers is 31 July 2026 rather than 31 August 2026.

### **Metro Trading Services Reform Incentive**

- **Metro Trading Services Reform: Implications for the 2025/26 Adjustments Budget and 2026/27 Budget Preparation:** The reform introduces a performance-based financing incentive designed to improve accountability, financial management, and operational performance in water and sanitation, electricity and energy, and solid waste management.

## **2.3 Criteria for the release of the Equitable Share**

- MFMA Circular No. 122 covers the criteria for the release of the Equitable share as is relevant and applicable for the release of the equitable share instalments in the 2026/27 financial year.
- Failure to comply with the criteria will result in the National Treasury withholding a municipality's equitable share.
- The following criteria will be applied in relation to addressing UIFWe and the implementation of consequence management in terms of Chapter 5 of the MFMA, read with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings:
  - *The municipality's audited UIFWe balances as at 30 June 2025 has not decreased by 75% in the unaudited 2025/2026 AFS submitted to the AGSA;*
  - *As at 30 June 2026, the municipality did not have a disciplinary board in place; and/or*
  - *Notwithstanding a DC Board is in place, not all the UIFWe matters have been referred to the DC Board during the 2024/2025 financial period and/or*
  - *The municipality have not instituted disciplinary measures in the 2025/26 financial year stemming from the UIFWe incurred up to 30 June 2025.*
- National Treasury will start using the prevention of UIFWe as a criteria from the 2026/27 financial year.

## **2.4 Stopping and reallocation guidelines**

- National Treasury intends to invoke section 18 of the DoRA following the 2025/26 mid-year expenditure reports. National Treasury may at its discretion or at the request of the transferring officer stop and reallocate the conditional grants from non-complying municipalities to best performing municipalities.

## **3. 2026 Local Government Elections and the budget process**

### **3.1 Transitional processes – development and adoption of IDPs during the 2026 election year**

- The 2025/26 financial year is the last year of the current municipal councils' electoral term as the next election to usher in new councils is expected to take place between November 2026 and January 2027. This expected election date takes place after the start of a new financial year which poses a latent challenge in so far as adherence to the legislated timeframes regarding the adoption of the 5-year IDP and the subsequent implementation thereof.
- The current council therefor has an obligation to ensure that the IDP and budget review and adoption takes place by 30 June 2026.

### **3.2 Hand-over reports for the newly elected councils**

- Each municipal manager, together with the CFO and senior managers are encouraged to prepare a handover report to be tabled at the first meeting of the newly elected council. This handover report provides the new council with important orientation information regarding the municipality, state of the finances, service delivery and capital programme and key issues that need to be addressed.

## **4. Revenue Management**

### **4.1 Prioritise funding the Electricity Revenue Protection Programme**

The consumers' ability to pay for services are strained due to the impact of the increasing electricity tariffs which result in a higher risk of non-technical losses relating to theft and illegal by-passing. Revenue Protection staff are not in place in many municipalities or the operational funding for Revenue Protection have been reduced which results in reduced collections and a related strain on the cash flow and ability to pay the creditors. Municipalities are advised to implement the following Revenue Protection measures if not already implemented:

- A dedicated Revenue Protection Unit for Electricity, Water, Wastewater and Refuse services administered by the senior manager responsible for the Electricity Infrastructure Directorate;
- Allocating adequate funding for Electricity, Water, Wastewater and Refuse services and the operational needs of the Revenue Protection Unit in the budget;
- The business threat of increasing non-technical losses must be considered when allocating funds to achieve a balance while insuring adequate funding for the Revenue Protection staff organogram and operational programme;

- The municipality must demonstrate in the MTREF submission (narrative and mscoa data strings) that a percentage of the Energy, Water, Wastewater and Refuse function is ring-fenced to fund the Revenue Protection Programme; and
- The municipality must implement the Municipal Systems Act principle of consolidated billing and strengthen the revenue policies to use electricity and water to collect on the consolidated municipal bill in Eskom supply areas or areas where the municipality does not have the electricity function.

#### **4.2 Revenue Management Assessment Tool**

- Municipalities should assess and review its revenue management value chain to identify any gaps, duplications, and / or inefficiencies, aligning with the approved organogram and delegations. The municipality is required to annually submit its assessment or review thereof to National Treasury in the form of the Municipal Revenue Management Assessment Tool.
- The Revenue Assessment Tool was developed to integrate and align our support in this area, prevent duplicated efforts and to facilitate stronger and systemic change across municipalities through the Single Integrated Revenue Management Framework (SIRMF). The SIRMF guides and outlines the intervention and leadership role both municipalities and oversight bodies should play in addressing revenue management value chain challenges and financial sustainability.
- The SIRMF aligns with existing statutory frameworks and emphasises compliance as it set out the tasks and responsibilities which provides guidance on how the municipality can enhance revenue management as a key approach to increasing the municipality's viability and sustainability.
- The Revenue Assessment Tool provides an indication of gaps, flaws, duplications, inefficiencies, and risks in the existing revenue value chain which could compromise or affect whether the revenue component of the budget is credible, funded and caters sufficiently for long-term planning.

#### **4.3 Cost Reflective Tariff Tool**

- It is important that municipalities annually undertake an assessment to determine if the intended and implemented tariffs are cost reflective, whether all critical cost components were considered in the calculation for the tariff, whether the Equitable Share component for basic services were allocated to the actual service(s) and to show that the Revenue Component of the budget is credible and funded.
- Municipalities must complete and submit these calculations and or tariff assessment in the format of the National Treasury Tariff Tool as part of its tabled, adopted and adjusted MTREF submissions to the National Treasury GoMuni portal. The outcomes of the Cost Reflective Tariff Tool must be reported to and approved by Council as part of the respective tabled and adopted MTREF submissions.
- Should the Tariff Tool identify major flaws and or gaps in any tariff, the National Treasury recommends that the municipality undertake a full Cost of Supply study for that service since tariff gaps may be indicative of an unfunded revenue component of the MTREF.

#### **4.4 Electricity Tariffs**

##### **Cost of Supply Study (COS) and NERSA D-forms for electricity tariff applications**

- The submission of tariff applications is an obligation enshrined in the Electricity Regulation Act, 2006, read with the MFMA and incorporated in the licence conditions of the licensees. All 2026/27 financial year municipal tariff applications must be accompanied by the required Cost of Supply studies and submitted to NERSA before the outer deadline of 12 December 2025.
- Failure to apply to NERSA for approval of tariffs is a breach of the licence conditions and a violation of the ERA provisions.

#### **4.5 Municipal Valuation Roll Reconciliation Tool**

- The municipality needs to monthly undertake the reconciliation in the format of the updated National Treasury Municipal Valuation Roll Reconciliation Tool. Changes were made to some formula calculations to simplify the municipal experience of the tool.
- Municipalities must submit the completed tool together with the related documentation to the National Treasury GoMuni portal.

#### **4.6 Prohibition on vending system(s)/ third party vending solutions without consulting the National Treasury**

- Municipalities are cautioned on the iterations on private service offerings of vending system(s)/ solutions offered to municipalities. These service offerings include funding metering solutions and parallel to pre-paid solutions where these service providers then collect on behalf of the municipality in exchange for a fee. The service provider does not remit to the municipality what was collected and/ or claims a fee that is out of proportion to what is reasonable in some cases.
- National Treasury therefore confirms that no municipality may enter into or extend any related vending system(s) / solutions without the views of the provincial and National Treasury with immediate effect. Should any municipal official and/ or political office bearer fail to honour this prohibition, he / she could be held personally liable for any related financial loss as well as potential criminal liability for financial misconduct.
- The municipality must first request the National Treasury and relevant provincial treasury for written input before procuring.
- Municipalities are advised that the Office of the Chief Procurement Officer will soon initiate a tender process for a transversal contract establishing a panel of vending services providers.

#### **4.6A Smart Meter end-to-end solutions**

- Smart meter are meters that are components of an integrated end-to-end solution procured under the transversal contract RT29-2024, or any future transversal contract replacing RT29-2024. This includes smart meter hardware, installation, the central platform, systems integration, training and skills transfer, support, and ongoing monitoring.
- Municipalities are reminded that a smart meter is not just the physical device and are cautioned against only procuring the hardware which is insufficient as

the full value is realised only when the meter is connected to a functioning platform, integrated with the billing system, supported by trained staff, and monitored continuously.

#### **4.6B Large Power Users (LPU) – Advanced Metering Infrastructure (AMI)**

- This is not a technical luxury but a core financial control that helps municipalities stabilise cashflow, protect the bulk supply account (Eskom), and reduce billing and losses audit queries. National Treasury urges municipalities to treat AMI as essential revenue infrastructure and to plan, fund and implement for such accordingly.
- Municipalities should invest in bulk intake points to reconcile the volume of electricity consumed. AMI addresses the risk of the municipality under-bill, losing revenue and reconciliation of its bulk electricity account.
- Municipalities are expected to identify all LPIs, bulk intake points and key zones that must be brought onto AMI over the 2026 MTREFG and beyond in order to prioritize funding for this rollout. AMI commitments should be clearly reflected in the capital budget, revenue enhancement or loss-reduction strategy, and in the assumptions used for medium term revenue projections.

#### **4.6C Request for Meter Statistical Information in terms of MFMA Section 74**

- Municipalities are requested to provide certain minimum statistical meter information and in the format of the “Meter Statistical Information – Water and Electricity” workbook which is designed to assist municipalities to move from high-level smart metering decisions to concrete MTREF’s, credible schedules, and monthly reporting.

#### **4.6D Smart Metering Financing Solutions**

- Municipalities are cautioned against concluding agreements for smart meter solutions at unreasonable costs. National Treasury are developing alternative funding solutions that will be more affordable, equitable, fair, and transparent, while also protecting the municipality and their revenue sources. Municipalities are therefore advised to wait for this official communication from National Treasury before concluding any smart meter-related agreements, or alternatively to formally request input from National Treasury on such solutions before proceeding.

#### **4.6E Transversal Contract for the Procurement of Smart Metering end-to-end solutions**

- Municipalities must note and consider the guidance and contact information for participation in the transversal contract RT29-2024. Municipalities must familiarise themselves with the pricing schedule and related documentation of RT29-2024 that was published on National Treasury’s website.

#### **4.7 Training Tools of the National Treasury Revenue Management Assessment Tool**

- This tool must be submitted annually. Training was done across all provinces.

**Tariff Tool**

- National Treasury will facilitate training during January to March 2026 and training must be scheduled for a full day.

**Municipal Valuation Roll Reconciliation Tool**

- MFMA Circular No. 130 provides guidance on the monthly reconciliation of the valuation rolls. National Treasury will facilitate follow-up training during January to March 2026.

**4.8 GoMuni Portal – Revenue Management Documents Uploads required**

- Noted

**4.9 Monitoring – Water Debt Relief**

- National Treasury and Provincial Treasury will closely monitor the municipality's compliance with the conditions in its water debt relief approval. Municipalities must upload their Water Debt Relief application and the Department of Water and Sanitation approval letter as a single PDF to the GoMuni Revenue Documents Upload Portal.

**4.10 Delivery Agency Agreement(s) (DAA) with Eskom**

- Municipalities who intend to enter into Delivery Agency Agreement(s) with Eskom should take note of the following with immediate effect:
  - *Step 1: The Municipal Systems Act section 78 process is required before the DAA can be finalised.*
  - *Step 2: A standardised DAA – municipalities must maintain the standardised terms in the agreement and not deviate from them.*
  - *Step 3: Municipalities participating in Municipal (Eskom) Debt Relief must inform and obtain the Treasuries and DCoG's input, demonstrating that the proposed DAA will facilitate the municipality's compliance with the debt relief conditions contained in National Treasury's 2023 approval letter.*
  - *Step 4: Submission of the DAA with Eskom must be accompanied by the municipal council resolution approving such.*

**5. Budget and other management issues****5.1 National Treasury Guideline of Budgeting for a Funded Budget**

- National Treasury is concerned by the many unfunded budgets being adopted. The municipal funding plans are not realistic, lacks credibility and effort to achieve financial turnaround and progress from an unfunded budget to a funded budget is insufficient. Municipalities are reminded to consult the National Treasury 2028/19 MTREF guidelines on budgeting for a funded budget.

**5.2 Employee Related Costs**

- The salary and wage collective agreement were signed by the parties of the South African Local Government Bargaining Council (SALGBC) on Friday, 6 September 2024 for a five-year period from 1 July 2024 to 30 June 2029.

- For 2026/27 all employees covered by this agreement shall receive, with effect from 1 July 2026, an increase based on the average CPI percentage plus 0.75 per cent.

### **5.3 Remuneration of Councillors**

- Overpayments to councillors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be classified as irregular expenditure in terms of MFMA Section 167 and must be recovered from the councillor(s) concerned.

### **5.4 Using section 67 transfers to pay councillor funeral costs**

- National Treasury is aware that municipalities are erroneously applying the provision of MFMA section 67 to pay for councillors' funeral costs which constitutes non-compliance to Section 67 of the MFMA. Such transfers paid are deemed irregular expenditure and must be stopped immediately. Any council policy that makes provision for the use of MFMA section 67 to pay for councillors' funeral costs must be rescinded with immediate effect.

### **5.5 Review of human resource policies, benefits not provided for in collective agreements**

- Municipalities must review all benefits provided to current and former employees to identify benefits that fall outside the SALGBC agreement and identify any practices or policies that create irregular, unnecessary, or unaffordable expenditure. These benefits strain operating budgets and pose a risk of irregular, unauthorised, fruitless and wasteful expenditure. If such benefits exist, municipalities must consult with labour unions and discontinue the expenditure or continue a phased approach to discontinue the expenditure. The municipality should identify benefits to discontinue with effect from 01 July 2026.

### **5.6 Submission of payroll information on Central Supplier Database**

- More municipalities and municipal entities are incurring irregular expenditure by awards made to people in the service of the state and are therefore urged to submit all relevant information to CSD. It will enable all municipalities and municipal entities to be able to verify information and avoid non-compliance findings.

### **5.7 Unauthorised, irregular, fruitless and wasteful expenditure reduction and implantation of consequence management**

- Municipalities are continuing to incur unauthorised, irregular, fruitless and wasteful expenditure. Whilst more municipalities are establishing disciplinary boards, such boards are not investigating the matters as required and where the matters are being investigated, municipal councils are not implementing the recommendations from the board. Municipalities are required to submit an action plan with monthly calendar actions which address the period from 02 January 2025 to 31 August 2026.

**5.8 Fruitless and Wasteful External Legal and Consultants Costs**

- Municipalities incur legal and consulting fees on matters that could have been avoided had officials followed proper procedures, or had officials or councillors not been negligent or acted deliberately, thereby causing legal disputes. Legal costs or consultancy fees arising from non-compliance, negligence, inaction, deliberate conduct, flawed processes, or attempts to justify irregular decisions constitute fruitless and wasteful expenditure.

**5.9 Fruitless and Wasteful Expenditure Audit Findings Disputes**

- Municipalities are warned not to use external lawyers and consultants to respond to or dispute AGSA audit findings but instead follow the AGSA's dispute resolution procedures to address audit disputes.

**5.10 Request for information regarding procurement spend, employee related data and audit management reports**

- Noted

**5.11 Additional in-year reporting requirements**

- This additional information include:
  - *Trial Balance extract*
  - *Actual monthly bank statement copies*
  - *Bank reconciliation of the primary bank account*
  - *Quarterly tabled S71 documents in the prescribed Schedule C format with the applicable council resolution.*

**6. Municipal Standard Chart of Accounts (mSCOA)****6.1 Release of Version 7.1 of the Chart**

- Version 7.1 of the mSCOA must be used to compile the 2026/27 MTREF.

**6.2 Important changes in mSCOA chart version 7.1**

- Capitalisation of conversion costs to water inventory
- Alignment of cash flow linkages
- Intercompany Transfers

**6.3 Improving mSCOA implementation**

- ***mSCOA e-Road Map*** – Municipalities are required to develop and implement a mSCOA road map to address gaps in the implementation of the mSCOA Regulations and the minimum business processes and specifications outlined in Circular No 80 and its Annexure B. Progress will be monitored by National and Provincial Treasuries on the FMCMM platform.
- ***Regulation of the minimum business process and system specifications for mSCOA*** – Municipalities are encouraged to start preparing for these regulations by addressing and resolving the gaps in their current mSCOA implementation before the promulgation of these regulations.

**6.4 Improving mSCOA data strings credibility**

- Noted.

**7. The Municipal Budget and Reporting Regulations****7.1 Assistance with the compilation of budgets**

- Any queries can be directed to the respective provincial treasuries

**8. Submitting budget documentation and A Schedules for the 2026/27 MTREF****8.1 Submissions to National Treasury**

- The correct portal and mailboxes are noted.

**8.2 Time frames for submission**

- Noted

**8.3 Updating of contact details on GoMuni**

- Noted

**8.4 Training on GoMuni and mSCOA**

- Training is available on the GoMuni/ Go Training portal.

**1.5 LONG TERM FINANCIAL PLAN**

The Long-Term Financial Plan was updated by INCA Portfolio Managers during April 2026. The proposed amounts in the plan informs the Capital budget for the 2026/2027 MTREF budget.

The following aspects for Capital Investment in the report must be highlighted: -

**Capital Investment Demand and Affordability**

Based on estimates of future asset replacement costs and costs to provide new assets, the capital expenditure demand over the 10-year planning period, amounts to R 2 882 million.

The total affordable capex for the 10-year planning period amounts to R 1 764 million, which is significantly less than the future capex demand of R 2 882 million.

**CAPEX Demand vs CAPEX Affordability**

|                                              |                  |
|----------------------------------------------|------------------|
| Total 10-year CAPEX <b>Demand (Adjusted)</b> | = R2 882 million |
| Total 10-year CAPEX <b>Affordability:</b>    | = R1 764 million |

The estimated 10-year capex funding is shown in the table below:

**10-Year Capital Funding Mix**

| Source                             | Rm           | %           |
|------------------------------------|--------------|-------------|
| Public & Developers' Contributions | 0            | 0%          |
| Capital Grants                     | 501          | 28%         |
| Financing                          | 507          | 29%         |
| Cash Reserves and Funds            | 756          | 43%         |
| Cash Shortfall                     | 0            | 0%          |
| <b>Capital Expenditure</b>         | <b>1 764</b> | <b>100%</b> |

In accordance with the model the capex will be funded as follows:

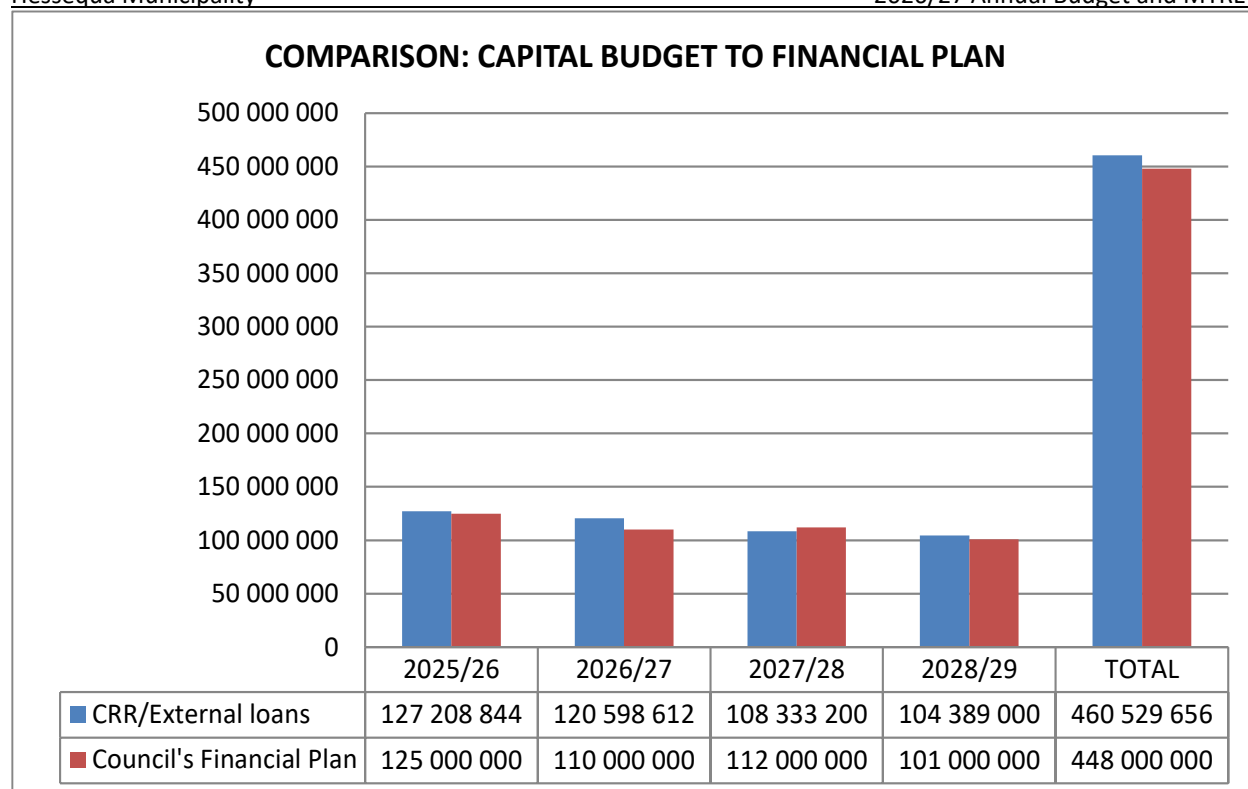
**Estimated 10-year funding of Capital Expenditure - R million**

| Year                              | 2026       | 2027       | 2028       | 2029       | 2030       | 2031       | 2032       | 2033       | 2034       | 2035       |
|-----------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Public & Developers Contributions | 1          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          |
| Capital Grants                    | 55         | 56         | 32         | 68         | 46         | 47         | 48         | 49         | 49         | 49         |
| Financing (Loans)                 | 50         | 30         | 70         | 43         | 45         | 48         | 51         | 54         | 57         | 60         |
| Capital Replacement Fund          | 76         | 90         | 68         | 54         | 64         | 69         | 74         | 80         | 87         | 94         |
| <b>Capital Expenditure</b>        | <b>182</b> | <b>176</b> | <b>170</b> | <b>165</b> | <b>155</b> | <b>164</b> | <b>173</b> | <b>183</b> | <b>193</b> | <b>203</b> |
| <b>Own Funds</b>                  | <b>126</b> | <b>120</b> | <b>138</b> | <b>97</b>  | <b>109</b> | <b>117</b> | <b>125</b> | <b>134</b> | <b>144</b> | <b>154</b> |

**Funding of future Capital Investment per year, R million**

The municipality has a strong historic track record of sustained capital expenditure. The model builds on this track record and sustains capital expenditure over the 10-year period. Although the municipality is in a strong financial position to accelerate its capital investment program, it remains essential to ensure such investment is focused, prioritised and accurately sequenced for optimal development impact. The budget for 2026/27 from own funds as tabled is R120 598 612, **which is R10 598 612 more than the guideline of the draft long-term financial plan.** The updated LTFP included the R119 570 612 as tabled with the 2026/2027 draft budget.

The graph below compares the own funding of the Capital Budget (MTREF 2026/27) to that of the Long-Term Financial plan. **Rollovers were excluded in the graph.**



The following strengths and weaknesses from the conclusion in the Long-Term Financial Plan:

### **STRENGTHS**

- ❖ Healthy collection rate of 98%
- ❖ Healthy liquidity ratio of 3.58:1
- ❖ Strong financial performance
- ❖ Ability to generate cash from operations
- ❖ Balanced funding mix over review period

### **WEAKNESSES**

- ❖ Excessive expenditure on contracted services
- ❖ Employee related expenditure profile approaching upper limits

## **1.6 FINANCIAL RATIOS & NORMS**

The financial ratios are calculated in accordance with MFMA circular 71.

### **1.6.1 CAPITAL EXPENDITURE TO TOTAL EXPENDITURE**

|                     | 2022/23     | 2023/24     | 2024/25     | 2025/26       | 2026/27       | 2027/28       | 2028/29       |
|---------------------|-------------|-------------|-------------|---------------|---------------|---------------|---------------|
| Total Expenditure   | 683 307 016 | 653 444 825 | 977 483 253 | 1 021 561 495 | 1 058 164 200 | 1 053 587 777 | 1 134 965 983 |
| Capital Expenditure | 84 149 693  | 123 230 985 | 241 619 139 | 182 378 119   | 176 397 762   | 140 818 450   | 172 451 600   |
| Percentage          | 12%         | 19%         | 25%         | 18%           | 17%           | 13%           | 15%           |

The norm range is between 10% and 20%.

When assessing the level of investment in assets, a ratio less than 10% reflects lower spending by the municipality in Infrastructure and holds potential risks to service delivery. A ratio of more than 20% reflects higher spending on infrastructure and acceleration in service delivery but could also hold financial sustainability risks if the infrastructure does not include both economic (revenue generating) and social type infrastructure.

### **1.6.2. REPAIRS & MAINTENANCE AS A PERCENTAGE OF PROPERTY, PLANT AND EQUIPMENT**

|                                       | 2022/23       | 2023/24       | 2024/25       | 2025/26       | 2026/27       | 2027/28       | 2028/29       |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Total Repairs & Maintenance           | 107 735 069   | 107 735 069   | 123 583 703   | 131 256 850   | 131 687 440   | 137 871 907   | 143 719 861   |
| PPE, Investment Property & Intangible | 1 132 919 987 | 1 241 463 727 | 1 411 470 543 | 1 452 043 785 | 1 801 542 587 | 1 874 398 639 | 2 070 307 029 |
| Percentage                            | 10%           | 9%            | 9%            | 9%            | 7%            | 7%            | 7%            |

The norm is 8%.

A ratio below the norm is a reflection that insufficient monies are being spent on repairs and maintenance to the extent that it could increase impairment of useful lives of assets. An increasing expenditure trend may be indicative of high asset-usage levels, which can prematurely require advanced levels of repairs and maintenance or a need for Asset Renewal/Replacements. The Hessequa Municipality has dedicated 48.1% of its 2026/27 Capital Expenditure towards renewal and upgrading of existing assets.

### **1.6.3. CURRENT RATIO**

|                     | 2022/23     | 2023/24     | 2024/25     | 2025/26     | 2026/27     | 2027/28     | 2028/29     |
|---------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Current Assets      | 479 330 240 | 562 695 659 | 520 034 112 | 490 445 694 | 499 418 854 | 549 800 204 | 578 375 716 |
| Current Liabilities | 129 536 384 | 209 560 085 | 148 527 009 | 132 040 374 | 164 841 229 | 176 294 936 | 190 195 727 |
| Percentage          | 3.70        | 2.69        | 3.50        | 3.71        | 3.03        | 3.12        | 3.04        |

The Norm range is between 1.5 to 2:1

The higher the current ratio, the more capable the municipality is to pay its current or short-term obligations and provide for a risk cover to enable it to continue operations at desired levels. A financial ratio under 1 suggests that the Municipality would be unable to pay all its current or short-term obligations if they fall due at any specific point. The municipality's ratio over the whole MTREF period is sound.

#### **1.6.4. CAPITAL COST (INTEREST PAID AND REDEMPTION) AS A % OF TOTAL OPERATING EXPENDITURE**

|                             | 2022/23     | 2023/24     | 2024/25     | 2025/26     | 2026/27     | 2027/28     | 2028/29     |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Interest and Redemption     | 35 197 234  | 39 523 373  | 35 509 742  | 35 503 946  | 42 990 992  | 46 697 147  | 59 160 595  |
| Total Operating Expenditure | 605 076 568 | 654 057 336 | 686 379 542 | 839 183 376 | 881 766 438 | 912 769 327 | 962 514 383 |
| Percentage                  | 5.8%        | 6.0%        | 5.2%        | 4.2%        | 4.9%        | 5.1%        | 6.1%        |

The norm is 6% to 8%

Operating below the Norm could indicate that the Municipality has the capacity to take on additional financing from borrowing to invest in infrastructure projects or it could relate to cash flow problems where it is unable to access borrowed funds, or the funding decisions of the municipality impacts of these levels. On the other hand, exceeding the norm could pose a risk to the municipality should changes or fluctuations in financing costs arise.

#### **Requirements of the Borrowing, Funds and Reserves Policy (Hessequa Municipality)**

- Percentages of Total Annual Repayment (Capital and Interest) to Operating Expenditure to be less than 10%.

#### **1.6.5. REMUNERATION (EMPLOYEE RELATED COSTS & COUNCILLORS REMUNERATION) AS % OF TOTAL OPERATING EXPENDITURE**

|                             | 2022/23     | 2023/24     | 2024/25     | 2025/26     | 2026/27     | 2027/28     | 2028/29     |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Employee Related Cost       | 210 125 342 | 218 342 914 | 231 995 154 | 268 116 682 | 290 063 366 | 303 304 008 | 318 955 438 |
| Councillors Remuneration    | 8 412 974   | 8 470 688   | 9 128 113   | 10 038 613  | 10 536 716  | 10 968 720  | 11 418 435  |
| Total Operating Expenditure | 605 076 568 | 654 057 336 | 686 379 542 | 837 970 892 | 881 766 438 | 912 769 327 | 962 514 383 |
| Percentage                  | 36%         | 35%         | 35%         | 33%         | 34%         | 34%         | 34%         |

The norm range is between 25% and 40%. Hessequa Municipality is within the norm.

If the ratio exceeds the norm, it could indicate inefficiencies, overstaffing or even the incorrect focus due to misdirected expenditure to non-essentials or non-service delivery related expenditure.

#### **1.6.6. CONTRACTED SERVICES % OF TOTAL OPERATING EXPENDITURE**

|                             | 2022/23     | 2023/24     | 2024/25     | 2025/26     | 2026/27     | 2027/28     | 2028/29     |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Contracted Services         | 63 942 299  | 66 722 855  | 71 919 845  | 70 151 954  | 82 826 825  | 67 266 493  | 63 198 985  |
| Total Operating Expenditure | 605 076 568 | 654 057 336 | 686 379 542 | 837 970 892 | 881 766 438 | 912 769 327 | 962 514 383 |
| Percentage                  | 11%         | 10%         | 10%         | 8%          | 9%          | 7%          | 7%          |

The norm range is between 2% and 5%

Ratios of Contracted Services is much higher because of the implementation of the new SCOA accounts. Before implementation of SCOA some of the Contracted Services was reflected under general expenses. The Housing grant allocation has a huge impact on this ratio.

## 1.7 OPERATING REVENUE FRAMEWORK

The operating revenue budget, excluding capital transfers and contributions for 2026/27, amounts to R882,392 million. This is a 4.13% increase when compared to the 2025/26 adjustment budget. For the 2027/28 financial year the revenue, excluding capital transfers and contributions, is R930,600 million and shows an increase of 5.46% when compared to 2026/27 budget. For the 2028/29 financial year, the revenue amounts to R963,740 million and shows a 3.56% growth when compared to 2027/28 budget.

The following table is a summary of the 2026/27 MTREF (classified by main revenue source):

| WC042 Hessequa - Table A4 Budgeted Financial Performance (revenue and expenditure) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
|------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
| Description                                                                        | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
| R thousand                                                                         | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>Revenue</b>                                                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Exchange Revenue</b>                                                            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Service charges - Electricity                                                      | 2   | 184 506         | 204 277         | 236 044         | 256 387              | 258 387         | 258 387            | 258 387           | 276 282                                             | 300 678                | 327 228                |
| Service charges - Water                                                            | 2   | 51 281          | 53 167          | 59 596          | 58 186               | 58 186          | 58 186             | 58 186            | 61 386                                              | 64 148                 | 67 035                 |
| Service charges - Waste Water Management                                           | 2   | 29 630          | 28 865          | 31 842          | 32 413               | 32 413          | 32 413             | 32 413            | 34 195                                              | 35 734                 | 37 342                 |
| Service charges - Waste Management                                                 | 2   | 31 316          | 34 192          | 37 892          | 37 496               | 37 496          | 37 496             | 37 496            | 39 599                                              | 41 381                 | 43 243                 |
| Sale of Goods and Rendering of Services                                            | 2   | 48 270          | 50 510          | 51 900          | 52 668               | 33 267          | 33 267             | 33 267            | 20 711                                              | 21 635                 | 22 600                 |
| Agency services                                                                    | 2   | 3 062           | 2 997           | 3 213           | 3 716                | 3 716           | 3 716              | 3 716             | 3 884                                               | 4 012                  | 4 144                  |
| Interest                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Interest earned from Receivables                                                   | 2   | 2 331           | 2 840           | 3 440           | 3 019                | 3 019           | 3 019              | 3 019             | 3 511                                               | 3 669                  | 3 834                  |
| Interest earned from Current and Non Current Assets                                | 2   | 29 341          | 43 386          | 46 305          | 36 046               | 36 046          | 36 046             | 36 046            | 31 761                                              | 30 585                 | 32 410                 |
| Dividends                                                                          | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Rent on Land                                                                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Rental from Fixed Assets                                                           | 2   | 3 533           | 3 762           | 4 431           | 4 622                | 4 622           | 4 622              | 4 622             | 4 992                                               | 5 391                  | 5 822                  |
| Licence and permits                                                                | 2   | -               | -               | 2               | -                    | 7               | 7                  | 7                 | 2                                                   | 2                      | 2                      |
| Special rating levies                                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Construction Contract Revenue                                                      | 2   | -               | -               | -               | -                    | -               | -                  | -                 | 21 100                                              | 2 888                  | 1 333                  |
| Development Charges                                                                | 2   | 3 195           | 5 600           | 4 139           | 9 000                | 9 000           | 9 000              | 9 000             | 8 800                                               | 9 196                  | 9 610                  |
| Operational Revenue                                                                | 2   | 1 634           | 1 720           | 889             | 2 390                | 2 390           | 2 390              | 2 390             | 2 493                                               | 2 555                  | 2 621                  |
| <b>Non-Exchange Revenue</b>                                                        |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Property rates                                                                     | 2   | 119 965         | 130 038         | 140 197         | 148 312              | 148 312         | 148 312            | 148 312           | 156 655                                             | 165 109                | 174 021                |
| Surcharges and Taxes                                                               | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Fines, penalties and forfeits                                                      | 2   | 54 440          | 54 907          | 44 899          | 60 606               | 110 061         | 110 061            | 110 061           | 102 834                                             | 107 458                | 112 291                |
| Licences or permits                                                                | 2   | 2 020           | 2 070           | 2 344           | 2 552                | 2 552           | 2 552              | 2 552             | 2 691                                               | 2 812                  | 2 938                  |
| Transfer and subsidies - Operational                                               | 2   | 67 557          | 63 785          | 68 053          | 75 755               | 79 731          | 79 731             | 79 731            | 89 081                                              | 90 921                 | 92 835                 |
| Interest                                                                           | 2   | 779             | 820             | 837             | 911                  | 911             | 911                | 911               | 1 021                                               | 1 030                  | 1 035                  |
| Fuel Levy                                                                          | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Operational Revenue                                                                | 2   | -               | 11 142          | 11 374          | 13 264               | 13 264          | 13 264             | 13 264            | 13 396                                              | 13 396                 | 13 396                 |
| Gains on disposal of Fixed and Intangible Assets                                   | 2   | 1 865           | 853             | 1 258           | 10 000               | 14 000          | 14 000             | 14 000            | 8 000                                               | 28 000                 | 10 000                 |
| Other Gains                                                                        | 2   | 17 575          | 19 031          | 19 676          | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Discontinued Operations                                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Revenue (excluding capital transfers and contributions)</b>               |     | <b>652 300</b>  | <b>713 963</b>  | <b>768 330</b>  | <b>807 340</b>       | <b>847 377</b>  | <b>847 377</b>     | <b>847 377</b>    | <b>882 392</b>                                      | <b>930 600</b>         | <b>963 740</b>         |

### Revenue principles accepted by the Budget Committee and used in finalizing the final budget

Council's budget guidelines stipulated that rates and service tariffs must increase with a maximum of 4.5%, and that the growth the municipality is currently experiencing should be factored into the revenue calculations. A conservative 1% was used to project the growth. The reason that revenue increases more than the expected CPI inflation of 3.4% is attributed to external cost drivers in the form of the salary and wage collective agreement and a 9.01% increase in bulk purchases of electricity. It should also be noted that the forecasted CPI inflation used for the draft budget was 3.7%. Other expenditure

line items were mostly restricted to a 3.3% increase except where existing contracts does not allow it.

**Proposed tariff increases over the medium term – (Property rates calculated from the previous year's income)**

| Description           | 2026/27<br>Medium Term Revenue & Expenditure Framework |                        |                        |
|-----------------------|--------------------------------------------------------|------------------------|------------------------|
|                       | Budget Year<br>2026/27                                 | Budget Year<br>2027/28 | Budget Year<br>2028/29 |
| Property Rates        | 4.5%                                                   | 4.5%                   | 4.5%                   |
| Electricity (Average) | 7.01%                                                  | 7.01%                  | 7.01%                  |
| Water                 | 4.5%                                                   | 4.5%                   | 4.5%                   |
| Sanitation Revenue    | 4.5%                                                   | 4.5%                   | 4.5%                   |
| Refuse Revenue        | 4.5%                                                   | 4.5%                   | 4.5%                   |
| Sundry Tariffs        | 0-5.6%                                                 | 0-5.6%                 | 0-5.6%                 |
| Development Charges   | 0.0%                                                   | 0.0%                   | 0.0%                   |

**Table A4: Percentage growth in revenue by main revenue source – (NT – supporting tables)**

WC042 Hessequa - Table A4 Budgeted Financial Performance (revenue)

| Description                                                          |                                    |                | 2026/27 Medium Term Revenue & Expenditure Framework |               |                        |               |                        |               |
|----------------------------------------------------------------------|------------------------------------|----------------|-----------------------------------------------------|---------------|------------------------|---------------|------------------------|---------------|
|                                                                      |                                    |                | Budget Year<br>2026/27                              | % Share       | Budget Year<br>2027/28 | % Share       | Budget Year<br>2028/29 | % Share       |
| <b>R thousand</b>                                                    | <b>Adjusted Budget<br/>2025/26</b> | <b>% Share</b> |                                                     |               |                        |               |                        |               |
| <b>Revenue By Source</b>                                             |                                    |                |                                                     |               |                        |               |                        |               |
| Property rates                                                       | 148 312                            | 17.5%          | 156 655                                             | 17.8%         | 165 109                | 17.7%         | 174 021                | 18.1%         |
| Service charges - electricity revenue                                | 258 387                            | 30.5%          | 276 282                                             | 31.3%         | 300 678                | 32.3%         | 327 228                | 34.0%         |
| Service charges - water revenue                                      | 58 186                             | 6.9%           | 61 386                                              | 7.0%          | 64 148                 | 6.9%          | 67 035                 | 7.0%          |
| Service charges - sanitation revenue                                 | 32 413                             | 3.8%           | 34 195                                              | 3.9%          | 35 734                 | 3.8%          | 37 342                 | 3.9%          |
| Service charges - refuse revenue                                     | 37 496                             | 4.4%           | 39 599                                              | 4.5%          | 41 381                 | 4.4%          | 43 243                 | 4.5%          |
| Rental from fixed assets                                             | 4 622                              | 0.5%           | 4 992                                               | 0.6%          | 5 391                  | 0.6%          | 5 822                  | 0.6%          |
| Interest earned from Current and Non Current Assets                  | 36 046                             | 4.3%           | 31 761                                              | 3.6%          | 30 585                 | 3.3%          | 32 410                 | 3.4%          |
| Interest earned from Receivables                                     | 3 019                              | 0.4%           | 3 511                                               | 0.4%          | 3 669                  | 0.4%          | 3 834                  | 0.4%          |
| Interest (Non- Exchange)                                             | 911                                | 0.1%           | 1 021                                               | 0.1%          | 1 030                  | 0.1%          | 1 035                  | 0.1%          |
| Fines, Penalties And Forfeits                                        | 110 061                            | 13.0%          | 102 834                                             | 11.7%         | 107 458                | 11.5%         | 112 291                | 11.7%         |
| Licences and permits (Exchange)                                      | 7                                  | 0.0%           | 2                                                   | 0.0%          | 2                      | 0.0%          | 2                      | 0.0%          |
| Licences and permits (Non-Exchange)                                  | 2 552                              | 0.5%           | 2 691                                               | 0.3%          | 2 812                  | 0.3%          | 2 938                  | 0.3%          |
| Agency services                                                      | 3 716                              | 0.4%           | 3 884                                               | 0.4%          | 4 012                  | 0.4%          | 4 144                  | 0.4%          |
| Transfers recognised - operational                                   | 79 731                             | 9.4%           | 89 081                                              | 10.1%         | 90 921                 | 9.8%          | 92 835                 | 9.6%          |
| Sale of Goods and Rendering of Services                              | 33 267                             | 3.9%           | 20 711                                              | 2.3%          | 21 635                 | 2.3%          | 22 600                 | 2.3%          |
| Construction Contract Revenue                                        | –                                  | 0.0%           | 21 100                                              | 2.4%          | 2 888                  | 0.3%          | 1 333                  | 0.1%          |
| Development Charges                                                  | –                                  | 0.0%           | 8 800                                               | 1.0%          | 9 196                  | 1.0%          | 9 610                  | 1.0%          |
| Operational revenue (Exchange)                                       | 11 390                             | 1.3%           | 2 493                                               | 0.3%          | 2 555                  | 0.3%          | 2 621                  | 0.3%          |
| Operational revenue (Non- Exchange)                                  | 13 264                             | 1.6%           | 13 396                                              | 1.5%          | 13 396                 | 1.4%          | 13 396                 | 1.4%          |
| Gains on disposal of Assets                                          | 14 000                             | 1.7%           | 8 000                                               | 0.9%          | 28 000                 | 3.0%          | 10 000                 | 1.0%          |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>847 377</b>                     | <b>100.2%</b>  | <b>882 392</b>                                      | <b>100.0%</b> | <b>930 600</b>         | <b>100.0%</b> | <b>963 740</b>         | <b>100.0%</b> |
| <b>Total Revenue from Rates &amp; Service Charges</b>                | <b>534 793</b>                     | <b>63.1%</b>   | <b>568 117</b>                                      | <b>64.4%</b>  | <b>607 050</b>         | <b>65.2%</b>  | <b>648 869</b>         | <b>67.3%</b>  |

**In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit. Availability charges are included in the services totals**

In the table above it can be seen that revenue generated from rates and service charges forms a significant percentage of the revenue basket of the Municipality. In the 2026/27 financial year, revenue from rates and service charges totals to a budget of R568,117 million which is 64.4% of the total revenue budget, excluding capital transfers and contributions. This increases to R607,050 million (65.2%) and R648,869 million (67,3%) in the respective outer financial years of the MTREF budget.

Operating grants and transfers totals R89,081 million in the 2026/27 financial year and increases to R90,921 million by 2027/28 and increases to R92,835 million in the 2028/29 financial year. The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium term:

Capital Grants totals R55,799 million in the 2026/27 Financial year and decreases to R32,485 million by 2027/28 and increases to R68,063 in 2028/29.

## Operating and Capital Transfers and Grant Receipts

### Western Cape - DORA - 2026/27 MTREF

| Hessequa Municipality                                                      | 2026/27           | 2027/28           | 2028/29           |
|----------------------------------------------------------------------------|-------------------|-------------------|-------------------|
| Regional Socio-Economic Projects Programme - Municipal Projects            | 200 000           |                   |                   |
| Human Settlements Development Grant (Beneficiaries)                        | 34 682 000        | 2 888 000         | 33 333 000        |
| Informal Settlements Upgrading Partnership Grant                           | 0                 | 0                 | 12 000 000        |
| Title Deeds Restoration Grant                                              | 308 000           | 300 000           | 400 000           |
| Provincial Contribution towards the Acceleration of Housing Delivery       |                   |                   |                   |
| Maintenance and Construction of Transport Infrastructure                   | 17 740 000        | 8 957 000         | 157 000           |
| Western Cape Financial Management Capability Grant                         | 350 000           |                   |                   |
| Municipal Energy Resilience Grant                                          |                   |                   |                   |
| Municipal Fire Service Capacity Support Grant                              | 250 000           |                   |                   |
| Community library services grant                                           | 4 684 000         | 4 731 000         | 4 778 000         |
| Library services replacement funding                                       | 7 590 000         | 7 666 000         | 7 743 000         |
| Community Development Worker Operational Support Grant                     | 21 000            | 21 000            | 21 000            |
| Thusong Services Centres Grant (Sustainability: Operational Support Grant) |                   |                   |                   |
| Municipal Water Resilience Grant                                           |                   |                   |                   |
| <b>Total Transfers</b>                                                     | <b>65 825 000</b> | <b>24 563 000</b> | <b>58 432 000</b> |

### National Treasury - DORA - 2026/27 MTREF

| Hessequa Municipality                                       | 2026/27            | 2027/28            | 2028/29            |
|-------------------------------------------------------------|--------------------|--------------------|--------------------|
| Equitable Share                                             | 71 102 000         | 74 840 000         | 76 253 000         |
| Local Government Financial Management                       | 1 900 000          | 2 000 000          | 2 100 000          |
| Expanded Public Works Programme                             | 1 378 000          |                    |                    |
| Municipal Infrastructure Grant                              | 25 275 000         | 17 255 000         | 17 668 000         |
| Integrated National Electrification Programme               |                    | 7 136 000          | 7 278 000          |
| Integrated National Electrification Programme (Eskom) Grant | 374 000            |                    |                    |
| <b>Total Transfers</b>                                      | <b>100 029 000</b> | <b>101 231 000</b> | <b>103 299 000</b> |

## 1.7.1 ELECTRICITY TARIFFS

The 2026/27 MTREF budget, provides for the following increases:

- ❖ All customers except indigent customers (average) 7.01%
- ❖ Indigent 0 – 50kwh Free
- 51 – 350kwh 7.01%



**Eskom tariff increase in respect of purchase of electricity  
9.01%**

Revenue from electricity is growing slower than projected in the 2025/2026 adjustments budget. The slightly lower increase in revenue (6.93%) in the budget compared to the tariffs (7.01%) in year 1 can be attributed to this.

**For indigent households the tariff increases for electricity consumption (51 to 350 Kwh) per month will increase by 7.01%. – (0 - 50Kwh free)**

The tables below provides a summary of the sales and bulk purchases in respect of electricity.

### Summary of sales & bulk purchases

|                                | Adj Budget<br>2025/26 | Budget 2026/27    |
|--------------------------------|-----------------------|-------------------|
| Total Sales of Electricity     | 258 386 803           | 281 249 254       |
| Total Purchases of Electricity | 214 192 480           | 223 017 745       |
| <b>NETT PROFIT / (LOSS)</b>    | <b>44 194 323</b>     | <b>58 231 509</b> |
| <b>Percentage Gross Profit</b> | <b>20.63%</b>         | <b>26.11%</b>     |

### Revenue and Expenditure in respect of the Electricity Department

#### ELECTRICITY

| (Excl. capital grant & Free Basic Services) | Adj Budget<br>2025/26 | Budget 2026/27    |
|---------------------------------------------|-----------------------|-------------------|
| Total Electricity Revenue                   | 306 024 787           | 313 701 498       |
| Total Electricity Expenditure               | 268 762 395           | 281 796 174       |
| <b>NETT PROFIT / (LOSS)</b>                 | <b>37 262 392</b>     | <b>31 905 324</b> |
| <b>Percentage Gross Profit</b>              | <b>13.86%</b>         | <b>11.32%</b>     |

**The table excludes capital grant income and the cost of free basic services.**

The budget for 2025/2026 has been adjusted from a surplus of R36 297 099 in the original budget to a surplus of R37 262 392. This is because of savings identified during the main adjustment budget, mainly in vehicle maintenance costs and fuel. The 2026/2027 budget provides for a surplus of 11.32%, which is within the norm of between 8 and 15%. It should be noted that a percentage of revenue from electricity tariffs should be allocated to the cost of governance and administrative functions, to be fully cost reflective. Currently these costs are assumed to be funded out of property rates. When this allocation is made in future budgets, the gross profit on the service will decrease substantially or be eliminated.

The municipality purchases all its energy from Eskom via 8 points of delivery (PODs that it uses for distribution, namely Riversdale, Still Bay, Heidelberg, Gouritzmond, Witsand, Albertinia, Slangrivier and Jongensfontein. The total energy sales of the municipality were 77,842,932 kWh in the 2024/25 financial year. In 2024/25, most of the electricity sales (55%) came from domestic customers, while 17% came from industrial customers.

Hessequa Municipality has undertaken a detailed assessment of its long-term electricity supply sustainability, driven by rapidly rising bulk supply costs, increasing load volatility, and the financial risks associated with sole reliance on Eskom. To address these challenges, the Municipality commissioned a large-scale solar PV and battery storage assessment from Herholdts Group.

The simulation results show that the municipality currently consumes approximately 82,682 kWh per day, while the proposed system will produce an estimated 53,619 kWh per day, supporting substantial grid-independent supply.

Financial modelling demonstrates a projected 14% reduction in year 1 annual electricity expenditure. These outcomes confirm that the renewable energy investment is financially justified and is a necessary intervention to secure long-term municipal energy stability.

The Municipality seeks approval from NERSA for a tariff increase that will support the implementation of its renewable energy programme and ensure long-term electricity supply sustainability.

The Cost of Supply study was based on a 8,76% bulk purchase increase from ESKOM and required a tariff increase of 8,95% to cover all the planned expenditure in the Electricity trading service. NERSA communicated on 10 March 2026 that the actual ESKOM increase applicable to Municipalities is 9,01% effective 01 July 2026 which would translate to a higher increase to consumers at approximately 9,20%

The Budget Steering Committee considered the potential savings from the Riversdale Solar Plant to be commissioned at an estimated date of October 2026 and decided to pass the initial saving to the consumer instead of repaying the Capital outlay made by the municipality and Western Cape Government for the construction of the plant.

The Budget Steering Committee then recommended on 26 February 2026, to Council, that the electricity tariff increase passed on to customers should be 2% less than what ESKOM would charge the municipality and this therefore translates to a 7,01% tariff increase as contained in the electricity tariff application to NERSA.

It should be noted that a percentage of electricity revenue should be allocated to the cost of governance and administrative functions, to be fully cost reflective. Currently these costs are assumed to be funded out of property rates. When this allocation is made in future budgets, the gross profit on the service will decrease substantially or be eliminated. Any surpluses on the total budget are to contribute to Capital Infrastructure Investment.

### 1.7.2 WATER TARIFFS

The budget provides for the tariffs below.

- ❖ All customers  
4.50%
- ❖ Overberg Water – proposed tariff increases  
10.0%

For detail refer to Annexure A.

Attention is also directed to the tariffs in periods of drought which is also shown in Annexure A. The tariff structure for the 2026/27 financial year has not been changed. The structure is designed to charge higher levels of consumption at a higher rate. The revenue is based on a normal rainfall year.



**A growth factor of 1% has been built in for Year 1 of the budget.**

**Water is a scarce commodity, and its usage must be managed carefully by everyone.**

#### **Revenue and Expenditure in respect of the Water Department**

| <b>(Excl. capital grant &amp; Free Basic Services)</b> | <b>Adj Budget 2025/26</b> | <b>Budget 2026/27</b> |
|--------------------------------------------------------|---------------------------|-----------------------|
| Total Water Revenue                                    | 104 188 891               | 106 629 199           |
| Total Water Expenditure                                | 68 687 320                | 64 299 458            |
| <b>NETT PROFIT / (LOSS)</b>                            | <b>35 501 571</b>         | <b>42 329 741</b>     |
| <b>Percentage Gross Profit</b>                         | <b>51.69%</b>             | <b>65.83%</b>         |

**The table excludes capital grant income and the cost of free basic services.**

This service is regarded as a trading service and must break even or generate a profit.

Water consumption trends are still very volatile, and it was difficult to project future water consumption patterns. This is always a risk as far as income is concerned. With the compilation of the budget, the consumption trend over the past year was used to project the consumption for 2026/27. As with the other services it should be noted that a percentage of water services revenue should be allocated to the cost of governance and administrative functions, to be fully cost reflective. Currently these costs are assumed to be funded out of property rates. When this allocation is made in future budgets, the gross profit on the service will decrease substantially or be eliminated. In addition to the abovementioned allocation, the water service continues to fund the reprioritised funds of the current year, and any surpluses are to contribute to Capital Infrastructure Investment (should there be a surplus on the total budget for the year).

### 1.7.3 REFUSE REMOVAL TARIFFS

The service is categorised as an economic service, which means that it is supposed to pay for itself from service fees or even make a profit. The budget provides for the following tariffs below:

- ❖ All customers: 4.50%

For detail refer to Annexure A.



#### Revenue and Expenditure in respect of the Refuse Department:

##### REFUSE

| (Excl. capital grant & Free Basic Services) | Adj Budget 2025/26 | Budget 2026/27    |
|---------------------------------------------|--------------------|-------------------|
| Total Refuse Revenue                        | 69 009 211         | 73 184 497        |
| Total Refuse Expenditure                    | 49 555 262         | 51 238 655        |
| <b>NETT PROFIT / (LOSS)</b>                 | <b>19 453 949</b>  | <b>21 945 842</b> |
| <b>Percentage Gross Profit</b>              | <b>39.26%</b>      | <b>42.83%</b>     |

#### The table excludes capital grant income and the cost of free basic services.

There is an increase in the percentage Gross Profit from 39.26% in 2025/26 to 42.83% in 2026/27. The adopted budget of 2025/26 had a Gross Profit of 35.31% but this has been adjusted upward during the adjustment budget because of savings identified during the main adjustments budget. The savings were moved to other functions within the municipality where it was needed. It should be noted that a percentage of refuse removal revenue should be allocated to the cost of governance and administrative functions, to be fully cost reflective. Currently these costs are assumed to be funded out of property rates. When this allocation is made in future budgets, the gross profit on the service will decrease substantially or be eliminated. In addition to the abovementioned

allocation, the refuse removal service continues to fund the reprioritised funds of the current year, and any surpluses are to contribute to Capital Infrastructure Investment (should there be a surplus on the total budget for the year).

### 1.7.4 SEWERAGE FEES

The sewerage service is classified as an economic service. This service must be fully financed by its own tariffs and break even or make a surplus. The budget provides for the tariffs below:

❖ All customers: 4.50%

For detail refer to Annexure A.

**A growth factor of 1% has been built in for Year 1 of the budget.**

#### **Revenue and Expenditure in respect of Sewerage Department-**

##### **SEWERAGE**

| <b>(Excl. capital grant &amp; Free Basic Services)</b> | <b>Adj Budget 2025/26</b> | <b>Budget 2026/27</b> |
|--------------------------------------------------------|---------------------------|-----------------------|
| Total Sewerage Revenue                                 | 64 550 244                | 68 251 084            |
| Total Sewerage Expenditure                             | 52 756 949                | 48 386 768            |
| <b>NETT PROFIT / (LOSS)</b>                            | <b>11 793 295</b>         | <b>19 864 316</b>     |
| <b>Percentage Gross Profit</b>                         | <b>22.35%</b>             | <b>41.05%</b>         |

**The table excludes capital grant income and the cost of free basic services.**

The budget for 2025/26 has been adjusted downwards from a profit of R13.261 million to R11.793 million. This is attributed to increased costs related to the treating of sewerage. Budgeted profit for 2026/27 increases to R19.864 million (41.05%). As with the other services, it should be noted that a percentage of sewerage revenue should be allocated to the cost of governance and administrative functions, to be fully cost reflective. Currently these costs are assumed to be funded out of property rates. When this allocation is made in future budgets, the gross profit on the service will decrease substantially or be eliminated. In addition to the abovementioned allocation, it should be noted that any surpluses are to contribute to Capital Infrastructure Investment. This can only be achieved if there is a surplus on the total budget for a particular year.



### 1.7.5 PROPERTY RATES

Property rates are levied in terms of the Property Rates Act and the income generated from this service is used to balance the budget. It does not pay for a specific service although it normally funds the non-core, non-remunerative and administrative functions of the municipality. **Council implemented the current valuation roll from 1 July 2021.**



The rates policy which sets out the principles for the levies is part of the budget-related policies included in Annexure B. The budget provides for the tariffs below

**All Categories-** 4.50%

For detail refer to Annexure A.

**A growth factor of 1.13% has been built in for Year 1 of the budget.**

The revenues included in the budget, as in the previous financial year, provides that the first R 50 000 valuation of any residential property in terms of Council's Rates Policy is exempted. Legislation prescribes that the R15 000 of the latter must be exempt, while Council applies the additional R35 000.

#### **Subsidies and Rebates**

Specific attention was also given to the plight of the poor people. The following subsidies and rebates are included in the budget to Council.

#### **Subsidies to Indigent and Poor households:**

Cat. A – 100% on rates with a maximum valuation of R850 000 after reduction of exemptions. The discounts applicable to indigent households are set out in the "Principles and policy on indigent customers for the 2026/27 Financial Year" as in Annexure B.

The following amendments represents further discounts that are granted in the Property rates policy for 2026/27 financial year.

- (b) Gross income (prior to any deductions, excluded PAYE and medical aid contributions to a medical scheme registered in terms of the Medical Schemes Act or medical insurance underwritten by a registered financial services provider) R0 to **R 12 540 per** month – 25%.

**9.2.2.3** Additional rebates for owners who qualify in terms of clause 9.2.2.2 (additional to 9.2.2.2 on balance of rates) can be granted to owners or usufructuaries' if they can be categorised into one of the following age categories: -

- (a) 60 to 70 years – 25%;
- (b) 71 to 80 years – 50%;
- (c) >81 years – 75%.

**Income from Property Rates is set out in the table below:**

| Categories                                          | Tariff Code | Tariff 2026/2027 | Total Market Value       | Anticipated Income    |
|-----------------------------------------------------|-------------|------------------|--------------------------|-----------------------|
| BUSINESS AND COMMERCIAL PROPERTIES                  | BUSS        | 0.008664         | 1 001 596 500.00         | 8 677 832.08          |
| INDUSTRIAL PROPERTIES                               | IND         | 0.008664         | 166 276 000.00           | 1 440 615.26          |
| MUNICIPAL PROPERTIES                                | MUN         | -                | 482 569 000.00           | -                     |
| MINING PROPERTIES                                   | MINE        | 0.008664         | -                        | -                     |
| PUBLIC BENEFIT ORGANISATIONS                        | PBO         | 0.001610         | 59 779 000.00            | 96 244.19             |
| PUBLIC SERVICE INFRASTRUCTURE                       | PSI         | -                | 32 671 400.00            | -                     |
| VACANT LAND RESIDENTIAL                             | VACAN       | 0.016905         | 742 293 100.00           | 12 548 464.86         |
| AGRICULTURAL PROPERTIES                             | FARMS       | 0.001610         | 9 924 837 800.00         | 15 978 988.86         |
| VACANT LAND BUSINESS                                | BUSVA       | 0.016905         | 14 821 000.00            | 250 549.01            |
| VACANT LAND INDUSTRIAL                              | INDVA       | 0.016905         | 15 161 500.00            | 256 305.16            |
| PROTECTED AREAS                                     | PROT        | -                | 84 971 500.00            | -                     |
| PRIVATE OPEN PLACE/SPACE                            | POP         | 0.016905         | 2 807 100.00             | 47 454.03             |
| RESIDENTIAL PROPERTIES                              | SRES        | 0.008454         | 14 967 293 962.00        | 126 533 503.15        |
| PUBLIC SERVICE PURPOSES PROPERTIES                  | STATE       | 0.008664         | 252 882 500.00           | 2 190 973.98          |
| VACANT LAND PRIVATE OPEN SPACE / PRIVATE OPEN PLACE | POSVA       | 0.016905         | 7 842 000.00             | 132 569.01            |
| PLACE OF PUBLIC WORSHIP                             | POW         | -                | 122 049 000.00           | -                     |
|                                                     |             |                  | <b>27 877 851 362.00</b> | <b>168 153 499.58</b> |

| Categories                                          | Anticipated Income |
|-----------------------------------------------------|--------------------|
| BUSINESS AND COMMERCIAL                             | 8 677 832          |
| INDUSTRIAL PROPERTIES                               | 1 440 615          |
| PUBLIC BENEFIT ORGANISATIONS                        | 96 244             |
| VACANT LAND RESIDENTIAL                             | 12 548 465         |
| AGRICULTURAL PROPERTIES                             | 15 978 989         |
| VACANT LAND BUSINESS                                | 250 549            |
| VACANT LAND INDUSTRIAL                              | 256 305            |
| PRIVATE OPEN PLACE/SPACE                            | 47 454             |
| RESIDENTIAL PROPERTIES                              | 126 533 503        |
| PUBLIC SERVICE PURPOSES PROPERTIES                  | 2 190 974          |
| VACANT LAND PRIVATE OPEN SPACE / PRIVATE OPEN PLACE | 132 569            |
|                                                     | <b>168 153 500</b> |

The rates revenue from the various towns for the 2026/27 budget is as follows:

| RATES REVENUE PER TOWN  |                       |
|-------------------------|-----------------------|
| RIVERSDALE              | 15 219 649            |
| RIVERSDAL NEDERSETTINGS | 1 889 675             |
| STILBAAI EAST           | 15 269 739            |
| STILBAAI WEST           | 60 560 877            |
| MELKHOUTFONTEIN DORP    | 913 900               |
| JONGENSFONTEIN          | 15 343 830            |
| STILBAAI - FARMS        | 444 156               |
| SLANGRIVER              | 565 505               |
| GOURITSMOND X1          | 6 389 487             |
| ALBERTINIA              | 5 149 445             |
| THERONVILLE             | 1 812 389             |
| HEIDELBERG              | 7 555 331             |
| WITSAND                 | 14 786 469            |
| MOSSEL BAY RD           | 149 852               |
| SWELLENDAAM RD          | 6 352 368             |
| RIVERSDALE RD           | 15 750 827            |
|                         | <b>168 153 499.58</b> |

## WC042 Hessequa - Supporting Table SA14 Household bills

| Description                                                                               | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                     |                        |                        |
|-------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|---------------------|------------------------|------------------------|
|                                                                                           |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 % incr.                         | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Rand/cent                                                                                 |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| <b>Monthly Account for Household - 'Middle Income Range'</b>                              | 1   |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| <b>Rates and services charges:</b>                                                        |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Property rates                                                                            |     | 366.87          | 390.70          | 413.78          | 438.21               | 438.21          | 438.21             | 4.5%                                                | 457.93              | 478.54                 | 500.07                 |
| Electricity: Basic levy                                                                   |     | 561.00          | 627.00          | 652.08          | 725.90               | 725.90          | 725.90             | 6.8%                                                | 774.97              | 827.36                 | 883.29                 |
| Electricity: Consumption                                                                  |     | 2 698.70        | 2 698.70        | 2 978.50        | 3 315.64             | 3 315.64        | 3 315.64           | 6.8%                                                | 3 539.78            | 3 779.07               | 4 034.53               |
| Water: Basic levy                                                                         |     | 175.00          | 175.00          | 185.00          | 196.00               | 196.00          | 196.00             | 4.6%                                                | 205.00              | 214.23                 | 223.87                 |
| Water: Consumption                                                                        |     | 296.40          | 315.60          | 334.20          | 354.00               | 354.00          | 354.00             | 4.5%                                                | 369.90              | 386.55                 | 403.94                 |
| Sanitation                                                                                |     | 188.00          | 200.00          | 211.00          | 223.00               | 223.00          | 223.00             | 4.5%                                                | 233.00              | 243.49                 | 254.44                 |
| Refuse removal                                                                            |     | 206.00          | 219.00          | 232.00          | 245.00               | 245.00          | 245.00             | 4.5%                                                | 256.00              | 267.52                 | 279.56                 |
| Other                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                      |
| <b>sub-total</b>                                                                          |     | <b>4 491.97</b> | <b>4 626.00</b> | <b>5 006.56</b> | <b>5 497.75</b>      | <b>5 497.75</b> | <b>5 497.75</b>    | <b>6.2%</b>                                         | <b>5 836.58</b>     | <b>6 196.76</b>        | <b>6 579.70</b>        |
| VAT on Services                                                                           |     | 564.14          | 635.30          | 688.92          | 758.93               | 758.93          | 758.93             | 6.3%                                                | 806.80              | 857.73                 | 911.94                 |
| <b>Total large household bill:</b>                                                        |     | <b>5 056.11</b> | <b>5 261.30</b> | <b>5 695.48</b> | <b>6 256.68</b>      | <b>6 256.68</b> | <b>6 256.68</b>    | <b>6.2%</b>                                         | <b>6 643.38</b>     | <b>7 054.49</b>        | <b>7 491.64</b>        |
| <b>% increase/-decrease</b>                                                               |     | <b>-</b>        | <b>4.1%</b>     | <b>8.3%</b>     | <b>9.9%</b>          | <b>-</b>        | <b>-</b>           | <b>(37.3%)</b>                                      | <b>6.2%</b>         | <b>6.2%</b>            | <b>6.2%</b>            |
| <b>Monthly Account for Household - 'Affordable Range'</b>                                 | 2   |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| <b>Rates and services charges:</b>                                                        |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Property rates                                                                            |     | 253.99          | 270.49          | 286.46          | 303.38               | 303.38          | 303.38             | 4.5%                                                | 317.03              | 331.30                 | 346.20                 |
| Electricity: Basic levy                                                                   |     | 564.00          | 627.00          | 652.08          | 725.90               | 725.90          | 725.90             | 6.8%                                                | 774.97              | 827.36                 | 883.29                 |
| Electricity: Consumption                                                                  |     | 883.80          | 1 092.90        | 1 206.21        | 1 342.74             | 1 342.74        | 1 342.74           | 6.8%                                                | 1 433.50            | 1 530.40               | 1 633.86               |
| Water: Basic levy                                                                         |     | 165.00          | 175.00          | 185.00          | 196.00               | 196.00          | 196.00             | 4.6%                                                | 205.00              | 214.23                 | 223.87                 |
| Water: Consumption                                                                        |     | 243.75          | 259.55          | 274.85          | 291.10               | 291.10          | 291.10             | 4.5%                                                | 304.20              | 317.89                 | 332.19                 |
| Sanitation                                                                                |     | 188.00          | 200.00          | 211.00          | 223.00               | 223.00          | 223.00             | 4.5%                                                | 233.00              | 243.49                 | 254.44                 |
| Refuse removal                                                                            |     | 206.00          | 219.00          | 232.00          | 245.00               | 245.00          | 245.00             | 4.5%                                                | 256.00              | 267.52                 | 279.56                 |
| Other                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                      |
| <b>sub-total</b>                                                                          |     | <b>2 504.54</b> | <b>2 843.94</b> | <b>3 047.60</b> | <b>3 327.12</b>      | <b>3 327.12</b> | <b>3 327.12</b>    | <b>5.9%</b>                                         | <b>3 523.70</b>     | <b>3 732.19</b>        | <b>3 953.41</b>        |
| VAT on Services                                                                           |     | 346.99          | 386.02          | 414.17          | 453.56               | 453.56          | 453.56             | 6.1%                                                | 481.00              | 510.13                 | 541.08                 |
| <b>Total small household bill:</b>                                                        |     | <b>2 851.53</b> | <b>3 229.96</b> | <b>3 461.77</b> | <b>3 780.68</b>      | <b>3 780.68</b> | <b>3 780.68</b>    | <b>5.9%</b>                                         | <b>4 004.70</b>     | <b>4 242.32</b>        | <b>4 494.49</b>        |
| <b>% increase/-decrease</b>                                                               |     | <b>-</b>        | <b>13.3%</b>    | <b>7.2%</b>     | <b>9.2%</b>          | <b>-</b>        | <b>-</b>           | <b>(35.7%)</b>                                      | <b>5.9%</b>         | <b>5.9%</b>            | <b>5.9%</b>            |
| <b>Monthly Account for Household - 'Indigent' Household receiving free basic services</b> | 3   |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| <b>Rates and services charges:</b>                                                        |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Property rates                                                                            |     | 141.10          | 150.27          | 159.15          | 168.54               | 168.54          | 168.54             | 4.5%                                                | 176.13              | 184.06                 | 192.34                 |
| Electricity: Basic levy                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                      |
| Electricity: Consumption                                                                  |     | 437.85          | 483.00          | 533.07          | 593.40               | 593.40          | 593.40             | 6.8%                                                | 633.51              | 676.34                 | 722.06                 |
| Water: Basic levy                                                                         |     | 165.00          | 175.00          | 185.00          | 196.00               | 196.00          | 196.00             | 4.6%                                                | 205.00              | 214.23                 | 223.87                 |
| Water: Consumption                                                                        |     | 135.72          | 144.52          | 153.04          | 162.08               | 162.08          | 162.08             | 4.5%                                                | 169.38              | 177.00                 | 184.97                 |
| Sanitation                                                                                |     | 188.00          | 200.00          | 211.00          | 223.00               | 223.00          | 223.00             | 4.5%                                                | 233.00              | 243.49                 | 254.44                 |
| Refuse removal                                                                            |     | 206.00          | 219.00          | 232.00          | 245.00               | 245.00          | 245.00             | 4.5%                                                | 256.00              | 267.52                 | 279.56                 |
| Other                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                      |
| <b>sub-total</b>                                                                          |     | <b>1 273.67</b> | <b>1 371.79</b> | <b>1 473.26</b> | <b>1 588.02</b>      | <b>1 588.02</b> | <b>1 588.02</b>    | <b>5.4%</b>                                         | <b>1 673.02</b>     | <b>1 762.64</b>        | <b>1 857.24</b>        |
| VAT on Services                                                                           |     | 169.89          | 183.23          | 197.12          | 212.92               | 212.92          | 212.92             | 5.5%                                                | 224.53              | 236.79                 | 249.73                 |
| <b>Total small household bill:</b>                                                        |     | <b>1 443.56</b> | <b>1 555.02</b> | <b>1 670.38</b> | <b>1 800.94</b>      | <b>1 800.94</b> | <b>1 800.94</b>    | <b>5.4%</b>                                         | <b>1 897.55</b>     | <b>1 999.43</b>        | <b>2 106.97</b>        |
| <b>% increase/-decrease</b>                                                               |     | <b>-</b>        | <b>7.7%</b>     | <b>7.4%</b>     | <b>7.8%</b>          | <b>-</b>        | <b>-</b>           | <b>(31.4%)</b>                                      | <b>5.4%</b>         | <b>5.4%</b>            | <b>5.4%</b>            |

**There was a request from the committee that examples of the impact of tariffs on accounts in the area should be provided. The following for perusal:**

| DETAIL : PROPERTY RATES AND SERVICES                    | 2020/2021       | 2021/2022       | 2022/2023       | 2023/2024       | 2024/2025       | 2025/2026       | 2025/2026<br>% Increase | 2026/2027       | 2026/2027<br>% Increase |
|---------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------------|-----------------|-------------------------|
| <b>WARD 1 - STILL BAY-EAST</b>                          |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| Property Market Value : R1,503,000 / R2 030 000         | 1 074.13        | 1 064.25        | 1 117.55        | 1 190.15        | 1 260.44        | 1 334.85        | 5.9%                    | 1 394.91        | 4.5%                    |
| Water Basic: 20mm Connection                            | 148.00          | 156.00          | 165.00          | 175.00          | 185.00          | 196.00          | 5.9%                    | 205.00          | 4.6%                    |
| Water Consumption = 30kl.                               | 263.85          | 279.60          | 296.40          | 315.60          | 334.20          | 354.00          | 5.9%                    | 369.90          | 4.5%                    |
| Electricity Basic : 60A connection (Conventional meter) | 471.00          | 539.40          | 561.00          | 627.00          | 652.08          | 725.90          | 11.3%                   | 776.79          | 7.0%                    |
| Electricity Consumption 750kWh.                         | 1 319.84        | 1 512.40        | 1 625.00        | 1 870.45        | 2 064.38        | 2 298.04        | 11.3%                   | 2 459.16        | 7.0%                    |
| Basic - Sewerage                                        | 168.00          | 178.00          | 188.00          | 200.00          | 211.00          | 223.00          | 5.7%                    | 233.00          | 4.5%                    |
| Basic - Refuse                                          | 170.00          | 195.00          | 206.00          | 219.00          | 232.00          | 245.00          | 5.6%                    | 256.00          | 4.5%                    |
| VAT                                                     | 381.10          | 429.06          | 456.21          | 511.06          | 551.80          | 606.29          |                         | 644.98          |                         |
| <b>Monthly Services Account</b>                         | <b>2 921.79</b> | <b>3 289.46</b> | <b>3 497.61</b> | <b>3 918.11</b> | <b>4 230.45</b> | <b>4 648.23</b> | 10%                     | <b>4 944.82</b> | 6.4%                    |
| <b>Total Monthly (Property Rates + Services)</b>        | <b>3 995.92</b> | <b>4 353.71</b> | <b>4 615.16</b> | <b>5 108.25</b> | <b>5 490.89</b> | <b>5 983.08</b> | 9%                      | <b>6 339.73</b> | 6.0%                    |
| <b>Monthly R/C Increase</b>                             |                 | <b>357.79</b>   | <b>261.45</b>   | <b>493.10</b>   | <b>382.64</b>   | <b>492.19</b>   |                         | <b>356.65</b>   |                         |
| <b>MELKHOUTFONTEIN - Deernishulp</b>                    |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| Market Value : R47,000 / R84 000                        | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.0%                    | 0.00            | 0.0%                    |
| Water Basic: 20mm Connection (Indigent Free)            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.0%                    | 0.00            | 0.0%                    |
| Water Consumption: 20kl water (6kl Free)                | 120.83          | 128.04          | 135.72          | 144.52          | 153.04          | 162.08          | 5.9%                    | 169.38          | 4.5%                    |
| Electricity Basic : 20Amps (Prepaid basic - free)       | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.0%                    | 0.00            | 0.0%                    |
| Electricity Consumption 350kWh (50kW free).             | 390.90          | 417.00          | 437.85          | 483.00          | 533.07          | 593.40          | 11.3%                   | 635.01          | 7.0%                    |
| Basic - Sewerage                                        | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.0%                    | 0.00            | 0.0%                    |
| Basic - Refuse                                          | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.0%                    | 0.00            | 0.0%                    |
| VAT                                                     | 76.76           | 81.76           | 86.04           | 94.13           | 102.92          | 113.32          |                         | 120.66          |                         |
| <b>Monthly Services Account</b>                         | <b>588.49</b>   | <b>626.80</b>   | <b>659.61</b>   | <b>721.65</b>   | <b>789.03</b>   | <b>868.80</b>   | 10.1%                   | <b>925.05</b>   | 6.5%                    |
| <b>Total Monthly (Property Rates + Services)</b>        | <b>588.49</b>   | <b>626.80</b>   | <b>659.61</b>   | <b>721.65</b>   | <b>789.03</b>   | <b>868.80</b>   | 10.1%                   | <b>925.05</b>   | 6.5%                    |
| <b>Monthly R/C Increase</b>                             |                 | <b>38.31</b>    | <b>32.81</b>    | <b>62.04</b>    | <b>67.38</b>    | <b>79.78</b>    |                         | <b>56.25</b>    |                         |
| <b>WARD 1 - STILL BAY-WEST (EMPTY STAND)</b>            |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| Property Market Value : R1,250,000 / R1 925 000         | 1 774.10        | 2 015.63        | 2 116.41        | 2 253.91        | 2 405.97        | 2 547.88        | 6%                      | 2 662.54        | 4.5%                    |
| Availability Fees                                       |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| Electricity                                             | 316.33          | 335.33          | 355.42          | 378.58          | 400.92          | 424.58          | 6%                      | 443.58          | 4.5%                    |
| Water                                                   | 137.33          | 145.58          | 154.33          | 164.33          | 174.08          | 184.33          | 6%                      | 192.58          | 4.5%                    |
| Sewerage                                                | 163.92          | 173.83          | 184.25          | 196.25          | 207.83          | 220.08          | 6%                      | 229.92          | 4.5%                    |
| VAT                                                     | 92.64           | 98.21           | 104.10          | 110.88          | 117.43          | 124.35          |                         | 129.91          |                         |
| <b>Monthly Services Account</b>                         | <b>710.22</b>   | <b>752.96</b>   | <b>798.10</b>   | <b>850.04</b>   | <b>900.26</b>   | <b>953.34</b>   | 6%                      | <b>995.99</b>   | 4.5%                    |
| <b>Total Monthly (Property Rates + Services)</b>        | <b>2 484.32</b> | <b>2 768.59</b> | <b>2 914.51</b> | <b>3 103.95</b> | <b>3 306.23</b> | <b>3 501.22</b> | 6%                      | <b>3 658.53</b> | 4.5%                    |
| <b>Monthly R/C Increase</b>                             |                 | <b>284.27</b>   | <b>145.92</b>   | <b>189.44</b>   | <b>202.28</b>   | <b>194.99</b>   |                         | <b>157.31</b>   |                         |

| DETAIL : PROPERTY RATES AND SERVICES                    | 2020/2021       | 2021/2022       | 2022/2023       | 2023/2024       | 2024/2025       | 2025/2026       | 2025/2026<br>% Increase | 2026/2027       | 2026/2027<br>% Increase |
|---------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------------|-----------------|-------------------------|
| <b>GOURITSMOND</b>                                      |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| Market Value : R1,126,500 / <b>R1 584 000</b>           | 795.80          | 824.53          | 865.82          | 922.06          | 976.52          | 1 034.17        | 5.9%                    | 1 080.70        | 4.5%                    |
| Water Basic : 20mm Connection                           | 148.00          | 156.00          | 165.00          | 175.00          | 185.00          | 196.00          | 5.9%                    | 205.00          | 4.6%                    |
| Water Consumption = 20kl                                | 170.15          | 180.30          | 191.10          | 203.50          | 215.50          | 228.20          | 5.9%                    | 238.50          | 4.5%                    |
| Electricity Basic : 60A connection (Conventional meter) | 471.00          | 539.40          | 561.00          | 627.00          | 652.08          | 725.90          | 11.3%                   | 776.79          | 7.0%                    |
| Electricity Consumption 650kWh.                         | 1 086.14        | 1 244.60        | 1 337.20        | 1 539.15        | 1 698.73        | 1 891.00        | 11.3%                   | 2 023.59        | 7.0%                    |
| Basic - Sewerage                                        | 168.00          | 178.00          | 188.00          | 200.00          | 211.00          | 223.00          | 5.7%                    | 233.00          | 4.5%                    |
| Basic - Refuse                                          | 170.00          | 195.00          | 206.00          | 219.00          | 232.00          | 245.00          | 5.6%                    | 256.00          | 4.5%                    |
| VAT                                                     | 331.99          | 374.00          | 397.25          | 444.55          | 479.15          | 526.37          |                         | 559.93          |                         |
| <b>Monthly Services Account</b>                         | <b>2 545.28</b> | <b>2 867.30</b> | <b>3 045.55</b> | <b>3 408.20</b> | <b>3 673.45</b> | <b>4 035.47</b> | 9.9%                    | <b>4 292.81</b> | 6.4%                    |
|                                                         |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b>Total Monthly (Property Rates + Services)</b>        | <b>3 341.08</b> | <b>3 691.82</b> | <b>3 911.36</b> | <b>4 330.26</b> | <b>4 649.97</b> | <b>5 069.64</b> | 9.0%                    | <b>5 373.51</b> | 6.0%                    |
| <b>Monthly R/C Increase</b>                             |                 | <b>350.74</b>   | <b>219.54</b>   | <b>418.90</b>   | <b>319.71</b>   | <b>419.67</b>   |                         | <b>303.87</b>   |                         |
|                                                         |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b>FARM - WARD 1</b>                                    |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b>Market Value: R356,000 / R1 662 000</b>              |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| Category: VAFARA (Agricultural)                         | 65.80           | 178.67          | 178.67          | 190.30          | 201.52          | 213.43          | 5.9%                    | 222.99          | 4.5%                    |
| <b>Monthly R/C Increase</b>                             | <b>3.92</b>     | <b>4.21</b>     | <b>5.13</b>     | <b>116.60</b>   | <b>11.22</b>    | <b>11.91</b>    |                         | <b>222.93</b>   |                         |
|                                                         |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b>GOURITSMOND</b>                                      |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| Market Value: R1,980,000 / <b>R3 060 000</b>            | 1 426.75        | 1 617.88        | 1 698.89        | 1 809.26        | 1 916.12        | 2 029.24        | 5.9%                    | 2 120.55        | 4.5%                    |
| Water Basic: 20mm Connection                            | 148.00          | 156.00          | 165.00          | 175.00          | 185.00          | 196.00          | 5.9%                    | 205.00          | 4.6%                    |
| Water Consumption = 30kl.                               | 263.85          | 279.60          | 296.40          | 315.60          | 334.20          | 354.00          | 5.9%                    | 369.90          | 4.5%                    |
| Electricity Basic : 60A connection (Prepaid meter)      | 221.37          | 253.52          | 272.46          | 313.50          | 326.04          | 362.95          | 11.3%                   | 388.39          | 7.0%                    |
| Electricity Consumption 750kWh.                         | 1 319.84        | 1 512.40        | 1 625.00        | 1 870.45        | 2 064.38        | 2 298.04        | 11.3%                   | 2 459.16        | 7.0%                    |
| Basic - Sewerage (Septic tank)                          | 168.00          | 178.00          | 188.00          | 200.00          | 211.00          | 223.00          | 5.7%                    | 233.00          | 4.5%                    |
| Basic - Refuse                                          | 170.00          | 195.00          | 206.00          | 219.00          | 232.00          | 245.00          | 5.6%                    | 256.00          | 4.5%                    |
| VAT                                                     | 343.66          | 386.18          | 412.93          | 466.41          | 502.89          | 551.85          |                         | 586.72          |                         |
| <b>Monthly Services Account</b>                         | <b>2 634.71</b> | <b>2 960.70</b> | <b>3 165.79</b> | <b>3 559.96</b> | <b>3 855.51</b> | <b>4 230.84</b> | 9.7%                    | <b>4 498.16</b> | 6.3%                    |
|                                                         |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b>Total Monthly (Property Rates + Services)</b>        | <b>4 061.47</b> | <b>4 578.57</b> | <b>4 864.68</b> | <b>5 369.22</b> | <b>5 771.62</b> | <b>6 260.08</b> | 8.5%                    | <b>6 618.71</b> | 5.7%                    |
| <b>Monthly R/C Increase</b>                             |                 | <b>517.11</b>   | <b>286.11</b>   | <b>504.54</b>   | <b>402.40</b>   | <b>488.46</b>   |                         | <b>358.63</b>   |                         |
|                                                         |                 |                 |                 |                 |                 |                 |                         |                 |                         |

| DETAIL : PROPERTY RATES AND SERVICES               | 2020/2021       | 2021/2022       | 2022/2023       | 2023/2024       | 2024/2025       | 2025/2026       | 2025/2026<br>% Increase | 2026/2027       | 2026/2027<br>% Increase |
|----------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------------|-----------------|-------------------------|
| <b>WARD 2</b>                                      |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b>ALBERTINIA</b>                                  |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| Market Value: R812,000 / R983 000                  | 563.31          | 501.49          | 526.60          | 560.81          | 593.93          | 629.00          | 5.9%                    | 657.30          | 4.5%                    |
| Water Basic: 20mm Connection                       | 148.00          | 156.00          | 165.00          | 175.00          | 185.00          | 196.00          | 5.9%                    | 205.00          | 4.6%                    |
| Water Consumption = 30kl.                          | 263.85          | 279.60          | 296.40          | 315.60          | 334.20          | 354.00          | 5.9%                    | 369.90          | 4.5%                    |
| Electricity Basic : 60A connection (Prepaid meter) | 221.37          | 253.52          | 272.46          | 313.50          | 326.04          | 362.95          | 11.3%                   | 388.39          | 7.0%                    |
| Electricity Consumption 750kWh.                    | 1 319.84        | 1 512.40        | 1 625.00        | 1 870.45        | 2 064.38        | 2 298.04        | 11.3%                   | 2 459.16        | 7.0%                    |
| Basic - Sewerage                                   | 168.00          | 178.00          | 188.00          | 200.00          | 211.00          | 223.00          | 5.7%                    | 233.00          | 4.5%                    |
| Basic - Refuse                                     | 170.00          | 195.00          | 206.00          | 219.00          | 232.00          | 245.00          | 5.6%                    | 256.00          | 4.5%                    |
| VAT                                                | 343.66          | 386.18          | 412.93          | 464.03          | 502.89          | 551.85          |                         | 586.72          |                         |
| <b>Monthly Services Account</b>                    | <b>2 634.71</b> | <b>2 960.70</b> | <b>3 165.79</b> | <b>3 557.58</b> | <b>3 855.51</b> | <b>4 230.84</b> | 9.7%                    | <b>4 498.16</b> | 6.3%                    |
|                                                    |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b>Total Monthly (Property Rates + Services)</b>   | <b>3 198.02</b> | <b>3 462.19</b> | <b>3 692.39</b> | <b>4 118.39</b> | <b>4 449.44</b> | <b>4 859.84</b> | 9.2%                    | <b>5 155.46</b> | 6.1%                    |
| <b>Monthly R/C Increase</b>                        |                 | <b>264.16</b>   | <b>230.20</b>   | <b>426.00</b>   | <b>331.05</b>   | <b>410.40</b>   |                         | <b>295.62</b>   |                         |
|                                                    |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b>THERONSVILLE</b>                                |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| Market Value: R68,500 / <b>R275 000</b>            | 13.68           | 120.94          | 126.99          | 135.24          | 143.23          | 151.69          | 5.9%                    | 151.69          | 0.0%                    |
| Water Connection : 20mm                            | 148.00          | 156.00          | 165.00          | 175.00          | 185.00          | 196.00          | 5.9%                    | 205.00          | 4.6%                    |
| Water Consumption = 20kl.                          | 170.15          | 180.30          | 191.10          | 203.50          | 215.50          | 228.20          | 5.9%                    | 238.50          | 4.5%                    |
| Electricity Basic : 40A connection (Prepaid meter) | 221.37          | 253.52          | 272.46          | 313.50          | 326.04          | 362.95          | 11.3%                   | 388.39          | 7.0%                    |
| Electricity Consumption 300kWh.                    | 404.39          | 463.35          | 497.75          | 572.95          | 632.36          | 703.94          | 11.3%                   | 753.28          | 7.0%                    |
| Basic - Sewerage                                   | 168.00          | 178.00          | 188.00          | 200.00          | 211.00          | 223.00          | 5.7%                    | 233.00          | 4.5%                    |
| Basic - Refuse                                     | 170.00          | 195.00          | 206.00          | 219.00          | 232.00          | 245.00          | 5.6%                    | 256.00          | 4.5%                    |
| VAT                                                | 192.29          | 213.93          | 228.05          | 252.59          | 270.28          | 293.86          |                         | 311.12          |                         |
| <b>Monthly Services Account</b>                    | <b>1 474.19</b> | <b>1 640.10</b> | <b>1 748.36</b> | <b>1 936.54</b> | <b>2 072.18</b> | <b>2 252.95</b> | 8.7%                    | <b>2 385.29</b> | 5.9%                    |
|                                                    |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b>Total Monthly (Property Rates + Services)</b>   | <b>1 487.87</b> | <b>1 761.03</b> | <b>1 875.35</b> | <b>2 071.79</b> | <b>2 215.41</b> | <b>2 404.64</b> | 8.5%                    | <b>2 536.98</b> | 5.5%                    |
| <b>Monthly R/C Increase</b>                        |                 | <b>273.17</b>   | <b>114.32</b>   | <b>196.44</b>   | <b>143.62</b>   | <b>189.23</b>   |                         | <b>132.33</b>   |                         |
|                                                    |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b>RAINBOWVILLAGE - Deernishulp</b>                |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| Market Value: R22,000 / <b>R50 000</b>             | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.0%                    | 0.00            | 0.0%                    |
| Water Connection : 20mm                            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.0%                    | 0.00            | 0.0%                    |
| Water Consumption = 20kl.                          | 120.83          | 128.04          | 135.72          | 144.52          | 153.04          | 162.08          | 5.9%                    | 169.38          | 4.5%                    |
| Electricity Basic : 40A connection (Prepaid meter) | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.0%                    | 0.00            | 0.0%                    |
| Electricity Consumption 350kWh (50kW free).        | 390.90          | 417.00          | 437.85          | 483.00          | 533.07          | 593.40          | 11.3%                   | 635.01          | 7.0%                    |
| Basic - Sewerage                                   | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.0%                    | 0.00            | 0.0%                    |
| Basic - Refuse                                     | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.0%                    | 0.00            | 0.0%                    |
| VAT                                                | 76.76           | 81.76           | 86.04           | 94.13           | 102.92          | 113.32          |                         | 120.66          |                         |
| <b>Monthly Services Account</b>                    | <b>588.49</b>   | <b>626.80</b>   | <b>659.61</b>   | <b>721.65</b>   | <b>789.03</b>   | <b>868.80</b>   | 10.1%                   | <b>925.05</b>   | 6.5%                    |
|                                                    |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b>Total Monthly (Property Rates + Services)</b>   | <b>588.49</b>   | <b>626.80</b>   | <b>659.61</b>   | <b>721.65</b>   | <b>789.03</b>   | <b>868.80</b>   | 10.1%                   | <b>925.05</b>   | 6.5%                    |
| <b>Monthly R/C Increase</b>                        |                 | <b>38.31</b>    | <b>32.81</b>    | <b>62.04</b>    | <b>67.38</b>    | <b>79.78</b>    |                         | <b>56.25</b>    |                         |
|                                                    |                 |                 |                 |                 |                 |                 |                         |                 |                         |

| DETAIL : PROPERTY RATES AND SERVICES                    | 2020/2021       | 2021/2022       | 2022/2023       | 2023/2024       | 2024/2025       | 2025/2026       | 2025/2026<br>% Increase | 2026/2027       | 2026/2027<br>% Increase |
|---------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------------|-----------------|-------------------------|
| <b>WARD 3</b>                                           |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b>JONGENSTONTEIN</b>                                   |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| Market Value: R2,052,000 / R3 190 000                   | 1 479.98        | 1 687.75        | 1 772.27        | 1 887.40        | 1 998.87        | 2 116.88        | 5.9%                    | 2 212.13        | 4.5%                    |
| Water Basic: 20mm Connection                            | 148.00          | 156.00          | 165.00          | 175.00          | 185.00          | 196.00          | 5.9%                    | 205.00          | 4.6%                    |
| Water Consumption = 30kl.                               | 263.85          | 279.60          | 296.40          | 315.60          | 334.20          | 354.00          | 5.9%                    | 369.90          | 4.5%                    |
| Electricity Basic : 60A connection (Conventional meter) | 471.00          | 539.40          | 561.00          | 627.00          | 652.08          | 725.90          | 11.3%                   | 776.79          | 7.0%                    |
| Electricity Consumption 750kWh.                         | 1 319.84        | 1 512.40        | 1 625.45        | 1 870.45        | 2 064.38        | 2 298.04        | 11.3%                   | 2 459.16        | 7.0%                    |
| Basic - Sewerage                                        | 168.00          | 178.00          | 188.00          | 200.00          | 211.00          | 223.00          | 5.7%                    | 233.00          | 4.5%                    |
| Basic - Refuse                                          | 170.00          | 195.00          | 206.00          | 219.00          | 232.00          | 245.00          | 5.6%                    | 256.00          | 4.5%                    |
| VAT                                                     | 381.10          | 429.06          | 456.28          | 511.06          | 551.80          | 606.29          |                         | 644.98          |                         |
| <b>Monthly Services Account</b>                         | <b>2 921.79</b> | <b>3 289.46</b> | <b>3 498.13</b> | <b>3 918.11</b> | <b>4 230.45</b> | <b>4 648.23</b> | 9.9%                    | <b>4 944.82</b> | 6.4%                    |
|                                                         |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b>Total Monthly (Property Rates + Services)</b>        | <b>4 401.77</b> | <b>4 977.21</b> | <b>5 270.40</b> | <b>5 805.51</b> | <b>6 229.32</b> | <b>6 765.11</b> | 8.6%                    | <b>7 156.95</b> | 5.8%                    |
| <b>Monthly R/C Increase</b>                             |                 | <b>575.44</b>   | <b>293.19</b>   | <b>535.11</b>   | <b>423.82</b>   | <b>535.79</b>   |                         | <b>391.84</b>   |                         |
| <b>STILBAAI-WES</b>                                     |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| Market Value: R1,214,500 /R1 682 000                    | 860.86          | 877.20          | 921.13          | 980.97          | 1 038.90        | 1 100.24        | 5.9%                    | 1 149.74        | 4.5%                    |
| Water Basic: 20mm Connection                            | 148.00          | 156.00          | 165.00          | 175.00          | 185.00          | 196.00          | 5.9%                    | 205.00          | 4.6%                    |
| Water Consumption = 25kl.                               | 217.00          | 229.95          | 243.75          | 259.55          | 274.85          | 291.10          | 5.9%                    | 304.20          | 4.5%                    |
| Electricity Basic : 60A connection (Conventional meter) | 471.00          | 539.40          | 561.00          | 627.00          | 652.08          | 725.90          | 11.3%                   | 776.79          | 7.0%                    |
| Electricity Consumption 700kWh.                         | 1 202.99        | 1 378.48        | 1 481.10        | 1 704.80        | 1 881.55        | 2 094.52        | 11.3%                   | 2 241.37        | 7.0%                    |
| Basic - Sewerage                                        | 168.00          | 178.00          | 188.00          | 200.00          | 211.00          | 223.00          | 5.7%                    | 233.00          | 4.5%                    |
| Basic - Refuse                                          | 170.00          | 195.00          | 206.00          | 219.00          | 232.00          | 245.00          | 5.6%                    | 256.00          | 4.5%                    |
| VAT                                                     | 356.55          | 401.52          | 426.73          | 477.80          | 515.47          | 566.33          |                         | 602.45          |                         |
| <b>Monthly Services Account</b>                         | <b>2 733.53</b> | <b>3 078.35</b> | <b>3 271.58</b> | <b>3 663.15</b> | <b>3 951.95</b> | <b>4 341.85</b> | 9.9%                    | <b>4 618.81</b> | 6.4%                    |
|                                                         |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b>Total Monthly (Property Rates + Services)</b>        | <b>3 594.39</b> | <b>3 955.55</b> | <b>4 192.71</b> | <b>4 644.12</b> | <b>4 990.86</b> | <b>5 442.09</b> | 9.0%                    | <b>5 768.56</b> | 6.0%                    |
| <b>Monthly R/C Increase</b>                             |                 | <b>361.17</b>   | <b>237.15</b>   | <b>451.42</b>   | <b>346.74</b>   | <b>451.23</b>   |                         | <b>326.47</b>   |                         |
| <b>FARM - WARD 3</b>                                    |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b>Market Value: R680,000 / R1 003 500</b>              |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| Category: VAFARA (Agricultural)                         | 125.69          | 107.88          | 107.88          | 114.90          | 121.67          | 128.87          | 5.9%                    | 134.64          | 4.5%                    |
| <b>Monthly R/C Increase</b>                             | <b>7.48</b>     | <b>8.05</b>     | <b>9.80</b>     | <b>-10.67</b>   | <b>6.77</b>     | <b>7.20</b>     |                         | <b>5.77</b>     |                         |
| <b>FARM WARD 3 - AGRI RESIDENTIAL</b>                   |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b>Market Value: R9,878,500 / R11 124 000</b>           |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| Category: Agricultural Residential                      | 7 265.72        | 5 952.28        | 6 250.35        | 6 656.40        | 7 049.52        | 7 465.72        | 5.9%                    | 7 801.63        | 4.5%                    |
| <b>Monthly R/C Increase</b>                             | <b>433.83</b>   | <b>468.41</b>   | <b>568.84</b>   | <b>-937.16</b>  | <b>298.08</b>   | <b>416.20</b>   |                         | <b>335.91</b>   |                         |

| DETAIL : PROPERTY RATES AND SERVICES                    | 2020/2021       | 2021/2022       | 2022/2023       | 2023/2024       | 2024/2025       | 2025/2026       | 2025/2026<br>% Increase | 2026/2027       | 2026/2027<br>% Increase |
|---------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------------|-----------------|-------------------------|
| <b>WARD 4</b>                                           |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b>WITSAND</b>                                          |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| Market Value: R1,673,500 / R2 025 000                   | 1 200.17        | 1 061.56        | 1 114.72        | 1 187.14        | 1 257.25        | 1 331.48        | 5.9%                    | 1 391.39        | 4.5%                    |
| Water Basic: 20mm Connection                            | 148.00          | 156.00          | 165.00          | 175.00          | 185.00          | 196.00          | 5.9%                    | 205.00          | 4.6%                    |
| Water Consumption = 30kl.                               | 263.85          | 279.60          | 296.40          | 315.60          | 334.20          | 354.00          | 5.9%                    | 369.90          | 4.5%                    |
| Electricity Basic : 60A connection (Conventional meter) | 471.00          | 539.40          | 561.00          | 627.00          | 652.08          | 725.90          | 11.3%                   | 776.79          | 7.0%                    |
| Electricity Consumption 700kWh.                         | 1 202.99        | 1 378.50        | 1 481.10        | 1 704.80        | 1 881.55        | 2 094.52        | 11.3%                   | 2 241.37        | 7.0%                    |
| Basic - Sewerage (Septic tank)                          | 168.00          | 178.00          | 188.00          | 200.00          | 211.00          | 223.00          | 5.7%                    | 233.00          | 4.5%                    |
| Basic - Refuse                                          | 170.00          | 195.00          | 206.00          | 219.00          | 232.00          | 245.00          | 5.6%                    | 256.00          | 4.5%                    |
| VAT                                                     | 363.58          | 408.98          | 434.63          | 486.21          | 524.37          | 575.76          |                         | 612.31          |                         |
| <b>Monthly Services Account</b>                         | <b>2 787.41</b> | <b>3 135.48</b> | <b>3 332.13</b> | <b>3 727.61</b> | <b>4 020.20</b> | <b>4 414.18</b> | 9.8%                    | <b>4 694.37</b> | 6.3%                    |
|                                                         |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b>Total Monthly (Property Rates + Services)</b>        | <b>3 987.58</b> | <b>4 197.04</b> | <b>4 446.85</b> | <b>4 914.75</b> | <b>5 277.46</b> | <b>5 745.66</b> | 8.9%                    | <b>6 085.76</b> | 5.9%                    |
| <b>Monthly R/C Increase</b>                             |                 | <b>209.45</b>   | <b>249.81</b>   | <b>467.90</b>   | <b>362.71</b>   | <b>468.21</b>   |                         | <b>340.09</b>   |                         |
| <b>WARD 4</b>                                           |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b>WITSAND</b>                                          |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| Market Value: R1,367,500 / R1 620 000                   | 973.96          | 843.88          | 886.13          | 943.70          | 999.44          | 1 058.44        | 5.9%                    | 1 106.07        | 4.5%                    |
| Water Basic: 20mm Connection                            | 148.00          | 156.00          | 165.00          | 175.00          | 185.00          | 196.00          | 5.9%                    | 205.00          | 4.6%                    |
| Water Consumption = 30kl.                               | 263.85          | 279.60          | 296.40          | 315.60          | 334.20          | 354.00          | 5.9%                    | 369.90          | 4.5%                    |
| Electricity Basic : 60A connection (Conventional meter) | 471.00          | 539.40          | 561.00          | 627.00          | 652.08          | 725.90          | 11.3%                   | 776.79          | 7.0%                    |
| Electricity Consumption 750kWh.                         | 1 319.84        | 1 512.40        | 1 625.00        | 1 870.45        | 2 064.38        | 2 298.04        | 11.3%                   | 2 459.16        | 7.0%                    |
| Basic - Sewerage (Septic tank)                          | 168.00          | 178.00          | 188.00          | 200.00          | 211.00          | 223.00          | 5.7%                    | 233.00          | 4.5%                    |
| Basic - Refuse                                          | 170.00          | 195.00          | 206.00          | 219.00          | 232.00          | 245.00          | 5.6%                    | 256.00          | 4.5%                    |
| VAT                                                     | 381.10          | 429.06          | 456.21          | 511.06          | 551.80          | 606.29          |                         | 644.98          |                         |
| <b>Monthly Services Account</b>                         | <b>2 921.79</b> | <b>3 289.46</b> | <b>3 497.61</b> | <b>3 918.11</b> | <b>4 230.45</b> | <b>4 648.23</b> | 9.9%                    | <b>4 944.82</b> | 6.4%                    |
|                                                         |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b>Total Monthly (Property Rates + Services)</b>        | <b>3 895.75</b> | <b>4 133.34</b> | <b>4 383.74</b> | <b>4 861.81</b> | <b>5 229.89</b> | <b>5 706.67</b> | 9.1%                    | <b>6 050.89</b> | 6.0%                    |
| <b>Monthly R/C Increase</b>                             |                 | <b>237.59</b>   | <b>250.41</b>   | <b>478.06</b>   | <b>368.08</b>   | <b>476.78</b>   |                         | <b>344.22</b>   |                         |
| <b>WITSAND - Deernishulp</b>                            |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| Market Value : R1,347,000 / R1 818 450                  | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.0%                    | 0.00            | 0.0%                    |
| Water Basic: 20mm Connection (Indigent Free)            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.0%                    | 0.00            | 0.0%                    |
| Water Consumption: 20kl water (6kl Free)                | 120.83          | 128.04          | 135.72          | 144.52          | 153.04          | 162.08          | 5.9%                    | 169.38          | 4.5%                    |
| Electricity Basic : 80Amps (Prepaid basic - free)       | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.0%                    | 0.00            | 0.0%                    |
| Electricity Consumption 350kWh (50kW free).             | 390.90          | 417.00          | 437.85          | 483.00          | 533.07          | 593.40          | 11.3%                   | 635.01          | 7.0%                    |
| Basic - Sewerage                                        | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.0%                    | 0.00            | 0.0%                    |
| Basic - Refuse                                          | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.0%                    | 0.00            | 0.0%                    |
| VAT                                                     | 76.76           | 81.76           | 86.04           | 94.13           | 102.92          | 113.32          |                         | 120.66          |                         |
| <b>Monthly Services Account</b>                         | <b>588.49</b>   | <b>626.80</b>   | <b>659.61</b>   | <b>721.65</b>   | <b>789.03</b>   | <b>868.80</b>   | 10.1%                   | <b>925.05</b>   | 6.5%                    |
|                                                         |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b>Total Monthly (Property Rates + Services)</b>        | <b>588.49</b>   | <b>626.80</b>   | <b>659.61</b>   | <b>721.65</b>   | <b>789.03</b>   | <b>868.80</b>   | 10.1%                   | <b>925.05</b>   | 6.5%                    |
| <b>Monthly R/C Increase</b>                             |                 | <b>38.31</b>    | <b>32.81</b>    | <b>62.04</b>    | <b>67.38</b>    | <b>79.78</b>    |                         | <b>56.25</b>    |                         |

| DETAIL : PROPERTY RATES AND SERVICES               | 2020/2021       | 2021/2022       | 2022/2023       | 2023/2024       | 2024/2025       | 2025/2026       | 2025/2026<br>% Increase | 2026/2027       | 2026/2027<br>% Increase |
|----------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------------|-----------------|-------------------------|
| <b><u>WARD 4</u></b>                               |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b><u>JOE SLOVO PARK</u></b>                       |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| Market Value : R30,000 / <b>R144 000</b>           | 0.00            | 50.53           | 53.06           | 56.50           | 59.84           | 63.37           | 5.9%                    | 66.22           | 4.5%                    |
| Water Connection : 20mm                            | 148.00          | 156.00          | 165.00          | 175.00          | 185.00          | 196.00          | 5.9%                    | 205.00          | 4.6%                    |
| Water Consumption = 20kl.                          | 170.15          | 180.30          | 191.10          | 203.50          | 215.50          | 228.20          | 5.9%                    | 238.50          | 4.5%                    |
| Electricity Basic : 40A connection (Prepaid meter) | 221.37          | 253.52          | 272.46          | 313.50          | 326.04          | 362.95          | 11.3%                   | 388.39          | 7.0%                    |
| Electricity Consumption 300kWh.                    | 404.39          | 463.35          | 497.75          | 572.95          | 632.36          | 703.94          | 11.3%                   | 753.28          | 7.0%                    |
| Basic - Sewerage                                   | 168.00          | 178.00          | 188.00          | 200.00          | 211.00          | 223.00          | 5.7%                    | 233.00          | 4.5%                    |
| Basic - Refuse                                     | 170.00          | 195.00          | 206.00          | 219.00          | 232.00          | 245.00          | 5.6%                    | 256.00          | 4.5%                    |
| VAT                                                | 192.29          | 213.93          | 228.05          | 252.59          | 270.28          | 293.86          |                         | 311.12          |                         |
| <b>Monthly Services Account</b>                    | <b>1 474.19</b> | <b>1 640.10</b> | <b>1 748.36</b> | <b>1 936.54</b> | <b>2 072.18</b> | <b>2 252.95</b> | 8.7%                    | <b>2 385.29</b> | 5.9%                    |
|                                                    |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b>Total Monthly (Property Rates + Services)</b>   | <b>1 474.19</b> | <b>1 690.62</b> | <b>1 801.41</b> | <b>1 993.04</b> | <b>2 132.02</b> | <b>2 316.32</b> | 8.6%                    | <b>2 451.51</b> | 5.8%                    |
| <b>Monthly R/C Increase</b>                        |                 | <b>216.43</b>   | <b>110.79</b>   | <b>191.63</b>   | <b>138.97</b>   | <b>184.31</b>   |                         | <b>135.19</b>   |                         |
| <b><u>SLANGRIVIER</u></b>                          |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| Market Value: R43,000 / <b>R63 000</b>             | 0.00            | 6.99            | 7.34            | 7.81            | 8.28            | 8.76            | 5.9%                    | 9.16            | 4.5%                    |
| Water Connection : 20mm                            | 148.00          | 156.00          | 165.00          | 175.00          | 185.00          | 196.00          | 5.9%                    | 205.00          | 4.6%                    |
| Water Consumption = 15kl.                          | 123.30          | 130.65          | 138.45          | 147.45          | 156.15          | 165.30          | 5.9%                    | 172.80          | 4.5%                    |
| Basic - Sewerage                                   | 168.00          | 178.00          | 188.00          | 200.00          | 211.00          | 223.00          | 5.7%                    | 233.00          | 4.5%                    |
| Basic - Refuse                                     | 170.00          | 195.00          | 206.00          | 219.00          | 232.00          | 245.00          | 5.6%                    | 256.00          | 4.5%                    |
| VAT                                                | 91.40           | 100.00          | 105.72          | 112.39          | 117.62          | 124.40          |                         | 131.39          |                         |
| <b>Monthly Services Account</b>                    | <b>700.70</b>   | <b>759.65</b>   | <b>803.17</b>   | <b>853.84</b>   | <b>901.77</b>   | <b>953.70</b>   | 5.8%                    | <b>998.19</b>   | 4.7%                    |
|                                                    |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b>Total Monthly (Property Rates + Services)</b>   | <b>700.70</b>   | <b>759.65</b>   | <b>803.17</b>   | <b>853.84</b>   | <b>910.05</b>   | <b>962.46</b>   | 5.8%                    | <b>1 007.35</b> | 4.7%                    |
| <b>Monthly R/C Increase</b>                        |                 | <b>58.95</b>    | <b>43.52</b>    | <b>50.67</b>    | <b>56.21</b>    | <b>52.41</b>    |                         | <b>44.90</b>    |                         |

| DETAIL : PROPERTY RATES AND SERVICES                    | 2020/2021       | 2021/2022       | 2022/2023       | 2023/2024       | 2024/2025       | 2025/2026       | 2025/2026<br>% Increase | 2026/2027       | 2026/2027<br>% Increase |
|---------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------------|-----------------|-------------------------|
| <b>WARD 5 - HEIDELBERG (EMPTY STAND)</b>                |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| Property Market Value : R250,000 / <b>R325 000</b>      | 295.68          | 295.63          | 310.41          | 330.57          | 369.17          | 390.94          | 5.9%                    | 408.54          | 4.5%                    |
| Availability Fees                                       |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| Electricity                                             | 316.33          | 335.33          | 355.42          | 378.58          | 400.92          | 424.58          | 5.9%                    | 443.58          | 4.5%                    |
| Water                                                   | 137.33          | 145.58          | 154.33          | 164.33          | 174.08          | 184.33          | 5.9%                    | 192.58          | 4.5%                    |
| Sewerage                                                | 163.92          | 173.83          | 184.25          | 196.25          | 207.83          | 220.08          | 5.9%                    | 229.92          | 4.5%                    |
| VAT                                                     | 92.64           | 98.21           | 104.10          | 110.88          | 117.43          | 124.46          |                         | 129.91          |                         |
| <b>Monthly Services Account</b>                         | <b>710.22</b>   | <b>752.96</b>   | <b>798.10</b>   | <b>850.04</b>   | <b>900.26</b>   | <b>953.45</b>   | 5.9%                    | <b>995.99</b>   | 4.5%                    |
|                                                         |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b>Total Monthly (Property Rates + Services)</b>        | <b>1 005.90</b> | <b>1 048.59</b> | <b>1 108.51</b> | <b>1 180.61</b> | <b>1 269.43</b> | <b>1 344.39</b> | 5.9%                    | <b>1 404.53</b> | 4.5%                    |
| <b>Monthly R/C Increase</b>                             |                 | <b>42.68</b>    | <b>59.92</b>    | <b>72.11</b>    | <b>88.81</b>    | <b>74.96</b>    |                         | <b>60.14</b>    |                         |
| <b>WARD 5</b>                                           |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b>HEIDELBERG-OOS</b>                                   |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| Market Value: R153,500 / <b>R518 000.</b>               | 76.51           | 251.55          | 264.15          | 281.31          | 297.92          | 315.51          | 5.9%                    | 329.71          | 4.5%                    |
| Water Basic: 20mm Connection                            | 148.00          | 156.00          | 165.00          | 175.00          | 185.00          | 196.00          | 5.9%                    | 205.00          | 4.6%                    |
| Water Consumption = 25kl.                               | 217.00          | 229.95          | 243.75          | 259.55          | 274.85          | 291.10          | 5.9%                    | 304.20          | 4.5%                    |
| Electricity Basic : 40A connection (Conventional meter) | 471.00          | 539.40          | 561.00          | 627.00          | 652.08          | 725.90          | 11.3%                   | 776.79          | 7.0%                    |
| Electricity Consumption 500kWh.                         | 771.29          | 883.80          | 949.50          | 1 092.90        | 1 206.21        | 1 342.74        | 11.3%                   | 1 436.88        | 7.0%                    |
| Basic - Sewerage (Septic tank)                          | 168.00          | 178.00          | 188.00          | 200.00          | 211.00          | 223.00          | 5.7%                    | 233.00          | 4.5%                    |
| Basic - Refuse                                          | 170.00          | 195.00          | 206.00          | 219.00          | 232.00          | 245.00          | 5.6%                    | 256.00          | 4.5%                    |
| VAT                                                     | 291.79          | 327.32          | 346.99          | 386.02          | 414.17          | 453.56          |                         | 481.78          |                         |
| <b>Monthly Services Account</b>                         | <b>2 237.08</b> | <b>2 509.47</b> | <b>2 660.24</b> | <b>2 959.47</b> | <b>3 175.31</b> | <b>3 477.30</b> | 9.5%                    | <b>3 693.65</b> | 6.2%                    |
|                                                         |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b>Total Monthly (Property Rates + Services)</b>        | <b>2 313.59</b> | <b>2 761.02</b> | <b>2 924.38</b> | <b>3 240.77</b> | <b>3 473.23</b> | <b>3 792.81</b> | 9.2%                    | <b>4 023.36</b> | 6.1%                    |
| <b>Monthly R/C Increase</b>                             |                 | <b>447.43</b>   | <b>163.36</b>   | <b>316.39</b>   | <b>232.46</b>   | <b>319.58</b>   |                         | <b>230.55</b>   |                         |

| DETAIL : PROPERTY RATES AND SERVICES                    | 2020/2021       | 2021/2022       | 2022/2023       | 2023/2024       | 2024/2025       | 2025/2026       | 2025/2026<br>% Increase | 2026/2027       | 2026/2027<br>% Increase |
|---------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------------|-----------------|-------------------------|
| <b>WARD 6</b>                                           |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b>RIVERSDAL</b>                                        |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| Market Value: R1,467,500 / <b>R1 842 000</b>            | 1 047.89        | 963.20          | 1 011.43        | 1 077.14        | 1 140.76        | 1 208.11        | 5.9%                    | 1 262.46        | 4.5%                    |
| Water Basic: 20mm Connection                            | 148.00          | 156.00          | 165.00          | 175.00          | 185.00          | 196.00          | 5.9%                    | 205.00          | 4.6%                    |
| Water Consumption = 30kl.                               | 263.85          | 279.60          | 296.40          | 315.60          | 334.20          | 354.00          | 5.9%                    | 369.90          | 4.5%                    |
| Electricity Basic : 45A connection (Conventional meter) | 471.00          | 539.40          | 561.00          | 627.00          | 652.08          | 725.90          | 11.3%                   | 776.79          | 7.0%                    |
| Electricity Consumption 750kWh.                         | 1 319.84        | 1 512.40        | 1 625.00        | 1 870.45        | 2 064.38        | 2 298.04        | 11.3%                   | 2 459.16        | 7.0%                    |
| Basic - Sewerage                                        | 168.00          | 178.00          | 188.00          | 200.00          | 211.00          | 223.00          | 5.7%                    | 233.00          | 4.5%                    |
| Basic - Refuse                                          | 170.00          | 195.00          | 206.00          | 219.00          | 232.00          | 245.00          | 5.6%                    | 256.00          | 4.5%                    |
| VAT                                                     | 381.10          | 429.06          | 456.21          | 511.06          | 551.80          | 606.29          |                         | 644.98          |                         |
| <b>Monthly Services Account</b>                         | <b>2 921.79</b> | <b>3 289.46</b> | <b>3 497.61</b> | <b>3 918.11</b> | <b>4 230.45</b> | <b>4 648.23</b> | 9.9%                    | <b>4 944.82</b> | 6.4%                    |
|                                                         |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b>Total Monthly (Property Rates + Services)</b>        | <b>3 969.67</b> | <b>4 252.66</b> | <b>4 509.04</b> | <b>4 995.25</b> | <b>5 371.21</b> | <b>5 856.34</b> | 9.0%                    | <b>6 207.29</b> | 6.0%                    |
| <b>Monthly R/C Increase</b>                             |                 | <b>282.99</b>   | <b>256.38</b>   | <b>486.20</b>   | <b>375.96</b>   | <b>485.13</b>   |                         | <b>350.94</b>   |                         |
| <b>WARD 6 - RIVERSDAL (EMPTY STAND)</b>                 |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| Property Market Value : R350,000 / <b>R560 000</b>      | 443.53          | 548.25          | 575.66          | 613.06          | 668.33          | 707.74          | 5.9%                    | 739.59          | 4.5%                    |
| Availability Fees                                       |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| Electricity                                             | 316.33          | 335.33          | 355.42          | 378.58          | 400.92          | 424.58          | 5.9%                    | 443.58          | 4.5%                    |
| Water                                                   | 137.33          | 145.58          | 154.33          | 164.33          | 174.08          | 184.33          | 5.9%                    | 192.58          | 4.5%                    |
| Sewerage                                                | 163.92          | 173.83          | 184.25          | 196.25          | 207.83          | 220.08          | 5.9%                    | 229.92          | 4.5%                    |
| VAT                                                     | 92.64           | 98.21           | 104.10          | 110.88          | 117.43          | 124.35          |                         | 129.91          |                         |
| <b>Monthly Services Account</b>                         | <b>710.22</b>   | <b>752.96</b>   | <b>798.10</b>   | <b>850.04</b>   | <b>900.26</b>   | <b>953.34</b>   | 5.9%                    | <b>995.99</b>   | 4.5%                    |
|                                                         |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b>Total Monthly (Property Rates + Services)</b>        | <b>1 153.75</b> | <b>1 301.21</b> | <b>1 373.76</b> | <b>1 463.10</b> | <b>1 568.58</b> | <b>1 661.08</b> | 5.9%                    | <b>1 735.59</b> | 4.5%                    |
| <b>Monthly R/C Increase</b>                             |                 | <b>147.47</b>   | <b>72.55</b>    | <b>89.34</b>    | <b>105.48</b>   | <b>92.50</b>    |                         | <b>74.51</b>    |                         |
| <b>WARD 6</b>                                           |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b>RIVERSDAL</b>                                        |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| Market Value: R667 500 / <b>R1 068 000</b>              | 456.49          | 547.18          | 574.58          | 611.90          | 648.04          | 686.30          | 5.9%                    | 717.18          | 4.5%                    |
| Water Basic: 20mm Connection                            | 148.00          | 156.00          | 165.00          | 175.00          | 185.00          | 196.00          | 5.9%                    | 205.00          | 4.6%                    |
| Water Consumption = 25kl.                               | 217.00          | 229.95          | 243.75          | 259.55          | 274.85          | 291.10          | 5.9%                    | 304.20          | 4.5%                    |
| Electricity Basic : 60A connection (Prepaid meter)      | 221.37          | 253.52          | 272.46          | 313.50          | 326.04          | 362.95          | 11.3%                   | 388.39          | 7.0%                    |
| Electricity Consumption 500kWh.                         | 771.29          | 883.80          | 949.50          | 1 092.90        | 1 206.21        | 1 342.74        | 11.3%                   | 1 436.88        | 7.0%                    |
| Basic - Sewerage                                        | 168.00          | 178.00          | 188.00          | 200.00          | 211.00          | 223.00          | 5.7%                    | 233.00          | 4.5%                    |
| Basic - Refuse                                          | 170.00          | 195.00          | 206.00          | 219.00          | 232.00          | 245.00          | 5.6%                    | 256.00          | 4.5%                    |
| VAT                                                     | 254.35          | 284.44          | 303.71          | 338.99          | 365.27          | 399.12          |                         | 423.52          |                         |
| <b>Monthly Services Account</b>                         | <b>1 950.00</b> | <b>2 180.71</b> | <b>2 328.42</b> | <b>2 598.94</b> | <b>2 800.37</b> | <b>3 059.91</b> | 9.3%                    | <b>3 246.99</b> | 6.1%                    |
|                                                         |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b>Total Monthly (Property Rates + Services)</b>        | <b>2 406.49</b> | <b>2 727.89</b> | <b>2 902.99</b> | <b>3 210.85</b> | <b>3 448.41</b> | <b>3 746.21</b> | 8.6%                    | <b>3 964.17</b> | 5.8%                    |
| <b>Monthly R/C Increase</b>                             |                 | <b>321.40</b>   | <b>175.11</b>   | <b>307.85</b>   | <b>237.56</b>   | <b>297.80</b>   |                         | <b>217.96</b>   |                         |

| DETAIL : PROPERTY RATES AND SERVICES                    | 2020/2021       | 2021/2022       | 2022/2023       | 2023/2024       | 2024/2025       | 2025/2026       | 2025/2026<br>% Increase | 2026/2027       | 2026/2027<br>% Increase |
|---------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------------|-----------------|-------------------------|
| <b><u>WARD 7</u></b>                                    |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b><u>RIVERSDAL</u></b>                                 |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| Market Value: R2,404,500 / <b>R2 520 000</b>            | 1 740.56        | 1 327.63        | 1 394.11        | 1 484.68        | 1 572.36        | 1 665.19        | 5.9%                    | 1 740.12        | 4.5%                    |
| Water Basic: 20mm Connection                            | 148.00          | 156.00          | 165.00          | 175.00          | 185.00          | 196.00          | 5.9%                    | 205.00          | 4.6%                    |
| Water Consumption = 30kl.                               | 263.85          | 279.60          | 296.40          | 315.60          | 334.20          | 354.00          | 5.9%                    | 369.90          | 4.5%                    |
| Electricity Basic : 80A connection (Conventional meter) | 471.00          | 539.40          | 561.00          | 627.00          | 652.08          | 725.90          | 11.3%                   | 776.79          | 7.0%                    |
| Electricity Consumption 650kWh.                         | 1 086.14        | 1 244.60        | 1 337.20        | 1 539.15        | 1 698.73        | 1 891.00        | 11.3%                   | 2 023.59        | 7.0%                    |
| Basic - Sewerage                                        | 168.00          | 178.00          | 188.00          | 200.00          | 211.00          | 223.00          | 5.7%                    | 233.00          | 4.5%                    |
| Basic - Refuse                                          | 170.00          | 195.00          | 206.00          | 219.00          | 232.00          | 245.00          | 5.6%                    | 256.00          | 4.5%                    |
| VAT                                                     | 346.05          | 388.89          | 413.04          | 461.36          | 496.95          | 545.24          |                         | 579.64          |                         |
| <b>Monthly Services Account</b>                         | <b>2 653.03</b> | <b>2 981.49</b> | <b>3 166.64</b> | <b>3 537.11</b> | <b>3 809.96</b> | <b>4 180.14</b> | 9.7%                    | <b>4 443.92</b> | 6.3%                    |
|                                                         |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b>Total Monthly (Property Rates + Services)</b>        | <b>4 393.60</b> | <b>4 309.12</b> | <b>4 560.75</b> | <b>5 021.79</b> | <b>5 382.32</b> | <b>5 845.33</b> | 8.6%                    | <b>6 184.03</b> | 5.8%                    |
| <b>Monthly R/C Increase</b>                             |                 | <b>-84.48</b>   | <b>251.63</b>   | <b>461.04</b>   | <b>360.53</b>   | <b>463.01</b>   |                         | <b>338.71</b>   |                         |
| <b><u>WARD 7</u></b>                                    |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b><u>RIVERSDAL</u></b>                                 |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| Market Value: R565,500 / <b>R812 000</b>                | 381.08          | 409.58          | 430.09          | 458.03          | 485.08          | 513.72          | 5.9%                    | 536.83          | 4.5%                    |
| Water Basic: 20mm Connection                            | 148.00          | 156.00          | 165.00          | 175.00          | 185.00          | 196.00          | 5.9%                    | 205.00          | 4.6%                    |
| Water Consumption = 30kl.                               | 263.85          | 279.60          | 296.40          | 315.60          | 334.20          | 354.00          | 5.9%                    | 369.90          | 4.5%                    |
| Electricity Basic : 60A connection (Prepaid meter)      | 221.37          | 253.52          | 272.46          | 313.50          | 326.04          | 362.95          | 11.3%                   | 388.39          | 7.0%                    |
| Electricity Consumption 600kWh.                         | 969.29          | 1 110.70        | 1 193.30        | 1 373.50        | 1 515.90        | 1 687.48        | 11.3%                   | 1 805.80        | 7.0%                    |
| Basic - Sewerage                                        | 168.00          | 178.00          | 188.00          | 200.00          | 211.00          | 223.00          | 5.7%                    | 233.00          | 4.5%                    |
| Basic - Refuse                                          | 170.00          | 195.00          | 206.00          | 219.00          | 232.00          | 245.00          | 5.6%                    | 256.00          | 4.5%                    |
| VAT                                                     | 291.08          | 325.92          | 348.17          | 389.49          | 420.62          | 460.26          |                         | 488.71          |                         |
| <b>Monthly Services Account</b>                         | <b>2 231.58</b> | <b>2 498.74</b> | <b>2 669.33</b> | <b>2 986.09</b> | <b>3 224.76</b> | <b>3 528.69</b> | 9.4%                    | <b>3 746.80</b> | 6.2%                    |
|                                                         |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b>Total Monthly (Property Rates + Services)</b>        | <b>2 612.66</b> | <b>2 908.32</b> | <b>3 099.42</b> | <b>3 444.12</b> | <b>3 709.84</b> | <b>4 042.41</b> | 9.0%                    | <b>4 283.63</b> | 6.0%                    |
| <b>Monthly R/C Increase</b>                             |                 | <b>295.65</b>   | <b>191.10</b>   | <b>344.70</b>   | <b>265.72</b>   | <b>332.58</b>   |                         | <b>241.22</b>   |                         |

| DETAIL : PROPERTY RATES AND SERVICES               | 2020/2021       | 2021/2022       | 2022/2023       | 2023/2024       | 2024/2025       | 2025/2026       | 2025/2026<br>% Increase | 2026/2027       | 2026/2027<br>% Increase |
|----------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------------|-----------------|-------------------------|
| <b>WARD 8</b>                                      |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b>RIVERSDAL</b>                                   |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| Market Value: R341,500 / <b>R522 000</b>           | 215.49          | 253.70          | 266.40          | 283.71          | 300.47          | 318.21          | 5.9%                    | 332.52          | 4.5%                    |
| Water Basic: 20mm Connection                       | 148.00          | 156.00          | 165.00          | 175.00          | 185.00          | 196.00          | 5.9%                    | 205.00          | 4.6%                    |
| Water Consumption = 20kl.                          | 170.15          | 180.30          | 191.10          | 203.50          | 215.50          | 228.20          | 5.9%                    | 238.50          | 4.5%                    |
| Electricity Basic : 60A connection (Prepaid meter) | 221.37          | 253.52          | 272.46          | 313.50          | 326.04          | 362.95          | 11.3%                   | 388.39          | 7.0%                    |
| Electricity Consumption 500kWh.                    | 771.29          | 883.80          | 949.50          | 1 092.90        | 1 206.21        | 1 342.74        | 11.3%                   | 1 436.88        | 7.0%                    |
| Basic - Sewerage                                   | 168.00          | 178.00          | 188.00          | 200.00          | 211.00          | 223.00          | 5.7%                    | 233.00          | 4.5%                    |
| Basic - Refuse                                     | 170.00          | 195.00          | 206.00          | 219.00          | 232.00          | 245.00          | 5.6%                    | 256.00          | 4.5%                    |
| VAT                                                | 247.32          | 276.99          | 295.81          | 330.59          | 356.36          | 389.68          |                         | 413.67          |                         |
| <b>Monthly Services Account</b>                    | <b>1 896.13</b> | <b>2 123.61</b> | <b>2 267.87</b> | <b>2 534.49</b> | <b>2 732.11</b> | <b>2 987.57</b> | 9.4%                    | <b>3 171.44</b> | 6.2%                    |
| <b>Total Monthly (Property Rates + Services)</b>   | <b>2 111.62</b> | <b>2 377.31</b> | <b>2 534.27</b> | <b>2 818.20</b> | <b>3 032.58</b> | <b>3 305.78</b> | 9.0%                    | <b>3 503.96</b> | 6.0%                    |
| <b>Monthly R/C Increase</b>                        |                 | <b>265.70</b>   | <b>156.96</b>   | <b>283.92</b>   | <b>214.38</b>   | <b>273.20</b>   |                         | <b>198.18</b>   |                         |
| <b>WARD 8</b>                                      |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b>MORESTOND (Deernishulp)</b>                     |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| Market Value: R65,500 / <b>R122 000</b>            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.0%                    | 0.00            | 0.0%                    |
| Water Basic: 20mm Connection                       | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.0%                    | 0.00            | 0.0%                    |
| Water Consumption = 15kl.                          | 73.98           | 78.39           | 83.07           | 88.50           | 93.69           | 99.18           | 5.9%                    | 103.68          | 4.5%                    |
| Electricity Basic : 40A connection (Prepaid meter) | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.0%                    | 0.00            | 0.0%                    |
| Electricity Consumption 350kWh (50kW free).        | 390.90          | 417.00          | 437.85          | 483.00          | 533.07          | 593.40          | 11.3%                   | 635.01          | 7.0%                    |
| Basic - Sewerage                                   | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | #DIV/0!                 | 0.00            | #DIV/0!                 |
| Basic - Refuse                                     | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | #DIV/0!                 | 0.00            | #DIV/0!                 |
| VAT                                                | 69.73           | 74.31           | 78.14           | 85.72           | 94.01           | 103.89          |                         | 110.80          |                         |
| <b>Monthly Services Account</b>                    | <b>534.61</b>   | <b>569.70</b>   | <b>599.06</b>   | <b>657.22</b>   | <b>720.77</b>   | <b>796.47</b>   | 10.5%                   | <b>849.49</b>   | 6.7%                    |
| <b>Total Monthly (Property Rates + Services)</b>   | <b>534.61</b>   | <b>569.70</b>   | <b>599.06</b>   | <b>657.22</b>   | <b>720.77</b>   | <b>796.47</b>   | 10.5%                   | <b>849.49</b>   | 6.7%                    |
| <b>Monthly R/C Increase</b>                        |                 | <b>35.09</b>    | <b>29.36</b>    | <b>58.16</b>    | <b>63.55</b>    | <b>75.69</b>    |                         | <b>53.03</b>    |                         |
| <b>WARD 8</b>                                      |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| <b>ALOERIDGE</b>                                   |                 |                 |                 |                 |                 |                 |                         |                 |                         |
| Market Value: R85,500 / <b>R122 000</b>            | 26.24           | 38.70           | 40.64           | 43.28           | 45.83           | 48.54           | 5.9%                    | 50.72           | 4.5%                    |
| Water Basic: 20mm Connection                       | 148.00          | 156.00          | 165.00          | 175.00          | 185.00          | 196.00          | 5.9%                    | 205.00          | 4.6%                    |
| Water Consumption = 20kl.                          | 170.15          | 180.30          | 191.10          | 203.50          | 215.50          | 228.20          | 5.9%                    | 238.50          | 4.5%                    |
| Electricity Basic : 40A connection (Prepaid meter) | 221.37          | 253.52          | 272.46          | 313.50          | 326.04          | 362.95          | 11.3%                   | 388.39          | 7.0%                    |
| Electricity Consumption 500kWh.                    | 771.29          | 883.80          | 949.50          | 1 092.90        | 1 206.21        | 1 342.74        | 11.3%                   | 1 436.88        | 7.0%                    |
| Basic - Sewerage                                   | 168.00          | 178.00          | 188.00          | 200.00          | 211.00          | 223.00          | 5.7%                    | 233.00          | 4.5%                    |
| Basic - Refuse                                     | 170.00          | 195.00          | 206.00          | 219.00          | 232.00          | 245.00          | 5.6%                    | 256.00          | 4.5%                    |
| VAT                                                | 247.32          | 276.99          | 295.81          | 330.59          | 356.36          | 389.68          |                         | 413.67          |                         |
| <b>Monthly Services Account</b>                    | <b>1 896.13</b> | <b>2 123.61</b> | <b>2 267.87</b> | <b>2 534.49</b> | <b>2 732.11</b> | <b>2 987.57</b> | 9.4%                    | <b>3 171.44</b> | 6.2%                    |
| <b>Total Monthly (Property Rates + Services)</b>   | <b>1 922.37</b> | <b>2 162.31</b> | <b>2 308.51</b> | <b>2 577.76</b> | <b>2 777.95</b> | <b>3 036.11</b> | 9.3%                    | <b>3 222.16</b> | 6.1%                    |
| <b>Monthly R/C Increase</b>                        |                 | <b>239.94</b>   | <b>146.19</b>   | <b>269.26</b>   | <b>200.18</b>   | <b>258.17</b>   |                         | <b>186.05</b>   |                         |

| DETAIL : PROPERTY RATES AND SERVICES                    | 2020/2021       | 2021/2022        | 2022/2023       | 2023/2024       | 2024/2025       | 2025/2026       | 2025/2026<br>% Increase | 2026/2027       | 2026/2027<br>% Increase |
|---------------------------------------------------------|-----------------|------------------|-----------------|-----------------|-----------------|-----------------|-------------------------|-----------------|-------------------------|
| <b>WARD 9</b>                                           |                 |                  |                 |                 |                 |                 |                         |                 |                         |
| <b>HEIDELBERG DORP</b>                                  |                 |                  |                 |                 |                 |                 |                         |                 |                         |
| Market Value: R85,500 / <b>R128 250</b>                 | 26.24           | 42.06            | 44.17           | 47.03           | 49.81           | 52.75           | 5.9%                    | 52.75           | 0.0%                    |
| Water Basic: 20mm Connection                            | 148.00          | 156.00           | 165.00          | 175.00          | 185.00          | 196.00          | 5.9%                    | 205.00          | 4.6%                    |
| Water Consumption = 20kl.                               | 170.15          | 180.30           | 191.10          | 203.50          | 215.50          | 228.20          | 5.9%                    | 238.50          | 4.5%                    |
| Electricity Basic : 40A connection (Prepaid meter)      | 221.37          | 253.52           | 272.46          | 313.50          | 326.04          | 362.95          | 11.3%                   | 388.39          | 7.0%                    |
| Electricity Consumption 500kWh.                         | 771.29          | 883.80           | 949.50          | 1 092.90        | 1 206.21        | 1 342.74        | 11.3%                   | 1 436.88        | 7.0%                    |
| Basic - Sewerage                                        | 168.00          | 178.00           | 188.00          | 200.00          | 211.00          | 223.00          | 5.7%                    | 233.00          | 4.5%                    |
| Basic - Refuse                                          | 170.00          | 195.00           | 206.00          | 219.00          | 232.00          | 245.00          | 5.6%                    | 256.00          | 4.5%                    |
| VAT                                                     | 247.32          | 276.99           | 295.81          | 330.59          | 356.36          | 389.68          |                         | 413.67          |                         |
| <b>Monthly Services Account</b>                         | <b>1 896.13</b> | <b>2 123.61</b>  | <b>2 267.87</b> | <b>2 534.49</b> | <b>2 732.11</b> | <b>2 987.57</b> | 9.4%                    | <b>3 171.44</b> | 6.2%                    |
| <b>Total Monthly (Property Rates + Services)</b>        | <b>1 922.37</b> | <b>2 165.67</b>  | <b>2 312.03</b> | <b>2 581.52</b> | <b>2 781.93</b> | <b>3 040.32</b> | 9.3%                    | <b>3 224.19</b> | 6.0%                    |
| <b>Monthly R/C Increase</b>                             |                 | <b>243.30</b>    | <b>146.36</b>   | <b>269.49</b>   | <b>200.41</b>   | <b>258.40</b>   |                         | <b>183.87</b>   |                         |
| <b>FARM - WARD 9</b>                                    |                 |                  |                 |                 |                 |                 |                         |                 |                         |
| <b>Market Value: R680,000 / R1 003 500</b>              |                 |                  |                 |                 |                 |                 |                         |                 |                         |
| Category: VAFARA (Agricultural)                         | 125.69          | 107.88           | 107.88          | 114.90          | 121.67          | 128.87          | 5.9%                    | 134.64          | 4.5%                    |
| <b>Monthly R/C Increase</b>                             |                 | <b>-17.81</b>    | <b>0.00</b>     | <b>7.02</b>     | <b>6.77</b>     | <b>7.20</b>     |                         | <b>5.77</b>     |                         |
| <b>FARM WARD 9 - AGRI RESIDENTIAL</b>                   |                 |                  |                 |                 |                 |                 |                         |                 |                         |
| <b>Market Value: R9,878,500 / R11 124 000</b>           |                 |                  |                 |                 |                 |                 |                         |                 |                         |
| Category: Agricultural Residential                      | 7 302.68        | 5 952.28         | 6 250.35        | 6 656.40        | 7 049.52        | 7 465.72        | 5.9%                    | 7 801.63        | 4.5%                    |
| <b>Monthly R/C Increase</b>                             |                 | <b>-1 350.41</b> | <b>298.08</b>   | <b>406.05</b>   | <b>393.13</b>   | <b>416.20</b>   |                         | <b>335.91</b>   |                         |
| <b>WARD 9</b>                                           |                 |                  |                 |                 |                 |                 |                         |                 |                         |
| <b>HEIDELBERG</b>                                       |                 |                  |                 |                 |                 |                 |                         |                 |                         |
| Market Value: R1,170,500 / <b>R1 445 000</b>            | 828.33          | 749.81           | 787.36          | 838.51          | 888.03          | 940.46          | 5.9%                    | 982.78          | 4.5%                    |
| Water Basic: 20mm Connection                            | 148.00          | 156.00           | 165.00          | 175.00          | 185.00          | 196.00          | 5.9%                    | 205.00          | 4.6%                    |
| Water Consumption = 30kl.                               | 263.85          | 279.60           | 296.40          | 315.60          | 334.20          | 354.00          | 5.9%                    | 369.90          | 4.5%                    |
| Electricity Basic : 60A connection (Conventional meter) | 471.00          | 539.40           | 561.00          | 627.00          | 652.08          | 725.90          | 11.3%                   | 776.69          | 7.0%                    |
| Electricity Consumption 750kWh.                         | 1 319.84        | 1 512.40         | 1 625.00        | 1 870.45        | 2 064.38        | 2 298.04        | 11.3%                   | 2 459.16        | 7.0%                    |
| Basic - Sewerage (Septic Tank)                          | 168.00          | 178.00           | 188.00          | 200.00          | 211.00          | 223.00          | 5.7%                    | 233.00          | 4.5%                    |
| Basic - Refuse                                          | 170.00          | 195.00           | 206.00          | 219.00          | 232.00          | 245.00          | 5.6%                    | 256.00          | 4.5%                    |
| VAT                                                     | 381.10          | 429.06           | 456.21          | 511.06          | 551.80          | 606.29          |                         | 644.96          |                         |
| <b>Monthly Services Account</b>                         | <b>2 921.79</b> | <b>3 289.46</b>  | <b>3 497.61</b> | <b>3 918.11</b> | <b>4 230.45</b> | <b>4 648.23</b> | 9.9%                    | <b>4 944.71</b> | 6.4%                    |
| <b>Total Monthly (Property Rates + Services)</b>        | <b>3 750.12</b> | <b>4 039.27</b>  | <b>4 284.97</b> | <b>4 756.62</b> | <b>5 118.49</b> | <b>5 588.69</b> | 9.2%                    | <b>5 927.48</b> | 6.1%                    |
| <b>Monthly R/C Increase</b>                             |                 | <b>289.16</b>    | <b>245.70</b>   | <b>471.65</b>   | <b>361.87</b>   | <b>470.20</b>   |                         | <b>338.79</b>   |                         |

## 1.7.6 CARAVAN PARKS



The operational budget for the 2026/27 financial year makes provision for an increase of 4.5% from 1 July 2026:

Caravan parks should not be operated at a deficit. The deficit decreases from 26.20% (2025/26) to 21.15% (2026/27). The net loss decreases with R1 166 635 to R4 379 730. This is a smaller net loss when compared to the 2025/2026 adopted budget.

The decrease in the net loss can be attributed to reduced employee related cost, as the employees who worked at the now leased-out camping sites of Gouritsmond and Witsand West camp, have since been moved to other departments.

Marketing initiatives will have to be intensified during the 2026/2027 financial year to ensure that the camps at least breakeven by the end of the 2026/27 MTREF period.

The maintenance program of the camping sites will be implemented on a continuous basis to ensure that the facilities remain in a good condition.

**The table below provides a summary of the revenue and expenditure in respect of the caravan parks.**

| CARAVAN PARKS                   | Adj Budget<br>2025/26 | Budget 2026/27 |
|---------------------------------|-----------------------|----------------|
| Total Caravan Parks Revenue     | 15 626 640            | 16 329 834     |
| Total Caravan Parks Expenditure | 21 173 005            | 20 709 564     |
| <b>NETT PROFIT / (LOSS)</b>     | -5 546 365            | -4 379 730     |
| <b>Percentage Gross Loss</b>    | <b>-26.20%</b>        | <b>-21.15%</b> |

The Final operational budget makes provision for the following projects:

1. Contractors will be appointed to perform cleaning and security services.
2. Contractors will be appointed to perform various maintenance works on Municipal buildings.
3. Materials and equipment will be purchased to perform maintenance activities.
4. Cleaning material will be purchased.
5. Temporary wages and overtime will be paid to temporary workers and employees.
6. Marketing of Caravan Parks in conjunction with the Hessequa Tourism section.

**The following is a summary of the budgeted amounts on the capital budget for the 2026/27 financial year:**

| <b>Project Description</b>                                   | <b>Ward</b> | <b>Ref</b> | <b>Fund</b> | <b>Draft Budget 2026/27</b> |
|--------------------------------------------------------------|-------------|------------|-------------|-----------------------------|
| FRIDGES - CARAVAN PARK JFT                                   | 3           | J/F        | CRR         | 22 500                      |
| STOVES - CARAVAN PARK JFT                                    | 3           | J/F        | CRR         | 22 500                      |
| MICROWAVES - CARAVAN PARK JFT                                | 3           | J/F        | CRR         | 13 200                      |
| MATRASSES BEDS & MATTRESS COVERS - C/PARK JFT                | 3           | J/F        | CRR         | 32 500                      |
| CROCKERY & CUTLERY - CARAVAN PARK JFT                        | 3           | J/F        | CRR         | 20 000                      |
| REPLACEMENT OF BOILER SYSTEMS AT ELLENSRUST                  | 1           | S/B        | CRR         | 200 000                     |
| REPLACE FLEET FORD RANGER 2.2 (2013) CCC 12314 WITH POOL LDV | 3           | J/F        | CRR         | 470 000                     |
| <b>Grand Total</b>                                           |             |            |             | <b>780 700</b>              |

### 1.7.7 DEVELOPMENT CHARGES

The Hessequa Municipality welcomes all new developments as it has a positive impact on employment opportunities and the Municipality's financial sustainability as it contributes to the expansion of the income base. Development cannot be sustainable if the Municipality must carry the impact on the demand for essential engineering services such as water, sewerage, stormwater, roads, transport, solid waste and electricity, and other community services such as social services, clinics, schools, and public amenities. For sustainable development to be successful and to enhance economic development, both the public and private sector needs to invest in infrastructure. Development charges should enable the municipality to recover a fair and rational amount from developers to fund the construction of the capacity units allocated to the development. The developers must account for the total cost of bulk infrastructure for developments so far as the developments impacts on the existing infrastructure. A Development Charges Policy has been implemented from 2023/24 which will be reviewed by council annually and communicated with the Hessequa public during budget consultation processes. The objective of this policy shall be to generate funds to ensure the timeous augmentation of the municipal engineering services infrastructure within the jurisdiction of the Municipality, to ensure sustainable development. The existing as well as new tariffs are set out in the table below:

#### **DEVELOPMENT CHARGES**

1. Approval in terms of Hessequa Municipal Planning Bylaw of 2015 **before 1 July 2023**  
– **Unchanged from 2025/2026**
2. Approval in terms of Hessequa Municipal Planning Bylaw of 2015 **after 1 July 2023** –  
**as per table below (Unchanged from 2025/2026):**

|             |                                 | VAT excluded<br>Rand | VAT included<br>Rand |
|-------------|---------------------------------|----------------------|----------------------|
| Water       | Kiloliter per day               | 31 726.00            | 36 484.90            |
| Sewerage    | Kiloliter per day               | 32 564.00            | 37 448.60            |
| Stormwater  | Run-off Coefficient per hectare | 281 250.00           | 323 437.50           |
| Solid Waste | Removals per week               | 12 800.00            | 14 720.00            |
| Roads       | Vehicle trip generation per day | 3 267.00             | 3 757.05             |

## 1.7.8 OPERATING EXPENDITURE FRAMEWORK

The following table is a high-level summary of the 2026/27 budget and MTREF (classified per main type of operating expenditure):

**Table A4: Summary of operating expenditure by standard classification item- (NT – supporting tables)**

| WC042 Hessequa - Table A4 Budgeted Financial Performance (revenue and expenditure) |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
|------------------------------------------------------------------------------------|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
| Description                                                                        |  | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
| R thousand                                                                         |  | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Expenditure                                                                        |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
|                                                                                    |  | 2   | 209 043         | 217 045         | 230 661         | 270 128              | 269 304         | 269 304            | 269 304           | 290 063                                             | 303 304                | 318 955                |
|                                                                                    |  | 2   | 8 413           | 8 471           | 9 128           | 9 690                | 10 039          | 10 039             | 10 039            | 10 537                                              | 10 969                 | 11 418                 |
|                                                                                    |  | 2   | 139 141         | 157 153         | 187 077         | 212 192              | 214 192         | 214 192            | 214 192           | 223 018                                             | 240 257                | 258 829                |
|                                                                                    |  | 2,8 | 42 312          | 42 737          | 40 368          | 47 787               | 45 700          | 45 700             | 45 700            | 49 636                                              | 51 434                 | 53 105                 |
|                                                                                    |  | 2,3 | 1 203           | 9 763           | 31 801          | 4 014                | 93 814          | 93 814             | 93 814            | 82 667                                              | 86 358                 | 90 216                 |
|                                                                                    |  | 2   | 43 409          | 42 605          | 44 315          | 52 188               | 52 188          | 52 188             | 52 188            | 54 556                                              | 60 965                 | 65 676                 |
|                                                                                    |  | 2   | 20 630          | 22 035          | 21 681          | 19 809               | 20 309          | 20 309             | 20 309            | 23 438                                              | 24 391                 | 30 378                 |
|                                                                                    |  | 2   | 63 942          | 67 554          | 71 920          | 81 852               | 69 603          | 69 603             | 69 603            | 82 827                                              | 67 266                 | 63 199                 |
|                                                                                    |  | 2   | 1 849           | 1 835           | 2 613           | 2 502                | 2 509           | 2 509              | 2 509             | 2 775                                               | 2 874                  | 2 972                  |
|                                                                                    |  | 2   | -               | -               | 8 135           | 56 546               | 9 918           | 9 918              | 9 918             | 10 473                                              | 10 944                 | 11 436                 |
|                                                                                    |  | 2   | 24 664          | 37 501          | 37 914          | 49 189               | 51 607          | 51 607             | 51 607            | 51 776                                              | 54 006                 | 56 330                 |
|                                                                                    |  | 2   | (660)           | 1 391           | 1 065           | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|                                                                                    |  | 2   | 2 857           | 1 171           | 2 908           | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Total Expenditure                                                                  |  |     | 556 803         | 609 264         | 689 587         | 805 898              | 839 183         | 839 183            | 839 183           | 881 766                                             | 912 769                | 962 514                |

## 1.8 OPERATING EXPENDITURE FRAMEWORK

### 1.8.1 Expenditure by Type

#### 1.8.1.1 Employee Related Costs

The budgeted allocation for employee related costs for the 2026/27 financial year totals R290,063 million which is 32,90% of the total operating expenditure. The total employee related cost, including council remuneration is 34.09% of the total operating expenditure. The annual increase in the budget is 7.67%, which includes a salary increase of 4.75% as per the collective agreement. There were requests for new posts but only four (4) was approved and included in the budget. These are two law enforcement officers, one assistant town planner and one media officer.

#### 1.8.1.2 Remuneration of Councillors

The budgeted allocation for remuneration of councillors for the 2026/27 financial year is R10,537 million.

#### 1.8.1.3 Depreciation & Asset Impairment

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Register. It is important to note that depreciation represents the cost of using assets in service delivery and forms part of the total cost of providing the municipal service. Accordingly, it should be included in the setting of cost reflective tariffs to recover the full cost of rendering the service. Budget appropriations in this regard totals R54,556 million for the 2026/27 financial year and equates to 6.19% of the total operating expenditure.

**1.8.1.4 Finance Charges**

Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital). Finance charges amount to R23,438 million (2.66%) of operating expenditure. Unwinding of interest to the amount of R9,323 million for Landfill sites is also included for the 2026/27 financial year.

**1.8.1.5 Bulk Purchases**

The Budget for Bulk purchases for 2026/27 is R223,018 million, which is 25.29% of Total Operating Expenditure. Bulk purchases are the direct purchase of electricity from Eskom. Electricity tariffs from Eskom will increase by 9.01% as from 1 July 2026.

**1.8.1.6 Debt Impairment**

Debt Impairment for 2026/27 for Traffic Fines is R79,907 million and R83,507 million for 2027/28. Rates and Services is R2,759 million for 2026/27 and R2,851 million for 2027/28.

**1.8.1.7 Contracted Services**

Contracted services consist of Life Savers, Recycling of Refuse, Fire Brigade, Cleaning & Security Services for Camps, Housing Development, Maintenance, legal costs, fraud line as well as Traffic fines outsourced. The total budget for Contracted Services for 2026/27 is R82,827 million which shows a R12,454 million increase when compared to the 2025/26 adjustment budget.

**1.8.1.8 Inventory Consumed**

Inventory consumed consist of fuel, oil, consumables, materials and supplies and water. The total budget for Inventory consumed for 2026/27 is R49,636 million which shows a R4,361 million increase when compared to the 2025/26 adjustment budget.

**1.8.1.9 Operational costs**

Operational costs is made up of various line items relating to the daily operations of the municipality. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved. The total budget for Operational Costs for 2026/27 is R51,776 million which shows a 1.2% increase when compared to 2025/26 adjustment budget.

**1.8.2 Priority given to repairs and maintenance**

The Statement of Performance does not have a line item for repairs and maintenance. As per the mSCOA chart, expenditure items are coupled to projects. The following has been included in the final budget for repairs and maintenance for the current year, as well as the MTREF period.

## WC042 Hessequa - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

| Revenue Schedule - Supporting Table 01: Supporting Items to Budgeted Financial Statements |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
|-------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|---------------------|------------------------|------------------------|
| Description                                                                               | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                     |                        |                        |
|                                                                                           |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome                                   | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                                                                |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Repairs and Maintenance by Expenditure Item                                               | 8   |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Employee related costs                                                                    |     | 70 952          | 76 785          | 82 681          | 94 047               | 93 150          | 93 150             | 93 150                                              | 99 525              | 104 527                | 109 831                |
| Inventory Consumed (Project Maintenance)                                                  |     | 7 653           | 9 643           | 11 777          | 10 244               | 11 349          | 11 349             | 11 349                                              | 11 060              | 11 559                 | 11 971                 |
| Contracted Services                                                                       |     | 14 497          | 20 880          | 23 606          | 17 776               | 24 788          | 24 788             | 24 788                                              | 18 838              | 19 400                 | 19 409                 |
| Operational Costs                                                                         |     | 1 379           | 1 123           | 1 572           | 2 142                | 2 055           | 2 055              | 2 055                                               | 2 265               | 2 386                  | 2 508                  |
| Total Repairs and Maintenance Expenditure                                                 | 9   | 94 481          | 108 432         | 119 637         | 124 209              | 131 342         | 131 342            | 131 342                                             | 131 687             | 137 872                | 143 720                |

The norm for repairs and maintenance against the carrying value of PPE, Investment Property and Intangible Assets is 8%. **If employee related cost is taken into account, the municipality's ratio is 8,35% for 2026/27 and 8,36% and 7,79% for the respective outer years. (Annual Financial Statements 30 June 2025).** The Municipality will have to ensure that the provision, excluding employee related costs, increases to at least 3.6%. The 2026/2027 budget provides for 2.22% on the carrying value as at 30 June 2025, 2.30% in 2027/2028 and 2.33 in 2028/2029.

### 1.8.3 Free Basic Services: Basic Social Services Package

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the Municipality's Indigent Policy. The target is to register the poor. Details relating to free services, cost of free basis services, revenue lost owing to free basic services as well as basic service delivery measurement is contained in Table A10 (Basic Service Delivery Measurement) on page 80.

The cost of the social package of the registered indigent households is financed by National Government through the Local Government equitable share received in terms of the annual Division of Revenue Act.

### **The following subsidies and rebates are recommended:**

#### **CATEGORY A:**

- Income per household – R5 500
- Water – 6kl per household - free
- Electricity – 50Kwh per household – free
- 100% Rebate – Property Rates (Valuation up to R850 000)
- No basic fees for Sewerage, Refuse and Water

#### **CATEGORY B:**

- Discontinued (Included in Category A)

**CATEGORY C: Old Age Homes**

- R150 contribution per qualifying person

**CATEGORY D – Residents who do not receive accounts**

- As per category A

**CATEGORY E – CHURCHES**

- 100% of basic services if 50% of the members of the church are on the indigent register of the municipality.

**CATEGORY F – CRECHE**

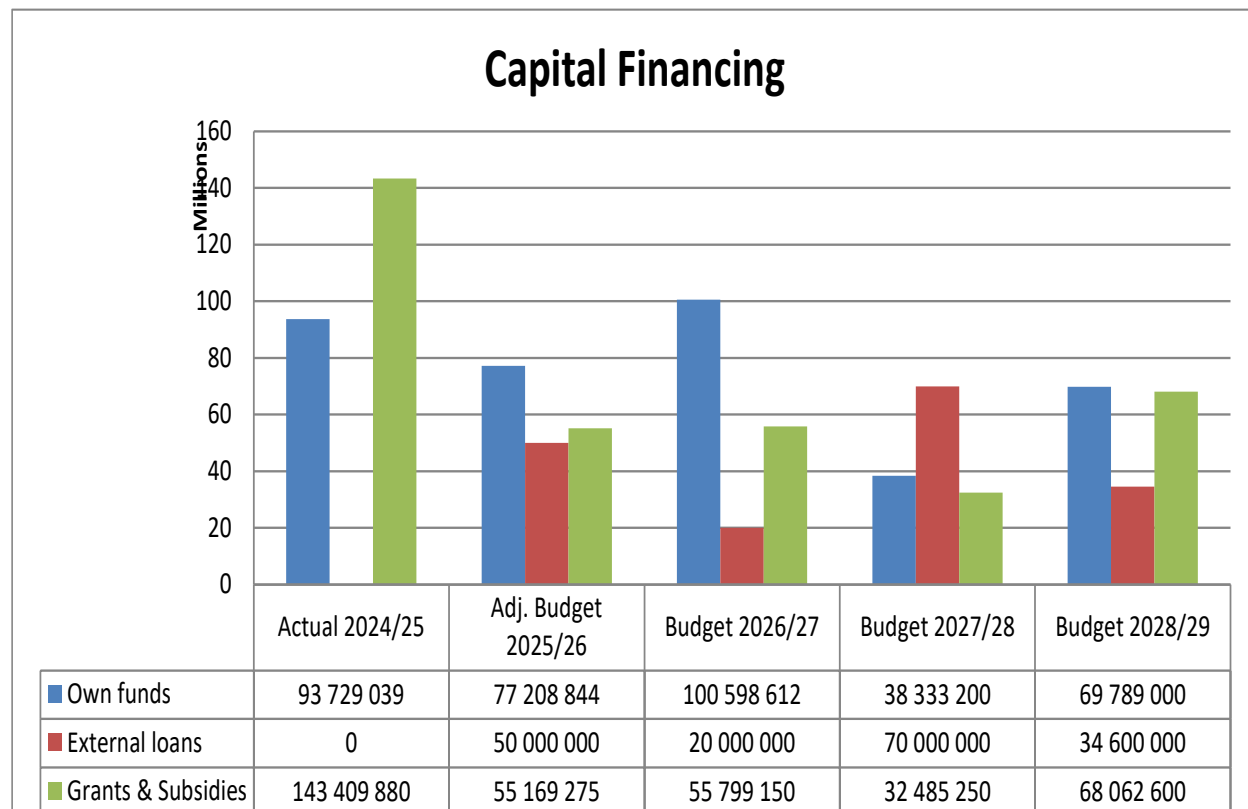
- 100% of basic services if 50% of the learners' parents are on the indigent register of the municipality.

**CATEGORY G– SENIOR CITIZEN CLUBS**

- 100% of basic services if 50% of the members of the club are on the indigent register of the municipality.

## 1.9 CAPITAL EXPENDITURE

The capital budget from own funds in the current MTREF budget for 2025/26 is R127 208 844. For the 2026/27 budget it is R120 598 612. This is R10 598 612 more than the guideline of the financial plan.



The total capital budget of R176 397 762 for 2026/27 shows a decrease of R5 980 357 compared to the adjusted capital budget for 2025/26 of R182 378 119.

### The following is included in the 2026/2027 capital budget:

- + R24,477 million funded by MIG
- + R17,740 million funded by the Western Cape Government for the Upgrading of Transport Assets
- + R13,582 million funded by the Western Cape Government for the construction of a new water treatment plant in Heidelberg
- + R100,599 million projects funded by CRR
- + R20,000 million projects funded by Borrowing

### Financing of the Capital Budget

The following table gives a breakdown of the sources and percentage (%) of finance of the 2026/27 MTREF budget.

|                            | Budget<br>2026/27  | %     | Budget<br>2027/28  | %     | Budget<br>2028/29  | %     |
|----------------------------|--------------------|-------|--------------------|-------|--------------------|-------|
| Own funds                  | 100 598 612        | 57.03 | 38 333 200         | 27.22 | 69 789 000         | 40.47 |
| External loans             | 20 000 000         | 11.34 | 70 000 000         | 49.71 | 34 600 000         | 20.06 |
| Grants & Subsidies         | 55 799 150         | 31.63 | 32 485 250         | 23.07 | 68 062 600         | 39.47 |
| <b>Capital Expenditure</b> | <b>176 397 762</b> |       | <b>140 818 450</b> |       | <b>172 451 600</b> |       |

The main source of funding will be from own funding.

The comparison between the MTREF Capital Budget and the Financial Plan is set out on Pg. 25, 26 and 27 of this report.

The following tables reflects the capital budget per ward and per town. Information regarding wards has been compiled from information received from the respective departments. The municipality is still in process to ensure that all projects are ward specific from the planning stages. This will eliminate the “Hessequa” and combined wards from the table below. The expectation is that the current projects with more than one ward attached to it will be phased out over the MTREF.

### 2026/27 MTREF Capital Budget per Ward

| WARDS            | Budget 2026/27     | Budget<br>2027/28  | Budget<br>2028/29  |
|------------------|--------------------|--------------------|--------------------|
| Ward 1           | 13 296 500         | 2 447 250          | 8 271 750          |
| Ward 2           | 43 985 500         | 17 001 250         | 1 070 750          |
| Ward 3           | 22 531 062         | 3 861 400          | 15 917 000         |
| Ward 4           | 9 385 000          | 8 755 000          | 2 760 000          |
| Ward 5           | 2 100 000          | 7 102 622          | 2 901 500          |
| Ward 6           | 2 332 250          | 5 748 050          | 4 314 059          |
| Ward 7           | 16 211 800         | 21 502 250         | 41 169 750         |
| Ward 8           | 300 000            | 10 664 628         | 22 662 926         |
| Ward 9           | 18 794 500         | 830 000            | 5 027 500          |
| Wards 7, 8       | -                  | 3 136 000          | 3 278 000          |
| Wards 6,7,8 (13) | 26 129 150         | 7 480 000          | 19 626 365         |
| Wards 5,9 (11)   | 7 299 500          | 17 828 000         | 9 582 000          |
| Wards 4,5,9 (11) | -                  | -                  | -                  |
| Wards 1,3 (10)   | 5 837 000          | 12 020 000         | 10 250 000         |
| Wards 6,8        | -                  | -                  | -                  |
| Hessequa (HQ)    | 8 195 500          | 22 442 000         | 25 620 000         |
| <b>TOTAL</b>     | <b>176 397 762</b> | <b>140 818 450</b> | <b>172 451 600</b> |

**2026/27 MTREF Capital Budget per Town**

| TOWNS          | Budget 2026/27     | Budget 2027/28     | Budget 2028/29     |
|----------------|--------------------|--------------------|--------------------|
| Albertinia     | 43 985 500         | 17 001 250         | 1 064 750          |
| Heidelberg     | 28 194 000         | 25 760 622         | 17 511 000         |
| Witsand        | 7 625 000          | 7 350 000          | 2 335 000          |
| Riversdal      | 44 973 200         | 48 530 928         | 91 051 100         |
| Stilbaai       | 22 169 500         | 16 479 250         | 29 845 750         |
| Jongensfontein | 13 661 062         | 1 131 400          | 2 257 000          |
| Gouritsmond    | 5 834 000          | 718 000            | 2 342 000          |
| Slangrivier    | 1 760 000          | 1 205 000          | 425 000            |
| Hessequa       | 8 195 500          | 22 642 000         | 25 620 000         |
| <b>TOTAL</b>   | <b>176 397 762</b> | <b>140 818 450</b> | <b>172 451 600</b> |

**MIG program for the 2026/27 MTREF**

| Account Description                                                     | Ward  | Town | Fund | Budget 2026/2027  | Budget 2027/2028  | Budget 2028/2029  |
|-------------------------------------------------------------------------|-------|------|------|-------------------|-------------------|-------------------|
| UPGRADE ROADS IN DIEPKLOOF H/BERG                                       | 5     | H/B  | MIG  | -                 | 2 042 622         | 0                 |
| UPGRADE ROADS & STORMWATER - WYK 6 - R/D                                | 6     | R/D  | MIG  | 0                 | 3 700 000         | 1 547 809         |
| UPGRADING OF SEWERAGE NETWORK IN MORESTO                                | 8     | R/D  | MIG  | 0                 | 5 736 603         | 2 660 426         |
| Upgrading of Waste Water Treatment Works in Riversdale Ph3 (Ref 343289) | 6,7,8 | R/D  | MIG  | 15 159 150        | 0                 | 0                 |
| Material Recovery Facility                                              | 6,7,8 | R/D  | MIG  | 0                 | 0                 | 12 576 365        |
| SWIMMING POOL A/B                                                       | 2     | A/B  | MIG  | 9 318 000         |                   |                   |
| UPGRADING OF WATER NETWORK IN MORESTOND-                                | 8     | R/D  | MIG  | 0                 | 4 913 025         | 0                 |
| <b>TOTAL CAPITAL</b>                                                    |       |      |      | <b>24 477 150</b> | <b>16 392 250</b> | <b>16 784 600</b> |

**PMU**

|                    |  |  |  |                   |                   |                   |
|--------------------|--|--|--|-------------------|-------------------|-------------------|
| MIG GRANT - PMU    |  |  |  | 797 850           | 862 750           | 883 400           |
| <b>TOTAL GRANT</b> |  |  |  | <b>25 275 000</b> | <b>17 255 000</b> | <b>17 668 000</b> |

Above is the proposed MIG program for the 2026/27 MTREF. The program and funding must be fixed for the MTREF period to ensure full spending on a yearly basis.

## 1.10 ANNUAL BUDGET TABLES

The following pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's MTREF Budget to be approved by the Council.

WC042 Hessequa - Table A1 Budget Summary

| Description                                                          | 2022/23         | 2023/24         | 2024/25          | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------------------------------|-----------------|-----------------|------------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                      | Audited Outcome | Audited Outcome | Audited Outcome  | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousands</b>                                                   |                 |                 |                  |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Financial Performance</b>                                         |                 |                 |                  |                      |                 |                    |                   |                                                     |                        |                        |
| Property rates                                                       | 119 965         | 130 038         | 140 197          | 148 312              | 148 312         | 148 312            | 148 312           | 156 655                                             | 165 109                | 174 021                |
| Service charges                                                      | 296 734         | 320 500         | 365 374          | 384 481              | 386 481         | 386 481            | 386 481           | 411 463                                             | 441 942                | 474 848                |
| Investment revenue                                                   | 29 341          | 43 386          | 46 305           | 36 046               | 36 046          | 36 046             | 36 046            | 31 761                                              | 30 585                 | 32 410                 |
| Transfer and subsidies - Operational                                 | 67 557          | 63 785          | 68 053           | 75 755               | 79 731          | 79 731             | 79 731            | 89 081                                              | 90 921                 | 92 835                 |
| Other own revenue                                                    | 138 704         | 156 253         | 148 402          | 162 747              | 196 808         | 196 808            | 196 808           | 193 432                                             | 202 043                | 189 626                |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>652 300</b>  | <b>713 963</b>  | <b>768 330</b>   | <b>807 340</b>       | <b>847 377</b>  | <b>847 377</b>     | <b>847 377</b>    | <b>882 392</b>                                      | <b>930 600</b>         | <b>963 740</b>         |
| Employee costs                                                       | 209 043         | 217 045         | 230 661          | 270 128              | 269 389         | 269 389            | 269 389           | 290 063                                             | 303 304                | 318 955                |
| Remuneration of councillors                                          | 8 413           | 8 471           | 9 128            | 9 690                | 10 039          | 10 039             | 10 039            | 10 537                                              | 10 969                 | 11 418                 |
| Depreciation, amortisation and impairment                            | 43 409          | 42 605          | 44 248           | 52 188               | 52 188          | 52 188             | 52 188            | 54 556                                              | 60 965                 | 65 676                 |
| Interest, Dividends and Rent on Land                                 | 20 630          | 22 035          | 21 681           | 19 809               | 20 309          | 20 309             | 20 309            | 23 438                                              | 24 391                 | 30 378                 |
| Inventory consumed and bulk purchases                                | 181 453         | 199 891         | 227 444          | 259 979              | 259 813         | 259 813            | 259 813           | 272 653                                             | 291 691                | 311 933                |
| Transfers and subsidies                                              | 1 849           | 1 835           | 2 613            | 2 502                | 2 509           | 2 509              | 2 509             | 2 775                                               | 2 874                  | 2 972                  |
| Other expenditure                                                    | 140 147         | 164 309         | 153 821          | 191 601              | 224 937         | 224 937            | 224 937           | 227 743                                             | 218 575                | 221 180                |
| <b>Total Expenditure</b>                                             | <b>604 943</b>  | <b>656 191</b>  | <b>689 597</b>   | <b>805 898</b>       | <b>839 184</b>  | <b>839 184</b>     | <b>839 184</b>    | <b>881 766</b>                                      | <b>912 769</b>         | <b>962 514</b>         |
| <b>Surplus/(Deficit)</b>                                             | <b>47 357</b>   | <b>57 773</b>   | <b>78 733</b>    | <b>1 442</b>         | <b>8 194</b>    | <b>8 194</b>       | <b>8 194</b>      | <b>625</b>                                          | <b>17 831</b>          | <b>1 226</b>           |
| Transfers and subsidies - capital (monetary allocations)             | 34 542          | 45 295          | 161 096          | 62 341               | 54 530          | 54 530             | 54 530            | 55 799                                              | 32 485                 | 68 063                 |
| Transfers and subsidies - capital (in-kind)                          | 270             | 438             | 591              | —                    | 639             | 639                | 639               | —                                                   | —                      | —                      |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> | <b>82 169</b>   | <b>103 505</b>  | <b>240 420</b>   | <b>63 783</b>        | <b>63 363</b>   | <b>63 363</b>      | <b>63 363</b>     | <b>56 424</b>                                       | <b>50 316</b>          | <b>69 288</b>          |
| Share of Surplus/Deficit attributable to Associate                   | —               | —               | —                | —                    | —               | —                  | —                 | —                                                   | —                      | —                      |
| <b>Surplus/(Deficit) for the year</b>                                | <b>82 169</b>   | <b>103 505</b>  | <b>240 420</b>   | <b>63 783</b>        | <b>63 363</b>   | <b>63 363</b>      | <b>63 363</b>     | <b>56 424</b>                                       | <b>50 316</b>          | <b>69 288</b>          |
| <b>Capital expenditure &amp; funds sources</b>                       |                 |                 |                  |                      |                 |                    |                   |                                                     |                        |                        |
| Capital expenditure                                                  | 84 150          | 123 231         | 237 139          | 187 628              | 182 378         | 182 378            | 118 853           | 176 398                                             | 140 818                | 172 452                |
| Transfers recognised - capital                                       | 33 358          | 43 111          | 143 410          | 62 341               | 55 169          | 55 169             | 46 436            | 55 799                                              | 32 485                 | 68 063                 |
| Borrowing                                                            | 34 499          | —               | —                | 50 000               | 50 000          | 50 000             | 34 735            | 20 000                                              | 70 000                 | 34 600                 |
| Internally generated funds                                           | 16 292          | 80 120          | 93 729           | 75 287               | 77 209          | 77 209             | 37 683            | 100 599                                             | 38 333                 | 69 789                 |
| <b>Total sources of capital funds</b>                                | <b>84 150</b>   | <b>123 231</b>  | <b>237 139</b>   | <b>187 628</b>       | <b>182 378</b>  | <b>182 378</b>     | <b>118 853</b>    | <b>176 398</b>                                      | <b>140 818</b>         | <b>172 452</b>         |
| <b>Financial position</b>                                            |                 |                 |                  |                      |                 |                    |                   |                                                     |                        |                        |
| Total current assets                                                 | 487 055         | 572 920         | 529 808          | 453 099              | 490 446         | 490 446            | 490 446           | 499 419                                             | 549 800                | 578 376                |
| Total non current assets                                             | 1 139 324       | 1 250 976       | 1 460 495        | 1 471 771            | 1 466 521       | 1 466 521          | 1 466 521         | 1 809 994                                           | 1 882 850              | 2 078 789              |
| Total current liabilities                                            | 136 308         | 217 433         | 158 301          | 146 405              | 132 040         | 132 040            | 132 040           | 164 841                                             | 176 295                | 190 196                |
| Total non current liabilities                                        | 271 473         | 271 477         | 259 658          | 301 986              | 302 486         | 302 486            | 302 486           | 297 474                                             | 368 926                | 405 195                |
| Community wealth/Equity                                              | 1 218 598       | 1 334 985       | 1 572 345        | 1 476 479            | 1 522 441       | 1 522 441          | 1 522 441         | 1 847 097                                           | 1 887 429              | 2 061 774              |
| <b>Cash flows</b>                                                    |                 |                 |                  |                      |                 |                    |                   |                                                     |                        |                        |
| Net cash from (used) operating                                       | 114 265         | 218 253         | 1 323 124        | 119 297              | 149 052         | 149 052            | 149 052           | 179 652                                             | 134 700                | 208 786                |
| Net cash from (used) investing                                       | (80 237)        | (121 941)       | (235 881)        | (177 628)            | (168 378)       | (168 378)          | (166 752)         | (194 857)                                           | (133 941)              | (188 319)              |
| Net cash from (used) financing                                       | 18 209          | (23 705)        | (20 961)         | 27 343               | 27 343          | 27 343             | 27 343            | (224)                                               | 49 507                 | 7 738                  |
| <b>Cash/cash equivalents at the year end</b>                         | <b>414 914</b>  | <b>487 521</b>  | <b>1 553 803</b> | <b>361 587</b>       | <b>446 974</b>  | <b>446 974</b>     | <b>448 600</b>    | <b>380 583</b>                                      | <b>430 849</b>         | <b>459 054</b>         |
| <b>Cash backing/surplus reconciliation</b>                           |                 |                 |                  |                      |                 |                    |                   |                                                     |                        |                        |
| Cash and investments available                                       | 414 914         | 487 521         | 1 553 803        | 361 587              | 446 974         | 446 974            | 448 600           | 380 583                                             | 430 849                | 459 054                |
| Application of cash and investments                                  | 59 091          | 134 946         | (67 778)         | 68 687               | 55 246          | 55 246             | 45 361            | 7 486                                               | 18 031                 | 21 377                 |
| <b>Balance - surplus (shortfall)</b>                                 | <b>355 823</b>  | <b>352 575</b>  | <b>1 621 581</b> | <b>292 901</b>       | <b>391 728</b>  | <b>391 728</b>     | <b>403 239</b>    | <b>373 098</b>                                      | <b>412 818</b>         | <b>437 676</b>         |
| <b>Asset management</b>                                              |                 |                 |                  |                      |                 |                    |                   |                                                     |                        |                        |
| Asset register summary (WDV)                                         | 1 127 412       | 1 242 610       | 1 314 474        | 1 471 771            | 1 466 521       | 1 466 521          |                   | 1 585 856                                           | 1 658 712              | 1 854 651              |
| Depreciation                                                         | 43 409          | 42 605          | 44 248           | 52 188               | 52 188          | 52 188             |                   | 54 556                                              | 60 965                 | 65 676                 |
| Renewal and Upgrading of Existing Assets                             | 47 193          | 85 430          | 64 954           | 56 179               | 56 833          | 56 833             |                   | 96 851                                              | 79 474                 | 71 369                 |
| Repairs and Maintenance                                              | 94 481          | 108 432         | 119 637          | 124 209              | 131 342         | 131 342            |                   | 131 687                                             | 137 872                | 143 720                |
| <b>Free services</b>                                                 |                 |                 |                  |                      |                 |                    |                   |                                                     |                        |                        |
| Cost of Free Basic Services provided                                 | 7 109           | 8 066           | 8 306            | 9 343                | 9 343           | 9 343              |                   | 10 330                                              | 11 065                 | 11 856                 |
| Revenue cost of free services provided                               | 42 019          | 45 184          | 44 747           | 51 287               | 51 287          | 51 287             |                   | 56 149                                              | 57 556                 | 60 165                 |
| <b>Households below minimum service level</b>                        |                 |                 |                  |                      |                 |                    |                   |                                                     |                        |                        |
| Water:                                                               | —               | —               | —                | —                    | —               | —                  |                   | —                                                   | —                      | —                      |
| Sanitation/sewerage:                                                 | —               | —               | —                | —                    | —               | —                  |                   | —                                                   | —                      | —                      |
| Energy:                                                              | —               | —               | —                | —                    | —               | —                  |                   | —                                                   | —                      | —                      |
| Refuse:                                                              | —               | —               | —                | —                    | —               | —                  |                   | —                                                   | —                      | —                      |

**Explanatory notes to Table A1: - Budget Summary**

1. Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasize the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
  - a. Capital expenditure is balanced by capital funding sources, of which
    - i. Government and other transfers is reflected on the Financial Performance Budget;
    - ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
    - iii. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the net cash from investing on the Cash Flow Budget.
4. The Cash backed reserves/surplus reconciliation shows an increase over the 2026/27 MTREF period

**WC042 Hessequa - Table A8 Cash backed reserves/accumulated surplus reconciliation**

| Description                                                                             | Ref | 2022/23         | 2023/24         | 2024/25          | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|-----------------------------------------------------------------------------------------|-----|-----------------|-----------------|------------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                                         |     | Audited Outcome | Audited Outcome | Audited Outcome  | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                                                                       |     |                 |                 |                  |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Cash and investments available</b>                                                   |     |                 |                 |                  |                      |                 |                    |                   |                                                     |                        |                        |
| Cash/cash equivalents at the year end                                                   | 1   | 414 914         | 487 521         | 1 553 803        | 361 587              | 446 974         | 446 974            | 448 600           | 380 583                                             | 430 849                | 459 054                |
| Other current investments > 90 days                                                     |     | -               | -               | -                | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Non current Investments                                                                 | 1   | -               | -               | -                | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Cash and investments available:</b>                                                  |     | <b>414 914</b>  | <b>487 521</b>  | <b>1 553 803</b> | <b>361 587</b>       | <b>446 974</b>  | <b>446 974</b>     | <b>448 600</b>    | <b>380 583</b>                                      | <b>430 849</b>         | <b>459 054</b>         |
| <b>Application of cash and investments</b>                                              |     |                 |                 |                  |                      |                 |                    |                   |                                                     |                        |                        |
| Unspent conditional transfers                                                           |     | 8 266           | 74 780          | 3 643            | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Unspent borrowing                                                                       |     | -               | -               | -                | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Statutory requirements                                                                  | 2   | -               | -               | -                | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Other working capital requirements                                                      | 3   | 44 007          | 53 000          | (78 851)         | 51 371               | 37 930          | 37 930             | 37 930            | (10 982)                                            | (1 677)                | 334                    |
| Other provisions                                                                        |     | 6 819           | 7 165           | 7 430            | 17 316               | 17 316          | 17 316             | 7 430             | 18 467                                              | 19 707                 | 21 043                 |
| Long term investments committed                                                         | 4   | -               | -               | -                | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Reserves to be backed by cash/investments                                               | 5   | -               | -               | -                | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Application of cash and investments:</b>                                       |     | <b>59 091</b>   | <b>134 946</b>  | <b>(67 778)</b>  | <b>68 687</b>        | <b>55 246</b>   | <b>55 246</b>      | <b>45 361</b>     | <b>7 486</b>                                        | <b>18 031</b>          | <b>21 377</b>          |
| <b>Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits</b> |     | <b>355 823</b>  | <b>352 575</b>  | <b>1 621 581</b> | <b>292 901</b>       | <b>391 728</b>  | <b>391 728</b>     | <b>403 239</b>    | <b>373 098</b>                                      | <b>412 818</b>         | <b>437 676</b>         |
| <b>Creditors transferred to Debt Relief - Non-Current portion</b>                       |     | <b>-</b>        | <b>-</b>        | <b>-</b>         | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits</b> |     | <b>355 823</b>  | <b>352 575</b>  | <b>1 621 581</b> | <b>292 901</b>       | <b>391 728</b>  | <b>391 728</b>     | <b>403 239</b>    | <b>373 098</b>                                      | <b>412 818</b>         | <b>437 676</b>         |

## Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification) – (NT – supporting tables)

WC042 Hessequa - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

| Functional Classification Description      | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|--------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                            |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                 | 1   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Revenue - Functional</b>                |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <i>Governance and administration</i>       |     | 240 734         | 219 424         | 234 881         | 214 112              | 214 750         | 214 750            | 216 336                                             | 224 041                | 235 901                |
| Executive and council                      |     | 69 253          | 23 106          | 21 374          | 18 699               | 18 699          | 18 699             | 19 141                                              | 19 462                 | 20 108                 |
| Finance and administration                 |     | 171 481         | 196 317         | 213 507         | 195 413              | 196 052         | 196 052            | 197 195                                             | 204 579                | 215 793                |
| Internal audit                             |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <i>Community and public safety</i>         |     | 113 828         | 108 378         | 104 960         | 119 533              | 153 559         | 153 559            | 162 077                                             | 149 086                | 197 710                |
| Community and social services              |     | 9 258           | 10 648          | 10 800          | 12 970               | 12 972          | 12 972             | 13 342                                              | 13 531                 | 13 726                 |
| Sport and recreation                       |     | 14 613          | 14 940          | 16 995          | 15 737               | 15 737          | 15 737             | 16 447                                              | 17 189                 | 17 964                 |
| Public safety                              |     | 58 776          | 60 124          | 51 627          | 67 044               | 116 755         | 116 755            | 110 413                                             | 114 673                | 119 742                |
| Housing                                    |     | 31 181          | 22 666          | 25 538          | 23 782               | 8 095           | 8 095              | 21 876                                              | 3 693                  | 46 279                 |
| Health                                     |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <i>Economic and environmental services</i> |     | 21 548          | 29 797          | 17 973          | 27 999               | 31 999          | 31 999             | 48 638                                              | 55 600                 | 25 186                 |
| Planning and development                   |     | 7 660           | 9 296           | 7 720           | 21 923               | 25 923          | 25 923             | 20 055                                              | 40 388                 | 22 946                 |
| Road transport                             |     | 13 302          | 19 953          | 9 643           | 5 342                | 5 342           | 5 342              | 27 764                                              | 14 709                 | 1 715                  |
| Environmental protection                   |     | 585             | 548             | 610             | 734                  | 734             | 734                | 820                                                 | 503                    | 526                    |
| <i>Trading services</i>                    |     | 310 990         | 402 097         | 571 723         | 507 569              | 501 769         | 501 769            | 511 139                                             | 534 359                | 573 006                |
| Energy sources                             |     | 191 839         | 225 345         | 387 909         | 306 808              | 308 808         | 308 808            | 290 203                                             | 322 199                | 349 337                |
| Water management                           |     | 54 875          | 79 763          | 79 614          | 89 874               | 82 074          | 82 074             | 95 666                                              | 90 903                 | 88 962                 |
| Waste water management                     |     | 32 451          | 48 857          | 52 580          | 57 513               | 57 513          | 57 513             | 68 603                                              | 61 716                 | 61 229                 |
| Waste management                           |     | 31 824          | 48 132          | 51 620          | 53 374               | 53 374          | 53 374             | 56 667                                              | 59 541                 | 73 478                 |
| <i>Other</i>                               | 4   | 12              | –               | 480             | 469                  | 469             | 469                | –                                                   | –                      | –                      |
| <b>Total Revenue - Functional</b>          | 2   | 687 112         | 759 696         | 930 018         | 869 682              | 902 546         | 902 546            | 938 191                                             | 963 085                | 1 031 803              |
| <b>Expenditure - Functional</b>            |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <i>Governance and administration</i>       |     | 96 395          | 96 283          | 97 675          | 123 994              | 125 054         | 125 054            | 132 088                                             | 141 052                | 144 743                |
| Executive and council                      |     | 32 261          | 31 665          | 32 051          | 38 056               | 39 439          | 39 439             | 39 555                                              | 40 808                 | 42 630                 |
| Finance and administration                 |     | 62 199          | 62 684          | 63 565          | 83 523               | 83 187          | 83 187             | 89 763                                              | 97 565                 | 99 299                 |
| Internal audit                             |     | 1 936           | 1 934           | 2 059           | 2 414                | 2 427           | 2 427              | 2 770                                               | 2 679                  | 2 814                  |
| <i>Community and public safety</i>         |     | 157 321         | 157 930         | 148 202         | 188 872              | 216 384         | 216 384            | 232 094                                             | 222 410                | 230 368                |
| Community and social services              |     | 22 921          | 24 726          | 25 254          | 29 305               | 29 375          | 29 375             | 33 409                                              | 34 515                 | 35 678                 |
| Sport and recreation                       |     | 30 462          | 31 812          | 33 899          | 40 870               | 39 938          | 39 938             | 41 712                                              | 44 187                 | 46 553                 |
| Public safety                              |     | 72 270          | 76 758          | 63 423          | 93 526               | 137 675         | 137 675            | 132 358                                             | 137 134                | 142 812                |
| Housing                                    |     | 31 668          | 24 634          | 25 626          | 25 170               | 9 396           | 9 396              | 24 615                                              | 6 574                  | 5 324                  |
| Health                                     |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <i>Economic and environmental services</i> |     | 69 805          | 77 609          | 83 692          | 92 464               | 95 363          | 95 363             | 96 590                                              | 99 613                 | 104 989                |
| Planning and development                   |     | 11 019          | 11 337          | 12 871          | 16 367               | 16 413          | 16 413             | 16 610                                              | 17 122                 | 17 988                 |
| Road transport                             |     | 53 087          | 60 552          | 64 581          | 68 802               | 71 784          | 71 784             | 72 195                                              | 74 659                 | 78 771                 |
| Environmental protection                   |     | 5 700           | 5 721           | 6 240           | 7 295                | 7 166           | 7 166              | 7 785                                               | 7 832                  | 8 230                  |
| <i>Trading services</i>                    |     | 280 243         | 324 586         | 358 722         | 399 081              | 400 861         | 400 861            | 419 144                                             | 447 770                | 480 414                |
| Energy sources                             |     | 173 306         | 190 221         | 221 041         | 239 667              | 240 532         | 240 532            | 264 931                                             | 284 618                | 306 724                |
| Water management                           |     | 37 596          | 47 592          | 49 546          | 58 489               | 57 909          | 57 909             | 55 333                                              | 58 451                 | 63 462                 |
| Waste water management                     |     | 39 276          | 45 039          | 46 854          | 51 080               | 52 583          | 52 583             | 48 169                                              | 50 853                 | 53 209                 |
| Waste management                           |     | 30 064          | 41 734          | 41 281          | 49 845               | 49 838          | 49 838             | 50 711                                              | 53 848                 | 57 018                 |
| <i>Other</i>                               | 4   | 1 178           | 1 263           | 1 307           | 1 487                | 1 521           | 1 521              | 1 851                                               | 1 924                  | 2 001                  |
| <b>Total Expenditure - Functional</b>      | 3   | 604 943         | 657 672         | 689 597         | 805 898              | 839 183         | 839 183            | 881 766                                             | 912 769                | 962 514                |
| <b>Surplus/(Deficit) for the year</b>      |     | 82 169          | 102 024         | 240 420         | 63 783               | 63 363          | 63 363             | 56 424                                              | 50 316                 | 69 288                 |

### Explanatory notes to Table A2: - Budgeted Financial Performance (revenue and expenditure by standard classification)

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification
2. Note the Total Revenue in this table includes capital revenues (Transfers recognized – capital) and does not balance to the operating revenue shown on Table A4.
3. Note that as a general principle the revenues for the Trading Services should exceed their expenditures. The table highlights that this is the case for the Electricity, Water, Waste Management and Wastewater management functions. Tariff increases for electricity will reduce over the MTREF period.

## Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote) – (NT – supporting tables)

WC042 Hessequa - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

| Vote Description                                      | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|-------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
| R thousand                                            |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Revenue by Vote                                       | 1   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Vote 01 - Office OfThe Mm                             |     | 69 253          | 23 106          | 21 374          | 18 699               | 18 699          | 18 699             | 19 141                                              | 19 462                 | 20 108                 |
| Vote 02 - Corporate Services                          |     | 23 607          | 25 856          | 26 579          | 28 703               | 28 704          | 28 704             | 29 592                                              | 30 503                 | 31 451                 |
| Vote 03 - Financial Services                          |     | 154 366         | 177 126         | 190 742         | 189 357              | 189 357         | 189 357            | 193 005                                             | 200 077                | 210 953                |
| Vote 04 - Community Services                          |     | 90 017          | 82 981          | 77 383          | 91 050               | 125 074         | 125 074            | 132 341                                             | 118 419                | 166 074                |
| Vote 05 - Technical Services                          |     | 341 610         | 440 782         | 605 131         | 518 747              | 513 586         | 513 586            | 543 236                                             | 553 734                | 579 745                |
| Vote 06 - Spatial Plannign & Environmental Management |     | 8 257           | 9 845           | 8 810           | 23 126               | 27 126          | 27 126             | 20 875                                              | 40 891                 | 23 471                 |
| 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   | 687 112         | 759 696         | 930 018         | 869 682              | 902 546         | 902 546            | 938 191                                             | 963 085                | 1 031 803              |
| Expenditure by Vote to be appropriated                | 1   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Vote 01 - Office OfThe Mm                             |     | 36 870          | 35 881          | 36 853          | 44 066               | 45 437          | 45 437             | 46 054                                              | 47 295                 | 49 446                 |
| Vote 02 - Corporate Services                          |     | 48 879          | 54 100          | 55 759          | 68 293               | 68 950          | 68 950             | 78 715                                              | 79 547                 | 82 707                 |
| Vote 03 - Financial Services                          |     | 36 873          | 38 016          | 39 178          | 49 427               | 48 304          | 48 304             | 50 632                                              | 56 292                 | 55 197                 |
| Vote 04 - Community Services                          |     | 110 462         | 108 292         | 95 985          | 126 277              | 154 724         | 154 724            | 166 156                                             | 153 353                | 158 249                |
| Vote 05 - Technical Services                          |     | 356 635         | 405 345         | 444 148         | 496 281              | 500 239         | 500 239            | 517 694                                             | 553 213                | 592 699                |
| Vote 06 - Spatial Plannign & Environmental Management |     | 15 223          | 16 038          | 17 675          | 21 554               | 21 530          | 21 530             | 22 517                                              | 23 069                 | 24 217                 |
| 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   | 604 943         | 657 672         | 689 597         | 805 898              | 839 183         | 839 183            | 881 766                                             | 912 769                | 962 514                |
| Surplus/(Deficit) for the year                        | 2   | 82 169          | 102 024         | 240 420         | 63 783               | 63 363          | 63 363             | 56 424                                              | 50 316                 | 69 289                 |

### Explanatory notes to Table A3: - Budgeted Financial Performance (revenue and expenditure by municipal vote)

- Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organizational structure of the Municipality

# Table A4 - Budgeted Financial Performance (revenue and expenditure) – (NT – supporting tables)

| WC042 Hessequa - Table A4 Budgeted Financial Performance (revenue and expenditure) |          |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
|------------------------------------------------------------------------------------|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
| Description                                                                        | Ref      | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|                                                                                    |          | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                                                                  | <b>1</b> |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Revenue</b>                                                                     |          |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Exchange Revenue</b>                                                            |          |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Service charges - Electricity                                                      | 2        | 184 506         | 204 277         | 236 044         | 256 387              | 258 387         | 258 387            | 258 387           | 276 282                                             | 300 678                | 327 228                |
| Service charges - Water                                                            | 2        | 51 281          | 53 167          | 59 596          | 58 186               | 58 186          | 58 186             | 58 186            | 61 386                                              | 64 148                 | 67 035                 |
| Service charges - Waste Water Management                                           | 2        | 29 630          | 28 865          | 31 842          | 32 413               | 32 413          | 32 413             | 32 413            | 34 195                                              | 35 734                 | 37 342                 |
| Service charges - Waste Management                                                 | 2        | 31 316          | 34 192          | 37 892          | 37 496               | 37 496          | 37 496             | 37 496            | 39 599                                              | 41 381                 | 43 243                 |
| Sale of Goods and Rendering of Services                                            | 2        | 48 270          | 50 510          | 51 900          | 52 668               | 33 267          | 33 267             | 33 267            | 20 711                                              | 21 635                 | 22 600                 |
| Agency services                                                                    | 2        | 3 062           | 2 997           | 3 213           | 3 716                | 3 716           | 3 716              | 3 716             | 3 884                                               | 4 012                  | 4 144                  |
| Interest                                                                           | -        | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Interest earned from Receivables                                                   | 2        | 2 331           | 2 840           | 3 440           | 3 019                | 3 019           | 3 019              | 3 019             | 3 511                                               | 3 665                  | 3 834                  |
| Interest earned from Current and Non Current Assets                                | 2        | 29 341          | 43 386          | 46 305          | 36 046               | 36 046          | 36 046             | 36 046            | 31 761                                              | 30 585                 | 32 410                 |
| Dividends                                                                          | 2        | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Rent on Land                                                                       | 2        | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Rental from Fixed Assets                                                           | 2        | 3 533           | 3 762           | 4 431           | 4 622                | 4 622           | 4 622              | 4 622             | 4 992                                               | 5 391                  | 5 822                  |
| Licence and permits                                                                | 2        | -               | -               | 2               | -                    | 7               | 7                  | 7                 | 2                                                   | 2                      | 2                      |
| Special rating levies                                                              | 2        | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Construction Contract Revenue                                                      | 2        | -               | -               | -               | -                    | -               | -                  | -                 | 21 100                                              | 2 888                  | 1 333                  |
| Development Charges                                                                | 2        | 3 195           | 5 600           | 4 139           | 9 000                | 9 000           | 9 000              | 9 000             | 8 800                                               | 9 196                  | 9 610                  |
| Operational Revenue                                                                | 2        | 1 634           | 1 720           | 889             | 2 390                | 2 390           | 2 390              | 2 390             | 2 493                                               | 2 555                  | 2 621                  |
| <b>Non-Exchange Revenue</b>                                                        |          |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Property rates                                                                     | 2        | 119 965         | 130 038         | 140 197         | 148 312              | 148 312         | 148 312            | 148 312           | 156 655                                             | 165 109                | 174 021                |
| Surcharges and Taxes                                                               | 2        | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Fines, penalties and forfeits                                                      | 2        | 54 440          | 54 907          | 44 899          | 60 606               | 110 061         | 110 061            | 110 061           | 102 834                                             | 107 458                | 112 291                |
| Licences or permits                                                                | 2        | 2 020           | 2 070           | 2 344           | 2 552                | 2 552           | 2 552              | 2 552             | 2 691                                               | 2 812                  | 2 938                  |
| Transfer and subsidies - Operational                                               | 2        | 67 557          | 63 785          | 68 053          | 75 755               | 79 731          | 79 731             | 79 731            | 89 081                                              | 90 921                 | 92 835                 |
| Interest                                                                           | 2        | 779             | 820             | 837             | 911                  | 911             | 911                | 911               | 1 021                                               | 1 030                  | 1 035                  |
| Fuel Levy                                                                          | 2        | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Operational Revenue                                                                | 2        | -               | 11 142          | 11 374          | 13 264               | 13 264          | 13 264             | 13 264            | 13 396                                              | 13 396                 | 13 396                 |
| Gains on disposal of Fixed and Intangible Assets                                   | 2        | 1 865           | 853             | 1 258           | 10 000               | 14 000          | 14 000             | 14 000            | 8 000                                               | 28 000                 | 10 000                 |
| Other Gains                                                                        | 2        | 17 575          | 19 031          | 19 676          | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Discontinued Operations                                                            | -        | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Revenue (excluding capital transfers and contributions)</b>               |          | <b>652 300</b>  | <b>713 963</b>  | <b>768 330</b>  | <b>807 340</b>       | <b>847 377</b>  | <b>847 377</b>     | <b>847 377</b>    | <b>882 392</b>                                      | <b>930 600</b>         | <b>963 740</b>         |
| <b>Expenditure</b>                                                                 |          |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Employee related costs                                                             | 2        | 209 043         | 217 045         | 230 661         | 270 128              | 269 304         | 269 304            | 269 304           | 290 063                                             | 303 304                | 318 955                |
| Remuneration of councillors                                                        | 2        | 8 413           | 8 471           | 9 128           | 9 690                | 10 039          | 10 039             | 10 039            | 10 537                                              | 10 969                 | 11 418                 |
| Bulk purchases - electricity                                                       | 2        | 139 141         | 157 153         | 187 077         | 212 192              | 214 192         | 214 192            | 214 192           | 223 018                                             | 240 257                | 258 829                |
| Inventory consumed                                                                 | 2,8      | 42 312          | 42 737          | 40 368          | 47 787               | 45 700          | 45 700             | 45 700            | 49 636                                              | 51 434                 | 53 105                 |
| Debt impairment                                                                    | 2,3      | 1 203           | 9 763           | 31 801          | 4 014                | 93 814          | 93 814             | 93 814            | 82 667                                              | 86 358                 | 90 216                 |
| Depreciation, amortisation and impairment                                          | 2        | 43 409          | 42 605          | 44 315          | 52 188               | 52 188          | 52 188             | 52 188            | 54 556                                              | 60 965                 | 65 676                 |
| Interest, Dividends and Rent on Land                                               | 2        | 20 630          | 22 035          | 21 681          | 19 809               | 20 309          | 20 309             | 20 309            | 23 438                                              | 24 391                 | 30 378                 |
| Contracted services                                                                | 2        | 63 942          | 67 554          | 71 920          | 81 852               | 69 603          | 69 603             | 69 603            | 82 827                                              | 67 266                 | 63 199                 |
| Transfers and subsidies                                                            | 2        | 1 849           | 1 835           | 2 613           | 2 502                | 2 509           | 2 509              | 2 509             | 2 775                                               | 2 874                  | 2 972                  |
| Irrecoverable debts written off                                                    | 2        | -               | -               | 8 135           | 56 546               | 9 918           | 9 918              | 9 918             | 10 473                                              | 10 944                 | 11 436                 |
| Operational costs                                                                  | 2        | 24 664          | 37 501          | 37 914          | 49 189               | 51 607          | 51 607             | 51 607            | 51 776                                              | 54 006                 | 56 330                 |
| Disposal of Fixed and Intangible Assets                                            | 2        | (660)           | 1 391           | 1 065           | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Other Losses                                                                       | 2        | 2 857           | 1 171           | 2 908           | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Expenditure</b>                                                           |          | <b>556 803</b>  | <b>609 264</b>  | <b>689 587</b>  | <b>805 898</b>       | <b>839 183</b>  | <b>839 183</b>     | <b>839 183</b>    | <b>881 766</b>                                      | <b>912 769</b>         | <b>962 514</b>         |
| <b>Surplus/(Deficit)</b>                                                           |          | <b>95 497</b>   | <b>104 700</b>  | <b>78 743</b>   | <b>1 442</b>         | <b>8 194</b>    | <b>8 194</b>       | <b>8 194</b>      | <b>625</b>                                          | <b>17 831</b>          | <b>1 226</b>           |
| Transfers and subsidies - capital (monetary allocations)                           | 6        | 34 542          | 45 295          | 161 096         | 62 341               | 54 530          | 54 530             | 54 530            | 55 799                                              | 32 485                 | 68 063                 |
| Transfers and subsidies - capital (in-kind)                                        | 6        | 270             | 438             | 591             | -                    | 639             | 639                | 639               | -                                                   | -                      | -                      |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>               |          | <b>130 309</b>  | <b>150 432</b>  | <b>240 431</b>  | <b>63 783</b>        | <b>63 363</b>   | <b>63 363</b>      | <b>63 363</b>     | <b>56 424</b>                                       | <b>50 316</b>          | <b>69 288</b>          |
| Income Tax                                                                         | -        | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Surplus/(Deficit) after income tax</b>                                          |          | <b>130 309</b>  | <b>150 432</b>  | <b>240 431</b>  | <b>63 783</b>        | <b>63 363</b>   | <b>63 363</b>      | <b>63 363</b>     | <b>56 424</b>                                       | <b>50 316</b>          | <b>69 288</b>          |
| Share of Surplus/Deficit attributable to Joint Venture                             | -        | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Share of Surplus/Deficit attributable to Minorities                                | -        | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Surplus/(Deficit) attributable to municipality</b>                              |          | <b>130 309</b>  | <b>150 432</b>  | <b>240 431</b>  | <b>63 783</b>        | <b>63 363</b>   | <b>63 363</b>      | <b>63 363</b>     | <b>56 424</b>                                       | <b>50 316</b>          | <b>69 288</b>          |
| Share of Surplus/Deficit attributable to Associate                                 | -        | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Intercompany/Parent subsidiary transactions                                        | -        | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Surplus/(Deficit) for the year</b>                                              | <b>1</b> | <b>130 309</b>  | <b>150 432</b>  | <b>240 431</b>  | <b>63 783</b>        | <b>63 363</b>   | <b>63 363</b>      | <b>63 363</b>     | <b>56 424</b>                                       | <b>50 316</b>          | <b>69 288</b>          |

**Explanatory notes to Table A4: - Budgeted Financial Performance (revenue and expenditure)**

1. Total revenue excluding capital transfers and contributions is R882,392 million in 2026/27 and escalates to R930,600 million by 2027/28 which is an increase of 5.46%. The total revenue for 2028/29 is R963,740 million which is a 3.56% increase from 2027/28.
2. Revenue to be generated from property rates is R156,655 million in the 2026/27 financial year and increases to R165,109 million by 2027/28. In the 2028/29 financial year it is R174,021 million. The increase of  $\pm 5.63\%$  for 2026/27 was calculated on a tariff increase of 4.5% on the current year's tariffs and includes a growth assumption. The outer years was calculated at 5.4% which includes a tariff increase of 4.5% with a growth assumption.
3. Services charges relating to electricity, water, sanitation, and refuse removal constitutes the biggest component of the revenue basket of the Municipality totalling R411,463 million for the 2026/27 financial year and increasing to R441,942 million by 2027/28 and R474,848 million by 2028/29. For the 2026/27 financial year services charges amount to 46.63% of total revenue (excluding availability charges per service).
4. Transfers recognized – operating, includes the local government equitable share and other operating grants from national and provincial government.

**Expenditure by major type**

5. Bulk purchases have increased from 2022/23 to 2026/27 escalating from R152,659 million to R223,018 million. This increase can be attributed to the increase in the cost of bulk electricity from Eskom.
6. Employee related costs and bulk purchases are the main cost drivers within the municipal budget.

**Table A5: - Budgeted Capital Expenditure by vote, standard classification and funding source - (NT – supporting tables)**

| Vote Description                                                                                                                                                                                | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure |                        |                        |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-------------------------------------------|------------------------|------------------------|
| R thousand                                                                                                                                                                                      | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                       | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>Capital expenditure - Vote</b>                                                                                                                                                               |     |                 |                 |                 |                      |                 |                    |                   |                                           |                        |                        |
| <b>Multi-year expenditure, to be appropriated</b>                                                                                                                                               |     |                 |                 |                 |                      |                 |                    |                   |                                           |                        |                        |
| Vote 01 - Office Of The Mm                                                                                                                                                                      | 2   | –               | –               | –               | –                    | –               | –                  | –                 | –                                         | –                      | –                      |
| Vote 02 - Corporate Services                                                                                                                                                                    |     | 171             | 313             | 329             | 250                  | 208             | 208                | 208               | 1 300                                     | 300                    | 300                    |
| Vote 03 - Financial Services                                                                                                                                                                    |     | 205             | –               | –               | –                    | –               | –                  | –                 | –                                         | –                      | –                      |
| Vote 04 - Community Services                                                                                                                                                                    |     | 1 434           | 311             | 512             | 1 020                | 1 072           | 1 072              | 1 072             | 1 150                                     | 1 450                  | 2 800                  |
| Vote 05 - Technical Services                                                                                                                                                                    |     | 48 239          | 67 853          | 193 083         | 126 801              | 125 092         | 125 092            | 125 092           | 111 834                                   | 108 672                | 67 336                 |
| Vote 06 - Spatial Plannign & Environmental Management                                                                                                                                           |     | –               | 98              | 77              | 51                   | 49              | 49                 | 49                | –                                         | –                      | –                      |
| Vote 07 - Health                                                                                                                                                                                |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                         | –                      | –                      |
| Vote 08 - Planning And Development                                                                                                                                                              |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                         | –                      | –                      |
| Vote 09 - Environmental Protection                                                                                                                                                              |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                         | –                      | –                      |
| Vote 10 - Electricity                                                                                                                                                                           |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                         | –                      | –                      |
| Vote 11 - Water Management                                                                                                                                                                      |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                         | –                      | –                      |
| Vote 12 - Waste Water Management                                                                                                                                                                |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                         | –                      | –                      |
| Vote 13 - Waste Management                                                                                                                                                                      |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                         | –                      | –                      |
| Vote 14 - Road Transport                                                                                                                                                                        |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                         | –                      | –                      |
| Vote 15 - Other                                                                                                                                                                                 |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                         | –                      | –                      |
| Capital multi-year expenditure sub-total                                                                                                                                                        | 7   | 50 049          | 68 575          | 194 001         | 128 122              | 126 421         | 126 421            | 126 421           | 114 284                                   | 110 422                | 70 436                 |
| <b>Single-year expenditure, to be appropriated</b>                                                                                                                                              |     |                 |                 |                 |                      |                 |                    |                   |                                           |                        |                        |
| Vote 01 - Office Of The Mm                                                                                                                                                                      | 2   | 217             | 95              | 55              | 148                  | 160             | 160                | 160               | 631                                       | –                      | –                      |
| Vote 02 - Corporate Services                                                                                                                                                                    |     | 1 121           | 1 786           | 1 864           | 4 167                | 4 223           | 4 223              | 4 223             | 2 169                                     | 1 260                  | 3 607                  |
| Vote 03 - Financial Services                                                                                                                                                                    |     | 266             | 159             | 258             | 758                  | 746             | 746                | 746               | 510                                       | 458                    | 50                     |
| Vote 04 - Community Services                                                                                                                                                                    |     | 2 385           | 2 532           | 6 410           | 3 171                | 4 750           | 4 750              | 4 750             | 4 425                                     | 3 984                  | 49 731                 |
| Vote 05 - Technical Services                                                                                                                                                                    |     | 29 779          | 49 979          | 33 903          | 50 301               | 44 588          | 44 588             | 44 588            | 54 188                                    | 23 844                 | 46 773                 |
| Vote 06 - Spatial Plannign & Environmental Management                                                                                                                                           |     | 333             | 105             | 647             | 961                  | 1 490           | 1 490              | 1 490             | 190                                       | 850                    | 1 855                  |
| Vote 07 - Health                                                                                                                                                                                |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                         | –                      | –                      |
| Vote 08 - Planning And Development                                                                                                                                                              |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                         | –                      | –                      |
| Vote 09 - Environmental Protection                                                                                                                                                              |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                         | –                      | –                      |
| Vote 10 - Electricity                                                                                                                                                                           |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                         | –                      | –                      |
| Vote 11 - Water Management                                                                                                                                                                      |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                         | –                      | –                      |
| Vote 12 - Waste Water Management                                                                                                                                                                |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                         | –                      | –                      |
| Vote 13 - Waste Management                                                                                                                                                                      |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                         | –                      | –                      |
| Vote 14 - Road Transport                                                                                                                                                                        |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                         | –                      | –                      |
| Vote 15 - Other                                                                                                                                                                                 |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                         | –                      | –                      |
| Capital single-year expenditure sub-total                                                                                                                                                       |     | 34 101          | 54 656          | 43 138          | 59 506               | 55 957          | 55 957             | 55 957            | 62 113                                    | 30 396                 | 102 015                |
| Total Capital Expenditure - Vote                                                                                                                                                                |     | 84 150          | 123 231         | 237 139         | 187 628              | 182 378         | 182 378            | 182 378           | 176 398                                   | 140 818                | 172 452                |
| <b>Capital Expenditure - Functional</b>                                                                                                                                                         |     |                 |                 |                 |                      |                 |                    |                   |                                           |                        |                        |
| Governance and administration                                                                                                                                                                   |     | 11 472          | 8 498           | 2 044           | 16 417               | 9 102           | 9 102              | 9 102             | 15 781                                    | 12 854                 | 2 264                  |
| Executive and council                                                                                                                                                                           |     | 217             | 77              | 51              | 148                  | 160             | 160                | 160               | 626                                       | –                      | –                      |
| Finance and administration                                                                                                                                                                      |     | 11 256          | 8 403           | 1 994           | 16 269               | 8 941           | 8 941              | 8 941             | 15 155                                    | 12 854                 | 2 264                  |
| Internal audit                                                                                                                                                                                  |     | –               | 19              | –               | –                    | –               | –                  | –                 | –                                         | –                      | –                      |
| Community and public safety                                                                                                                                                                     |     | 6 091           | 5 591           | 10 032          | 7 982                | 12 836          | 12 836             | 12 836            | 40 960                                    | 17 962                 | 55 926                 |
| Community and social services                                                                                                                                                                   |     | 1 296           | 898             | 479             | 1 002                | 1 022           | 1 022              | 1 022             | 506                                       | 848                    | 848                    |
| Sport and recreation                                                                                                                                                                            |     | 1 006           | 2 011           | 2 926           | 3 551                | 6 793           | 6 793              | 6 793             | 35 279                                    | 12 226                 | 3 305                  |
| Public safety                                                                                                                                                                                   |     | 2 336           | 1 615           | 2 932           | 1 183                | 2 789           | 2 789              | 2 789             | 3 676                                     | 4 688                  | 5 966                  |
| Housing                                                                                                                                                                                         |     | 1 453           | 1 068           | 3 694           | 2 246                | 2 232           | 2 232              | 2 232             | 1 500                                     | 200                    | 45 808                 |
| Health                                                                                                                                                                                          |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                         | –                      | –                      |
| Economic and environmental services                                                                                                                                                             |     | 27 153          | 45 967          | 47 696          | 34 928               | 41 377          | 41 377             | 41 377            | 22 254                                    | 28 089                 | 28 993                 |
| Planning and development                                                                                                                                                                        |     | 149             | 41              | 66              | 47                   | 453             | 453                | 453               | 57                                        | 12                     | 30                     |
| Road transport                                                                                                                                                                                  |     | 26 820          | 45 764          | 47 424          | 34 386               | 40 309          | 40 309             | 40 309            | 22 094                                    | 27 337                 | 27 893                 |
| Environmental protection                                                                                                                                                                        |     | 184             | 162             | 206             | 495                  | 615             | 615                | 615               | 103                                       | 740                    | 1 070                  |
| Trading services                                                                                                                                                                                |     | 39 433          | 63 175          | 176 910         | 127 831              | 118 593         | 118 593            | 118 593           | 97 368                                    | 81 816                 | 84 515                 |
| Energy sources                                                                                                                                                                                  |     | 16 946          | 25 147          | 150 472         | 78 821               | 78 756          | 78 756             | 78 756            | 32 536                                    | 26 856                 | 26 558                 |
| Water management                                                                                                                                                                                |     | 9 089           | 18 499          | 13 679          | 21 900               | 17 700          | 17 700             | 17 700            | 34 732                                    | 37 613                 | 24 600                 |
| Waste water management                                                                                                                                                                          |     | 13 345          | 19 403          | 8 246           | 18 530               | 14 060          | 14 060             | 14 060            | 29 739                                    | 17 037                 | 20 460                 |
| Waste management                                                                                                                                                                                |     | 52              | 126             | 4 514           | 8 580                | 8 077           | 8 077              | 8 077             | 360                                       | 310                    | 12 896                 |
| Other                                                                                                                                                                                           |     | –               | –               | 457             | 470                  | 470             | 470                | 470               | 35                                        | 98                     | 755                    |
| Total Capital Expenditure - Functional                                                                                                                                                          | 3   | 84 150          | 123 231         | 237 139         | 187 628              | 182 378         | 182 378            | 182 378           | 176 398                                   | 140 818                | 172 452                |
| <b>Funded by:</b>                                                                                                                                                                               |     |                 |                 |                 |                      |                 |                    |                   |                                           |                        |                        |
| National Government                                                                                                                                                                             |     | 28 998          | 35 041          | 18 704          | 15 021               | 15 021          | 15 021             | 15 021            | 24 477                                    | 23 528                 | 24 063                 |
| Provincial Government                                                                                                                                                                           |     | 3 244           | 7 516           | 122 196         | 47 320               | 39 509          | 39 509             | 39 509            | 31 322                                    | 8 957                  | 44 000                 |
| District Municipality                                                                                                                                                                           |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                         | –                      | –                      |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) |     | 1 117           | 554             | 2 510           | –                    | 639             | 639                | 639               | –                                         | –                      | –                      |
| Transfers recognised - capital                                                                                                                                                                  | 4   | 33 358          | 43 111          | 143 410         | 62 341               | 55 169          | 55 169             | 55 169            | 55 799                                    | 32 485                 | 68 063                 |
| Borrowing                                                                                                                                                                                       | 6   | 34 499          | –               | –               | 50 000               | 50 000          | 50 000             | 50 000            | 20 000                                    | 70 000                 | 34 600                 |
| Internally generated funds                                                                                                                                                                      |     | 16 292          | 80 120          | 93 729          | 75 287               | 77 209          | 77 209             | 77 209            | 100 599                                   | 38 333                 | 69 789                 |
| Total Capital Funding                                                                                                                                                                           | 7   | 84 150          | 123 231         | 237 139         | 187 628              | 182 378         | 182 378            | 182 378           | 176 398                                   | 140 818                | 172 452                |

**Explanatory notes to Table A5: - Budgeted Capital Expenditure by vote, standard classification and funding source**

1. Table A5 is a breakdown of the capital program in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. Single-year capital expenditure has been appropriated at R62,113 million for the 2026/27 financial year and decreases in 2027/28 to R30,396 million and increases again in 2028/29 to R102,015 million. Multi-year capital expenditure has been appropriated at R114,284 million for the 2026/27 financial year and increases in 2027/28 to R110,422 million and decreases in 2028/29 to R70,436 million.
3. The capital program is funded from National- and Provincial grants and transfers, public contributions and donations, borrowing and internally generated funds from current year surpluses. For 2026/27, capital transfers totals R55,799 million and decreases to R32,485 million by 2027/28 and then increases to R68,063 million by 2028/29. Borrowing has been provided at R20,0 million for 2026/27, R70,0 million for 2027/28 and R34,6 million for 2028/29. For 2026/27, internally generated funding totals to R100,599 million and decreases to R38,333 million in 2027/28 and then increases to R69,789 million in 2028/29.

**Table A6 -Budgeted Financial Position – (NT – supporting tables)**

WC042 Hessequa - Table A6 Budgeted Financial Position

| 2024/25 Proposed Budget Financial Statement             |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
|---------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
| Description                                             | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|                                                         |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| ASSETS                                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Current assets                                          |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Cash and cash equivalents                               | 1   | 414 914         | 487 521         | 438 957         | 361 587              | 396 059         | 396 059            | 396 059           | 380 583                                             | 430 849                | 459 054                |
| Short term Investments                                  | 2   | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Trade and other receivables from exchange transactions  | 3   | 40 130          | 39 596          | 49 878          | 45 229               | 45 229          | 45 229             | 45 229            | 58 954                                              | 54 509                 | 49 867                 |
| Receivables from non-exchange transactions              | 3   | 23 239          | 34 447          | 28 565          | 34 634               | 37 509          | 37 509             | 37 509            | 42 494                                              | 45 621                 | 48 866                 |
| Current portion of non-current receivables              | 4   | –               | –               | 0               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Inventory                                               | 5   | 4 028           | 4 773           | 4 775           | 4 509                | 4 509           | 4 509              | 4 509             | 4 457                                               | 4 268                  | 4 317                  |
| VAT Receivable                                          | 6   | 3 715           | 5 656           | 6 569           | 6 079                | 6 079           | 6 079              | 6 079             | 11 734                                              | 13 347                 | 15 058                 |
| Other current assets                                    | 7   | 1 029           | 927             | 1 064           | 1 060                | 1 060           | 1 060              | 1 060             | 1 197                                               | 1 205                  | 1 214                  |
| Total current assets                                    |     | 487 055         | 572 920         | 529 808         | 453 099              | 490 446         | 490 446            | 490 446           | 499 419                                             | 549 800                | 578 376                |
| Non current assets                                      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Investments                                             | 8   | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Investment property                                     | 9   | 92 199          | 105 082         | 123 789         | 105 082              | 105 432         | 105 432            | 105 432           | 124 139                                             | 124 139                | 124 139                |
| Property, plant and equipment                           | 10  | 1 038 466       | 1 137 250       | 1 328 076       | 1 357 779            | 1 352 179       | 1 352 179          | 1 352 179         | 1 677 225                                           | 1 750 081              | 1 945 989              |
| Biological assets                                       | 11  | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Living resources                                        | 12  | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Heritage assets                                         | 13  | 8 452           | 8 452           | 8 452           | 8 736                | 8 736           | 8 736              | 8 736             | 8 452                                               | 8 452                  | 8 482                  |
| Intangible assets                                       | 14  | 207             | 192             | 179             | 174                  | 174             | 174                | 174               | 179                                                 | 179                    | 179                    |
| Trade and other receivables from exchange transactions  | 15  | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Non-current receivables from non-exchange transactions  | 15  | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Other non-current assets                                | 16  | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Total non current assets                                |     | 1 139 324       | 1 250 976       | 1 460 495       | 1 471 771            | 1 466 521       | 1 466 521          | 1 466 521         | 1 809 994                                           | 1 882 850              | 2 078 789              |
| TOTAL ASSETS                                            |     | 1 626 379       | 1 823 896       | 1 990 303       | 1 924 870            | 1 956 967       | 1 956 967          | 1 956 967         | 2 309 413                                           | 2 432 650              | 2 657 164              |
| LIABILITIES                                             |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Current liabilities                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Bank overdraft                                          | 17  | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Financial liabilities                                   | 18  | 23 707          | 21 997          | 24 228          | 24 300               | 24 300          | 24 300             | 24 300            | 19 553                                              | 22 306                 | 28 782                 |
| Consumer deposits                                       | 19  | 12 995          | 13 965          | 15 600          | 12 676               | 12 676          | 12 676             | 12 676            | 13 436                                              | 14 242                 | 15 097                 |
| Trade and other payables from exchange transactions     | 20  | 64 934          | 76 880          | 76 425          | 80 225               | 65 860          | 65 860             | 65 860            | 89 240                                              | 93 444                 | 97 901                 |
| Trade and other payables from non-exchange transactions | 21  | 8 266           | 74 780          | 3 643           | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Provision                                               | 22  | 12 779          | 14 620          | 7 430           | 17 316               | 17 316          | 17 316             | 17 316            | 18 467                                              | 19 707                 | 21 043                 |
| VAT Payable                                             | 23  | 9 067           | 10 495          | 26 229          | 10 417               | 10 417          | 10 417             | 10 417            | 11 043                                              | 11 705                 | 12 407                 |
| Other current liabilities                               | 24  | 4 560           | 4 695           | 4 746           | 1 471                | 1 471           | 1 471              | 1 471             | 13 102                                              | 14 890                 | 14 965                 |
| Total current liabilities                               |     | 136 308         | 217 433         | 158 301         | 146 405              | 132 040         | 132 040            | 132 040           | 164 841                                             | 176 295                | 190 196                |
| Non current liabilities                                 |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Financial liabilities                                   | 25  | 144 425         | 122 421         | 98 254          | 126 032              | 126 032         | 126 032            | 126 032           | 126 558                                             | 174 266                | 183 144                |
| Provision                                               | 26  | 65 556          | 87 945          | 95 717          | 101 006              | 101 506         | 101 506            | 101 506           | 112 587                                             | 124 781                | 138 196                |
| Long term portion of trade payables                     | 27  | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Other non-current liabilities                           | 28  | 61 491          | 61 111          | 65 687          | 74 949               | 74 949          | 74 949             | 74 949            | 58 329                                              | 69 879                 | 83 855                 |
| Total non current liabilities                           |     | 271 473         | 271 477         | 259 658         | 301 986              | 302 486         | 302 486            | 302 486           | 297 474                                             | 368 926                | 405 195                |
| TOTAL LIABILITIES                                       |     | 407 780         | 488 911         | 417 958         | 448 391              | 434 527         | 434 527            | 434 527           | 462 316                                             | 545 221                | 595 391                |
| NET ASSETS                                              |     | 1 218 598       | 1 334 985       | 1 572 345       | 1 476 479            | 1 522 441       | 1 522 441          | 1 522 441         | 1 847 097                                           | 1 887 429              | 2 061 774              |
| COMMUNITY WEALTH/EQUITY                                 |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Accumulated surplus/(deficit)                           | 29  | 1 215 519       | 1 279 193       | 1 508 820       | 1 365 841            | 1 411 802       | 1 411 802          | 1 411 802         | 1 777 783                                           | 1 773 297              | 1 948 320              |
| Reserves and funds                                      | 30  | 3 079           | 55 792          | 63 525          | 110 639              | 110 639         | 110 639            | 110 639           | 69 314                                              | 114 132                | 113 454                |
| Other                                                   | 31  | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| TOTAL COMMUNITY WEALTH/EQUITY                           | 32  | 1 218 598       | 1 334 985       | 1 572 345       | 1 476 479            | 1 522 441       | 1 522 441          | 1 522 441         | 1 847 097                                           | 1 887 429              | 2 061 774              |

**Explanatory notes to Table A6: - Budgeted Financial Position**

1. Table A6 is consistent with international standards of good financial management practice and improves the understanding of councillors and management of the impact of the budget on the statement of financial position (balance sheet).

**Table A7 - Budgeted Cash Flow Statement – (NT – supporting tables)****WC042 Hessequa - Table A7 Budgeted Cash Flows**

| Description                                                                        |   | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|------------------------------------------------------------------------------------|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
| R thousand                                                                         |   |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| CASH FLOW FROM OPERATING ACTIVITIES                                                |   |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Receipts                                                                           |   |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Property rates                                                                     |   |     | 118 323         | 128 763         | 135 755         | 145 346              | 145 346         | 145 346            | 145 346           | 153 522                                             | 161 807                | 170 540                |
| Service charges                                                                    |   |     | 295 035         | 322 274         | 426 383         | 407 609              | 411 569         | 411 569            | 411 569           | 439 411                                             | 470 094                | 503 227                |
| Other revenue                                                                      |   |     | 54 408          | 56 372          | 2 642 063       | 98 679               | 146 242         | 146 242            | 146 242           | 112 571                                             | 89 050                 | 123 564                |
| Transfers and Subsidies - Operational                                              | 1 |     | 91 836          | 86 080          | 85 872          | 107 341              | 92 118          | 92 118             | 92 118            | 110 081                                             | 93 809                 | 94 168                 |
| Transfers and Subsidies - Capital                                                  | 1 |     | 34 152          | 112 709         | 110 675         | 61 792               | 53 981          | 53 981             | 53 981            | 55 799                                              | 32 485                 | 68 063                 |
| Interest                                                                           |   |     | 29 341          | 43 386          | 4 022           | 41 836               | 41 836          | 41 836             | 41 836            | 32 070                                              | 30 948                 | 32 833                 |
| Dividends                                                                          |   |     |                 |                 |                 |                      | -               | -                  | -                 | -                                                   | -                      | -                      |
| Payments                                                                           |   |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Suppliers and employees                                                            |   |     | (495 461)       | (515 514)       | (2 068 042)     | (729 494)            | (728 222)       | (728 222)          | (728 222)         | (697 588)                                           | (716 228)              | (750 259)              |
| Finance charges                                                                    |   |     | (13 368)        | (15 819)        | (13 604)        | (11 309)             | (11 309)        | (11 309)           | (11 309)          | (23 438)                                            | (24 391)               | (30 378)               |
| Transfers and Subsidies                                                            | 1 |     | -               | -               | -               | (2 502)              | (2 509)         | (2 509)            | (2 509)           | (2 775)                                             | (2 874)                | (2 972)                |
| NET CASH FROM/(USED) OPERATING ACTIVITIES                                          |   |     | 114 265         | 218 253         | 1 323 124       | 119 297              | 149 052         | 149 052            | 149 052           | 179 652                                             | 134 700                | 208 786                |
| CASH FLOWS FROM INVESTING ACTIVITIES                                               |   |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Receipts                                                                           |   |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Proceeds on disposal of PPE                                                        |   |     | 3 643           | 853             | 1 258           | 10 000               | 14 000          | 14 000             | 15 626            | 8 000                                               | 28 000                 | 10 000                 |
| Decrease (increase) in non-current receivables                                     |   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Decrease (increase) in non-current investments                                     |   |     |                 |                 |                 |                      |                 |                    |                   | -                                                   | -                      | -                      |
| Insurance Refund - Capital                                                         |   |     |                 |                 |                 |                      |                 |                    |                   | -                                                   | -                      | -                      |
| Interest on Short Term Investment (Greater than 90 days) and Long Term Investments |   |     |                 |                 |                 |                      |                 |                    |                   | -                                                   | -                      | -                      |
| Payments                                                                           |   |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Capital assets                                                                     |   |     | (83 880)        | (122 793)       | (237 139)       | (187 628)            | (182 378)       | (182 378)          | (182 378)         | (202 857)                                           | (161 941)              | (198 319)              |
| Retention (Capital)                                                                |   |     |                 |                 |                 |                      |                 |                    |                   | -                                                   | -                      | -                      |
| NET CASH FROM/(USED) INVESTING ACTIVITIES                                          |   |     | (80 237)        | (121 941)       | (235 881)       | (177 628)            | (168 378)       | (168 378)          | (166 752)         | (194 857)                                           | (133 941)              | (188 319)              |
| CASH FLOWS FROM FINANCING ACTIVITIES                                               |   |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Receipts                                                                           |   |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Short term loans                                                                   |   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Borrowing long term/refinancing                                                    |   |     | 40 000          | -               | -               | 50 000               | 50 000          | 50 000             | 50 000            | 20 000                                              | 70 000                 | 34 600                 |
| Increase (decrease) in consumer deposits                                           |   |     | -               | -               | 945             | 1 594                | 1 594           | 1 594              | 1 594             | 1 690                                               | 1 792                  | 1 899                  |
| Payments                                                                           |   |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Repayment of borrowing                                                             |   |     | (21 791)        | (23 705)        | (21 906)        | (24 251)             | (24 251)        | (24 251)           | (24 251)          | (21 914)                                            | (22 285)               | (28 761)               |
| NET CASH FROM/(USED) FINANCING ACTIVITIES                                          |   |     | 18 209          | (23 705)        | (20 961)        | 27 343               | 27 343          | 27 343             | 27 343            | (224)                                               | 49 507                 | 7 738                  |
| NET INCREASE/ (DECREASE) IN CASH HELD                                              |   |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Cash/cash equivalents at the year begin:                                           | 2 |     | 52 237          | 72 608          | 1 066 282       | (30 988)             | 8 017           | 8 017              | 9 643             | (15 430)                                            | 50 265                 | 28 205                 |
| Cash/cash equivalents at the year end:                                             | 2 |     | 362 676         | 414 914         | 487 521         | 392 575              | 438 957         | 438 957            | 438 957           | 396 013                                             | 380 583                | 430 849                |
|                                                                                    | 2 |     | 414 914         | 487 521         | 1 553 803       | 361 587              | 446 974         | 446 974            | 448 600           | 380 583                                             | 430 849                | 459 054                |

**Explanatory notes to Table A7: - Budgeted Cash Flow Statement**

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash inflow versus cash outflow that is likely to result from the implementation of the budget.
3. Cash and cash equivalents decreases to R380,583 at the end of 2026/27, and then recovers to R430,849 in 2027/28 and R459,054 in 2028/29. The decrease in 2026/27 can be attributed to an aggressive capital programme which focuses on infrastructure investment.

# Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation – (NT – supporting tables)

WC042 Hessequa - Table A8 Cash backed reserves/accumulated surplus reconciliation

| Description                                                                             | Ref | 2022/23         | 2023/24         | 2024/25          | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|-----------------------------------------------------------------------------------------|-----|-----------------|-----------------|------------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                                         |     | Audited Outcome | Audited Outcome | Audited Outcome  | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                                                                       |     |                 |                 |                  |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Cash and investments available</b>                                                   |     |                 |                 |                  |                      |                 |                    |                   |                                                     |                        |                        |
| Cash/cash equivalents at the year end                                                   | 1   | 414 914         | 487 521         | 1 553 803        | 361 587              | 446 974         | 446 974            | 448 600           | 380 583                                             | 430 849                | 459 054                |
| Other current investments > 90 days                                                     |     | -               | -               | -                | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Non current investments                                                                 | 1   | -               | -               | -                | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Cash and investments available:</b>                                                  |     | <b>414 914</b>  | <b>487 521</b>  | <b>1 553 803</b> | <b>361 587</b>       | <b>446 974</b>  | <b>446 974</b>     | <b>448 600</b>    | <b>380 583</b>                                      | <b>430 849</b>         | <b>459 054</b>         |
| <b>Application of cash and investments</b>                                              |     |                 |                 |                  |                      |                 |                    |                   |                                                     |                        |                        |
| Unspent conditional transfers                                                           |     | 8 266           | 74 780          | 3 643            | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Unspent borrowing                                                                       |     | -               | -               | -                | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Statutory requirements                                                                  | 2   | -               | -               | -                | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Other working capital requirements                                                      | 3   | 44 007          | 53 000          | (78 851)         | 51 371               | 37 930          | 37 930             | 37 930            | (10 982)                                            | (1 677)                | 334                    |
| Other provisions                                                                        |     | 6 819           | 7 165           | 7 430            | 17 316               | 17 316          | 17 316             | 7 430             | 18 467                                              | 19 707                 | 21 043                 |
| Long term investments committed                                                         | 4   | -               | -               | -                | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Reserves to be backed by cash/investments                                               | 5   | -               | -               | -                | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Application of cash and investments:</b>                                       |     | <b>59 091</b>   | <b>134 946</b>  | <b>(67 778)</b>  | <b>68 687</b>        | <b>55 246</b>   | <b>55 246</b>      | <b>45 361</b>     | <b>7 486</b>                                        | <b>18 031</b>          | <b>21 377</b>          |
| <b>Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits</b> |     | <b>355 823</b>  | <b>352 575</b>  | <b>1 621 581</b> | <b>292 901</b>       | <b>391 728</b>  | <b>391 728</b>     | <b>403 239</b>    | <b>373 098</b>                                      | <b>412 818</b>         | <b>437 676</b>         |
| <b>Creditors transferred to Debt Relief - Non-Current portion</b>                       |     | <b>-</b>        | <b>-</b>        | <b>-</b>         | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits</b> |     | <b>355 823</b>  | <b>352 575</b>  | <b>1 621 581</b> | <b>292 901</b>       | <b>391 728</b>  | <b>391 728</b>     | <b>403 239</b>    | <b>373 098</b>                                      | <b>412 818</b>         | <b>437 676</b>         |

## Explanatory notes to Table A8: - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
5. From the table the 2026/27 MTREF Budget shows a surplus for each period.
6. Considering the requirements of section 18 of the MFMA, it can be concluded that the 2026/27 MTREF is funded.
7. As part of the budgeting and planning guidelines that informed the compilation of the 2026/27 MTREF the end objective of the medium-term framework was to ensure the budget is funded aligned to section 18 of the MFMA.

**Table A9: - Asset Management – (NT – supporting tables)****WC042 Hessequa - Table A9 Asset Management**

| Description                                    | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure |                                  |                        |
|------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------------------------------|----------------------------------|------------------------|
|                                                |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                       | Framework Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                              |     |                 |                 |                 |                      |                 |                    |                                           |                                  |                        |
| <b>CAPITAL EXPENDITURE</b>                     |     |                 |                 |                 |                      |                 |                    |                                           |                                  |                        |
| <b>Total New Assets</b>                        | 1   | 36 957          | 37 801          | 172 185         | 131 449              | 125 545         | 125 545            | 79 547                                    | 61 345                           | 101 083                |
| Roads Infrastructure                           |     | 967             | 115             | 814             | 3 614                | 3 612           | 3 612              | 300                                       | 2 640                            | 14 250                 |
| Storm water Infrastructure                     |     | —               | —               | —               | 2 000                | 4 122           | 4 122              | 1 620                                     | 1 000                            | 2 000                  |
| Electrical Infrastructure                      |     | 11 215          | 9 963           | 143 515         | 61 408               | 61 083          | 61 083             | 5 772                                     | 7 500                            | 9 150                  |
| Water Supply Infrastructure                    |     | 2 214           | 3 390           | 4 913           | 14 914               | 10 678          | 10 678             | 24 882                                    | 21 450                           | 25 250                 |
| Sanitation Infrastructure                      |     | 250             | 6 062           | 5 865           | 11 914               | 10 066          | 10 066             | 6 500                                     | 9 437                            | 22 160                 |
| Solid Waste Infrastructure                     |     | 52              | 43              | 129             | 280                  | 280             | 280                | —                                         | 60                               | 12 646                 |
| Information and Communication Infrastructure   |     | 205             | 37              | 142             | 3 130                | 2 858           | 2 858              | 590                                       | 300                              | 200                    |
| <b>Infrastructure</b>                          |     | <b>14 903</b>   | <b>19 610</b>   | <b>155 377</b>  | <b>97 259</b>        | <b>92 699</b>   | <b>92 699</b>      | <b>39 664</b>                             | <b>42 387</b>                    | <b>85 657</b>          |
| Community Facilities                           |     | 1 403           | 1 593           | 1 181           | 2 502                | 2 067           | 2 067              | 1 700                                     | 50                               | —                      |
| Sport and Recreation Facilities                |     | 7 834           | 1 336           | 60              | 1 650                | 5 352           | 5 352              | 14 158                                    | 940                              | 304                    |
| <b>Community Assets</b>                        |     | <b>9 237</b>    | <b>2 929</b>    | <b>1 241</b>    | <b>4 152</b>         | <b>7 419</b>    | <b>7 419</b>       | <b>15 858</b>                             | <b>990</b>                       | <b>304</b>             |
| Operational Buildings                          |     | 65              | —               | 4               | 8 000                | —               | —                  | 10 000                                    | 10 000                           | 30                     |
| Housing                                        |     | —               | —               | —               | —                    | —               | —                  | —                                         | —                                | 1 800                  |
| <b>Other Assets</b>                            |     | <b>65</b>       | <b>—</b>        | <b>4</b>        | <b>8 000</b>         | <b>—</b>        | <b>—</b>           | <b>10 000</b>                             | <b>10 000</b>                    | <b>1 830</b>           |
| Computer Equipment                             |     | 717             | 852             | 694             | 1 605                | 1 862           | 1 862              | 1 084                                     | 373                              | —                      |
| Furniture and Office Equipment                 |     | 1 133           | 940             | 638             | 891                  | 1 004           | 1 004              | 827                                       | 611                              | 490                    |
| Machinery and Equipment                        |     | 5 106           | 7 934           | 5 271           | 6 943                | 6 884           | 6 884              | 2 883                                     | 2 254                            | 5 622                  |
| Transport Assets                               |     | 5 796           | 5 536           | 8 958           | 12 600               | 15 677          | 15 677             | 9 230                                     | 4 730                            | 7 150                  |
| <b>Total Renewal of Existing Assets</b>        | 2   | 4 250           | 12 123          | 6 667           | 7 148                | 8 355           | 8 355              | 20 442                                    | 17 200                           | 3 973                  |
| Roads Infrastructure                           |     | —               | 1 637           | 500             | —                    | —               | —                  | —                                         | —                                | —                      |
| Electrical Infrastructure                      |     | 1 827           | 5 100           | —               | 3 900                | 3 741           | 3 741              | 8 250                                     | 3 700                            | —                      |
| Water Supply Infrastructure                    |     | 1 500           | —               | 4 142           | 500                  | 500             | 500                | 5 000                                     | 8 500                            | 300                    |
| Sanitation Infrastructure                      |     | 700             | 500             | 982             | 1 730                | 3 109           | 3 109              | 1 500                                     | 2 300                            | —                      |
| Information and Communication Infrastructure   |     | —               | 306             | —               | —                    | —               | —                  | —                                         | —                                | —                      |
| <b>Infrastructure</b>                          |     | <b>4 027</b>    | <b>7 543</b>    | <b>5 624</b>    | <b>6 130</b>         | <b>7 351</b>    | <b>7 351</b>       | <b>14 750</b>                             | <b>14 500</b>                    | <b>300</b>             |
| Community Facilities                           |     | 223             | 451             | 127             | 680                  | 675             | 675                | 2 600                                     | 500                              | 2 500                  |
| Sport and Recreation Facilities                |     | —               | 4 129           | 791             | 250                  | 250             | 250                | 2 300                                     | 2 100                            | 850                    |
| <b>Community Assets</b>                        |     | <b>223</b>      | <b>4 580</b>    | <b>918</b>      | <b>930</b>           | <b>925</b>      | <b>925</b>         | <b>4 900</b>                              | <b>2 600</b>                     | <b>3 350</b>           |
| Computer Equipment                             |     | —               | —               | —               | —                    | —               | —                  | 48                                        | —                                | 120                    |
| Furniture and Office Equipment                 |     | —               | —               | —               | 88                   | 79              | 79                 | 544                                       | 100                              | 203                    |
| Machinery and Equipment                        |     | —               | —               | 125             | —                    | —               | —                  | 200                                       | —                                | —                      |
| <b>Total Upgrading of Existing Assets</b>      | 6   | 42 942          | 73 307          | 58 287          | 49 031               | 48 478          | 48 478             | 76 409                                    | 62 274                           | 67 396                 |
| Roads Infrastructure                           |     | 22 706          | 43 232          | 42 537          | 24 651               | 28 607          | 28 607             | 34 240                                    | 31 250                           | 21 548                 |
| Storm water Infrastructure                     |     | —               | —               | —               | —                    | —               | —                  | 1 500                                     | 1 000                            | 2 000                  |
| Electrical Infrastructure                      |     | 5 119           | 7 898           | 6 248           | 10 300               | 8 980           | 8 980              | 17 200                                    | 14 136                           | 13 278                 |
| Water Supply Infrastructure                    |     | 3 053           | 12 390          | 5 441           | 3 900                | 3 900           | 3 900              | 1 800                                     | 7 463                            | 18 000                 |
| Sanitation Infrastructure                      |     | 10 268          | 7 758           | 1 770           | 4 000                | —               | —                  | 19 389                                    | 5 200                            | 8 000                  |
| <b>Infrastructure</b>                          |     | <b>41 146</b>   | <b>71 278</b>   | <b>55 996</b>   | <b>42 851</b>        | <b>41 487</b>   | <b>41 487</b>      | <b>74 129</b>                             | <b>59 049</b>                    | <b>62 826</b>          |
| Community Facilities                           |     | 1 185           | 679             | 407             | 1 080                | 1 490           | 1 490              | 260                                       | 2 245                            | 3 270                  |
| Sport and Recreation Facilities                |     | 410             | 507             | 1 315           | 4 200                | 4 290           | 4 290              | 520                                       | 530                              | 900                    |
| <b>Community Assets</b>                        |     | <b>1 595</b>    | <b>1 187</b>    | <b>1 722</b>    | <b>5 280</b>         | <b>5 781</b>    | <b>5 781</b>       | <b>780</b>                                | <b>2 775</b>                     | <b>4 170</b>           |
| Revenue Generating                             |     | —               | —               | —               | —                    | 350             | 350                | —                                         | —                                | —                      |
| <b>Investment properties</b>                   |     | <b>—</b>        | <b>—</b>        | <b>—</b>        | <b>—</b>             | <b>350</b>      | <b>350</b>         | <b>—</b>                                  | <b>—</b>                         | <b>—</b>               |
| Operational Buildings                          |     | 89              | 842             | 424             | 900                  | 861             | 861                | 1 500                                     | 450                              | 400                    |
| <b>Other Assets</b>                            |     | <b>89</b>       | <b>842</b>      | <b>424</b>      | <b>900</b>           | <b>861</b>      | <b>861</b>         | <b>1 500</b>                              | <b>450</b>                       | <b>400</b>             |
| Furniture and Office Equipment                 |     | 112             | —               | —               | —                    | —               | —                  | —                                         | —                                | —                      |
| Machinery and Equipment                        |     | —               | —               | 146             | —                    | —               | —                  | —                                         | —                                | —                      |
| <b>Total Capital Expenditure</b>               | 4   | 84 150          | 123 231         | 237 139         | 187 628              | 182 378         | 182 378            | 176 398                                   | 140 818                          | 172 452                |
| Roads Infrastructure                           |     | 23 673          | 44 984          | 43 851          | 28 265               | 32 219          | 32 219             | 34 540                                    | 33 890                           | 35 798                 |
| Storm water Infrastructure                     |     | —               | —               | —               | 2 000                | 4 122           | 4 122              | 3 120                                     | 2 000                            | 4 000                  |
| Electrical Infrastructure                      |     | 18 161          | 22 961          | 149 763         | 75 608               | 73 804          | 73 804             | 31 222                                    | 25 336                           | 22 428                 |
| Water Supply Infrastructure                    |     | 6 767           | 15 780          | 14 496          | 19 314               | 15 078          | 15 078             | 31 682                                    | 37 413                           | 43 550                 |
| Sanitation Infrastructure                      |     | 11 218          | 14 320          | 8 616           | 17 644               | 13 175          | 13 175             | 27 389                                    | 16 937                           | 30 160                 |
| Solid Waste Infrastructure                     |     | 52              | 43              | 129             | 280                  | 280             | 280                | —                                         | 60                               | 12 646                 |
| Information and Communication Infrastructure   |     | 205             | 343             | 142             | 3 130                | 2 858           | 2 858              | 590                                       | 300                              | 200                    |
| <b>Infrastructure</b>                          |     | <b>60 075</b>   | <b>98 431</b>   | <b>216 997</b>  | <b>146 240</b>       | <b>141 536</b>  | <b>141 536</b>     | <b>128 544</b>                            | <b>115 935</b>                   | <b>148 783</b>         |
| Community Facilities                           |     | 2 811           | 2 723           | 1 715           | 4 262                | 4 232           | 4 232              | 4 560                                     | 2 795                            | 5 770                  |
| Sport and Recreation Facilities                |     | 8 244           | 5 972           | 2 167           | 6 100                | 9 892           | 9 892              | 16 978                                    | 3 570                            | 2 054                  |
| <b>Community Assets</b>                        |     | <b>11 056</b>   | <b>8 695</b>    | <b>3 881</b>    | <b>10 362</b>        | <b>14 125</b>   | <b>14 125</b>      | <b>21 538</b>                             | <b>6 365</b>                     | <b>7 824</b>           |
| Heritage Assets                                |     | —               | —               | —               | —                    | —               | —                  | —                                         | —                                | 30                     |
| Revenue Generating                             |     | —               | —               | —               | —                    | 350             | 350                | —                                         | —                                | —                      |
| <b>Investment properties</b>                   |     | <b>—</b>        | <b>—</b>        | <b>—</b>        | <b>—</b>             | <b>350</b>      | <b>350</b>         | <b>—</b>                                  | <b>—</b>                         | <b>—</b>               |
| Operational Buildings                          |     | 154             | 842             | 428             | 8 900                | 861             | 861                | 11 500                                    | 10 450                           | 430                    |
| Housing                                        |     | —               | —               | —               | —                    | —               | —                  | —                                         | —                                | 1 800                  |
| <b>Other Assets</b>                            |     | <b>154</b>      | <b>842</b>      | <b>428</b>      | <b>8 900</b>         | <b>861</b>      | <b>861</b>         | <b>11 500</b>                             | <b>10 450</b>                    | <b>2 230</b>           |
| Computer Equipment                             |     | 717             | 852             | 694             | 1 605                | 1 862           | 1 862              | 1 132                                     | 373                              | 120                    |
| Furniture and Office Equipment                 |     | 1 245           | 940             | 638             | 979                  | 1 083           | 1 083              | 1 371                                     | 711                              | 693                    |
| Machinery and Equipment                        |     | 5 106           | 7 934           | 5 542           | 6 943                | 6 884           | 6 884              | 3 083                                     | 2 254                            | 5 622                  |
| Transport Assets                               |     | 5 796           | 5 536           | 8 958           | 12 600               | 15 677          | 15 677             | 9 230                                     | 4 730                            | 7 150                  |
| <b>TOTAL CAPITAL EXPENDITURE - Asset class</b> |     | <b>84 150</b>   | <b>123 231</b>  | <b>237 139</b>  | <b>187 628</b>       | <b>182 378</b>  | <b>182 378</b>     | <b>176 398</b>                            | <b>140 818</b>                   | <b>172 452</b>         |

WC042 Hessequa - Table A9 Asset Management

| Description                                                                    | Ref | 2022/23          | 2023/24          | 2024/25          | Current Year 2025/26 |                  |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|--------------------------------------------------------------------------------|-----|------------------|------------------|------------------|----------------------|------------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                                |     | Audited Outcome  | Audited Outcome  | Audited Outcome  | Original Budget      | Adjusted Budget  | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                                                     |     |                  |                  |                  |                      |                  |                    |                                                     |                        |                        |
| <b>ASSET REGISTER SUMMARY - PPE (WDV)</b>                                      | 5   | 1 127 412        | 1 242 610        | 1 314 474        | 1 471 771            | 1 466 521        | 1 466 521          | 1 585 856                                           | 1 658 712              | 1 854 651              |
| <i>Roads Infrastructure</i>                                                    |     | 169 898          | 200 834          | 237 916          | 224 981              | 228 932          | 228 932            | 248 446                                             | 266 526                | 287 629                |
| <i>Storm water Infrastructure</i>                                              |     | 136 173          | 132 873          | 129 537          | 130 974              | 133 096          | 133 096            | 130 578                                             | 129 961                | 130 697                |
| <i>Electrical Infrastructure</i>                                               |     | 139 026          | 157 752          | 158 937          | 223 381              | 221 577          | 221 577            | 358 393                                             | 375 976                | 413 637                |
| <i>Water Supply Infrastructure</i>                                             |     | 126 447          | 136 972          | 145 817          | 143 595              | 139 359          | 139 359            | 136 535                                             | 161 352                | 197 306                |
| <i>Sanitation Infrastructure</i>                                               |     | 150 746          | 160 087          | 163 419          | 174 835              | 170 367          | 170 367            | 187 799                                             | 197 581                | 234 198                |
| <i>Solid Waste Infrastructure</i>                                              |     | 22 036           | 34 900           | 32 128           | 28 974               | 28 974           | 28 974             | 19 867                                              | 14 878                 | 18 729                 |
| <i>Information and Communication Infrastructure</i>                            |     | 1 368            | 1 633            | 1 586            | 2 989                | 2 717            | 2 717              | 4 808                                               | 5 473                  | 5 588                  |
| <b>Infrastructure</b>                                                          |     | <b>745 694</b>   | <b>825 051</b>   | <b>869 340</b>   | <b>929 729</b>       | <b>925 021</b>   | <b>925 021</b>     | <b>1 086 425</b>                                    | <b>1 151 746</b>       | <b>1 287 784</b>       |
| <b>Community Assets</b>                                                        |     | 57 496           | 71 439           | 71 985           | 113 872              | 117 636          | 117 636            | 87 227                                              | 83 793                 | 138 760                |
| <b>Heritage Assets</b>                                                         |     | 8 452            | 8 452            | 8 452            | 8 736                | 8 736            | 8 736              | 8 452                                               | 8 452                  | 8 482                  |
| <b>Investment properties</b>                                                   |     | 92 199           | 105 082          | 123 789          | 105 082              | 105 432          | 105 432            | 124 139                                             | 124 139                | 124 139                |
| <b>Other Assets</b>                                                            |     | 10 396           | 9 406            | 9 798            | 227 664              | 219 625          | 219 625            | 18 723                                              | 29 241                 | 30 669                 |
| <b>Intangible Assets</b>                                                       |     | 207              | 192              | 179              | 174                  | 174              | 174                | 179                                                 | 179                    | 179                    |
| <b>Computer Equipment</b>                                                      |     | 7 333            | 7 307            | 7 097            | 7 555                | 7 813            | 7 813              | 19 781                                              | 18 653                 | 17 510                 |
| <b>Furniture and Office Equipment</b>                                          |     | 7 620            | 7 893            | 7 850            | 8 196                | 8 300            | 8 300              | 9 010                                               | 9 048                  | 8 965                  |
| <b>Machinery and Equipment</b>                                                 |     | 25 776           | 31 858           | 35 419           | 27 351               | 27 292           | 27 292             | 38 153                                              | 37 432                 | 39 925                 |
| <b>Transport Assets</b>                                                        |     | 37 322           | 41 015           | 46 783           | 43 413               | 46 490           | 46 490             | 59 984                                              | 62 245                 | 64 455                 |
| <b>Land</b>                                                                    |     | 134 915          | 134 917          | 133 783          | –                    | 1                | 1                  | 133 784                                             | 133 784                | 133 784                |
| <b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>                                | 5   | <b>1 127 412</b> | <b>1 242 610</b> | <b>1 314 474</b> | <b>1 471 771</b>     | <b>1 466 521</b> | <b>1 466 521</b>   | <b>1 585 856</b>                                    | <b>1 658 712</b>       | <b>1 854 651</b>       |
| <b>EXPENDITURE OTHER ITEMS</b>                                                 |     | 137 890          | 151 037          | 163 885          | 176 398              | 183 530          | 183 530            | 186 244                                             | 198 837                | 209 396                |
| <b>Depreciation</b>                                                            | 7   | 43 409           | 42 605           | 44 248           | 52 188               | 52 188           | 52 188             | 54 556                                              | 60 965                 | 65 676                 |
| <b>Repairs and Maintenance by Asset Class</b>                                  | 3   | 94 481           | 108 432          | 119 637          | 124 209              | 131 342          | 131 342            | 131 687                                             | 137 872                | 143 720                |
| <i>Roads Infrastructure</i>                                                    |     | 22 786           | 26 050           | 27 221           | 32 074               | 32 026           | 32 026             | 32 746                                              | 34 390                 | 36 227                 |
| <i>Storm water Infrastructure</i>                                              |     | 156              | 158              | 303              | 300                  | 140              | 140                | 260                                                 | 265                    | 270                    |
| <i>Electrical Infrastructure</i>                                               |     | 16 080           | 18 429           | 20 564           | 22 212               | 22 098           | 22 098             | 25 040                                              | 26 110                 | 27 243                 |
| <i>Water Supply Infrastructure</i>                                             |     | 14 671           | 17 204           | 18 887           | 18 385               | 18 443           | 18 443             | 19 622                                              | 20 629                 | 21 649                 |
| <i>Sanitation Infrastructure</i>                                               |     | 13 918           | 14 678           | 17 022           | 16 308               | 16 785           | 16 785             | 17 452                                              | 18 354                 | 19 279                 |
| <i>Solid Waste Infrastructure</i>                                              |     | 2 839            | 3 213            | 3 019            | 3 712                | 3 705            | 3 705              | 3 190                                               | 3 357                  | 3 534                  |
| <b>Infrastructure</b>                                                          |     | <b>70 449</b>    | <b>79 733</b>    | <b>87 017</b>    | <b>92 991</b>        | <b>93 197</b>    | <b>93 197</b>      | <b>98 309</b>                                       | <b>103 106</b>         | <b>108 201</b>         |
| <i>Community Facilities</i>                                                    |     | 2 739            | 3 318            | 3 256            | 4 629                | 3 931            | 3 931              | 4 542                                               | 4 614                  | 4 264                  |
| <i>Sport and Recreation Facilities</i>                                         |     | 7 690            | 8 163            | 9 331            | 9 780                | 9 950            | 9 950              | 10 927                                              | 11 471                 | 12 041                 |
| <b>Community Assets</b>                                                        |     | <b>10 429</b>    | <b>11 482</b>    | <b>12 587</b>    | <b>14 409</b>        | <b>13 881</b>    | <b>13 881</b>      | <b>15 469</b>                                       | <b>16 086</b>          | <b>16 304</b>          |
| <i>Operational Buildings</i>                                                   |     | 2 861            | 3 292            | 3 708            | 3 712                | 3 952            | 3 952              | 3 945                                               | 4 108                  | 4 290                  |
| <i>Housing</i>                                                                 |     | 4                | 18               | 32               | –                    | –                | –                  | –                                                   | –                      | –                      |
| <b>Other Assets</b>                                                            |     | <b>2 865</b>     | <b>3 310</b>     | <b>3 740</b>     | <b>3 712</b>         | <b>3 952</b>     | <b>3 952</b>       | <b>3 945</b>                                        | <b>4 108</b>           | <b>4 290</b>           |
| <b>Computer Equipment</b>                                                      |     | 2 711            | 2 767            | 2 875            | 3 884                | 3 862            | 3 862              | 3 975                                               | 4 258                  | 4 269                  |
| <b>Furniture and Office Equipment</b>                                          |     | 290              | 213              | 220              | 594                  | 457              | 457                | 658                                                 | 673                    | 696                    |
| <b>Machinery and Equipment</b>                                                 |     | 3 104            | 3 229            | 5 102            | 3 484                | 4 148            | 4 148              | 2 866                                               | 2 963                  | 3 061                  |
| <b>Transport Assets</b>                                                        |     | 4 632            | 7 697            | 8 095            | 5 135                | 11 844           | 11 844             | 6 465                                               | 6 678                  | 6 898                  |
| <b>TOTAL EXPENDITURE OTHER ITEMS</b>                                           |     | <b>137 890</b>   | <b>151 037</b>   | <b>163 885</b>   | <b>176 398</b>       | <b>183 530</b>   | <b>183 530</b>     | <b>186 244</b>                                      | <b>198 837</b>         | <b>209 396</b>         |
| <i>Renewal and upgrading of Existing Assets as % of total capex</i>            |     | 56.1%            | 69.3%            | 27.4%            | 29.9%                | 31.2%            | 31.2%              | 54.9%                                               | 56.4%                  | 41.4%                  |
| <i>Renewal and upgrading of Existing Assets as % of deprecn</i>                |     | 108.7%           | 200.5%           | 146.8%           | 107.6%               | 108.9%           | 108.9%             | 177.5%                                              | 130.4%                 | 108.7%                 |
| <i>R&amp;M as a % of PPE &amp; Investment Property</i>                         |     | 8.4%             | 8.8%             | 9.2%             | 8.5%                 | 9.0%             | 9.0%               | 8.3%                                                | 8.4%                   | 7.8%                   |
| <i>Renewal and upgrading and R&amp;M as a % of PPE and Investment Property</i> |     | 12.7%            | 15.7%            | 14.1%            | 12.3%                | 12.9%            | 12.9%              | 14.5%                                               | 13.2%                  | 11.7%                  |

### Explanatory notes to Table A9: - Asset Management

Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

**Table A10: - Basic service delivery measurement – (NT – supporting tables)****WC042 Hessequa - Table A10 Basic service delivery measurement**

| Description                                                                                                | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|------------------------------------------------------------------------------------------------------------|-----|---------|---------|---------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                                                            |     | Outcome | Outcome | Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>Household service targets</b>                                                                           | 1   |         |         |         |                      |                 |                    |                                                     |                        |                        |
| <b>Water:</b>                                                                                              |     |         |         |         |                      |                 |                    |                                                     |                        |                        |
| Piped water inside dwelling                                                                                |     | –       | 14 972  | 14 972  | 15 222               | 15 222          | 15 222             | 15 466                                              | 15 566                 | 15 666                 |
| Piped water inside yard (but not in dwelling)                                                              |     | –       | –       | –       | –                    | –               | –                  | –                                                   | –                      | –                      |
| Using public tap (at least min.service level)                                                              | 2   | –       | 497     | 497     | 497                  | 497             | 497                | 497                                                 | 497                    | 497                    |
| Other water supply (at least min.service level)                                                            | 4   | –       | –       | –       | –                    | –               | –                  | –                                                   | –                      | –                      |
| <i>Minimum Service Level and Above sub-total</i>                                                           |     | –       | 15 469  | 15 469  | 15 719               | 15 719          | 15 719             | 15 963                                              | 16 063                 | 16 163                 |
| Using public tap (< min.service level)                                                                     | 3   | –       | –       | –       | –                    | –               | –                  | –                                                   | –                      | –                      |
| Other water supply (< min.service level)                                                                   | 4   | –       | –       | –       | –                    | –               | –                  | –                                                   | –                      | –                      |
| No water supply                                                                                            |     | –       | –       | –       | –                    | –               | –                  | –                                                   | –                      | –                      |
| <i>Below Minimum Service Level sub-total</i>                                                               |     | –       | –       | –       | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Total number of households</b>                                                                          | 5   | –       | 15 469  | 15 469  | 15 719               | 15 719          | 15 719             | 15 963                                              | 16 063                 | 16 163                 |
| <b>Sanitation/sewerage:</b>                                                                                |     |         |         |         |                      |                 |                    |                                                     |                        |                        |
| Flush toilet (connected to sewerage)                                                                       |     | –       | 13 287  | 13 287  | 13 537               | 13 537          | 13 537             | 14 128                                              | 14 228                 | 14 328                 |
| Flush toilet (with septic tank)                                                                            |     | –       | 1 824   | 1 824   | 1 824                | 1 824           | 1 824              | 1 824                                               | 1 824                  | 1 824                  |
| Chemical toilet                                                                                            |     | –       | –       | –       | –                    | –               | –                  | –                                                   | –                      | –                      |
| Pit toilet (ventilated)                                                                                    |     | –       | –       | –       | –                    | –               | –                  | –                                                   | –                      | –                      |
| Other toilet provisions (> min.service level)                                                              |     | –       | –       | –       | –                    | –               | –                  | –                                                   | –                      | –                      |
| <i>Minimum Service Level and Above sub-total</i>                                                           |     | –       | 15 111  | 15 111  | 15 361               | 15 361          | 15 361             | 15 952                                              | 16 052                 | 16 152                 |
| Bucket toilet                                                                                              |     | –       | –       | –       | –                    | –               | –                  | –                                                   | –                      | –                      |
| Other toilet provisions (< min.service level)                                                              |     | –       | –       | –       | –                    | –               | –                  | –                                                   | –                      | –                      |
| No toilet provisions                                                                                       |     | –       | –       | –       | –                    | –               | –                  | –                                                   | –                      | –                      |
| <i>Below Minimum Service Level sub-total</i>                                                               |     | –       | –       | –       | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Total number of households</b>                                                                          | 5   | –       | 15 111  | 15 111  | 15 361               | 15 361          | 15 361             | 15 952                                              | 16 052                 | 16 152                 |
| <b>Energy:</b>                                                                                             |     |         |         |         |                      |                 |                    |                                                     |                        |                        |
| Electricity (at least min.service level)                                                                   |     | –       | 3 015   | 3 015   | 3 265                | 3 265           | 3 265              | 3 597                                               | 3 697                  | 3 797                  |
| Electricity - prepaid (min.service level)                                                                  |     | –       | 10 852  | 10 852  | 11 102               | 11 102          | 11 102             | 12 668                                              | 12 768                 | 12 868                 |
| <i>Minimum Service Level and Above sub-total</i>                                                           |     | –       | 13 867  | 13 867  | 14 367               | 14 367          | 14 367             | 16 265                                              | 16 465                 | 16 665                 |
| Electricity (< min.service level)                                                                          |     | –       | –       | –       | –                    | –               | –                  | –                                                   | –                      | –                      |
| Electricity - prepaid (< min. service level)                                                               |     | –       | –       | –       | –                    | –               | –                  | –                                                   | –                      | –                      |
| Other energy sources                                                                                       |     | –       | –       | –       | –                    | –               | –                  | –                                                   | –                      | –                      |
| <i>Below Minimum Service Level sub-total</i>                                                               |     | –       | –       | –       | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Total number of households</b>                                                                          | 5   | –       | 13 867  | 13 867  | 14 367               | 14 367          | 14 367             | 16 265                                              | 16 465                 | 16 665                 |
| <b>Refuse:</b>                                                                                             |     |         |         |         |                      |                 |                    |                                                     |                        |                        |
| Removed at least once a week                                                                               |     | –       | 16 408  | 16 408  | 16 658               | 16 658          | 16 658             | 16 844                                              | 16 944                 | 17 044                 |
| <i>Minimum Service Level and Above sub-total</i>                                                           |     | –       | 16 408  | 16 408  | 16 658               | 16 658          | 16 658             | 16 844                                              | 16 944                 | 17 044                 |
| Removed less frequently than once a week                                                                   |     | –       | –       | –       | –                    | –               | –                  | –                                                   | –                      | –                      |
| Using communal refuse dump                                                                                 |     | –       | –       | –       | –                    | –               | –                  | –                                                   | –                      | –                      |
| Using own refuse dump                                                                                      |     | –       | –       | –       | –                    | –               | –                  | –                                                   | –                      | –                      |
| Other rubbish disposal                                                                                     |     | –       | –       | –       | –                    | –               | –                  | –                                                   | –                      | –                      |
| No rubbish disposal                                                                                        |     | –       | –       | –       | –                    | –               | –                  | –                                                   | –                      | –                      |
| <i>Below Minimum Service Level sub-total</i>                                                               |     | –       | –       | –       | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Total number of households</b>                                                                          | 5   | –       | 16 408  | 16 408  | 16 658               | 16 658          | 16 658             | 16 844                                              | 16 944                 | 17 044                 |
| <b>Households receiving Free Basic Service</b>                                                             | 7   |         |         |         |                      |                 |                    |                                                     |                        |                        |
| Water (6 kilolitres per household per month)                                                               |     | 5 575   | 5 636   | 4 369   | 5 300                | 5 300           | 5 300              | 4 494                                               | 4 494                  | 4 494                  |
| Sanitation (free minimum level service)                                                                    |     | 5 387   | 5 597   | 4 355   | 5 300                | 5 300           | 5 300              | 4 669                                               | 4 669                  | 4 669                  |
| Electricity/other energy (50kwh per household per month)                                                   |     | 5 932   | 5 459   | 4 416   | 5 300                | 5 300           | 5 300              | 4 493                                               | 4 493                  | 4 493                  |
| Refuse (removed at least once a week)                                                                      |     | 5 726   | 5 626   | 4 374   | 5 300                | 5 300           | 5 300              | 4 690                                               | 4 690                  | 4 690                  |
| Informal Settlements                                                                                       |     | –       | –       | 1       | –                    | –               | –                  | 1                                                   | 1                      | 1                      |
| <b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>                                   |     |         |         |         |                      |                 |                    |                                                     |                        |                        |
| Water (6 kilolitres per indigent household per month)                                                      |     | 2 747   | 2 931   | 2 720   | 3 560                | 3 560           | 3 560              | 3 756                                               | 3 925                  | 4 101                  |
| Sanitation (free sanitation service to indigent households)                                                |     | –       | –       | –       | –                    | –               | –                  | –                                                   | –                      | –                      |
| Electricity/other energy (50kwh per indigent household per month)                                          |     | 4 356   | 5 127   | 5 227   | 5 775                | 5 775           | 5 775              | 6 223                                               | 6 772                  | 7 370                  |
| Refuse (removed once a week for indigent households)                                                       |     | –       | –       | –       | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>                          |     | 7       | 8       | 359     | 9                    | 9               | 9                  | 352                                                 | 368                    | 384                    |
| <b>Total cost of FBS provided</b>                                                                          | 8   | 7 109   | 8 066   | 8 306   | 9 343                | 9 343           | 9 343              | 10 330                                              | 11 065                 | 11 856                 |
| <b>Highest level of free service provided per household</b>                                                |     |         |         |         |                      |                 |                    |                                                     |                        |                        |
| Property rates (R value threshold)                                                                         |     | 50 000  | 850 000 | 900 000 | 850 000              | 850 000         | 850 000            | 900 000                                             | 900 000                | 900 000                |
| Water (kilolitres per household per month)                                                                 |     | 6       | 6       | 6       | 6                    | 6               | 6                  | 6                                                   | 6                      | 6                      |
| Sanitation (kilolitres per household per month)                                                            |     | –       | –       | –       | –                    | –               | –                  | –                                                   | –                      | –                      |
| Sanitation (Rand per household per month)                                                                  |     | –       | 600     | 633     | 398                  | 398             | 398                | 1 072                                               | 1 120                  | 1 171                  |
| Electricity (kwh per household per month)                                                                  |     | 50      | 50      | 50      | 50                   | 50              | 50                 | 50                                                  | 50                     | 50                     |
| Refuse (average litres per week)                                                                           |     | –       | 240     | 240     | 240                  | 240             | 240                | 240                                                 | 240                    | 240                    |
| <b>Revenue cost of subsidised services provided (R'000)</b>                                                | 9   |         |         |         |                      |                 |                    |                                                     |                        |                        |
| Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)                           |     | –       | 344     | 344     | 303                  | 303             | 303                | 1 837                                               | 1 919                  | 2 006                  |
| Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA |     | 8 517   | 9 189   | 9 342   | 10 410               | 10 410          | 10 410             | 11 499                                              | 10 879                 | 11 368                 |
| Water (in excess of 6 kilolitres per indigent household per month)                                         |     | 9 778   | 10 539  | 10 347  | 11 207               | 11 207          | 11 207             | 11 823                                              | 12 355                 | 12 911                 |
| Sanitation (in excess of free sanitation service to indigent households)                                   |     | 10 969  | 11 815  | 11 650  | 13 828               | 13 828          | 13 828             | 14 589                                              | 15 245                 | 15 931                 |
| Electricity/other energy (in excess of 50 kwh per indigent household per month)                            |     | 253     | 238     | 217     | 381                  | 381             | 381                | 411                                                 | 447                    | 487                    |
| Refuse (in excess of one removal a week for indigent households)                                           |     | 12 104  | 13 061  | 12 848  | 15 157               | 15 157          | 15 157             | 15 990                                              | 16 710                 | 17 462                 |
| Municipal Housing - rental rebates                                                                         |     | 157     | –       | –       | –                    | –               | –                  | –                                                   | –                      | –                      |
| Housing - top structure subsidies                                                                          |     | –       | –       | –       | –                    | –               | –                  | –                                                   | –                      | –                      |
| Other                                                                                                      |     | 240     | –       | –       | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Total revenue cost of subsidised services provided</b>                                                  | 6   | 42 019  | 45 184  | 44 747  | 51 287               | 51 287          | 51 287             | 56 149                                              | 57 556                 | 60 165                 |

**Explanatory notes to Table A10: - Basic Service Delivery Measurement**

1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.
2. The budget provides for an average of 4 587 households between the services to be registered as indigent in 2026/27 and therefore entitled to receive Free Basic Services.
3. It is anticipated that these Free Basic Services will cost the municipality R52,596 million in 2026/27, in the outer years free basic services are R55,244 million for 2027/28 and R58,035 million in 2028/29. In addition to these free services the Municipality also gives Property rates: exemptions, reductions and rebates totalling to R11,499 million in 2026/27, R10,879 million for 2027/28 and R11,368 million for 2028/29.

## 2 PART 2 – SUPPORTING DOCUMENTATION

### 2.1 OVERVIEW OF THE ANNUAL BUDGET PROCESS

#### Political Oversight of the Budget Process

Section 53 of the MFMA requires the mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition, Chapter 2 of the Municipal Budget and Reporting Regulations states that the mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the MMC for Finance.

The primary aim of the Budget Steering Committee is to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the Municipality's IDP and the budget, considering the need to protect the financial sustainability of the municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

#### 2.1.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table to Council ten months before the start of the new financial year, a time schedule that sets out the process to revise the IDP and prepare the budget.

The IDP and Budget time schedule of the 2026/27 budget cycle was approved by Council on **25 August 2025**, ten months before the start of the budget year in compliance with legislative directives.

- **September 2025** – Review of the financial strategy and key economic and financial assumptions by the Budget Steering Committee & Executive Management
- **November 2025** – Detail departmental budget proposals (Capital and operating) submitted to the Budget and Treasury office for consolidation and assessment against financial planning guidelines

- **23 January 2026** – Council considers the 2025/26 Mid-year Review
- Tariffs, Policies and By-laws Workshops:

| WORKSHOP DETAILS                                                                                                                         |       |                                                     |
|------------------------------------------------------------------------------------------------------------------------------------------|-------|-----------------------------------------------------|
| Workshop principles for determining tariffs and review of policies and By-laws with the Hessequa community, businesses and agricultural. |       |                                                     |
| ■ 19 January 2026                                                                                                                        | 18:00 | Riversdale - Civic Centre                           |
| ■ 20 January 2026                                                                                                                        | 15:00 | Witsand - De Duine Community Hall                   |
| ■ 20 January 2026                                                                                                                        | 18:00 | Heidelberg - Town Hall                              |
| ■ 22 January 2026                                                                                                                        | 15:00 | Stilbaai / Jongensfontein - Stilbaai Community Hall |
| ■ 22 January 2026                                                                                                                        | 18:00 | Melkhoutfontein - Community Hall                    |
| ■ 26 January 2026                                                                                                                        | 15:00 | Gouritsmond Hall                                    |
| ■ 26 January 2026                                                                                                                        | 18:00 | Albertinia Town Hall                                |
| ■ 27 January 2026                                                                                                                        | 18:00 | Slangrivier Community Hall                          |

- **25 February 2026** – Council approves 2025/26 Adjustment budget
- Weekly Budget Strategic Discussions/ meetings to workshop the 2026/27 budget

|                       |
|-----------------------|
| (1) 22 September 2025 |
| (2) 18 November 2025  |
| (3) 26 November 2025  |
| (4) 03 December 2025  |
| (5) 09 December 2025  |
| (6) 15 January 2026   |
| (7) 22 January 2026   |
| (8) 29 January 2026   |
| (9) 05 February 2026  |
| (10) 17 February 2026 |
| (11) 26 February 2026 |
| (12) 09 March 2026    |
| (13) 08 May 2026      |

- **25 March 2026** – Tabling to Council of the 2026/27 Draft MTREF budget.
- **27 May 2026** – Tabling to Council of the 2026/27 Final MTREF Budget.

### 2.1.2 IDP and Service Delivery and Budget Implementation Plan

The municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets

for implementation which directly inform the Service Delivery and Budget implementation Plan.

### 2.1.3 Financial Modelling and Key Planning Drivers

As part of the compilation of the 2026/27 MTREF budget extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2026/27 MTREF Budget:

- The 2025/26 Adjustments Budget priorities and targets, as well as the base line allocations contained in the Adjustments Budget, were adopted as the upper limits for the new baselines for the 2026/27 budget;
- Intermediate service level standards were used to inform the measurable objectives, targets and backlog eradication goals;
- Revenue should ideally be increased by the CPI rate p.a. and guidelines of the Long-term Financial Plan. Tariffs need to remain or move towards being cost reflective and should consider the need to address infrastructure backlogs.
- The 2026/27 MTREF budget prioritizes and targets the municipality to ensure sustainable service levels.
- The council's goal is to keep tariff increases as low as possible. The tariff increase for rates is 4.5%, for water 4.5%, sewerage 4.5%, refuse 4.5% and the electricity tariff increase is approximately 7.01% on average.
- Based on negotiations between the relevant parties on the Bargaining Council agreement, the salary increase for the 2026/2027 financial year will be 4.75%.
- The budget for employee related costs (excluding new posts and notches) has been calculated into this budget at a percentage increase of 8,16% for the 2026/27 financial year. The larger budgeted increase can be attributed to notch increases for current employees who started employment before 1 February 2022, and due to the budget for performance-based bonuses for municipal staff. Municipal staff who started employment after 1 February 2022 does not receive automatic notch increases, but it is based on performance reviews.
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;

In addition to the above, the strategic guidance given in National Treasury's MFMA Circular 132 and all prior circulars has been taken into consideration in the planning and prioritisation process.

### 2.1.4 Community Consultation

A consultation process was carried out during April 2026. During this process members of the community was afforded the opportunity to provide inputs and comment on the draft budget presented to them. The consultation process was scheduled for the following dates:

#### MONDAY, 13 APRIL 2026

18:00 – Riversdale town: Riversdale Civic Centre

#### TUESDAY, 14 APRIL 2026

15:00: Stilbaai & Jongensfontein: Stilbaai Community Hall

18:00: Melkhoutfontein: Melkhoutfontein Community Hall

#### WEDNESDAY, 15 APRIL 2026

18:00 – Heidelberg: Duivenhoks Community Hall

#### THURSDAY, 16 APRIL 2026

15:00 – Witsand: Witsand Community Hall

18:00 – Slangrivier: Slangrivier Community Hall

#### MONDAY, 20 APRIL 2026

15:00 – Gouritsmond: Gouritsmond Community Hall

18:00 – Albertinia: Theronville Community Hall

#### TUESDAY, 21 APRIL 2026

18:00 – Kwanokuthula: Anna Lupini Hall

## 2.2 OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP

The amended IDP process provided for in-depth participation with communities and opportunities for stakeholders to participate in the development process of the IDP and the budget. Council confirmed the vision that is set out in die IDP.

### ***A Caring, Serving & Growing Hessequa***

The vision aims at a sustainable condition for Hessequa by stabilizing the three pillars on which its existence depends. Our People, our Economy and our Environment. It promises benefits to everyone, responsibility in governance and leadership. The vision is supported by the following Mission Statement:

***Our mission is to be a caring, sustainable and transparent municipality. We believe in fairness, quality service delivery, productivity and use of technology to uplift all communities. We want all to be able to access socio-economic freedom as we live responsibly in harmony with the environment.***

#### **Hessequa Strategic Objectives**

As mentioned in the previous section, the vision was developed after serious consideration was given to the current circumstances presented to Hessequa Municipality. Analysis was done in terms of the institutional well-being to come to grips with what the municipality is facing. The financial state of the municipality was scrutinized, as well as the economic realities in different sectors of the economy. The well-being of our people was placed under the “microscope”. A valuable resource in the sustainable development in Hessequa is our rich, bio-diverse environment. An asset, but a very fragile one, as changes in climate and extreme weather conditions continues to challenge management of our environment. The Hessequa Council has set the following five Strategic Objectives with specific impacts to be made:

- 1. Affordable & Quality Service Delivery**
- 2. Good Governance & Performance Driven Organisation**
- 3. Safe Communities & Environment**
- 4. Socio-Economic Development**
- 5. Sustainable Financial Management**

As the heading for this section on strategic objectives reads, these areas need to guide all planning and investments from the municipal budget. The feasibility of any vision is located in the change that has been brought about by the set objectives after focused investment, based on a plan of change.

The 5<sup>th</sup> generation IDP is amended to highlight various concerns of communities and current economic realities on a global, national and local level to ensure that Hessequa

can maintain service delivery levels in the midst of socio-economic challenges. A clear sustainable financial management objective prompts a renewed focus on long term financial planning, investment strategies, risk management and specifically strategic development management.

### **Alignment of Priorities - National, Provincial and Local**

The Hessequa IDP process acknowledges the strategic mandate placed on government as a whole and seeks to align its principles, strategies and targets accordingly. The strategic framework which was primarily considered in the development of the 5th Generation IDP was the methodology found in the national and provincial outcomes-based approach to service delivery.

Hessequa Municipality forms part of the Western Cape and hosts several service delivery access points managed by other spheres of government which ranges from provincial departments, national departments and government funded service organizations.

No local municipality can function in isolation from the other two spheres of government involved in its annual processes. Various platforms are maintained by the provincial sphere of government for coordination of oversight within local municipalities. Hessequa Municipality is committed to the development of strengthened service delivery through inter-governmental partnerships and continued collaboration for the good of our communities. Hessequa Municipality also serves as an agent for some functions allocated to provincial government. This has major implications on budgets and management processes that need to be well controlled for reporting purposes to the relevant provincial department.

Continuous engagements based on technical factors takes place throughout the year between national, provincial and local spheres of government. From an IDP perspective there are a few important engagements to highlight.

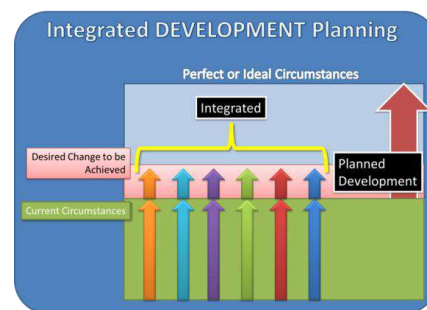
### **Pre-Determined Objectives**

In terms of alignment between the IDP and the budget, the Strategic Objectives have been broken down into 5-year goals set by Council. These are called Pre-Determined Objectives and creates an integration platform with the budget structure as prescribed by mSCOA.

The details of the PDO's are captured in the Integrated Development Plan as part of the Development Strategies in section 2 of the Integrated Development Plan.

### District IDP Coordination

The Garden Route District Municipality coordinates the strategic regional process and continues to facilitate important strategic issues on a district level through the gathering of role-players. There are also several technical committees in the district that creates joint planning platforms. Hessequa Municipality supports the processes initiated by the district municipality.



### Provincial IDP Forum

The provincial department of Local Government (DPLG) facilitates quarterly meetings where regulatory information is shared and consulted with IDP representatives from all local municipalities in the province. It serves as an important platform for information sharing and more specifically providing the provincial department with a mandate to address certain IGR issues experienced by local municipalities. These sessions have always proven to be helpful and supportive of local municipality's processes

### Provincial IDP Program

As part of the oversight role that Provincial Treasury needs to fulfil towards local municipalities, two joint planning sessions is organized by DPLG. Both sessions aim at aligning the planning provincial government does in all its departments with the realities faced on a local level. Municipalities are given the opportunity to communicate the issues coming from their IDP processes and all departments on a provincial level commits to possible solutions. It has given local municipalities an opportunity to raise and discuss issues coming from our public participation processes in detail. Issues such as provincial roads maintenance, pedestrian safety, funding for backlogs in service delivery and many more have been raised.

### The SIME & TIME Process

The Strategic (S) and Technical (T) Integrated (I) Municipal (M) Engagement (E) process is an IGR platform where Provincial Treasury portrays their direct oversight role towards the municipal budget. During the annual IDP & Budget review process the technical engagement assists with identifying challenges municipalities are experiencing and after the adoption of IDP's and Budgets at the end of March every year, municipalities supply these documents to Provincial Treasury who in turn evaluate the credibility of the strategic plan and the financial plan of the local municipality. Matters concerning compliance and financial sustainability are considered and debated with a set of recommendations from Provincial Treasury to the local municipality as an outcome. Hessequa Municipality commits to this process and supports the oversight role of provincial government for transparency and accountability reasons.

### Integrated Development Planning & Review

When the integration of processes has been dealt with, it is important not to fall into a chaotic maze of managing each and every little activity that the municipality is already

doing on a daily basis. This indirectly relates to the similar notion of trying to manage the performance of each and every person in service of the municipality through the formal Performance Management System. It becomes an immense task to manage all the information and very confusing as different departments have different organizational layouts where one person might receive instructions from two people and of a varying nature. Even though it is possible, it creates a problem in terms of the original goal when we started to “plan”. It is supposed to be planning of a “developmental” nature. The goal is to create a plan for “calculated changes” to the current “Status Quo”. The figure above explains this logic behind the concept of planning that considers the current realities and creates a base line from where the implementation of change departs from, to reach a calculated destination of service delivery.

**Table SA4: - Reconciliation between the IDP strategic objectives and budgeted revenue – (NT – supporting tables)**

WC042 Hessequa - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

| Strategic Objective                                           | MTDP Service Outcome                                                 | IUDF                 | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|---------------------------------------------------------------|----------------------------------------------------------------------|----------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                               |                                                                      |                      |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                                    |                                                                      |                      |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| SAFE COMMUNITIES & ENVIRONMENT                                | Responsive; accountable; effective and efficient local government    | Governance           |     | 65 388          | 68 983          | 58 008          | 79 701               | 129 412         | 129 412            | 123 088                                             | 127 564                | 133 213                |
| SAFE COMMUNITIES & ENVIRONMENT                                | Sustainable human settlements and improved quality of household life | Governance           |     | 1 363           | 853             | 635             | 10 000               | 14 000          | 14 000             | 8 000                                               | 28 000                 | 10 000                 |
| SOCIO- ECONOMIC DEVELOPMENT                                   | A comprehensive; responsive and sustainable social protection system | Governance           |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| SOCIO- ECONOMIC DEVELOPMENT                                   | A comprehensive; responsive and sustainable social protection system | Inclusion and Access |     | (160)           | (170)           | (151)           | 181                  | 181             | 181                | 195                                                 | 211                    | 228                    |
| SOCIO- ECONOMIC DEVELOPMENT                                   | Responsive; accountable; effective and efficient local government    | Governance           |     | 38 039          | 32 929          | 33 690          | 34 475               | 18 800          | 18 800             | 34 308                                              | 16 037                 | 14 734                 |
| SOCIO- ECONOMIC DEVELOPMENT                                   | Sustainable human settlements and improved quality of household life | Governance           |     | 14              | –               | 3               | –                    | –               | –                  | –                                                   | –                      | –                      |
| SUSTAINABLE FINANCIAL MANAGEMENT                              | A comprehensive; responsive and sustainable social protection system | Governance           |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| SUSTAINABLE FINANCIAL MANAGEMENT                              | A comprehensive; responsive and sustainable social protection system | Inclusion and Access |     | (8 517)         | (9 189)         | (9 342)         | (10 410)             | (10 410)        | (10 410)           | (11 499)                                            | (10 879)               | (11 368)               |
| SUSTAINABLE FINANCIAL MANAGEMENT                              | Responsive; accountable; effective and efficient local government    | Governance           |     | 167 540         | 191 313         | 205 738         | 205 869              | 205 869         | 205 869            | 210 879                                             | 217 618                | 229 283                |
| SUSTAINABLE FINANCIAL MANAGEMENT                              | Sustainable human settlements and improved quality of household life | Governance           |     | 1               | –               | 8               | –                    | –               | –                  | –                                                   | –                      | –                      |
| AFFORDABLE & QUALITY SERVICE DELIVERY                         | A comprehensive; responsive and sustainable social protection system | Governance           |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| AFFORDABLE & QUALITY SERVICE DELIVERY                         | A comprehensive; responsive and sustainable social protection system | Inclusion and Access |     | (40 207)        | (43 709)        | (43 009)        | (49 908)             | (49 908)        | (49 908)           | (52 792)                                            | (55 454)               | (58 262)               |
| AFFORDABLE & QUALITY SERVICE DELIVERY                         | Responsive; accountable; effective and efficient local government    | Governance           |     | 355 798         | 436 226         | 482 390         | 518 102              | 520 102         | 520 102            | 550 780                                             | 587 750                | 625 512                |
| AFFORDABLE & QUALITY SERVICE DELIVERY                         | Sustainable human settlements and improved quality of household life | Governance           |     | 3 710           | 12 921          | 18 821          | –                    | –               | –                  | –                                                   | –                      | –                      |
| GOOD GOVERNANCE & PERFORMANCE DRIVEN ORGANISATION             | Responsive; accountable; effective and efficient local government    | Governance           |     | 54 979          | 17 697          | 20 072          | 19 331               | 19 331          | 19 331             | 19 430                                              | 19 753                 | 20 401                 |
| GOOD GOVERNANCE & PERFORMANCE DRIVEN ORGANISATION             | Sustainable human settlements and improved quality of household life | Governance           |     | 14 351          | 6 110           | 1 466           | –                    | –               | –                  | –                                                   | –                      | –                      |
| Allocations to other priorities                               |                                                                      |                      |     | 2               |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Total Revenue (excluding capital transfers and contributions) |                                                                      |                      | 1   | 652 300         | 713 963         | 768 330         | 807 340              | 847 377         | 847 377            | 882 392                                             | 930 600                | 963 740                |

# Table SA5: - Reconciliation between the IDP strategic objectives and budgeted operating expenditure – (NT – supporting tables)

WC042 Hessequa - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

| W0042 Hessequa - Supporting Table 3A5 Reconciliation of IDP Strategic Objectives and Budget (Operating Expenditure) |                                                                                              |                      |     |                               |                               |                               |                      |                    |                       |                                                     |                           |                           |
|---------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|----------------------|-----|-------------------------------|-------------------------------|-------------------------------|----------------------|--------------------|-----------------------|-----------------------------------------------------|---------------------------|---------------------------|
| Strategic Objective                                                                                                 | MTDP Service Outcome                                                                         | IUDF                 | Ref | 2022/23<br>Audited<br>Outcome | 2023/24<br>Audited<br>Outcome | 2024/25<br>Audited<br>Outcome | Current Year 2025/26 |                    |                       | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
| R thousand                                                                                                          |                                                                                              |                      |     |                               |                               |                               | Original<br>Budget   | Adjusted<br>Budget | Full Year<br>Forecast | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| SAFE COMMUNITIES & ENVIRONMENT                                                                                      |                                                                                              | Governance           |     | 526                           | 1 066                         | 1 280                         | 1 249                | 1 940              | 1 940                 | 1 378                                               | 1 425                     | 1 473                     |
| SAFE COMMUNITIES & ENVIRONMENT                                                                                      |                                                                                              | Growth               |     | –                             | 5                             | –                             | 21                   | 21                 | 21                    | 22                                                  | 23                        | 24                        |
| SAFE COMMUNITIES & ENVIRONMENT                                                                                      | A comprehensive; responsive and sustainable social protection system                         | Governance           |     | 8 647                         | 8 020                         | 8 306                         | 10 942               | 10 925             | 10 925                | 13 470                                              | 13 587                    | 13 973                    |
| SAFE COMMUNITIES & ENVIRONMENT                                                                                      | A skilled and capable workforce to support an inclusive growth path                          | Governance           |     | 37                            | 14                            | –                             | 54                   | 21                 | 21                    | 56                                                  | 58                        | 60                        |
| SAFE COMMUNITIES & ENVIRONMENT                                                                                      | All people in South Africa are and feel safe                                                 | Inclusion and Access |     | 178                           | 204                           | 239                           | 310                  | 213                | 213                   | 700                                                 | 727                       | 756                       |
| SAFE COMMUNITIES & ENVIRONMENT                                                                                      | An efficient; competitive and responsive economic infrastructure network                     | Inclusion and Access |     | 532                           | 313                           | 779                           | 606                  | 606                | 606                   | 752                                                 | 779                       | 804                       |
| SAFE COMMUNITIES & ENVIRONMENT                                                                                      | An efficient; effective and development-oriented public service                              | Governance           |     | 34                            | 39                            | 33                            | 161                  | 150                | 150                   | 166                                                 | 172                       | 178                       |
| SAFE COMMUNITIES & ENVIRONMENT                                                                                      | An efficient; effective and development-oriented public service                              | Inclusion and Access |     | 1 444                         | 1 618                         | 1 752                         | 2 071                | 1 297              | 1 297                 | 2 557                                               | 1 973                     | 2 073                     |
| SAFE COMMUNITIES & ENVIRONMENT                                                                                      | An efficient; effective and development-oriented public service                              | Spatial Integration  |     | –                             | –                             | –                             | –                    | –                  | –                     | –                                                   | –                         | –                         |
| SAFE COMMUNITIES & ENVIRONMENT                                                                                      | Protect and enhance our environmental assets and natural resources                           | Inclusion and Access |     | 411                           | 477                           | 682                           | 736                  | 944                | 944                   | 767                                                 | 795                       | 821                       |
| SAFE COMMUNITIES & ENVIRONMENT                                                                                      | Protect and enhance our environmental assets and natural resources                           | Spatial Integration  |     | 766                           | 619                           | 668                           | 616                  | 615                | 615                   | 707                                                 | 734                       | 761                       |
| SAFE COMMUNITIES & ENVIRONMENT                                                                                      | Responsive; accountable; effective and efficient local government                            | Spatial Integration  |     | –                             | –                             | –                             | –                    | –                  | –                     | –                                                   | –                         | –                         |
| SAFE COMMUNITIES & ENVIRONMENT                                                                                      | Sustainable human settlements and improved quality of household life                         | Governance           |     | 73 127                        | 78 549                        | 65 161                        | 95 721               | 139 830            | 139 830               | 131 604                                             | 137 333                   | 143 407                   |
| SAFE COMMUNITIES & ENVIRONMENT                                                                                      | Sustainable human settlements and improved quality of household life                         | Inclusion and Access |     | 103                           | 125                           | 116                           | 111                  | 164                | 164                   | 127                                                 | 130                       | 133                       |
| SOCIO- ECONOMIC DEVELOPMENT                                                                                         |                                                                                              | Governance           |     | 36                            | 76                            | 108                           | 134                  | 129                | 129                   | 138                                                 | 143                       | 148                       |
| SOCIO- ECONOMIC DEVELOPMENT                                                                                         |                                                                                              | Growth               |     | –                             | –                             | –                             | –                    | –                  | –                     | –                                                   | –                         | –                         |
| SOCIO- ECONOMIC DEVELOPMENT                                                                                         | A comprehensive; responsive and sustainable social protection system                         | Governance           |     | 3                             | –                             | –                             | –                    | –                  | –                     | –                                                   | –                         | –                         |
| SOCIO- ECONOMIC DEVELOPMENT                                                                                         | A comprehensive; responsive and sustainable social protection system                         | Inclusion and Access |     | 2 469                         | 2 772                         | 3 011                         | 3 418                | 3 389              | 3 389                 | 25 009                                              | 6 977                     | 5 615                     |
| SOCIO- ECONOMIC DEVELOPMENT                                                                                         | A skilled and capable workforce to support an inclusive growth path                          | Governance           |     | –                             | 0                             | –                             | 8                    | 8                  | 8                     | 8                                                   | 9                         | 9                         |
| SOCIO- ECONOMIC DEVELOPMENT                                                                                         | All people in South Africa are and feel safe                                                 | Inclusion and Access |     | –                             | –                             | –                             | –                    | –                  | –                     | –                                                   | –                         | –                         |
| SOCIO- ECONOMIC DEVELOPMENT                                                                                         | An efficient; effective and development-oriented public service                              | Governance           |     | 70                            | 3                             | 8                             | 11                   | 11                 | 11                    | 28                                                  | 18                        | 15                        |
| SOCIO- ECONOMIC DEVELOPMENT                                                                                         | An efficient; effective and development-oriented public service                              | Growth               |     | 443                           | 488                           | 490                           | 544                  | 566                | 566                   | 631                                                 | 652                       | 675                       |
| SOCIO- ECONOMIC DEVELOPMENT                                                                                         | An efficient; effective and development-oriented public service                              | Inclusion and Access |     | 787                           | 1 037                         | 1 087                         | 973                  | 897                | 897                   | 933                                                 | 977                       | 1 016                     |
| SOCIO- ECONOMIC DEVELOPMENT                                                                                         | An efficient; effective and development-oriented public service                              | Spatial Integration  |     | 7                             | 177                           | 47                            | 82                   | 69                 | 69                    | 83                                                  | 86                        | 89                        |
| SOCIO- ECONOMIC DEVELOPMENT                                                                                         | Protect and enhance our environmental assets and natural resources                           | Spatial Integration  |     | –                             | –                             | –                             | –                    | –                  | –                     | –                                                   | –                         | –                         |
| SOCIO- ECONOMIC DEVELOPMENT                                                                                         | Quality basic education                                                                      | Inclusion and Access |     | 262                           | 56                            | 20                            | 807                  | 772                | 772                   | 658                                                 | 544                       | –                         |
| SOCIO- ECONOMIC DEVELOPMENT                                                                                         | Responsive; accountable; effective and efficient local government                            | Spatial Integration  |     | 23                            | –                             | –                             | 52                   | 26                 | 26                    | 54                                                  | 57                        | 60                        |
| SOCIO- ECONOMIC DEVELOPMENT                                                                                         | Sustainable human settlements and improved quality of household life                         | Governance           |     | 44 948                        | 38 095                        | 39 387                        | 40 914               | 25 332             | 25 332                | 21 110                                              | 21 714                    | 22 984                    |
| SOCIO- ECONOMIC DEVELOPMENT                                                                                         | Sustainable human settlements and improved quality of household life                         | Growth               |     | –                             | –                             | –                             | –                    | –                  | –                     | –                                                   | –                         | –                         |
| SOCIO- ECONOMIC DEVELOPMENT                                                                                         | Sustainable human settlements and improved quality of household life                         | Inclusion and Access |     | 4                             | 18                            | 32                            | –                    | –                  | –                     | 10                                                  | –                         | –                         |
| SOCIO- ECONOMIC DEVELOPMENT                                                                                         | Vibrant; equitable; sustainable rural communities contributing towards food security for all | Spatial Integration  |     | 22                            | 19                            | 26                            | 50                   | 50                 | 50                    | 50                                                  | 52                        | 53                        |
| SUSTAINABLE FINANCIAL MANAGEMENT                                                                                    |                                                                                              | Governance           |     | 2                             | 6                             | 4                             | 33                   | 68                 | 68                    | 55                                                  | 57                        | 59                        |

## WC042 Hessequa - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

| Strategic Objective                               | MTDP Service Outcome                                                     | IUDF                 | Ref | 2022/23         |                 |                 | 2023/24         |                 |                    | 2024/25             |                        |                        | Current Year 2025/26 |   |   | 2026/27 Medium Term Revenue & Expenditure Framework |   |   |
|---------------------------------------------------|--------------------------------------------------------------------------|----------------------|-----|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|---------------------|------------------------|------------------------|----------------------|---|---|-----------------------------------------------------|---|---|
|                                                   |                                                                          |                      |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |                      |   |   |                                                     |   |   |
| R thousand                                        |                                                                          |                      |     |                 |                 |                 |                 |                 |                    |                     |                        |                        |                      |   |   |                                                     |   |   |
| SUSTAINABLE FINANCIAL MANAGEMENT                  | A comprehensive; responsive and sustainable social protection system     | Governance           |     | —               | —               | —               | —               | —               | —                  | —                   | —                      | —                      | —                    | — | — | —                                                   | — | — |
| SUSTAINABLE FINANCIAL MANAGEMENT                  | A long and healthy life for all South Africans                           | Inclusion and Access |     | —               | —               | —               | —               | —               | —                  | —                   | —                      | —                      | —                    | — | — | —                                                   | — | — |
| SUSTAINABLE FINANCIAL MANAGEMENT                  | A skilled and capable workforce to support an inclusive growth path      | Governance           |     | —               | 61              | —               | 60              | 31              | 31                 | 60                  | 60                     | 60                     | —                    | — | — | —                                                   | — | — |
| SUSTAINABLE FINANCIAL MANAGEMENT                  | An efficient; effective and development-oriented public service          | Governance           |     | 30              | 38              | 13              | 53              | 53              | 53                 | 55                  | 57                     | 59                     | —                    | — | — | —                                                   | — | — |
| SUSTAINABLE FINANCIAL MANAGEMENT                  | An efficient; effective and development-oriented public service          | Inclusion and Access |     | —               | —               | —               | —               | —               | —                  | —                   | —                      | —                      | —                    | — | — | —                                                   | — | — |
| SUSTAINABLE FINANCIAL MANAGEMENT                  | Responsive; accountable; effective and efficient local government        | Governance           |     | 300             | 372             | 390             | 350             | 350             | 350                | 386                 | 370                    | 417                    | —                    | — | — | —                                                   | — | — |
| SUSTAINABLE FINANCIAL MANAGEMENT                  | Sustainable human settlements and improved quality of household life     | Governance           |     | 37 497          | 38 480          | 39 584          | 49 429          | 48 789          | 48 789             | 50 800              | 52 899                 | 55 475                 | —                    | — | — | —                                                   | — | — |
| SUSTAINABLE FINANCIAL MANAGEMENT                  | Sustainable human settlements and improved quality of household life     | Spatial Integration  |     | —               | —               | 357             | 848             | 435             | 435                | 872                 | 4 500                  | 900                    | —                    | — | — | —                                                   | — | — |
| AFFORDABLE & QUALITY SERVICE DELIVERY             |                                                                          | Governance           |     | 7 165           | 9 728           | 11 775          | 7 146           | 13 811          | 13 811             | 7 700               | 7 954                  | 8 217                  | —                    | — | — | —                                                   | — | — |
| AFFORDABLE & QUALITY SERVICE DELIVERY             | A comprehensive; responsive and sustainable social protection system     | Governance           |     | —               | 1               | 3               | 33              | —               | —                  | 34                  | 35                     | 36                     | —                    | — | — | —                                                   | — | — |
| AFFORDABLE & QUALITY SERVICE DELIVERY             | A comprehensive; responsive and sustainable social protection system     | Inclusion and Access |     | 751             | 748             | 733             | 974             | 969             | 969                | 1 041               | 1 095                  | 1 152                  | —                    | — | — | —                                                   | — | — |
| AFFORDABLE & QUALITY SERVICE DELIVERY             | A long and healthy life for all South Africans                           | Inclusion and Access |     | 7 690           | 8 163           | 9 331           | 9 780           | 9 950           | 9 950              | 10 927              | 11 471                 | 12 041                 | —                    | — | — | —                                                   | — | — |
| AFFORDABLE & QUALITY SERVICE DELIVERY             | A skilled and capable workforce to support an inclusive growth path      | Governance           |     | 881             | 6               | 11              | 21              | 21              | 21                 | 22                  | 23                     | 24                     | —                    | — | — | —                                                   | — | — |
| AFFORDABLE & QUALITY SERVICE DELIVERY             | An efficient; competitive and responsive economic infrastructure network | Inclusion and Access |     | 69 918          | 79 420          | 86 238          | 92 386          | 92 592          | 92 592             | 97 557              | 102 326                | 107 398                | —                    | — | — | —                                                   | — | — |
| AFFORDABLE & QUALITY SERVICE DELIVERY             | An efficient; effective and development-oriented public service          | Governance           |     | 3 020           | 3 331           | 3 836           | 3 915           | 4 029           | 4 029              | 4 155               | 4 358                  | 4 548                  | —                    | — | — | —                                                   | — | — |
| AFFORDABLE & QUALITY SERVICE DELIVERY             | An efficient; effective and development-oriented public service          | Growth               |     | —               | —               | —               | —               | —               | —                  | —                   | —                      | —                      | —                    | — | — | —                                                   | — | — |
| AFFORDABLE & QUALITY SERVICE DELIVERY             | An efficient; effective and development-oriented public service          | Inclusion and Access |     | 1 352           | 1 888           | 1 627           | 1 841           | 1 906           | 1 906              | 1 523               | 855                    | 885                    | —                    | — | — | —                                                   | — | — |
| AFFORDABLE & QUALITY SERVICE DELIVERY             | An efficient; effective and development-oriented public service          | Spatial Integration  |     | 445             | 1 001           | 511             | 1 534           | 584             | 584                | 903                 | 980                    | 1 051                  | —                    | — | — | —                                                   | — | — |
| AFFORDABLE & QUALITY SERVICE DELIVERY             | Protect and enhance our environmental assets and natural resources       | Inclusion and Access |     | 9 211           | 9 208           | 9 769           | 11 106          | 11 076          | 11 076             | 11 837              | 12 455                 | 13 101                 | —                    | — | — | —                                                   | — | — |
| AFFORDABLE & QUALITY SERVICE DELIVERY             | Responsive; accountable; effective and efficient local government        | Spatial Integration  |     | —               | —               | —               | 1 554           | —               | —                  | 959                 | 989                    | 1 019                  | —                    | — | — | —                                                   | — | — |
| AFFORDABLE & QUALITY SERVICE DELIVERY             | Sustainable human settlements and improved quality of household life     | Governance           |     | 268 913         | 305 924         | 335 492         | 383 659         | 383 067         | 383 067            | 402 642             | 431 710                | 465 248                | —                    | — | — | —                                                   | — | — |
| GOOD GOVERNANCE & PERFORMANCE DRIVEN ORGANISATION |                                                                          | Governance           |     | 8               | 51              | 31              | 57              | 44              | 44                 | 59                  | 61                     | 63                     | —                    | — | — | —                                                   | — | — |
| GOOD GOVERNANCE & PERFORMANCE DRIVEN ORGANISATION | A comprehensive; responsive and sustainable social protection system     | Governance           |     | —               | —               | —               | —               | —               | —                  | —                   | —                      | —                      | —                    | — | — | —                                                   | — | — |
| GOOD GOVERNANCE & PERFORMANCE DRIVEN ORGANISATION | A comprehensive; responsive and sustainable social protection system     | Inclusion and Access |     | 189             | 493             | 683             | 1 303           | 1 414           | 1 414              | 1 461               | 1 486                  | 1 535                  | —                    | — | — | —                                                   | — | — |
| GOOD GOVERNANCE & PERFORMANCE DRIVEN ORGANISATION | A skilled and capable workforce to support an inclusive growth path      | Governance           |     | 538             | 626             | 411             | 826             | 742             | 742                | 787                 | 813                    | 840                    | —                    | — | — | —                                                   | — | — |
| GOOD GOVERNANCE & PERFORMANCE DRIVEN ORGANISATION | An efficient; competitive and responsive economic infrastructure network | Inclusion and Access |     | —               | —               | —               | —               | —               | —                  | —                   | —                      | —                      | —                    | — | — | —                                                   | — | — |
| GOOD GOVERNANCE & PERFORMANCE DRIVEN ORGANISATION | An efficient; effective and development-oriented public service          | Governance           |     | 2 708           | 2 862           | 2 913           | 4 050           | 4 028           | 4 028              | 4 174               | 4 435                  | 4 454                  | —                    | — | — | —                                                   | — | — |
| GOOD GOVERNANCE & PERFORMANCE DRIVEN ORGANISATION | An efficient; effective and development-oriented public service          | Inclusion and Access |     | 120             | 138             | 373             | 343             | 373             | 373                | 365                 | 377                    | 390                    | —                    | — | — | —                                                   | — | — |
| GOOD GOVERNANCE & PERFORMANCE DRIVEN ORGANISATION | An efficient; effective and development-oriented public service          | Spatial Integration  |     | —               | —               | —               | 42              | —               | —                  | —                   | —                      | —                      | —                    | — | — | —                                                   | — | — |
| GOOD GOVERNANCE & PERFORMANCE DRIVEN ORGANISATION | Responsive; accountable; effective and efficient local government        | Governance           |     | 22              | 68              | 50              | 69              | 69              | 69                 | 72                  | 74                     | 77                     | —                    | — | — | —                                                   | — | — |
| GOOD GOVERNANCE & PERFORMANCE DRIVEN ORGANISATION | Responsive; accountable; effective and efficient local government        | Inclusion and Access |     | 140             | 23              | 12              | 72              | 58              | 58                 | 74                  | 51                     | 52                     | —                    | — | — | —                                                   | — | — |
| GOOD GOVERNANCE & PERFORMANCE DRIVEN ORGANISATION | Responsive; accountable; effective and efficient local government        | Spatial Integration  |     | 1               | 17              | 8               | 50              | 50              | 50                 | 50                  | 40                     | 40                     | —                    | — | — | —                                                   | — | — |
| GOOD GOVERNANCE & PERFORMANCE DRIVEN ORGANISATION | Sustainable human settlements and improved quality of household life     | Governance           |     | 58 806          | 60 862          | 62 074          | 74 564          | 76 528          | 76 528             | 81 973              | 84 059                 | 88 027                 | —                    | — | — | —                                                   | — | — |
| GOOD GOVERNANCE & PERFORMANCE DRIVEN ORGANISATION | Sustainable human settlements and improved quality of household life     | Inclusion and Access |     | 98              | 103             | 138             | 211             | 171             | 171                | 207                 | 214                    | 221                    | —                    | — | — | —                                                   | — | — |
| GOOD GOVERNANCE & PERFORMANCE DRIVEN ORGANISATION | Sustainable human settlements and improved quality of household life     | Spatial Integration  |     | 259             | 266             | —               | —               | —               | —                  | —                   | —                      | —                      | —                    | — | — | —                                                   | — | — |
| Allocations to other priorities                   |                                                                          |                      |     |                 |                 |                 |                 |                 |                    |                     |                        |                        |                      |   |   |                                                     |   |   |
| Total Expenditure                                 |                                                                          |                      | 1   | 604 943         | 657 672         | 689 597         | 805 898         | 839 183         | 839 183            | 881 766             | 912 769                | 962 514                |                      |   |   |                                                     |   |   |

**Table SA6: - Reconciliation between the IDP strategic objectives and budgeted capital expenditure – (NT – supporting tables)****WC042 Hessequa - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)**

| Strategic Objective            | MTDP Service Outcome                                                              | IUDF                 | Ref | 2022/23         |                 |                 | 2023/24         |                 |                    | 2024/25             |                        |                        | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|--------------------------------|-----------------------------------------------------------------------------------|----------------------|-----|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|---------------------|------------------------|------------------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                |                                                                                   |                      |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | Budget Year 2026/27  | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                     |                                                                                   |                      |     |                 |                 |                 |                 |                 |                    |                     |                        |                        |                      |                 |                    |                                                     |                        |                        |
| SAFE COMMUNITIES & ENVIRONMENT |                                                                                   | Governance           |     | –               | –               | 146             | –               | –               | –                  | –                   | –                      | –                      | –                    | –               | –                  | –                                                   | –                      | –                      |
| SAFE COMMUNITIES & ENVIRONMENT |                                                                                   | Growth               |     | 2 360           | 1 304           | 2 722           | 1 006           | 2 741           | 2 741              | 2 979               | 3 040                  | 4 705                  |                      |                 |                    |                                                     |                        |                        |
| SAFE COMMUNITIES & ENVIRONMENT | A comprehensive; responsive and sustainable social protection system              | Growth               |     | –               | –               | –               | –               | –               | –                  | –                   | –                      | –                      |                      |                 |                    |                                                     |                        |                        |
| SAFE COMMUNITIES & ENVIRONMENT | A comprehensive; responsive and sustainable social protection system              | Inclusion and Access |     | –               | –               | –               | –               | –               | –                  | –                   | 500                    | 1 000                  |                      |                 |                    |                                                     |                        |                        |
| SAFE COMMUNITIES & ENVIRONMENT | A long and healthy life for all South Africans                                    | Growth               |     | 26              | –               | –               | –               | –               | –                  | –                   | –                      | –                      |                      |                 |                    |                                                     |                        |                        |
| SAFE COMMUNITIES & ENVIRONMENT | All people in South Africa are and feel safe                                      | Inclusion and Access |     | –               | –               | –               | –               | –               | –                  | –                   | 500                    | –                      |                      |                 |                    |                                                     |                        |                        |
| SAFE COMMUNITIES & ENVIRONMENT | An efficient; competitive and responsive economic infrastructure network          | Growth               |     | 95              | 73              | 80              | 100             | 100             | 100                | 100                 | 250                    | 250                    |                      |                 |                    |                                                     |                        |                        |
| SAFE COMMUNITIES & ENVIRONMENT | An efficient; competitive and responsive economic infrastructure network          | Inclusion and Access |     | –               | –               | –               | –               | –               | –                  | 700                 | 500                    | 700                    |                      |                 |                    |                                                     |                        |                        |
| SAFE COMMUNITIES & ENVIRONMENT | An efficient; effective and development-oriented public service                   | Governance           |     | –               | –               | –               | 100             | 100             | 100                | –                   | –                      | 50                     |                      |                 |                    |                                                     |                        |                        |
| SAFE COMMUNITIES & ENVIRONMENT | An efficient; effective and development-oriented public service                   | Growth               |     | 178             | 392             | 174             | 469             | 447             | 447                | 52                  | 366                    | 101                    |                      |                 |                    |                                                     |                        |                        |
| SAFE COMMUNITIES & ENVIRONMENT | An efficient; effective and development-oriented public service                   | Inclusion and Access |     | –               | –               | –               | –               | –               | –                  | –                   | 300                    | 300                    |                      |                 |                    |                                                     |                        |                        |
| SAFE COMMUNITIES & ENVIRONMENT | Protect and enhance our environmental assets and natural resources                | Growth               |     | –               | 48              | –               | –               | –               | –                  | –                   | –                      | –                      |                      |                 |                    |                                                     |                        |                        |
| SAFE COMMUNITIES & ENVIRONMENT | Protect and enhance our environmental assets and natural resources                | Inclusion and Access |     | –               | 50              | 77              | 50              | 48              | 48                 | –                   | –                      | –                      |                      |                 |                    |                                                     |                        |                        |
| SOCIO- ECONOMIC DEVELOPMENT    |                                                                                   | Growth               |     | –               | 99              | 17              | 137             | 143             | 143                | 303                 | –                      | 680                    |                      |                 |                    |                                                     |                        |                        |
| SOCIO- ECONOMIC DEVELOPMENT    | A long and healthy life for all South Africans                                    | Growth               |     | –               | –               | 60              | –               | 422             | 422                | –                   | –                      | 4                      |                      |                 |                    |                                                     |                        |                        |
| SOCIO- ECONOMIC DEVELOPMENT    | An efficient; competitive and responsive economic infrastructure network          | Growth               |     | 1 451           | (0)             | 3 003           | 1 241           | 1 230           | 1 230              | –                   | 200                    | 32 000                 |                      |                 |                    |                                                     |                        |                        |
| SOCIO- ECONOMIC DEVELOPMENT    | An efficient; competitive and responsive economic infrastructure network          | Inclusion and Access |     | –               | –               | –               | –               | –               | –                  | –                   | –                      | 12 000                 |                      |                 |                    |                                                     |                        |                        |
| SOCIO- ECONOMIC DEVELOPMENT    | An efficient; effective and development-oriented public service                   | Governance           |     | 14              | –               | –               | –               | –               | –                  | –                   | –                      | 43                     |                      |                 |                    |                                                     |                        |                        |
| SOCIO- ECONOMIC DEVELOPMENT    | An efficient; effective and development-oriented public service                   | Growth               |     | 346             | 1 181           | 1 001           | 1 530           | 1 507           | 1 507              | 1 602               | 128                    | 73                     |                      |                 |                    |                                                     |                        |                        |
| SOCIO- ECONOMIC DEVELOPMENT    | An efficient; effective and development-oriented public service                   | Inclusion and Access |     | –               | 242             | 173             | 550             | 602             | 602                | –                   | 500                    | 600                    |                      |                 |                    |                                                     |                        |                        |
| SOCIO- ECONOMIC DEVELOPMENT    | Create a better South Africa and contribute to a better Africa and a better world | Governance           |     | –               | –               | –               | –               | –               | –                  | –                   | –                      | –                      |                      |                 |                    |                                                     |                        |                        |
| SOCIO- ECONOMIC DEVELOPMENT    | Create a better South Africa and contribute to a better Africa and a better world | Growth               |     | –               | –               | –               | –               | –               | –                  | –                   | –                      | 30                     |                      |                 |                    |                                                     |                        |                        |
| SOCIO- ECONOMIC DEVELOPMENT    | Protect and enhance our environmental assets and natural resources                | Growth               |     | –               | –               | 296             | 80              | 77              | 77                 | –                   | –                      | –                      |                      |                 |                    |                                                     |                        |                        |
| SOCIO- ECONOMIC DEVELOPMENT    | Protect and enhance our environmental assets and natural resources                | Inclusion and Access |     | –               | –               | 55              | –               | –               | –                  | 30                  | 80                     | 50                     |                      |                 |                    |                                                     |                        |                        |
| SOCIO- ECONOMIC DEVELOPMENT    | Quality basic education                                                           | Inclusion and Access |     | 73              | –               | –               | –               | –               | –                  | –                   | –                      | –                      |                      |                 |                    |                                                     |                        |                        |
| SOCIO- ECONOMIC DEVELOPMENT    | Sustainable human settlements and improved quality of household life              | Growth               |     | –               | –               | –               | –               | –               | –                  | –                   | –                      | 1 800                  |                      |                 |                    |                                                     |                        |                        |

## WC042 Hessequa - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

| WCV042 Ntsekeqa - Supporting Table 040 Reconciliation of IDP Strategic Objectives and Budget (Capital Expenditure) |                                                                                   |                        |     | 2022/23         |                 |                 | 2023/24         |                 |                    | 2024/25             |                        |                        | Current Year 2025/26 |  |  | 2026/27 Medium Term Revenue & Expenditure Framework |  |  |
|--------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|------------------------|-----|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|---------------------|------------------------|------------------------|----------------------|--|--|-----------------------------------------------------|--|--|
| Strategic Objective                                                                                                | MTDP Service Outcome                                                              | IUDF                   | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |                      |  |  |                                                     |  |  |
| R thousand                                                                                                         |                                                                                   |                        |     |                 |                 |                 |                 |                 |                    |                     |                        |                        |                      |  |  |                                                     |  |  |
| SUSTAINABLE FINANCIAL MANAGEMENT                                                                                   |                                                                                   | Growt h                |     | 8               | 7               | –               | 220             | 295             | 295                | –                   | 330                    | 820                    |                      |  |  |                                                     |  |  |
| SUSTAINABLE FINANCIAL MANAGEMENT                                                                                   | A long and healthy life for all South Africans                                    | Growt h                |     | –               | –               | –               | –               | –               | –                  | –                   | –                      | –                      |                      |  |  |                                                     |  |  |
| SUSTAINABLE FINANCIAL MANAGEMENT                                                                                   | A long and healthy life for all South Africans                                    | Inclus ion and Acces s |     | –               | –               | –               | –               | –               | –                  | –                   | –                      | 500                    |                      |  |  |                                                     |  |  |
| SUSTAINABLE FINANCIAL MANAGEMENT                                                                                   | An efficient, competitive and responsive economic infrastructure network          | Growt h                |     | 205             | –               | –               | –               | –               | –                  | –                   | –                      | –                      |                      |  |  |                                                     |  |  |
| SUSTAINABLE FINANCIAL MANAGEMENT                                                                                   | An efficient, competitive and responsive economic infrastructure network          | Inclus ion and Acces s |     | –               | –               | –               | –               | –               | –                  | –                   | 200                    | –                      |                      |  |  |                                                     |  |  |
| SUSTAINABLE FINANCIAL MANAGEMENT                                                                                   | An efficient, effective and development-oriented public service                   | Gover nance            |     | –               | –               | –               | 18              | 19              | 19                 | 300                 | –                      | 100                    |                      |  |  |                                                     |  |  |
| SUSTAINABLE FINANCIAL MANAGEMENT                                                                                   | An efficient, effective and development-oriented public service                   | Growt h                |     | 384             | 276             | 342             | 623             | 546             | 546                | 210                 | 128                    | 50                     |                      |  |  |                                                     |  |  |
| SUSTAINABLE FINANCIAL MANAGEMENT                                                                                   | An efficient, effective and development-oriented public service                   | Inclus ion and Acces s |     | –               | –               | –               | –               | –               | –                  | –                   | –                      | 670                    |                      |  |  |                                                     |  |  |
| AFFORDABLE & QUALITY SERVICE DELIVERY                                                                              |                                                                                   | Gover nance            |     | –               | –               | 125             | –               | –               | –                  | 200                 | –                      | –                      |                      |  |  |                                                     |  |  |
| AFFORDABLE & QUALITY SERVICE DELIVERY                                                                              |                                                                                   | Growt h                |     | 8 469           | 11 745          | 11 490          | 17 960          | 19 085          | 19 085             | 8 532               | 3 614                  | 6 567                  |                      |  |  |                                                     |  |  |
| AFFORDABLE & QUALITY SERVICE DELIVERY                                                                              |                                                                                   | Spatia l Integr ation  |     | –               | –               | –               | –               | 350             | 350                | –                   | –                      | –                      |                      |  |  |                                                     |  |  |
| AFFORDABLE & QUALITY SERVICE DELIVERY                                                                              | A comprehensive, responsive and sustainable social protection system              | Growt h                |     | –               | –               | –               | 60              | 52              | 52                 | –                   | 50                     | –                      |                      |  |  |                                                     |  |  |
| AFFORDABLE & QUALITY SERVICE DELIVERY                                                                              | A comprehensive, responsive and sustainable social protection system              | Inclus ion and Acces s |     | 587             | 199             | –               | –               | –               | –                  | –                   | –                      | –                      |                      |  |  |                                                     |  |  |
| AFFORDABLE & QUALITY SERVICE DELIVERY                                                                              | A long and healthy life for all South Africans                                    | Growt h                |     | 7 808           | 1 336           | –               | 1 650           | 4 930           | 4 930              | 14 158              | 940                    | 300                    |                      |  |  |                                                     |  |  |
| AFFORDABLE & QUALITY SERVICE DELIVERY                                                                              | A long and healthy life for all South Africans                                    | Inclus ion and Acces s |     | 410             | 4 636           | 2 107           | 4 450           | 4 540           | 4 540              | 2 820               | 2 630                  | 1 250                  |                      |  |  |                                                     |  |  |
| AFFORDABLE & QUALITY SERVICE DELIVERY                                                                              | An efficient, competitive and responsive economic infrastructure network          | Growt h                |     | 13 153          | 19 500          | 152 153         | 92 788          | 88 511          | 88 511             | 38 974              | 41 637                 | 53 207                 |                      |  |  |                                                     |  |  |
| AFFORDABLE & QUALITY SERVICE DELIVERY                                                                              | An efficient, competitive and responsive economic infrastructure network          | Inclus ion and Acces s |     | 45 173          | 78 515          | 61 619          | 48 981          | 48 837          | 48 837             | 88 179              | 72 849                 | 50 426                 |                      |  |  |                                                     |  |  |
| AFFORDABLE & QUALITY SERVICE DELIVERY                                                                              | An efficient, effective and development-oriented public service                   | Gover nance            |     | 187             | 842             | 424             | 870             | 820             | 820                | 1 610               | 550                    | 410                    |                      |  |  |                                                     |  |  |
| AFFORDABLE & QUALITY SERVICE DELIVERY                                                                              | An efficient, effective and development-oriented public service                   | Growt h                |     | 1 959           | 767             | 339             | 9 522           | 1 356           | 1 356              | 11 144              | 10 347                 | 297                    |                      |  |  |                                                     |  |  |
| AFFORDABLE & QUALITY SERVICE DELIVERY                                                                              | An efficient, effective and development-oriented public service                   | Inclus ion and Acces s |     | 749             | 300             | 229             | 1 160           | 1 516           | 1 516              | 2 830               | 800                    | 3 150                  |                      |  |  |                                                     |  |  |
| AFFORDABLE & QUALITY SERVICE DELIVERY                                                                              | Quality basic education                                                           | Inclus ion and Acces s |     | –               | 340             | –               | –               | –               | –                  | –                   | 65                     | –                      |                      |  |  |                                                     |  |  |
| GOOD GOVERNANCE & PERFORMANCE DRIVEN ORGANISATION                                                                  |                                                                                   | Growt h                |     | 66              | 316             | –               | 220             | 297             | 297                | 300                 | –                      | –                      |                      |  |  |                                                     |  |  |
| GOOD GOVERNANCE & PERFORMANCE DRIVEN ORGANISATION                                                                  | An efficient, competitive and responsive economic infrastructure network          | Gover nance            |     | –               | 306             | –               | –               | –               | –                  | –                   | –                      | –                      |                      |  |  |                                                     |  |  |
| GOOD GOVERNANCE & PERFORMANCE DRIVEN ORGANISATION                                                                  | An efficient, competitive and responsive economic infrastructure network          | Growt h                |     | –               | 37              | 142             | 3 130           | 2 858           | 2 858              | 590                 | 300                    | 200                    |                      |  |  |                                                     |  |  |
| GOOD GOVERNANCE & PERFORMANCE DRIVEN ORGANISATION                                                                  | An efficient, effective and development-oriented public service                   | Gover nance            |     | –               | –               | –               | –               | –               | –                  | 182                 | –                      | 120                    |                      |  |  |                                                     |  |  |
| GOOD GOVERNANCE & PERFORMANCE DRIVEN ORGANISATION                                                                  | An efficient, effective and development-oriented public service                   | Growt h                |     | 450             | 721             | 367             | 714             | 947             | 947                | 603                 | 15                     | –                      |                      |  |  |                                                     |  |  |
| GOOD GOVERNANCE & PERFORMANCE DRIVEN ORGANISATION                                                                  | Create a better South Africa and contribute to a better Africa and a better world | Gover nance            |     | –               | –               | –               | –               | –               | –                  | –                   | –                      | –                      |                      |  |  |                                                     |  |  |
| GOOD GOVERNANCE & PERFORMANCE DRIVEN ORGANISATION                                                                  | Create a better South Africa and contribute to a better Africa and a better world | Growt h                |     | –               | –               | –               | –               | –               | –                  | –                   | –                      | –                      |                      |  |  |                                                     |  |  |
| Allocations to other priorities                                                                                    |                                                                                   |                        |     | 3               |                 |                 |                 |                 |                    |                     |                        |                        |                      |  |  |                                                     |  |  |
| Total Capital Expenditure                                                                                          |                                                                                   |                        |     | 1               | 84 150          | 123 231         | 237 139         | 187 628         | 182 378            | 182 378             | 176 398                | 140 818                | 172 452              |  |  |                                                     |  |  |

## 2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

Municipalities in South Africa have undergone radical changes in terms of legislative requirements and especially lower capacity local councils have struggled to implement the changes. Economic realities have also caused pressure on councils to be more responsible in terms of expenditure. Furthermore, communities have grown tired of promises being made indirectly in terms of planning that have been communicated with them from municipalities. This has been seen where communities publicly expressed their dissatisfaction with the delivery on promises made by councils by protests. Furthermore, we see how other communities are not interested in any planning processes anymore as they experience it as “useless” exercises due to “nothing happening” after the inputs to the plans was given.

The concept of Pre-Determined Objectives (PDO's) strives to rectify this very issue. It is being requested by the Auditor General of South Africa that municipalities must set their targets in their planning and be able to annually prove to the external auditing process how delivery was done, and progress made on these objectives that were made. This requirement forces a municipality to start and be accountable to its communities. It forces objective communication between the municipality and its communities, and targets that are being set cannot be “unreal”. It should be achievable and implementable. No more “pies in the skies” to make use of the informal figure of speech. It also forces municipalities to take stock of their capacity to implement the changes promised. Ultimately it becomes a tool to make realistic promises to the communities on issues relating to them.

Even though it seems to promise much, there is still a mountain of problems on the doorstep of municipalities in South Africa. However, gradual overcoming of obstacles can be planned for, and realistic targets can be identified and communicated with the residents.

### 2.3.1 Process Explanation

1. After a set of Focus Areas have been identified, the vision is developed from it. In essence it becomes a summary of that what the council deems important for Strategic Change, instead of a completely irrational and unrealistic vision which isn't meaningful at all.
2. After the Focus Areas have been identified, each is then broken down into Strategic Objectives (PDO's) that need to be delivered during Council's term of office that is needed to make the desired Impact. This is the first set of Objectives that a municipality has direct control over. This means that the municipality commits to a specific set of deliverables to attain the change desired by the residents.
3. After the PDO's have been developed in terms of what Council wants to see, the officials continue to break down all Strategic Objectives into annual Outputs

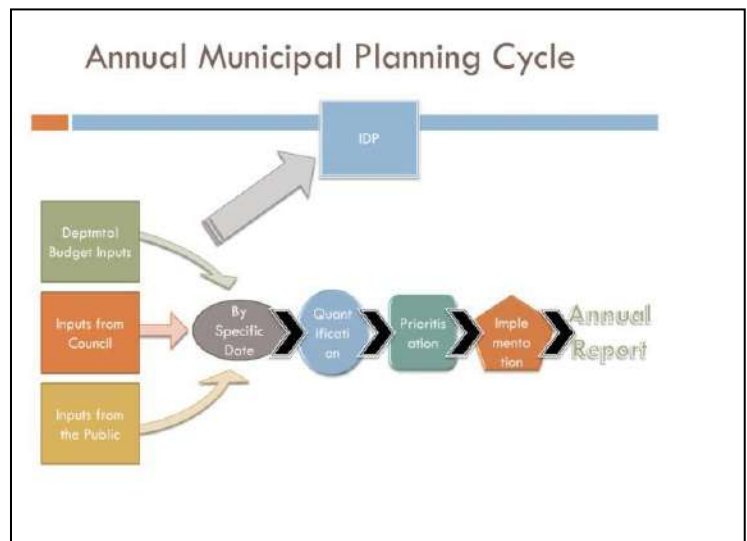
that resembles the change that needs to be brought about annually to attain the objective of the 5-year term of the Council.

4. Then the annual Outputs are broken down into specific Activities/Actions that need to be done to realize the annual Output.
5. Finally, of course, everything costs something, and the needed resources are allocated to implement the actions. The resources are Human Resources, Financial Resources and Time.
6. At this point the credibility of the goals can be tested for the first time. If any of the resources are not going to be available for a specific action, the plan will inevitably fail. This is where the balancing act between Plans and Ability to implement can be calculated in the measurement of Confidence.

### 2.3.2 The Role of the IDP Review in Context

It is within this background, as briefly highlighted in the previous section that the 5<sup>th</sup> Generation IDP process found its point of departure.

The following diagram indicates the current process of planning in many local municipalities.



This layout of the budgetary cycle does look logical and systematic, and it even includes the public's inputs as

is required by legislation. However, there are several indirect issues that do not get addressed in this model. Indirect symptoms of this methodology that causes a municipality to step into an array of problematic scenarios.

Shortages in this model can be summarized as follows:

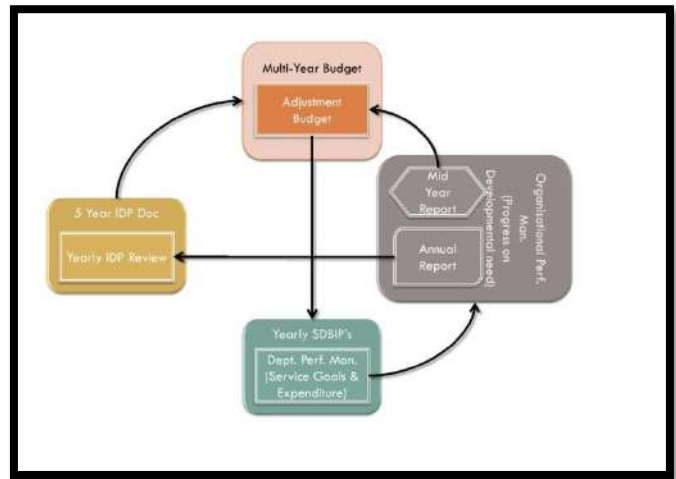
- This process clearly identifies the latent assumption that when something is in the IDP, it can be budgeted for. This creates the problematic scenario where every item needs to be "taken up into the IDP" for purposes of allowing it to be budgeted for. The issue is not to get items into the IDP, but more of getting issues forthcoming from planning into the budget.
- Due to the annual nature of the cycle, it leaves the items from the previous year that didn't make the priorities of the previous year, to compete again against new priorities. This in effect causes some items to be shifted to outer years every year. It is a risk of getting used to moving certain items out of the annual investment and cause some items to become more and more

expensive as they do need to get done one or other time, but the longer the wait, the larger the cost.

- Another risk that the municipality expose themselves to in this manner of going about their business concerning the budget process, is the competition of ad-hoc items that can cause items, which might come from proper sectoral or master planning documentation, to be left out as it might not seem like an immediate issue that needs attention. The fact is that municipalities invest a large amount of funds on master planning documentation and when the identified issues is raised, it can get lost in the emotion of issues that might not be as important in terms of sustainable service delivery.
- Due to the annual nature of the cycle, it brings the municipality in a short-term planning culture. Pro-active investment is sacrificed for quick solutions.
- Even during municipalities strengthening their capacity in terms of implementation, very little of operational information is used to plan ahead. Thus, a proper evaluative process is difficult as impact on development cannot be measured with no multi-year planning that is in place.
- The final issue that needs to be considered is that in this methodology, no resident or investor can get a clear perspective about what the municipality is going to do in the medium term. Except for the interest groups in general, the public would not experience a council that is accountable to what they say they are going to do. In terms of Good Governance as a strategic objective, this process fails the public as inputs given only creates expectations in the hearts of the residents and when the following year little was implemented, the question is asked by the public why they are giving inputs at all as it is not being implemented. Obviously, every input can't be satisfied, but at least in a different model people can see what the council commits themselves to over a period.

The following diagram displays a medium-term planning cycle, integrating the different processes as legislation intended it to be.

First of all the process begins with a 3-5 year plan about what every line function is going to do strategically concerning the identified issues pertaining to their field of responsibility. This allows a multi-year budget to be conceptualized. When this is done the annual targets are set and transferred into the SDBIP process that serves the platform for Departmental Performance Management that compares predetermined objectives to implementation reports. This



serves as a source of performance information that guides the municipal performance evaluation, which in turn compares the outcomes of implementation to the developmental need that is experienced by the average resident walking the streets of the municipal area.

The performance reports generated by the performance management system bi-annually informs the adjustment budget after the second quarter of the financial year and at the end of the financial year it serves as departure point for the annual review of the IDP. This would then allow the review to fulfil its role of highlighting the differences between predetermined objectives and implementation.

While this methodology seems ideal, it has very sensitive demands.

- First, this model can only work where all the municipal line functions have a clear understanding about their challenges and have developed reachable targets for impacting their challenges within the municipal financial capabilities.
- A high risk for this model is that the municipal “culture” of how business is done, disrupts the flow of information from one process to the other
- It also takes for granted that each process is perfectly aligned to the other and know exactly what it can ask of the previous and what is expected by the next in terms of information.

The following table provides the main measurable performance objectives the municipality undertakes to achieve this financial year.

Table SA7 - Measurable performance objectives – (NT – supporting tables)

## WC042 Hessequa - Supporting Table SA7 Measureable performance objectives

| Description                                                                                                                                                                            | Unit of measurement                                                                                      | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                                                                                                                                        |                                                                                                          | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>05 - Technical Services</b>                                                                                                                                                         |                                                                                                          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Water Management</b>                                                                                                                                                                |                                                                                                          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Water Distribution</b>                                                                                                                                                              |                                                                                                          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Piped Water Inside Dwelling                                                                                                                                                            | Households                                                                                               |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>01 - Office Of The Mm</b>                                                                                                                                                           |                                                                                                          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Executive And Council</b>                                                                                                                                                           |                                                                                                          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Municipal Manager, Town Secretary And Chief Executive</b>                                                                                                                           |                                                                                                          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 90% Expenditure Of The Approved Capital Budget For The Municipality                                                                                                                    | % Of Budget Spent                                                                                        | 82.2%           | 60.3%           | 98.2%           | 90.0%                | 90.0%           | 90.0%              | 90.0%                                               | 90.0%                  | 90.0%                  |
| 90% Of The Approved Operational Budget Spent Of The Municipality                                                                                                                       | % Of Operational Budget Spent                                                                            | 94.0%           | 92.7%           | 93.7%           | 90.0%                | 90.0%           | 90.0%              | 90.0%                                               | 90.0%                  | 90.0%                  |
| <b>Internal Audit</b>                                                                                                                                                                  |                                                                                                          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Governance Function</b>                                                                                                                                                             |                                                                                                          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Report Quarterly On The Implementation Of Internal Audit Reports To The Audit Committee                                                                                                | Number Of Reports Submitted                                                                              | 4               | 4               | 4               | 4                    | 4               | 4                  | 4                                                   | 4                      | 4                      |
| Review Of Risk Register Of Directorate And Submission To Chief Risk Officer                                                                                                            | Reviewed Risk Register Submitted To Chief Risk Officer                                                   | 1               | 1               | 1               | 1                    | 1               | 1                  | 1                                                   | 1                      | 1                      |
| <b>Planning And Development</b>                                                                                                                                                        |                                                                                                          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Corporate Wide Strategic Planning (Idps, Leds)</b>                                                                                                                                  |                                                                                                          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Development Of An Integrated Idp Process Plan                                                                                                                                          | Completed Process Plan Submitted                                                                         | 1               | 1               | 1               | 1                    | 1               | 1                  | 1                                                   | 1                      | 1                      |
| Provision Of Electricity To Residential Properties Connected To The Municipal Infrastructure Network For Both Prepaid And Credit Electrical Metering                                   | Percentage Of Formal Residential Properties Connected To The Municipal Electrical Infrastructure Network | 97              | 90              | 14 124          | 14 135               | 14 135          | 14 135             | 12 712                                              | 12 712                 | 12 712                 |
| Provision Of Refuse Removal And Solid Waste Disposal For Residential Account Holders                                                                                                   | Percentage Of Residential Properties Billed For Refuse Removal                                           | 95              | 97              | 15 189          | 15 202               | 15 202          | 15 202             | 13 670                                              | 13 670                 | 13 670                 |
| Provision Of Sanitation/ Sewerage Services To Residential Account Holders                                                                                                              | Percentage Of Residential Properties Billed For Sanitation/ Sewerage Services                            | 90              | 89              | 14 993          | 13 886               | 13 886          | 13 886             | 13 493                                              | 13 493                 | 13 493                 |
| Provision Of Water To Residential Properties Connected To The Municipal Infrastructure Network For Both Prepaid And Credit Metering                                                    | Percentage Of Formal Residential Properties Connected To The Municipal Water Network                     | 90              | 90              | 14 305          | 13 984               | 13 984          | 13 984             | 12 874                                              | 12 874                 | 12 874                 |
| Submission Of Final Idp By May                                                                                                                                                         |                                                                                                          | 1               | 1               | 1               | 1                    | 1               | 1                  | 1                                                   | 1                      | 1                      |
| The Percentage Of Registered Indigent Account Holders (Poor Households) With Access To Free Basic Services                                                                             | Number Of Registered Indigent Households                                                                 |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                                                                                                        |                                                                                                          | 95.0%           | 90.0%           | 4 524.0%        | 90.0%                | 90.0%           | 90.0%              | 4 071.0%                                            | 4 071.0%               | 4 071.0%               |
| <b>02 - Corporate Services</b>                                                                                                                                                         |                                                                                                          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Community And Social Services</b>                                                                                                                                                   |                                                                                                          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Community Halls And Facilities</b>                                                                                                                                                  |                                                                                                          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Expanding The Thusong Programme To Heidelberg Or Albertinia                                                                                                                            | Program Expanded                                                                                         | 1               | 1               |                 | 1                    | 1               | 1                  |                                                     |                        |                        |
| <b>Libraries And Archives</b>                                                                                                                                                          |                                                                                                          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 90% Spending Of Municipal Replacement Fund (Grant) And Community Library Services Grant By End Of June Of The Financial Year                                                           | Percentage Of Municipal Replacement Grant Spent                                                          | 97.0%           | 97.0%           | 97.0%           | 90.0%                | 90.0%           | 90.0%              | 90.0%                                               | 90.0%                  | 90.0%                  |
| Hold Library Exhibitions In Hessequa                                                                                                                                                   | Number Of Exhibitions Per Year                                                                           | 1 373           | 1 497           |                 | 920                  | 920             | 920                | 920                                                 | 920                    |                        |
| <b>Finance And Administration</b>                                                                                                                                                      |                                                                                                          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Administrative And Corporate Support</b>                                                                                                                                            |                                                                                                          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Conduct A Client Services Survey                                                                                                                                                       | Client Services Survey                                                                                   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Review Of Risk Register Of Corporate Services Directorate And Submission To Chief Risk Officer                                                                                         | Reviewed Risk Register Submitted To Chief Risk Officer                                                   | 1               | 1               | 1               | 1                    | 1               | 1                  | 1                                                   | 1                      | 1                      |
| The Percentage Of People From Employment Equity Target Groups Employed In The Three Highest Levels Of Management In Compliance With The Municipalities Annual Employment Equity Report | % Employed Of Target Groups According To Annual Department Of Labour Employment Equity Report            | 61.0%           | 76.0%           | 65.8%           | 50.0%                | 50.0%           | 50.0%              | 50.0%                                               | 50.0%                  | 50.0%                  |
| <b>Human Resources</b>                                                                                                                                                                 |                                                                                                          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Maintain An Average Vacancy Rate Of Less Than 10% Budgeted Staff Establishment                                                                                                         | Average % Vacancy Rate Less Than 10% Reported Quarterly To Portfolio Committee                           | 0.0%            | 6.0%            | 5.7%            | 10.0%                | 10.0%           | 10.0%              | 10.0%                                               | 10.0%                  | 10.0%                  |
| Progress Report On Succession Planning Initiatives                                                                                                                                     | Submit A Progress Report On Succession Planning Initiatives To Portfolio Committee                       | 2               | 1               | 1               | 1                    | 1               | 1                  | 1                                                   | 1                      | 1                      |
| <b>Legal Services</b>                                                                                                                                                                  |                                                                                                          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Report On Telephone System Functionality And Trends In Terms Of Interruptions                                                                                                          | Number Of Reports Submitted                                                                              | 2               | 1               | 1               | 1                    | 1               | 1                  | 1                                                   | 1                      | 1                      |
| Revision Of Delegation Register By September                                                                                                                                           | Reviewed Municipal Delegation Register Submitted                                                         |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Revision Of Municipal Code                                                                                                                                                             | Reviewed Municipal Code Submitted                                                                        | 1               | 1               |                 | 1                    | 1               | 1                  | 1                                                   | 1                      |                        |

## WC042 Hessequa - Supporting Table SA7 Measureable performance objectives

| Description                                                                                                                                                                    | Unit of measurement                                                                         | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                                                                                                                                |                                                                                             | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>Property Services</b>                                                                                                                                                       |                                                                                             |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 90% Expenditure Of Approved Budget For Maintenance Of Municipal Properties                                                                                                     | % Of Approved Budget Spent                                                                  | 100.0%          | 97.0%           | 0.0%            | 90.0%                | 90.0%           | 90.0%              | 90.0%                                               | 90.0%                  | 90.0%                  |
| 90% Of Approved Budget For Maintenance Of Municipal Campsites By End Of Financial Year                                                                                         | % Of Approved Budget Spent                                                                  | 96.0%           | 0.0%            | 96.0%           | 0.0%                 | 0.0%            | 0.0%               | 90.0%                                               | 90.0%                  | 90.0%                  |
| 90% Of Municipal Buildings Operational Budget Spent                                                                                                                            | % Of Approved Budget Spent                                                                  | 100.0%          | 0.0%            | 0.0%            | 0.0%                 | 0.0%            | 0.0%               | 90.0%                                               | 90.0%                  | 90.0%                  |
| 90% Of Parks And Amenities Maintenance Budget Spent                                                                                                                            | % Of Approved Budget Spent                                                                  | 97.0%           | 0.0%            | 0.0%            | 0.0%                 | 0.0%            | 0.0%               | 90.0%                                               | 90.0%                  | 90.0%                  |
| Review Cost Effectiveness Of All Municipal Properties And Formulation Of A Strategy To Eliminate Losses An Optimise Revenue                                                    | Report Submitted                                                                            |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>03 - Financial Services</b>                                                                                                                                                 |                                                                                             |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Finance And Administration</b>                                                                                                                                              |                                                                                             |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Finance</b>                                                                                                                                                                 |                                                                                             |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| % Of Meters Read Monthly By The 25th Each Month                                                                                                                                | % Of All Meters Read On A Monthly Basis                                                     | 98.0%           | 0.0%            | 0.0%            | 0.0%                 | 0.0%            | 0.0%               | 0.0%                                                | 0.0%                   | 0.0%                   |
| 95% Spending Of Financial Management Grant                                                                                                                                     | Percentage Of Financial Management Grant Spent                                              | 100.0%          | 100.0%          | 0.0%            | 95.0%                | 95.0%           | 95.0%              | 95.0%                                               | 95.0%                  | 95.0%                  |
| Compile An Annual Procurement Plan To Facilitate The Procurement Of Goods And Services For The Municipality                                                                    | Number Of Reports Submitted                                                                 | 1               | 1               | 1               | 1                    | 1               | 1                  | 1                                                   | 1                      | 1                      |
| Complete The Annual Stock Take To Ensure That All Inventory Is Accounted For By The End Of June And Report To Council By The End Of August                                     | Annual Stock Take Completed By July And Report By August                                    | 1               | 97              | 100             | 80                   | 80              | 80                 | 80                                                  | 80                     | 80                     |
| Management Of Income Annual Payment Rate Of Thresholds Higher Than 95%                                                                                                         | % Income Annual Payment Rate                                                                | 98.0%           | 97.3%           | 97.3%           | 90.0%                | 90.0%           | 90.0%              | 95.0%                                               | 95.0%                  | 95.0%                  |
| Report Bi-Annually On The Progress Made On The Audit Outcomes Report                                                                                                           | Number Of Reports Submitted To The Mayoral Committee                                        | 2               | 2               | 2               | 2                    | 2               | 2                  | 2                                                   | 2                      | 2                      |
| Report Monthly On The Monitoring And Evaluation Of Service Provider Performance Against Agreed Terms And Conditions Pertaining To The Procurement Of Goods, Services And Works | Number Of Reports Submitted                                                                 | 10              |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Review Of Risk Register Of Financial Services Directorate And Submission To Chief Risk Officer                                                                                 | Reviewed Risk Register Submitted To Chief Risk Officer                                      | 1               | 1               | 1               | 1                    | 1               | 1                  | 1                                                   | 1                      | 1                      |
| Submission Of Draft Budget Documentation To Council By 20 March                                                                                                                | Documentation Submitted To Council By 20th Of Applicable Month                              | 1               | 1               | 1               | 1                    | 1               | 1                  | 1                                                   | 1                      | 1                      |
| Submission Of Final Budget Documentation To Council By 20 May                                                                                                                  | Documentation Submitted To Council By 20th Of Applicable Month                              | 1               | 1               | 1               | 1                    | 1               | 1                  | 1                                                   | 1                      | 1                      |
| Submit A Detailed Report On The Status Of Handed Over Accounts To Pct Twice A Year                                                                                             | Number Of Reports Submitted                                                                 | 1               | 2 931           |                 | 2                    | 2               | 2                  | 2                                                   | 2                      | 2                      |
| Submit A Liquidity Report Of The Municipality To The Finance Portfolio Committee By End Feb                                                                                    | Number Of Reports Submitted To Portfolio Committee                                          | 1               | 1               | 1               | 1                    | 1               | 1                  | 1                                                   | 1                      | 1                      |
| Submit A Report On Borrowing Funds And Reserves To The Financial Portfolio Committee                                                                                           | Number Of Borrowing And Reserve Funds Reports Submitted To Portfolio Committee              | 1               | 1               | 1               | 1                    | 1               | 1                  | 1                                                   | 1                      | 1                      |
| Unqualified Financial Audit As Reported By Auditor General                                                                                                                     | Number Of Unqualified Financial Audit Results                                               | 1               | 1               | 1               | 1                    | 1               | 1                  | 1                                                   | 1                      | 1                      |
| <b>04 - Community Services</b>                                                                                                                                                 |                                                                                             |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Community And Social Services</b>                                                                                                                                           |                                                                                             |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Disaster Management</b>                                                                                                                                                     |                                                                                             |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Review Of The Disaster Management Plan                                                                                                                                         | Plan Reviewed                                                                               | 1               | 1               | 1               | 1                    | 1               | 1                  | 1                                                   | 1                      | 1                      |
| <b>Population Development</b>                                                                                                                                                  |                                                                                             |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| % Expenditure Of Operational Budget For Social Development Programmes Within Department                                                                                        | % Of Budget Spent                                                                           | 79.0%           | 0.0%            | 0.0%            | 0.0%                 | 0.0%            | 0.0%               | 0.0%                                                | 0.0%                   | 0.0%                   |
| % Expenditure Of Operational Budget For Sport Development Programmes Within Department                                                                                         | % Of Budget Spent                                                                           | 93.0%           | 0.0%            | 0.0%            | 0.0%                 | 0.0%            | 0.0%               | 0.0%                                                | 0.0%                   | 0.0%                   |
| % Of Epwp Funding Spent For The Financial Year                                                                                                                                 | % Of Allocated Epwp Funding Spent For Financial Year                                        | 90.0%           | 100.0%          | 100.0%          | 90.0%                | 90.0%           | 90.0%              | 0.0%                                                | 0.0%                   | 0.0%                   |
| 90% Expenditure Of Funds Allocated For Eradication Of Title Deed Transfer Backlogs                                                                                             | % Of Funds Spent Of The Budgeted Amount For The Eradication Of Title Deed Transfer Backlogs | 1.0%            | 2.4%            | 80.0%           | 90.0%                | 90.0%           | 90.0%              | 90.0%                                               | 90.0%                  | 90.0%                  |
| Implement The Thusong Outreach Programme                                                                                                                                       | Number Of Mobile Outreach Initiatives Conducted                                             | 20              | 31              | 32              | 20                   | 20              | 20                 | 20                                                  | 20                     | 20                     |
| Implementation Of Social Development Initiatives                                                                                                                               | Number Of Initiatives Conducted                                                             | 17              | 20              |                 | 12                   | 12              | 12                 |                                                     |                        |                        |
| Implementation Of Sport Development Initiatives                                                                                                                                | Number Of Initiatives Conducted                                                             | 19              | 15              |                 | 12                   | 12              | 12                 | 12                                                  | 12                     |                        |
| Procurement Of Water Tanks Within Approved Budgeted Amount                                                                                                                     | % Of Budget Spent                                                                           | 100             | 100             | 100             | 90                   | 90              | 90                 |                                                     |                        |                        |
| Report Monthly To Department Of Cultural Affairs And Sport Regarding The Heidelberg Sport Facilities: Project 6.5                                                              | Monthly Report Submitted To Department Of Cultural Affairs And Sport                        | 7               |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Review Of Risk Register Of Community Services Directorate And Submission To Chief Risk Officer                                                                                 | Reviewed Risk Register Submitted To Chief Risk Officer                                      | 1               | 1               | 1               | 1                    | 1               | 1                  | 1                                                   | 1                      | 1                      |

## WC042 Hessequa - Supporting Table SA7 Measureable performance objectives

| Description                                                                                                                                                                                       | Unit of measurement                                                                                                                       | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                                                                                                                                                   |                                                                                                                                           | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>Housing</b>                                                                                                                                                                                    |                                                                                                                                           |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Housing</b>                                                                                                                                                                                    |                                                                                                                                           |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 200 Top Structures Or Housing Opportunities-Mekhoufontein Project                                                                                                                                 | Completion Of The 200 Top Structures Of Housing Opportunities At Mekhoufontein                                                            | 204             |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 50 Bng Top Structures                                                                                                                                                                             | Top Structures Completed                                                                                                                  | 50              | 50              | 51              | 50                   | 50              | 50                 | 40                                                  | 40                     | 40                     |
| Completion Of The Slangrivier Consolidation Project Of 33 Top Structures                                                                                                                          | Completion Of The 33 Top Structures At Slangrivier                                                                                        | 35              |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Formulate And Submit Planning Project Feasibility Report (Pfr's) For The Top 5 Prioritised Housing Projects To The Department Of Human Settlements As Per The Council's Approved Housing Pipeline | Number Of Applications Formulated And Submitted                                                                                           |                 |                 |                 |                      |                 |                    | 33                                                  | 33                     | 33                     |
| Research And Development Of Implementation Of 10 Mil Additional Grant                                                                                                                             | Implementation Plan                                                                                                                       | 1               |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Review The Housing Pipeline In Collaboration With The Department Of Human Settlements                                                                                                             | Housing Pipeline Reviewed And Submitted To Portfolio Committee                                                                            | 1               | 1               | 1               | 1                    | 1               | 1                  | 1                                                   | 1                      | 1                      |
| Scheduled Outreach Programmes For All Towns To Update Housing Waiting Lists                                                                                                                       | Number Of Outreaches Conducted                                                                                                            | 17              |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Transfer Of 100 Post 1994 Housing Scheme Title Deeds                                                                                                                                              | Report To Portfolio Committee On The Number Of Transfers Of Post 1994 Housing Scheme Title Deeds For The Period January 2020 To June 2021 | 136             |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Transfer Of 50 Pre 1994 Housing Scheme Title Deeds                                                                                                                                                | Report To Portfolio Committee On The Number Of Transfers Of Pre 1994 Housing Scheme Title Deeds For The Period January 2020 To June 2021  |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Transfer Of 1994 Housing Scheme Title Deeds                                                                                                                                                       | Report To Portfolio Committee On The Number Of Transfers Of Pre 1994 Housing Scheme Title Deeds For The Period January 2020 To June 2021  | 48              |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Public Safety</b>                                                                                                                                                                              |                                                                                                                                           |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Fire Fighting And Protection</b>                                                                                                                                                               |                                                                                                                                           |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Enhancing The Fire Fighting Service By The Procurement Of Equipment By 90% Of The Capital Budget Spent For The Financial Year                                                                     | % Of Capital Budget For Equipment For Fire Fighting Services Spent                                                                        | 94.0%           | 63.0%           | 90.0%           | 90.0%                | 90.0%           | 90.0%              | 90.0%                                               | 90.0%                  | 90.0%                  |
| <b>Police Forces, Traffic And Street Parking Control</b>                                                                                                                                          |                                                                                                                                           |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| At Least 150 Traffic Law Enforcement Contraventions Issued By Municipal Traffic Law Enforcement Officers For Road Traffic Infractions Per Month                                                   | Number Of Road Traffic Infractions Being Recorded And Issued By Municipal Traffic Law Officers On Duty Per Month                          | 1 800           |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Conduct Integrated Vehicle Checkpoints                                                                                                                                                            | Number Of Checkpoints Per Quarter                                                                                                         | 39              | 39              |                 | 36                   | 36              | 36                 |                                                     |                        |                        |
| Percentage Of Speed Camera Infractions Processed And Issued To Registered Owner                                                                                                                   | Percentage Calculated= Number Of Traffic Camera Speed Infractions Recorded And Downloaded Versus The Number Of Issued Fines Per Month.    | 66.0%           | 0.0%            | 0.0%            | 0.0%                 | 0.0%            | 0.0%               | 0.0%                                                | 0.0%                   | 0.0%                   |
| Progress Report On The Initiatives To Improve Collection Rate Of Traffic Fines                                                                                                                    | Number Of Reports Submitted To Portfolio Committee                                                                                        |                 |                 |                 | 3                    | 3               | 3                  | 3                                                   | 3                      | 3                      |
| Provide A Service For The Inspection Of Vehicles (Roadworthiness) And For The Collection Of Motor Registration & Licensing Fees                                                                   | No. Of Days Available                                                                                                                     | 247             | 20              |                 | 20                   | 20              | 20                 | 20                                                  | 20                     | 20                     |
| Receive A Performance Of Not Less Than 80% For The Formal Provincial Audits On The Licensing Agency Services                                                                                      | Average % Achieved In Audit                                                                                                               | 89.0%           | 96.0%           | 87.0%           | 80.0%                | 80.0%           | 80.0%              | 80.0%                                               | 80.0%                  | 80.0%                  |
| Report On Progress Made In The Protection Services Department To Improve The Department Functionality                                                                                             | Report To The Pc Indicating Actions Taken To Improve The Functionality Of The Protection Service Department                               | 1               |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>05 - Technical Services</b>                                                                                                                                                                    |                                                                                                                                           |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Energy Sources</b>                                                                                                                                                                             |                                                                                                                                           |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Electricity</b>                                                                                                                                                                                |                                                                                                                                           |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 90% Of Electricity Capital Budget Spent                                                                                                                                                           | % Of Budget Spent                                                                                                                         | 96.7%           | 18.0%           | 0.0%            | 90.0%                | 90.0%           | 90.0%              | 90.0%                                               | 90.0%                  | 90.0%                  |
| 90% Of Electricity Maintenance Budget Spent                                                                                                                                                       | % Of Budget Spent                                                                                                                         | 81.7%           | 18.0%           | 0.0%            | 90.0%                | 90.0%           | 90.0%              | 90.0%                                               | 90.0%                  | 90.0%                  |
| 95% Expenditure Of National Electrification Grant Spent                                                                                                                                           | 95% Of Electrification Grant Spent                                                                                                        | 100.0%          | 100.0%          | 0.0%            | 0.0%                 | 0.0%            | 0.0%               | 95.0%                                               | 95.0%                  | 95.0%                  |
| Electricity - Prepaid (Min. Service Level)                                                                                                                                                        | Households                                                                                                                                |                 | 10 852          | 10 852          | 11 102               | 11 102          | 11 102             | 12 668                                              | 12 768                 | 12 868                 |
| Electricity ( At Least Min. Service Level)                                                                                                                                                        |                                                                                                                                           | 16 441          |                 |                 |                      |                 |                    | 3 265                                               | 3 365                  | 3 465                  |
| Electricity (< Min. Service Level)                                                                                                                                                                | Households                                                                                                                                |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Electricity (At Least Min. Service Level)                                                                                                                                                         | Households                                                                                                                                |                 | 3 015           | 3 015           | 3 265                | 3 265           | 3 265              | 3 597                                               | 3 697                  | 3 797                  |
| Electricity- Prepaid (Min. Service Level)                                                                                                                                                         |                                                                                                                                           |                 |                 |                 |                      |                 |                    | 11 102                                              | 11 202                 | 11 302                 |
| Formal Settlement Households Receiving Electricity                                                                                                                                                |                                                                                                                                           | 16 441          |                 |                 |                      |                 |                    | 5 300                                               | 5 300                  | 5 300                  |
| Formal Settlement Households Receiving Electricity                                                                                                                                                | Households                                                                                                                                | 5 932           | 5 459           | 4 416           | 5 300                | 5 300           | 5 300              | 4 493                                               | 4 493                  | 4 493                  |
| Informal Settlements (R000)                                                                                                                                                                       |                                                                                                                                           | 549             |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Informal Settlements (R000)                                                                                                                                                                       | Rand Value                                                                                                                                |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Limit Electricity Losses To 10%                                                                                                                                                                   | % Unaccounted Electricity Limited To Less Than 10%                                                                                        | 7.0%            | 8.0%            | 9.6%            | 10.0%                | 10.0%           | 10.0%              | 10.0%                                               | 10.0%                  | 10.0%                  |
| Other (R000)                                                                                                                                                                                      | Rand Value                                                                                                                                | 4 232           | 4 888           |                 | 5 157                | 5 157           | 5 157              |                                                     |                        |                        |
| Other Energy Sources                                                                                                                                                                              | Households                                                                                                                                |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |

## WC042 Hessequa - Supporting Table SA7 Measureable performance objectives

| Description                                                                                    | Unit of measurement                                    | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|------------------------------------------------------------------------------------------------|--------------------------------------------------------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                                                |                                                        | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>Road Transport</b>                                                                          |                                                        |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Roads</b>                                                                                   |                                                        |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 90% Expenditure Of The Approved Capital Budget Of The Infrastructure Services Department       | % Capital Budget Spent                                 |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                |                                                        | 0.0%            | 61.0%           | 98.5%           | 90.0%                | 90.0%           | 90.0%              | 90.0%                                               | 90.0%                  | 90.0%                  |
| 90% Expenditure Of The Approved Operational Budget Of The Infrastructure Services Department   | % Of Expenditure Budget Spent                          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                |                                                        | 94.0%           | 97.0%           | 99.1%           | 90.0%                | 90.0%           | 90.0%              | 90.0%                                               | 90.0%                  | 90.0%                  |
| 90% Of Streets And Storm Water Maintenance Budget Spent Annually (Actual/Expenditure/Budget)   | % Of Approved Budget Spent                             |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                |                                                        | 0.0%            | 0.0%            | 0.0%            | 0.0%                 | 0.0%            | 0.0%               | 90.0%                                               | 90.0%                  | 90.0%                  |
| 95% Expenditure Of The Municipal Infrastructure Grant (Mig)                                    | % Of Grant Spent                                       |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                |                                                        | 100.0%          | 100.0%          | 100.0%          | 90.0%                | 90.0%           | 90.0%              | 95.0%                                               | 95.0%                  | 95.0%                  |
| Number Of Fle's (Full Time Employment) Created Through Epwp                                    | Number Of Fle's Created                                | 268             | 268             |                 | 225                  | 225             | 225                | 225                                                 | 225                    |                        |
| Review Of Risk Register Of Technical Services Directorate And Submission To Chief Risk Officer | Reviewed Risk Register Submitted To Chief Risk Officer | 1               | 1               | 1               | 1                    | 1               | 1                  | 1                                                   | 1                      | 1                      |
| Upgrading Of Roads In Hessequa                                                                 | % Of Approved Budget Spent                             |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Waste Management</b>                                                                        |                                                        |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Solid Waste Removal</b>                                                                     |                                                        |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 90% Of Solid Waste Maintenance Budget Spent                                                    | % Of Approved Budget Spent                             |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                |                                                        | 99.0%           | 0.0%            | 0.0%            | 0.0%                 | 0.0%            | 0.0%               | 90.0%                                               | 90.0%                  | 90.0%                  |
| 90% Of The Cemetery Operational Budget Spent- General Expenses                                 | % Of Approved Budget Spent                             |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                |                                                        | 97.0%           | 0.0%            | 0.0%            | 0.0%                 | 0.0%            | 0.0%               | 90.0%                                               | 90.0%                  | 90.0%                  |
| Feedback Report To Portfolio Committee Regarding Blue Flag Beaches                             | Number Of Reports                                      |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Upgrading Of Cemeteries In Hessequa                                                            | % Of Approved Budget Spent                             | 100             |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Waste Water Management</b>                                                                  |                                                        |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Sewerage</b>                                                                                |                                                        |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 90% Of Sewerage Maintenance Budget Spent                                                       | % Of Budget Spent                                      |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                |                                                        | 99.0%           | 89.0%           | 0.0%            | 90.0%                | 90.0%           | 90.0%              | 90.0%                                               | 90.0%                  | 90.0%                  |
| Flush Toilet (Connected To Sewerage)                                                           | Households                                             |                 | 13 287          | 13 287          | 13 537               | 13 537          | 13 537             | 14 128                                              | 14 228                 | 14 328                 |
| Flush Toilet (Connected To Sewerage)                                                           | Households                                             | 15 276          |                 |                 |                      |                 |                    | 13 537                                              | 13 637                 | 13 737                 |
| Flush Toilet (With Septic Tank)                                                                | Households                                             |                 |                 |                 |                      |                 |                    | 1 824                                               | 1 824                  | 1 824                  |
| Flush Toilet (With Septic Tank)                                                                | Households                                             |                 | 1 824           | 1 824           | 1 824                | 1 824           | 1 824              | 1 824                                               | 1 824                  | 1 824                  |
| Formal Settlement Households Receiving Sanitation                                              | Households                                             | 5 387           | 5 597           | 4 355           | 5 300                | 5 300           | 5 300              | 4 669                                               | 4 669                  | 4 669                  |
| Formal Settlement Households Receiving Sanitation                                              | Households                                             | 14 679          | 13 886          |                 | 13 886               | 13 886          | 13 886             | 13 886                                              | 13 886                 | 13 886                 |
| Informal Settlement Households Receiving Sanitation                                            | Households                                             |                 |                 | 205             |                      |                 |                    | 210                                                 | 210                    | 210                    |
| Informal Settlements (R000)                                                                    | Rand Value                                             |                 |                 | 112 854         |                      |                 |                    | 108 184                                             | 113 052                | 118 139                |
| Other (R000)                                                                                   | Rand Value                                             |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Other Toilet Provisions (< Min.Service Level)                                                  | Households                                             |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Other Toilet Provisions (> Min.Service Level)                                                  | Households                                             |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Upgrading Of Albertinia Waste Water Treatment Works                                            | % Of Approved Budget Spent                             | 26              |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Upgrading Of Waste Water Treatment Works In Riversdale                                         | % Of Approved Budget Spent                             | 74              |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Water Management</b>                                                                        |                                                        |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Water Distribution</b>                                                                      |                                                        |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 90% Of Water Maintenance Budget Spent                                                          | % Of Approved Budget Spent                             |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                |                                                        | 100.0%          | 100.0%          | 0.0%            | 90.0%                | 90.0%           | 90.0%              | 90.0%                                               | 90.0%                  | 90.0%                  |
| Formal Settlement Households Receiving Water                                                   | Households                                             | 5 575           | 5 636           | 4 369           | 5 300                | 5 300           | 5 300              | 4 494                                               | 4 494                  | 4 494                  |
| Formal Settlement Households Receiving Water                                                   | Households                                             | 15 357          | 13 984          |                 | 13 984               | 13 984          | 13 984             | 13 984                                              | 13 984                 | 13 984                 |
| Informal Settlement Households Receiving Water                                                 | Households                                             |                 |                 | 194             |                      |                 |                    | 197                                                 | 197                    | 197                    |
| Informal Settlements (R000)                                                                    | Rand Value                                             |                 |                 | 112 354         |                      |                 |                    | 116 992                                             | 122 257                | 127 758                |
| Limit Water Losses To Less Than 30%                                                            | % Of Water Losses                                      |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                |                                                        | 0.0%            | 14.2%           | 20.0%           | 30.0%                | 30.0%           | 30.0%              | 30.0%                                               | 30.0%                  | 30.0%                  |
| Other (R000)                                                                                   | Rand Value                                             | 2 709           | 3 405           |                 | 3 592                | 3 592           | 3 592              |                                                     |                        |                        |
| Other Water Supply (< Min.Service Level)                                                       | Households                                             |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Piped Water Inside Dwelling                                                                    | Households                                             |                 | 14 972          | 14 972          | 15 222               | 15 222          | 15 222             | 15 466                                              | 15 566                 | 15 666                 |
| Piped Water Inside Dwelling                                                                    | Households                                             | 14 798          |                 |                 |                      |                 |                    | 15 222                                              | 15 322                 | 15 422                 |
| Piped Water Inside Yard (But Not In Dwelling)                                                  | Households                                             |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Upgrading Of Sewerage And Water Infrastructure: Heidelberg And Wilsand                         | % Of Approved Budget Spent                             | 100             | 100             |                 |                      |                 |                    |                                                     |                        |                        |
| Upgrading Of Sewerage And Water Infrastructure: Riversdale                                     | % Of Approved Budget Spent                             | 100             | 100             |                 |                      |                 |                    |                                                     |                        |                        |
| Upgrading Of Sewerage And Water Infrastructure: Still Bay                                      | % Of Approved Budget Spent                             | 100             | 100             |                 |                      |                 |                    |                                                     |                        |                        |
| Upgrading Of Sewerage Infrastructure And Main Water Supply: Albertinia & Gouritsmond           | % Of Approved Budget Spent                             | 93              | 93              |                 |                      |                 |                    |                                                     |                        |                        |
| Upgrading Of The Link Water Network For The New 585 Low Cost Housing: Melkhoutfontein          | % Of Approved Budget Spent                             | 100             | 100             |                 |                      |                 |                    |                                                     |                        |                        |
| Using Public Tap (At Least Min.Service Level)                                                  | Households                                             |                 | 497             | 497             | 497                  | 497             | 497                | 497                                                 | 497                    | 497                    |

## WC042 Hessequa - Supporting Table SA7 Measureable performance objectives

| Description                                                                                                                                         | Unit of measurement                                                                                    | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                                                                                                     |                                                                                                        | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>06 - Spatial Plannign &amp; Environmental Management</b>                                                                                         |                                                                                                        |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Environmental Protection</b>                                                                                                                     |                                                                                                        |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Nature Conservation</b>                                                                                                                          |                                                                                                        |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Manage Municipal Nature Reserves                                                                                                                    | Number Of Action Plans Executed In Line With Management Plan                                           | 34              |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Operational Budget Spent For Environmental Management Department                                                                                    | % Of Budget Spent                                                                                      | 100             | 90              | 93              | 90                   | 90              | 90                 | 90                                                  | 90                     | 90                     |
| Plan And Manage Environmental Awareness                                                                                                             | Number Of Initiatives Held                                                                             | 16              |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Review Of The Climate Change Adaptation Plan                                                                                                        | Reviewed Plan Submitted                                                                                |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Other</b>                                                                                                                                        |                                                                                                        |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Tourism</b>                                                                                                                                      |                                                                                                        |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| % Expenditure Of Tourism Budget                                                                                                                     | % Of Budget Spent                                                                                      |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                                                                     |                                                                                                        | 95.0%           | 90.0%           | 94.0%           | 90.0%                | 90.0%           | 90.0%              | 90.0%                                               | 90.0%                  | 90.0%                  |
| Submit A Quarterly Report Indicating Progress In Terms Of Tourism Programmes To Pc                                                                  | Number Of Reports Submitted                                                                            | 4               | 4               |                 | 4                    | 4               | 4                  | 4                                                   | 4                      |                        |
| <b>Planning And Development</b>                                                                                                                     |                                                                                                        |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Economic Development/Planning</b>                                                                                                                |                                                                                                        |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Host Entrepreneurs And Business Start-Up Events/ Outreaches/ Awareness Initiatives                                                                  | % Of Budget Spent                                                                                      | 11              | 46              |                 | 30                   | 30              | 30                 |                                                     |                        |                        |
| Submit A Progress Report On The Slangrivier Transformation Process Bi- Annually To Portfolio Committee                                              | Number Of Reports                                                                                      | 2               |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Submit A Quarterly Report Indicating Progress In Terms Of Economic Development Programmes To Pc                                                     | Number Of Reports Submitted                                                                            | 4               | 4               |                 | 4                    | 4               | 4                  | 4                                                   | 4                      |                        |
| <b>Town Planning, Building Regulations And Enforcement And City Engineer</b>                                                                        |                                                                                                        |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Approve/Reject Building Plans Within 20 Days For Buildings Less Than 500m2 After All Information Required Is Correctly Submitted                    | Average Number Of Days To Approve/ Reject Plans For Buildings Less Than 500m2 Not Exceeding 20 Days    | 3               | 4               |                 | 20                   | 20              | 20                 | 20                                                  | 20                     |                        |
| Approve/Reject Building Plans Within 40 Days For Buildings Larger Than 500m2 After All Information Required Is Correctly Submitted                  | Average Number Of Days To Approve/ Reject Plans For Buildings Larger Than 500m2 Not Exceeding 40 Days  | 2               | 4               |                 | 40                   | 40              | 40                 | 40                                                  | 40                     |                        |
| Evaluate Land Use Applications Within 120 Days By The Planning Tribunal, After Receipt Of All Relevant Information And Documents In Terms Of Spluma | Average Number Of Days To Process And Use Applications Received Not Exceeding 120 Days                 | 26              | 42              | 44              | 120                  | 120             | 120                | 120                                                 | 120                    | 120                    |
| Evaluate Land Use Applications Within 60 Days By The Delegated Official, After Receipt Of All Relevant Information And Documents In Terms Of Spluma | Average Number Of Days To Process Applications Received Not Exceeding 60 Days                          | 28              | 29              |                 | 60                   | 60              | 60                 | 60                                                  | 60                     | 60                     |
| Finalise Occupancy Certification Within 14 Days After Receipt Of All Applicable Information                                                         | Average Number Of Days To Finalise Occupancy Certificates Not Exceeding 14 Days                        | 6               | 7               | 4               | 14                   | 14              | 14                 | 14                                                  | 14                     | 14                     |
| Inspect Illegal Building Use Activities And Issue A Notice Within 10 Working Days After Receipt Of A Formal, Written Complaint                      | Average Number Of Days To Issue Notices Not Exceeding 10 Working Days                                  | 3               | 4               |                 | 10                   | 10              | 10                 |                                                     |                        |                        |
| Inspect Illegal Land Uses And Issue A Notice Within 10 Working Days After Receipt Of A Formal Complaint                                             | Average Number Of Days To Issue Notices Not Exceeding 10 Working Days                                  | 2               | 4               |                 | 10                   | 10              | 10                 |                                                     |                        |                        |
| Process Land Use Applications Within 14 Days                                                                                                        | Average Number Of Days Not Exceeding 14 Days                                                           | 5               | 7               | 4               | 14                   | 14              | 14                 | 14                                                  | 14                     | 14                     |
| Progress Report To Portfolio Committee With Regards To Development Of Erf22, Riversdale And Riversdale Cbd Development At Church Square             | Progress Reports Submitted To Portfolio Committee On Riversdale Development Of Church Square And Erf22 | 4               | 4               |                 | 4                    | 4               | 4                  | 4                                                   | 4                      |                        |
| Quarterly Report On Development Trends To Pc                                                                                                        | Number Of Reports Submitted To Pb                                                                      | 4               | 4               |                 | 4                    | 4               | 4                  | 4                                                   | 4                      | 4                      |
| Report To Portfolio Committee Regarding Harbour Development In Stilbaai                                                                             | Reports Submitted To Portfolio Committee On Stilbaai Harbour Development                               |                 |                 |                 | 2                    | 2               | 2                  | 2                                                   | 2                      |                        |
| Review Of Risk Register Of Development Planning Directorate And Submission To Chief Risk Officer                                                    | Reviewed Risk Register Submitted To Chief Risk Officer                                                 | 1               | 1               | 1               | 1                    | 1               | 1                  | 1                                                   | 1                      | 1                      |

## 2.4 PERFORMANCE INDICATORS AND BENCHMARKS

The following table sets out the municipality's main performance objectives and benchmarks for the 2026/27 MTREF.

**Table SA8: - Performance indicators and benchmarks – (NT – supporting tables)**

WC042 Hessequa - Supporting Table SA8 Performance indicators and benchmarks

| Description of financial indicator                                             | Basis of calculation                                                                          | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|--------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                                |                                                                                               | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b><u>Borrowing Management</u></b>                                             |                                                                                               |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Credit Rating                                                                  |                                                                                               |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Capital Charges to Operating Expenditure                                       | Interest & Principal Paid /Operating Expenditure                                              | 7.0%            | 7.0%            | 6.3%            | 5.5%                 | 5.3%            | 5.3%               | 5.3%              | 5.1%                                                | 5.1%                   | 6.1%                   |
| Capital Charges to Own Revenue                                                 | Finance charges & Repayment of borrowing /Own Revenue                                         | 6.5%            | 6.4%            | 5.7%            | 5.5%                 | 5.3%            | 5.3%               | 5.3%              | 5.2%                                                | 5.2%                   | 6.2%                   |
| Borrowed funding of 'own' capital expenditure                                  | Borrowing/Capital expenditure excl. transfers and grants and contributions                    | 245.5%          | 0.0%            | 0.0%            | 66.4%                | 64.8%           | 64.8%              | 64.8%             | 22.3%                                               | 182.6%                 | 49.6%                  |
| <b><u>Safety of Capital</u></b>                                                |                                                                                               |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Gearing                                                                        | Long Term Borrowing/ Funds & Reserves                                                         | 0.0%            | 0.0%            | 0.0%            | 0.0%                 | 0.0%            | 0.0%               | 0.0%              | 0.0%                                                | 0.0%                   | 0.0%                   |
| <b><u>Liquidity</u></b>                                                        |                                                                                               |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Current Ratio                                                                  | Current assets/current liabilities                                                            | 3.6             | 2.6             | 3.3             | 3.1                  | 3.7             | 3.7                | 3.7               | 3.0                                                 | 2.9                    | 3.0                    |
| Current Ratio adjusted for aged debtors                                        | Current assets less debtors > 90 days/current liabilities                                     | 3.6             | 2.6             | 3.3             | 3.1                  | 3.7             | 3.7                | 3.7               | 3.0                                                 | 2.9                    | 3.0                    |
| Liquidity Ratio                                                                | Monetary Assets/Current Liabilities                                                           | 3.3             | 2.4             | 3.1             | 2.8                  | 3.3             | 3.3                | 3.3               | 2.6                                                 | 2.5                    | 2.6                    |
| <b><u>Revenue Management</u></b>                                               |                                                                                               |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Annual Debtors Collection Rate (Payment Level %)                               | Last 12 Mths Receipts/Last 12 Mths Billing                                                    | 0.0%            | 131.1%          | 129.3%          | 128.0%               | 132.9%          | 134.5%             | 134.5%            | 134.5%                                              | 137.2%                 | 136.3%                 |
| Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue) |                                                                                               | 131.1%          | 129.3%          | 128.0%          | 132.9%               | 134.5%          | 134.5%             | 134.5%            | 137.2%                                              | 136.3%                 | 135.4%                 |
| Outstanding Debtors to Revenue                                                 | Total Outstanding Debtors to Annual Revenue                                                   | 18.9%           | 21.0%           | 21.3%           | 18.6%                | 18.1%           | 18.1%              | 18.1%             | 21.5%                                               | 21.0%                  | 21.0%                  |
| Longstanding Debtors Recovered                                                 | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old                                     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b><u>Creditors Management</u></b>                                             |                                                                                               |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Creditors System Efficiency                                                    | % of Creditors Paid Within Terms (within 'MFMA' s 65(e))                                      |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Creditors to Cash and Investments                                              |                                                                                               | 15.6%           | 15.8%           | 17.4%           | 22.2%                | 14.7%           | 14.7%              | 14.7%             | 16.9%                                               | 12.2%                  | 9.5%                   |
| <b><u>Other Indicators</u></b>                                                 |                                                                                               |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
|                                                                                | Total Volume Losses (kW) technical                                                            | 0               | 0               | 0               | 10368465             | 10368465        | 10368465           | 10368465          | 0                                                   | 0                      | 0                      |
|                                                                                | Total Volume Losses (kW) non technical                                                        |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Electricity Distribution Losses (2)                                            | Total Cost of Losses (Rand '000)                                                              | -               | -               | -               | 20 737               | 20 737          | 20 737             | 20 737            | -                                                   | -                      | -                      |
|                                                                                | % Volume (units purchased and generated less units sold)/units purchased and generated        | -               | -               | -               | 0                    | 0               | 0                  | 0                 | 0                                                   | 0                      | 0                      |
| Water Volumes :System input                                                    | Bulk Purchase<br>Water treatment works<br>Natural sources<br>Total Volume Losses (kℓ)         | -               | -               | -               | 123                  | 123             | 123                | 123               | -                                                   | -                      | -                      |
| Water Distribution Losses (2)                                                  | Total Cost of Losses (Rand '000)                                                              | 0               | 0               | 0               | 7345217              | 7345217         | 7345217            | 7345217           | 0                                                   | 0                      | 0                      |
|                                                                                | % Volume (units purchased and generated less units sold)/units purchased and generated        | -               | 0.0%            | 0.0%            | 1500.0%              | 1500.0%         | 1500.0%            | 1500.0%           | 1500.0%                                             | 1500.0%                | 1500.0%                |
| Employee costs                                                                 | Employee costs/(Total Revenue - capital revenue)                                              | 32.0%           | 30.4%           | 30.0%           | 33.5%                | 31.8%           | 31.8%              | 31.8%             | 32.9%                                               | 32.6%                  | 33.1%                  |
| Remuneration                                                                   | Total remuneration/(Total Revenue - capital revenue)                                          | 33.0%           | 31.3%           | 30.9%           | 34.5%                | 32.8%           | 32.8%              | 35.5%             | 34.1%                                               | 33.8%                  | 34.3%                  |
| Repairs & Maintenance                                                          | R&M/(Total Revenue excluding capital revenue)                                                 | 14.5%           | 15.2%           | 15.6%           | 15.4%                | 15.5%           | 15.5%              | 15.5%             | 14.9%                                               | 14.8%                  | 14.9%                  |
| Finance charges & Depreciation                                                 | FC&D/(Total Revenue - capital revenue)                                                        | 9.8%            | 9.1%            | 8.6%            | 8.9%                 | 8.6%            | 8.6%               | 8.6%              | 8.8%                                                | 9.2%                   | 10.0%                  |
| <b><u>IDP regulation financial viability indicators</u></b>                    |                                                                                               |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| i. Debt coverage                                                               | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | 9.7             | 10.5            | 11.6            | 12.1                 | 12.6            | 12.6               | 15.4              | 16.4                                                | 14.6                   | 15.5                   |
| ii. O/S Service Debtors to Revenue                                             | Total outstanding service debtors/annual revenue received for services                        | 9.7%            | 12.8%           | 10.0%           | 10.8%                | 11.5%           | 11.5%              | 11.5%             | 15.1%                                               | 15.3%                  | 15.5%                  |
| iii. Cost coverage                                                             | (Available cash + Investments)/monthly fixed operational expenditure                          | 7.9             | 8.5             | 6.8             | 5.6                  | 6.9             | 6.5                | 6.4               | 7.2                                                 | -                      | -                      |

### 2.4.1 Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long-term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its credit worthiness and financial position. As with all other municipalities, Hessequa Municipality's borrowing strategy is primarily informed by the affordability of debt repayments. The structure of the Municipality's debt portfolio is dominated by annuity loans. The following financial performance indicators have formed part of the compilation of the 2026/27 MTREF:

- *Capital charges to operating expenditure* are a measure of the cost of borrowing in relation to the operating expenditure. The cost of borrowing has stabilised at 5.1% in 2026/27 from 5.3% in 2025/26, This remains at 5.1% in 2027/28 and increases to 6.1% in 2028/29. (This includes the unwinding of interest of Landfill Sites)
- *Borrowing funding of own capital expenditure* measures the degree to which own capital expenditure (excluding grants and contributions) has been funded by way of borrowing. The average over MTREF is 84.83%. This is attributed to no external loans being taken up in 2023/24 and 2024/25. The Long-Term Financial Plan recommends a larger loan being taken up in 2027/2028.

#### **Requirements of the Borrowing Funds and Reserves Policy**

- In terms of the Borrowing Funds and Reserves Policy interest and redemption paid to Total Expenditure is not to exceed 8%. Total Long-term Debt to Total Operating Revenue (excluding conditional grants and transfers) not to exceed 35%

### 2.4.2 Liquidity

- *Current ratio* is a measure of the current assets divided by the current liabilities and as a benchmark the Municipality has set a limit of 1.5:1, the ratio over the MTREF period is above this benchmark.
- *The liquidity ratio* is a measure of the ability of the municipality to utilize cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations. The adjusted budget provides for a liquidity ratio of 3.3. For the 2026/27 MTREF period the ratio averages 2.6.

### 2.4.3 Revenue Management

As part of the financial sustainability strategy, an aggressive revenue management framework has been implemented to increase cash inflow, not only from current billings but also from debtors that are in arrears more than 90 days. The intention of the strategy is to streamline the revenue value chain by ensuring accurate billing, customer service, credit control and debt collection.

### **2.4.4 Creditors Management**

The Municipality has managed to ensure that creditors are settled within the legislated 30 days of invoice.

### **2.4.5 Other Indicators**

- The electricity distribution losses have been managed constantly between 6,9% - 10,4% over the past years and kept at 10,45% over the 2026/27 MTREF period. The initiatives to ensure these targets are achieved include managing illegal connections and theft of electricity by rolling out smart metering systems, including prepaid meters.
- The water distribution losses are 15.0% over the 2026/27 MTREF period. The municipality is committed to its initiatives that monitor these losses and to prevent them.
- Employee costs and Council remuneration as a percentage of operating revenue is 34.07% for 2026/27.
- Repairs and maintenance as percentage of operating revenue is 15.5% in 2025/26 and decreases to 14.7% in 2026/27.

## 2.5 PROVIDING CLEAN WATER AND MANAGING WASTEWATER

The following information is provided as requested in terms of Circular 58 from National Treasury.

**Name of the Water Service Authority in the area and the name of the Water Service Provider, and who actually manages the provision of drinking water and wastewater management (if sourced).**

Hessequa Municipality serves as both the Water Service Authority and Water Service Provider, overseeing the provision of drinking water and wastewater management for all ten towns within its jurisdiction. Treated water for Heidelberg, Slangrivier, and Witsand is sourced from the Overberg Water Board, while raw water for Riversdale is supplied by the Korrentepoort Water Board. The remaining towns—Albertinia, Still Bay, Gouritsmond, Vermaaklikheid, Melkhoutfontein, and Jongensfontein—receive water from various boreholes, fountains, and overland flow sources.

**Hessequa Municipality manages the water and wastewater quality in terms of compliance to the relevant legislation. Regular tests are carried out on the plants as part of the daily operational routines. Tests are also carried monthly by an external services provider. The results of these tests are reported to the Technical Services Committee of Council on a monthly basis.**

The towns where these processes are performed is listed below:

- Albertinia
- Gouritsmond
- Still Bay
- Melkhoutfontein
- Jongensfontein
- Riversdale
- Garcia
- Heidelberg
- Slangrivier
- Witsand

**The water and sewage master plans were updated/revised during 2025.**

The responsibility of the municipality is to ensure that:

1. Appointed personnel, including process controllers and supervisors, meet the educational requirements set by the Department of Water Affairs.
2. Sufficient funding is allocated for maintenance, including bulk meter calibration and the procurement of operational monitoring equipment.
3. Financial resources are available for the maintenance and rehabilitation of infrastructure.

**Heidelberg Water:**

- The Municipality faced significant challenges regarding the supply and quality of water from the Overberg Water Board.
- In response, multiple meetings were held with the Heidelberg community to discuss progress on the Heidelberg Water initiative.
- To address these issues, the Municipality applied for funding from the Provincial Department of Infrastructure to construct a new Water Treatment Plant, including bulk rising water mains.
- The province has committed funding, and the Technical Department of Hessequa Municipality is currently awaiting the outcome of the Environmental Authorisation and the Water Use License Application.

**Riversdale Water:**

- The Riversdale Community is increasingly exposed to supply variability associated with surface water dependence, climatic variability, and operational constraints. To enhance long-term water security and drought resilience, a supplementary groundwater source within fractured Table Mountain Group (TMG) sandstones has been identified for investigation.
- The Technical Department is in the process to appoint a Consultant and Geohydrologist to conduct a Groundwater Resilience Study.

## 2.6 OVERVIEW OF BUDGET RELATED – POLICIES / BY-LAWS

Budgets are prepared in accordance with approved policies. A budget-related policy is a municipal policy affecting or affected by the annual budget of the municipality. These policies are necessary for effective financial management and the achievement of priorities and strategic goals of the community. **All the mentioned policies are available on the Municipality's website. Below is some of the changes made during the budget process:**

**The following policies/by-laws were reviewed and workshopped with the public:**

- 7.3 For the ~~2025/2026~~ 2026/2027 financial year the Municipality will use household income as the targeting approach for the registration of indigent customers.

### 8. QUALIFICATION CRITERIA

The qualification criteria for indigent support shall be determined by the Municipality from time to time, provided that until the Hessequa Municipality determines otherwise, the following criteria shall apply:-

- 8.1 The applicant must be a resident within the Hessequa Municipal area.
- 8.2 The applicant must be in possession of a valid South African identity document.
- 8.3 The total monthly gross income or basic salary (for salaried individuals) of the registered owner/tenant and his/her spouse or life companion is not more than an amount as determined by Council from time to time. This amount includes any rental received from other occupants on the stand, ~~but excluding~~ any payments received from the applicant's children. Excluding social grants received for children, foster care, and grant-in-aid, maintenance received for children (proven by court order) and Unemployment Insurance Fund (UIF) payments. This amount will be determined at the beginning of every financial year and will be applied for the duration of that particular financial year.
- 8.8 The applicant must not own a business or have a Spaza Shop on the premises.

~~9.3.3.1 The latest municipal account received by the household;~~

9.3.3.45 If the applicant and his/her spouse/life companion is not the holder of any bank account, a sworn affidavit stating that the applicant and his/her spouse/life companion does not have any bank account in his/her name must be submitted upon application on the prescribed application form referred to in paragraph 9.3.1.

#### **9.5 Recommendation**

Once the verification has been completed, the Programme Officer must submit the application to the relevant Ward Indigent Assistance Committee.

10.3.1 Category A - Support to qualifying households where the combined total gross income of the registered owner/ tenant and his/her spouse or life companion is equal or less than R5 000.00 R5 500.00 excluding grant in aid, child support and foster care exclusions as per 8.3 above.

~~10.3.2 Category B is hereby abolished with effect from 01 July 2025 and will be included under Category A with the higher combined total gross income.~~

10.3.6 Category G – Senior Citizens Clubs where more than 50% of the members are registered as indigents in terms of Council's Indigent Policy the property will be subsidized to the same extent as an indigent household provided that the property utilized is not utilized for any other purpose than activities of the club. Proof of property rental or ownership of the property must be provided upon application.

## **RURAL AREAS UP TO 5500**

### **16 CATEGORY G – SENIOR CITIZENS CLUBS**

16.1 Clubs where more than 50% of the members are registered as indigents in terms of the Council's Indigent Policy shall be eligible to qualify for assistance and support in terms of this Policy to the same extent as an indigent household.

16.2 The onus will be on the chairperson/managing agent of the club to submit proof of the number of members registered as indigents in terms of the Council's Indigent Policy. This must be done through submission of the ID numbers, accompanied by original certified copies of identity documents of the members qualifying and an affidavit in respect of the total number of members belonging to the club.

▲ 16.3 The property utilized must not be utilized for any other purpose than activities of the club and confirmed by the club in a sworn affidavit.

16.4 Proof of property rental or ownership of the property.

~~5-3 16.5 No subsidy will be payable in respect of any vacant stands.~~

## **TARIFF AND FREE BASIC SERVICES POLICY**

### **Inclusion of Category G as per Indigent Policy.**

### **WRITE-OFF POLICY**

#### 6.4 Untraceable Debtors

- 6.4.1 Where for any reason the forward address of a debtor becomes untraceable or the debtor becomes untraceable from the current address, ~~such account must be handed over to a collection agent for recovery of the debt. The collection agent will be paid an all-inclusive fee of not more than 10% of the amount that was actually collected. The Terms of Reference for such collection agent must include the appointment of a tracing agent to locate the debtor. Should a debtor be untraceable,~~ the collection agent must report to the Municipality on the actions that were taken to attempt to trace the debtor.
- 6.4.2 Any amount owed by a debtor that has become untraceable must, after notification ~~and recommendation by the collection agent,~~ be written off ~~or sold to a debt collection agency at a discount.~~
- 6.4.3 Debt written off in the above instances will automatically result in the debtor being reported to the credit bureau by the Municipality.

#### 6.5 Special Arrangements in order to obtain a Clearance Certificate

- 6.5.1 In terms of legislation the Municipality will under normal circumstances not issue a clearance certificate on any property unless all outstanding amounts are paid to date. However due to the possible inefficiency of the Municipality to implement its credit control policy it might be possible that such a property may have accumulated such a significant outstanding balance over a period of time that it may not be within the ability of the ~~new owner-seller~~ to pay such an amount in order to obtain a clearance certificate.
- 6.5.2 Where such circumstances may prevail the ~~prospective new owner-seller~~ may apply to the Municipality for relief of such outstanding debt or a portion thereof.
- 6.5.3 Upon receiving, such application must be submitted to the committee for consideration. In reviewing such application, the committee must ensure that:-
- 6.5.3.1 All reasonable measures have already been taken to recover the outstanding amount from the current debtor.
- 6.5.3.2 The ~~prospective-buyer~~ seller of the property is not in a financial position to settle the outstanding amount before a clearance certificate is issued.

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### CREDIT CONTROL AND DEBT COLLECTION POLICY

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- ~~(13) Any connection date between the 1<sup>st</sup> and 15<sup>th</sup> of the month will be levied for a full month whilst any connection date after the 15<sup>th</sup> of the month will only be levied from the 1<sup>st</sup> of the following month.~~

- (ii) where the discovery is in favour of the customer or the municipality, any such
-

correction in terms of accounts billed monthly may apply in respect of an account from a date no more than 3 (three) years / 36 months back from the date on which the error on the account was discovered; and the correction shall be based on the tariffs applicable during the period.

~~(iii) where the discovery is in favour of the municipality, any such correction in terms of accounts billed monthly shall only apply in respect of an account from the date on which the error on the account was discovered~~

~~(iv) where the discovery is in favour of the customer, any such correction in terms of basic charges levied annually may apply in respect of an account from a date no more than 3 (three) years / 36 months back from the date on which the error on the account was discovered; and~~

~~(v) the correction shall be based on the tariffs applicable during the period.~~

- 
- (c) The writing off of any arrears is strictly subject to the provision that the property may not be sold within a period of eight-three years from the date that the owner qualify as a registered indigent. In the case of the property being sold inside a period of eight-three years the arrear debt, excluding any further accumulated interest, will be recovered before a clearance certificate is issued.
-

**29. WRITE OFF OF IRRECOVERABLE DEBT**

- (1) The objective to write off irrecoverable debt is to have a debt book that does not reflect irrecoverable debt.
- (2) For this purpose Council should adopt and implement a write off policy to formalize the processes for writing off such debts.
- (3) The writing off of any arrears is strictly subject to the provision that the property may not be sold within a period of three years from the date that the accountholder(s) on the property qualified for any write-off. In the case of the property being sold inside a period

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HESSEQUA LOCAL MUNICIPALITY  
DRAFT POLICY TO REGULATE CUSTOMER CARE MANAGEMENT, CREDIT CONTROL AND  
DEBT COLLECTION FOR THE 2026/2027 FINANCIAL YEAR –  
FINAL FOR IMPLEMENTATION FROM 1 JULY 2026



of three years the arrear debt, excluding any further accumulated interest, will be recovered before a clearance certificate is issued.

(2)

**Property rates policy:**

“agricultural purpose property” in relation to the use of a property, excludes the use of a property for the purpose of eco-tourism or for the trade in or hunting of game; means property

3

HESSEQUA LOCAL MUNICIPALITY  
DRAFT PROPERTY RATES POLICY FOR 2026/2027 FINANCIAL YEAR  
FOR IMPLEMENTATION ON 1 JULY 2026



that is used primarily for agricultural purposes but, without derogating from section 9, excludes any portion thereof that is used commercially for the hospitality of guests, and excludes the use of the property for the purpose of eco-tourism or for the trading in or hunting of game;

~~If 40% or more of the extent of farms is being used for commercial, business or industrial purposes (such as truck depots, construction yards or factories), these properties do not qualify for the residential rate, any rebates or valuation reductions;~~

b. on mineral rights within the meaning of paragraph (b) of the definition for "property" in section 1 of the Act.

c. ~~on the first R15 000 of the market value of all residential properties contemplated in terms of section 17(1)(h) of the Act. Vacant land does not qualify for this rebate.~~

9.2.2.2 The Municipality grants a rebate, to be determined on an annual basis, for retired and disabled persons that do not qualify in terms of Council's approved Indigent Policy. For the 2026/2027 financial year rebates will be applied as follows: -

~~(a) —Gross income (prior to any deductions, excluded PAYE and medical aid contributions to a medical scheme registered in terms of the Medical Schemes Act or medical insurance underwritten by a registered financial services provider) R0 — R3 500 per month — 25%; and~~

~~(ab) Gross income (prior to any deductions, excluded PAYE and medical aid contributions to a medical scheme registered in terms of the Medical Schemes Act or medical insurance underwritten by a registered financial services provider)) R5 000.01 to R12 000.00 R0- R12 540.00 per month — 15 25%.~~

9.2.2.3 Additional rebates for owners who qualify in terms of clause 9.2.2.2 (additional to 9.2.2.2 on balance of rates) can be granted to owners or usufructuaries if they can be categorised in one of the following age categories: -

- (a) 60 to 70 years – 25%;
- (b) 71 to 80 years – 50%; and
- (c) 81 years and older – 75%.

## **2.7 OVERVIEW OF BUDGET ASSUMPTIONS**

### **2.7.1 Salaries and Allowances**

Based on the Bargaining Council agreement, salary increases (excluding new posts and notches) have been calculated into this budget at a percentage increase of 4.75% for the 2026/27 financial year.

### **2.7.2 Bulk Purchases**

#### Electricity

Electricity Bulk purchases will be increased by 9.01% as from 1 July 2026. Electricity tariffs (service charges) are increased with 7.01%, which is 2% less than the increase for Eskom.

### **2.7.3 Interest Rates for borrowing and investment of funds**

The interest rates for borrowing used over the 2026/27 MTREF period were 11,50%.

The expected interest rate for investments were calculated at approximately 6 – 9 % per annum.

### **2.7.4 Collection Rate**

The Budget provide for a Collection rate of 98% for rates and service charges and for traffic fines approximately 22%.

### **2.7.5 Grants**

National and Provincial grants as per Division of Revenue Act (DORA) for the 2026/27 MTREF period has been included in the budget.

### **2.7.6 Credit Rating**

The credit rating of the Municipality is A+. This rating was determined by Inca Portfolio Managers' credit model when updating the updated Long Term Financial Plan.

## 2.8 OVERVIEW OF BUDGET FUNDING

### 2.8.1 Medium-term outlook: operating revenue

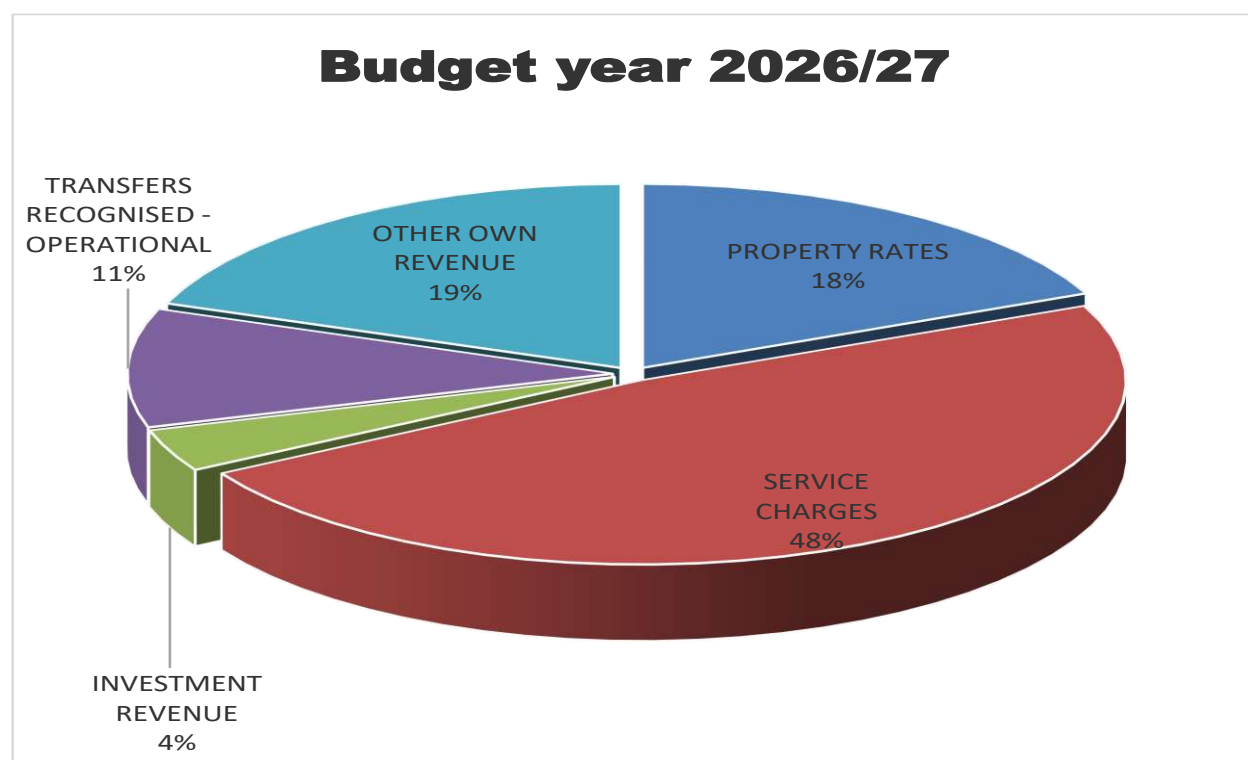
The following table is a breakdown of the operating revenue over the medium-term:

#### Breakdown of the operating revenue over the medium-term

WC042 Hessequa - Table A1 Budget Summary

| Description<br>R thousands                                           | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------------------------------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                      | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>Financial Performance</b>                                         |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Property rates                                                       | 119 965         | 130 038         | 140 197         | 148 312              | 148 312         | 148 312            | 148 312           | 156 655                                             | 165 109                | 174 021                |
| Service charges                                                      | 296 734         | 320 500         | 365 374         | 384 481              | 386 481         | 386 481            | 386 481           | 411 463                                             | 441 942                | 474 848                |
| Investment revenue                                                   | 29 341          | 43 386          | 46 305          | 36 046               | 36 046          | 36 046             | 36 046            | 31 761                                              | 30 585                 | 32 410                 |
| Transfer and subsidies - Operational                                 | 67 557          | 63 785          | 68 053          | 75 755               | 79 731          | 79 731             | 79 731            | 89 081                                              | 90 921                 | 92 835                 |
| Other own revenue                                                    | 138 704         | 156 253         | 148 402         | 162 747              | 196 808         | 196 808            | 196 808           | 193 432                                             | 202 043                | 189 626                |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>652 300</b>  | <b>713 963</b>  | <b>768 330</b>  | <b>807 340</b>       | <b>847 377</b>  | <b>847 377</b>     | <b>847 377</b>    | <b>882 392</b>                                      | <b>930 600</b>         | <b>963 740</b>         |

The following graph is a breakdown of the operational revenue per main category for the 2026/27 financial year. (As per above table)



Tariff setting plays a major role in ensuring desired levels of revenue. The Municipality derives most of its operational revenue from the provision of goods and services such as water, electricity, sanitation and solid waste removal. Property rates, operating and capital grants from organs of state, and other minor charges (such as building plan fees, licenses and permits etc.) contribute to the total revenue budget.

## 2.8.2 Medium-term Outlook: Capital Revenue

The following table is a breakdown of the funding composition of the 2026/27 Medium-term capital program.

| Vote Description                                                                                                                                                                               | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium term Revenue & Expenditure Framework |                        |                        |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                                                                                                                                                |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>Funded by:</b>                                                                                                                                                                              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| National Government                                                                                                                                                                            |     | 28 998          | 35 041          | 18 704          | 15 021               | 15 021          | 15 021             | 15 021            | 24 477                                              | 23 528                 | 24 063                 |
| Provincial Government                                                                                                                                                                          |     | 3 244           | 7 516           | 122 196         | 47 320               | 39 509          | 39 509             | 39 509            | 31 322                                              | 8 957                  | 44 000                 |
| District Municipality                                                                                                                                                                          |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) |     | 1 117           | 554             | 2 510           | –                    | 639             | 639                | 639               | –                                                   | –                      | –                      |
| <b>Transfers recognised - capital</b>                                                                                                                                                          | 4   | 33 358          | 43 111          | 143 410         | 62 341               | 55 169          | 55 169             | 55 169            | 55 799                                              | 32 485                 | 68 063                 |
| <b>Borrowing</b>                                                                                                                                                                               | 6   | 34 499          | –               | –               | 50 000               | 50 000          | 50 000             | 50 000            | 20 000                                              | 70 000                 | 34 600                 |
| <b>Internally generated funds</b>                                                                                                                                                              |     | 16 292          | 80 120          | 93 729          | 75 287               | 77 209          | 77 209             | 77 209            | 100 599                                             | 38 333                 | 69 789                 |
| <b>Total Capital Funding</b>                                                                                                                                                                   | 7   | 84 150          | 123 231         | 237 139         | 187 628              | 182 378         | 182 378            | 182 378           | 176 398                                             | 140 818                | 172 452                |

Internal funding is a significant funding source for the capital programme over the 2026/27 MTREF Budget, i.e. 57.0%, 27.2% and 40.5% of the total funding of the capital budget for each of the respective financial years of the MTREF.

**The following table is a detailed analysis of the Municipality's borrowing liability.**

**Table SA 17: -Detail of borrowings – (NT – supporting tables)**

| WC042 Hessequa - Supporting Table SA17 Borrowing   |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|----------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
| Borrowing - Categorised by type                    | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
| R thousand                                         |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Borrowings                                         |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Annuity and Bullet Loans                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Banks                                              |     | 126 096         | 107 136         | 86 283          | 117 089              | 117 089         | 117 089            | 121 266                                             | 172 952                | 183 144                |
| Development Bank of South Africa                   |     | 18 329          | 15 286          | 11 972          | 8 943                | 8 943           | 8 943              | 5 292                                               | 1 314                  | -                      |
| Foreign Government and International Organisations |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| General Public                                     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Infrastructure Finance Corporation                 |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Insurance Companies and Private Pension Funds      |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Municipal Pension Funds                            |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Other Public Pension Funds                         |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Private Enterprises                                |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Public Corporations                                |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Public Investments Commissioners                   |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Total Annuity and Bullet Loans                     |     | 144 425         | 122 421         | 98 254          | 126 032              | 126 032         | 126 032            | 126 558                                             | 174 266                | 183 144                |
| Bankers Acceptance Certificate                     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Total Borrowings                                   | 1   | 144 425         | 122 421         | 98 254          | 126 032              | 126 032         | 126 032            | 126 558                                             | 174 266                | 183 144                |

**Table SA 18 - Capital transfers and grant receipts – (NT – supporting tables)**

WC042 Hessequa - Supporting Table SA18 Transfers and grant receipts

| Description                                                                   | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|-------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                               |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                                                    |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>RECEIPTS</b>                                                               | 1.2 |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Operating</b>                                                              |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>National Government</b>                                                    |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Monetary Allocations</b>                                                   |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Equitable Share                                                               |     | 54 287          | 59 164          | 63 158          | 67 378               | 67 378          | 67 378             | 71 102                                              | 74 840                 | 76 253                 |
| Energy Efficiency and Demand Side Management Grant                            |     | 138             | 128             | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Expanded Public Works Programme Integrated Grant                              |     | 1 164           | 1 174           | 1 236           | 1 351                | 1 351           | 1 351              | 1 378                                               | -                      | -                      |
| Integrated National Electrification Programme Grant                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Local Government Financial Management Grant                                   |     | 1 550           | 1 550           | 1 700           | 1 800                | 1 800           | 1 800              | 1 900                                               | 2 000                  | 2 100                  |
| Municipal Disaster Relief Grant                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Municipal Infrastructure Grant                                                |     | 749             | 773             | 762             | 791                  | 791             | 791                | 798                                                 | 863                    | 883                    |
| Municipal Systems Improvement Grant                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Monetary Allocations</b>                                             |     | <b>57 888</b>   | <b>62 789</b>   | <b>66 856</b>   | <b>71 320</b>        | <b>71 320</b>   | <b>71 320</b>      | <b>75 178</b>                                       | <b>77 703</b>          | <b>79 236</b>          |
| <b>Total Operating/National Government</b>                                    |     | <b>57 888</b>   | <b>62 789</b>   | <b>66 856</b>   | <b>71 320</b>        | <b>71 320</b>   | <b>71 320</b>      | <b>75 178</b>                                       | <b>77 703</b>          | <b>79 236</b>          |
| <b>Provincial Government</b>                                                  |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Monetary Allocations</b>                                                   |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Capacity Building and Other Grants                                            |     | 9 366           | 359             | 479             | 1 256                | 5 186           | 5 186              | 13 095                                              | 12 418                 | 12 542                 |
| Infrastructure Grant                                                          |     | 263             | 291             | 337             | 2 579                | 2 374           | 2 374              | 308                                                 | 300                    | 557                    |
| <b>Total Monetary Allocations</b>                                             |     | <b>9 629</b>    | <b>649</b>      | <b>817</b>      | <b>3 835</b>         | <b>7 560</b>    | <b>7 560</b>       | <b>13 403</b>                                       | <b>12 718</b>          | <b>13 099</b>          |
| <b>Total Operating/Provincial Government</b>                                  |     | <b>9 629</b>    | <b>649</b>      | <b>817</b>      | <b>3 835</b>         | <b>7 560</b>    | <b>7 560</b>       | <b>13 403</b>                                       | <b>12 718</b>          | <b>13 099</b>          |
| <b>Other Grant Providers</b>                                                  |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Monetary Allocations</b>                                                   |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Education Training and Development Practices SETA                             |     | 40              | 346             | 78              | 600                  | 600             | 600                | 250                                                 | 250                    | 250                    |
| Unspecified                                                                   |     | -               | -               | 301             | -                    | 252             | 252                | 250                                                 | 250                    | 250                    |
| <b>Total Monetary Allocations</b>                                             |     | <b>40</b>       | <b>346</b>      | <b>380</b>      | <b>600</b>           | <b>852</b>      | <b>852</b>         | <b>500 000</b>                                      | <b>500 000</b>         | <b>500 000</b>         |
| <b>Allocations In-kind</b>                                                    |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Total Allocations In-kind</b>                                              |     | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>Total Operating/Other Grant Providers</b>                                  |     | <b>40</b>       | <b>346</b>      | <b>380</b>      | <b>600</b>           | <b>852</b>      | <b>852</b>         | <b>500</b>                                          | <b>500</b>             | <b>500</b>             |
| <b>Total Operating</b>                                                        | 5   | <b>67 557</b>   | <b>63 785</b>   | <b>68 053</b>   | <b>75 755</b>        | <b>79 731</b>   | <b>79 731</b>      | <b>89 080 850</b>                                   | <b>90 920 750</b>      | <b>92 835 400</b>      |
| <b>Capital</b>                                                                |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>National Government</b>                                                    |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Monetary Allocations</b>                                                   |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Energy Efficiency and Demand Side Management Grant                            |     | 3 862           | 3 832           |                 |                      |                 |                    |                                                     |                        |                        |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B] |     | 2 893           | 5 300           | 4 162           |                      |                 |                    | 7 136                                               |                        | 7 278                  |
| Municipal Disaster Relief Grant                                               |     |                 | 4 616           | 564             |                      |                 |                    |                                                     |                        |                        |
| Municipal Infrastructure Grant                                                |     | 24 233          | 15 852          | 14 466          | 15 021               | 15 021          | 15 021             | 24 477                                              | 16 392                 | 16 785                 |
| Water Services Infrastructure Grant                                           |     |                 | 8 300           |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Total Monetary Allocations</b>                                             |     | <b>30 988</b>   | <b>37 899</b>   | <b>19 191</b>   | <b>15 021</b>        | <b>15 021</b>   | <b>15 021</b>      | <b>24 477 150</b>                                   | <b>23 528 250</b>      | <b>24 062 600</b>      |
| <b>Total Capital/National Government</b>                                      |     | <b>30 988</b>   | <b>37 899</b>   | <b>19 191</b>   | <b>15 021</b>        | <b>15 021</b>   | <b>15 021</b>      | <b>24 477 150</b>                                   | <b>23 528 250</b>      | <b>24 062 600</b>      |
| <b>Provincial Government</b>                                                  |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Monetary Allocations</b>                                                   |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Capacity Building and Other Grants                                            |     | 1 674           | 1 484           | 138 220         | 46 041               | 38 230          | 38 230             | 31 322                                              | 8 957                  | 44 000                 |
| Infrastructure Grant                                                          |     | 1 880           | 5 894           | 1 731           | 1 279                | 1 279           | 1 279              |                                                     |                        |                        |
| <b>Total Monetary Allocations</b>                                             |     | <b>3 554</b>    | <b>7 377</b>    | <b>139 951</b>  | <b>47 320</b>        | <b>39 509</b>   | <b>39 509</b>      | <b>31 322 000</b>                                   | <b>8 957 000</b>       | <b>44 000 000</b>      |
| <b>Allocations In-kind</b>                                                    |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Other transfers/grants [insert description]                                   |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Total Allocations In-kind</b>                                              |     | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>Total Capital/Provincial Government</b>                                    |     | <b>3 554</b>    | <b>7 377</b>    | <b>139 951</b>  | <b>47 320</b>        | <b>39 509</b>   | <b>39 509</b>      | <b>31 322</b>                                       | <b>8 957</b>           | <b>44 000</b>          |
| <b>Other Grant Providers</b>                                                  |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Monetary Allocations</b>                                                   |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Developers Contribution                                                       |     |                 | 18              | 1 954           | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Monetary Allocations</b>                                             |     | <b>-</b>        | <b>18</b>       | <b>1 954</b>    | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>Allocations In-kind</b>                                                    |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Private Enterprises                                                           |     | 270             | 138             | 591             |                      | 639             | 639                |                                                     |                        |                        |
| Public Corporations                                                           |     |                 | 300             |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Total Allocations In-kind</b>                                              |     | <b>270</b>      | <b>138</b>      | <b>591</b>      | <b>-</b>             | <b>639</b>      | <b>639</b>         | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>Total Capital/Other Grant Providers</b>                                    |     | <b>270</b>      | <b>156</b>      | <b>2 545</b>    | <b>-</b>             | <b>639</b>      | <b>639</b>         | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>Total Capital</b>                                                          | 5   | <b>34 812</b>   | <b>45 433</b>   | <b>161 688</b>  | <b>62 341</b>        | <b>55 169</b>   | <b>55 169</b>      | <b>55 799</b>                                       | <b>32 485</b>          | <b>68 063</b>          |
| <b>TOTAL RECEIPTS OF TRANSFERS AND GRANTS</b>                                 |     | <b>102 368</b>  | <b>109 217</b>  | <b>229 740</b>  | <b>138 096</b>       | <b>134 900</b>  | <b>134 900</b>     | <b>144 880</b>                                      | <b>123 406</b>         | <b>160 898</b>         |

## 2.8.3 Cash Flow Management

**Table A7: - Budget cash flow statement (NT – supporting tables)**
**WC042 Hessequa - Table A7 Budgeted Cash Flows**

| Description                                                                        |  | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                     |                        |                        |
|------------------------------------------------------------------------------------|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|---------------------|------------------------|------------------------|
| R thousand                                                                         |  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome                                   | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| CASH FLOW FROM OPERATING ACTIVITIES                                                |  |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Receipts                                                                           |  |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Property rates                                                                     |  |     | 118 323         | 128 763         | 135 755         | 145 346              | 145 346         | 145 346            | 145 346                                             | 153 522             | 161 807                | 170 540                |
| Service charges                                                                    |  |     | 295 035         | 322 274         | 426 383         | 407 609              | 411 569         | 411 569            | 411 569                                             | 439 411             | 470 094                | 503 227                |
| Other revenue                                                                      |  |     | 54 408          | 56 372          | 2 642 063       | 98 679               | 146 242         | 146 242            | 146 242                                             | 112 571             | 89 050                 | 123 564                |
| Transfers and Subsidies - Operational                                              |  | 1   | 91 836          | 86 080          | 85 872          | 107 341              | 92 118          | 92 118             | 92 118                                              | 110 081             | 93 809                 | 94 168                 |
| Transfers and Subsidies - Capital                                                  |  | 1   | 34 152          | 112 709         | 110 675         | 61 792               | 53 981          | 53 981             | 53 981                                              | 55 799              | 32 485                 | 68 063                 |
| Interest                                                                           |  |     | 29 341          | 43 386          | 4 022           | 41 836               | 41 836          | 41 836             | 41 836                                              | 32 070              | 30 948                 | 32 833                 |
| Dividends                                                                          |  |     |                 |                 |                 |                      | -               | -                  | -                                                   | -                   | -                      | -                      |
| Payments                                                                           |  |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Suppliers and employees                                                            |  |     | (495 461)       | (515 514)       | (2 068 042)     | (729 494)            | (728 222)       | (728 222)          | (728 222)                                           | (697 588)           | (716 228)              | (750 259)              |
| Finance charges                                                                    |  |     | (13 368)        | (15 819)        | (13 604)        | (11 309)             | (11 309)        | (11 309)           | (11 309)                                            | (23 438)            | (24 391)               | (30 378)               |
| Transfers and Subsidies                                                            |  | 1   | -               | -               | -               | (2 502)              | (2 509)         | (2 509)            | (2 509)                                             | (2 775)             | (2 874)                | (2 972)                |
| NET CASH FROM/(USED) OPERATING ACTIVITIES                                          |  |     | 114 265         | 218 253         | 1 323 124       | 119 297              | 149 052         | 149 052            | 149 052                                             | 179 652             | 134 700                | 208 786                |
| CASH FLOWS FROM INVESTING ACTIVITIES                                               |  |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Receipts                                                                           |  |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Proceeds on disposal of PPE                                                        |  |     | 3 643           | 853             | 1 258           | 10 000               | 14 000          | 14 000             | 15 626                                              | 8 000               | 28 000                 | 10 000                 |
| Decrease (increase) in non-current receivables                                     |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                      |
| Decrease (increase) in non-current investments                                     |  |     |                 |                 |                 |                      |                 |                    |                                                     | -                   | -                      | -                      |
| Insurance Refund - Capital                                                         |  |     |                 |                 |                 |                      |                 |                    |                                                     | -                   | -                      | -                      |
| Interest on Short Term Investment (Greater than 90 days) and Long Term Investments |  |     |                 |                 |                 |                      |                 |                    |                                                     | -                   | -                      | -                      |
| Payments                                                                           |  |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Capital assets                                                                     |  |     | (83 880)        | (122 793)       | (237 139)       | (187 628)            | (182 378)       | (182 378)          | (182 378)                                           | (202 857)           | (161 941)              | (198 319)              |
| Retention (Capital)                                                                |  |     |                 |                 |                 |                      |                 |                    |                                                     | -                   | -                      | -                      |
| NET CASH FROM/(USED) INVESTING ACTIVITIES                                          |  |     | (80 237)        | (121 941)       | (235 881)       | (177 628)            | (168 378)       | (168 378)          | (166 752)                                           | (194 857)           | (133 941)              | (188 319)              |
| CASH FLOWS FROM FINANCING ACTIVITIES                                               |  |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Receipts                                                                           |  |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Short term loans                                                                   |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                      |
| Borrowing long term/refinancing                                                    |  |     | 40 000          | -               | -               | 50 000               | 50 000          | 50 000             | 50 000                                              | 20 000              | 70 000                 | 34 600                 |
| Increase (decrease) in consumer deposits                                           |  |     | -               | -               | 945             | 1 594                | 1 594           | 1 594              | 1 594                                               | 1 690               | 1 792                  | 1 899                  |
| Payments                                                                           |  |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Repayment of borrowing                                                             |  |     | (21 791)        | (23 705)        | (21 906)        | (24 251)             | (24 251)        | (24 251)           | (24 251)                                            | (21 914)            | (22 285)               | (28 761)               |
| NET CASH FROM/(USED) FINANCING ACTIVITIES                                          |  |     | 18 209          | (23 705)        | (20 961)        | 27 343               | 27 343          | 27 343             | 27 343                                              | (224)               | 49 507                 | 7 738                  |
| NET INCREASE/ (DECREASE) IN CASH HELD                                              |  |     | 52 237          | 72 608          | 1 066 282       | (30 988)             | 8 017           | 8 017              | 9 643                                               | (15 430)            | 50 265                 | 28 205                 |
| Cash/cash equivalents at the year begin:                                           |  | 2   | 362 676         | 414 914         | 487 521         | 392 575              | 438 957         | 438 957            | 438 957                                             | 396 013             | 380 583                | 430 849                |
| Cash/cash equivalents at the year end:                                             |  | 2   | 414 914         | 487 521         | 1 553 803       | 361 587              | 446 974         | 446 974            | 448 600                                             | 380 583             | 430 849                | 459 054                |

Cash and cash equivalents totals R446,974 million as at the end of the 2025/26 financial year and decreases to the amount of R380,583 million in 2026/27. The decrease can be attributed to an aggressive capital budget spend out of own funds. These projects are directed towards infrastructure investment (revenue generating assets). Cash and Cash equivalents will recover towards the outer years of the MTREF.

## 2.8.4 Cash Backed Reserves/Accumulated Surplus Reconciliation

**Table A8 - Cash backed reserves/accumulated surplus reconciliation – (NT-supporting tables)**

WC042 Hessequa - Table A8 Cash backed reserves/accumulated surplus reconciliation

| Description                                                                             | Ref | 2022/23         | 2023/24         | 2024/25          | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|-----------------------------------------------------------------------------------------|-----|-----------------|-----------------|------------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                                         |     | Audited Outcome | Audited Outcome | Audited Outcome  | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                                                                       |     |                 |                 |                  |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Cash and investments available</b>                                                   |     |                 |                 |                  |                      |                 |                    |                   |                                                     |                        |                        |
| Cash/cash equivalents at the year end                                                   | 1   | 414 914         | 487 521         | 1 553 803        | 361 587              | 446 974         | 446 974            | 448 600           | 380 583                                             | 430 849                | 459 054                |
| Other current investments > 90 days                                                     |     | -               | -               | -                | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Non current investments                                                                 | 1   | -               | -               | -                | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Cash and investments available:</b>                                                  |     | <b>414 914</b>  | <b>487 521</b>  | <b>1 553 803</b> | <b>361 587</b>       | <b>446 974</b>  | <b>446 974</b>     | <b>448 600</b>    | <b>380 583</b>                                      | <b>430 849</b>         | <b>459 054</b>         |
| <b>Application of cash and investments</b>                                              |     |                 |                 |                  |                      |                 |                    |                   |                                                     |                        |                        |
| Unspent conditional transfers                                                           |     | 8 266           | 74 780          | 3 643            | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Unspent borrowing                                                                       |     | -               | -               | -                | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Statutory requirements                                                                  | 2   | -               | -               | -                | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Other working capital requirements                                                      | 3   | 44 007          | 53 000          | (78 851)         | 51 371               | 37 930          | 37 930             | 37 930            | (10 982)                                            | (1 677)                | 334                    |
| Other provisions                                                                        |     | 6 819           | 7 165           | 7 430            | 17 316               | 17 316          | 17 316             | 7 430             | 18 467                                              | 19 707                 | 21 043                 |
| Long term investments committed                                                         | 4   | -               | -               | -                | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Reserves to be backed by cash/investments                                               | 5   | -               | -               | -                | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Application of cash and investments:</b>                                       |     | <b>59 091</b>   | <b>134 946</b>  | <b>(67 778)</b>  | <b>68 687</b>        | <b>55 246</b>   | <b>55 246</b>      | <b>45 361</b>     | <b>7 486</b>                                        | <b>18 031</b>          | <b>21 377</b>          |
| <b>Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits</b> |     | <b>355 823</b>  | <b>352 575</b>  | <b>1 621 581</b> | <b>292 901</b>       | <b>391 728</b>  | <b>391 728</b>     | <b>403 239</b>    | <b>373 098</b>                                      | <b>412 818</b>         | <b>437 676</b>         |
| <b>Creditors transferred to Debt Relief - Non-Current portion</b>                       |     | <b>-</b>        | <b>-</b>        | <b>-</b>         | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits</b> |     | <b>355 823</b>  | <b>352 575</b>  | <b>1 621 581</b> | <b>292 901</b>       | <b>391 728</b>  | <b>391 728</b>     | <b>403 239</b>    | <b>373 098</b>                                      | <b>412 818</b>         | <b>437 676</b>         |

- Unspent conditional transfers (grants) are automatically assumed to be an obligation as the municipality has received government transfers in advance of meeting the conditions. Ordinarily, unless there are special circumstances, the municipality is obligated to return unspent conditional grant funds to the national revenue fund at the end of the financial year.
- There is no unspent borrowing from the previous financial years.
- The main purpose of other working capital is to ensure that sufficient funds are available to meet obligations as they fall due.

It can be concluded that the Municipality has a surplus in 2026/27 MTREF.

## 2.8.5 Funding compliance measurement

**Table SA10: – Funding compliance measurement – (NT – supporting tables)**

WC042 Hessequa Supporting Table SA10 Funding measurement

| Description                                                   | MFMA section | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|---------------------------------------------------------------|--------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                               |              |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>Funding measures</b>                                       |              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Cash/cash equivalents at the year end - R'000                 | 18(1)b       | 1   | 414 914         | 487 521         | 1 553 803       | 361 587              | 446 974         | 446 974            | 448 600           | 380 583                                             | 430 849                | 459 054                |
| Cash + investments at the yr end less applications - R'000    | 18(1)b       | 2   | 355 823         | 352 575         | 1 621 581       | 292 901              | 391 728         | 391 728            | 403 239           | 373 098                                             | 412 818                | 437 676                |
| Cash year end/monthly employee/supplier payments              | 18(1)b       | 3   | 9.7             | 10.6            | 29.6            | 6.3                  | 6.9             | 6.9                | 7.0               | 5.6                                                 | 6.1                    | 6.3                    |
| Surplus/(Deficit) excluding depreciation offsets: R'000       | 18(1)        | 4   | 82 169          | 103 505         | 240 420         | 63 783               | 63 363          | 63 363             | 63 363            | 56 424                                              | 50 316                 | 69 288                 |
| Service charge rev % change - macro CPIX target exclusive     | 18(1)a,(2)   | 5   | N.A.            | 2.1%            | 6.2%            | (0.6%)               | (5.6%)          | (6.0%)             | (6.0%)            | 0.2%                                                | 0.9%                   | 0.9%                   |
| Cash receipts % of Ratepayer & Other revenue                  | 18(1)a,(2)   | 6   | 33.0%           | 32.3%           | 197.9%          | 36.1%                | 33.8%           | 33.8%              | 33.8%             | 98.8%                                               | 95.0%                  | 98.8%                  |
| Debt impairment expense as a % of total billable revenue      | 18(1)a,(2)   | 7   | 0.3%            | 2.2%            | 6.3%            | 0.8%                 | 17.5%           | 17.5%              | 17.5%             | 14.6%                                               | 14.2%                  | 13.9%                  |
| Capital payments % of capital expenditure                     | 18(1)c,19    | 8   | 0.0%            | 0.0%            | 0.0%            | 0.0%                 | 0.0%            | 0.0%               | 0.0%              | 0.0%                                                | 0.0%                   | 0.0%                   |
| Borrowing receipts % of capital expenditure (excl. transfers) | 18(1)c       | 9   | 78.8%           | 0.0%            | 0.0%            | 39.9%                | 39.3%           | 39.3%              | 69.0%             | 16.6%                                               | 64.6%                  | 33.1%                  |
| Grants % of Govt. legislated/gazetted allocations             | 18(1)a       | 10  |                 |                 |                 |                      |                 |                    |                   | 0.0%                                                | 0.0%                   | 0.0%                   |
| Current consumer debtors % change - incr(decr)                | 18(1)a       | 11  | N.A.            | 16.8%           | 5.9%            | 1.8%                 | 3.6%            | 0.0%               | 0.0%              | 22.6%                                               | (1.3%)                 | (1.4%)                 |
| Long term receivables % change - incr(decr)                   | 18(1)a       | 12  | N.A.            | 0.0%            | 0.0%            | 0.0%                 | 0.0%            | 0.0%               | 0.0%              | 0.0%                                                | 0.0%                   | 0.0%                   |
| R&M % of Property Plant & Equipment                           | 20(1)(vi)    | 13  | 8.4%            | 8.8%            | 9.2%            | 8.5%                 | 9.0%            | 9.0%               | 8.3%              | 8.4%                                                | 7.8%                   | 0.0%                   |
| Asset renewal % of capital budget                             | 20(1)(vi)    | 14  | 5.1%            | 9.8%            | 2.8%            | 3.8%                 | 4.6%            | 4.6%               | 0.0%              | 11.6%                                               | 12.2%                  | 2.3%                   |

## 2.9 EXPENDITURE ON GRANTS AND RECONCILIATIONS OF UNSPENT FUNDS

**Table SA19: - Expenditure on transfers and grant programmes – (NT – supporting tables)**

| WC042 Hessequa - Supporting Table SA19 Expenditure on transfers and grant programme |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|-------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
| Description                                                                         | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|                                                                                     |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                                                          |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| EXPENDITURE                                                                         | 1   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Operating                                                                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| National Government                                                                 |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Monetary Allocations                                                                |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Local Government Equitable Share                                                    |     | 74              | 72              | 84              | 97                   | 97              | 97                 | 102                                                 | -                      | -                      |
| Energy Efficiency and Demand Side Management Grant                                  |     | 138             | 128             | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Expanded Public Works Programme Integrated Grant                                    |     | 1 164           | 1 174           | 1 233           | 1 351                | 1 351           | 1 351              | 1 378                                               | -                      | -                      |
| Integrated National Electrification Programme Grant                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Local Government Financial Management Grant                                         |     | 1 421           | 1 391           | 1 629           | 1 800                | 1 800           | 1 800              | 1 900                                               | 2 000                  | 2 100                  |
| Municipal Disaster Relief Grant                                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Municipal Infrastructure Grant                                                      |     | 749             | 773             | 762             | 791                  | 791             | 791                | 798                                                 | 863                    | 883                    |
| Municipal Systems Improvement Grant                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total Monetary Allocations                                                          |     | 3 546           | 3 538           | 3 708           | 4 039                | 4 039           | 4 039              | 4 177                                               | 2 863                  | 2 983                  |
| Total National Government                                                           |     | 3 546           | 3 538           | 3 708           | 4 039                | 4 039           | 4 039              | 4 177                                               | 2 863                  | 2 983                  |
| Provincial Government                                                               |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Monetary Allocations                                                                |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Capacity Building and Other Grants                                                  |     | 9 673           | 9 090           | 31              | 1 256                | 5 186           | 5 186              | 12 151                                              | 11 507                 | 11 580                 |
| Infrastructure Grant                                                                |     | 29 882          | 987             | 337             | 2 579                | 2 374           | 2 374              | 308                                                 | 300                    | 557                    |
| Total Monetary Allocations                                                          |     | 39 555          | 10 077          | 369             | 3 835                | 7 560           | 7 560              | 12 459                                              | 11 807                 | 12 137                 |
| Total Provincial Government                                                         |     | 39 555          | 10 077          | 369             | 3 835                | 7 560           | 7 560              | 12 459                                              | 11 807                 | 12 137                 |
| District Municipalities                                                             |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Monetary Allocations                                                                |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Other transfers/grants [insert description]                                         |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Capacity Building and Other Grants                                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify (Add grant description)                                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total Monetary Allocations                                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Allocations In-kind                                                                 |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Other transfers/grants [insert description]                                         |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Total Allocations In-kind                                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total Operating/District Municipalities                                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other Grant Providers                                                               |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Monetary Allocations                                                                |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Buildings and Construction                                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Education Training and Development Practices SETA                                   |     | 40              | 346             | 74              | 600                  | 600             | 600                | 250                                                 | 250                    | 250                    |
| Mining Companies                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| National Lotteries Board                                                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Product                                                                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Unspecified                                                                         |     | -               | -               | 248             | -                    | 252             | 252                | 250                                                 | 250                    | 250                    |
| Total Monetary Allocations                                                          |     | 40              | 346             | 323             | 600                  | 852             | 852                | 500 000                                             | 500 000                | 500 000                |
| Allocations In-kind                                                                 |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Other transfers/grants [insert description]                                         |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Total Allocations In-kind                                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total Operating/Other Grant Providers                                               |     | 40              | 346             | 323             | 600                  | 852             | 852                | 500                                                 | 500                    | 500                    |
| Total operating expenditure of Transfers and Grants                                 |     | 43 140          | 13 961          | 4 400           | 8 474                | 12 450          | 12 450             | 17 136                                              | 15 169                 | 15 620                 |

# Table SA 20: - Reconciliation between of transfers, grant receipts and unspent funds – (NT – supporting tables)

## WC042 Hessequa - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

| Description                                             | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|---------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                         |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                              |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Operating transfers and grants:</b>                  | 1,3 |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Monetary Allocations</b>                             |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     | –               | –               | (19)            | –                    | –               | –                  | –                                                   | –                      | –                      |
| Current year receipts                                   |     | (3 601)         | (3 644)         | (3 698)         | (3 942)              | (3 942)         | (3 942)            | (4 076)                                             | (2 863)                | (2 983)                |
| Repayment of grants                                     |     | –               | –               | 40              | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Conditions met - transferred to revenue</b>          |     | (3 601)         | (3 663)         | (3 656)         | (3 942)              | (3 942)         | (3 942)            | (4 076)                                             | (2 863)                | (2 983)                |
| Conditions still to be met - transferred to liabilities |     | –               | (19)            | 21              | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Provincial Government:</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     | (4 189)         | (3 915)         | (4 109)         |                      |                 |                    |                                                     |                        |                        |
| Current year receipts                                   |     | (43 534)        | (33 130)        | (19 016)        | (35 421)             | (19 947)        | (19 947)           | (13 403)                                            | (12 718)               | (13 099)               |
| <b>Conditions met - transferred to revenue</b>          |     | (44 494)        | (32 936)        | (17 934)        | (35 421)             | (19 947)        | (19 947)           | (13 403)                                            | (12 718)               | (13 099)               |
| Conditions still to be met - transferred to liabilities |     | (3 229)         | (4 109)         | (5 191)         | –                    | –               | –                  |                                                     |                        |                        |
| <b>District Municipality:</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Current year receipts                                   |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Conditions met - transferred to revenue</b>          |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Conditions still to be met - transferred to liabilities |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Other grant providers:</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     | (1 002)         | (1 024)         | (1 024)         | –                    | –               | –                  | –                                                   | –                      | –                      |
| Current year receipts                                   |     | (61)            | –               | –               | (600)                | (852)           | (852)              | (21 600)                                            | (3 388)                | (1 833)                |
| <b>Conditions met - transferred to revenue</b>          |     | (40)            | –               | –               | (600)                | (852)           | (852)              | (21 600)                                            | (3 388)                | (1 833)                |
| Conditions still to be met - transferred to liabilities |     | (1 024)         | (1 024)         | (1 024)         | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Total operating transfers and grants revenue</b>     |     | (48 135)        | (36 599)        | (21 590)        | (39 963)             | (24 740)        | (24 740)           | (39 079)                                            | (18 969)               | (17 915)               |
| <b>Total operating transfers and grants - CTBM</b>      | 2   | (4 253)         | (5 152)         | (6 194)         | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Capital transfers and grants:</b>                    | 1,3 |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Monetary Allocations</b>                             |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     | (123)           | (31)            | (616)           | –                    | –               | –                  | –                                                   | –                      | –                      |
| Current year receipts                                   |     | (30 988)        | (38 485)        | (18 885)        | (15 021)             | (15 021)        | (15 021)           | (24 477)                                            | (23 528)               | (24 063)               |
| <b>Conditions met - transferred to revenue</b>          |     | (30 988)        | (37 899)        | (19 449)        | (15 021)             | (15 021)        | (15 021)           | (24 477)                                            | (23 528)               | (24 063)               |
| Conditions still to be met - transferred to liabilities |     | (123)           | (616)           | (52)            | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Provincial Government:</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     | (1 580)         | (3 890)         | (68 255)        | –                    | –               | –                  | –                                                   | –                      | –                      |
| Current year receipts                                   |     | (5 863)         | (72 074)        | (90 291)        | (46 771)             | (38 960)        | (38 960)           | (31 322)                                            | (8 957)                | (44 000)               |
| <b>Conditions met - transferred to revenue</b>          |     | (3 554)         | (7 709)         | (161 151)       | (46 771)             | (38 960)        | (38 960)           | (31 322)                                            | (8 957)                | (44 000)               |
| Conditions still to be met - transferred to liabilities |     | (3 890)         | (68 255)        | 2 605           | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>District Municipality:</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Current year receipts                                   |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Conditions met - transferred to revenue</b>          |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Conditions still to be met - transferred to liabilities |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Other grant providers:</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     | –               | –               | (757)           | –                    | –               | –                  | –                                                   | –                      | –                      |
| Current year receipts                                   |     | –               | (775)           | (1 500)         | –                    | (639)           | (639)              | –                                                   | –                      | –                      |
| <b>Conditions met - transferred to revenue</b>          |     | –               | (18)            | (2 255)         | –                    | (639)           | (639)              | –                                                   | –                      | –                      |
| Conditions still to be met - transferred to liabilities |     | –               | (757)           | (2)             | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Total capital transfers and grants revenue</b>       |     | (34 542)        | (45 626)        | (182 855)       | (61 792)             | (54 620)        | (54 620)           | (55 799)                                            | (32 485)               | (68 063)               |
| <b>Total capital transfers and grants - CTBM</b>        | 2   | (4 013)         | (69 628)        | 2 551           | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>TOTAL TRANSFERS AND GRANTS REVENUE</b>               |     | (82 677)        | (82 225)        | (204 445)       | (101 755)            | (79 360)        | (79 360)           | (94 878)                                            | (51 454)               | (85 978)               |
| <b>TOTAL TRANSFERS AND GRANTS - CTBM</b>                |     | (8 266)         | (74 780)        | (3 643)         | –                    | –               | –                  | –                                                   | –                      | –                      |

| WC042 Hessequa - Supporting Table SA19 Expenditure on transfers and grant programme |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|-------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
| Description                                                                         | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|                                                                                     |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                                                          |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| EXPENDITURE                                                                         | 1   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Capital                                                                             |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| National Government                                                                 |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Monetary Allocations                                                                |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Energy Efficiency and Demand Side Management Grant                                  |     | 3 478           | 3 332           | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Integrated National Electrification Programme Grant                                 |     | 2 515           | 4 626           | 3 748           | –                    | –               | –                  | –                                                   | 7 136                  | 7 278                  |
| Local Government Financial Management Grant                                         |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Municipal Disaster Relief Grant                                                     |     | –               | 4 014           | 490             | –                    | –               | –                  | –                                                   | –                      | –                      |
| Municipal Infrastructure Grant                                                      |     | 23 005          | 15 852          | 14 466          | 15 021               | 15 021          | 15 021             | 24 477                                              | 16 392                 | 16 785                 |
| Urban Settlement Development Grant                                                  |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Water Services Infrastructure Grant                                                 |     | –               | 7 217           | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Total Monetary Allocations                                                          |     | 28 998          | 35 041          | 18 704          | 15 021               | 15 021          | 15 021             | 24 477                                              | 23 528                 | 24 063                 |
| Total National Government                                                           |     | 28 998          | 35 041          | 18 704          | 15 021               | 15 021          | 15 021             | 24 477                                              | 23 528                 | 24 063                 |
| Provincial Government                                                               |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Monetary Allocations                                                                |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Capacity Building and Other Grants                                                  |     | 1 793           | 6 135           | 1 704           | 1 279                | 1 279           | 1 279              | –                                                   | –                      | –                      |
| Infrastructure Grant                                                                |     | 1 451           | 1 381           | 120 492         | 46 041               | 38 230          | 38 230             | 31 322                                              | 8 957                  | 44 000                 |
| Total Monetary Allocations                                                          |     | 3 244           | 7 516           | 122 196         | 47 320               | 39 509          | 39 509             | 31 322                                              | 8 957                  | 44 000                 |
| Total Provincial Government                                                         |     | 3 244           | 7 516           | 122 196         | 47 320               | 39 509          | 39 509             | 31 322                                              | 8 957                  | 44 000                 |
| District Municipalities                                                             |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Monetary Allocations                                                                |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Specify (Add grant description)                                                     |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Total Monetary Allocations                                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Allocations In-kind                                                                 |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Other transfers/grants [insert description]                                         |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Total Allocations In-kind                                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total Capital/District Municipalities                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other Grant Providers                                                               |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Monetary Allocations                                                                |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Developers Contribution                                                             |     | –               | –               | 1 181           | –                    | –               | –                  | –                                                   | –                      | –                      |
| National Sea Rescue Institute                                                       |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Private Enterprises                                                                 |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Product                                                                             |     | 270             | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Unspecified                                                                         |     | 847             | 554             | 1 329           | –                    | 639             | 639                | –                                                   | –                      | –                      |
| Total Monetary Allocations                                                          |     | 1 117           | 554             | 2 510           | -                    | 639             | 639                | -                                                   | -                      | -                      |
| Allocations In-kind                                                                 |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Total Allocations In-kind                                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total Capital/Other Grant Providers                                                 |     | 1 117           | 554             | 2 510           | -                    | 639             | 639                | -                                                   | -                      | -                      |
| Total capital expenditure of Transfers and Grants                                   |     | 32 241          | 42 557          | 140 900         | 62 341               | 54 530          | 54 530             | 55 799                                              | 32 485                 | 68 063                 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS                                           |     | 75 382          | 56 519          | 145 300         | 70 815               | 66 981          | 66 981             | 72 936                                              | 47 655                 | 83 683                 |

**Western Cape - DORA - 2026/27 MTREF**

| Hessequa Municipality                                                      | 2026/27           | 2027/28           | 2028/29           |
|----------------------------------------------------------------------------|-------------------|-------------------|-------------------|
| Regional Socio-Economic Projects Programme - Municipal Projects            | 200 000           |                   |                   |
| Human Settlements Development Grant (Beneficiaries)                        | 34 682 000        | 2 888 000         | 33 333 000        |
| Informal Settlements Upgrading Partnership Grant                           | 0                 | 0                 | 12 000 000        |
| Title Deeds Restoration Grant                                              | 308 000           | 300 000           | 400 000           |
| Provincial Contribution towards the Acceleration of Housing Delivery       |                   |                   |                   |
| Maintenance and Construction of Transport Infrastructure                   | 17 740 000        | 8 957 000         | 157 000           |
| Western Cape Financial Management Capability Grant                         | 350 000           |                   |                   |
| Municipal Energy Resilience Grant                                          |                   |                   |                   |
| Municipal Fire Service Capacity Support Grant                              | 250 000           |                   |                   |
| Community library services grant                                           | 4 684 000         | 4 731 000         | 4 778 000         |
| Library services replacement funding                                       | 7 590 000         | 7 666 000         | 7 743 000         |
| Community Development Worker Operational Support Grant                     | 21 000            | 21 000            | 21 000            |
| Thusong Services Centres Grant (Sustainability: Operational Support Grant) |                   |                   |                   |
| Municipal Water Resilience Grant                                           |                   |                   |                   |
| <b>Total Transfers</b>                                                     | <b>65 825 000</b> | <b>24 563 000</b> | <b>58 432 000</b> |

**National Treasury - DORA - 2026/27 MTREF**

| Hessequa Municipality                                       | 2026/27            | 2027/28            | 2028/29            |
|-------------------------------------------------------------|--------------------|--------------------|--------------------|
| Equitable Share                                             | 71 102 000         | 74 840 000         | 76 253 000         |
| Local Government Financial Management                       | 1 900 000          | 2 000 000          | 2 100 000          |
| Expanded Public Works Programme                             | 1 378 000          |                    |                    |
| Municipal Infrastructure Grant                              | 25 275 000         | 17 255 000         | 17 668 000         |
| Integrated National Electrification Programme               |                    | 7 136 000          | 7 278 000          |
| Integrated National Electrification Programme (Eskom) Grant | 374 000            |                    |                    |
| <b>Total Transfers</b>                                      | <b>100 029 000</b> | <b>101 231 000</b> | <b>103 299 000</b> |

## 2.10 COUNCILLOR AND EMPLOYEE BENEFITS

**Table SA22: - Summary of councillor and staff benefits – (NT – supporting tables)**

| WC042 Hessequa - Supporting Table SA22 Summary councillor and staff benefits |     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|------------------------------------------------------------------------------|-----|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
| Summary of Employee and Councillor remuneration                              |     | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
| R thousand                                                                   |     |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|                                                                              |     |     | A               | B               | C               | D                    | E               | F                  | G                                                   | H                      | I                      |
| <b>Councillors (Political Office Bearers plus Other)</b>                     |     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Allowances and Service Related Benefits</b>                               |     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Basic Salary                                                                 |     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Cell phone Allowance                                                         |     |     | 780             | 799             | 799             | 860                  | 830             | 830                | 903                                                 | 940                    | 978                    |
| Office-bearer Allowance                                                      |     |     | 6 290           | 6 285           | 6 968           | 7 467                | 7 615           | 7 615              | 8 236                                               | 8 573                  | 8 925                  |
| Out of pocket Expenses                                                       |     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Travelling Allowance                                                         |     |     | 750             | 766             | 724             | 754                  | 873             | 873                | 792                                                 | 825                    | 858                    |
| Use of Personal Facilities                                                   |     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Total Allowances and Service Related Benefits</b>                         |     |     | <b>7 820</b>    | <b>7 850</b>    | <b>8 490</b>    | <b>9 081</b>         | <b>9 319</b>    | <b>9 319</b>       | <b>9 931</b>                                        | <b>10 338</b>          | <b>10 762</b>          |
| <b>Social Contributions</b>                                                  |     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Medial Aid Benefits                                                          |     |     | 143             | 138             | 147             | 168                  | 168             | 168                | 129                                                 | 134                    | 140                    |
| Pension Fund Contributions                                                   |     |     | 450             | 483             | 491             | 440                  | 552             | 552                | 477                                                 | 497                    | 517                    |
| <b>Total Social Contributions</b>                                            |     |     | <b>593</b>      | <b>621</b>      | <b>638</b>      | <b>608</b>           | <b>720</b>      | <b>720</b>         | <b>606</b>                                          | <b>631</b>             | <b>657</b>             |
| <b>Total Councillors</b>                                                     |     |     | <b>8 413</b>    | <b>8 471</b>    | <b>9 128</b>    | <b>9 690</b>         | <b>10 039</b>   | <b>10 039</b>      | <b>10 537</b>                                       | <b>10 969</b>          | <b>11 418</b>          |
| % increase                                                                   | 4   |     |                 | 0.7%            | 7.8%            | 6.2%                 | 3.6%            | -                  | 5.0%                                                | 4.1%                   | 4.1%                   |
| <b>Senior Managers of the Municipality</b>                                   |     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Salaries and Allowances</b>                                               |     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Basic Salary                                                                 |     |     | 6 513           | 6 595           | 5 770           | 7 617                | 8 326           | 8 326              | 7 673                                               | 8 076                  | 8 500                  |
| Bonuses                                                                      |     |     | 1 181           | 1 171           | 1 045           | 1 511                | 1 511           | 1 511              | 1 474                                               | 1 551                  | 1 632                  |
| <b>Allowance</b>                                                             |     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Cellular and Telephone                                                       | 3   |     | 50              | 50              | 47              | 141                  | 152             | 152                | 206                                                 | 216                    | 228                    |
| Housing Benefits                                                             | 3   |     | 12              | 13              | 13              | 14                   | 14              | 14                 | 15                                                  | 16                     | 17                     |
| Non-pensionable                                                              |     |     | -               | 45              | 200             | 115                  | 145             | 145                | 360                                                 | 379                    | 399                    |
| Travel or Motor Vehicle                                                      | 3   |     | 710             | 718             | 798             | 833                  | 837             | 837                | 1 032                                               | 1 086                  | 1 143                  |
| <b>Total Allowance</b>                                                       |     |     | <b>772</b>      | <b>826</b>      | <b>1 059</b>    | <b>1 104</b>         | <b>1 148</b>    | <b>1 148</b>       | <b>1 612</b>                                        | <b>1 697</b>           | <b>1 786</b>           |
| <b>Service Related Benefits</b>                                              |     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Bonus                                                                        | 3   |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Leave Pay                                                                    | 3   |     | (260)           | 283             | 26              | -                    | -               | -                  | -                                                   | -                      | -                      |
| Long Service Award                                                           |     |     | -               | -               | -               | 106                  | -               | -                  | 24                                                  | 25                     | 26                     |
| <b>Total Service Related Benefits</b>                                        |     |     | <b>(260)</b>    | <b>283</b>      | <b>26</b>       | <b>106</b>           | <b>-</b>        | <b>-</b>           | <b>24</b>                                           | <b>25</b>              | <b>26</b>              |
| <b>Total Salaries and Allowances</b>                                         |     |     | <b>8 206</b>    | <b>8 874</b>    | <b>7 900</b>    | <b>10 337</b>        | <b>10 985</b>   | <b>10 985</b>      | <b>10 783</b>                                       | <b>11 349</b>          | <b>11 945</b>          |
| <b>Social Contributions</b>                                                  |     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Bargaining Council                                                           |     |     | 1               | 1               | 1               | 1                    | 1               | 1                  | 1                                                   | 1                      | 1                      |
| Group Life Insurance                                                         |     |     | 60              | 66              | 16              | 17                   | 17              | 17                 | 18                                                  | 19                     | 20                     |
| Medical                                                                      |     |     | 217             | 218             | 164             | 210                  | 210             | 210                | 204                                                 | 215                    | 226                    |
| Pension                                                                      |     |     | 1 135           | 1 130           | 1 032           | 1 437                | 1 657           | 1 657              | 1 407                                               | 1 481                  | 1 558                  |
| Unemployment Insurance                                                       |     |     | 13              | 13              | 12              | 34                   | 14              | 14                 | 14                                                  | 14                     | 15                     |
| <b>Total Social Contributions</b>                                            |     |     | <b>1 425</b>    | <b>1 428</b>    | <b>1 224</b>    | <b>1 699</b>         | <b>1 899</b>    | <b>1 899</b>       | <b>1 644</b>                                        | <b>1 730</b>           | <b>1 821</b>           |
| <b>Post-retirement Benefit</b>                                               |     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Medical                                                                      |     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Pension                                                                      |     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Total Post-retirement Benefit</b>                                         |     |     | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| Costs Capitalised to PPE                                                     |     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Sub Total - Senior Managers of Municipality</b>                           |     |     | <b>9 631</b>    | <b>10 302</b>   | <b>9 125</b>    | <b>12 037</b>        | <b>12 884</b>   | <b>12 884</b>      | <b>12 427</b>                                       | <b>13 079</b>          | <b>13 766</b>          |
| % increase                                                                   | 4   |     |                 | 7.0%            | (11.4%)         | 31.9%                | 7.0%            | -                  | (3.5%)                                              | 5.3%                   | 5.2%                   |
| <b>Other Municipal Staff</b>                                                 |     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Salaries and Allowances</b>                                               |     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Basic Salary                                                                 |     |     | 128 030         | 133 653         | 144 409         | 170 552              | 169 186         | 169 186            | 181 847                                             | 189 206                | 198 864                |
| Bonuses                                                                      |     |     | -               | -               | -               | 2 428                | 798             | 798                | 3 884                                               | 4 088                  | 4 303                  |
| <b>Allowance</b>                                                             |     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Accommodation, Travel and Incidental                                         |     |     | 4 392           | 4 597           | 4 961           | 5 547                | 5 498           | 5 498              | 5 752                                               | 6 054                  | 6 372                  |
| Cellular and Telephone                                                       | 3   |     | 375             | 370             | 870             | 943                  | 1 045           | 1 045              | 1 288                                               | 1 362                  | 1 439                  |
| Housing Benefits                                                             | 3   |     | 722             | 758             | 1 367           | 905                  | 925             | 925                | 918                                                 | 966                    | 1 017                  |
| <b>Total Allowance</b>                                                       |     |     | <b>5 489</b>    | <b>5 726</b>    | <b>7 198</b>    | <b>7 395</b>         | <b>7 469</b>    | <b>7 469</b>       | <b>7 958</b>                                        | <b>8 382</b>           | <b>8 828</b>           |
| <b>Service Related Benefits</b>                                              |     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Aching                                                                       | 3   |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Bonus                                                                        | 3   |     | 10 590          | 10 901          | 11 421          | 13 385               | 13 116          | 13 116             | 14 373                                              | 15 129                 | 15 923                 |
| In-kind Benefits                                                             | 3   |     | 2               | 1               | 0               | 1                    | 1               | 1                  | -                                                   | -                      | -                      |
| Leave Pay                                                                    | 3   |     | 2 284           | 1 284           | 1 371           | -                    | 151             | 151                | -                                                   | -                      | -                      |
| Long Service Award                                                           |     |     | 2 217           | 2 117           | 2 208           | 1 754                | 1 754           | 1 754              | 1 135                                               | 1 195                  | 1 258                  |
| Overtime                                                                     |     |     | 7 851           | 8 772           | 8 374           | 7 884                | 8 602           | 8 602              | 8 321                                               | 8 758                  | 9 217                  |
| Standby Allowance                                                            | 3   |     | 3 560           | 4 026           | 4 319           | 3 645                | 4 045           | 4 045              | 4 867                                               | 5 122                  | 5 391                  |
| <b>Total Service Related Benefits</b>                                        |     |     | <b>26 502</b>   | <b>27 102</b>   | <b>27 694</b>   | <b>26 668</b>        | <b>27 669</b>   | <b>27 669</b>      | <b>28 695</b>                                       | <b>30 204</b>          | <b>31 789</b>          |
| <b>Total Salaries and Allowances</b>                                         |     |     | <b>160 021</b>  | <b>166 481</b>  | <b>179 301</b>  | <b>207 043</b>       | <b>205 122</b>  | <b>205 122</b>     | <b>222 384</b>                                      | <b>231 879</b>         | <b>243 783</b>         |
| <b>Social Contributions</b>                                                  |     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Bargaining Council                                                           |     |     | 76              | 80              | 84              | 96                   | 96              | 96                 | 103                                                 | 108                    | 114                    |
| Group Life Insurance                                                         |     |     | 318             | 232             | 237             | 270                  | 259             | 259                | 730                                                 | 768                    | 808                    |
| Medical                                                                      |     |     | 6 705           | 6 912           | 7 476           | 9 606                | 9 694           | 9 694              | 9 892                                               | 10 412                 | 10 958                 |
| Pension                                                                      |     |     | 22 099          | 23 668          | 25 011          | 29 150               | 29 306          | 29 306             | 31 614                                              | 33 274                 | 35 019                 |
| Unemployment Insurance                                                       |     |     | 1 148           | 1 171           | 1 220           | 1 323                | 1 339           | 1 339              | 1 418                                               | 1 475                  | 1 552                  |
| <b>Total Social Contributions</b>                                            |     |     | <b>30 345</b>   | <b>32 062</b>   | <b>34 028</b>   | <b>40 444</b>        | <b>40 693</b>   | <b>40 693</b>      | <b>43 757</b>                                       | <b>46 036</b>          | <b>48 451</b>          |
| <b>Post-retirement Benefit</b>                                               |     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Medical                                                                      |     |     | 9 038           | 8 192           | 8 204           | 10 605               | 10 605          | 10 605             | 11 490                                              | 12 304                 | 12 950                 |
| Pension                                                                      |     |     | 7               | 8               | 4               | -                    | -               | -                  | 5                                                   | 5                      | 6                      |
| <b>Total Post-retirement Benefit</b>                                         |     |     | <b>9 046</b>    | <b>8 200</b>    | <b>8 208</b>    | <b>10 605</b>        | <b>10 605</b>   | <b>10 605</b>      | <b>11 495</b>                                       | <b>12 309</b>          | <b>12 956</b>          |
| Costs Capitalised to PPE                                                     |     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Sub Total - Other Municipal Staff</b>                                     |     |     | <b>199 411</b>  | <b>206 743</b>  | <b>221 537</b>  | <b>258 092</b>       | <b>256 420</b>  | <b>256 420</b>     | <b>277 637</b>                                      | <b>290 225</b>         | <b>305 190</b>         |
| % increase                                                                   | 4   |     |                 | 3.7%            | 7.2%            | 16.5%                | (0.6%)          | -                  | 8.3%                                                | 4.5%                   | 5.2%                   |
| <b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>                               |     |     | <b>217 456</b>  | <b>225 516</b>  | <b>239 790</b>  | <b>279 818</b>       | <b>279 343</b>  | <b>279 343</b>     | <b>300 600</b>                                      | <b>314 273</b>         | <b>330 374</b>         |
| % increase                                                                   | 4   |     |                 | 3.7%            | 6.3%            | 16.7%                | (0.2%)          | -                  | 7.6%                                                | 4.5%                   | 5.1%                   |
| <b>TOTAL MANAGERS AND STAFF</b>                                              |     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                              | 5.7 |     | <b>209 043</b>  | <b>217 045</b>  | <b>230 661</b>  | <b>270 128</b>       | <b>269 304</b>  | <b>269 304</b>     | <b>290 063</b>                                      | <b>303 304</b>         | <b>318 955</b>         |

**WC042 Hessequa - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)**

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## 2.11 NEW & VACANT POSTS 2026/2027

There were requests for new posts but only four were approved for the budget.

| POST DESIGNATION        | DEPARTMENT         | DIRECTORATE          | T-GRADING                       | COST TO COMPANY    |
|-------------------------|--------------------|----------------------|---------------------------------|--------------------|
| LAW ENFORCEMENT OFFICER | LAW ENFORCEMENT    | COMMUNITY SERVICES   | T6                              | R 308 239          |
| LAW ENFORCEMENT OFFICER | LAW ENFORCEMENT    | COMMUNITY SERVICES   | T6                              | R 308 238          |
| ASSISTANT TOWN PLANNER  | TOWN PLANNING      | DEVELOPMENT PLANNING | T12                             | R 617 447          |
| MEDIA OFFICER           | CORPORATE SERVICES | CORPORATE MANAGEMENT | T6 (Subject to Task evaluation) | R 191 872          |
|                         |                    |                      |                                 | <b>R 1 425 796</b> |



## 2.12 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

**Table SA25 - Budgeted monthly revenue and expenditure – (NT – supporting tables)**

| WC042 Hessequa - Supporting Table SA25 Budgeted monthly revenue and expenditure |                                                          |     |                     |               |               |               |                |               |                |                |               |               |               |                  |                                               |                        |                        |
|---------------------------------------------------------------------------------|----------------------------------------------------------|-----|---------------------|---------------|---------------|---------------|----------------|---------------|----------------|----------------|---------------|---------------|---------------|------------------|-----------------------------------------------|------------------------|------------------------|
| Description                                                                     |                                                          | Ref | Budget Year 2026/27 |               |               |               |                |               |                |                |               |               |               |                  | Medium Term Revenue and Expenditure Framework |                        |                        |
| R thousand                                                                      |                                                          |     | July                | August        | Sept.         | October       | November       | December      | January        | February       | March         | April         | May           | June             | Budget Year 2026/27                           | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>Revenue</b>                                                                  |                                                          |     |                     |               |               |               |                |               |                |                |               |               |               |                  |                                               |                        |                        |
| <b>Exchange Revenue</b>                                                         |                                                          |     |                     |               |               |               |                |               |                |                |               |               |               |                  |                                               |                        |                        |
|                                                                                 | Service charges - Electricity                            |     | 23 024              | 23 024        | 23 024        | 23 024        | 23 024         | 23 024        | 23 024         | 23 024         | 23 024        | 23 024        | 23 024        | 23 024           | 276 282                                       | 300 678                | 327 228                |
|                                                                                 | Service charges - Water                                  |     | 5 115               | 5 115         | 5 115         | 5 115         | 5 115          | 5 115         | 5 115          | 5 115          | 5 115         | 5 115         | 5 115         | 5 116            | 61 386                                        | 64 148                 | 67 035                 |
|                                                                                 | Service charges - Waste Water Management                 |     | 2 850               | 2 850         | 2 850         | 2 850         | 2 850          | 2 850         | 2 850          | 2 850          | 2 850         | 2 850         | 2 850         | 2 850            | 34 195                                        | 35 734                 | 37 342                 |
|                                                                                 | Service charges - Waste Management                       |     | 3 300               | 3 300         | 3 300         | 3 300         | 3 300          | 3 300         | 3 300          | 3 300          | 3 300         | 3 300         | 3 300         | 3 300            | 39 599                                        | 41 381                 | 43 243                 |
|                                                                                 | Sale of Goods and Rendering of Services                  |     | 1 720               | 1 720         | 1 726         | 1 725         | 1 730          | 1 734         | 1 739          | 1 731          | 1 722         | 1 720         | 1 720         | 20 711           | 21 635                                        | 22 600                 |                        |
|                                                                                 | Agency services                                          |     | 324                 | 324           | 324           | 324           | 324            | 324           | 324            | 324            | 324           | 324           | 324           | 3 884            | 4 012                                         | 4 144                  |                        |
|                                                                                 | Interest                                                 |     |                     |               |               |               |                |               |                |                |               |               |               |                  |                                               |                        |                        |
|                                                                                 | Interest earned from Receivables                         |     | 293                 | 293           | 293           | 293           | 293            | 293           | 293            | 293            | 293           | 293           | 293           | 3 511            | 3 669                                         | 3 834                  |                        |
|                                                                                 | Interest earned from Current and Non Current Assets      |     | 2 647               | 2 647         | 2 647         | 2 647         | 2 647          | 2 647         | 2 647          | 2 647          | 2 647         | 2 647         | 2 647         | 31 761           | 30 585                                        | 32 410                 |                        |
|                                                                                 | Dividends                                                |     |                     |               |               |               |                |               |                |                |               |               |               |                  |                                               |                        |                        |
|                                                                                 | Rent on Land                                             |     | —                   | —             | —             | —             | —              | —             | —              | —              | —             | —             | —             | —                | —                                             | —                      |                        |
|                                                                                 | Rental from Fixed Assets                                 |     | 416                 | 416           | 416           | 416           | 416            | 416           | 416            | 416            | 416           | 416           | 416           | 4 992            | 5 391                                         | 5 822                  |                        |
|                                                                                 | Licence and permits                                      |     | 0                   | 0             | 0             | 0             | 0              | 0             | 0              | 0              | 0             | 0             | 0             | 2                | 2                                             | 2                      |                        |
|                                                                                 | Special rating levies                                    |     |                     |               |               |               |                |               |                |                |               |               |               |                  |                                               |                        |                        |
|                                                                                 | Construction Contract Revenue                            |     | 1 758               | 1 758         | 1 758         | 1 758         | 1 758          | 1 758         | 1 758          | 1 758          | 1 758         | 1 758         | 1 758         | 21 100           | 2 888                                         | 1 333                  |                        |
|                                                                                 | Development Charges                                      |     | 733                 | 733           | 733           | 733           | 733            | 733           | 733            | 733            | 733           | 733           | 733           | 8 800            | 9 196                                         | 9 610                  |                        |
|                                                                                 | Operational Revenue                                      |     | 196                 | 220           | 208           | 208           | 207            | 207           | 210            | 207            | 209           | 207           | 207           | 2 493            | 2 555                                         | 2 621                  |                        |
| <b>Non-Exchange Revenue</b>                                                     |                                                          |     |                     |               |               |               |                |               |                |                |               |               |               |                  |                                               |                        |                        |
|                                                                                 | Property rates                                           |     | 13 055              | 13 055        | 13 055        | 13 055        | 13 055         | 13 055        | 13 055         | 13 055         | 13 055        | 13 055        | 13 055        | 156 655          | 165 109                                       | 174 021                |                        |
|                                                                                 | Surcharges and Taxes                                     |     |                     |               |               |               |                |               |                |                |               |               |               |                  |                                               |                        |                        |
|                                                                                 | Fines, penalties and forfeits                            |     | 8 569               | 8 569         | 8 569         | 8 569         | 8 569          | 8 569         | 8 569          | 8 569          | 8 569         | 8 569         | 8 570         | 102 834          | 107 458                                       | 112 291                |                        |
|                                                                                 | Licences or permits                                      |     | 224                 | 224           | 224           | 224           | 224            | 224           | 224            | 224            | 224           | 224           | 224           | 2 691            | 2 812                                         | 2 938                  |                        |
|                                                                                 | Transfer and subsidies - Operational                     |     | 30 080              | 1 483         | 1 271         | 1 581         | 1 625          | 25 613        | 1 424          | 1 853          | 19 496        | 1 823         | 1 417         | 89 081           | 90 921                                        | 92 835                 |                        |
|                                                                                 | Interest                                                 |     | 85                  | 85            | 85            | 85            | 85             | 85            | 85             | 85             | 85            | 85            | 85            | 1 021            | 1 030                                         | 1 035                  |                        |
|                                                                                 | Fuel Levy                                                |     |                     |               |               |               |                |               |                |                |               |               |               |                  |                                               |                        |                        |
|                                                                                 | Operational Revenue                                      |     | 1 116               | 1 116         | 1 116         | 1 116         | 1 116          | 1 116         | 1 116          | 1 116          | 1 116         | 1 116         | 1 116         | 13 396           | 13 396                                        | 13 396                 |                        |
|                                                                                 | Gains on disposal of Fixed and Intangible Assets         |     | 667                 | 667           | 667           | 667           | 667            | 667           | 667            | 667            | 667           | 667           | 667           | 8 000            | 28 000                                        | 10 000                 |                        |
|                                                                                 | Other Gains                                              |     | —                   | —             | —             | —             | —              | —             | —              | —              | —             | —             | —             | —                | —                                             | —                      |                        |
| <b>Discontinued Operations</b>                                                  |                                                          |     |                     |               |               |               |                |               |                |                |               |               |               |                  |                                               |                        |                        |
| <b>Total Revenue (excluding capital transfers and contributions)</b>            |                                                          |     | <b>96 171</b>       | <b>67 598</b> | <b>67 380</b> | <b>67 690</b> | <b>67 740</b>  | <b>91 730</b> | <b>67 549</b>  | <b>67 967</b>  | <b>85 602</b> | <b>67 926</b> | <b>67 520</b> | <b>67 519</b>    | <b>882 392</b>                                | <b>930 600</b>         | <b>963 740</b>         |
| <b>Expenditure</b>                                                              |                                                          |     |                     |               |               |               |                |               |                |                |               |               |               |                  |                                               |                        |                        |
|                                                                                 | Employee related costs                                   |     | 21 601              | 21 601        | 21 601        | 21 601        | 31 378         | 27 391        | 21 601         | 21 601         | 21 601        | 25 485        | 21 601        | 33 005           | 290 063                                       | 303 304                | 318 955                |
|                                                                                 | Remuneration of councillors                              |     | 878                 | 878           | 878           | 878           | 878            | 878           | 878            | 878            | 878           | 878           | 878           | 878              | 10 537                                        | 10 969                 | 11 418                 |
|                                                                                 | Bulk purchases - electricity                             |     | 18 585              | 18 585        | 18 585        | 18 585        | 18 585         | 18 585        | 18 585         | 18 585         | 18 585        | 18 585        | 18 585        | 18 585           | 223 018                                       | 240 257                | 258 829                |
|                                                                                 | Inventory consumed                                       |     | 2 333               | 6 317         | 4 014         | 4 456         | 5 492          | 4 376         | 3 620          | 4 214          | 5 339         | 3 126         | 3 202         | 3 146            | 49 636                                        | 51 434                 | 53 105                 |
|                                                                                 | Debt impairment                                          |     | —                   | —             | —             | —             | —              | —             | —              | —              | —             | —             | —             | 82 667           | 82 667                                        | 86 358                 |                        |
|                                                                                 | Depreciation, amortisation and impairment                |     | —                   | —             | —             | —             | —              | 247           | 13 392         | 13 639         | 13 639        | —             | —             | 13 639           | 54 556                                        | 60 965                 | 65 216                 |
|                                                                                 | Interest, Dividends and Rent on Land                     |     | —                   | —             | —             | —             | —              | 7 057         | —              | —              | —             | —             | —             | 16 381           | 23 438                                        | 24 391                 |                        |
|                                                                                 | Contracted services                                      |     | 1 574               | 5 899         | 7 689         | 6 512         | 8 706          | 4 363         | 8 018          | 10 778         | 10 466        | 6 917         | 6 072         | 5 832            | 82 827                                        | 67 266                 | 63 199                 |
|                                                                                 | Transfers and subsidies                                  |     | 184                 | 285           | 65            | 872           | 290            | 98            | 258            | 358            | 154           | 181           | —             | 31               | 2 775                                         | 2 874                  | 2 972                  |
|                                                                                 | Irrecoverable debts written off                          |     | 744                 | 744           | 1 131         | 744           | 744            | 1 131         | 744            | 1 131          | 744           | 744           | 744           | 1 131            | 10 473                                        | 10 944                 | 11 436                 |
|                                                                                 | Operational costs                                        |     | 5 881               | 4 277         | 6 865         | 8 564         | 5 080          | 3 674         | 3 236          | 5 165          | 3 057         | 2 607         | 1 822         | 1 549            | 51 776                                        | 54 006                 | 56 330                 |
|                                                                                 | Disposal of Fixed and Intangible Assets                  |     | —                   | —             | —             | —             | —              | —             | —              | —              | —             | —             | —             | —                | —                                             | —                      | —                      |
|                                                                                 | Other Losses                                             |     | —                   | —             | —             | —             | —              | —             | —              | —              | —             | —             | —             | —                | —                                             | —                      | —                      |
| <b>Total Expenditure</b>                                                        |                                                          |     | <b>51 779</b>       | <b>58 586</b> | <b>60 827</b> | <b>62 210</b> | <b>71 153</b>  | <b>67 801</b> | <b>70 332</b>  | <b>76 348</b>  | <b>74 462</b> | <b>58 522</b> | <b>52 903</b> | <b>176 843</b>   | <b>881 766</b>                                | <b>912 769</b>         | <b>962 514</b>         |
| <b>Surplus/(Deficit)</b>                                                        |                                                          |     | <b>44 393</b>       | <b>9 013</b>  | <b>6 553</b>  | <b>5 479</b>  | <b>(3 413)</b> | <b>23 929</b> | <b>(2 783)</b> | <b>(8 382)</b> | <b>11 140</b> | <b>9 404</b>  | <b>14 617</b> | <b>(109 324)</b> | <b>625</b>                                    | <b>17 831</b>          | <b>1 226</b>           |
|                                                                                 | Transfers and subsidies - capital (monetary allocations) |     | —                   | 818           | 1 500         | 3 340         | 5 950          | 7 250         | 9 850          | 3 650          | 3 450         | 7 300         | 4 250         | 8 441            | 55 799                                        | 32 485                 | 68 063                 |
|                                                                                 | Transfers and subsidies - capital (in-kind)              |     | —                   | —             | —             | —             | —              | —             | —              | —              | —             | —             | —             | —                | —                                             | —                      | —                      |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>            |                                                          |     | <b>44 393</b>       | <b>9 831</b>  | <b>8 053</b>  | <b>8 819</b>  | <b>2 537</b>   | <b>31 179</b> | <b>7 067</b>   | <b>(4 732)</b> | <b>14 590</b> | <b>16 704</b> | <b>18 867</b> | <b>(100 883)</b> | <b>56 424</b>                                 | <b>50 316</b>          | <b>69 288</b>          |
|                                                                                 | Income Tax                                               |     | —                   | —             | —             | —             | —              | —             | —              | —              | —             | —             | —             | —                | —                                             | —                      | —                      |
| <b>Surplus/(Deficit) after income tax</b>                                       |                                                          |     | <b>44 393</b>       | <b>9 831</b>  | <b>8 053</b>  | <b>8 819</b>  | <b>2 537</b>   | <b>31 179</b> | <b>7 067</b>   | <b>(4 732)</b> | <b>14 590</b> | <b>16 704</b> | <b>18 867</b> | <b>(100 883)</b> | <b>56 424</b>                                 | <b>50 316</b>          | <b>69 288</b>          |
|                                                                                 | Share of Surplus/Deficit attributable to Joint Venture   |     | —                   | —             | —             | —             | —              | —             | —              | —              | —             | —             | —             | —                | —                                             | —                      | —                      |
|                                                                                 | Share of Surplus/Deficit attributable to Minorities      |     | —                   | —             | —             | —             | —              | —             | —              | —              | —             | —             | —             | —                | —                                             | —                      | —                      |
| <b>Surplus/(Deficit) attributable to municipality</b>                           |                                                          |     | <b>44 393</b>       | <b>9 831</b>  | <b>8 053</b>  | <b>8 819</b>  | <b>2 537</b>   | <b>31 179</b> | <b>7 067</b>   | <b>(4 732)</b> | <b>14 590</b> | <b>16 704</b> | <b>18 867</b> | <b>(100 883)</b> | <b>56 424</b>                                 | <b>50 316</b>          | <b>69 288</b>          |
|                                                                                 | Share of Surplus/Deficit attributable to Associate       |     | —                   | —             | —             | —             | —              | —             | —              | —              | —             | —             | —             | —                | —                                             | —                      | —                      |
|                                                                                 | Intercompany/Parent subsidiary transactions              |     | —                   | —             | —             | —             | —              | —             | —              | —              | —             | —             | —             | —                | —                                             | —                      | —                      |
| <b>Surplus/(Deficit) for the year</b>                                           |                                                          |     | <b>44 393</b>       | <b>9 831</b>  | <b>8 053</b>  | <b>8 819</b>  | <b>2 537</b>   | <b>31 179</b> | <b>7 067</b>   | <b>(4 732)</b> | <b>14 590</b> | <b>16 704</b> | <b>18 867</b> | <b>(100 883)</b> | <b>56 424</b>                                 | <b>50 316</b>          | <b>69 288</b>          |

**Table SA26: - Budgeted monthly revenue and expenditure (municipal vote) – (NT – supporting tables)**

| WC042 Hessequa - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote) |     |                     |        |        |         |          |          |         |          |        |        |        |           |                                               |                        |                        |
|--------------------------------------------------------------------------------------------------|-----|---------------------|--------|--------|---------|----------|----------|---------|----------|--------|--------|--------|-----------|-----------------------------------------------|------------------------|------------------------|
| Description                                                                                      | Ref | Budget Year 2026/27 |        |        |         |          |          |         |          |        |        |        |           | Medium term Revenue and Expenditure Framework |                        |                        |
|                                                                                                  |     | July                | August | Sept.  | October | November | December | January | February | March  | April  | May    | June      | Budget Year 2026/27                           | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Revenue by Vote                                                                                  |     |                     |        |        |         |          |          |         |          |        |        |        |           |                                               |                        |                        |
| Vote 01 - Office Of The Mm                                                                       |     | 17 892              | 114    | 114    | 114     | 114      | 114      | 114     | 114      | 114    | 114    | 114    | 114       | 19 141                                        | 19 462                 | 20 108                 |
| Vote 02 - Corporate Services                                                                     |     | 2 446               | 2 445  | 2 445  | 2 550   | 2 445    | 2 445    | 2 480   | 2 445    | 2 446  | 2 555  | 2 445  | 2 445     | 29 592                                        | 30 503                 | 31 451                 |
| Vote 03 - Financial Services                                                                     |     | 15 883              | 16 082 | 15 956 | 16 161  | 16 036   | 16 132   | 15 979  | 16 411   | 16 036 | 16 181 | 16 047 | 16 101    | 193 005                                       | 200 077                | 210 953                |
| Vote 04 - Community Services                                                                     |     | 10 931              | 11 017 | 10 966 | 10 966  | 11 149   | 11 000   | 11 069  | 11 113   | 10 962 | 11 183 | 11 021 | 10 965    | 132 341                                       | 118 419                | 166 074                |
| Vote 05 - Technical Services                                                                     |     | 47 325              | 37 034 | 37 675 | 39 514  | 42 221   | 67 364   | 46 028  | 39 809   | 57 769 | 43 469 | 40 419 | 44 610    | 543 236                                       | 553 734                | 579 745                |
| Vote 06 - Spatial Plannign & Environmental Management                                            |     | 1 694               | 1 725  | 1 725  | 1 725   | 1 725    | 1 925    | 1 730   | 1 725    | 1 725  | 1 725  | 1 725  | 1 725     | 20 875                                        | 40 891                 | 23 471                 |
| 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                                                                            |     | 96 171              | 68 416 | 68 880 | 71 030  | 73 690   | 98 980   | 77 399  | 71 617   | 89 052 | 75 226 | 71 770 | 75 960    | 938 191                                       | 963 085                | 1 031 803              |
| Expenditure by Vote to be appropriated                                                           |     |                     |        |        |         |          |          |         |          |        |        |        |           |                                               |                        |                        |
| Vote 01 - Office Of The Mm                                                                       |     | 2 597               | 2 476  | 2 703  | 5 613   | 3 107    | 2 968    | 2 602   | 2 720    | 2 292  | 2 828  | 2 424  | 13 722    | 46 054                                        | 47 295                 | 49 446                 |
| Vote 02 - Corporate Services                                                                     |     | 6 959               | 5 941  | 6 965  | 6 133   | 8 548    | 7 354    | 6 462   | 7 147    | 6 680  | 5 821  | 5 195  | 5 510     | 78 715                                        | 79 547                 | 82 707                 |
| Vote 03 - Financial Services                                                                     |     | 5 024               | 3 821  | 4 583  | 3 893   | 5 665    | 4 447    | 3 810   | 4 357    | 4 324  | 3 943  | 3 233  | 3 530     | 50 632                                        | 56 292                 | 55 197                 |
| Vote 04 - Community Services                                                                     |     | 3 567               | 5 657  | 5 395  | 5 854   | 7 615    | 6 010    | 8 171   | 9 464    | 9 995  | 8 228  | 7 758  | 88 441    | 166 156                                       | 153 353                | 158 249                |
| Vote 05 - Technical Services                                                                     |     | 32 154              | 38 813 | 39 473 | 38 543  | 43 517   | 45 003   | 47 606  | 50 354   | 49 153 | 35 947 | 32 913 | 64 218    | 517 694                                       | 553 213                | 592 699                |
| Vote 06 - Spatial Plannign & Environmental Management                                            |     | 1 478               | 1 878  | 1 708  | 2 174   | 2 700    | 2 018    | 1 680   | 2 307    | 2 018  | 1 755  | 1 380  | 1 422     | 22 517                                        | 23 069                 | 24 217                 |
| 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                                                                        |     | 51 779              | 58 586 | 60 827 | 62 210  | 71 153   | 67 801   | 70 332  | 76 348   | 74 462 | 58 522 | 52 903 | 176 843   | 881 766                                       | 912 769                | 962 514                |
| Surplus/(Deficit) before assoc.                                                                  |     | 44 393              | 9 831  | 8 053  | 8 819   | 2 537    | 31 179   | 7 067   | (4 732)  | 14 590 | 16 704 | 18 867 | (100 883) | 56 424                                        | 50 316                 | 69 288                 |
| Income Tax                                                                                       |     |                     |        |        |         |          |          |         |          |        |        |        |           |                                               |                        |                        |
| Share of Surplus/Deficit attributable to Minorities                                              |     |                     |        |        |         |          |          |         |          |        |        |        |           |                                               |                        |                        |
| Intercompany/Parent subsidiary transactions                                                      |     |                     |        |        |         |          |          |         |          |        |        |        |           |                                               |                        |                        |
| Surplus/(Deficit)                                                                                | 1   | 44 393              | 9 831  | 8 053  | 8 819   | 2 537    | 31 179   | 7 067   | (4 732)  | 14 590 | 16 704 | 18 867 | (100 883) | 56 424                                        | 50 316                 | 69 288                 |



Table SA27: -Budgeted monthly revenue and expenditure (standard classification) – (NT – supporting tables)

| WC042 Hessequa - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification) |  |     |                     |        |        |         |          |          |         |          |        |        |        |           |                                     |                        |                        |
|-------------------------------------------------------------------------------------------------------------|--|-----|---------------------|--------|--------|---------|----------|----------|---------|----------|--------|--------|--------|-----------|-------------------------------------|------------------------|------------------------|
| Description                                                                                                 |  | Ref | Budget Year 2026/27 |        |        |         |          |          |         |          |        |        |        |           | Medium Term Revenue and Expenditure |                        |                        |
| R thousand                                                                                                  |  |     | July                | August | Sept.  | October | November | December | January | February | March  | April  | May    | June      | Budget Year 2026/27                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Revenue - Functional                                                                                        |  |     |                     |        |        |         |          |          |         |          |        |        |        |           |                                     |                        |                        |
| Governance and administration                                                                               |  |     | 34 105              | 16 523 | 16 398 | 16 708  | 16 478   | 16 574   | 16 455  | 16 853   | 16 479 | 16 733 | 16 488 | 16 543    | 216 336                             | 224 041                | 235 901                |
| Executive and council                                                                                       |  |     | 17 892              | 114    | 114    | 114     | 114      | 114      | 114     | 114      | 114    | 114    | 114    | 114       | 19 141                              | 19 462                 | 20 108                 |
| Finance and administration                                                                                  |  |     | 16 213              | 16 410 | 16 284 | 16 595  | 16 364   | 16 460   | 16 342  | 16 739   | 16 366 | 16 619 | 16 375 | 16 429    | 197 195                             | 204 579                | 215 793                |
| Internal audit                                                                                              |  |     | —                   | —      | —      | —       | —        | —        | —       | —        | —      | —      | —      | —         | —                                   | —                      | —                      |
| Community and public safety                                                                                 |  |     | 13 403              | 13 490 | 13 444 | 13 444  | 13 635   | 13 487   | 13 555  | 13 596   | 13 436 | 13 655 | 13 493 | 13 438    | 162 077                             | 149 086                | 197 710                |
| Community and social services                                                                               |  |     | 1 110               | 1 112  | 1 115  | 1 115   | 1 112    | 1 113    | 1 111   | 1 110    | 1 111  | 1 112  | 1 110  | 1 112     | 13 342                              | 13 531                 | 13 726                 |
| Sport and recreation                                                                                        |  |     | 1 365               | 1 365  | 1 371  | 1 370   | 1 378    | 1 379    | 1 380   | 1 376    | 1 367  | 1 365  | 1 365  | 1 365     | 16 447                              | 17 189                 | 17 964                 |
| Public safety                                                                                               |  |     | 9 131               | 9 216  | 9 161  | 9 161   | 9 348    | 9 163    | 9 213   | 9 313    | 9 161  | 9 163  | 9 221  | 9 163     | 110 413                             | 114 673                | 119 742                |
| Housing                                                                                                     |  |     | 1 797               | 1 797  | 1 797  | 1 797   | 1 797    | 1 832    | 1 852   | 1 797    | 1 797  | 2 015  | 1 797  | 1 797     | 21 876                              | 3 693                  | 46 279                 |
| Health                                                                                                      |  |     |                     |        |        |         |          |          |         |          |        |        |        |           |                                     |                        |                        |
| Economic and environmental services                                                                         |  |     | 1 695               | 2 641  | 3 276  | 4 116   | 5 566    | 5 516    | 5 075   | 3 556    | 3 671  | 3 576  | 4 276  | 5 676     | 48 638                              | 55 600                 | 25 186                 |
| Planning and development                                                                                    |  |     | 1 654               | 1 654  | 1 654  | 1 654   | 1 654    | 1 854    | 1 659   | 1 654    | 1 654  | 1 654  | 1 654  | 1 654     | 20 055                              | 40 388                 | 22 946                 |
| Road transport                                                                                              |  |     | 1                   | 916    | 1 551  | 2 391   | 3 841    | 3 591    | 3 346   | 1 831    | 1 946  | 1 851  | 2 551  | 3 951     | 27 764                              | 14 709                 | 1 715                  |
| Environmental protection                                                                                    |  |     | 40                  | 71     | 71     | 71      | 71       | 71       | 71      | 71       | 71     | 71     | 71     | 71        | 820                                 | 503                    | 526                    |
| Trading services                                                                                            |  |     | 46 968              | 35 762 | 35 762 | 36 762  | 38 012   | 63 404   | 42 312  | 37 612   | 55 466 | 41 262 | 37 512 | 40 304    | 511 139                             | 534 359                | 573 006                |
| Energy sources                                                                                              |  |     | 23 634              | 23 634 | 23 634 | 23 634  | 23 634   | 30 231   | 23 634  | 23 634   | 23 634 | 23 634 | 23 634 | 23 634    | 290 203                             | 322 199                | 349 337                |
| Water management                                                                                            |  |     | 16 738              | 5 532  | 5 532  | 5 532   | 6 782    | 10 444   | 7 082   | 7 382    | 8 412  | 8 032  | 7 282  | 6 914     | 95 666                              | 90 903                 | 88 962                 |
| Waste water management                                                                                      |  |     | 3 223               | 3 223  | 3 223  | 4 223   | 4 223    | 19 356   | 8 223   | 3 223    | 3 859  | 6 223  | 3 223  | 6 382     | 68 603                              | 61 716                 | 61 229                 |
| Waste management                                                                                            |  |     | 3 373               | 3 373  | 3 373  | 3 373   | 3 373    | 3 373    | 3 373   | 3 373    | 19 561 | 3 373  | 3 373  | 3 373     | 56 667                              | 59 541                 | 73 478                 |
| Other                                                                                                       |  |     | —                   | —      | —      | —       | —        | —        | —       | —        | —      | —      | —      | —         | —                                   | —                      | —                      |
| Total Revenue - Functional                                                                                  |  |     | 96 171              | 68 416 | 68 880 | 71 030  | 73 690   | 98 980   | 77 399  | 71 617   | 89 052 | 75 226 | 71 770 | 75 960    | 938 191                             | 963 085                | 1 031 803              |
| Expenditure - Functional                                                                                    |  |     |                     |        |        |         |          |          |         |          |        |        |        |           |                                     |                        |                        |
| Governance and administration                                                                               |  |     | 10 607              | 7 877  | 10 140 | 11 406  | 12 034   | 10 309   | 8 754   | 10 045   | 10 624 | 8 275  | 6 904  | 25 112    | 132 088                             | 141 052                | 144 743                |
| Executive and council                                                                                       |  |     | 2 138               | 1 972  | 2 203  | 5 096   | 2 321    | 2 426    | 2 131   | 2 071    | 1 829  | 2 168  | 1 965  | 13 235    | 39 555                              | 40 808                 | 42 630                 |
| Finance and administration                                                                                  |  |     | 8 281               | 5 697  | 7 724  | 6 098   | 9 389    | 7 687    | 6 433   | 7 644    | 8 606  | 5 763  | 4 751  | 11 689    | 89 763                              | 97 565                 | 99 299                 |
| Internal audit                                                                                              |  |     | 188                 | 208    | 214    | 212     | 324      | 196      | 191     | 329      | 189    | 343    | 188    | 189       | 2 770                               | 2 679                  | 2 814                  |
| Community and public safety                                                                                 |  |     | 7 376               | 10 064 | 9 557  | 10 196  | 13 781   | 11 074   | 14 093  | 14 503   | 15 222 | 12 478 | 11 364 | 102 386   | 232 094                             | 222 410                | 230 368                |
| Community and social services                                                                               |  |     | 2 088               | 2 576  | 2 296  | 2 984   | 3 115    | 2 926    | 2 450   | 2 694    | 2 468  | 2 381  | 2 192  | 5 239     | 33 409                              | 34 515                 | 35 678                 |
| Sport and recreation                                                                                        |  |     | 2 335               | 2 710  | 2 584  | 2 532   | 4 100    | 2 961    | 4 153   | 3 187    | 3 440  | 2 533  | 1 971  | 9 206     | 41 712                              | 44 187                 | 46 553                 |
| Public safety                                                                                               |  |     | 2 743               | 4 554  | 4 466  | 4 467   | 5 866    | 4 838    | 3 683   | 4 819    | 5 513  | 3 797  | 3 475  | 84 137    | 132 358                             | 137 134                | 142 812                |
| Housing                                                                                                     |  |     | 210                 | 224    | 210    | 213     | 700      | 349      | 3 808   | 3 803    | 3 802  | 3 766  | 3 726  | 3 805     | 24 615                              | 6 574                  | 5 324                  |
| Health                                                                                                      |  |     |                     |        |        |         |          |          |         |          |        |        |        |           |                                     |                        |                        |
| Economic and environmental services                                                                         |  |     | 5 340               | 6 642  | 6 238  | 6 873   | 8 502    | 8 978    | 9 686   | 11 326   | 10 310 | 5 979  | 5 071  | 11 646    | 96 590                              | 99 613                 | 104 989                |
| Planning and development                                                                                    |  |     | 1 126               | 1 229  | 1 180  | 1 445   | 1 971    | 1 447    | 1 194   | 1 728    | 1 583  | 1 413  | 1 125  | 1 168     | 16 610                              | 17 122                 | 17 988                 |
| Road transport                                                                                              |  |     | 3 713               | 4 676  | 4 400  | 4 597   | 5 619    | 6 763    | 7 891   | 8 911    | 8 139  | 4 018  | 3 475  | 9 992     | 72 195                              | 74 659                 | 78 771                 |
| Environmental protection                                                                                    |  |     | 501                 | 737    | 657    | 832     | 912      | 768      | 600     | 687      | 587    | 547    | 471    | 485       | 7 785                               | 7 832                  | 8 230                  |
| Trading services                                                                                            |  |     | 26 119              | 31 580 | 32 519 | 31 318  | 34 342   | 35 077   | 35 418  | 38 049   | 35 970 | 29 464 | 27 294 | 61 994    | 419 144                             | 447 770                | 480 414                |
| Energy sources                                                                                              |  |     | 19 866              | 21 303 | 21 119 | 21 292  | 22 086   | 22 898   | 22 471  | 23 267   | 22 378 | 20 974 | 19 975 | 27 302    | 264 931                             | 284 618                | 306 724                |
| Water management                                                                                            |  |     | 2 026               | 4 042  | 5 288  | 4 089   | 4 504    | 4 543    | 4 863   | 5 583    | 5 084  | 3 759  | 3 087  | 8 467     | 55 333                              | 58 451                 | 63 462                 |
| Waste water management                                                                                      |  |     | 2 135               | 3 153  | 3 083  | 2 897   | 3 531    | 4 531    | 4 315   | 4 796    | 4 301  | 2 426  | 2 187  | 10 814    | 48 169                              | 50 853                 | 53 209                 |
| Waste management                                                                                            |  |     | 2 093               | 3 082  | 3 028  | 3 041   | 4 222    | 3 106    | 3 769   | 4 403    | 4 209  | 2 305  | 2 045  | 15 410    | 50 711                              | 53 848                 | 57 018                 |
| Other                                                                                                       |  |     | 122                 | 208    | 158    | 202     | 279      | 149      | 166     | 212      | 121    | 112    | 55     | 67        | 1 851                               | 1 924                  | 2 001                  |
| Total Expenditure - Functional                                                                              |  |     | 49 564              | 56 371 | 58 612 | 59 996  | 68 939   | 65 586   | 68 117  | 74 134   | 72 247 | 56 307 | 50 688 | 201 205   | 881 766                             | 912 769                | 962 514                |
| Surplus/(Deficit) before assoc.                                                                             |  |     | 46 607              | 12 045 | 10 268 | 11 034  | 4 751    | 33 393   | 9 281   | (2 517)  | 16 804 | 18 919 | 21 082 | (125 245) | 56 424                              | 50 316                 | 69 288                 |
| Intercompany/Parent subsidiary transactions                                                                 |  |     |                     |        |        |         |          |          |         |          |        |        |        |           |                                     |                        |                        |
| Surplus/(Deficit)                                                                                           |  | 1   | 46 607              | 12 045 | 10 268 | 11 034  | 4 751    | 33 393   | 9 281   | (2 517)  | 16 804 | 18 919 | 21 082 | (125 245) | 56 424                              | 50 316                 | 69 288                 |

**Table SA29: - Budgeted monthly capital expenditure (standard classification) – (NT – supporting tables)**

| WC042 Hessequa - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)                                                                                       |     |                     |        |       |         |        |        |         |        |        |        |        |       |                                               |                        |                        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|---------------------|--------|-------|---------|--------|--------|---------|--------|--------|--------|--------|-------|-----------------------------------------------|------------------------|------------------------|
| Description                                                                                                                                                                                   | Ref | Budget Year 2026/27 |        |       |         |        |        |         |        |        |        |        |       | Medium term Revenue and Expenditure Framework |                        |                        |
|                                                                                                                                                                                               |     | July                | August | Sept. | October | Nov.   | Dec.   | January | Feb.   | March  | April  | May    | June  | Budget Year 2026/27                           | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                                                                                                                                                                    |     |                     |        |       |         |        |        |         |        |        |        |        |       |                                               |                        |                        |
| <b>Capital Expenditure - Functional</b>                                                                                                                                                       | 1   |                     |        |       |         |        |        |         |        |        |        |        |       |                                               |                        |                        |
| <b>Governance and administration</b>                                                                                                                                                          |     | –                   | 53     | 1 582 | 1 430   | 3 157  | 1 960  | 400     | 3 000  | 1 000  | 1 000  | 1 000  | 1 200 | 15 781                                        | 12 854                 | 2 264                  |
| Executive and council                                                                                                                                                                         |     | –                   | –      | 458   | 4       | 164    | –      | –       | –      | –      | –      | –      | –     | 626                                           | –                      | –                      |
| Finance and administration                                                                                                                                                                    |     | –                   | 53     | 1 124 | 1 426   | 2 993  | 1 960  | 400     | 3 000  | 1 000  | 1 000  | 1 000  | 1 200 | 15 155                                        | 12 854                 | 2 264                  |
| Internal audit                                                                                                                                                                                |     | –                   | –      | –     | –       | –      | –      | –       | –      | –      | –      | –      | –     | –                                             | –                      | –                      |
| <b>Community and public safety</b>                                                                                                                                                            |     | 818                 | 1 500  | 3 587 | 8 370   | 6 539  | 5 846  | 3 390   | 1 910  | 1 810  | 2 510  | 2 570  | 2 110 | 40 960                                        | 17 962                 | 55 926                 |
| Community and social services                                                                                                                                                                 |     | –                   | –      | 27    | 300     | 179    | –      | –       | –      | –      | –      | –      | –     | 506                                           | 848                    | 848                    |
| Sport and recreation                                                                                                                                                                          |     | 818                 | 1 500  | 3 051 | 5 220   | 5 750  | 5 400  | 3 380   | 1 900  | 1 800  | 2 500  | 2 560  | 1 400 | 35 279                                        | 12 226                 | 3 305                  |
| Public safety                                                                                                                                                                                 |     | –                   | –      | 10    | 2 350   | 110    | 446    | 10      | 10     | 10     | 10     | 10     | 710   | 3 676                                         | 4 688                  | 5 966                  |
| Housing                                                                                                                                                                                       |     | –                   | –      | 500   | 500     | 500    | –      | –       | –      | –      | –      | –      | –     | 1 500                                         | 200                    | 45 808                 |
| Health                                                                                                                                                                                        |     | –                   | –      | –     | –       | –      | –      | –       | –      | –      | –      | –      | –     | –                                             | –                      | –                      |
| <b>Economic and environmental services</b>                                                                                                                                                    |     | –                   | –      | 494   | 3 297   | 1 640  | 1 100  | 1 400   | 2 100  | 4 500  | 5 620  | 1 040  | 1 063 | 22 254                                        | 28 089                 | 28 993                 |
| Planning and development                                                                                                                                                                      |     | –                   | –      | –     | 17      | 40     | –      | –       | –      | –      | –      | –      | –     | 57                                            | 12                     | 30                     |
| Road transport                                                                                                                                                                                |     | –                   | –      | 494   | 3 280   | 1 600  | 1 100  | 1 400   | 2 100  | 4 500  | 5 620  | 1 000  | 1 000 | 22 094                                        | 27 337                 | 27 893                 |
| Environmental protection                                                                                                                                                                      |     | –                   | –      | –     | –       | –      | –      | –       | –      | –      | –      | 40     | 63    | 103                                           | 740                    | 1 070                  |
| <b>Trading services</b>                                                                                                                                                                       |     | 1 000               | 1 030  | 3 670 | 10 774  | 9 750  | 13 900 | 10 090  | 9 320  | 16 330 | 8 500  | 10 954 | 2 050 | 97 368                                        | 81 816                 | 84 515                 |
| Energy sources                                                                                                                                                                                |     | –                   | –      | 230   | 2 354   | 2 650  | 2 300  | 3 850   | 4 870  | 6 930  | 4 600  | 3 202  | 1 550 | 32 536                                        | 26 856                 | 26 558                 |
| Water management                                                                                                                                                                              |     | –                   | –      | 1 340 | 4 520   | 4 250  | 4 550  | 5 090   | 3 750  | 4 200  | 3 200  | 3 832  | –     | 34 732                                        | 37 613                 | 24 600                 |
| Waste water management                                                                                                                                                                        |     | 1 000               | 1 030  | 2 100 | 3 900   | 2 850  | 6 750  | 1 150   | 700    | 5 200  | 700    | 3 859  | 500   | 29 739                                        | 17 037                 | 20 460                 |
| Waste management                                                                                                                                                                              |     | –                   | –      | –     | –       | –      | 300    | –       | –      | –      | –      | 60     | –     | 360                                           | 310                    | 12 896                 |
| <b>Other</b>                                                                                                                                                                                  |     | –                   | –      | 3     | 3       | –      | –      | –       | –      | 25     | 5      | –      | –     | 35                                            | 98                     | 755                    |
| <b>Total Capital Expenditure - Functional</b>                                                                                                                                                 | 2   | 1 818               | 2 583  | 9 335 | 23 873  | 21 086 | 22 806 | 15 280  | 16 330 | 23 665 | 17 635 | 15 564 | 6 423 | 176 398                                       | 140 818                | 172 452                |
| <b>Funded by:</b>                                                                                                                                                                             |     |                     |        |       |         |        |        |         |        |        |        |        |       |                                               |                        |                        |
| National Government                                                                                                                                                                           |     | 818                 | 1 500  | 3 000 | 3 000   | 3 500  | 6 500  | –       | –      | 3 000  | –      | 3 159  | –     | 24 477                                        | 23 528                 | 24 063                 |
| Provincial Government                                                                                                                                                                         |     | –                   | –      | 340   | 2 950   | 3 750  | 3 350  | 3 650   | 3 450  | 4 300  | 4 250  | 3 882  | 1 400 | 31 322                                        | 8 957                  | 44 000                 |
| District Municipality                                                                                                                                                                         |     | –                   | –      | –     | –       | –      | –      | –       | –      | –      | –      | –      | –     | –                                             | –                      | –                      |
| Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) |     | –                   | –      | –     | –       | –      | –      | –       | –      | –      | –      | –      | –     | –                                             | –                      | –                      |
| <b>Transfers recognised - capital</b>                                                                                                                                                         |     | 818                 | 1 500  | 3 340 | 5 950   | 7 250  | 9 850  | 3 650   | 3 450  | 7 300  | 4 250  | 7 041  | 1 400 | 55 799                                        | 32 485                 | 68 063                 |
| <b>Borrowing</b>                                                                                                                                                                              |     | 1 000               | 1 000  | 2 000 | 2 200   | 3 000  | 1 200  | 750     | 2 100  | 2 700  | 1 700  | 1 300  | 1 050 | 20 000                                        | 70 000                 | 34 600                 |
| <b>Internally generated funds</b>                                                                                                                                                             |     | –                   | 83     | 3 995 | 15 723  | 10 836 | 11 756 | 10 880  | 10 780 | 13 665 | 11 685 | 7 222  | 3 973 | 100 599                                       | 38 333                 | 69 789                 |
| <b>Total Capital Funding</b>                                                                                                                                                                  |     | 1 818               | 2 583  | 9 335 | 23 873  | 21 086 | 22 806 | 15 280  | 16 330 | 23 665 | 17 635 | 15 564 | 6 423 | 176 398                                       | 140 818                | 172 452                |

**Table SA30: - Budgeted monthly cash flow – (NT – supporting tables)****WC042 Hessequa - Supporting Table SA30 Budgeted monthly cash flow**

| MONTHLY CASH FLOWS                                                                                                                                                                            | Budget Year 2026/27 |                |               |                 |                 |                |                 |                 |               |                 |                |                | Medium Term Revenue and Expenditure Framework |                        |                        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------------|---------------|-----------------|-----------------|----------------|-----------------|-----------------|---------------|-----------------|----------------|----------------|-----------------------------------------------|------------------------|------------------------|
|                                                                                                                                                                                               | July                | August         | Sept.         | October         | November        | December       | January         | February        | March         | April           | May            | June           | Budget Year 2026/27                           | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                                                                                                                                                                             |                     |                |               |                 |                 |                |                 |                 |               |                 |                |                |                                               |                        |                        |
| <b>Cash Receipts By Source</b>                                                                                                                                                                |                     |                |               |                 |                 |                |                 |                 |               |                 |                |                |                                               |                        |                        |
| Property rates                                                                                                                                                                                | 12 793              | 12 793         | 12 793        | 12 793          | 12 793          | 12 793         | 12 793          | 12 793          | 12 793        | 12 793          | 12 793         | 12 794         | 153 522                                       | 161 807                | 170 540                |
| Service charges - electricity revenue                                                                                                                                                         | 24 415              | 24 415         | 24 415        | 24 415          | 24 415          | 24 415         | 24 415          | 24 415          | 24 415        | 24 415          | 24 415         | 24 415         | 292 985                                       | 317 687                | 344 529                |
| Service charges - water revenue                                                                                                                                                               | 5 500               | 5 500          | 5 500         | 5 500           | 5 500           | 5 500          | 5 500           | 5 500           | 5 500         | 5 500           | 5 500          | 5 500          | 65 996                                        | 68 705                 | 71 536                 |
| Service charges - sanitation revenue                                                                                                                                                          | 3 468               | 3 468          | 3 468         | 3 468           | 3 468           | 3 468          | 3 468           | 3 468           | 3 468         | 3 468           | 3 468          | 3 468          | 41 621                                        | 43 166                 | 44 782                 |
| Service charges - refuse revenue                                                                                                                                                              | 3 234               | 3 234          | 3 234         | 3 234           | 3 234           | 3 234          | 3 234           | 3 234           | 3 234         | 3 234           | 3 234          | 3 234          | 38 809                                        | 40 555                 | 42 380                 |
| Rental of facilities and equipment                                                                                                                                                            | 426                 | 426            | 426           | 426             | 426             | 426            | 426             | 426             | 426           | 426             | 426            | 426            | 5 115                                         | 5 435                  | 5 775                  |
| Interest earned - external investments                                                                                                                                                        | 2 647               | 2 647          | 2 647         | 2 647           | 2 647           | 2 647          | 2 647           | 2 647           | 2 647         | 2 647           | 2 647          | 2 647          | 31 761                                        | 30 585                 | 32 410                 |
| Interest earned - outstanding debtors                                                                                                                                                         | 26                  | 26             | 26            | 26              | 26              | 26             | 26              | 26              | 26            | 26              | 26             | 26             | 309                                           | 363                    | 423                    |
| Dividends received                                                                                                                                                                            | —                   | —              | —             | —               | —               | —              | —               | —               | —             | —               | —              | —              | —                                             | —                      | —                      |
| Fines, penalties and forfeits                                                                                                                                                                 | 1 911               | 1 911          | 1 911         | 1 911           | 1 911           | 1 911          | 1 911           | 1 911           | 1 911         | 1 911           | 1 911          | 1 911          | 22 926                                        | 23 950                 | 25 019                 |
| Licences and permits                                                                                                                                                                          | 224                 | 224            | 224           | 224             | 224             | 224            | 224             | 224             | 224           | 224             | 224            | 224            | 2 692                                         | 2 814                  | 2 940                  |
| Agency services                                                                                                                                                                               | 324                 | 324            | 324           | 324             | 324             | 324            | 324             | 324             | 324           | 324             | 324            | 324            | 3 884                                         | 4 012                  | 4 144                  |
| Transfers and Subsidies - Operational                                                                                                                                                         | 29 057              | —              | 9 781         | —               | 113             | 33 539         | —               | 113             | 27 801        | —               | 113            | 9 564          | 110 081                                       | 93 809                 | 94 168                 |
| Other revenue                                                                                                                                                                                 | 6 380               | 6 404          | 6 397         | 6 397           | 6 404           | 6 405          | 6 413           | 6 402           | 6 394         | 6 391           | 6 391          | 6 391          | 78 993                                        | 53 941                 | 86 853                 |
| <b>Cash Receipts by Source</b>                                                                                                                                                                | <b>90 405</b>       | <b>61 372</b>  | <b>71 147</b> | <b>61 365</b>   | <b>61 484</b>   | <b>94 912</b>  | <b>61 381</b>   | <b>61 482</b>   | <b>89 164</b> | <b>61 360</b>   | <b>61 472</b>  | <b>70 924</b>  | <b>848 693</b>                                | <b>846 808</b>         | <b>925 500</b>         |
| <b>Other Cash Flows by Source</b>                                                                                                                                                             |                     |                |               |                 |                 |                |                 |                 |               |                 |                |                |                                               |                        |                        |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)                                                                                                 | —                   | —              | 13 950        | —               | 4 435           | 9 515          | —               | 4 435           | 9 515         | —               | 4 435          | 9 515          | 55 799                                        | 32 485                 | 68 063                 |
| Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Deparm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) | —                   | —              | —             | —               | —               | —              | —               | —               | —             | —               | —              | —              | —                                             | —                      | —                      |
| Proceeds on Disposal of Fixed and Intangible Assets                                                                                                                                           | 667                 | 667            | 667           | 667             | 667             | 667            | 667             | 667             | 667           | 667             | 667            | 667            | 8 000                                         | 28 000                 | 10 000                 |
| Short term loans                                                                                                                                                                              | —                   | —              | —             | —               | —               | —              | —               | —               | —             | —               | —              | —              | —                                             | —                      | —                      |
| Borrowing long term/refinancing                                                                                                                                                               | —                   | —              | —             | —               | —               | —              | —               | —               | —             | —               | —              | 20 000         | 20 000                                        | 70 000                 | 34 600                 |
| Increase (decrease) in consumer deposits                                                                                                                                                      | 141                 | 141            | 141           | 141             | 141             | 141            | 141             | 141             | 141           | 141             | 141            | 141            | 1 690                                         | 1 792                  | 1 899                  |
| Vat Control (receipts)                                                                                                                                                                        | (87)                | (87)           | (87)          | (87)            | (87)            | (87)           | (87)            | (87)            | (87)          | (87)            | (87)           | (87)           | (1 039)                                       | (1 101)                | (1 167)                |
| Decrease (increase) in non-current receivables                                                                                                                                                | —                   | —              | —             | —               | —               | —              | —               | —               | —             | —               | —              | —              | —                                             | —                      | —                      |
| Decrease (increase) in non-current investments                                                                                                                                                | —                   | —              | —             | —               | —               | —              | —               | —               | —             | —               | —              | —              | —                                             | —                      | —                      |
| Insurance Refund - Capital                                                                                                                                                                    | —                   | —              | —             | —               | —               | —              | —               | —               | —             | —               | —              | —              | —                                             | —                      | —                      |
| Interest on Short Term Investment (Greater than 90 days) and Long Term Investments                                                                                                            | —                   | —              | —             | —               | —               | —              | —               | —               | —             | —               | —              | —              | —                                             | —                      | —                      |
| <b>Total Cash Receipts by Source</b>                                                                                                                                                          | <b>91 126</b>       | <b>62 093</b>  | <b>85 818</b> | <b>62 086</b>   | <b>66 640</b>   | <b>105 148</b> | <b>62 102</b>   | <b>66 638</b>   | <b>99 400</b> | <b>62 080</b>   | <b>66 628</b>  | <b>101 160</b> | <b>933 143</b>                                | <b>977 984</b>         | <b>1 038 895</b>       |
| <b>Cash Payments by Type</b>                                                                                                                                                                  |                     |                |               |                 |                 |                |                 |                 |               |                 |                |                |                                               |                        |                        |
| Employee related costs                                                                                                                                                                        | 21 752              | 21 752         | 21 752        | 21 752          | 31 530          | 27 542         | 21 752          | 21 752          | 21 752        | 25 636          | 21 752         | 21 751         | 280 472                                       | 293 013                | 308 140                |
| Remuneration of councillors                                                                                                                                                                   | 878                 | 878            | 878           | 878             | 878             | 878            | 878             | 878             | 878           | 878             | 878            | 878            | 10 537                                        | 10 969                 | 11 418                 |
| Finance charges                                                                                                                                                                               | —                   | —              | —             | —               | —               | 11 719         | —               | —               | —             | —               | —              | 11 719         | 23 438                                        | 24 391                 | 30 378                 |
| Bulk purchases - Electricity                                                                                                                                                                  | 18 585              | 18 585         | 18 585        | 18 585          | 18 585          | 18 585         | 18 585          | 18 585          | 18 585        | 18 585          | 18 585         | 18 585         | 223 018                                       | 240 257                | 258 829                |
| Acquisition inventory - water and other inventory                                                                                                                                             | 2 333               | 6 317          | 4 014         | 4 456           | 5 492           | 4 376          | 3 620           | 4 214           | 5 339         | 3 126           | 3 202          | 3 146          | 49 636                                        | 51 434                 | 53 105                 |
| Contracted services                                                                                                                                                                           | 1 574               | 5 899          | 7 689         | 6 512           | 8 706           | 4 363          | 8 018           | 10 778          | 10 466        | 6 917           | 6 072          | 5 832          | 82 827                                        | 67 266                 | 63 199                 |
| Transfers and subsidies - other municipalities                                                                                                                                                | —                   | —              | —             | —               | —               | —              | —               | —               | —             | —               | —              | —              | —                                             | —                      | —                      |
| Transfers and subsidies - other                                                                                                                                                               | 217                 | 289            | 91            | 882             | 239             | 90             | 253             | 382             | 160           | 107             | 33             | 33             | 2 775                                         | 2 874                  | 2 972                  |
| Other expenditure                                                                                                                                                                             | 7 563               | 5 948          | 8 537         | 10 235          | 6 751           | 5 356          | 4 918           | 6 837           | 4 739         | 4 289           | 3 504          | 3 231          | 51 776                                        | 54 006                 | 56 330                 |
| <b>Cash Payments by Type</b>                                                                                                                                                                  | <b>52 901</b>       | <b>59 669</b>  | <b>61 545</b> | <b>63 300</b>   | <b>72 182</b>   | <b>72 909</b>  | <b>58 025</b>   | <b>63 425</b>   | <b>61 919</b> | <b>59 537</b>   | <b>54 025</b>  | <b>65 175</b>  | <b>724 479</b>                                | <b>744 211</b>         | <b>784 371</b>         |
| <b>Other Cash Flows/Payments by Type</b>                                                                                                                                                      |                     |                |               |                 |                 |                |                 |                 |               |                 |                |                |                                               |                        |                        |
| Capital assets                                                                                                                                                                                | 1 818               | 2 583          | 9 335         | 23 873          | 21 086          | 22 806         | 15 280          | 16 330          | 23 665        | 17 635          | 15 564         | 32 883         | 202 857                                       | 161 941                | 198 319                |
| Retention (Capital)                                                                                                                                                                           | —                   | —              | —             | —               | —               | —              | —               | —               | —             | —               | —              | —              | —                                             | —                      | —                      |
| Repayment of borrowing                                                                                                                                                                        | 1 826               | 1 826          | 1 826         | 1 826           | 1 826           | 1 826          | 1 826           | 1 826           | 1 826         | 1 826           | 1 826          | 1 826          | 21 914                                        | 22 285                 | 28 761                 |
| Other Cash Flows/Payments                                                                                                                                                                     | (56)                | (56)           | (56)          | (56)            | (56)            | (56)           | (56)            | (56)            | (56)          | (56)            | (56)           | (57)           | (678)                                         | (718)                  | (762)                  |
| <b>Total Cash Payments by Type</b>                                                                                                                                                            | <b>56 489</b>       | <b>64 021</b>  | <b>72 650</b> | <b>88 942</b>   | <b>95 037</b>   | <b>97 485</b>  | <b>75 074</b>   | <b>81 525</b>   | <b>87 353</b> | <b>78 942</b>   | <b>71 358</b>  | <b>99 827</b>  | <b>948 573</b>                                | <b>927 719</b>         | <b>1 010 690</b>       |
| <b>NET INCREASE/(DECREASE) IN CASH HELD</b>                                                                                                                                                   | <b>34 637</b>       | <b>(1 929)</b> | <b>13 168</b> | <b>(26 856)</b> | <b>(28 397)</b> | <b>7 663</b>   | <b>(12 972)</b> | <b>(14 887)</b> | <b>12 046</b> | <b>(16 861)</b> | <b>(4 731)</b> | <b>1 333</b>   | <b>(15 430)</b>                               | <b>50 265</b>          | <b>28 205</b>          |
| Cash/cash equivalents at the month/year begin:                                                                                                                                                | 396 013             | 430 650        | 428 722       | 441 890         | 415 033         | 386 636        | 394 299         | 381 327         | 366 440       | 378 486         | 361 625        | 356 894        | 396 013                                       | 380 583                | 430 849                |
| Cash/cash equivalents at the month/year end:                                                                                                                                                  | 430 650             | 428 722        | 441 890       | 415 033         | 386 636         | 394 299        | 381 327         | 366 440         | 378 486       | 361 625         | 356 894        | 358 228        | 380 583                                       | 430 849                | 459 054                |

## 2.13 CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

**Table SA32: (NT – supporting tables)**

**WC042 Hessequa - Supporting Table SA32 List of external mechanisms**

| External mechanism                                | Yrs/<br>Mths | Period of<br>agreement 1. | Service provided                                            | Expiry date of<br>service delivery<br>agreement or<br>contract | Monetary value<br>of agreement<br>2. |
|---------------------------------------------------|--------------|---------------------------|-------------------------------------------------------------|----------------------------------------------------------------|--------------------------------------|
| Name of organisation                              |              | Number                    |                                                             |                                                                | R thousand                           |
| Advance Call Pty Ltd                              | Y            | 3                         | Provision Of An Anti Fraud Hotline For A Period Of Three    | 30 September 2026                                              | 955                                  |
| Ayanda Mbanga Communications Pty Ltd              | Y            | 3                         | Kishugu Structural Fire Fighting (Pty) Ltd                  | 31 December 2025                                               | 8 534                                |
| Ayanda Mbanga Communications Pty Ltd              | Y            | 3                         | Provisioning Of Advertising And Translation Services For A  | 30 September 2026                                              | 3 183                                |
| Ayanda Mbanga Communications Pty Ltd              | Y            | 3                         | The Provisioning And Rendering Of Fire And Rescue Ser       | 31 December 2028                                               | 12 536                               |
| Business Connexion Pty Ltd                        | Y            | 3                         | Software License Agreement                                  | 30 June 2028                                                   | 4 697                                |
| Business Engineering Collab                       | Y            | 3                         | The Appointment Of Business Engineering For Consultanc      | 30 June 2027                                                   | 1 931                                |
| Cab Holdings Pty Ltd                              | Y            | 3                         | Printing And Distribution Of Monthly Municipal Service Acco | 30 June 2027                                                   | 2 413                                |
| Collaborative It Services                         | Y            | 3                         | Renewal Nutanix Software 3 Year                             | 26 November 2026                                               | 1 282                                |
| Community Animal Rescue Society Cars              | M            | 35                        | The Appointment Of The Service Provider For The Facilita    | 30 June 2027                                                   | 280                                  |
| Ducharme Asset Management And Accounting Pty Ltd  | Y            | 3                         | Ducharme Asset Management And Accounting Pty Ltd            | 30 June 2028                                                   | 5 668                                |
| Eden Fm                                           | Y            | 3                         | Radio Communication Services For The Period Of Three        | 30 June 2027                                                   | 264                                  |
| Eric Bouwer Familie Trust                         | Y            | 3                         | Proposals For The Leasing Of Office Space In Riversdale     | 30 June 2027                                                   | 371                                  |
| Hessequa Tactical First Responders                | Y            | 3                         | The Provision Of Security Personnel Installation Of Alarm M | 30 September 2028                                              | 2 900                                |
| Ignite Advisory Services                          | Y            | 3                         | The Provision Of A Performance Information Management       | 30 June 2027                                                   | 2 582                                |
| Memotek Trading Cc                                | Y            | 3                         | Supply And Delivery Of Vertical Water Tanks                 | 30 August 2027                                                 | 1 107                                |
| Metsi Chem Ikapa Pty Ltd                          | Y            | 3                         | The Supply And Delivery Of Water Treatment Chemicals F      | 30 September 2026                                              | 7 554                                |
| Microsoft Ea                                      | Y            | 3                         | Software License Agreement                                  | 30 June 2028                                                   | 6 316                                |
| Payday Software Systems                           | Y            | 3                         | The Appointment Of Payday Software Systems Pty Ltd For      | 30 June 2028                                                   | 1 316                                |
| Pienaar Brothers Pty Ltd                          | Y            | 3                         | Supply And Delivery Of Protective Clothing And Equipment    | 30 June 2027                                                   | 5 833                                |
| Platinum Suppliers Pty Ltd                        | Y            | 3                         | Supply And Delivery Of Printing Paper And Black Ribbon      | 31 January 2025                                                | 3 430                                |
| Riaan Jordaan Marketing Pty Ltd                   | Y            | 3                         | Appointment Of A Service Provider To Host And Maintain      | 08 May 2027                                                    | 245                                  |
| Rural Metro Emergency Management Services Pty Ltd | Y            | 3                         | The Provisioning And Rendering Of Fire And Rescue Ser       | 31 December 2028                                               | 12 536                               |
| Siriti Enterprise Pty Ltd                         | Y            | 3                         | The Supply And Delivery Of Prefabricated Cold Premix Fo     | 30 June 2027                                                   | 9 371                                |
| Various Service Providers Hes Corp 04 2425        | Y            | 3                         | The Provision Of Gate Guard Services At Preekstobel Jong    | 30 June 2028                                                   | 729                                  |
| Various Service Providers Hes Corp 05 2425        | Y            | 3                         | The Provision Of Cleaning Services At Preekstobel Jongen    | 30 June 2028                                                   | 3 076                                |
| Various Service Providers Hes Corp 09 2223        | Y            | 3                         | Appointment Of Service Providers To Provide Training As     | 31 October 2026                                                | 1 935                                |
| Various Service Providers Hes Tech 03 2425        | Y            | 3                         | The Supply And Delivery Of Herbicides For A Period Of T     | 30 June 2028                                                   | 1 396                                |
| Various Service Providers Hes Tech 17 2425        | Y            | 3                         | Construction Health And Safety Services For A Period Of T   | 30 June 2028                                                   | 700                                  |
| Wastewant Plastics Pty Ltd                        | Y            | 3                         | The Supply And Delivery Of Refuse Bags For A Period Of      | 31 October 2026                                                | 1 152                                |

## 2.14 CAPITAL EXPENDITURE DETAILS

The following three tables present details of the municipality's capital expenditure programme, firstly on new assets, then the renewal of assets and finally on the repair and maintenance of assets.

**Table SA 34a: - Capital expenditure on new assets by asset class – (NT – supporting tables)**

| WC042 Hessequa - Supporting Table SA34a Capital expenditure on new assets by asset class |                             |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|------------------------------------------------------------------------------------------|-----------------------------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
| Description                                                                              | Ref                         | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|                                                                                          |                             | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                                                               | 1                           |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Capital expenditure on new assets by Asset Class/Sub-class                               |                             |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Infrastructure                                                                           |                             | 14 903          | 19 610          | 155 377         | 97 259               | 92 699          | 92 699             | 39 664                                              | 42 387                 | 85 657                 |
|                                                                                          | Roads Infrastructure        | 967             | 115             | 814             | 3 614                | 3 612           | 3 612              | 300                                                 | 2 640                  | 14 250                 |
|                                                                                          | Roads                       | 847             | –               | 684             | 3 414                | 3 414           | 3 414              | –                                                   | 2 090                  | 14 000                 |
|                                                                                          | Road Structures             |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                          | Road Furniture              | 120             | 115             | 130             | 200                  | 198             | 198                | 300                                                 | 550                    | 250                    |
|                                                                                          | Capital Spares              |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                          | Storm water Infrastructure  | –               | –               | –               | 2 000                | 4 122           | 4 122              | 1 620                                               | 1 000                  | 2 000                  |
|                                                                                          | Drainage Collection         | –               | –               | –               | 2 000                | 4 122           | 4 122              | 1 620                                               | 1 000                  | 2 000                  |
|                                                                                          | Storm water Conveyance      |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                          | Attenuation                 |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                          | Electrical Infrastructure   | 11 215          | 9 963           | 143 515         | 61 408               | 61 083          | 61 083             | 5 772                                               | 7 500                  | 9 150                  |
|                                                                                          | Power Plants                | –               | 2 212           | 143 185         | 59 500               | 59 300          | 59 300             | 2 500                                               | 2 000                  | –                      |
|                                                                                          | HV Substations              | –               | 400             | –               | 620                  | 585             | 585                | –                                                   | –                      | –                      |
|                                                                                          | HV Switching Station        |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                          | HV Transmission Conductors  | 3 670           | 3 332           | –               | 488                  | 398             | 398                | 250                                                 | 4 500                  | 4 000                  |
|                                                                                          | MV Substations              | 549             | –               | –               | 800                  | 800             | 800                | 650                                                 | 800                    | 1 650                  |
|                                                                                          | MV Switching Stations       |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                          | MV Networks                 | 4 429           | 2 533           | –               | –                    | –               | –                  | –                                                   | –                      | 3 500                  |
|                                                                                          | LV Networks                 | 2 568           | 1 486           | 330             | –                    | –               | –                  | 2 372                                               | 200                    | –                      |
|                                                                                          | Capital Spares              |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                          | Water Supply Infrastructure | 2 214           | 3 390           | 4 913           | 14 914               | 10 678          | 10 678             | 24 882                                              | 21 450                 | 25 250                 |
|                                                                                          | Dams and Weirs              |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                          | Boreholes                   | 1 000           | 2 491           | 2 547           | 1 500                | 9 575           | 9 575              | 2 000                                               | 1 250                  | 2 250                  |
|                                                                                          | Reservoirs                  | 506             | –               | –               | 5 000                | 500             | 500                | 9 000                                               | 10 000                 | 5 000                  |
|                                                                                          | Pump Stations               |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                          | Water Treatment Works       | –               | –               | –               | 7 800                | –               | –                  | 13 582                                              | 10 000                 | 7 000                  |
|                                                                                          | Bulk Mains                  | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
|                                                                                          | Distribution                | 708             | 900             | 2 366           | 614                  | 603             | 603                | 300                                                 | 200                    | 11 000                 |
|                                                                                          | Distribution Points         |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                          | PRV Stations                |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                          | Capital Spares              |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                          | Sanitation Infrastructure   | 250             | 6 062           | 5 865           | 11 914               | 10 066          | 10 066             | 6 500                                               | 9 437                  | 22 160                 |
|                                                                                          | Pump Station                | –               | –               | –               | 7 000                | 6 600           | 6 600              | 3 000                                               | –                      | –                      |
|                                                                                          | Reticulation                | 250             | 6 062           | 5 865           | 4 914                | 3 466           | 3 466              | 3 500                                               | 9 437                  | 17 160                 |
|                                                                                          | Waste Water Treatment Works | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | 5 000                  |
|                                                                                          | Solid Waste Infrastructure  | 52              | 43              | 129             | 280                  | 280             | 280                | –                                                   | 60                     | 12 646                 |
|                                                                                          | Landfill Sites              | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | 12 576                 |
|                                                                                          | Waste Transfer Stations     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                          | Waste Processing Facilities |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                          | Waste Drop-off Points       | 52              | 43              | 129             | 280                  | 280             | 280                | –                                                   | 60                     | 70                     |
| Rail Infrastructure                                                                      | –                           | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      |                        |
| Rail Lines                                                                               |                             |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Rail Structures                                                                          |                             |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Coastal Infrastructure                                                                   | –                           | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      |                        |
| Sand Pumps                                                                               |                             |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Piers                                                                                    |                             |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Information and Communication Infrastructure                                             | 205                         | 37              | 142             | 3 130           | 2 858                | 2 858           | 590                | 300                                                 | 200                    |                        |
| Data Centres                                                                             |                             |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Core Layers                                                                              | 205                         | 37              | 142             | 2 930           | 2 763                | 2 763           | 590                | 100                                                 | –                      |                        |
| Distribution Layers                                                                      | –                           | –               | –               | 200             | 95                   | 95              | –                  | 200                                                 | 200                    |                        |
| Capital Spares                                                                           |                             |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |

# Table SA 34a: - Capital expenditure on new assets by asset class – (NT – supporting tables) - CONTINUE

| WC042 Hessequa - Supporting Table SA34a Capital expenditure on new assets by asset class |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
| Description                                                                              | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|                                                                                          |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                                                               | 1   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Capital expenditure on new assets by Asset Class/Sub-class                               |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Community Assets                                                                         |     | 9 237           | 2 929           | 1 241           | 4 152                | 7 419           | 7 419              | 15 858                                              | 990                    | 304                    |
| Community Facilities                                                                     |     | 1 403           | 1 593           | 1 181           | 2 502                | 2 067           | 2 067              | 1 700                                               | 50                     | –                      |
| Halls                                                                                    |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Centres                                                                                  |     | –               | –               | 8               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Museums                                                                                  |     | –               | 98              | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Cemeteries/Crematoria                                                                    |     | –               | –               | –               | 60                   | 52              | 52                 | –                                                   | 50                     | –                      |
| Police                                                                                   |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Parks                                                                                    |     | –               | –               | 30              | –                    | –               | –                  | –                                                   | –                      | –                      |
| Public Open Space                                                                        |     | –               | 1 251           | 847             | 1 452                | 1 450           | 1 450              | 1 700                                               | –                      | –                      |
| Nature Reserves                                                                          |     | –               | 48              | 296             | 80                   | 77              | 77                 | –                                                   | –                      | –                      |
| Public Ablution Facilities                                                               |     | –               | 195             | –               | 100                  | 100             | 100                | –                                                   | –                      | –                      |
| Markets                                                                                  |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Stalls                                                                                   |     | 1 403           | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Taxi Ranks/Bus Terminals                                                                 |     | –               | –               | –               | 810                  | 388             | 388                | –                                                   | –                      | –                      |
| Capital Spares                                                                           |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Sport and Recreation Facilities                                                          |     | 7 834           | 1 336           | 60              | 1 650                | 5 352           | 5 352              | 14 158                                              | 940                    | 304                    |
| Indoor Facilities                                                                        |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Outdoor Facilities                                                                       |     | 7 834           | 1 336           | 60              | 1 650                | 5 352           | 5 352              | 14 158                                              | 940                    | 304                    |
| Capital Spares                                                                           |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Heritage assets                                                                          |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | 30                     |
| Historic Buildings                                                                       |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Works of Art                                                                             |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | 30                     |
| Investment properties                                                                    |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Revenue Generating                                                                       |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Improved Property                                                                        |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Unimproved Property                                                                      |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Non-revenue Generating                                                                   |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Improved Property                                                                        |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Unimproved Property                                                                      |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Other assets                                                                             |     | 65              | –               | 4               | 8 000                | –               | –                  | 10 000                                              | 10 000                 | 1 830                  |
| Operational Buildings                                                                    |     | 65              | –               | 4               | 8 000                | –               | –                  | 10 000                                              | 10 000                 | 30                     |
| Municipal Offices                                                                        |     | 65              | –               | 4               | 8 000                | –               | –                  | 10 000                                              | 10 000                 | 30                     |
| Pay/Enquiry Points                                                                       |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Building Plan Offices                                                                    |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Workshops                                                                                |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Housing                                                                                  |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | 1 800                  |
| Staff Housing                                                                            |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Social Housing                                                                           |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | 1 800                  |
| Capital Spares                                                                           |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Biological or Cultivated Assets                                                          |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Biological or Cultivated Assets                                                          |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Intangible Assets                                                                        |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Servitudes                                                                               |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Licences and Rights                                                                      |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Water Rights                                                                             |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Effluent Licenses                                                                        |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Solid Waste Licenses                                                                     |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Computer Equipment                                                                       |     | 717             | 852             | 694             | 1 605                | 1 862           | 1 862              | 1 084                                               | 373                    | –                      |
| Computer Equipment                                                                       |     | 717             | 852             | 694             | 1 605                | 1 862           | 1 862              | 1 084                                               | 373                    | –                      |
| Furniture and Office Equipment                                                           |     | 1 133           | 940             | 638             | 891                  | 1 004           | 1 004              | 827                                                 | 611                    | 490                    |
| Furniture and Office Equipment                                                           |     | 1 133           | 940             | 638             | 891                  | 1 004           | 1 004              | 827                                                 | 611                    | 490                    |
| Machinery and Equipment                                                                  |     | 5 106           | 7 934           | 5 271           | 6 943                | 6 884           | 6 884              | 2 883                                               | 2 254                  | 5 622                  |
| Machinery and Equipment                                                                  |     | 5 106           | 7 934           | 5 271           | 6 943                | 6 884           | 6 884              | 2 883                                               | 2 254                  | 5 622                  |
| Transport Assets                                                                         |     | 5 796           | 5 536           | 8 958           | 12 600               | 15 677          | 15 677             | 9 230                                               | 4 730                  | 7 150                  |
| Transport Assets                                                                         |     | 5 796           | 5 536           | 8 958           | 12 600               | 15 677          | 15 677             | 9 230                                               | 4 730                  | 7 150                  |
| Land                                                                                     |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Land                                                                                     |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Zoo's, Marine and Non-biological Animals                                                 |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Zoo's, Marine and Non-biological Animals                                                 |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Living resources                                                                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Mature                                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoological plants and animals                                                            |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Immature                                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoological plants and animals                                                            |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Total Capital Expenditure on new assets                                                  | 1   | 36 957          | 37 801          | 172 185         | 131 449              | 125 545         | 125 545            | 79 547                                              | 61 345                 | 101 083                |

**Table SA34b: - Capital expenditure on the renewal of existing assets by asset class – (NT supporting tables)**

| WC042 Hessequa - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class |                                              |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|--------------------------------------------------------------------------------------------------------------|----------------------------------------------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
| Description                                                                                                  | Ref                                          | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
| R thousand                                                                                                   | 1                                            | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class                                   |                                              |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Infrastructure                                                                                               |                                              | 4 027           | 7 543           | 5 624           | 6 130                | 7 351           | 7 351              | 14 750                                              | 14 500                 | 300                    |
|                                                                                                              | Roads Infrastructure                         | -               | 1 637           | 500             | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                                                                              | Roads                                        |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                              | Road Structures                              | -               | 1 502           | 500             | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                                                                              | Road Furniture                               | -               | 135             | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                                                                              | Capital Spares                               |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                              | Storm water Infrastructure                   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                                                                              | Drainage Collection                          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                              | Storm water Conveyance                       |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                              | Electrical Infrastructure                    | 1 827           | 5 100           | -               | 3 900                | 3 741           | 3 741              | 8 250                                               | 3 700                  | -                      |
|                                                                                                              | Power Plants                                 | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                                                                              | HV Substations                               |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                              | HV Switching Station                         |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                              | MV Switching Stations                        | -               | 3 000           | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                                                                              | MV Networks                                  | 1 300           | 2 100           | -               | 3 900                | 3 741           | 3 741              | 4 700                                               | 2 000                  | -                      |
|                                                                                                              | LV Networks                                  | 527             | -               | -               | -                    | -               | -                  | 3 550                                               | 1 700                  | -                      |
|                                                                                                              | Capital Spares                               |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                              | Water Supply Infrastructure                  | 1 500           | -               | 4 142           | 500                  | 500             | 500                | 5 000                                               | 8 500                  | 300                    |
|                                                                                                              | Dams and Weirs                               |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                              | Boreholes                                    |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                              | Reservoirs                                   | 1 000           | -               | -               | -                    | -               | -                  | -                                                   | 4 000                  | -                      |
|                                                                                                              | Pump Stations                                | -               | -               | 638             | -                    | -               | -                  | 1 000                                               | 300                    | 300                    |
|                                                                                                              | Water Treatment Works                        | -               | -               | 1 557           | 500                  | 500             | 500                | 1 000                                               | 200                    | -                      |
|                                                                                                              | Bulk Mains                                   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                              | Distribution                                 | 500             | -               | 1 947           | -                    | -               | -                  | 3 000                                               | 4 000                  | -                      |
|                                                                                                              | Distribution Points                          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                              | PRV Stations                                 |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                              | Capital Spares                               |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                              | Sanitation Infrastructure                    | 700             | 500             | 982             | 1 730                | 3 109           | 3 109              | 1 500                                               | 2 300                  | -                      |
|                                                                                                              | Pump Station                                 | -               | -               | 414             | 500                  | 500             | 500                | 1 000                                               | 1 000                  | -                      |
|                                                                                                              | Reticulation                                 |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                              | Waste Water Treatment Works                  | 700             | 500             | 567             | 1 230                | 2 609           | 2 609              | 500                                                 | 1 300                  | -                      |
|                                                                                                              | Solid Waste Infrastructure                   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                                                                              | Landfill Sites                               |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                              | Waste Transfer Stations                      |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                              | Waste Processing Facilities                  |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                              | Waste Drop-off Points                        |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                              | Waste Separation Facilities                  |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                              | Rail Infrastructure                          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                                                                              | Rail Lines                                   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                              | Rail Structures                              |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                              | Coastal Infrastructure                       | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                                                                              | Sand Pumps                                   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                              | Piers                                        |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                              | Information and Communication Infrastructure | -               | 306             | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                                                                              | Data Centres                                 |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                              | Core Layers                                  |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Distribution Layers                                                                                          | -                                            | 306             | -               | -               | -                    | -               | -                  | -                                                   | -                      |                        |

| WC042 Hessequa - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|--------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
| Description                                                                                                  | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|                                                                                                              |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                                                                                   | 1   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class                                   |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Community Assets                                                                                             |     | 223             | 4 580           | 918             | 930                  | 925             | 925                | 4 900                                               | 2 600                  | 3 350                  |
| Community Facilities                                                                                         |     | 223             | 451             | 127             | 680                  | 675             | 675                | 2 600                                               | 500                    | 2 500                  |
| Halls                                                                                                        |     | 120             | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Centres                                                                                                      |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Crèches                                                                                                      |     | –               | 40              | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Cemeteries/Crematoria                                                                                        |     | –               | 199             | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Public Open Space                                                                                            |     | 104             | 162             | 50              | 630                  | 627             | 627                | 2 600                                               | 300                    | 2 300                  |
| Nature Reserves                                                                                              |     | –               | 50              | 77              | 50                   | 48              | 48                 | –                                                   | –                      | –                      |
| Public Ablution Facilities                                                                                   |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Markets                                                                                                      |     | –               | –               | –               | –                    | –               | –                  | –                                                   | 200                    | 200                    |
| Sport and Recreation Facilities                                                                              |     | –               | 4 129           | 791             | 250                  | 250             | 250                | 2 300                                               | 2 100                  | 850                    |
| Indoor Facilities                                                                                            |     | –               | –               | –               | –                    | –               | –                  | –                                                   | 100                    | 500                    |
| Outdoor Facilities                                                                                           |     | –               | 4 129           | 791             | 250                  | 250             | 250                | 2 300                                               | 2 000                  | 350                    |
| Capital Spares                                                                                               |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Heritage assets                                                                                              |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Historic Buildings                                                                                           |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Works of Art                                                                                                 |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Investment properties                                                                                        |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Revenue Generating                                                                                           |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Improved Property                                                                                            |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Unimproved Property                                                                                          |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Non-revenue Generating                                                                                       |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Improved Property                                                                                            |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Unimproved Property                                                                                          |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Other assets                                                                                                 |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Operational Buildings                                                                                        |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Municipal Offices                                                                                            |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Pay/Enquiry Points                                                                                           |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Building Plan Offices                                                                                        |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Workshops                                                                                                    |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Housing                                                                                                      |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Staff Housing                                                                                                |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Social Housing                                                                                               |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Biological or Cultivated Assets                                                                              |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Biological or Cultivated Assets                                                                              |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Intangible Assets                                                                                            |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Servitudes                                                                                                   |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Licences and Rights                                                                                          |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Water Rights                                                                                                 |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Effluent Licenses                                                                                            |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Solid Waste Licenses                                                                                         |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Computer Equipment                                                                                           |     | –               | –               | –               | –                    | –               | –                  | 48                                                  | –                      | 120                    |
| Computer Equipment                                                                                           |     | –               | –               | –               | –                    | –               | –                  | 48                                                  | –                      | 120                    |
| Furniture and Office Equipment                                                                               |     | –               | –               | –               | 88                   | 79              | 79                 | 544                                                 | 100                    | 203                    |
| Furniture and Office Equipment                                                                               |     | –               | –               | –               | 88                   | 79              | 79                 | 544                                                 | 100                    | 203                    |
| Machinery and Equipment                                                                                      |     | –               | –               | 125             | –                    | –               | –                  | 200                                                 | –                      | –                      |
| Machinery and Equipment                                                                                      |     | –               | –               | 125             | –                    | –               | –                  | 200                                                 | –                      | –                      |
| Transport Assets                                                                                             |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Transport Assets                                                                                             |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Land                                                                                                         |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Land                                                                                                         |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Zoo's, Marine and Non-biological Animals                                                                     |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Zoo's, Marine and Non-biological Animals                                                                     |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Living resources                                                                                             |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Mature                                                                                                       |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Zoological plants and animals                                                                                |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Immature                                                                                                     |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Zoological plants and animals                                                                                |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Total Capital Expenditure on renewal of existing asset                                                       | 1   | 4 250           | 12 123          | 6 667           | 7 148                | 8 355           | 8 355              | 20 442                                              | 17 200                 | 3 979                  |

# Table SA34e: - Capital Expenditure on the upgrading of existing assets by asset class – (NT – supporting tables)

| WC042 Hessequa - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class |     |                 |                 |                 |                      |                 |                    |                     |                                             |                        |
|----------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---------------------|---------------------------------------------|------------------------|
| Description                                                                                                    | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27             | Medium Term Revenue & Expenditure Framework |                        |
|                                                                                                                |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28                      | Budget Year +2 2028/29 |
| R thousand                                                                                                     | 1   |                 |                 |                 |                      |                 |                    |                     |                                             |                        |
| Capital expenditure on upgrading of existing assets by Asset Class/Sub-class                                   |     |                 |                 |                 |                      |                 |                    |                     |                                             |                        |
|                                                                                                                |     |                 |                 |                 |                      |                 |                    |                     |                                             |                        |
| Infrastructure                                                                                                 |     | 41 146          | 71 278          | 55 996          | 42 851               | 41 487          | 41 487             | 74 129              | 59 049                                      | 62 826                 |
| Roads Infrastructure                                                                                           |     | 22 706          | 43 232          | 42 537          | 24 651               | 28 607          | 28 607             | 34 240              | 31 250                                      | 21 548                 |
| Roads                                                                                                          |     | 22 706          | 43 232          | 42 537          | 24 621               | 28 599          | 28 599             | 34 240              | 16 250                                      | 21 548                 |
| Road Structures                                                                                                |     |                 |                 |                 |                      |                 |                    |                     |                                             |                        |
| Road Furniture                                                                                                 |     | –               | –               | –               | 30                   | 8               | 8                  | –                   | 15 000                                      | –                      |
| Capital Spares                                                                                                 |     |                 |                 |                 |                      |                 |                    |                     |                                             |                        |
| Storm water Infrastructure                                                                                     |     | –               | –               | –               | –                    | –               | –                  | 1 500               | 1 000                                       | 2 000                  |
| Drainage Collection                                                                                            |     |                 |                 |                 |                      |                 |                    |                     |                                             |                        |
| Storm water Conveyance                                                                                         |     | –               | –               | –               | –                    | –               | –                  | 1 500               | 1 000                                       | 2 000                  |
| Attenuation                                                                                                    |     |                 |                 |                 |                      |                 |                    |                     |                                             |                        |
| Electrical Infrastructure                                                                                      |     | 5 119           | 7 898           | 6 248           | 10 300               | 8 980           | 8 980              | 17 200              | 14 136                                      | 13 278                 |
| Power Plants                                                                                                   |     |                 |                 |                 |                      |                 |                    |                     |                                             |                        |
| HV Substations                                                                                                 |     | 198             | –               | –               | 2 200                | 1 350           | 1 350              | 4 200               | 500                                         | –                      |
| HV Switching Station                                                                                           |     |                 |                 |                 |                      |                 |                    |                     |                                             |                        |
| HV Transmission Conductors                                                                                     |     | 49              | –               | –               | –                    | –               | –                  | 1 000               | –                                           | –                      |
| MV Substations                                                                                                 |     |                 |                 |                 |                      |                 |                    |                     |                                             |                        |
| MV Switching Stations                                                                                          |     | –               | 1 546           | –               | –                    | –               | –                  | –                   | –                                           | –                      |
| MV Networks                                                                                                    |     | 4 872           | 6 051           | 6 248           | 8 100                | 7 630           | 7 630              | 12 000              | 13 636                                      | 13 278                 |
| LV Networks                                                                                                    |     | –               | 300             | –               | –                    | –               | –                  | –                   | –                                           | –                      |
| Capital Spares                                                                                                 |     |                 |                 |                 |                      |                 |                    |                     |                                             |                        |
| Water Supply Infrastructure                                                                                    |     | 3 053           | 12 390          | 5 441           | 3 900                | 3 900           | 3 900              | 1 800               | 7 463                                       | 18 000                 |
| Dams and Weirs                                                                                                 |     |                 |                 |                 |                      |                 |                    |                     |                                             |                        |
| Boreholes                                                                                                      |     | –               | –               | –               | –                    | –               | –                  | 500                 | –                                           | –                      |
| Reservoirs                                                                                                     |     |                 |                 |                 |                      |                 |                    |                     |                                             |                        |
| Pump Stations                                                                                                  |     |                 |                 |                 |                      |                 |                    |                     |                                             |                        |
| Water Treatment Works                                                                                          |     | –               | 7 217           | 500             | 1 000                | 1 000           | 1 000              | 800                 | –                                           | –                      |
| Bulk Mains                                                                                                     |     | –               | 2 656           | –               | –                    | –               | –                  | –                   | 2 000                                       | 6 000                  |
| Distribution                                                                                                   |     | 3 053           | 2 516           | 4 941           | 2 900                | 2 900           | 2 900              | 500                 | 5 463                                       | 12 000                 |
| Distribution Points                                                                                            |     |                 |                 |                 |                      |                 |                    |                     |                                             |                        |
| PRV Stations                                                                                                   |     |                 |                 |                 |                      |                 |                    |                     |                                             |                        |
| Capital Spares                                                                                                 |     |                 |                 |                 |                      |                 |                    |                     |                                             |                        |
| Sanitation Infrastructure                                                                                      |     | 10 268          | 7 758           | 1 770           | 4 000                | –               | –                  | 19 389              | 5 200                                       | 8 000                  |
| Pump Station                                                                                                   |     | –               | –               | 1 770           | –                    | –               | –                  | 500                 | 2 500                                       | 7 000                  |
| Reticulation                                                                                                   |     | 4 710           | 1 214           | –               | 4 000                | –               | –                  | 17 159              | 2 500                                       | –                      |
| Waste Water Treatment Works                                                                                    |     | 5 558           | 6 544           | –               | –                    | –               | –                  | 1 000               | –                                           | 1 000                  |
| Outfall Sewers                                                                                                 |     |                 |                 |                 |                      |                 |                    |                     |                                             |                        |
| Toilet Facilities                                                                                              |     | –               | –               | –               | –                    | –               | –                  | 730                 | 200                                         | –                      |
| Capital Spares                                                                                                 |     |                 |                 |                 |                      |                 |                    |                     |                                             |                        |
| Solid Waste Infrastructure                                                                                     |     | –               | –               | –               | –                    | –               | –                  | –                   | –                                           | –                      |
| Landfill Sites                                                                                                 |     |                 |                 |                 |                      |                 |                    |                     |                                             |                        |
| Waste Transfer Stations                                                                                        |     |                 |                 |                 |                      |                 |                    |                     |                                             |                        |
| Waste Processing Facilities                                                                                    |     |                 |                 |                 |                      |                 |                    |                     |                                             |                        |
| Waste Drop-off Points                                                                                          |     |                 |                 |                 |                      |                 |                    |                     |                                             |                        |
| Waste Separation Facilities                                                                                    |     |                 |                 |                 |                      |                 |                    |                     |                                             |                        |
| Rail Infrastructure                                                                                            |     | –               | –               | –               | –                    | –               | –                  | –                   | –                                           | –                      |
| Rail Lines                                                                                                     |     |                 |                 |                 |                      |                 |                    |                     |                                             |                        |
| Rail Structures                                                                                                |     |                 |                 |                 |                      |                 |                    |                     |                                             |                        |
| Coastal Infrastructure                                                                                         |     | –               | –               | –               | –                    | –               | –                  | –                   | –                                           | –                      |
| Sand Pumps                                                                                                     |     |                 |                 |                 |                      |                 |                    |                     |                                             |                        |
| Piers                                                                                                          |     |                 |                 |                 |                      |                 |                    |                     |                                             |                        |
| Information and Communication Infrastructure                                                                   |     | –               | –               | –               | –                    | –               | –                  | –                   | –                                           | –                      |
| Data Centres                                                                                                   |     |                 |                 |                 |                      |                 |                    |                     |                                             |                        |
| Core Layers                                                                                                    |     |                 |                 |                 |                      |                 |                    |                     |                                             |                        |
| Distribution Layers                                                                                            |     | –               | –               | –               | –                    | –               | –                  | –                   | –                                           | –                      |

| WC042 Hessequa - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class |     |                 |                 |                 |                      |                 |                    |                     |                                      |                        |
|----------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---------------------|--------------------------------------|------------------------|
| Description                                                                                                    | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium      | Term Revenue & Expenditure Framework |                        |
|                                                                                                                |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28               | Budget Year +2 2028/29 |
| R thousand                                                                                                     | 1   |                 |                 |                 |                      |                 |                    |                     |                                      |                        |
| <u>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</u>                            |     |                 |                 |                 |                      |                 |                    |                     |                                      |                        |
| <u>Community Assets</u>                                                                                        |     | 1 595           | 1 187           | 1 722           | 5 280                | 5 781           | 5 781              | 780                 | 2 775                                | 4 170                  |
| Community Facilities                                                                                           |     | 1 185           | 679             | 407             | 1 080                | 1 490           | 1 490              | 260                 | 2 245                                | 3 270                  |
| Halls                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| Centres                                                                                                        |     | -               | 242             | 173             | 550                  | 602             | 602                | -                   | -                                    | 870                    |
| Crèches                                                                                                        |     | -               | 300             | -               | -                    | -               | -                  | -                   | 65                                   | -                      |
| Clinics/Care Centres                                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| Fire/Ambulance Stations                                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                   | 500                                  | 1 000                  |
| Testing Stations                                                                                               |     | -               | -               | -               | -                    | -               | -                  | -                   | 800                                  | 800                    |
| Libraries                                                                                                      |     | 73              | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| Cemeteries/Crematoria                                                                                          |     | 587             | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| Police                                                                                                         |     | -               | -               | -               | -                    | -               | -                  | -                   | 500                                  | -                      |
| Parks                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| Public Open Space                                                                                              |     | 331             | 47              | 29              | 280                  | 386             | 386                | 230                 | 300                                  | 300                    |
| Nature Reserves                                                                                                |     | -               | -               | 55              | -                    | -               | -                  | 30                  | 80                                   | 50                     |
| Public Ablution Facilities                                                                                     |     | 194             | 91              | 150             | 250                  | 214             | 214                | -                   | -                                    | -                      |
| Markets                                                                                                        |     | -               | -               | -               | -                    | 289             | 289                | -                   | -                                    | 250                    |
| Sport and Recreation Facilities                                                                                |     | 410             | 507             | 1 315           | 4 200                | 4 290           | 4 290              | 520                 | 530                                  | 900                    |
| Indoor Facilities                                                                                              |     | 60              | 59              | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| Outdoor Facilities                                                                                             |     | 350             | 448             | 1 315           | 4 200                | 4 290           | 4 290              | 520                 | 530                                  | 900                    |
| Capital Spares                                                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| <u>Heritage assets</u>                                                                                         |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| Historic Buildings                                                                                             |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| Works of Art                                                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| <u>Investment properties</u>                                                                                   |     | -               | -               | -               | -                    | 350             | 350                | -                   | -                                    | -                      |
| Revenue Generating                                                                                             |     | -               | -               | -               | -                    | 350             | 350                | -                   | -                                    | -                      |
| Improved Property                                                                                              |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| Unimproved Property                                                                                            |     | -               | -               | -               | -                    | 350             | 350                | -                   | -                                    | -                      |
| Non-revenue Generating                                                                                         |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| Improved Property                                                                                              |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| Unimproved Property                                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| <u>Other assets</u>                                                                                            |     | 89              | 842             | 424             | 900                  | 861             | 861                | 1 500               | 450                                  | 400                    |
| Operational Buildings                                                                                          |     | 89              | 842             | 424             | 900                  | 861             | 861                | 1 500               | 450                                  | 400                    |
| Municipal Offices                                                                                              |     | 89              | 842             | 195             | 300                  | 314             | 314                | 1 500               | 450                                  | 400                    |
| Pay/Enquiry Points                                                                                             |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| Building Plan Offices                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| Workshops                                                                                                      |     | -               | -               | 229             | 300                  | 247             | 247                | -                   | -                                    | -                      |
| Yards                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| Stores                                                                                                         |     | -               | -               | -               | 300                  | 300             | 300                | -                   | -                                    | -                      |
| Housing                                                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| Staff Housing                                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| Social Housing                                                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| <u>Biological or Cultivated Assets</u>                                                                         |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| Biological or Cultivated Assets                                                                                |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| <u>Intangible Assets</u>                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| Servitudes                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| Licences and Rights                                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| Water Rights                                                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| Effluent Licenses                                                                                              |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| Solid Waste Licenses                                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| <u>Computer Equipment</u>                                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| Computer Equipment                                                                                             |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| <u>Furniture and Office Equipment</u>                                                                          |     | 112             | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| Furniture and Office Equipment                                                                                 |     | 112             | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| <u>Machinery and Equipment</u>                                                                                 |     | -               | -               | 146             | -                    | -               | -                  | -                   | -                                    | -                      |
| Machinery and Equipment                                                                                        |     | -               | -               | 146             | -                    | -               | -                  | -                   | -                                    | -                      |
| <u>Transport Assets</u>                                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| Transport Assets                                                                                               |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| <u>Land</u>                                                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| Land                                                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| <u>Zoo's, Marine and Non-biological Animals</u>                                                                |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| Zoo's, Marine and Non-biological Animals                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| <u>Living resources</u>                                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| Mature                                                                                                         |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| Zoological plants and animals                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| Immature                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| Zoological plants and animals                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                   | -                                    | -                      |
| Total Capital Expenditure on upgrading of existing assets                                                      | 1   | 42 942          | 73 307          | 58 287          | 49 031               | 48 478          | 48 478             | 76 409              | 62 274                               | 67 396                 |

**Table SA34c: - Repairs and maintenance expenditure by asset class – (NT – supporting tables)**

| WC042 Hessequa - Supporting Table SA34c Repairs and maintenance expenditure by asset class |                                              |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|--------------------------------------------------------------------------------------------|----------------------------------------------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
| Description                                                                                | Ref<br>1                                     | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|                                                                                            |                                              | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Repairs and maintenance expenditure by Asset Class/Sub-class                               |                                              |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Infrastructure                                                                             |                                              | 70 449          | 79 733          | 87 017          | 92 991               | 93 197          | 93 197             | 98 309                                              | 103 106                | 108 201                |
|                                                                                            | Roads Infrastructure                         | 22 786          | 26 050          | 27 221          | 32 074               | 32 026          | 32 026             | 32 746                                              | 34 390                 | 36 227                 |
|                                                                                            | Roads                                        | 22 255          | 25 737          | 26 442          | 31 468               | 31 420          | 31 420             | 31 994                                              | 33 611                 | 35 423                 |
|                                                                                            | Road Structures                              |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                            | Road Furniture                               | 532             | 313             | 779             | 606                  | 606             | 606                | 752                                                 | 779                    | 804                    |
|                                                                                            | Capital Spares                               |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                            | Storm water Infrastructure                   | 156             | 158             | 303             | 300                  | 140             | 140                | 260                                                 | 265                    | 270                    |
|                                                                                            | Drainage Collection                          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                            | Storm water Conveyance                       | 156             | 158             | 303             | 300                  | 140             | 140                | 260                                                 | 265                    | 270                    |
|                                                                                            | Attenuation                                  |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                            | Electrical Infrastructure                    | 16 080          | 18 429          | 20 564          | 22 212               | 22 098          | 22 098             | 25 040                                              | 26 110                 | 27 243                 |
|                                                                                            | Power Plants                                 | 385             | 1 210           | 1 753           | 1 639                | 1 278           | 1 278              | 1 938                                               | 2 024                  | 2 093                  |
|                                                                                            | HV Substations                               |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                            | HV Switching Station                         |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                            | HV Transmission Conductors                   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                            | MV Networks                                  | 15 388          | 16 867          | 18 336          | 20 004               | 20 270          | 20 270             | 22 514                                              | 23 471                 | 24 516                 |
|                                                                                            | LV Networks                                  | 306             | 352             | 476             | 569                  | 550             | 550                | 588                                                 | 614                    | 634                    |
|                                                                                            | Capital Spares                               |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                            | Water Supply Infrastructure                  | 14 671          | 17 204          | 18 887          | 18 385               | 18 443          | 18 443             | 19 622                                              | 20 629                 | 21 649                 |
|                                                                                            | Dams and Weirs                               |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                            | Boreholes                                    |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                            | Reservoirs                                   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                            | Pump Stations                                | 681             | 1 243           | 1 812           | 1 680                | 1 527           | 1 527              | 1 736                                               | 1 814                  | 1 874                  |
|                                                                                            | Water Treatment Works                        | 527             | 1 540           | 532             | 337                  | 257             | 257                | 348                                                 | 364                    | 376                    |
|                                                                                            | Bulk Mains                                   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                            | Distribution                                 | 13 462          | 14 421          | 16 543          | 16 368               | 16 659          | 16 659             | 17 538                                              | 18 451                 | 19 399                 |
|                                                                                            | Distribution Points                          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                            | PRV Stations                                 |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                            | Capital Spares                               |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                            | Sanitation Infrastructure                    | 13 918          | 14 678          | 17 022          | 16 308               | 16 785          | 16 785             | 17 452                                              | 18 354                 | 19 279                 |
|                                                                                            | Pump Station                                 | 1 758           | 2 072           | 3 266           | 1 431                | 1 929           | 1 929              | 1 478                                               | 1 545                  | 1 596                  |
|                                                                                            | Reticulation                                 |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                            | Waste Water Treatment Works                  | 11 982          | 12 509          | 13 663          | 14 760               | 14 723          | 14 723             | 15 854                                              | 16 684                 | 17 553                 |
|                                                                                            | Outfall Sewers                               |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                            | Toilet Facilities                            | 178             | 97              | 93              | 116                  | 133             | 133                | 120                                                 | 126                    | 130                    |
|                                                                                            | Capital Spares                               |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                            | Solid Waste Infrastructure                   | 2 839           | 3 213           | 3 019           | 3 712                | 3 705           | 3 705              | 3 190                                               | 3 357                  | 3 534                  |
|                                                                                            | Landfill Sites                               |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                            | Waste Transfer Stations                      |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                            | Waste Processing Facilities                  | 2 839           | 3 213           | 3 019           | 3 712                | 3 705           | 3 705              | 3 190                                               | 3 357                  | 3 534                  |
|                                                                                            | Waste Drop-off Points                        |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                            | Waste Separation Facilities                  |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                            | Rail Infrastructure                          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                                                            | Rail Lines                                   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                            | Rail Structures                              |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                            | Coastal Infrastructure                       | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                                                            | Sand Pumps                                   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                            | Piers                                        |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                            | Information and Communication Infrastructure | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                                                            | Data Centres                                 |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Core Layers                                                                                |                                              |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Distribution Layers                                                                        |                                              |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |

| WC042 Hessequa - Supporting Table SA34c Repairs and maintenance expenditure by asset class |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|--------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
| Description                                                                                | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|                                                                                            |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                                                                 | 1   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Repairs and maintenance expenditure by Asset Class/Sub-class                               |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Community Assets                                                                           |     | 10 429          | 11 482          | 12 587          | 14 409               | 13 881          | 13 881             | 15 469                                              | 16 086                 | 16 304                 |
| Community Facilities                                                                       |     | 2 739           | 3 318           | 3 256           | 4 629                | 3 931           | 3 931              | 4 542                                               | 4 614                  | 4 264                  |
| Halls                                                                                      |     | 617             | 1 172           | 869             | 913                  | 952             | 952                | 826                                                 | 856                    | 887                    |
| Testing Stations                                                                           |     | 941             | 1 189           | 1 481           | 1 697                | 1 049           | 1 049              | 1 772                                               | 1 866                  | 1 963                  |
| Museums                                                                                    |     | 23              | 27              | 29              | 37                   | 37              | 37                 | 38                                                  | 39                     | 41                     |
| Galleries                                                                                  |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Theatres                                                                                   |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Libraries                                                                                  |     | 262             | 56              | 20              | 807                  | 772             | 772                | 658                                                 | 544                    | -                      |
| Cemeteries/Crematoria                                                                      |     | 749             | 748             | 733             | 964                  | 959             | 959                | 1 030                                               | 1 084                  | 1 141                  |
| Police                                                                                     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Parks                                                                                      |     | 27              | 16              | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public Open Space                                                                          |     | -               | 32              | 25              | 100                  | 1               | 1                  | 103                                                 | 107                    | 110                    |
| Nature Reserves                                                                            |     | 119             | 77              | 98              | 111                  | 161             | 161                | 114                                                 | 118                    | 122                    |
| Sport and Recreation Facilities                                                            |     | 7 690           | 8 163           | 9 331           | 9 780                | 9 950           | 9 950              | 10 927                                              | 11 471                 | 12 041                 |
| Indoor Facilities                                                                          |     | 6 884           | 7 583           | 8 732           | 9 104                | 9 222           | 9 222              | 10 178                                              | 10 684                 | 11 213                 |
| Outdoor Facilities                                                                         |     | 805             | 581             | 600             | 676                  | 729             | 729                | 749                                                 | 787                    | 827                    |
| Capital Spares                                                                             |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Heritage assets                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Historic Buildings                                                                         |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Works of Art                                                                               |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Investment properties                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Revenue Generating                                                                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Improved Property                                                                          |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Unimproved Property                                                                        |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Non-revenue Generating                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Improved Property                                                                          |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Unimproved Property                                                                        |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Other assets                                                                               |     | 2 865           | 3 310           | 3 740           | 3 712                | 3 952           | 3 952              | 3 945                                               | 4 108                  | 4 290                  |
| Operational Buildings                                                                      |     | 2 861           | 3 292           | 3 708           | 3 712                | 3 952           | 3 952              | 3 945                                               | 4 108                  | 4 290                  |
| Municipal Offices                                                                          |     | 2 665           | 3 201           | 3 628           | 3 699                | 3 945           | 3 945              | 3 901                                               | 4 094                  | 4 275                  |
| Pay/Enquiry Points                                                                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Building Plan Offices                                                                      |     | -               | -               | -               | -                    | -               | -                  | 30                                                  | -                      | -                      |
| Workshops                                                                                  |     | 112             | 58              | 79              | -                    | -               | -                  | -                                                   | -                      | -                      |
| Yards                                                                                      |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Stores                                                                                     |     | 84              | 34              | 0               | 13                   | 7               | 7                  | 14                                                  | 14                     | 15                     |
| Housing                                                                                    |     | 4               | 18              | 32              | -                    | -               | -                  | -                                                   | -                      | -                      |
| Staff Housing                                                                              |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Social Housing                                                                             |     | 4               | 18              | 32              | -                    | -               | -                  | -                                                   | -                      | -                      |
| Biological or Cultivated Assets                                                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Biological or Cultivated Assets                                                            |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Intangible Assets                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Servitudes                                                                                 |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Licences and Rights                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Water Rights                                                                               |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Effluent Licenses                                                                          |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Solid Waste Licenses                                                                       |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Computer Equipment                                                                         |     | 2 711           | 2 767           | 2 875           | 3 884                | 3 862           | 3 862              | 3 975                                               | 4 258                  | 4 269                  |
| Computer Equipment                                                                         |     | 2 711           | 2 767           | 2 875           | 3 884                | 3 862           | 3 862              | 3 975                                               | 4 258                  | 4 269                  |
| Furniture and Office Equipment                                                             |     | 290             | 213             | 220             | 594                  | 457             | 457                | 658                                                 | 673                    | 696                    |
| Furniture and Office Equipment                                                             |     | 290             | 213             | 220             | 594                  | 457             | 457                | 658                                                 | 673                    | 696                    |
| Machinery and Equipment                                                                    |     | 3 104           | 3 229           | 5 102           | 3 484                | 4 148           | 4 148              | 2 866                                               | 2 963                  | 3 061                  |
| Machinery and Equipment                                                                    |     | 3 104           | 3 229           | 5 102           | 3 484                | 4 148           | 4 148              | 2 866                                               | 2 963                  | 3 061                  |
| Transport Assets                                                                           |     | 4 632           | 7 697           | 8 095           | 5 135                | 11 844          | 11 844             | 6 465                                               | 6 678                  | 6 898                  |
| Transport Assets                                                                           |     | 4 632           | 7 697           | 8 095           | 5 135                | 11 844          | 11 844             | 6 465                                               | 6 678                  | 6 898                  |
| Land                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Land                                                                                       |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Zoo's, Marine and Non-biological Animals                                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoo's, Marine and Non-biological Animals                                                   |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Living resources                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Mature                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoological plants and animals                                                              |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Immature                                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoological plants and animals                                                              |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Total Repairs and Maintenance Expenditure                                                  | 1   | 94 481          | 108 432         | 119 637         | 124 209              | 131 342         | 131 342            | 131 687                                             | 137 872                | 143 720                |

**Table SA35 - Future financial implications of the capital budget – (NT – supporting tables)****WC042 Hessequa - Supporting Table SA35 Future financial implications of the capital budget**

| Vote Description                                      | Ref | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           | Forecasts           |                     |                     |               |
|-------------------------------------------------------|-----|-----------------------------------------------------|---------------------------|---------------------------|---------------------|---------------------|---------------------|---------------|
|                                                       |     | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 | Forecast<br>2029/30 | Forecast<br>2030/31 | Forecast<br>2031/32 | Present value |
| <b>R thousand</b>                                     |     |                                                     |                           |                           |                     |                     |                     |               |
| <b>Capital expenditure</b>                            | 1   |                                                     |                           |                           |                     |                     |                     |               |
| Vote 01 - Office Of The Mm                            |     | 631                                                 | -                         | -                         |                     |                     |                     |               |
| Vote 02 - Corporate Services                          |     | 3 469                                               | 1 560                     | 3 907                     |                     |                     |                     |               |
| Vote 03 - Financial Services                          |     | 510                                                 | 458                       | 50                        |                     |                     |                     |               |
| Vote 04 - Community Services                          |     | 5 575                                               | 5 434                     | 52 531                    |                     |                     |                     |               |
| Vote 05 - Technical Services                          |     | 166 023                                             | 132 516                   | 114 110                   |                     |                     |                     |               |
| Vote 06 - Spatial Plannign & Environmental Management |     | 190                                                 | 850                       | 1 855                     |                     |                     |                     |               |
| 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                                       |     | -                                                   | -                         | -                         |                     |                     |                     |               |
| List entity summary if applicable                     |     |                                                     |                           |                           |                     |                     |                     |               |
| <b>Total Capital Expenditure</b>                      |     | <b>176 398</b>                                      | <b>140 818</b>            | <b>172 452</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>      |
| <b>Future operational costs by vote</b>               | 2   |                                                     |                           |                           |                     |                     |                     |               |
| Vote 01 - Office Of The Mm                            |     |                                                     |                           |                           |                     |                     |                     |               |
| Vote 02 - Corporate Services                          |     |                                                     |                           |                           |                     |                     |                     |               |
| Vote 03 - Financial Services                          |     |                                                     |                           |                           |                     |                     |                     |               |
| Vote 04 - Community Services                          |     |                                                     |                           |                           |                     |                     |                     |               |
| Vote 05 - Technical Services                          |     |                                                     |                           |                           |                     |                     |                     |               |
| Vote 06 - Spatial Plannign & Environmental Management |     |                                                     |                           |                           |                     |                     |                     |               |
| 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                                       |     |                                                     |                           |                           |                     |                     |                     |               |
| List entity summary if applicable                     |     |                                                     |                           |                           |                     |                     |                     |               |
| <b>Total future operational costs</b>                 |     | <b>-</b>                                            | <b>-</b>                  | <b>-</b>                  | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>      |
| <b>Future revenue by source</b>                       | 3   |                                                     |                           |                           |                     |                     |                     |               |
| Exchange Revenue                                      |     | 63 468                                              | 63 837                    | 67 289                    |                     |                     |                     |               |
| Service charges - Electricity                         |     | 276 282                                             | 300 678                   | 327 228                   |                     |                     |                     |               |
| Service charges - Water                               |     | 61 386                                              | 64 148                    | 67 035                    |                     |                     |                     |               |
| Service charges - Waste Water Management              |     | 34 195                                              | 35 734                    | 37 342                    |                     |                     |                     |               |
| Service charges - Waste Management                    |     | 39 599                                              | 41 381                    | 43 243                    |                     |                     |                     |               |
| Agency services                                       |     | 3 884                                               | 4 012                     | 4 144                     |                     |                     |                     |               |
| List other revenues sources if applicable             |     | 459 376                                             | 453 294                   | 485 522                   |                     |                     |                     |               |
| List entity summary if applicable                     |     |                                                     |                           |                           |                     |                     |                     |               |
| <b>Total future revenue</b>                           |     | <b>938 191</b>                                      | <b>963 085</b>            | <b>1 031 803</b>          | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>      |
| <b>Net Financial Implications</b>                     |     | <b>(761 793)</b>                                    | <b>(822 267)</b>          | <b>(859 351)</b>          | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>      |



## 2.15 CAPITAL BUDGET 2026/2027

| No Kap | Vote No              | Project Description                                                    | Ward  | Ref | Fund | TOTAL     | Budget 2026/27 | Budget 2027/28 | Budget 2028/29 |
|--------|----------------------|------------------------------------------------------------------------|-------|-----|------|-----------|----------------|----------------|----------------|
| 1      | 60056473520IFAE4ZZWM | STAIRS & WHEELCHAIR RAMPS (HESSEQUA)                                   | HQ    | H/Q | CRR  | 200 000   | 200 000        | -              | -              |
| 2      | 62106473520IFQZ3ZZ01 | DEVELOPMENT TUIN OP DIE B                                              | 1     | S/B | CRR  | 30 000    | 30 000         | -              | -              |
| 3      | 62056473520IFG01ZZ08 | UPGRADE OF PLAYPARKS - H                                               | 8     | R/D | CRR  | 300 000   | 300 000        | -              | -              |
| 4      | 70106473520IFARBZZ13 | FENCING OF RIVERSDALE WWTW - R/D                                       | 6,7,8 | R/D | CRR  | 300 000   | 300 000        | -              | -              |
| 5      | 70106473520IFARCZZWM | FENCING OF PUMPSTATIONS - HQ                                           | HQ    | H/Q | CRR  | 300 000   | 300 000        | 300 000        | 300 000        |
| 6      | 52106473520IFANVZZ01 | FENCING HOUSING PROJECT - MHFN                                         | 1     | S/B | CRR  | 1 500 000 | 1 500 000      | -              | -              |
| 7      | 60056456020IFG02ZZ03 | Environmental and Info Signage Material Beaches and Public places- H/Q | 3     | S/B | CRR  | 50 000    | 50 000         | 50 000         | 50 000         |
| 8      | 61106473520IFG03ZZ13 | Cremation walls- H/Q                                                   | 6,7,8 | R/D | CRR  | -         | -              | 50 000         | -              |
| 9      | 26106103020IFG04ZZ07 | TOURISM PUBLIC ART PROGRAMMES                                          | 7     | R/D | CRR  | -         | -              | -              | 30 000         |
| 10     | 26106473520IFG05ZZ03 | UPGRADING OF TOURISM FACILITIES JFT                                    | 3     | J/F | CRR  | 5 000     | 5 000          | 10 000         | 10 000         |
| 11     | 26106473520IFG06ZZ01 | UPGRADING OF TOURISM FACILITIES SB                                     | 1     | S/B | CRR  | 5 000     | 5 000          | 10 000         | 10 000         |
| 12     | 26106473520IFG07ZZ01 | UPGRADING OF TOURISM FACILITIES GM                                     | 1     | G/M | CRR  | 5 000     | 5 000          | 10 000         | 10 000         |
| 13     | 26106473520IFG08ZZ04 | UPGRADING OF TOURISM FACILITIES WS                                     | 4     | W/S | CRR  | 5 000     | 5 000          | 10 000         | 10 000         |
| 14     | 26106473520IFG09ZZ07 | UPGRADING OF TOURISM FACILITIES RD                                     | 7     | R/D | CRR  | 5 000     | 7 500          | 10 000         | 5 000          |
| 15     | 26106473520IFG10ZZ08 | UPGRADING OF TOURISM FACILITIES RD                                     | 8     | R/D | CRR  | -         | -              | 15 000         | 2 500          |
| 16     | 26106473520IFG11ZZ09 | UPGRADING OF TOURISM FACILITIES HB                                     | 9     | H/B | CRR  | 2 500     | 2 500          | 15 000         | 2 500          |
| 17     | 35406472420IFAYBZZ04 | PAVING DE DUINE COMMUNITY HALL                                         | 4     | W/S | CRR  | -         | -              | 90 000         | -              |



| No Kap | Vote No              | Project Description                                                              | Ward | Ref | Fun d | TOTAL     | Budget 2026/27   | Budget 2027/28 | Budget 2028/29   |
|--------|----------------------|----------------------------------------------------------------------------------|------|-----|-------|-----------|------------------|----------------|------------------|
| 18     | 65106473520IFG12ZZ01 | FENCING OF ELLENSRUST CARAVAN PARK                                               | 1    | S/B | CRR   | -         |                  |                | 500 000          |
| 19     | 65256472420IFG13ZZ01 | CREATING A BRIDGE WITH STEPS THAT WILL BE WHEELCHAIR FRIENDLY AT PREEKSTOEL CAMP | 1    | S/B | CRR   | -         |                  |                | 300 000          |
| 20     | 26106473520IFG14ZZ07 | RETRACTABLE SECURITY GATE - TOURISM                                              | 7    | R/D | CRR   | -         |                  |                | 4 000            |
| 21     | 26106460020IFG15ZZ07 | BROCHURE WALL DISPLAY RACK - TOURISM                                             | 7    | R/D | CRR   | -         |                  |                | 2 500            |
| 22     | 60056473520IFG16ZZ03 | Upgrading of Goukou Jetty/Slipway                                                | 3    | S/B | CRR   | -         |                  |                | 600 000          |
| 23     | 60056473520IFG17ZZ07 | FENCING BUSINESS HUB KWANOKUTHULA                                                | 7    | R/D | CRR   | -         | -                |                | 150 000          |
| 24     | 60206473520IFG18ZZ02 | OUTDOOR GYMNASIUM ALBERTINIA                                                     | 2    | A/B | CRR   | -         |                  | 80 000         |                  |
| 25     | 60206472420IFG19ZZ02 | Illuminated Advertising/ welcome structure for Albertinia                        | 2    | A/B | CRR   | -         |                  | 100 000        |                  |
| 26     | 60056449420IFG20ZZ06 | Upgrading of Ablution Facilities for Staff- Riversdale                           | 6    | R/D | CRR   | 130 000   | 130 000          |                |                  |
| 27     | 60206449420IFG21ZZ02 | Upgrading of Ablution Facilities for Staff- Albertinia                           | 2    | A/B | CRR   | 330 000   | 330 000          |                |                  |
| 28     | 60256449420IFG22ZZ01 | Upgrading of Ablution Facilities for Staff- Gouritsmond                          | 1    | G/M | CRR   | 100 000   | 100 000          |                |                  |
| 29     | 60106449420IFG23ZZ01 | Upgrading of Ablution Facilities for Staff- Stilbaai                             | 1    | S/B | CRR   | 130 000   | 130 000          |                |                  |
| 30     | 60156449420IFG24ZZ09 | Upgrading of Ablution Facilities for Staff- Heidelberg                           | 9    | H/B | CRR   | 40 000    | 40 000           |                |                  |
| 31     | 60956473520IFAYCZZ04 | FENCING GROENIE DIE DRACIE                                                       | 4    | S/R | CRR   | -         | -                | 65 000         | -                |
|        |                      | <b>Community Facilities Total</b>                                                |      |     |       | 3 437 500 | <b>3 440 000</b> | <b>815 000</b> | <b>1 986 500</b> |
| 32     | 40106470020IFLA8ZZHO | 3 X PREPAID TOKEN PRINTER                                                        | HQ   | H/Q | CRR   | 9 500     | 9 500            | 10 000         | -                |
| 33     | 40106470020IFLD3ZZHO | 3 X RECIEPT PRINTER - INC                                                        | HQ   | H/Q | CRR   | 8 000     | 8 000            | 8 000          | -                |



| No Kap | Vote No              | Project Description                                       | Ward | Ref | Fund | TOTAL   | Budget 2026/27 | Budget 2027/28 | Budget 2028/29 |
|--------|----------------------|-----------------------------------------------------------|------|-----|------|---------|----------------|----------------|----------------|
| 34     | 33106470020IFARRZZWM | REPLACEMENT OF LAPTOPS LIBRARY                            | HQ   | H/Q | CRR  | -       | -              | 80 000         | -              |
| 35     | 50106470020IFARTZZWM | REPLACEMENT OF LAPTOPS COMMUNITY SERVICES                 | HQ   | H/Q | CRR  | 69 000  | 69 000         | -              | -              |
| 36     | 20106470020IFARSZZHO | REPLACEMENT OF LAPTOPS MM                                 | HQ   | H/Q | CRR  | 30 000  | 30 000         | -              | -              |
| 37     | 20106470020IFX71ZZHO | 17 X LAPTOPS - MMO - COUNCILLORS                          | HQ   | H/Q | CRR  | 450 000 | 450 000        |                |                |
| 38     | 69106470020IFARUZZWM | REPLACEMENT OF LAPTOPS - TECHNICAL                        | HQ   | H/Q | CRR  | 200 000 | 200 000        | -              | -              |
| 39     | 40106470020IFARVZZWM | REPLACEMENT OF LAPTOPS - FINANCE                          | HQ   | H/Q | CRR  | 115 000 | 115 000        | -              | -              |
| 40     | 31106470020IFARWZZHO | REPLACEMENT OF LAPTOPS - CORPORATE                        | HQ   | H/Q | CRR  | 92 000  | 92 000         | -              | -              |
| 41     | 80106470020IFARXZZHO | REPLACEMENT OF LAPTOPS - PLANNING                         | HQ   | H/Q | CRR  | 40 000  | 40 000         | -              | -              |
| 42     | 40106470020IFLA7ZZHO | 2 X Desktop computers - online vending - Income - Finance | HQ   | H/Q | CRR  | 38 000  | 38 000         | 40 000         | -              |
| 43     | 54106470020IFAT6ZZ07 | Camera system N2 - Ward 7                                 | 7    | R/D | CRR  | -       | -              | 200 000        | -              |
| 44     | 26106460020IFG25ZZ07 | 1 X PORTABLE WIRELESS CONFERENCE MICROPHONE               | 7    | R/D | CRR  | -       | -              | 1 000          | 1 000          |
| 45     | 55106456020IFG26ZZ07 | 5 X THERMAL IMAGE CAM F/SERVICES - HESS                   | 7    | R/D | CRR  | -       |                |                | 110 000        |
| 46     | 50106456020IFG27ZZ07 | 1x Camera (Community Services)                            | 7    | R/D | CRR  | -       |                |                | 10 000         |
| 47     | 24106460020IFG28ZZ07 | 4 U Cabinet                                               | 7    | R/D | CRR  | 6 000   | 6 000          |                |                |
| 48     | 30106470020IFG29ZZ06 | PORTABLE PROJECTOR FOR HR                                 | 6    | R/D | CRR  | 5 150   | 5 150          |                | -              |
| 49     | 30106470020IFG30ZZ06 | CLOCK-IN DEVICES X 10 (REPLACEMENTS AND BACKUPS)          | 6    | R/D | CRR  | 48 000  | 48 000         |                | 120 000        |
| 50     | 65256456020IFG31ZZ01 | CCTV CAMERAS (PREEKSTOEL)                                 | 1    | S/B | CRR  | -       | -              |                | 20 000         |
| 51     | 65106456020IFG32ZZ01 | CCTV CAMERAS (ELLENSRUST)                                 | 1    | S/B | CRR  | -       |                |                | 20 000         |
| 52     | 65356456020IFG33ZZ03 | CCTV CAMERAS (JONGENSFONTEIN)                             | 3    | J/F | CRR  | -       |                |                | 20 000         |
| 53     | 23106470020IFG34ZZ07 | 26"-29" Wide Screen for PMS Administrator                 | 7    | R/D | CRR  | 5 000   | 5 000          |                |                |



| No Kap | Vote No              | Project Description                          | Ward  | Ref | Fund | TOTAL            | Budget 2026/27   | Budget 2027/28 | Budget 2028/29 |
|--------|----------------------|----------------------------------------------|-------|-----|------|------------------|------------------|----------------|----------------|
| 54     | 26106456020IFG35ZZ07 | DIGITAL CAMERA PHOTOGRAPHY TRI-POD - TOURISM | 7     | R/D | CRR  | 2 500            | 2 500            |                |                |
| 55     | 26106470020IFG36ZZ07 | SMART PHONE PHOTOGRAPHY STABILISER - TOURISM | 7     | R/D | CRR  | 2 500            | 2 500            |                |                |
| 56     | 40056470020IFAYJZZ07 | 55" Screen Monitors- Finance                 | 7     | R/D | CRR  | 20 000           | 20 000           | 20 000         | -              |
|        |                      | <b>Computer Equipment Total</b>              |       |     |      | <b>1 140 650</b> | <b>1 140 650</b> | <b>359 000</b> | <b>301 000</b> |
| 57     | 74106432420ECG37ZZ13 | MEDIUM VOLTAGE NETWORK UPGRADE - LCH - H     | 7,8   | R/D | INEP | -                | -                | 3 136 000      | 3 278 000      |
| 58     | 74106432420BBAA7ZZ02 | STASIE STREET MV AND LV - A/B                | 2     | A/B | Loan | 1 000 000        | 1 000 000        | 1 000 000      | -              |
| 59     | 74106433420IFG38ZZ04 | RENEWABLE ENERGY PLANT - W/S                 | 4     | W/S | CRR  | 2 500 000        | 2 500 000        | -              | -              |
| 60     | 74106433420BBG39ZZ07 | RENEWABLE ENERGY PLANT - R/D                 | 7     | R/D | Loan | -                | -                | 2 000 000      | -              |
| 61     | 74106432420BBAT9ZZ02 | NETWORK EXTENSION AND REFURBISHMENT- A/B     | 2     | A/B | Loan | -                | -                | 2 000 000      | -              |
| 62     | 74106432420IFAT9ZZ02 | NETWORK EXTENSION AND REFURBISHMENT- A/B     | 2     | A/B | CRR  | 2 000 000        | 2 000 000        | -              | -              |
| 63     | 74106432420BBAQ9ZZ05 | NETWORK EXTENSIONS - DIEPKLOOF H/B           | 5     | H/B | Loan | -                | -                | 2 000 000      | 2 000 000      |
| 64     | 74106432420IFAQ9ZZ05 | NETWORK EXTENSIONS - DIEPKLOOF H/B           | 5     | H/B | CRR  | 2 000 000        | 2 000 000        | -              | -              |
| 65     | 74106430420IFF35ZZ02 | MS MATOPPO (MP 5.2.1) A/B                    | 2     | A/B | CRR  | 1 200 000        | 1 200 000        | -              | -              |
| 66     | 74106430420BBG40ZZ07 | TELEMETRY/COMMUNICATION - RD                 | 7     | R/D | Loan | -                | -                | 500 000        | -              |
| 67     | 74106432420BBALFZZ13 | NETWORK EXTENSION AND REFURBISHMENT          | 6,7,8 | R/D | Loan | -                | -                | 2 500 000      | 2 500 000      |
| 68     | 74106432420IFALFZZ13 | NETWORK EXTENSION AND REFURBISHMENT          | 6,7,8 | R/D | CRR  | 2 500 000        | 2 500 000        | -              | -              |
| 69     | 74106432420BBALFZZ11 | NETWORK EXTENSION AND REFURBISHMENT H/B      | 5,9   | H/B | Loan | -                | -                | 1 000 000      | -              |
| 70     | 74106432420IFALFZZ11 | NETWORK EXTENSION AND REFURBISHMENT H/B      | 5,9   | H/B | CRR  | 2 000 000        | 2 000 000        | -              | 2 500 000      |
| 71     | 74106432420IFG42ZZ01 | NETWORK EXTENSION AND REFURBISHMENT G/M      | 1     | G/M | CRR  | -                |                  |                | 2 000 000      |



| No Kap | Vote No              | Project Description                                                           | Ward  | Ref | Fund | TOTAL     | Budget 2026/27 | Budget 2027/28 | Budget 2028/29 |
|--------|----------------------|-------------------------------------------------------------------------------|-------|-----|------|-----------|----------------|----------------|----------------|
| 72     | 74106432420IFALFZZ04 | Network extension and refurbishment                                           | 4     | W/S | CRR  | 2 000 000 | 2 000 000      | 1 500 000      | -              |
| 73     | 74106433020IFAT8ZZ13 | DC to AC 24VDC to 230VDC 3000W inverter - Elec - R/D                          | 6,7,8 | R/D | CRR  | 20 000    | 20 000         | -              | -              |
| 74     | 73106456020BBG43ZZ04 | Witsand Desalination Plant Inverter & Battery Pack                            | 4     | W/S | Loan | -         | -              | -              | 1 800 000      |
| 75     | 52106433020IFAYLZZ01 | EMERGENCY ERVEN - ELECTRICITY SERVICES - Bitouville                           | 1     | G/M | CRR  | -         | -              | 100 000        | -              |
| 76     | 52106433020IFAYMZZ04 | EMERGENCY ERVEN - ELECTRICITY SERVICES - Vermaaklikheid                       | 4     | H/Q | CRR  | -         | -              | 100 000        | -              |
| 77     | 74106432420IFG44ZZ13 | Network Extensions _ Riversdale _ Erf 21                                      | 6,7,8 | R/D | CRR  | -         | -              | -              | 1 000 000      |
| 78     | 74106432420IFAYQZZ02 | RMU LOERIE - ALBERTINIA                                                       | 2     | A/B | CRR  | 1 200 000 | 1 200 000      | -              | -              |
| 79     | 74106432420IFAYRZZ02 | MV OVERHEAD CONNECTION AT PMT F (RING FEED) - ALB                             | 2     | A/B | CRR  | 800 000   | 800 000        | -              | -              |
| 80     | 74106430420IFAYSZZ01 | MS BITOU - GOURITSMOND                                                        | 1     | G/M | CRR  | 1 500 000 | 1 500 000      | -              | -              |
| 81     | 74106430420IFAYTZZ01 | MS INDUSTRY - GOURITSMOND                                                     | 1     | G/M | CRR  | 1 500 000 | 1 500 000      | -              | -              |
| 82     | 74106430420IFAYUZZ13 | 3 Way RMU Progress Estate RD                                                  | 6,7,8 | R/D | CRR  | 1 000 000 | 1 000 000      | -              | -              |
| 83     | 74106432420IFAYXZZ13 | Ring feed Aloeridge Bali 11kV RD                                              | 6,7,8 | R/D | CRR  | -         | -              | -              | 3 500 000      |
| 84     | 74106433020IFAYZZ13  | Upgrading of LV network MS Kerk South RD                                      | 6,7,8 | R/D | CRR  | 900 000   | 900 000        | -              | -              |
| 85     | 74106433020IFAYZZ13  | Upgrading of LV Network MS Meseum RD                                          | 6,7,8 | R/D | CRR  | 850 000   | 850 000        | -              | -              |
| 86     | 74106433020IFAZAZ13  | Upgrading of LV Network MS Kerk RD (Police station)                           | 6,7,8 | R/D | CRR  | -         | -              | 800 000        | -              |
| 87     | 74106433020BBABZZ13  | Upgrading of LV Network MS Cumming RD                                         | 6,7,8 | R/D | Loan | -         | -              | 900 000        | -              |
| 88     | 74106433020IFAZCZZ11 | Upgrading of LV line at Eksteen Street                                        | 5,9   | H/B | CRR  | 1 500 000 | 1 500 000      | -              | -              |
| 89     | 74106433020IFAZDZZ01 | Upgrade the power line between Old Anglican Church Melkhoutfontein Substation | 1     | S/B | CRR  | 300 000   | 300 000        | -              | -              |



| No Kap | Vote No              | Project Description                                                 | Ward | Ref | Fund | TOTAL             | Budget 2026/27    | Budget 2027/28    | Budget 2028/29    |
|--------|----------------------|---------------------------------------------------------------------|------|-----|------|-------------------|-------------------|-------------------|-------------------|
| 90     | 741064310201FAZFZZ03 | Lighting at Lapskuit Park area                                      | 3    | S/B | CRR  | 200 000           | 200 000           | -                 | -                 |
| 91     | 74106431020BBZHZZ04  | Flood Lights - Slangrivier                                          | 4    | S/R | Loan | -                 | -                 | 500 000           | -                 |
| 92     | 741064324201FAZKZZ10 | Main Road Reticulation - SB                                         | 1,3  | S/B | CRR  | 2 500 000         | 2 500 000         | -                 | -                 |
| 93     | 74106432420BBG45ZZ10 | Main Road Reticulation - SB                                         | 1,3  | S/B | Loan | -                 | -                 | 2 500 000         | -                 |
| 94     | 741064324201FAZLZZ10 | Replace MS at Stedfrey Lane 315kVA                                  | 1,3  | S/B | CRR  | 700 000           | 700 000           | -                 | -                 |
| 95     | 741064310201FAZNZZ04 | Streetlights (Slangrivier)                                          | 4    | S/R | CRR  | 50 000            | 50 000            | -                 | -                 |
| 96     | 741064330201FGDCZZ03 | Jongensfontein Powerline                                            | 3    | J/F | CRR  | 2 352 362         | 2 352 362         | -                 | -                 |
| 97     | 74106431020LPG46ZZ07 | ENERGY EFFICIENCY & DEMAND SIDE LOAD MAN                            | 7    | R/D | INEP | -                 | -                 | 4 000 000         | 4 000 000         |
|        |                      | <b>Electrical Infrastructure Total</b>                              |      |     |      | <b>30 572 362</b> | <b>30 572 362</b> | <b>24 536 000</b> | <b>22 578 000</b> |
| 98     | 350564600201FG47ZZ06 | FRIDGES - HALLS - Riversdale                                        | 6    | R/D | CRR  | 6 600             | 6 600             | 6 800             | -                 |
| 99     | 211064600201FG48ZZ07 | 2 Highback Office Chairs- Office of the Speaker                     | 7    | R/D | CRR  | 4 000             | 4 000             |                   |                   |
| 100    | 541064600201FG49ZZ07 | Gazebo and Banner combination set (Law Enforcement)                 | 7    | R/D | CRR  | -                 |                   |                   | 7 500             |
| 101    | 521064600201FG50ZZ07 | Gazebo and Banner combination set (Housing)                         | 7    | R/D | CRR  | -                 |                   |                   | 7 500             |
| 102    | 653564600201FG51ZZ03 | FRIDGES - CARAVAN PARK JFT                                          | 3    | J/F | CRR  | 22 500            | 22 500            | 25 000            | -                 |
| 103    | 653564600201FG52ZZ03 | STOVES - CARAVAN PARK JFT                                           | 3    | J/F | CRR  | 22 500            | 22 500            | 25 000            | -                 |
| 104    | 653564600201FG53ZZ03 | MICROWAVES - CARAVAN PARK JFT                                       | 3    | J/F | CRR  | 13 200            | 13 200            | 14 400            | -                 |
| 105    | 653564600201FG54ZZ03 | MATRASSES BEDS & MATTRESS COVERS - C/PARK JFT                       | 3    | J/F | CRR  | 32 500            | 32 500            | 35 000            | -                 |
| 106    | 653564600201FG55ZZ03 | CROCKERY & CUTLERY - CARAVAN PARK JFT                               | 3    | J/F | CRR  | 20 000            | 20 000            | 20 000            | 25 000            |
| 107    | 401564600201FAZQZZHO | Airconditioner- Budget Office (New vote - Finance Offices)          | HQ   | H/Q | CRR  | -                 | -                 | 50 000            | 50 000            |
| 108    | 801064600201FAM3ZZHO | Executive Office High Back Chairs- TOWN PLANNING & BUILDING CONTROL | 7    | R/D | CRR  | 12 000            | 12 000            | 12 000            | -                 |



| No Kap | Vote No              | Project Description                                                | Ward  | Ref | Fund | TOTAL  | Budget 2026/27 | Budget 2027/28 | Budget 2028/29 |
|--------|----------------------|--------------------------------------------------------------------|-------|-----|------|--------|----------------|----------------|----------------|
| 109    | 69106460020IFAZRZZHO | Office Furniture Desks & Chairs (Mechanical)                       | HQ    | H/Q | CRR  | 52 000 | 52 000         | -              | -              |
| 110    | 74106460020IFKQ4ZZ13 | High Back Office Chairs (Electrical & Mechanical)                  | 6,7,8 | R/D | CRR  | 15 000 | 15 000         | -              | -              |
| 111    | 74106460020IFKQ5ZZ13 | Stackable Chairs (Black with Upholstery) (Electrical & Mechanical) | 6,7,8 | R/D | CRR  | 15 000 | 15 000         | -              | -              |
| 112    | 26106460020IFAZTZZ07 | 1 X TWO DRAWER OFFICE DESK - TOURISM                               | 7     | R/D | CRR  | -      | -              | 5 000          | 5 000          |
| 113    | 26106460020IFAZUZZ07 | 2 X OFFICE HIGHBACK CHAIRS - TOURISM                               | 7     | R/D | CRR  | -      | -              | 10 000         | 10 000         |
| 114    | 26106460020IFAZVZZ07 | 2 X FOLD-UP OUTDOOR CHAIRS - TOURISM                               | 7     | R/D | CRR  | -      | -              | 2 000          | 2 000          |
| 115    | 30106470020IFG56ZZ07 | Projector and Screen - Occupational Health                         | 7     | R/D | CRR  | -      | -              | 15 000         | -              |
| 116    | 31106460020IFKF1ZZHO | 1X High Back Chair - Archives                                      | 7     | R/D | CRR  | 3 000  | 3 000          | -              | -              |
| 117    | 66106460020IFG57ZZ02 | Aircons - Albertinia                                               | 2     | A/B | CRR  | 30 000 | 30 000         | 18 000         | 22 000         |
| 118    | 66106460020IFG58ZZ01 | Aircons - Gouritsmond                                              | 1     | G/M | CRR  | 23 000 | 23 000         | 18 000         | 22 000         |
| 119    | 66106460020IFG59ZZ01 | Aircons - Stilbaai                                                 | 1     | S/B | CRR  | 75 000 | 75 000         | 18 000         | 22 000         |
| 120    | 66106460020IFG60ZZ09 | Aircons - Heidelberg                                               | 5,9   | H/B | CRR  | 12 500 | 12 500         | 18 000         | 22 000         |
| 121    | 66106460020IFG61ZZ07 | Aircons - Riversdale                                               | 7     | R/D | CRR  | 89 500 | 89 500         | 18 000         | 22 000         |
| 122    | 66106460020IFG62ZZ07 | Curtains/Blinds - Riversdale                                       | 7     | R/D | CRR  | 74 000 | 74 000         | 10 000         | 10 000         |
| 123    | 66106460020IFG63ZZ02 | Curtains/Blinds - Albertinia                                       | 2     | A/B | CRR  | 20 000 | 20 000         | 10 000         | 10 000         |
| 124    | 66106460020IFG64ZZ01 | Curtains/Blinds - Gouritsmond                                      | 1     | G/M | CRR  | 6 000  | 6 000          | 10 000         | 10 000         |
| 125    | 66106460020IFG65ZZ01 | Curtains/Blinds - Stilbaai                                         | 1     | S/B | CRR  | 60 000 | 60 000         | 10 000         | 10 000         |
| 126    | 66106460020IFG66ZZ09 | Curtains/Blinds - Heidelberg                                       | 5,9   | H/B | CRR  | 40 000 | 40 000         | 10 000         | 10 000         |
| 127    | 35906460020IFG67ZZ04 | Wood top tables - Community Halls SR                               | 4     | S/R | CRR  | 20 000 | 20 000         | 15 000         | 25 000         |
| 128    | 35156460020IFG68ZZ09 | Wood top tables - Community Halls HB                               | 9     | H/B | CRR  | 20 000 | 20 000         | 15 000         | 25 000         |
| 129    | 35056460020IFG69ZZ06 | Wood top tables - Community Halls RD                               | 6     | R/D | CRR  | 40 000 | 40 000         | 40 000         | 25 000         |



| No Kap | Vote No              | Project Description                                            | Ward | Ref | Fund | TOTAL | Budget 2026/27 | Budget 2027/28 | Budget 2028/29 |
|--------|----------------------|----------------------------------------------------------------|------|-----|------|-------|----------------|----------------|----------------|
| 130    | 55106460020IFG70ZZ07 | Fridge Fire Station - Riversdale                               | 7    | R/D | CRR  | -     | -              | 6 000          | -              |
| 131    | 55106460020IFG71ZZ02 | Fridge Fire Station - Albertinia                               | 2    | A/B | CRR  | -     | -              | 6 000          | -              |
| 132    | 55106460020IFG72ZZ05 | Fridge Fire Station - Heidelberg                               | 5    | H/B | CRR  | -     | -              | 6 000          | -              |
| 133    | 55106460020IFG73ZZ01 | Fridge Fire Station - Still Bay                                | 1    | S/B | CRR  | -     | -              | 6 000          | -              |
| 134    | 55106460020IFG74ZZ07 | Microwave Fire Station - Riversdale                            | 7    | R/D | CRR  | -     | -              | 1 000          | -              |
| 135    | 55106460020IFG75ZZ05 | Microwave Fire Station - Heidelberg                            | 5    | H/B | CRR  | -     | -              | 1 000          | -              |
| 136    | 55106460020IFG76ZZ02 | Microwave Fire Station - Albertinia                            | 2    | A/B | CRR  | -     | -              | 1 000          | -              |
| 137    | 55106460020IFG77ZZ01 | Microwave Fire Station - Still Bay                             | 1    | S/B | CRR  | -     | -              | 1 000          | -              |
| 138    | 55106460020IFG78ZZ07 | Stove Fire Station - Riversdale                                | 7    | R/D | CRR  | -     | -              | 4 000          | -              |
| 139    | 55106460020IFG79ZZ02 | Stove Fire Station - Albertinia                                | 2    | A/B | CRR  | -     | -              | 4 000          | -              |
| 140    | 55106460020IFG80ZZ05 | Stove Fire Station - Heidelberg                                | 5    | H/B | CRR  | -     | -              | 4 000          | -              |
| 141    | 55106460020IFG81ZZ01 | Stove Fire Station - Still Bay                                 | 1    | S/B | CRR  | -     | -              | 4 000          | -              |
| 142    | 55106460020IFG82ZZ07 | Airconditioners Fire Station - Riversdale                      | 7    | R/D | CRR  | -     | -              | 20 000         | -              |
| 143    | 55106460020IFG83ZZ02 | Airconditioners Fire Station - Albertinia                      | 2    | A/B | CRR  | -     | -              | 20 000         | -              |
| 144    | 55106460020IFG84ZZ05 | Airconditioners Fire Station - Heidelberg                      | 5    | H/B | CRR  | -     | -              | 20 000         | -              |
| 145    | 55106460020IFG85ZZ01 | Airconditioners Fire Station - Still Bay                       | 1    | S/B | CRR  | -     | -              | 20 000         | -              |
| 146    | 55106460020IFG86ZZ02 | Office Desk & 2 Office Chairs Fire Station - Albertinia        | 2    | A/B | CRR  | -     | -              | 4 000          | -              |
| 147    | 55106460020IFG87ZZ05 | Office Desk & 2 Office Chairs Fire Station - Heidelberg        | 5    | H/B | CRR  | -     | -              | 4 000          | -              |
| 148    | 55106460020IFG88ZZ01 | Office Desk & 2 Office Chairs Fire Station - Still Bay         | 1    | S/B | CRR  | -     | -              | 4 000          | -              |
| 149    | 55106460020IFG89ZZ07 | Office Desks Fire Station - Riversdale                         | 7    | R/D | CRR  | -     | -              | 2 000          | -              |
| 150    | 56106460020IFG90ZZ07 | 1 X Gazebo - Protection Services & Disaster Management         | 7    | R/D | CRR  | -     | -              | 8 000          | -              |
| 151    | 56106460020IFG91ZZ07 | 2 X Pop-Up Banners - Protection Services & Disaster Management | 7    | R/D | CRR  | -     | -              | 8 000          | -              |



| No Kap | Vote No              | Project Description                                                    | Ward | Ref | Fun d | TOTAL   | Budget 2026/27 | Budget 2027/28 | Budget 2028/29 |
|--------|----------------------|------------------------------------------------------------------------|------|-----|-------|---------|----------------|----------------|----------------|
| 152    | 74106460020IFBAQZZ11 | 2 x HIGH BACK OFFICE CHAIR<br>ELECTRICAL - HB                          | 5,9  | H/B | CRR   | 7 000   | 7 000          | -              | -              |
| 153    | 74106460020IFBARZZ03 | 2 x HIGH BACK OFFICE CHAIR<br>ELECTRICAL - SB                          | 1,3  | S/B | CRR   | 7 000   | 7 000          | -              | -              |
| 154    | 40056460020IFBAVZZHO | New Carpets- Office of the CFO<br>(change to Finance Dept or new vote) | 7    | R/D | CRR   | 300 000 | 300 000        | -              | -              |
| 155    | 56106460020IFG92ZZ07 | 4 X Highback chairs (Control Room)<br>(Diasaster Management)           | 7    | R/D | CRR   | -       |                |                | 20 000         |
| 156    | 56106460020IFG93ZZ07 | Airconditioner - Control Room(Diasaster<br>Management)                 | 7    | R/D | CRR   | -       |                |                | 20 000         |
| 157    | 53106460020IFG94ZZ07 | 1 X Highback Chair - (Motor Vehicle<br>Registration)                   | 7    | R/D | CRR   | -       |                |                | 8 000          |
| 158    | 50106460020IFG95ZZ07 | 1x Airconditioner (Committee Room<br>Community Services)               | 7    | R/D | CRR   | -       |                |                | 30 000         |
| 159    | 50106460020IFG96ZZ07 | A3 Laminator (Community Services)                                      | 7    | R/D | CRR   | -       |                |                | 3 500          |
| 160    | 51106460020IFG97ZZ06 | 4X High back Office Chairs Thusong<br>Centre                           | 6    | R/D | CRR   | -       |                |                | 15 000         |
| 161    | 51106460020IFG98ZZ06 | High Duty Laminating Machine<br>Thusong Centre Riversdale              | 6    | R/D | CRR   | -       |                |                | 6 000          |
| 162    | 51106460020IFG99ZZ06 | Book shelf- Office of Manager Thusong<br>Centre                        | 6    | R/D | CRR   | -       |                |                | 5 000          |
| 163    | 51106460020IFGA1ZZ06 | Executive Office desk: Thusong Centre                                  | 6    | R/D | CRR   | -       |                |                | 8 000          |
| 164    | 51106460020IFGA2ZZ06 | 2X Branded Gazebo's Thusong Centre                                     | 6    | R/D | CRR   | -       |                |                | 20 000         |
| 165    | 50106460020IFGA3ZZ07 | Shredder - Community Services                                          | 7    | R/D | CRR   | -       |                | 30 000         |                |
| 166    | 40306460020IFGA4ZZ07 | 1 x Ergonomic High-back Chair to<br>prevent sciatica pain              | 7    | R/D | CRR   | 9 500   | 9 500          |                |                |
| 167    | 40306460020IFGA5ZZ07 | 4 x High-back chairs                                                   | 7    | R/D | CRR   | 10 000  | 10 000         |                |                |



| No Kap | Vote No              | Project Description                                       | Ward | Ref | Fun | TOTAL            | Budget 2026/27   | Budget 2027/28 | Budget 2028/29 |
|--------|----------------------|-----------------------------------------------------------|------|-----|-----|------------------|------------------|----------------|----------------|
| 168    | 66106460020IFGA6ZZ07 | 3 X Office Chairs- Property Management                    | 7    | R/D | CRR | 8 000            | 8 000            | 4 000          |                |
| 169    | 60056460020IFGA7ZZ03 | Ketels - Jongensfontein                                   | 3    | J/F | CRR | 3 000            | 3 000            | 2 000          | 2 000          |
| 170    | 60056460020IFGA8ZZ07 | New office carpets - Riversdale                           | 7    | R/D | CRR | 100 000          | 100 000          |                |                |
| 171    | 60206460020IFGA9ZZ02 | New office carpets - Albertinia                           | 2    | A/B | CRR | -                |                  | 100 000        |                |
| 172    | 35906460020IFGAAZZ02 | Mop trolleys - Community Hall A/B                         | 2    | A/B | CRR | 5 000            | 5 000            |                | 5 000          |
| 173    | 35056460020IFGABZZ07 | Mop trolleys - Community Hall R/D                         | 7    | R/D | CRR | 5 000            | 5 000            |                | 5 000          |
| 174    | 35906460020IFGACZZ06 | Urns Community Halls_RD WARD 6                            | 6    | R/D | CRR | 2 500            | 2 500            | 1 250          | 1 250          |
| 175    | 35056460020IFGADZZ07 | Urns Community Halls_RD WARD 7                            | 7    | R/D | CRR | 2 500            | 2 500            | 1 250          | 1 250          |
| 176    | 35056460020IFGAEZZ02 | Urns Community Halls_AB                                   | 2    | A/B | CRR | 2 500            | 2 500            | 1 250          | 1 250          |
| 177    | 35106460020IFGAFZZ01 | Urns Community Halls_SB                                   | 1    | S/B | CRR | 2 500            | 2 500            | 1 250          | 1 250          |
| 178    | 65106460020IFGAGZZ01 | CURTAINS - VARIOUS CARAVAN PARKS                          | 1    | S/B | CRR | -                |                  |                | 100 000        |
| 179    | 20106460020IFGAHZZHO | New Carpets - Office of the MM & MMPA                     | 7    | R/D | CRR | 100 000          | 100 000          |                |                |
| 180    | 20106460020IFGAJZZHO | Blinds for office of the MM                               | 7    | R/D | CRR | 14 000           | 14 000           |                |                |
| 181    | 20106460020IFGAKZZHO | Furniture (couches) Reception Area                        | 7    | R/D | CRR | 20 000           | 20 000           |                |                |
| 182    | 20106460020IFGALZZHO | Banner wall                                               | 7    | R/D | CRR | 8 000            | 8 000            |                |                |
| 183    | 80106460020IFGAMZZ07 | Blinds Development Planning                               | 7    | R/D | CRR | -                |                  |                | 30 000         |
|        |                      | <b>Furniture And Office Equipment Total</b>               |      |     |     | <b>1 334 800</b> | <b>1 334 800</b> | <b>725 200</b> | <b>624 500</b> |
| 184    | 24106471420IFKO3ZZ07 | STORAGE AREA NETWORK - ICT DR SITE                        | 7    | R/D | CRR | 500 000          | 500 000          | -              | -              |
| 185    | 24106471420IFI9ZZ07  | 4 X MANAGED SWITCHES -ICT - STORE ITEM                    | 7    | R/D | CRR | -                | -                | 200 000        | 200 000        |
| 186    | 24106471420IFI07ZZHO | Firewall Solution- ICT                                    | 7    | R/D | CRR | 90 000           | 90 000           | 100 000        | -              |
|        |                      | <b>Information And Communication Infrastructure Total</b> |      |     |     | <b>590 000</b>   | <b>590 000</b>   | <b>300 000</b> | <b>200 000</b> |
| 187    | 65256456020IFAPRZZ01 | REPLACEMENT OF BOILER SYSTEMS AT ELLENSRUST               | 1    | S/B | CRR | 200 000          | 200 000          | -              | -              |



| No Kap | Vote No              | Project Description                                | Ward  | Ref | Fund | TOTAL   | Budget 2026/27 | Budget 2027/28 | Budget 2028/29 |
|--------|----------------------|----------------------------------------------------|-------|-----|------|---------|----------------|----------------|----------------|
| 188    | 70106456020IFZF9ZZWM | LABORATORY EQUIPMENT - H/Q - SEWER                 | HQ    | H/Q | CRR  | 100 000 | 100 000        | -              | -              |
| 189    | 55106420420IFGANZZ05 | 1 X WATERTANK MOUNTED ON TRAILER - FIRE STATION HB | 5     | H/B | CRR  | 100 000 | 100 000        | -              | -              |
| 190    | 70106456020IFJD2ZZWM | SEWERAGE RODS - H/Q                                | HQ    | H/Q | CRR  | 30 000  | 30 000         | -              | -              |
| 191    | 55106456020IFZQ6ZZ13 | FIRE HYDRANTS - RIVERSDALE - FIRE                  | 6,7,8 | R/D | CRR  | 50 000  | 50 000         | -              | 50 000         |
| 192    | 55106456020IFZQ7ZZ11 | FIRE HYDRANTS - HEIDELBERG - FIRE                  | 5,9   | H/B | CRR  | 50 000  | 50 000         | -              | 50 000         |
| 193    | 55106456020IFZQ8ZZ10 | FIRE HYDRANTS - STILLBAAI - FIRE                   | 1,3   | S/B | CRR  | 50 000  | 50 000         | -              | 50 000         |
| 194    | 55106456020IFZQ9ZZ02 | FIRE HYDRANTS - ALBERTINIA - FIRE                  | 2     | A/B | CRR  | 50 000  | 50 000         | -              | 50 000         |
| 195    | 55106456020IFZR1ZZ04 | FIRE HYDRANTS -SLANGRIVIER - FIRE                  | 4     | S/R | CRR  | 50 000  | 50 000         | -              | 50 000         |
| 196    | 55106456020IFZR3ZZ01 | FIRE HYDRANTS - GOURITSMOND - FIRE                 | 1     | G/M | CRR  | 50 000  | 50 000         | -              | 50 000         |
| 197    | 55106456020IFZR4ZZ04 | FIRE HYDRANTS - WITSAND - FIRE                     | 4     | W/S | CRR  | 50 000  | 50 000         | -              | 50 000         |
| 198    | 55106456020IFGAPZZ07 | 5 X NAP SACK - FIRE                                | 7     | R/D | CRR  | 5 800   | 5 800          | -              | -              |
| 199    | 55106456020IFGAQZZ07 | HOSES - 65MM - FIRE                                | 7     | R/D | CRR  | 30 000  | 30 000         | -              | -              |
| 200    | 55106456020IFGARZZ07 | HOSES ù 38MM - FIRE                                | 7     | R/D | CRR  | 30 000  | 30 000         | -              | -              |
| 201    | 55106456020IFGASZZ07 | NOZZLE - FIRE                                      | 7     | R/D | CRR  | 15 000  | 15 000         | -              | -              |
| 202    | 55106456020IFGATZZ07 | BRANDBLUSSERS 4.5KG                                | 7     | R/D | CRR  | 5 000   | 5 000          | -              | -              |
| 203    | 69106456020IFJK7ZZWM | TOOLS - PUBLIC WORKS - H/Q                         | HQ    | H/Q | CRR  | 50 000  | 50 000         | 200 000        | -              |
| 204    | 81106456020IFGAUZZ07 | BRUSHCUTTER - ENVIRONM.                            | 7     | R/D | CRR  | 13 000  | 13 000         | -              | -              |
| 205    | 74106456020IFGAVZZ07 | CABLE & FAULT DETECTOR - LOW & HIGH TENS           | 7     | R/D | CRR  | 300 000 | 300 000        | -              | -              |
| 206    | 81106420420IFGAWZZ07 | 1 X BOAT TRAILER - ENVIRONMENTAL - PLANN           | 7     | R/D | CRR  | 50 000  | 50 000         | -              | -              |
| 207    | 63156456020IFZR5ZZ11 | Creepy Crawley Swimming Pool - Heidelberg          | 5,9   | H/B | CRR  | 30 000  | 30 000         | -              | -              |
| 208    | 53106456020IFGAXZZ07 | Firearms/Handguns- Traffic                         | 7     | R/D | CRR  | -       | -              | -              | 50 000         |
| 209    | 53106460020IFGAYZZ07 | 3 x firearm safes (Traffic)                        | 7     | R/D | CRR  | -       | -              | -              | 50 000         |
| 210    | 62206456020IFJB9ZZ02 | Weedeaters - Parks - A/B                           | 2     | A/B | CRR  | 20 000  | 20 000         | -              | -              |
| 211    | 62156456020IFJC1ZZ11 | Weedeaters - Parks - Heidelberg                    | 5,9   | H/B | CRR  | 20 000  | 20 000         | -              | -              |
| 212    | 62056456020IFJC2ZZ13 | Weedeaters - Parks - Riversdale                    | 6,7,8 | R/D | CRR  | 20 000  | 20 000         | -              | -              |



| No Kap | Vote No              | Project Description                                                         | Ward  | Ref | Fund | TOTAL   | Budget 2026/27 | Budget 2027/28 | Budget 2028/29 |
|--------|----------------------|-----------------------------------------------------------------------------|-------|-----|------|---------|----------------|----------------|----------------|
| 213    | 62106456020IFJC3ZZ10 | Weedeaters - Parks - S/B                                                    | 1,3   | S/B | CRR  | 20 000  | 20 000         | -              | -              |
| 214    | 69106456020IFJC7ZZ04 | Weedeaters - Public Works - S/R                                             | 4     | S/R | CRR  | 20 000  | 20 000         | -              | -              |
| 215    | 69106456020IFJC9ZZ01 | Weedeaters - Public Works - G/M                                             | 1     | G/M | CRR  | 20 000  | 20 000         | -              | -              |
| 216    | 69106456020IFJC8ZZ04 | Weedeaters - Public Works - W/S                                             | 4     | W/S | CRR  | 20 000  | 20 000         | -              | -              |
| 217    | 62056456020IFBBCZZ13 | Pole Pruner RD                                                              | 6,7,8 | R/D | CRR  | 20 000  | 20 000         | -              | -              |
| 218    | 74106456020IFAUZZ10  | Chainsaw - Electrical S/B                                                   | 1,3   | S/B | CRR  | -       | -              | 20 000         | -              |
| 219    | 81106456020IFGAZZ07  | Jackhammer                                                                  | 7     | R/D | CRR  | -       | -              | 40 000         | -              |
| 220    | 69106456020IFBBKZZWM | Chain Saws (Riversdale, Albertinia, Stilbay, Heidelberg - R6000 per item)   | HQ    | H/Q | CRR  | 12 000  | 12 000         | 24 000         | -              |
| 221    | 69106456020IFBBLZZWM | Brash Cutters(Riversdale, Albertinia, Stilbay, Heidelberg - R5000 per item) | HQ    | H/Q | CRR  | -       | -              | 20 000         | -              |
| 222    | 55106456020IFGE1ZZ07 | Rescue Tools Extrication - Fire Services                                    | 7     | R/D | CRR  | -       | -              | 900 000        | -              |
| 223    | 55106420420IFGE2ZZ07 | Fisrt Responder Trailor - Fire Services                                     | 7     | R/D | CRR  | -       | -              | 100 000        | -              |
| 224    | 74106456020IFGE3ZZ07 | Tools / Testers / Measurement Equipment - Electrical                        | 7     | R/D | CRR  | 500 000 | 500 000        | 500 000        | 500 000        |
| 225    | 74106456020IFGE4ZZ07 | Acoustic imager for overhead fault detection x 1                            | 7     | R/D | CRR  | -       | -              | -              | 300 000        |
| 226    | 74106436020BBGE5ZZ07 | Minisub with RMU coasal spec 630kva                                         | 7     | R/D | Loan | -       | -              | 800 000        | -              |
| 227    | 74106436020IFGE6ZZ07 | Minisub with RMU coastal spec 500kva                                        | 7     | R/D | CRR  | 650 000 | 650 000        | -              | 650 000        |
| 228    | 53106456020IFGE7ZZ07 | Lawn Mower (Traffic Technical Team )                                        | 7     | R/D | CRR  | -       | -              | -              | 8 000          |
| 229    | 53106456020IFGE8ZZ07 | Weed eaters(Traffic Technical Team )                                        | 7     | R/D | CRR  | -       | -              | -              | 10 000         |
| 230    | 53106456020IFGE9ZZ07 | Chain saw(Traffic Technical Team )                                          | 7     | R/D | CRR  | -       | -              | -              | 4 000          |
| 231    | 53106456020IFGEAZZ07 | Blowers (Traffic Technical Team )                                           | 7     | R/D | CRR  | -       | -              | -              | 10 000         |
| 232    | 53106456020IFGEBZZ07 | Drill(Traffic Technical Team )                                              | 7     | R/D | CRR  | -       | -              | -              | 5 000          |
| 233    | 53106456020IFGECZZ07 | Grinder(Traffic Technical Team )                                            | 7     | R/D | CRR  | -       | -              | -              | 5 000          |



| No Kap | Vote No              | Project Description                                                   | Ward | Ref | Fund | TOTAL | Budget 2026/27 | Budget 2027/28 | Budget 2028/29 |
|--------|----------------------|-----------------------------------------------------------------------|------|-----|------|-------|----------------|----------------|----------------|
| 234    | 53106456020IFGEDZZ07 | Baby grinder(Traffic Technical Team )                                 | 7    | R/D | CRR  | -     |                |                | 3 000          |
| 235    | 53106420420IFGEEZZ07 | 1 x Vehilce trailer impoundment - modified (Traffic)                  | 7    | R/D | CRR  | -     |                |                | 100 000        |
| 236    | 53106456020IFGEFZZ07 | Battery pack for charging (starting) of vehicles (Traffic)            | 7    | R/D | CRR  | -     |                |                | 10 000         |
| 237    | 55106456020IFGEGZZ07 | Self-contained breathing apparatus (Fire Services)(Riversdale)        | 7    | R/D | CRR  | -     |                |                | 40 000         |
| 238    | 55106456020IFGEHZZ05 | Self-contained breathing apparatus (Fire Services)(Heidelberg)        | 5    | H/B | CRR  | -     |                |                | 40 000         |
| 239    | 55106456020IFGEJZZ01 | Self-contained breathing apparatus (Fire Services)(Stilbay)           | 1    | S/B | CRR  | -     |                |                | 40 000         |
| 240    | 55106456020IFGEKZZ02 | Self-contained breathing apparatus (Fire Services)(Albertinia)        | 2    | A/B | CRR  | -     |                |                | 40 000         |
| 241    | 55106456020IFGELZZ07 | 1x Positive pressure ventilator (Fire Services) Riversdale            | 7    | R/D | CRR  | -     |                |                | 30 000         |
| 242    | 55106456020IFGEQZZ02 | 6 X Portable spotlights Battery operated (Fire Services) (Albertinia) | 2    | A/B | CRR  | -     |                |                | 1 500          |
| 243    | 55106456020IFGEMZZ07 | 6 X Portable spotlights Battery operated (Fire Services) (Riversdale) | 7    | R/D | CRR  | -     |                |                | 1 500          |
| 244    | 55106456020IFGENZZ05 | 6 X Portable spotlights Battery operated (Fire Services) (Heidelberg) | 5    | H/B | CRR  | -     |                |                | 1 500          |
| 245    | 55106456020IFGEPZZ01 | 6 X Portable spotlights Battery operated (Fire Services) (Stilbay)    | 1    | S/B | CRR  | -     |                |                | 1 500          |
| 246    | 55106456020IFGERZZ07 | 6 X Personal alert safety devices (Fire Services)(Riversdale)         | 7    | R/D | CRR  | -     |                |                | 10 000         |
| 247    | 55106456020IFGESZZ05 | 6 X Personal alert safety devices (Fire Services)(Heidelberg)         | 5    | H/B | CRR  | -     |                |                | 10 000         |
| 248    | 55106456020IFGETZZ01 | 6 X Personal alert safety devices (Fire Services)(Stilbay)            | 1    | S/B | CRR  | -     |                |                | 10 000         |
| 249    | 55106456020IFGEUZZ02 | 6 X Personal alert safety devices (Fire Services)(Albertinia)         | 2    | A/B | CRR  | -     |                |                | 10 000         |



| No Kap | Vote No              | Project Description                                | Ward | Ref | Fund | TOTAL  | Budget 2026/27 | Budget 2027/28 | Budget 2028/29 |
|--------|----------------------|----------------------------------------------------|------|-----|------|--------|----------------|----------------|----------------|
| 250    | 54106456020IFGEVZZ07 | Decibell Meter (Law Enforcement)                   | 7    | R/D | CRR  | -      |                |                | 17 000         |
| 251    | 54106456020IFGEWZZ07 | 20X Anti Riot Shields (Law Enforcement)            | 7    | R/D | CRR  | -      |                |                | 40 000         |
| 252    | 54106456020IFGEXZZ07 | 20X Riot Helmets with neck flaps (Law Enforcement) | 7    | R/D | CRR  | -      |                |                | 30 000         |
| 253    | 54106456020IFGEYZZ07 | 2x Metal detectors (Law Enforcement)               | 7    | R/D | CRR  | -      |                |                | 4 000          |
| 254    | 54106456020IFGEZZZ07 | 2x Brushcutters (Law Enforcement)                  | 7    | R/D | CRR  | -      |                |                | 8 000          |
| 255    | 51106456020IFGB1ZZ06 | Line Marking Machine: Thusong Centre Riversdale    | 6    | R/D | CRR  | -      |                |                | 20 000         |
| 256    | 66106456020IFGB2ZZ06 | Lawnmowers - Property management Riversdale        | 6    | R/D | CRR  | -      |                |                | 10 000         |
| 257    | 66106456020IFGB3ZZ03 | Lawnmowers - Property management Stilbaai          | 3    | S/B | CRR  | -      |                |                | 10 000         |
| 258    | 66106456020IFGB4ZZ06 | Weed eaters - Property management Riversdale       | 6    | R/D | CRR  | -      |                |                | 6 000          |
| 259    | 66106456020IFGB5ZZ02 | Weed eaters - Property management Stilbaai         | 2    | S/B | CRR  | -      |                |                | 6 000          |
| 260    | 65106456020IFGB6ZZ01 | REPLACEMENT OF VENTRAC GRASS CUTTING MACHINE - E/R | 1    | S/B | CRR  | -      |                |                | 800 000        |
| 261    | 81106460020IFGB7ZZ07 | Workshop trolley with tools (Environmental)        | 7    | R/D | CRR  | -      |                |                | 15 000         |
| 262    | 81106456020IFGB8ZZ07 | Trolley Jack- Environmental Management             | 7    | R/D | CRR  | -      |                |                | 5 000          |
| 263    | 81106456020IFGB9ZZ07 | Wood Chipper- Environmental Management             | 7    | R/D | CRR  | -      |                |                | 300 000        |
| 264    | 81106456020IFGBAZZ07 | Concrete Mixer- Environmental Management           | 7    | R/D | CRR  | 40 000 | 40 000         |                |                |



| No Kap | Vote No              | Project Description                      | Ward  | Ref | Fund | TOTAL            | Budget 2026/27   | Budget 2027/28   | Budget 2028/29   |
|--------|----------------------|------------------------------------------|-------|-----|------|------------------|------------------|------------------|------------------|
| 265    | 69106456020IFGBBZZ03 | Leave Blower                             | 3     | S/B | CRR  | 40 000           | 40 000           |                  |                  |
| 266    | 69106456020IFGBCZZ07 | Jackhammer                               | 7     | R/D | CRR  | 30 000           | 30 000           |                  |                  |
| 267    | 73106456020IFGBDZZ03 | Water/Sludge pump                        | 3     | S/B | CRR  | 80 000           | 80 000           |                  |                  |
| 268    | 69106456020IFGBEZZ11 | Walk Behind Roller Trailor               | 5,9   | H/B | CRR  | 100 000          | 100 000          |                  |                  |
| 269    | 69106456020IFGBFZZ07 | 2x Tar Cutter                            | 7     | R/D | CRR  | 50 000           | 50 000           |                  |                  |
| 270    | 74106436020IFGBGZZ07 | Minisub with RMU coastal spec 315kva     | 7     | R/D | CRR  | -                |                  |                  | 1 000 000        |
| 271    | 74106456020IFGBHZZ07 | Drone - Solar Plant                      | 7     | R/D | CRR  | -                |                  |                  | 280 000          |
| 272    | 69106456020IFGBJZZ07 | LABELLING MACHINES                       | 7     | R/D | CRR  | -                |                  |                  | 15 000           |
| 273    | 74106456020IFGBKZZ07 | TELESCOPING HOT STICK 12M                | 7     | R/D | CRR  | -                |                  |                  | 30 000           |
| 274    | 74106456020IFGBLZZ07 | Extention ladders Fibre glass            | 7     | R/D | CRR  | -                |                  |                  | 20 000           |
|        |                      | <b>Machinery And Equipment Total</b>     |       |     |      | <b>2 970 800</b> | <b>2 970 800</b> | <b>2 604 000</b> | <b>4 907 000</b> |
| 275    | 60056475020BBGBMZZ07 | Construction of New Municipal Buildings  | 7     | R/D | Loan | 10 000 000       | 10 000 000       | 10 000 000       |                  |
| 276    | 60056475020IFK05ZZ07 | REFURBISHMENT OF BUILDINGS - RIVERSDALE  | 7     | R/D | CRR  | 400 000          | 400 000          | 150 000          | 100 000          |
| 277    | 66106475020IFGBNZZ02 | REFURBISHMENT OF BUILDINGS - ALBERTINIA  | 2     | A/B | CRR  | 250 000          | 250 000          | 100 000          |                  |
| 278    | 66106475020IFGBPZZ04 | REFURBISHMENT OF BUILDINGS - WITSAND     | 4     | W/S | CRR  | 50 000           | 50 000           |                  | 100 000          |
| 279    | 66106475020IFGBQZZ04 | REFURBISHMENT OF BUILDINGS - SLANGRIVIER | 4     | S/R | CRR  | 150 000          | 150 000          |                  | 100 000          |
| 280    | 66106475020IFGBRZZ09 | REFURBISHMENT OF BUILDINGS - HEIDELBERG  | 9     | H/B | CRR  | 150 000          | 150 000          | 100 000          |                  |
| 281    | 66106475020IFGBSZZ01 | REFURBISHMENT OF BUILDINGS - STILBAAI    | 1     | S/B | CRR  | 400 000          | 400 000          | 100 000          | 100 000          |
| 282    | 66106475020IFGBTZZ01 | REFURBISHMENT OF BUILDINGS - MHFT        | 1     | S/B | CRR  | 100 000          | 100 000          |                  |                  |
| 283    | 51106460020IFKP2ZZ13 | Chairs Committee Room Thusong Centre     | 6,7,8 | R/D | CRR  | 30 000           | 30 000           | -                | -                |
| 284    | 52106475520IFGBUZZ02 | Temporary Informal Housing Albertinia    | 2     | A/B | CRR  | -                |                  |                  | 600 000          |



| No Kap | Vote No              | Project Description                                                            | Ward | Ref | Fund | TOTAL | Budget 2026/27 | Budget 2027/28 | Budget 2028/29 |
|--------|----------------------|--------------------------------------------------------------------------------|------|-----|------|-------|----------------|----------------|----------------|
| 285    | 52106475520IFGBVZZ05 | Temporary Informal Housing_Heidelberg                                          | 5    | H/B | CRR  | -     |                |                | 600 000        |
| 286    | 52106475520IFGBWZZ07 | Temporary Informal Housing_Riversdale                                          | 7    | R/D | CRR  | -     |                |                | 600 000        |
| 287    | 50106473520IFGBXZZ01 | Upgrading of Informal Trading Areas_MHFT                                       | 1    | S/B | CRR  | -     |                |                | 25 000         |
| 288    | 50106473520IFGBYZZ02 | Upgrading of Informal Trading Areas_Albertinia                                 | 2    | A/B | CRR  | -     |                |                | 25 000         |
| 289    | 50106473520IFGBZZ04  | Upgrading of Informal Trading Areas_Witsand                                    | 4    | W/S | CRR  | -     |                |                | 25 000         |
| 290    | 50106473520IFGC1ZZ07 | Upgrading of Informal Trading Areas_Riversdale                                 | 7    | R/D | CRR  | -     |                |                | 25 000         |
| 291    | 53106475020IFGC2ZZ02 | Expansion of learners and eye testing services to Albertinia                   | 2    | A/B | CRR  | -     |                |                | 300 000        |
| 292    | 53106475020IFGC3ZZ01 | Expansion of learners and eye testing services to Stilbaai                     | 1    | S/B | CRR  | -     |                | 300 000        |                |
| 293    | 51106475020IFGC4ZZ01 | Expansion of Testing Stations/ Thusong/ E-Centre_GM                            | 1    | G/M | CRR  | -     |                | 250 000        | 250 000        |
| 294    | 51106475020IFGC5ZZ01 | Expansion of Testing Stations/ Thusong/ E-Centre_SB                            | 1    | S/B | CRR  | -     |                | 250 000        | 250 000        |
| 295    | 65106473520IFGC6ZZ10 | REPLACEMENT OF WOODEN WINDOWS WITH ALLUMINIUM WINDOWS AT VARIOUS CARAVAN PARKS | 1,3  | S/B | CRR  | -     |                |                | 200 000        |
| 296    | 65106473520IFGC7ZZ01 | REPLACEMENT OF THATCH ROOFS AT ELLENSRUST                                      | 1    | S/B | CRR  | -     |                |                | 70 000         |
| 297    | 65356473520IFGC8ZZ03 | REPLACEMENT OF THATCH ROOFS AT JONGENSFONTEIN                                  | 3    | J/F | CRR  | -     |                |                | 200 000        |
| 298    | 65106473520IFGC9ZZ01 | REPLACEMENT OF WOODEN BRIDGE AT ELLENSRUST                                     | 1    | S/B | CRR  | -     |                |                | 200 000        |
| 299    | 65106473520IFGCAZZ01 | ADDITIONAL EMERGENCY EXITS AT ELLENSRUST CAMP                                  | 1    | S/B | CRR  | -     |                |                | 200 000        |
| 300    | 54106475020IFGCBZZ01 | Upgrading of Law Enforcement Offices                                           | 1    | S/B | CRR  | -     |                | 500 000        |                |



| No Kap | Vote No              | Project Description                                | Ward | Ref | Fund | TOTAL      | Budget 2026/27 | Budget 2027/28 | Budget 2028/29 |
|--------|----------------------|----------------------------------------------------|------|-----|------|------------|----------------|----------------|----------------|
| 301    | 55106475020IFGCCZZ07 | Upgrading of Fire Station Building_Riversdale      | 7    | R/D | CRR  | -          | -              | 125 000        | 250 000        |
| 302    | 55106475020IFGCDZZ05 | Upgrading of Fire Station Building_Heidelberg      | 5    | H/B | CRR  | -          | -              | 125 000        | 250 000        |
| 303    | 55106475020IFGCEZZ04 | Upgrading of Fire Station Building_Slangrivier     | 4    | S/R | CRR  | -          | -              | 125 000        | 250 000        |
| 304    | 55106475020IFGCFZZ01 | Upgrading of Fire Station Building_Melkhoutfontein | 1    | S/B | CRR  | -          | -              | 125 000        | 250 000        |
|        |                      | <b>Operational Buildings Total</b>                 |      |     |      | 11 530 000 | 11 530 000     | 12 250 000     | 4 970 000      |
| 305    | 69106472420IFZ7ZZWM  | TRAFFIC CALMING TECHNIQUES - H/Q                   | HQ   | H/Q | CRR  | 200 000    | 200 000        | 200 000        | -              |
| 306    | 69106472420BBZ76ZZWM | UPGRADING OF ROADS - H/Q                           | HQ   | H/Q | Loan | -          | -              | 15 000 000     | -              |
| 307    | 69106472420IFNG8ZZWM | UPGRADING OF ROADS - H/Q                           | HQ   | H/Q | CRR  | -          | -              | -              | 19 000 000     |
| 308    | 69106472420IFNK1ZZ01 | UPGRADE ROADS & STORMWATER - G/M                   | 1    | G/M | CRR  | 1 000 000  | 1 000 000      | -              | -              |
| 309    | 69106472420IFNK2ZZ01 | UPGRADE ROADS & STORMWATER - MHFT - S/B            | 1    | S/B | CRR  | 1 000 000  | 1 000 000      | -              | -              |
| 310    | 69106472420BBNK6ZZ03 | UPGRADE ROADS & STORMWATER - S/B WEST              | 3    | S/B | Loan | 1 500 000  | 1 500 000      | -              | -              |
| 311    | 69106472420IFNK4ZZ02 | UPGRADE ROADS & STORMWATER - A/B                   | 2    | A/B | CRR  | 1 500 000  | 1 500 000      | -              | -              |
| 312    | 69106472420IFNL5ZZ09 | UPGRADE ROADS & STORMWATER - WYK 9 - H/B           | 9    | H/B | CRR  | 5 000 000  | 5 000 000      | -              | -              |
| 313    | 69106472420EDNG1ZZ05 | UPGRADE ROADS IN DIEPKLOOF H/BERG                  | 5    | H/B | MIG  | -          | -              | 2 042 622      | -              |
| 314    | 69106472420IFNG7ZZ01 | WIDENING OF ROADS (DR 1528 MFT HOUSING P           | 1    | S/B | CRR  | 3 000 000  | 3 000 000      | -              | -              |
| 315    | 69106472420IFAN6ZZ10 | DRAAISIKELS - S/B                                  | 1,3  | S/B | CRR  | -          | -              | 2 000 000      | -              |
| 316    | 69106472420BBGCGZZ01 | DRAAISIKELS - S/B                                  | 1    | S/B | Loan | -          | -              | -              | 3 000 000      |
| 317    | 53106472420IFNM2ZZWM | NEW ROAD SIGNS - TRAFFIC                           | HQ   | H/Q | CRR  | 100 000    | 100 000        | 250 000        | 250 000        |
| 318    | 69106472420EDNG4ZZ06 | UPGRADE ROADS & STORMWATER - WYK 6 - R/D           | 6    | R/D | MIG  | -          | -              | 3 700 000      | 1 547 809      |



| No Kap | Vote No              | Project Description                                                          | Ward  | Ref | Fund | TOTAL             | Budget 2026/27    | Budget 2027/28    | Budget 2028/29    |
|--------|----------------------|------------------------------------------------------------------------------|-------|-----|------|-------------------|-------------------|-------------------|-------------------|
| 319    | 53106472420IFNG5ZZ13 | RESEAL OF MOTOR VEHICLE TESTING TRACK                                        | 6,7,8 | R/D | CRR  | -                 | -                 | 500 000           | -                 |
| 320    | 53106472420IFGCHZZ07 | Upgrading of Motor cycle testing track / range (Motor Vehicle Registrations) | 7     | R/D | CRR  | 700 000           | 700 000           |                   | 700 000           |
| 321    | 69106472420IFNG6ZZ04 | Stormwater upgrade in Witsand                                                | 4     | W/S | CRR  | 500 000           | 500 000           | 750 000           | -                 |
| 322    | 52106446020M7BFTZZ07 | DEV RDS/STORMW KWANOKUTHULA THEMBANI STR                                     | 7     | R/D | BEH  | -                 | -                 | -                 | 4 000 000         |
| 323    | 52106472420LWAVPZZ08 | DEV OF ROADS & STORMW_ALOERIDGE                                              | 8     | R/D | BEH  |                   |                   |                   | 7 000 000         |
| 324    | 52106472420LWAVQZZ07 | DEV OF ROADS & STORMW_KWANOKUTHULA SITE C                                    | 7     | R/D | BEH  |                   |                   |                   | 4 000 000         |
| 325    | 69106472420BBBCEZZWM | UPGRADE OF WALKWAY AND KERBS HESSEQUA                                        | HQ    | H/Q | Loan | -                 | -                 | 300 000           | 300 000           |
| 326    | 69106472420IFBCFZZWM | UPGRADE OF WALKWAY AND KERBS HESSEQUA                                        | HQ    | H/Q | CRR  | 300 000           | 300 000           | -                 | -                 |
| 327    | 73106456020IFAV1ZZWM | Radio/ Telemetry Hardware                                                    | HQ    | H/Q | CRR  | 500 000           | 500 000           | 500 000           | 500 000           |
| 328    | 62106472420MJBFNZZ02 | UPGRADING OF STASIE STREET ALBERTINIA                                        | 2     | A/B | Prov | 17 740 000        | 17 740 000        | 8 957 000         | -                 |
| 329    | 69106473020BBBCHZZ02 | Nywerheidslaan Upgrade of Stormwater Infrastructure                          | 2     | A/B | Loan | 500 000           | 500 000           | -                 | -                 |
| 330    | 69106475020IFGCJZZ06 | Paving Thusong Centre Riversdale                                             | 6     | R/D | CRR  | -                 |                   |                   | 30 000            |
| 331    | 69106472420IFGCKZZ03 | INTERSECTION ORCHID RYLAAN                                                   | 3     | S/B | CRR  | 2 000 000         | 2 000 000         |                   |                   |
| 332    | 69106473020IFBCJZZWM | Upgrading of Stormwater systems                                              | HQ    | H/Q | CRR  | 1 000 000         | 1 000 000         | 1 000 000         | 2 000 000         |
|        |                      | <b>Roads Infrastructure Total</b>                                            |       |     |      | <b>36 540 000</b> | <b>36 540 000</b> | <b>35 199 622</b> | <b>42 327 809</b> |
| 333    | 70106449420BBX16ZZ03 | BULK SEWER UPGRADE PHASE                                                     | 3     | S/B | Loan | -                 | -                 | 2 500 000         | -                 |
| 334    | 70106449420IFF03ZZWM | REPLACE SAND IN SLUDGE DRYING BED AT WW                                      | HQ    | H/Q | CRR  | 500 000           | 500 000           | -                 | -                 |
| 335    | 70106449420IFAP1ZZWM | PUMPS - HESSEQUA                                                             | HQ    | H/Q | CRR  | 1 000 000         | 1 000 000         | 1 000 000         | -                 |
| 336    | 70106449420EDAAJZZ13 | UPGRADING OF SEWERAGE NETWORK IN MORESTO                                     | 8     | R/D | MIG  | -                 | -                 | 5 736 603         | 2 660 426         |



| No Kap | Vote No              | Project Description                                                                         | Ward  | Ref | Fund | TOTAL      | Budget 2026/27 | Budget 2027/28 | Budget 2028/29 |
|--------|----------------------|---------------------------------------------------------------------------------------------|-------|-----|------|------------|----------------|----------------|----------------|
| 337    | 70106449420IFAP2ZZ11 | LINING OF EMERGENCY STORAGE DAMS H/B                                                        | 5,9   | H/B | CRR  | -          | -              | 1 000 000      | -              |
| 338    | 70106449420BBAP3ZZ03 | NEW SLUDGE BED AT WWTW- SB                                                                  | 3     | S/B | Loan | -          | -              | -              | 5 000 000      |
| 339    | 70106449420BBX36ZZ03 | REFURBISHMENT OF GRAVITY DISTRIBUTION                                                       | 3     | S/B | Loan | 1 000 000  | 1 000 000      | -              | 1 000 000      |
| 340    | 70106449420IFY30ZZ11 | NEW RETICULATION - HEIDELBERG                                                               | 5,9   | H/B | CRR  | 2 000 000  | 2 000 000      | 2 000 000      | -              |
| 341    | 70106449420IFY31ZZ02 | NEW RETICULATION - ALBERTINIA                                                               | 2     | A/B | CRR  | 1 000 000  | 1 000 000      | 1 000 000      | -              |
| 342    | 70106449420BBAP8ZZ05 | UPGRADE BULK SEW LINE AND PUMPSTAT H/B                                                      | 5     | H/B | Loan | -          | -              | 2 500 000      | -              |
| 343    | 70106449420IFGCLZZ03 | UPGRADE SEWER PUMPSTATION 1 -SB                                                             | 3     | S/B | CRR  | -          | -              | -              | 7 000 000      |
| 344    | 70106449420BBARGZZ03 | NEW SEWER PUMPSTATION 3 -SB                                                                 | 3     | S/B | Loan | 3 000 000  | 3 000 000      | -              | -              |
| 345    | 70106449420BBX14ZZ03 | BULK SEWER UPGRADE PHASE 1 ( GLS ) - STIL                                                   | 3     | S/B | Loan | 1 000 000  | 1 000 000      | -              | -              |
| 346    | 70106449420BBX15ZZ13 | HRS(1.7) - 549M X 250DIA UPGRADE OF EXIS                                                    | 6,7,8 | R/D | Loan | 1 000 000  | 1 000 000      | -              | -              |
| 347    | 70106449420EDX11ZZ13 | Upgrading of Waste Water Treatment Works in Riversdale Ph3 (Ref 343289)                     | 6,7,8 | R/D | MIG  | 15 159 150 | 15 159 150     | -              | -              |
| 348    | 70106449420IFATZZ11  | Refurbishment at WWTW Heidelberg                                                            | 5,9   | H/B | CRR  | -          | -              | 300 000        | -              |
| 349    | 65106449420BBBCLZZ01 | Upgrading of Ablution facility at Ellensrust Camping Site - Block E                         | 1     | S/B | Loan | -          | -              | 200 000        | -              |
| 350    | 70106449420BBBCMZZ01 | Emergency Erven - Sanitation Services - Bitouville Public Participation Input Nr 8 & 9      | 1     | G/M | Loan | -          | -              | 100 000        | -              |
| 351    | 70106449420BBBCNZZ04 | Emergency Erven - Sanitation Services - Vermaaklikheid- Public Participation Input Nr 8 & 9 | 4     | H/Q | Loan | -          | -              | 100 000        | -              |
| 352    | 52106446020M7BFRZZ07 | INST SAN INFRKWANOKUTHULA THEMBANI STR                                                      | 7     | R/D | BEH  | -          | -              | -              | 4 000 000      |
| 353    | 52106449420LWAVLZZ08 | INSTALL OF SAN INFR_ALOERIDGE                                                               | 8     | R/D | BEH  | -          | -              | -              | 6 000 000      |
| 354    | 52106449420LWAVMZZ07 | INSTALL OF SAN INFR_KWANOKUTHULA SITE C                                                     | 7     | R/D | BEH  | -          | -              | -              | 4 000 000      |



| No Kap | Vote No              | Project Description                                                                         | Ward  | Ref | Fund | TOTAL             | Budget 2026/27    | Budget 2027/28    | Budget 2028/29    |
|--------|----------------------|---------------------------------------------------------------------------------------------|-------|-----|------|-------------------|-------------------|-------------------|-------------------|
| 355    | 70106449420IFGCMZZ06 | Bulk Irrigation line from Riversdale WWTW to the Steg and Riverville Sport fields           | 6     | R/D | CRR  | -                 | -                 | -                 | 2 500 000         |
| 356    | 70106449420IFGCNZZ04 | Construction of bulk line from Slangrivier Pompstasie 2 to Slangrivier Sports Grounds       | 4     | S/R | CRR  | 500 000           | 500 000           | 500 000           |                   |
| 357    | 70106449420IFGCPZZ04 | Upgrading of Slangrivier Pompstasie2                                                        | 4     | S/R | CRR  | 500 000           | 500 000           |                   |                   |
| 358    | 70106449420IFGCQZZ09 | Bulk Irrigation line from Heidelberg WWTW to the Sport grounds                              | 9     | H/B | CRR  | -                 | -                 | -                 | 2 000 000         |
|        |                      | <b>Sanitation Infrastructure Total</b>                                                      |       |     |      | <b>26 659 150</b> | <b>25 659 150</b> | <b>16 936 603</b> | <b>34 160 426</b> |
| 359    | 72106456020IFGCRZZ01 | 2 Ton Skips x 6 - H/Q                                                                       | 1     | S/B | CRR  | 60 000            | 60 000            | -                 | -                 |
| 360    | 72106450020IFATQZZWM | Waste Bins Business areas                                                                   | HQ    | H/Q | CRR  | -                 | -                 | 60 000            | 70 000            |
| 361    | 72106444420IFBCSZZWM | BOREHOLES MONITORING                                                                        | HQ    | H/Q | CRR  | -                 | -                 | 250 000           | 250 000           |
| 362    | 72106450020EDBCTZZ13 | Material Recovery Facility                                                                  | 6,7,8 | R/D | MIG  | -                 | -                 | -                 | 12 576 365        |
|        |                      | <b>Solid Waste Infrastructure Total</b>                                                     |       |     |      | <b>60 000</b>     | <b>60 000</b>     | <b>310 000</b>    | <b>12 896 365</b> |
| 363    | 65406473520IFAQ1ZZ04 | REPLACE HEAT EXCHANGE W/S M C/PARK                                                          | 4     | W/S | CRR  | -                 | -                 | -                 | 350 000           |
| 364    | 60256473520IFBCUZZ01 | LIFESAVER TOWER - GOURITSMOND                                                               | 1     | G/M | CRR  | 160 000           | 160 000           | -                 | -                 |
| 365    | 60106473520IFBCVZZ01 | LIFESAVER TOWER - PREEKSTOEL                                                                | 1     | S/B | CRR  | -                 | -                 | 180 000           | -                 |
| 366    | 60106473520IFBCWZZ03 | LIFESAVER TOWER - STILBAAI WEST                                                             | 3     | S/B | CRR  | -                 | -                 | 180 000           | -                 |
| 367    | 63056473520IFAKVZZWM | UPGRADING OF SPORTING FACILITIES HESSEQU                                                    | HQ    | H/Q | CRR  | 300 000           | 300 000           | 300 000           | 300 000           |
| 368    | 64156473520IFAPWZZ06 | SAFETY NET SWIMMING POOL - DE MIST                                                          | 6     | R/D | CRR  | 100 000           | 100 000           | -                 | -                 |
| 369    | 60106473520IFAD4ZZ03 | FENCING AND RESEALING OF TENNIS COURTS JONGENSFONTEIN                                       | 3     | J/F | CRR  | 220 000           | 220 000           | -                 | -                 |
| 370    | 63056473520IFBCXZZ07 | Resealing Tennis Court Riversdale                                                           | 7     | R/D | CRR  | -                 | -                 | 100 000           | -                 |
| 371    | 60106473520IFQZ7ZZWM | Upgrading of Blue Flag facilities- H/Q                                                      | HQ    | H/Q | CRR  | 200 000           | 200 000           | 300 000           | 300 000           |
| 372    | 60056473520IFBCYZZ07 | Upgrading of Pleintjie Smousarea - Riversdal (Water en Ablusion facilities / Lockable areas | 7     | R/D | CRR  | -                 | -                 | 200 000           | 200 000           |



| No Kap                                       | Vote No              | Project Description                                                           | Ward | Ref | Fun d | TOTAL      | Budget 2026/27 | Budget 2027/28 | Budget 2028/29 |
|----------------------------------------------|----------------------|-------------------------------------------------------------------------------|------|-----|-------|------------|----------------|----------------|----------------|
| 373                                          | 63106473520IFBCZZ10  | build two squash courts in Melkhoutfontein or Still Bay next to tennis courts | 1,3  | S/B | CRR   | -          | -              | 500 000        | -              |
| 374                                          | 64056473520IFBDAZZ02 | Swimming pool Albertinia                                                      | 2    | A/B | CRR   | 4 580 000  | 4 580 000      | -              | -              |
| 375                                          | 64056473520EDBDAZZ02 | SWIMMING POOL A/B                                                             | 2    | A/B | MIG   | 9 318 000  | 9 318 000      |                |                |
| 376                                          | 66106473520IFGCSZZ01 | Fencing and resealing of Tennis court - Gouritsmond                           | 1    | G/M | CRR   | -          |                | 230 000        |                |
| 377                                          | 64156473520IFBDBZZ06 | Enlargement of De Mist Swimming Pool                                          | 6    | R/D | CRR   | 2 000 000  | 2 000 000      | 2 000 000      | -              |
| <b>Sport And Recreation Facilities Total</b> |                      |                                                                               |      |     |       | 16 878 000 | 16 878 000     | 3 990 000      | 1 150 000      |
| 378                                          | 69106473020BBBDCZZ03 | STORMWATER & COLLECTION CHAMBERS & GABIONS JONGENSFONTEIN OOG                 | 3    | J/F | Loan  | 1 000 000  | 1 000 000      | 1 000 000      | 2 000 000      |
| 379                                          | 69106473020IFBDEZZ10 | STONE PITCHING OF STORMWATER SERVITUDES                                       | 1,3  | S/B | CRR   | 620 000    | 620 000        | -              | -              |
| <b>Storm Water Infrastructure Total</b>      |                      |                                                                               |      |     |       | 1 620 000  | 1 620 000      | 1 000 000      | 2 000 000      |
| 380                                          | 72106456020IFGCTZZ01 | Skiploaders x 2 H/Q                                                           | 1    | S/B | CRR   | 300 000    | 300 000        | -              | -              |
| 381                                          | 74106420420IFGCUZZ09 | LDV - ELECTRICITY- (CUSTOMISED)                                               | 9    | H/B | CRR   | -          | -              | 700 000        | -              |
| 382                                          | 81106420420IFBDFZZ07 | 1 x LDV 4x4 with canopy and roof racks - Env                                  | 7    | R/D | CRR   | -          | -              | -              | 750 000        |
| 383                                          | 55106420420IFGCVZZ07 | Light Duty Vehicles - Fire Services Riversdale                                | 7    | R/D | CRR   | -          | -              | 400 000        | 800 000        |
| 384                                          | 55106420420IFGCWZZ05 | Light Duty Vehicles - Fire Services Heidelberg                                | 5    | H/B | CRR   | -          |                | 400 000        |                |
| 385                                          | 69906420420BBBDKZZ02 | REPLACE CIVIL SERVICES LANDINI 7500 (2000) CES 2176 WITH NEW TRACTOR          | 2    | A/B | Loan  | -          | -              | 600 000        | -              |
| 386                                          | 71106420420IFBDSZZ04 | REPLACE CIVIL SERVICES ISUZU FRR 500 (2006) CCC 12336                         | 4    | S/R | CRR   | 470 000    | 470 000        | -              | -              |
| 387                                          | 74906420420IFBDTZZ11 | REPLACE ELECTRICAL SERVICES NISSAN NP300 3.0 (2007) CCC 11217 WITH NEW LDV    | 5,9  | H/B | CRR   | 470 000    | 470 000        | -              | -              |



| No Kap | Vote No              | Project Description                                                                     | Ward  | Ref | Fund | TOTAL   | Budget 2026/27 | Budget 2027/28 | Budget 2028/29 |
|--------|----------------------|-----------------------------------------------------------------------------------------|-------|-----|------|---------|----------------|----------------|----------------|
| 388    | 81106420420IFBDVZZ13 | REPLACE ENVIRONMENTAL SERVICES ISUZU KB250 2.5 (2008) CCC 14426 WITH NEW LDV            | 6,7,8 | R/D | CRR  | -       | -              | 700 000        | -              |
| 389    | 70906420420IFBEFZZ13 | REPLACE CIVIL SERVICES ISUZU KB200 2.0 (2008) CCC 14427                                 | 6,7,8 | R/D | CRR  | 470 000 | 470 000        | -              | -              |
| 390    | 55106420420IFBDXZZ13 | REPLACE FIRE SERVICES FORD RANGER 2.2 (2009) CCC 1835 with LDV                          | 6,7,8 | R/D | CRR  | 470 000 | 470 000        | -              | -              |
| 391    | 69906420420IFBDYZZ13 | REPLACE CIVIL SERVICES (FLEET) FORD RANGER 2.2 (2009) CCC 2171 with 6MT LDV             | 6,7,8 | R/D | CRR  | 470 000 | 470 000        | -              | -              |
| 392    | 55106420420IFBDZZZ02 | REPLACE FIRE SERVICES FORD RANGER 2.2 (2009) CCC 2172 with LDV                          | 2     | A/B | CRR  | 470 000 | 470 000        | -              | -              |
| 393    | 74906420420IFBEAZZ13 | REPLACE ELECTRICAL SERVICES NISSAN NP300 2.5 (2010) CCC 5238 WITH LDV                   | 6,7,8 | R/D | CRR  | -       | -              | 500 000        | -              |
| 394    | 69906420420IFBEBZZ11 | REPLACE CIVIL SERVICES (FLEET) NISSAN NP300 2.5 (2010) CCC 5241 WITH LDV                | 5,9   | H/B | CRR  | -       | -              | 500 000        | -              |
| 395    | 40106420420IFBECZZ13 | REPLACE FINANCE SERVICES VOLKSWAGEN POLO VIVO SEDAN 1.4 (2011) CCC 8204 WITH POOL HATCH | 6,7,8 | R/D | CRR  | -       | -              | 330 000        | -              |
| 396    | 55106420420IFBEEZZ10 | REPLACE FIRE SERVICES TOYOTA HILUX 3.0 (2011) CCC 6050 WITH LDV                         | 1,3   | S/B | CRR  | -       | -              | 500 000        | -              |
| 397    | 70906420420IFBDWZZ13 | REPLACE CIVIL SERVICES NISSAN NP300 2.5 (2012) CCC 8373                                 | 6,7,8 | R/D | CRR  | 470 000 | 470 000        | -              | -              |
| 398    | 69906420420IFBEGZZ01 | REPLACE CIVIL SERVICES NISSAN NP300 2.5 (2012) CCC 8837                                 | 1     | G/M | CRR  | 470 000 | 470 000        | -              | -              |
| 399    | 53106420420IFBEHZZ13 | REPLACE TRAFFIC SERVICES CHEVROLET AVEO 1.6 (2013) CCC 5928 WITH POOL HATCH             | 6,7,8 | R/D | CRR  | 300 000 | 300 000        | -              | -              |
| 400    | 50106420420IFBEJZZ13 | REPLACE COMMUNITY SERVICES TOYOTA ETIOS 1.5 (2013) CCC 7444 WITH POOL HATCH             | 6,7,8 | R/D | CRR  | 300 000 | 300 000        | -              | -              |



| No Kap                        | Vote No              | Project Description                                                                    | Ward  | Ref | Fund | TOTAL            | Budget 2026/27   | Budget 2027/28   | Budget 2028/29   |
|-------------------------------|----------------------|----------------------------------------------------------------------------------------|-------|-----|------|------------------|------------------|------------------|------------------|
| 401                           | 65356420420IFGCXZZ03 | REPLACE FLEET FORD RANGER 2.2 (2013) CCC 12314 WITH POOL LDV                           | 3     | J/F | CRR  | 470 000          | 470 000          | -                | -                |
| 402                           | 69906420420IFBELZZ02 | REPLACE CIVIL SERVICES FORD RANGER 2.2 (2013) CCC 5998 WITH LDV                        | 2     | A/B | CRR  | 470 000          | 470 000          | -                | -                |
| 403                           | 70906420420IFBEMZZ10 | REPLACE CIVIL SERVICES TOYOTA HILUX 2.5 (2013) CCC 10586 WITH LDV                      | 1,3   | S/B | CRR  | 470 000          | 470 000          | -                | -                |
| 404                           | 73906420420IFBENZ10  | REPLACE CIVIL SERVICES TOYOTA HILUX 2.5 (2013) CCC 7748 WITH LDV                       | 1,3   | S/B | CRR  | 470 000          | 470 000          | -                | -                |
| 405                           | 54106420420IFBEPZZ02 | REPLACE LAW ENFORCEMENT TOYOTA HILUX 2.5 (2013) CCC 7583 WITH LDV                      | 2     | A/B | CRR  | 500 000          | 500 000          | -                | -                |
| 406                           | 53106420420IFBESZZ11 | REPLACE TRAFFIC SERVICES VOLKSWAGEN POLO VIVO SEDAN 1.6 (2014) CCC 18450 WITH HATCH XI | 5,9   | H/B | CRR  | 300 000          | 300 000          | -                | -                |
| 407                           | 30106420420IFBERZZ13 | REPLACE HUMAN RESOURCES MANAGEMENT TOYOTA ETIOS 1.5 (2014) CCC 2011 WITH POOL HATCH    | 6,7,8 | R/D | CRR  | 300 000          | 300 000          | -                | -                |
| 408                           | 53106420420IFBEQZZ11 | REPLACE TRAFFIC SERVICES TOYOTA AVANZA 1.3 (2014) CCC19956 WITH HATCH XI               | 5,9   | H/B | CRR  | 300 000          | 300 000          | -                | -                |
| 409                           | 70906420420IFBETZZ13 | REPLACE CIVIL SERVICES ISUZU KB250 2.5 (2014) CCC 15154 WITH LDV                       | 6,7,8 | R/D | CRR  | 470 000          | 470 000          | -                | -                |
| 410                           | 53106420420IFGCYZZ07 | 1 x LDV (piant)(Traffic Technical Team )                                               | 7     | R/D | CRR  | -                | -                | -                | 550 000          |
| 411                           | 53106420420IFGCZZZ07 | Single Cab Bakkie Technical Team (Traffic)                                             | 7     | R/D | CRR  | -                | -                | -                | 600 000          |
| 412                           | 54106420420IFGD1ZZ07 | 1x Toyota Quantum Minibus (Law Enforcement)                                            | 7     | R/D | CRR  | -                | -                | -                | 700 000          |
| 413                           | 26106420420IFGD2ZZ07 | NEW BRANDED LIGHT-DUTY VEHICLE / VAN FOR EXHIBITIONS & TRADE SHOWS - TOURISM           | 7     | R/D | CRR  | -                | -                | -                | 650 000          |
| 414                           | 74106420420IFGD3ZZ09 | Crane Truck Electrical (Heavy Load)                                                    | 9     | H/B | CRR  | -                | -                | -                | 3 000 000        |
| 415                           | 69106420420IFGD4ZZ13 | NEW LDV VEHICLE PMU                                                                    | 6,7,8 | R/D | CRR  | 500 000          | 500 000          | -                | -                |
| 416                           | 69906420420IFBEWZZ11 | REPLACE CIVIL SERVICES ISUZU KB250 2.5 (2014) CCC 15642 WITH LDV                       | 5,9   | H/B | CRR  | 470 000          | 470 000          | -                | -                |
| <b>Transport Assets Total</b> |                      |                                                                                        |       |     |      | <b>9 380 000</b> | <b>9 380 000</b> | <b>4 630 000</b> | <b>7 050 000</b> |



| No Kap | Vote No              | Project Description                                      | Ward  | Ref | Fund | TOTAL      | Budget 2026/27 | Budget 2027/28 | Budget 2028/29 |
|--------|----------------------|----------------------------------------------------------|-------|-----|------|------------|----------------|----------------|----------------|
| 417    | 73106446020IFS57ZZWM | WATER METERS - HESSEQUA                                  | HQ    | H/Q | CRR  | 300 000    | 300 000        | 200 000        | -              |
| 418    | 73106447020IFATPZZ11 | PRJ-HHW-002: NETWORK REINFORCEMENT - RES H/B             | 5,9   | H/B | CRR  | -          | -              | 3 000 000      | -              |
| 419    | 73106447020BBATNZZWM | RESERVOIR REHABILITATION - HQ                            | HQ    | H/Q | Loan | -          | -              | 1 000 000      | -              |
| 420    | 73106446020IFJL2ZZ02 | PRJ-HAW-001: NETWORK REINFORCEMENT (PHAS- A/B            | 2     | A/B | CRR  | -          | -              | 3 000 000      | -              |
| 421    | 73106446420IFARJZZWM | PUMPS - HESSEQUA                                         | HQ    | H/Q | CRR  | 1 000 000  | 1 000 000      | 300 000        | 300 000        |
| 422    | 73106446020IFAG9ZZ10 | LINK WATER MAIN WITH AIR/SCOUR VALVES AN                 | 1,3   | S/B | CRR  | 500 000    | 500 000        | 500 000        | -              |
| 423    | 73106446020EDAAKZZ13 | UPGRADING OF WATER NETWORK IN MORESTOND-                 | 8     | R/D | MIG  | -          | -              | 4 913 025      | -              |
| 424    | 73106448020BBARLZZ11 | NEW WATER TREATMENT WORKS HB (Bloekombom dam lining)     | 5,9   | H/B | Loan | -          | -              | 10 000 000     | 7 000 000      |
| 425    | 73106447020BBAP9ZZ04 | OLD INFRASTR AND NEW 2ML RESERVOIR W/S                   | 4     | W/S | Loan | -          | -              | 5 000 000      | -              |
| 426    | 73106444420IFZG1ZZWM | WATER SECURITY MEASURES - H/Q                            | HQ    | H/Q | CRR  | 1 000 000  | 1 000 000      | 1 000 000      | 2 000 000      |
| 427    | 73106448020IFW51ZZ03 | REFURBISHMENT OF WATER PURIFI JFN                        | 3     | J/F | CRR  | 500 000    | 500 000        | -              | -              |
| 428    | 62056446020IFZ07ZZWM | IRRIGATION OF PARKS & OPEN SPACES - HQ                   | HQ    | H/Q | CRR  | -          | -              | 50 000         | -              |
| 429    | 73106448020IFAU2ZZ01 | Upgrading of water network - Die Poort                   | 1     | S/B | CRR  | 300 000    | 300 000        | -              | -              |
| 430    | 73106446020BBWA2ZZ10 | New 2ML Reservoir, Bulk Water Main and Borehole P/S - SB | 1,3   | S/B | Loan | -          | -              | 5 000 000      | 5 000 000      |
| 431    | 73106447020IFWA3ZZ03 | New 1 ML Reservoir- Jongensfontein                       | 3     | J/F | CRR  | 9 000 000  | 9 000 000      | -              | -              |
| 432    | 52106446020M7BFQZZ07 | INST WATER INFRKWANOKUTHULA THEMBANI STR                 | 7     | R/D | BEH  | -          | -              | -              | 4 000 000      |
| 433    | 52106446020LWAVHZ08  | INSTALL OF WATER INFR_ALOERIDGE                          | 8     | R/D | BEH  | -          | -              | -              | 7 000 000      |
| 434    | 52106446020LWAVJZZ07 | INSTALL OF WATER INFR_KWANOKUTHULA SITE C                | 7     | R/D | BEH  | -          | -              | -              | 4 000 000      |
| 435    | 73106446020IFATKZZ13 | Refurbishment/Upgrading of Reticulation                  | 6,7,8 | R/D | CRR  | 500 000    | 500 000        | 1 000 000      | -              |
| 436    | 73106446020IFATCZZ13 | Refurbishment at WTW Riversdale                          | 6,7,8 | R/D | CRR  | -          | -              | 200 000        | -              |
| 437    | 73106448020LWBFPZZ09 | NEW WATER TREATMENT WORKS HEIDELBERG                     | 9     | H/B | BEH  | 13 582 000 | 13 582 000     | -              | -              |
| 438    | 73106445020BBBEZZ10  | Bulk Waterline Upgrade                                   | 1,3   | S/B | Loan | -          | -              | 1 000 000      | 5 000 000      |



| No Kap | Vote No              | Project Description                                         | Ward | Ref | Fund | TOTAL              | Budget 2026/27     | Budget 2027/28     | Budget 2028/29     |
|--------|----------------------|-------------------------------------------------------------|------|-----|------|--------------------|--------------------|--------------------|--------------------|
| 439    | 73106445020IFBFAZZ07 | Bulk water line through Industrial area to erf 21 Developer | 7    | R/D | CRR  | -                  | -                  | 1 000 000          | 1 000 000          |
| 440    | 73106446020IFGD6ZZ04 | WITSAND WATER RETICULATION REPLACEMENT                      | 4    | W/S | CRR  | 2 000 000          | 2 000 000          |                    |                    |
| 441    | 73106444420IFGD7ZZ02 | Albertinia Borehole connection                              | 2    | A/B | CRR  | 1 000 000          | 1 000 000          |                    |                    |
| 442    | 73106473520IFGD8ZZ07 | Fencing: Municipal Infrastructure RIV WTW                   | 7    | R/D | CRR  | 2 000 000          | 2 000 000          |                    | 2 000 000          |
| 443    | 73106448020IFGD9ZZ01 | Refurbishment of Gouritsmond WTW                            | 1    | G/M | CRR  | 1 000 000          | 1 000 000          |                    |                    |
| 444    | 73106444420IFGD4ZZ04 | Witsand Sandfilter for Boreholes                            | 4    | W/S | CRR  | 500 000            | 500 000            |                    |                    |
| 445    | 73106446020IFGDBZZ10 | Boosterpump Olive Grove SB                                  | 1,3  | S/B | CRR  | 500 000            | 500 000            |                    |                    |
|        |                      | <b>Grand Total</b>                                          |      |     |      | <b>176 395 262</b> | <b>176 397 762</b> | <b>140 818 450</b> | <b>172 451 600</b> |

## 2.16 LEGISLATION COMPLIANCE STATUS

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

**1. In year reporting**

Reporting to National Treasury in electronic format was fully complied with monthly. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved and includes monthly published financial performance on the Municipal website.

**2. Internship programme**

The Municipality is participating in the Municipal Financial Management Internship programme and has employed four interns undergoing training in the Financial Services Department.

**3. Budget and Treasury Office**

The Budget and Treasury Office have been established in accordance with the MFMA.

**4. Audit Committee**

An Audit Committee has been established and is fully functional.

**5. Service Delivery and Implementation Plan**

The detail SDBIP document will be finalized after approval of the 2026/27 MTREF in May 2026, directly aligned and informed by the 2026/27 MTREF Budget.

**6. Annual Report**

Annual report is compiled in terms of the MFMA and National Treasury requirements.

## 2.17 OTHER SUPPORTING DOCUMENT

**Table SA2: – Matrix financial performance budget (revenue source/expenditure type and department) – (NT – supporting tables)**

| WC042 Hessequa - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.) |       |                            |                              |                              |                              |                              |                             |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 |         |
|-----------------------------------------------------------------------------------------------------------------------|-------|----------------------------|------------------------------|------------------------------|------------------------------|------------------------------|-----------------------------|------------------|------------------------------------|------------------------------------|-----------------------|----------------------------|----------------------------------|----------------------------|--------------------------|-----------------|---------|
| Description                                                                                                           | Ref 1 | Vote 01 - Office Of The Mm | Vote 02 - Corporate Services | Vote 03 - Financial Services | Vote 04 - Community Services | Vote 05 - Technical Services | Vote 06 - Spatial Plannin & | 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   |
| R thousand                                                                                                            |       |                            |                              |                              |                              |                              |                             |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 |         |
| Revenue                                                                                                               |       |                            |                              |                              |                              |                              |                             |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 |         |
| Exchange Revenue                                                                                                      |       |                            |                              |                              |                              |                              |                             |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 |         |
| Service charges - Electricity                                                                                         |       |                            |                              |                              |                              | 276 282                      |                             |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | 276 282 |
| Service charges - Water                                                                                               |       |                            |                              |                              |                              | 61 386                       |                             |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | 61 386  |
| Service charges - Waste Water Management                                                                              |       |                            |                              |                              |                              | 34 195                       |                             |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | 34 195  |
| Service charges - Waste Management                                                                                    |       |                            |                              |                              |                              | 39 599                       |                             |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | 39 599  |
| Sale of Goods and Rendering of Services                                                                               |       |                            | 16 430                       | 716                          | 13                           | 496                          | 3 055                       |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | 20 711  |
| Agency services                                                                                                       |       |                            |                              |                              | 3 884                        |                              |                             |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | 3 884   |
| Interest                                                                                                              |       |                            |                              |                              |                              |                              |                             |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | -       |
| Interest earned from Receivables                                                                                      |       |                            |                              | 190                          |                              | 3 321                        | -                           |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | 3 511   |
| Interest earned from Current and Non Current Assets                                                                   |       |                            | -                            | 31 761                       |                              |                              | -                           |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | 31 761  |
| Dividends                                                                                                             |       |                            |                              |                              |                              |                              |                             |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | -       |
| Rent on Land                                                                                                          |       |                            |                              |                              |                              | -                            |                             |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | -       |
| Rental from Fixed Assets                                                                                              |       |                            | 597                          |                              | 468                          | 3 927                        | -                           |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | 4 992   |
| Licence and permits                                                                                                   |       |                            |                              |                              | 2                            |                              |                             |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | 2       |
| Special rating levies                                                                                                 |       |                            |                              |                              |                              |                              |                             |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | -       |
| Construction Contract Revenue                                                                                         |       |                            |                              |                              | 21 100                       |                              |                             |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | 21 100  |
| Development Charges                                                                                                   |       |                            |                              |                              |                              |                              | 8 800                       |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | 8 800   |
| Operational Revenue                                                                                                   |       | 1 363                      | 3                            | 412                          | 715                          | -                            | -                           |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | 2 493   |
| Non-Exchange Revenue                                                                                                  |       |                            |                              |                              |                              |                              |                             |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 |         |
| Property rates                                                                                                        |       |                            |                              | 156 655                      |                              |                              |                             |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | 156 655 |
| Surcharges and Taxes                                                                                                  |       |                            |                              |                              |                              |                              |                             |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | -       |
| Fines, penalties and forfeits                                                                                         |       |                            | 38                           | -                            | 102 779                      | 16                           |                             |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | 102 834 |
| Licences or permits                                                                                                   |       |                            |                              |                              | 2 209                        |                              | 481                         |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | 2 691   |
| Transfer and subsidies - Operational                                                                                  |       | 17 779                     | 12 524                       | 2 250                        | 1 171                        | 54 818                       | 539                         |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | 89 081  |
| Interest                                                                                                              |       |                            |                              | 1 021                        |                              |                              |                             |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | 1 021   |
| Fuel Levy                                                                                                             |       |                            |                              |                              |                              |                              |                             |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | -       |
| Operational Revenue                                                                                                   |       |                            |                              |                              |                              | 13 396                       |                             |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | 13 396  |
| Gains on disposal of Fixed and Intangible Assets                                                                      |       | -                          | -                            | -                            | -                            | -                            | 8 000                       |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | 8 000   |
| Other Gains                                                                                                           |       | -                          |                              |                              |                              | -                            |                             |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | -       |
| Discontinued Operations                                                                                               |       |                            |                              |                              |                              |                              |                             |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | -       |
| Total Revenue (excluding capital transfers and contributi                                                             |       | 19 141                     | 29 592                       | 193 005                      | 132 341                      | 487 437                      | 20 875                      | -                | -                                  | -                                  | -                     | -                          | -                                | -                          | -                        | -               | 882 392 |
| Expenditure                                                                                                           |       |                            |                              |                              |                              |                              |                             |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 |         |
| Employee related costs                                                                                                |       | 24 621                     | 48 700                       | 36 348                       | 35 898                       | 127 880                      | 16 615                      |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | 290 063 |
| Remuneration of councillors                                                                                           |       | 10 537                     |                              |                              |                              |                              |                             |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | 10 537  |
| Bulk purchases - electricity                                                                                          |       |                            |                              |                              |                              | 223 018                      |                             |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | 223 018 |
| Inventory consumed                                                                                                    |       | 81                         | 3 148                        | 610                          | 4 558                        | 40 679                       | 559                         |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | 49 636  |
| Debt impairment                                                                                                       |       | -                          | -                            | 180                          | 79 907                       | 2 580                        | -                           |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | 82 667  |
| Depreciation, amortisation and impairment                                                                             |       | 95                         | 2 445                        | 372                          | 1 725                        | 49 726                       | 194                         |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | 54 556  |
| Interest, Dividends and Rent on Land                                                                                  |       | -                          | 266                          | 40                           | 121                          | 23 012                       | -                           |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | 23 438  |
| Contracted services                                                                                                   |       | 2 572                      | 10 343                       | 5 729                        | 38 416                       | 23 636                       | 2 130                       |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | 82 827  |
| Transfers and subsidies                                                                                               |       | 987                        | 205                          |                              | 387                          | -                            | 1 197                       |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | 2 775   |
| Irrecoverable debts written off                                                                                       |       |                            |                              | 1 563                        | 1 581                        | 7 329                        |                             |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | 10 473  |
| Operational costs                                                                                                     |       | 7 162                      | 13 607                       | 5 788                        | 3 564                        | 19 834                       | 1 822                       |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | 51 776  |
| Disposal of Fixed and Intangible Assets                                                                               |       | -                          | -                            | -                            | -                            | -                            | -                           |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | -       |
| Other Losses                                                                                                          |       | -                          |                              |                              |                              |                              |                             |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | -       |
| Total Expenditure                                                                                                     |       | 46 054                     | 78 715                       | 50 632                       | 166 156                      | 517 694                      | 22 517                      | -                | -                                  | -                                  | -                     | -                          | -                                | -                          | -                        | -               | 881 766 |
| Surplus/(Deficit)                                                                                                     |       | (26 913)                   | (49 123)                     | 142 373                      | (33 815)                     | (30 256)                     | (1 642)                     | -                | -                                  | -                                  | -                     | -                          | -                                | -                          | -                        | -               | 625     |
| Transfers and subsidies - capital (monetary allocations)                                                              |       |                            |                              |                              |                              |                              |                             |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 |         |
| Transfers and subsidies - capital (in-kind)                                                                           |       | -                          | -                            | -                            | -                            | 55 799                       | -                           |                  |                                    |                                    |                       |                            |                                  |                            |                          |                 | 55 799  |
| Surplus/(Deficit) after capital transfers & contributions                                                             |       | (26 913)                   | (49 123)                     | 142 373                      | (33 815)                     | 25 543                       | (1 642)                     | -                | -                                  | -                                  | -                     | -                          | -                                | -                          | -                        | -               | 56 424  |

Table SA9: – Social, economic and demographic statistics and assumptions – (NT – supporting tables)

| WC042 Hessequa - Supporting Table SA9 Social, economic and demographic statistics and assumptions |       |                      |             |             |             |         |          |         |                         |                                                     |          |          |
|---------------------------------------------------------------------------------------------------|-------|----------------------|-------------|-------------|-------------|---------|----------|---------|-------------------------|-----------------------------------------------------|----------|----------|
| Description of economic indicator                                                                 | Ref   | Basis of calculation | 2001 Census | 2007 Survey | 2011 Census | 2022/23 | 2023/24  | 2024/25 | Current Year<br>2025/26 | 2026/27 Medium Term Revenue & Expenditure Framework |          |          |
|                                                                                                   |       |                      |             |             |             | Outcome | Outcome  | Outcome | Original<br>Budget      | Outcome                                             | Outcome  | Outcome  |
| <b>Demographics</b>                                                                               |       |                      |             |             |             |         |          |         |                         |                                                     |          |          |
| Population                                                                                        |       |                      | 44          | –           | 53          | –       | 58       | –       | 58                      | 58                                                  | 59       | –        |
| Females aged 5 - 14                                                                               |       |                      | 8           | –           | 4           | –       | 4        | –       | 4                       | 4                                                   | 4        | –        |
| Males aged 5 - 14                                                                                 |       |                      | –           | –           | 4           | –       | 4        | –       | 4                       | 4                                                   | 4        | –        |
| Females aged 15 - 34                                                                              |       |                      | 14          | –           | 8           | –       | 8        | –       | 8                       | 8                                                   | 8        | –        |
| Males aged 15 - 34                                                                                |       |                      | –           | –           | 7           | –       | 8        | –       | 8                       | 8                                                   | 8        | –        |
| Unemployment                                                                                      |       |                      | –           | –           | 0           | –       | 0        | –       | 0                       | 0                                                   | 0        | –        |
| <b>Monthly household income (no. of households)</b>                                               |       |                      |             |             |             |         |          |         |                         |                                                     |          |          |
| No income                                                                                         | 1, 12 |                      | 808         | –           | 1 248       | –       | 1 445    | –       | 1 495                   | 1 545                                               | 1 595    | 1 645    |
| R1 - R1 600                                                                                       |       |                      | 436         | –           | 275         | –       | 243      | –       | 293                     | 343                                                 | 393      | 443      |
| R1 601 - R3 200                                                                                   |       |                      | 1 998       | –           | 470         | –       | 309      | –       | 309                     | 309                                                 | 309      | 309      |
| R3 201 - R6 400                                                                                   |       |                      | 2 897       | –           | 2 241       | –       | 2 108    | –       | 2 133                   | 2 158                                               | 2 183    | 2 208    |
| R6 401 - R12 800                                                                                  |       |                      | 3 002       | –           | 3 579       | –       | 3 833    | –       | 3 833                   | 3 833                                               | 3 833    | 3 833    |
| R12 801 - R25 600                                                                                 |       |                      | 1 885       | –           | 3 570       | –       | 4 393    | –       | 4 393                   | 4 393                                               | 4 393    | 4 393    |
| R25 601 - R51 200                                                                                 |       |                      | 1 064       | –           | 2 274       | –       | 2 910    | –       | 3 010                   | 3 110                                               | 3 210    | 3 310    |
| R52 201 - R102 400                                                                                |       |                      | 376         | –           | 1 423       | –       | 2 155    | –       | 2 155                   | 2 155                                               | 2 155    | 2 155    |
| R102 401 - R204 800                                                                               |       |                      | 74          | –           | 567         | –       | 1 061    | –       | 1 061                   | 1 061                                               | 1 061    | 1 061    |
| R204 801 - R409 600                                                                               |       |                      | 57          | –           | 137         | –       | 181      | –       | 181                     | 181                                                 | 181      | 181      |
| R409 601 - R819 200                                                                               |       |                      | 42          | –           | 47          | –       | 49       | –       | 49                      | 49                                                  | 49       | 49       |
| > R819 200                                                                                        |       |                      | 9           | –           | 41          | –       | 66       | –       | 66                      | 66                                                  | 66       | 66       |
| <b>Poverty profiles (no. of households)</b>                                                       |       |                      |             |             |             |         |          |         |                         |                                                     |          |          |
| < R2 060 per household per month                                                                  | 13    |                      | –           | –           | 7 813       | 0.00    | 7 454.00 | 0.00    | 7 454.00                | 7 454.00                                            | 7 454.00 | 7 454.00 |
| Insert description                                                                                | 2     |                      |             |             |             |         |          |         |                         |                                                     |          |          |
| <b>Household demographics (000)</b>                                                               |       |                      |             |             |             |         |          |         |                         |                                                     |          |          |
| Number of people in municipal area                                                                |       |                      | –           | –           | 52 642      | –       | 58       | –       | 58                      | 58                                                  | 59       | 59       |
| Number of poor people in municipal area                                                           |       |                      | –           | –           | 25 782      | –       | 28       | –       | 28                      | 28                                                  | 28       | 28       |
| Number of households in municipal area                                                            |       |                      | –           | –           | 15 873      | –       | 19       | –       | 19                      | 19                                                  | 19       | 19       |
| Number of poor households in municipal area                                                       |       |                      | –           | –           | 7 813       | –       | 9        | –       | 9                       | 9                                                   | 9        | 9        |
| Definition of poor household (R per month)                                                        |       |                      | –           | –           | 3 500       | –       | –        | –       | –                       | –                                                   | –        | –        |
| <b>Housing statistics</b>                                                                         |       |                      |             |             |             |         |          |         |                         |                                                     |          |          |
| Formal                                                                                            | 3     |                      | –           | –           | 15 009      | –       | 17 985   | –       | 18 085                  | 8 185                                               | 18 285   | 18 285   |
| Informal                                                                                          |       |                      | –           | –           | 864         | –       | 8        | –       | 8                       | 8                                                   | 8        | 8        |
| Total number of households                                                                        |       |                      | –           | –           | 15 873      | –       | 17 993   | –       | 18 093                  | 8 193                                               | 18 293   | 18 293   |
| Dwellings provided by municipality                                                                | 4     |                      | –           | –           | –           | –       | –        | –       | 50                      | 50                                                  | 50       | 50       |
| Dwellings provided by province/s                                                                  |       |                      |             |             |             |         |          |         |                         |                                                     |          |          |
| Dwellings provided by private sector                                                              | 5     |                      | –           | –           | –           | –       | –        | –       | 200                     | 200                                                 | 200      | 200      |
| Total new housing dwellings                                                                       |       |                      | –           | –           | –           | –       | –        | –       | 250                     | 250                                                 | 250      | 250      |
| <b>Economic</b>                                                                                   |       |                      |             |             |             |         |          |         |                         |                                                     |          |          |
| Inflation/inflation outlook (CPIX)                                                                | 6     |                      |             |             |             |         |          |         |                         |                                                     |          |          |
| Interest rate - borrowing                                                                         |       |                      |             |             |             |         |          |         |                         |                                                     |          |          |
| Interest rate - investment                                                                        |       |                      |             |             |             |         |          |         |                         |                                                     |          |          |
| Remuneration increases                                                                            |       |                      |             |             |             |         |          |         |                         |                                                     |          |          |
| Consumption growth (electricity)                                                                  |       |                      |             |             |             |         |          |         |                         |                                                     |          |          |
| Consumption growth (water)                                                                        |       |                      |             |             |             |         |          |         |                         |                                                     |          |          |
| <b>Collection rates</b>                                                                           |       |                      |             |             |             |         |          |         |                         |                                                     |          |          |
| Property tax/service charges                                                                      | 7     |                      |             |             |             | 0.0%    | 0.0%     | 98.0%   | 98.0%                   | 98.0%                                               | 98.0%    | 98.0%    |
| Rental of facilities & equipment                                                                  |       |                      |             |             |             |         |          |         |                         |                                                     |          |          |
| Interest - external investments                                                                   |       |                      |             |             |             |         |          |         |                         |                                                     |          |          |
| Interest - debtors                                                                                |       |                      |             |             |             | 0.0%    | 0.0%     | 0.0%    | 0.0%                    | 0.0%                                                | 0.0%     | 0.0%     |
| Revenue from agency services                                                                      |       |                      |             |             |             |         |          |         |                         |                                                     |          |          |

Table SA21: – Transfers and Grants made by the Municipality

| WC042 Hessequa - Supporting Table SA21 Transfers and grants made by the municipality |  |     |                 |                 |                 |                      |                 |                    |                                           |                     |                        |                        |
|--------------------------------------------------------------------------------------|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------------------------------|---------------------|------------------------|------------------------|
| Description                                                                          |  | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure |                     |                        |                        |
| R thousand                                                                           |  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome                         | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <u>Monetary Transfers to other municipalities</u>                                    |  | 1   |                 |                 |                 |                      |                 |                    |                                           |                     |                        |                        |
| Total Monetary Transfers To Municipalities:                                          |  |     | –               | –               | –               | –                    | –               | –                  | –                                         | –                   | –                      | –                      |
| <u>Monetary Transfers to Entities/Other External Mechanisms</u>                      |  | 2   |                 |                 |                 |                      |                 |                    |                                           |                     |                        |                        |
| Total Monetary Transfers To Entities/Ems'                                            |  |     | –               | –               | –               | –                    | –               | –                  | –                                         | –                   | –                      | –                      |
| <u>Monetary Transfers to other Organs of State</u>                                   |  | 3   |                 |                 |                 |                      |                 |                    |                                           |                     |                        |                        |
| Total Monetary Transfers To Other Organs Of State:                                   |  |     | –               | –               | –               | –                    | –               | –                  | –                                         | –                   | –                      | –                      |
| <u>Monetary Transfers to Organisations</u>                                           |  |     |                 |                 |                 |                      |                 |                    |                                           |                     |                        |                        |
| Grants To Non/Prof Inst:Other(Dep/Mayor)                                             |  |     | 159             | 113             | –               | –                    | –               | –                  | –                                         | –                   | –                      | –                      |
| Non Prof: Breede River                                                               |  |     | –               | 190             | 400             | 411                  | 411             | 411                | 411                                       | 424                 | 438                    | 453                    |
| Non Prof: Environ Advl                                                               |  |     | –               | –               | –               | –                    | –               | –                  | –                                         | –                   | –                      | –                      |
| Non Prof: Gouris Nature                                                              |  |     | 30              | 30              | 30              | 33                   | 42              | 42                 | 42                                        | 35                  | 36                     | 37                     |
| Non Prof: River Control                                                              |  |     | –               | –               | –               | 35                   | 0               | 0                  | 0                                         | 36                  | 37                     | 39                     |
| Non Prof: Unspecified                                                                |  |     | 1 281           | 1 225           | 750             | 521                  | 502             | 502                | 502                                       | 658                 | 682                    | 706                    |
| Ts_O_M_Non Prof: Unspecified                                                         |  |     | –               | 34              | 131             | 166                  | 166             | 166                | 166                                       | 171                 | 181                    | 189                    |
| Ts_O_M_Np Ins Comm Dev Init                                                          |  |     | –               | –               | 93              | 86                   | 131             | 131                | 131                                       | 135                 | 140                    | 144                    |
| Ts_O_M_Np Ins Comm Dev Init_Social                                                   |  |     | –               | –               | 42              | 45                   | –               | –                  | –                                         | –                   | –                      | –                      |
| Ts_O_M_Np Ins Abet Training                                                          |  |     | –               | –               | –               | 9                    | –               | –                  | –                                         | 10                  | 10                     | 10                     |
| Ts_O_M_Np Ins Animal Welfare                                                         |  |     | –               | –               | 10              | 21                   | 11              | 11                 | 11                                        | 22                  | 22                     | 23                     |
| Ts_O_M_Np Ins Awareness Rehab                                                        |  |     | –               | –               | 19              | 31                   | 1               | 1                  | 1                                         | 22                  | 23                     | 24                     |
| Ts_O_M_Np Ins Churches                                                               |  |     | –               | –               | 61              | 63                   | 63              | 63                 | 63                                        | 65                  | 67                     | 69                     |
| Ts_O_M_Np Ins Comm Aftercare                                                         |  |     | –               | –               | 10              | 21                   | 21              | 21                 | 21                                        | 22                  | 22                     | 23                     |
| Ts_O_M_Np Ins Comm Dev Init_Social                                                   |  |     | –               | –               | –               | –                    | 124             | 124                | 124                                       | 64                  | 66                     | 68                     |
| Ts_O_M_Np Ins Cv Training                                                            |  |     | –               | –               | –               | 42                   | –               | –                  | –                                         | –                   | –                      | –                      |
| Ts_O_M_Np Ins Rugby Clubs                                                            |  |     | –               | –               | 97              | 52                   | 62              | 62                 | 62                                        | 64                  | 66                     | 69                     |
| Ts_O_M_Np Ins Schools                                                                |  |     | –               | –               | 30              | 42                   | 32              | 32                 | 32                                        | 22                  | 23                     | 24                     |
| Ts_O_M_Np Ins Schools #2                                                             |  |     | –               | –               | –               | –                    | 20              | 20                 | 20                                        | 21                  | 21                     | 22                     |
| Ts_O_M_Np Ins Skills Dev                                                             |  |     | –               | –               | –               | 10                   | 10              | 10                 | 10                                        | 11                  | 11                     | 12                     |
| Ts_O_M_Np Ins Soup Kitchen                                                           |  |     | –               | –               | 10              | 10                   | –               | –                  | –                                         | 11                  | 11                     | 12                     |
| Ts_O_M_Np Ins Sport Clubs                                                            |  |     | –               | –               | 134             | 145                  | 145             | 145                | 145                                       | 150                 | 155                    | 160                    |
| Ts_O_M_Np Ins Talent & Art                                                           |  |     | –               | –               | 40              | 52                   | 52              | 52                 | 52                                        | 54                  | 56                     | 58                     |
| Ts_O_M_Np Ins Veg Garden                                                             |  |     | –               | –               | 2               | 2                    | 2               | 2                  | 2                                         | 2                   | 2                      | 2                      |
| Ts_O_M_Np Ins Youth Dev                                                              |  |     | –               | –               | 53              | 55                   | 45              | 45                 | 45                                        | 36                  | 38                     | 39                     |
| Ts_O_M_Np Ins Cpl Cdv Lpr Cam                                                        |  |     | –               | –               | –               | –                    | –               | –                  | –                                         | –                   | –                      | –                      |
| Ts_O_M_Np Ins Cpl Safety Proj                                                        |  |     | –               | –               | –               | –                    | –               | –                  | –                                         | –                   | –                      | –                      |
| Ts_O_M_Np Ins_Pub Sch_Sec21_Sp&Recr                                                  |  |     | –               | –               | 103             | 94                   | 114             | 114                | 114                                       | 97                  | 100                    | 104                    |
| Ts_O_M_Pe_Oh TrfPe_Unspecified                                                       |  |     | –               | –               | 247             | –                    | –               | –                  | –                                         | –                   | –                      | –                      |
| Total Monetary Transfers To Organisations                                            |  |     | 1 470           | 1 593           | 2 262           | 1 947                | 1 953           | 1 953              | 1 953                                     | 2 130               | 2 207                  | 2 284                  |
| <u>Monetary Transfers to Groups of Individuals</u>                                   |  |     |                 |                 |                 |                      |                 |                    |                                           |                     |                        |                        |
| Ts_O_M_Hh_Cash_Bursaries (Non-Employee)                                              |  |     | –               | –               | 127             | 154                  | 154             | 154                | 154                                       | 150                 | 155                    | 160                    |
| Ts_O_M_Hh_Ssp_Soc Ass_Grant In Aid                                                   |  |     | 137             | –               | –               | 13                   | 13              | 13                 | 13                                        | 100                 | 103                    | 107                    |
| Total Monetary Transfers To Groups Of Individuals:                                   |  |     | 137             | –               | 127             | 167                  | 167             | 167                | 167                                       | 250                 | 258                    | 267                    |
| TOTAL Monetary TRANSFERS AND GRANTS                                                  |  | 6   | 1 607           | 1 593           | 2 389           | 2 114                | 2 120           | 2 120              | 2 120                                     | 2 380               | 2 466                  | 2 551                  |
| <u>In-Kind Transfers to other municipalities</u>                                     |  | 1   |                 |                 |                 |                      |                 |                    |                                           |                     |                        |                        |
| Total In-Kind Transfers To Municipalities:                                           |  |     | –               | –               | –               | –                    | –               | –                  | –                                         | –                   | –                      | –                      |
| <u>In-Kind Transfers to Entities/Other External Mechanisms</u>                       |  | 2   |                 |                 |                 |                      |                 |                    |                                           |                     |                        |                        |
| Total In-Kind Transfers To Entities/Ems'                                             |  |     | –               | –               | –               | –                    | –               | –                  | –                                         | –                   | –                      | –                      |
| <u>In-Kind Transfers to other Organs of State</u>                                    |  | 3   |                 |                 |                 |                      |                 |                    |                                           |                     |                        |                        |
| Total In-Kind Transfers To Other Organs Of State:                                    |  |     | –               | –               | –               | –                    | –               | –                  | –                                         | –                   | –                      | –                      |
| <u>In-Kind Grants to Organisations</u>                                               |  | 4   |                 |                 |                 |                      |                 |                    |                                           |                     |                        |                        |
| Ts_O_Ik_Np Ins_Sport Dev                                                             |  |     | 56              | –               | –               | –                    | –               | –                  | –                                         | –                   | –                      | –                      |
| Ts_O_Ik_Pe_Small Scale Farmers                                                       |  |     | 22              | 19              | 26              | 50                   | 50              | 50                 | 50                                        | 50                  | 52                     | 53                     |
| Ts_O_Ik_Pe_Smme                                                                      |  |     | 118             | 141             | 145             | 165                  | 165             | 165                | 165                                       | 165                 | 171                    | 176                    |
| Total In-Kind Grants To Organisations                                                |  |     | 196             | 160             | 171             | 215                  | 215             | 215                | 215                                       | 215                 | 222                    | 230                    |
| <u>Groups of Individuals</u>                                                         |  | 5   |                 |                 |                 |                      |                 |                    |                                           |                     |                        |                        |
| Ts_O_Ik_Hh_Soc Assis_Grant In Aid Dis Re                                             |  |     | 46              | 82              | 53              | 173                  | 173             | 173                | 173                                       | 180                 | 186                    | 192                    |
| Total In-Kind Grants To Groups Of Individuals:                                       |  |     | 46              | 82              | 53              | 173                  | 173             | 173                | 173                                       | 180                 | 186                    | 192                    |
| TOTAL In-Kind TRANSFERS AND GRANTS                                                   |  |     | 242             | 242             | 224             | 389                  | 389             | 389                | 389                                       | 395                 | 408                    | 422                    |
| TOTAL TRANSFERS AND GRANTS                                                           |  | 6   | 1 849           | 1 835           | 2 613           | 2 502                | 2 509           | 2 509              | 2 509                                     | 2 775               | 2 874                  | 2 972                  |

## 2.18 SERVICE STANDARD

### **HERSIENING VAN DIENSSTANDAARDE VIR 2025/2026**

File number / Verwysingsnommer: 6/4/1

Meeting date / Vergadering datum: 28 Mei 2025

Report by / Verslag deur: Hoof: Openbare Betrekkinge en Administrasie – Me D Budricks

#### **PURPOSE OF REPORT / DOEL VAN VERSLAG**

Vir die Raad om die diensstandaarde vir 2025/2026 goed te keur.

#### **BACKGROUND AND DISCUSSION / AGTERGROND EN BESPREKING**

Die huidige diensstandaarde vir 2024/2025 soos laas hersien op 26 Februarie 2025, is op 24 April 2025 aan die Direkteure en Bestuurders gestuur met die versoek vir wysigings en insette. Geen nuwe insette / wysigings is ontvang nie.

Die item het by die **Korporatiewe Dienste Portefeulje Komitee** vergadering van **21 Mei 2025** gedien en was die volgende aanbevelings gemaak:

- “1. Dat die Komitee die diensstandaarde vir die 2025/2026 periode ondersteun en aanbeveel.*
- 2. Dat ’n maandelikse moniteringsverslag van die afhandeling van klagtes en take in terme van die diensstandaarde, aan die Munisipale Bestuurder voorgelê word.*
- 3. Dat die item na die Raad verwys word vir goedkeuring.”*

#### **UITVOERENDE BURGEMEESTERSKOMITEE**

Die item dien by die **Uitvoerende Burgemeesterskomitee** vergadering van **28 Mei 2025** en terugvoer sal tydens die Raadsvergadering gegee word.

#### **COMMENTS: MUNICIPAL MANAGER / KOMMENTAAR: MUNISIPALE BESTUURDER**

Kennis geneem.

#### **COMMENTS: DIRECTOR CORPORATE MANAGEMENT / KOMMENTAAR: DIREKTEUR KORPORATIEWE BESTUUR**

Kennis geneem.

#### **COMMENTS: DIRECTOR FINANCIAL SERVICES / KOMMENTAAR: DIREKTEUR FINANSIËLE DIENSTE**

Daar word kennis geneem van die verslag en die aanbevelings word ondersteun.

#### **COMMENTS: DIRECTOR DEVELOPMENT PLANNING / KOMMENTAAR: DIREKTEUR ONTWIKKELINGSBEPLANNING**

Daar word kennis geneem van die verslag en die aanbevelings word ondersteun.

**COMMENTS: DIRECTOR TECHNICAL SERVICES / KOMMENTAAR: DIREKTEUR  
TEGNIESE DIENSTE**

Daar word kennis geneem van die verslag en die aanbevelings word ondersteun.

**COMMENTS: DIRECTOR COMMUNITY SERVICES / KOMMENTAAR: DIREKTEUR  
GEMEENSKAPSDIENSTE**

Daar word kennis geneem van die verslag en die aanbevelings word ondersteun.

**COMMENTS: MANAGER LEGAL SERVICES / KOMMENTAAR: BESTUURDER  
REGSDIENSTE**

**COMMENTS: OTHER / KOMMENTAAR: ANDER**

**RECOMMENDATION / AANBEVELING**

1. Dat die Raad die diensstandaarde vir die 2025/2026 periode goedkeur.
2. Dat 'n maandelikse moniteringsverslag van die afhandeling van klagtes en take in terme van die diensstandaarde, aan die Munisipale Bestuurder voorgelê word.

**AGENDA ITEM APPROVED BY / AGENDA ITEM GOEDGEKEUR DEUR:**

Direkteur: Korporatiewe Bestuur – Me M Griesel

**ATTACHMENTS / STAWENDE DOKUMENTE**

Aanhangsel A – Voorgestelde Diensstandaarde 2025/2026

**SERVICE STANDARDS 2025/2026****As approved by Council on 28 May 2025**

| Name                                                                                | Service Description                                                                                                                                                                | Service Level days | Directorate          |
|-------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------------------|
| CORPORATE MANAGEMENT:<br>Council Resolutions Distribution to Managers and personnel | CORPORATE MANAGEMENT:<br>Distribution of council resolutions from the administration department to applicable directors, managers and personnel for implementation or information. | 4                  | Corporate Management |
| CORPORATE MANAGEMENT:<br>Correspondence distribution                                | CORPORATE MANAGEMENT:<br>The distribution of incoming correspondence to various departments for action.                                                                            | 3                  | Corporate Management |
| CORPORATE MANAGEMENT:<br>Implementation of council resolution                       | CORPORATE MANAGEMENT:<br>Implementation and completion of council resolution to applicable directors, managers and personnel.                                                      | 30                 | Corporate Management |
| CORPORATE MANAGEMENT:<br>Appointment of personnel                                   | CORPORATE MANAGEMENT:<br>Appointment of personnel                                                                                                                                  | 90                 | Corporate Management |
| CORPORATE MANAGEMENT:<br>Contractual legal advice                                   | CORPORATE MANAGEMENT:<br>Contractual legal advice                                                                                                                                  | 14                 | Corporate Management |
| CORPORATE MANAGEMENT:<br>Website updates                                            | CORPORATE MANAGEMENT:<br>Website updates                                                                                                                                           | 2                  | Corporate Management |
| CORPORATE MANAGEMENT:<br>Telephone complaints                                       | CORPORATE MANAGEMENT:<br>Attention and action to municipal telephone complaints and faults.                                                                                        | 1                  | Corporate Management |
| CORPORATE MANAGEMENT:<br>Sale of municipal property                                 | PROPERTY MANAGEMENT:<br>Sale of municipal property                                                                                                                                 | 5 months           | Corporate Management |
| CORPORATE MANAGEMENT:<br>Leasing of municipal property                              | PROPERTY MANAGEMENT:<br>Leasing of municipal property                                                                                                                              | 4 months           | Corporate Management |
| CORPORATE MANAGEMENT:<br>Applications for erection of benches on municipal property | PROPERTY MANAGEMENT:<br>Applications for erection of benches on municipal property                                                                                                 | 1 month            | Corporate Management |
| CORPORATE MANAGEMENT:<br>Respond to e-mails at caravan parks                        | PROPERTY MANAGEMENT:<br>Respond to e-mails at caravan parks                                                                                                                        | 2 business days    | Corporate Management |
| COMMUNITY SERVICES:<br>Implementation of council resolution                         | COMMUNITY SERVICES:                                                                                                                                                                | 30                 | Community Services   |

| Name                                                         | Service Description                                                                                                         | Service Level days | Directorate        |
|--------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|
|                                                              | Implementation and completion of council resolution to applicable directors, managers and personnel.                        |                    |                    |
| COMMUNITY SERVICES:<br>Replace traffic signs                 | COMMUNITY SERVICES:<br>Replace traffic signs                                                                                | 21                 | Community Services |
| COMMUNITY SERVICES:<br>Licensing and roadworthy certificates | COMMUNITY SERVICES:<br>Licensing and roadworthy certificates                                                                | 56                 | Community Services |
| COMMUNITY SERVICES:<br>Learners and driver's license         | COMMUNITY SERVICES:<br>Availability of learners and driver's license appointment                                            | 56                 | Community Services |
| COMMUNITY SERVICES:<br>Traffic control complaint             | COMMUNITY SERVICES:<br>Traffic control complaint                                                                            | 10                 | Community Services |
| COMMUNITY SERVICES:<br>By-laws contravention                 | COMMUNITY SERVICES:<br>By-laws contravention                                                                                | 15                 | Community Services |
| COMMUNITY SERVICES:<br>Complaints with regard to vagrants    | COMMUNITY SERVICES:<br>Complaints with regard to vagrants                                                                   | 15                 | Community Services |
| COMMUNITY SERVICES:<br>Illegal traders                       | COMMUNITY SERVICES:<br>Illegal traders                                                                                      | 2                  | Community Services |
| COMMUNITY SERVICES:<br>Outdoor advertising enquiries         | COMMUNITY SERVICES:<br>Outdoor advertising enquiries                                                                        | 5                  | Community Services |
| COMMUNITY SERVICES:<br>Noise disturbance                     | LAW ENFORCEMENT:<br>Noise disturbance                                                                                       | 5                  | Community Services |
| TECHNICAL SERVICES:<br>Waste collection at transfer station  | TECHNICAL SERVICES:<br>Waste collection at transfer station                                                                 | 7                  | Technical Services |
| TECHNICAL SERVICES:<br>Implementation of council resolution  | TECHNICAL SERVICES:<br>Implementation and completion of council resolution to applicable directors, managers and personnel. | 30                 | Technical Services |
| TECHNICAL SERVICES:<br>Repair water pipe bursts              | TECHNICAL SERVICES:<br>Repair water pipe bursts                                                                             | 5                  | Technical Services |
| TECHNICAL SERVICES:<br>Clear blocked sewerage drains         | TECHNICAL SERVICES:<br>Clear blocked sewerage drains                                                                        | 2                  | Technical Services |
| TECHNICAL SERVICES:<br>Sewerage connections                  | TECHNICAL SERVICES:<br>Sewerage connections                                                                                 | 21                 | Technical Services |
| TECHNICAL SERVICES:                                          | TECHNICAL SERVICES:                                                                                                         | 30                 | Technical Services |

| Name                                                            | Service Description                                             | Service Level days | Directorate        |
|-----------------------------------------------------------------|-----------------------------------------------------------------|--------------------|--------------------|
| Repair potholes                                                 | Repair potholes                                                 |                    |                    |
| TECHNICAL SERVICES:<br>Repair water leakages                    | TECHNICAL SERVICES:<br>Repair water leakages                    | 5                  | Technical Services |
| TECHNICAL SERVICES:<br>Repair/replace faulty water meters       | TECHNICAL SERVICES:<br>Repair/replace faulty meters             | 5                  | Technical Services |
| TECHNICAL SERVICES:<br>No water available                       | TECHNICAL SERVICES:<br>No water available                       | 3                  | Technical Services |
| TECHNICAL SERVICES:<br>Low water pressure                       | TECHNICAL SERVICES:<br>Low water pressure                       | 7                  | Technical Services |
| TECHNICAL SERVICES:<br>Water quality complaints                 | TECHNICAL SERVICES:<br>Water quality complaints                 | 5                  | Technical Services |
| TECHNICAL SERVICES:<br>Water connections                        | TECHNICAL SERVICES:<br>Water connections                        | 21                 | Technical Services |
| TECHNICAL SERVICES – SEWER:<br>Sewerage: Smells                 | TECHNICAL SERVICES:<br>Sewerage: Smells                         | 5                  | Technical Services |
| TECHNICAL SERVICES –<br>Sewerage: Leakages                      | TECHNICAL SERVICES –<br>Sewerage: Leakages                      | 2                  | Technical Services |
| TECHNICAL SERVICES:<br>Removal services                         | TECHNICAL SERVICES:<br>Removal services                         | 7                  | Technical Services |
| TECHNICAL SERVICES:<br>General dumping complaints               | TECHNICAL SERVICES:<br>General dumping complaints               | 14                 | Technical Services |
| TECHNICAL SERVICES:<br>Sewerage: Broken / missing manhole cover | TECHNICAL SERVICES:<br>Sewerage: Broken / missing manhole cover | 7                  | Technical Services |
| TECHNICAL SERVICES:<br>Sewerage: Removal services               | TECHNICAL SERVICES:<br>Sewerage: Removal services               | 7                  | Technical Services |
| TECHNICAL SERVICES:<br>Pavement related                         | TECHNICAL SERVICES:<br>Pavement related                         | 14                 | Technical Services |
| TECHNICAL SERVICES:<br>Blocked stormwater drains                | TECHNICAL SERVICES:<br>Blocked stormwater drains                | 14                 | Technical Services |
| TECHNICAL SERVICES:<br>Uneven road surfaces / gravel roads      | TECHNICAL SERVICES:<br>Uneven road surfaces / gravel roads      | 30                 | Technical Services |

| Name                                                                                                                          | Service Description                                                                                              | Service Level days | Directorate        |
|-------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|
| TECHNICAL SERVICES:<br>Damaged road repairs                                                                                   | TECHNICAL SERVICES:<br>Damaged road repairs                                                                      | 30                 | Technical Services |
| TECHNICAL SERVICES:<br>Stormwater pipe repairs                                                                                | TECHNICAL SERVICES:<br>Stormwater pipe repairs (breakage and blockage)                                           | 30                 | Technical Services |
| TECHNICAL SERVICES:<br>Repair of sidewalk                                                                                     | TECHNICAL SERVICES:<br>Repair of sidewalk                                                                        | 30                 | Technical Services |
| TECHNICAL SERVICES:<br>Driveway construction                                                                                  | TECHNICAL SERVICES:<br>Driveway construction                                                                     | 30                 | Technical Services |
| TECHNICAL SERVICES:<br>Cutting of trees and grass                                                                             | TECHNICAL SERVICES:<br>Cutting of trees and grass                                                                | 14                 | Technical Services |
| TECHNICAL SERVICES:<br>Clearing of open overgrown areas                                                                       | TECHNICAL SERVICES:<br>Clearing of open overgrown areas                                                          | 30                 | Technical Services |
| TECHNICAL SERVICES:<br>Grave preparation for burials                                                                          | TECHNICAL SERVICES:<br>Grave preparation for burials                                                             | 5                  | Technical Services |
| TECHNICAL SERVICES:<br>General repairs (Small defects)                                                                        | TECHNICAL SERVICES:<br>General repairs (small defects)                                                           | 30                 | Technical Services |
| TECHNICAL SERVICES:<br>Problem at sport facilities                                                                            | TECHNICAL SERVICES:<br>Problem at sport facilities                                                               | 30                 | Technical Services |
| TECHNICAL SERVICES:<br>Power interruptions                                                                                    | TECHNICAL SERVICES:<br>Power interruptions                                                                       | 2                  | Technical Services |
| TECHNICAL SERVICES:<br>Meter queries / complaints                                                                             | TECHNICAL SERVICES:<br>Meter queries / complaints                                                                | 5                  | Technical Services |
| TECHNICAL SERVICES:<br>Streetlights are out of order                                                                          | TECHNICAL SERVICES:<br>Streetlights are out of order                                                             | 5                  | Technical Services |
| TECHNICAL SERVICES:<br>A streetlight is out of order                                                                          | TECHNICAL SERVICES:<br>A streetlight is out of order                                                             | 7                  | Technical Services |
| TECHNICAL SERVICES:<br>Electricity: Reconnections after payment is made                                                       | TECHNICAL SERVICES:<br>Reconnections after payment is made                                                       | 2                  | Technical Services |
| TECHNICAL SERVICES:<br>Electricity: Using new connections where existing infrastructure can be used and after payment is made | TECHNICAL SERVICES:<br>Using new connections where existing infrastructure can be used and after payment is made | 14                 | Technical Services |
| TECHNICAL SERVICES:<br>Faulty power box (repair of replacement)                                                               | TECHNICAL SERVICES:<br>Faulty power box (repair of replacement)                                                  | 7                  | Technical Services |
| TECHNICAL SERVICES:<br>Geyser control                                                                                         | TECHNICAL SERVICES:<br>Geyser control                                                                            | 14                 | Technical Services |

| Name                                                            | Service Description                                                                                                           | Service Level days | Directorate          |
|-----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|--------------------|----------------------|
| TECHNICAL SERVICES:<br>Repair of fire hydrants                  | TECHNICAL SERVICES:<br>Infrastructure repair of fire hydrants                                                                 | 30                 | Technical Services   |
| FINANCIAL SERVICES:<br>Implementation of council resolution     | FINANCIAL SERVICES:<br>Implementation and completion of council resolution to applicable directors, managers and personnel.   | 30                 | Financial Services   |
| FINANCIAL SERVICES:<br>Electricity blocked                      | FINANCIAL SERVICES:<br>Electricity blocked                                                                                    | 4                  | Financial Services   |
| FINANCIAL SERVICES:<br>Water blocked (placed on drip)           | FINANCIAL SERVICES:<br>Water blocked (placed on drip)                                                                         | 4                  | Financial Services   |
| FINANCIAL SERVICES:<br>Prepaid vendor off                       | FINANCIAL SERVICES:<br>Prepaid vendor off                                                                                     | 4                  | Financial Services   |
| FINANCIAL SERVICES:<br>Account enquiries                        | FINANCIAL SERVICES:<br>Account enquiries                                                                                      | 10                 | Financial Services   |
| FINANCIAL SERVICES:<br>Financial enquiries                      | FINANCIAL SERVICES:<br>Financial enquiries pertaining to all departments within the municipality                              | 20                 | Financial Services   |
| FINANCIAL SERVICES:<br>Application for indigent support         | FINANCIAL SERVICES:<br>Applications for indigent support                                                                      | 60                 | Financial Services   |
| TOWN PLANNING:<br>Implementation of council resolution          | TOWN PLANNING:<br>Implementation and completion of council resolution to applicable Directors, Managers and personnel.        | 30                 | Development Planning |
| BUILDING CONTROL:<br>Building plan approval: <500m <sup>2</sup> | BUILDING CONTROL:<br>Building plan approval<br>Invoice date – Approval date                                                   | 20                 | Development Planning |
| BUILDING CONTROL:<br>Building plan approval: >500m <sup>2</sup> | BUILDING CONTROL:<br>Building plan approval<br>Invoice date – Approval date                                                   | 40                 | Development Planning |
| BUILDING CONTROL:<br>Building plan application progress         | BUILDING CONTROL:<br>Provide feedback regarding Building plan application process<br>Date query received – date feedback sent | 5                  | Development Planning |
| BUILDING CONTROL:<br>Building inspection                        | BUILDING CONTROL:<br>Conduct building inspection<br>Written request received – date inspection conducted                      | 5                  | Development Planning |
| BUILDING CONTROL:<br>Building related queries                   | BUILDING CONTROL:<br>Building related queries<br>Date received – date feedback sent                                           | 5                  | Development Planning |

| Name                                                                                                   | Service Description                                                                                                             | Service Level days | Directorate             |
|--------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|--------------------|-------------------------|
| BUILDING CONTROL:<br>Occupancy certificate                                                             | BUILDING CONTROL:<br>Issue Occupancy certificate<br>Date all information received/complied with –<br>Date issued                | 14                 | Development<br>Planning |
| BUILDING CONTROL:<br>Illegal Building works                                                            | BUILDING CONTROL:<br>Issue Notice for illegal building works<br>Inspection report date – Date issued                            | 10                 | Development<br>Planning |
| BUILDING CONTROL:<br>Copy of Building Plan                                                             | BUILDING CONTROL:<br>Provide copy of existing building plans<br>Date all information received + payment – date<br>sent/feedback | 10                 | Development<br>Planning |
| TOWN PLANNING / TECHNICAL / FIRE<br>/ ENVIRONMENTAL / TRAFFIC:<br>Comment on Building Plan Application | TOWN PLANNING / TECHNICAL / FIRE /<br>ENVIRONMENTAL / TRAFFIC:<br>Provide comment on Building Plan application                  | 10                 | Development<br>Planning |
| TOWN PLANNING:<br>Complaint: General                                                                   | TOWN PLANNING:<br>Complaints: General                                                                                           | 5                  | Development<br>Planning |
| TOWN PLANNING:<br>Zoning certificate                                                                   | TOWN PLANNING:<br>Zoning certificate                                                                                            | 10                 | Development<br>Planning |
| TOWN PLANNING:<br>Land use/scheme regulation queries                                                   | TOWN PLANNING:<br>Land use/scheme regulation queries                                                                            | 5                  | Development<br>Planning |
| TOWN PLANNING:<br>Land use applications (without objection)                                            | TOWN PLANNING:<br>Land use applications (without objection)                                                                     | 60                 | Development<br>Planning |
| TOWN PLANNING:<br>Land use applications (with objection)                                               | TOWN PLANNING:<br>Land use applications (with objection)                                                                        | 120                | Development<br>Planning |
| ENVIRONMENTAL:<br>Air Pollution                                                                        | TOWN PLANNING:<br>Air pollution                                                                                                 | 3                  | Development<br>Planning |

## 2.19 MUNICIPAL MANAGERS QUALITY CERTIFICATE

### QUALITY CERTIFICATE

I, **A S A de Klerk**, the Municipal Manager of **Hessequa Municipality**, hereby certify that the 2026/2027 budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act (Act no. 56 of 2003), and regulations promulgated under the Act, and that the budget and supporting documents are consistent with the Integrated Development Plan of the Municipality.

**A S A de Klerk**  
**Municipal Manager**  
**Hessequa Municipality – WC042**

Signature:



Date:

22 May 2026

#### STREEKKANTORE / REGIONAL OFFICES

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