Hessequa Municipality

Monthly Budget Statement
April 2026

In-Year Report of the Municipality

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

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Glossary

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

Budget – The financial plan of the Municipality

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

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

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

FMG – Financial Management Grant

GFS – Government Finance Statistics. An internationally recognized classification system that facilitates like for like comparison between municipalities.

GRAP – Generally Recognized Accounting Practice. The standard for municipal accounting.

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

MBRR - Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations.

MFMA – Local Government: Municipal Finance Management Act (56/2003). The principle legislation relating to municipal financial management.

MIG – Municipal Infrastructure Grant.

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

NDPG – Neighborhood Development Partnership Grant.

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

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

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

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

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

YTD – Year to date

Section 1 – Mayor's Report

1.1 In-Year Report – Monthly Budget Statement

The monthly budget statement for **April 2026** has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

Section 2 – Resolutions

In-year Reports 2025/2026

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

Recommendation

(a) That Council notes the monthly budget statement and supporting documentation for April 2026.
(b) That the reasons given for the deviations below, be approved.
(c) That Council notes the investments the municipality has at banks and the money market at 30 April 2026.
(d) That Council notes the instances of Unauthorized, Irregular, Fruitless and Wasteful (UIF&W) expenditure for the period ended 30 April 2026.

Section 3 – Executive Summary

3.1 Introduction

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

Section 4

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

Total Revenue

The year-to-date revenue excluding Capital Transfers at the end of April 2026 is R682,938 million, compared to the SDBIP budget of R692,034 million, resulting in a variance of -1%. When including Transfers recognized – capital, the revenue to date is R728,812 million compared to An SDBIP budget of R743,929 million.

Total Expenditure

The expenditure to date is R552,114 million compared to an SDBIP budget of R648,554 million.

Capital Expenditure

The year-to-date expenditure on capital is R116,432 million against an SDBIP budget of R153,233 million.

Cash flow

Cash/cash equivalents at the end of April 2026 is R480,396 million.

Debtors Ageing

Debtors outstanding at the end of April 2026 is R90,551 million.

Creditors Ageing

Creditors outstanding at the end of April 2026 amount to R66,418 million.

The details of the above figures are explained throughout the report.

Table C1: Monthly Budget Statement Summary

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

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	140 197	148 312	148 312	12 200	128 691	125 654	3 037	2%	148 312
Service charges	365 374	384 481	386 481	32 476	320 930	319 482	1 449	0%	386 481
Investment revenue	46 305	36 046	36 046	1 761	14 573	24 748	(10 175)	-41%	36 046
Transfers and subsidies - Operational	68 053	75 755	79 731	289	71 083	68 925	2 158	0	79 731
Other own revenue	148 402	162 747	196 808	39 100	147 661	153 226	(5 565)	-4%	196 808
Total Revenue (excluding capital transfers and contributions)	**768 330**	**807 340**	**847 377**	**85 826**	**682 938**	**692 034**	**(9 096)**	**-1%**	**847 377**
Employee costs	230 661	270 128	269 304	19 970	204 715	220 491	(15 776)	-7%	269 304
Remuneration of Councillors	9 128	9 690	10 039	824	7 990	8 160	(169)	-2%	10 039
Depreciation and amortisation	44 248	52 188	52 188	3 932	38 858	43 372	(4 514)	-10%	52 188
Interest	21 681	19 809	20 309	–	5 993	14 582	(8 589)	-59%	20 309
Inventory consumed and bulk purchases	227 444	259 979	259 721	20 169	198 964	212 710	(13 746)	-6%	259 721
Transfers and subsidies	2 613	2 502	2 509	144	2 004	2 143	(139)	-6%	2 509
Other expenditure	153 821	191 601	225 113	7 923	93 590	147 096	(53 506)	-36%	225 113
Total Expenditure	**689 597**	**805 898**	**839 183**	**52 961**	**552 114**	**648 554**	**(96 440)**	**-15%**	**839 183**
Surplus/(Deficit)	**78 733**	**1 442**	**8 194**	**32 865**	**130 824**	**43 480**	**87 344**	**201%**	**8 194**
Transfers and subsidies - capital (monetary	161 096	62 341	54 530	344	45 874	51 511	###	-11%	54 530
Transfers and subsidies - capital (in-kind)	591	–	639	–	–	383	(383)	-100%	639
Surplus/(Deficit) after capital transfers & contributions	**240 420**	**63 783**	**63 363**	**33 209**	**176 698**	**95 375**	**81 323**	**85%**	**63 363**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**240 420**	**63 783**	**63 363**	**33 209**	**176 698**	**95 375**	**81 323**	**85%**	**63 363**
Capital expenditure & funds sources									
Capital expenditure	**237 139**	**187 628**	**182 378**	**10 621**	**116 432**	**153 233**	**(36 801)**	**-24%**	**182 378**
Capital transfers recognised	143 410	62 341	55 169	714	45 830	52 598	(6 768)	-13%	55 169
Borrowing	–	50 000	50 000	5 380	34 084	41 311	(7 227)	-17%	50 000
Internally generated funds	**93 729**	**75 287**	**77 209**	**4 526**	**36 518**	**59 324**	**(22 806)**	**-38%**	**77 209**
Total sources of capital funds	**237 139**	**187 628**	**182 378**	**10 621**	**116 432**	**153 233**	**(36 801)**	**-24%**	**182 378**
Financial position									
Total current assets	529 808	453 099	490 446		623 190				490 446
Total non current assets	1 460 495	1 471 771	1 466 521		1 537 200				1 466 521
Total current liabilities	158 301	146 405	132 040		163 451				132 040
Total non current liabilities	259 658	301 986	302 486		247 896				302 486
Community wealth/Equity	**1 572 345**	**1 476 479**	**1 522 441**		**1 749 043**				**1 522 441**
Cash flows									
Net cash from (used) operating	1 323 124	119 297	149 052	(3 142)	153 872	117 211	(36 662)	-31%	149 052
Net cash from (used) investing	(235 881)	(177 628)	(168 378)	(2 084)	(101 676)	(155 773)	(54 097)	35%	(168 378)
Net cash from (used) financing	945	27 343	27 343	93	(10 757)	21 466	32 223	150%	27 343
Cash/cash equivalents at the month/year end	**1 575 709**	**361 587**	**446 974**	**480 396**	**480 396**	**421 860**	**(58 536)**	**-14%**	**446 974**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	32 611	6 264	4 020	2 985	2 962	2 507	11 654	27 551	90 551
Creditors Age Analysis									
Total Creditors	66 418	–	–	–	–	–	–	–	66 418

4.2 Operating Revenue and Expenditure

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

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

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**234 881**	**214 112**	**214 750**	**14 444**	**167 325**	**177 438**	(10 112)	-6%	**214 750**
Executive and council		21 374	18 699	18 699	0	17 404	18 180	(776)	-4%	18 699
Finance and administration		213 507	195 413	196 052	14 443	149 921	159 258	(9 337)	-6%	196 052
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		104 980	**119 533**	153 559	**28 677**	105 479	**117 343**	(11 864)	-10%	**153 559**
Community and social services		10 800	12 970	12 972	924	8 388	10 131	(1 743)	-17%	12 972
Sport and recreation		16 995	15 737	15 737	461	6 368	11 323	(4 956)	-44%	15 737
Public safety		51 627	67 044	116 755	25 703	90 383	89 224	1 159	1%	116 755
Housing		25 538	23 782	8 095	1 589	340	6 665	(6 325)	-95%	8 095
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**17 973**	**27 999**	**31 999**	**8 946**	**29 634**	**25 023**	4 612	18%	**31 999**
Planning and development		7 720	21 923	25 923	8 863	23 543	20 268	3 275	16%	25 923
Road transport		9 643	5 342	5 342	56	5 488	4 109	1 379	34%	5 342
Environmental protection		610	734	734	27	603	645	(43)	-7%	734
Trading services		**571 723**	**507 569**	**501 769**	**34 078**	**426 236**	**423 799**	**2 437**	1%	**501 769**
Energy sources		387 909	306 808	308 808	21 698	253 598	259 777	(6 179)	-2%	308 808
Water management		79 614	89 874	82 074	5 488	73 565	72 645	920	1%	82 074
Waste water management		52 580	57 513	57 513	3 400	48 365	49 331	(966)	-2%	57 513
Waste management		51 620	53 374	53 374	3 491	50 709	42 047	8 662	21%	53 374
Other	4	**480**	**469**	**469**	**26**	**137**	**326**	**(189)**	**-58%**	**469**
Total Revenue - Functional	2	**930 018**	**869 682**	**902 546**	**86 170**	**728 812**	**743 929**	**(15 117)**	**-2%**	**902 546**
Expenditure - Functional										
Governance and administration		**97 675**	**123 994**	**125 064**	7 853	**82 070**	**98 232**	(16 163)	-16%	**125 064**
Executive and council		32 051	38 056	39 439	2 251	24 421	30 871	(6 450)	-21%	39 439
Finance and administration		63 565	83 523	83 197	5 420	55 758	65 360	(9 602)	-15%	83 197
Internal audit		2 059	2 414	2 427	182	1 891	2 001	(110)	-6%	2 427
Community and public safety		**148 202**	**188 872**	**216 739**	**8 543**	**89 740**	**142 166**	(52 426)	-37%	**216 739**
Community and social services		25 254	29 305	29 385	2 224	23 634	24 326	(692)	-3%	29 385
Sport and recreation		33 899	40 870	40 208	2 710	29 276	32 802	(3 527)	-11%	40 208
Public safety		63 423	93 526	137 749	3 541	34 427	78 603	(44 176)	-56%	137 749
Housing		25 626	25 170	9 396	69	2 404	6 435	(4 031)	-63%	9 396
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**83 692**	**92 464**	**94 889**	**7 125**	**73 606**	**78 319**	(4 712)	-6%	**94 889**
Planning and development		12 871	16 367	16 423	1 361	11 890	13 248	(1 359)	-10%	16 423
Road transport		64 581	68 802	71 297	5 073	56 100	59 167	(3 067)	-5%	71 297
Environmental protection		6 240	7 295	7 169	690	5 617	5 904	(287)	-5%	7 169
Trading services		**358 722**	**399 081**	**400 970**	**29 355**	**305 494**	**328 567**	**(23 073)**	-7%	**400 970**
Energy sources		221 041	239 667	240 558	18 993	191 315	200 362	(9 047)	-5%	240 558
Water management		49 546	58 489	58 049	3 907	42 086	46 598	(4 511)	-10%	58 049
Waste water management		46 854	51 080	52 769	3 730	39 736	42 471	(2 735)	-6%	52 769
Waste management		41 281	49 845	49 595	2 725	32 355	39 136	(6 781)	-17%	49 595
Other		**1 307**	**1 487**	**1 521**	**86**	**1 204**	**1 270**	**(66)**	**-5%**	**1 521**
Total Expenditure - Functional	3	**689 597**	**805 898**	**839 183**	**52 961**	**552 114**	**648 554**	**(96 440)**	**-15%**	**839 183**
Surplus/ (Deficit) for the year		**240 420**	**63 783**	**63 363**	**33 209**	**176 698**	**95 375**	**81 323**	**0.85267**	**63 363**

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

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

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 01 - Office Of The Mm		21 374	18 699	18 699	0	17 404	18 180	(776)	-4.3%	18 699
Vote 02 - Corporate Services		26 579	28 703	28 704	1 375	14 507	21 300	(6 793)	-31.9%	28 704
Vote 03 - Financial Services		190 742	189 357	189 357	14 162	146 190	154 156	(7 965)	-5.2%	189 357
Vote 04 - Community Services		77 383	91 050	125 074	27 314	90 965	96 100	(5 135)	-5.3%	125 074
Vote 05 - Technical Services		605 131	518 747	513 586	34 404	435 462	432 954	2 508	0.6%	513 586
Vote 06 - Spatial Plannign & Environmental Management		8 810	23 126	27 126	8 916	24 283	21 239	3 043	14.3%	27 126
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	**930 018**	**869 682**	**902 546**	**86 170**	**728 812**	**743 929**	**(15 117)**	**-2.0%**	**902 546**
Expenditure by Vote	1									
Vote 01 - Office Of The Mm		36 853	44 066	45 437	2 679	28 968	35 776	(6 809)	-19.0%	45 437
Vote 02 - Corporate Services		55 759	68 293	69 157	5 180	48 491	55 576	(7 084)	-12.7%	69 157
Vote 03 - Financial Services		39 178	49 427	48 299	2 991	34 233	38 323	(4 091)	-10.7%	48 299
Vote 04 - Community Services		95 985	126 277	154 808	4 321	43 970	91 524	(47 553)	-52.0%	154 808
Vote 05 - Technical Services		444 148	496 281	499 940	35 898	380 398	409 837	(29 439)	-7.2%	499 940
Vote 06 - Spatial Plannign & Environmental Management		17 675	21 554	21 543	1 892	16 054	17 518	(1 464)	-8.4%	21 543
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	**689 597**	**805 898**	**839 183**	**52 961**	**552 114**	**648 554**	**(96 440)**	**-14.9%**	**839 183**
Surplus/ (Deficit) for the year	2	**240 420**	**63 783**	**63 363**	**33 209**	**176 698**	**95 375**	**81 323**	**85.3%**	**63 363**

Table C4: Reflects Revenue and Expenditure by Source

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

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		236 044	256 387	258 387	21 175	204 803	210 687	(5 884)	-3%	258 387
Service charges - Water		59 596	58 186	58 186	5 127	52 153	48 831	3 322	7%	58 186
Service charges - Waste Water Management		31 842	32 413	32 413	2 751	29 163	27 650	1 513	5%	32 413
Service charges - Waste management		37 892	37 496	37 496	3 424	34 811	32 314	2 497	8%	37 496
Sale of Goods and Rendering of Services		51 900	52 668	33 267	3 177	17 372	26 618	(9 246)	-35%	33 267
Agency services		3 213	3 716	3 716	245	2 861	3 021	(159)	-5%	3 716
Interest								–		
Interest earned from Receivables		3 440	3 019	3 019	288	2 993	2 632	361	14%	3 019
Interest from Current and Non Current Assets		46 305	36 046	36 046	1 761	14 573	24 748	(10 175)	-41%	36 046
Dividends								–		
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		4 431	4 622	4 622	308	4 105	4 048	57	1%	4 622
Licence and permits		2	–	7	0	2	5	(4)	-67%	7
Special rating levies								–		
Operational Revenue		5 028	11 390	11 390	114	6 590	8 536	(1 947)	-23%	11 390
Non-Exchange Revenue								–		
Property rates		140 197	148 312	148 312	12 200	128 691	125 654	3 037	2%	148 312
Surcharges and Taxes								–		
Fines, penalties and forfeits		44 899	60 606	110 061	25 236	85 485	83 869	1 616	2%	110 061
Licence and permits		2 344	2 552	2 552	187	2 037	2 126	(89)	-4%	2 552
Transfers and subsidies - Operational		68 053	75 755	79 731	289	71 083	68 925	2 158	3%	79 731
Interest		837	911	911	66	669	729	(60)	-8%	911
Fuel Levy								–		
Operational Revenue		11 374	13 264	13 264	943	9 922	10 793	(871)	-8%	13 264
Gains on disposal of Assets		1 258	10 000	14 000	8 536	15 626	10 849	4 777	44%	14 000
Other Gains		19 676	–	–	–	–	–	–		–
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		768 330	807 340	847 377	85 826	682 938	692 034	(9 096)	-1%	847 377
Expenditure By Type										
Employee related costs		230 661	270 128	269 304	19 970	204 715	220 491	(15 776)	-7%	269 304
Remuneration of councillors		9 128	9 690	10 039	824	7 990	8 160	(169)	-2%	10 039
Bulk purchases - electricity		187 077	212 192	214 192	16 434	162 281	174 745	(12 465)	-7%	214 192
Inventory consumed		40 368	47 787	45 529	3 735	36 683	37 964	(1 281)	-3%	45 529
Debt impairment		31 801	4 014	93 814	–	–	42 380	(42 380)	-100%	93 814
Depreciation and amortisation		44 248	52 188	52 188	3 932	38 858	43 372	(4 514)	-10%	52 188
Interest		21 681	19 809	20 309	–	5 993	14 582	(8 589)	-59%	20 309
Contracted services		71 920	81 852	69 778	4 125	42 062	54 561	(12 500)	-23%	69 778
Transfers and subsidies		2 613	2 502	2 509	144	2 004	2 143	(139)	-6%	2 509
Irrecoverable debts written off		8 212	56 546	9 918	531	15 498	7 945	7 553	95%	9 918
Operational costs		37 914	49 189	51 604	3 267	35 160	42 210	(7 050)	-17%	51 604
Losses on Disposal of Assets		1 065	–	–	–	870	–	870	#DIV/0!	–
Other Losses		2 908	–	–	–	–	–	–		–
Total Expenditure		689 597	805 898	839 183	52 961	552 114	648 554	(96 440)	-15%	839 183
Surplus/(Deficit)		78 733	1 442	8 194	32 865	130 824	43 480	87 344	0	8 194
Transfers and subsidies - capital (monetary allocations)		161 096	62 341	54 530	344	45 874	51 511	(5 638)	(0)	54 530
Transfers and subsidies - capital (in-kind)		591	–	639	–	–	383	(383)	(0)	639
Surplus/(Deficit) after capital transfers & contributions		240 420	63 783	63 363	33 209	176 698	95 375	81 323	0	63 363
Income Tax								–		
Surplus/(Deficit) after income tax		240 420	63 783	63 363	33 209	176 698	95 375	81 323	0	63 363
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		240 420	63 783	63 363	33 209	176 698	95 375	81 323	0	63 363
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions								–		
Surplus/ (Deficit) for the year		240 420	63 783	63 363	33 209	176 698	95 375	81 323	0	63 363

Revenue by Source (Table C4)

Exchange Revenue

Service Levies:

Electricity Service

Levies for the year-to-date stand at R204,803 million, in comparison with the budgeted SDBIP amount of R210,687 million. The deviation is attributed to a projection that was made for a provisions journal to be processed at year-end. This journal is expected to eliminate the developing deviation. The SDBIP does not take into account that the journal will be processed at year-end and instead breaks it up monthly. No material deviation is expected at year-end.

Water Service

Levies for the year-to-date stands at R52,153 million, in comparison with the budgeted SDBIP projection of R48,831 million. The deviation was assessed during the mid-year budget and performance assessment and it was determined that no adjustment is necessary. Monthly monitoring after the main adjustments budget indicates that a positive deviation is expected at year-end.

Sewerage Service

Levies for the year-to-date stand at R29,163 million, in comparison with the budgeted SDBIP projection of R27,650 million. The deviation was assessed during the mid-year budget and performance assessment and it was determined that no adjustment is necessary. Monthly monitoring after the main adjustments budget indicates that a positive deviation is expected at year-end.

Refuse Removal Service

Levies for the year-to-date stands at R34,811 million, in comparison with the budgeted SDBIP projection of R32,314 million. The deviation can be attributed to more revenue being received than projected during the main adjustments budget. The revenue will be monitored over the remaining months of the financial year, but at this stage a surplus is expected when compared to the budget.

Sale of Goods and Rendering of Services

Revenue for the year-to-date stands at R17,372 million, in comparison with the budgeted SDBIP projection of R26,618 million. The deviation is largely due to the revenue from camping fees that are currently well below the SDBIP projections. Another factor is the construction contract revenue that is not aligned with the SDBIP budgeted distributions. Revenue is only recognized after the conditions for these allocations have been met. No material deviations are expected at this stage.

Agency Services

Revenue for the year-to-date stands at R2,861 million, in comparison with the budgeted SDBIP projection of R3,021 million. No deviation is expected at this stage.

Interest earned from Receivables

Levies for the year-to-date stand at R2,993 million, in comparison with the budgeted SDBIP projection of R2,632 million. No deviation is expected at this stage.

Interest earned from Current and Non- Current Assets
Revenue for the year-to-date amounts to R14,573 million, in comparison with the budgeted SDBIP projection of R24,748 million. The deviation is due to a provisions journal in respect of interest for 2024/2025 being reversed in October 2025. Another provision will be processed at year-end for 2025/2026. No material deviations are expected at year-end at this stage.

Rental from Fixed Assets
Levies and revenue for the year-to-date stands at R4,105 million, in comparison with the budgeted SDBIP projection of R4,048 million. No material deviation is expected at this stage.

Licenses & Permits
Revenue for the year-to-date stands at R0,002 million, in comparison with the budgeted SDBIP projection of R0,005 million. No deviation is expected at year-end.

Operational Revenue
Revenue for the year-to-date stands at R6,590 million, in comparison with the budgeted SDBIP projection of R8,536 million. The deviation can be attributed to development charges that are currently behind budgeted projections. The deviation is expected to decrease as the year progresses. No material deviations are thus expected at year-end.

Non- Exchange Revenue

Property Rates:
Levies for the year-to-date amount to R128,691 million, in comparison with the budget of R125,654 million. The deviation is attributed to a misalignment between the projections and the actual levies for the year-to-date. The deviation is expected to be eliminated as the year progresses. No material deviation is expected at year- end.

Fines, penalties and forfeits
Revenue for the year-to-date stands at R85,485 million, in comparison with the budgeted SDBIP projection of R83,869 million. The budget for fines issued was increased during the adjustment budget due to a projected overperformance when compared to the original budget. No material deviation is expected at year-end at this stage.

Licenses & Permits
Revenue for the year-to-date stands at R2,037 million, in comparison with the budgeted SDBIP projection of R2,126 million. No deviation is expected at this stage.

Grants & Subsidies - Operating:
Revenue for the year-to-date stands at R71,083 million, in comparison with the budgeted SDBIP projection of R68,925 million. Income is recognized after the conditions of a grant are met. No deviation is expected at this stage.

Grants & Subsidies - Capital:
Revenue for the year-to-date stands at R45,874 million, in comparison with the budgeted SDBIP projection of R51,894 million. Income is only recognized after the conditions of a grant are met. No deviation is expected at this stage.

Interest earned from Receivables
Levies for the year-to-date stand R0,669 million, in comparison with the budgeted SDBIP projection of R0,729 million. No deviation is expected at this stage.

Operational Revenue:
Revenue for the year-to-date stands at R9,922 million, in comparison with the budgeted SDBIP projection of R10,793 million. No material deviation is expected at year-end at this stage.

Sale of land and PPE:
Revenue for the year-to-date stands at R15,626 million, in comparison with the budgeted SDBIP projection of R10,849 million. Despite adjustments being made in the main adjustments budget, the budget for the year will be exceeded due to some transactions concluding ahead of projections.

Expenditure by Type

Personnel Expenditure:
The year-to-date expenditure amounts to R204,715 million, in comparison with the budgeted SDBIP projection of R220,491 million. The deviation can be attributed to vacant posts that are still in the process of being filled. The SDBIP projections also do not take actuarial valuations that are done at year end into account. No material deviations are expected at year-end at this stage.

Councillors' Remuneration:
The expenditure for the period to date amounts to R7,990 million in comparison with the budgeted SDBIP projection of R8,160 million. No material deviations are expected at this stage.

Bulk purchases- electricity:
The expenditure for the year-to-date is R162,281 million, in comparison with the budgeted SDBIP projection of R174,745 million. The deviation can be attributed to the reversal of a provisions journal for electricity sales billed in 2025/26 but accounted for in the 2024/25 financial year. Another provision will be made at year-end. No material deviation is expected at year-end at this stage.

Inventory Consumed
The expenditure for the year-to-date is R36,683 million, in comparison with the budgeted SDBIP projection of R37,964 million. The deviation can be attributed to the actual expenditure on inventory not being aligned with the SDBIP projections. No deviation is expected at year-end at this stage.

Debt Impairment:

The expenditure for the period to date amounts to R0,000 million, in comparison with the budgeted SDBIP projection of R42,380 million. The budget for debt impairment was amended during the main adjustments budget in February 2026. The deviation is due to debt impairment for traffic fines and services which are normally only finalized at year-end.

Depreciation:

The year-to-date expenditure is R38,858 million, in comparison with the budgeted SDBIP projection of R43,372 million. The deviation can be attributed to amendments to the planned completion dates of capital projects. The SDBIP budget does not take these projects into account as the information was not yet available when the SDBIP was amended. The deviation is expected to decrease as the year progresses.

Interest on External Borrowing:

The year-to-date expenditure is R5,993 million in comparison with the budgeted SDBIP projection of R14,582 million. Interest payments are made bi- annually in December and June, while it is spread out monthly in the SDBIP projections.

Contracted Services:

The expenditure for the year-to-date is R42,062 million, in comparison with the budgeted SDBIP projection of R54,561 million. The deviation can be attributed to the actual expenditure of numerous projects lagging behind budgeted projections. Expenditure will increase over the remainder of the last quarter, which will result in deviation decreasing. No material deviations are expected at year-end at this stage.

Transfers & Grants:

The expenditure for the year-to-date amounts to R2,004 million in comparison with the budgeted SDBIP projection of R2,143 million. No material deviations are expected at year-end at this stage.

Irrecoverable debts written off:

The expenditure for the period to date amounts to R15,498 million, in comparison with the budgeted SDBIP projection of R7,945 million. During the year under review, there was an additional write-off processed for Bad Debts that were deemed to be prescribed which resulted in the vote being over-expended.

Operational Costs:

The year-to-date expenditure is R35,160 million, in comparison with the budgeted SDBIP projection of R42,210 million. The deviation can be attributed to the actual expenditure of numerous projects lagging behind budgeted projections. Expenditure will increase over the remainder of the last quarter, which will result in deviation decreasing. No material deviations are expected at year-end at this stage.

4.3 Capital Expenditure and Source of Funding

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

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

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 02 - Corporate Services		329	250	205	–	200	209	(9)	-4%	205
Vote 04 - Community Services		512	1 020	1 072	–	659	751	(92)	-12%	1 072
Vote 05 - Technical Services		193 083	126 801	125 092	7 408	82 908	105 633	(22 724)	-22%	125 092
Vote 06 - Spatial Plannign & Environmental Management		77	51	49	–	48	49	(1)	-1%	49
Total Capital Multi-year expenditure	4,7	194 001	128 122	126 418	7 408	83 815	106 641	(22 826)	-21%	126 418
Single Year expenditure appropriation	2									
Vote 01 - Office Of The Mm		55	148	160	17	148	149	(1)	-1%	160
Vote 02 - Corporate Services		1 864	4 167	4 226	131	2 730	3 571	(842)	-24%	4 226
Vote 03 - Financial Services		258	758	746	–	695	725	(31)	-4%	746
Vote 04 - Community Services		6 410	3 171	4 750	937	1 341	3 092	(1 751)	-57%	4 750
Vote 05 - Technical Services		33 903	50 301	44 588	1 567	26 782	38 038	(11 256)	-30%	44 588
Vote 06 - Spatial Plannign & Environmental Management		647	961	1 490	560	921	1 016	(95)	-9%	1 490
Total Capital single-year expenditure	4	43 138	59 506	55 960	3 212	32 617	46 592	(13 975)	-30%	55 960
Total Capital Expenditure		237 139	187 628	182 378	10 621	116 432	153 233	(36 801)	-24%	182 378
Capital Expenditure - Functional Classification										
Governance and administration		2 044	16 417	9 102	250	4 429	10 225	(5 797)	-57%	9 102
Executive and council		51	148	160	17	148	149	(1)	-1%	160
Finance and administration		1 994	16 269	8 941	234	4 281	10 076	(5 796)	-58%	8 941
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		10 032	7 982	12 836	1 369	4 036	8 413	(4 377)	-52%	12 836
Community and social services		479	1 002	1 022	10	789	818	(29)	-4%	1 022
Sport and recreation		2 926	3 551	6 793	423	1 822	4 369	(2 547)	-58%	6 793
Public safety		2 932	1 183	2 789	356	843	1 887	(1 044)	-55%	2 789
Housing		3 694	2 246	2 232	581	583	1 340	(757)	-57%	2 232
Health								–		
Economic and environmental services		47 696	34 928	41 377	5 247	24 081	32 036	(7 956)	-25%	41 377
Planning and development		66	47	453	242	273	286	(13)	-5%	453
Road transport		47 424	34 386	40 309	5 003	23 564	31 341	(7 777)	-25%	40 309
Environmental protection		206	495	615	2	243	409	(166)	-41%	615
Trading services		176 910	127 831	118 593	3 438	83 434	102 189	(18 755)	-18%	118 593
Energy sources		150 472	78 821	78 756	1 571	62 008	68 673	(6 665)	-10%	78 756
Water management		13 679	21 900	17 700	348	8 150	15 084	(6 933)	-46%	17 700
Waste water management		8 246	18 530	14 060	1 519	5 666	10 564	(4 898)	-46%	14 060
Waste management		4 514	8 580	8 077	–	7 610	7 869	(259)	-3%	8 077
Other		457	470	470	316	452	369	84	23%	470
Total Capital Expenditure - Functional Classification	3	237 139	187 628	182 378	10 621	116 432	153 233	(36 801)	-24%	182 378
Funded by:										
National Government		18 704	15 021	15 021	156	8 108	11 803	(3 695)	-31%	15 021
Provincial Government		122 196	47 320	39 509	558	37 722	40 412	(2 690)	-7%	39 509
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		2 510	–	639	–	–	383	(383)	-100%	639
Transfers recognised - capital		143 410	62 341	55 169	714	45 830	52 598	(6 768)	-13%	55 169
Borrowing	6	–	50 000	50 000	5 380	34 084	41 311	(7 227)	-17%	50 000
Internally generated funds		93 729	75 287	77 209	4 526	36 518	59 324	(22 806)	-38%	77 209
Total Capital Funding		237 139	187 628	182 378	10 621	116 432	153 233	(36 801)	-24%	182 378

Capital Expenditure:
The total capital expenditure for the year amounts to R116,432 million in comparison with the budgeted SDBIP projection of R153,233 million. 63,84% was spent for the year-to-date up to 30 April 2026. Expenditure is projected to increase over the remainder of the fourth quarter. No material deviation is expected at year-end at this stage.

External Loans:
The total financing for the year-to-date is R34,084 million in comparison with the budgeted SDBIP projection of R41,311 million. The deviation can be attributed to several projects that are behind schedule, including the upgrading of roads, stormwater, walkways and sidewalks and the refurbishment of electricity infrastructure. Projects will be sped up over the remainder of the fourth quarter to ensure that all the funds are spent at year-end.

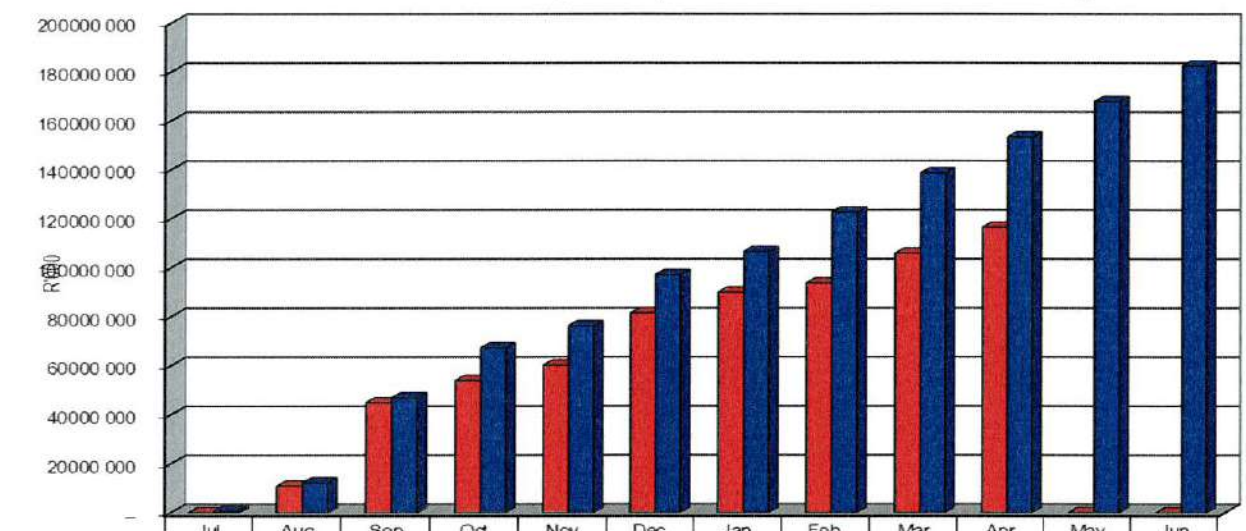
Internal Financing:
The total financing for the year-to-date is R36,518 million, in comparison with the budgeted SDBIP projection of R59,324 million. The deviation can be attributed to several projects that are behind schedule. Projects are projected to be sped up during the remainder of the financial year. Capital projects are financed as expenditure is incurred.

Grants and Subsidies:
The total year to date capital expenditure, financed by grants, is R45,830 million in comparison with the budgeted SDBIP projection of R52,598 million. Funds are accounted for when received. Funds are transferred from the grant receipts once expenditure is incurred.

Capital Commitments on 30 April 2026 were R 6,360 million.

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

Chart C2 2025/26 Capital Expenditure: YTD actual v YTD target



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
YearTD actual	–	10917 81	44868 21	53866 89	60168 41	81432 03	89900 82	93655 28	105811 5	116432 0	–	–
YearTD budget	666 384	12250 58	46859 66	67192 29	76194 15	97067 17	106486 5	122649 2	138571 9	153232 6	167805 4	182378 1

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

Table SxC13a (Capital expenditure on new assets by asset class)
Table SC13b (Capital expenditure on renewal of existing assets by asset class)
Table SC13e (Capital expenditure on upgrading of existing assets by asset class)

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

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		155 377	97 259	92 699	1 982	62 560	79 620	17 061	21.4%	92 699
Roads Infrastructure		814	3 614	3 612	25	3 109	3 401	292	8.6%	3 612
Roads		684	3 414	3 414	–	3 000	3 248	248	7.6%	3 414
Road Furniture		130	200	198	25	109	153	44	28.7%	198
Storm water Infrastructure		–	2 000	4 122	–	1 995	2 529	534	21.1%	4 122
Drainage Collection		–	2 000	4 122	–	1 995	2 529	534	21.1%	4 122
Electrical Infrastructure		143 515	61 408	61 083	865	51 872	55 543	3 671	6.6%	61 083
Power Plants		143 185	59 500	59 300	676	50 358	54 265	3 906	7.2%	59 300
HV Substations		–	620	585	189	453	457	4	0.8%	585
HV Transmission Conductors		–	488	398	–	261	342	81	23.8%	398
MV Substations		–	800	800	–	800	480	(320)	-66.7%	800
LV Networks		330	–	–	–	–	–	–		–
Water Supply Infrastructure		4 913	14 914	10 678	51	1 084	8 617	7 532	87.4%	10 678
Boreholes		2 547	1 500	9 575	51	1 026	5 285	4 259	80.6%	9 575
Reservoirs		–	5 000	500	–	58	1 150	1 092	95.0%	500
Water Treatment Works		–	7 800	–	–	–	1 820	1 820	100.0%	–
Distribution		2 366	614	603	–	–	362	362	100.0%	603
Sanitation Infrastructure		5 865	11 914	10 066	1 040	2 614	6 919	4 305	62.2%	10 066
Pump Station		–	7 000	6 600	868	868	3 960	3 092	78.1%	6 600
Reticulation		5 865	4 914	3 466	171	1 745	2 959	1 213	41.0%	3 466
Solid Waste Infrastructure		129	280	280	–	113	192	79	41.1%	280
Waste Drop-off Points		129	280	280	–	113	192	79	41.1%	280
Information and Communication Infrastructure		142	3 130	2 858	–	1 773	2 419	647	26.7%	2 858
Core Layers		142	2 930	2 763	–	1 678	2 352	674	28.7%	2 763
Distribution Layers		–	200	95	–	95	68	(27)	-40.6%	95
Community Assets		1 241	4 152	7 425	1 102	1 434	4 608	3 175	68.9%	7 425
Community Facilities		1 181	2 502	2 073	860	1 160	1 383	223	16.1%	2 073
Centres		8	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	60	52	–	52	52	0	0.0%	52
Police								–		
Purls		30	–	–	–	–	–	–		–
Public Open Space		847	1 452	1 453	860	970	958	(12)	-1.2%	1 453
Nature Reserves		296	80	80	–	69	65	(4)	-6.0%	80
Public Ablution Facilities		–	100	100	–	41	76	35	46.4%	100
Taxi Ranks/Bus Terminals		–	810	388	–	28	231	203	87.9%	388
Sport and Recreation Facilities		60	1 650	5 352	242	274	3 226	2 952	91.5%	5 352
Outdoor Facilities		60	1 650	5 352	242	274	3 226	2 952	91.5%	5 352
Other assets		4	8 000	–	–	–	3 200	3 200	100.0%	–
Operational Buildings		4	8 000	–	–	–	3 200	3 200	100.0%	–
Municipal Offices		4	8 000	–	–	–	3 200	3 200	100.0%	–
Computer Equipment		694	1 605	1 862	116	1 522	1 699	177	10.4%	1 862
Computer Equipment		694	1 605	1 862	116	1 522	1 699	177	10.4%	1 862
Furniture and Office Equipment		638	891	1 007	81	752	798	46	5.8%	1 007
Furniture and Office Equipment		638	891	1 007	81	752	798	46	5.8%	1 007
Machinery and Equipment		5 271	6 943	6 878	628	3 556	5 099	1 543	30.3%	6 878
Machinery and Equipment		5 271	6 943	6 878	628	3 556	5 099	1 543	30.3%	6 878
Transport Assets		8 958	12 600	15 677	699	11 689	12 635	946	7.5%	15 677
Transport Assets		8 958	12 600	15 677	699	11 689	12 635	946	7.5%	15 677
Total Capital Expenditure on new assets	1	172 185	131 449	125 548	4 607	81 513	107 660	26 147	24.3%	125 548

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

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		5 624	6 130	7 351	571	6 560	5 715	(844)	-14.8%	7 351
Roads Infrastructure		500	–	–	–	–	–	–		–
Road Structures		500	–	–	–	–	–	–		–
Electrical Infrastructure		–	3 900	3 741	277	3 556	2 707	(849)	-31.4%	3 741
MV Networks		–	3 900	3 741	277	3 556	2 707	(849)	-31.4%	3 741
Water Supply Infrastructure		4 142	500	500	294	500	322	(178)	-55.2%	500
Pump Stations		638	–	–	–	–	–	–		–
Water Treatment Works		1 557	500	500	294	500	322	(178)	-55.2%	500
Distribution		1 947	–	–	–	–	–	–		–
Sanitation Infrastructure		982	1 730	3 109	–	2 503	2 686	182	6.8%	3 109
Pump Station		414	500	500	447	453	300	(153)	-50.9%	500
Waste Water Treatment Works		567	1 230	2 609	(447)	2 051	2 386	335	14.0%	2 609
Community Assets		918	930	925	–	315	667	352	52.7%	925
Community Facilities		127	680	675	–	95	443	348	78.5%	675
Public Open Space		50	630	627	–	47	395	348	88.1%	627
Nature Reserves		77	50	48	–	48	48	0	0.1%	48
Sport and Recreation Facilities		791	250	250	–	220	224	4	1.8%	250
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		791	250	250	–	220	224	4	1.8%	250
Furniture and Office Equipment		–	88	79	22	79	59	(20)	-33.8%	79
Furniture and Office Equipment		–	88	79	22	79	59	(20)	-33.8%	79
Machinery and Equipment		125	–	–	–	–	–	–		–
Machinery and Equipment		125	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing ass	1	6 667	7 148	8 355	593	6 954	6 442	(512)	-8.0%	8 355

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

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**55 996**	**42 851**	**41 483**	**5 405**	**24 080**	**33 363**	9 282	**27.8%**	**41 483**
Roads Infrastructure		42 537	24 651	28 604	4 976	14 881	21 732	6 852	**31.5%**	28 604
Roads		42 537	24 621	28 599	4 976	14 881	21 723	6 843	**31.5%**	28 599
Road Furniture		–	30	5	–	–	9	9	**100.0%**	5
Electrical Infrastructure		6 248	10 300	8 980	429	5 300	7 330	2 030	**27.7%**	8 980
HV Substations		–	2 200	1 350	–	–	1 150	1 150	**100.0%**	1 350
MV Networks		6 248	8 100	7 630	429	5 300	6 180	880	**14.2%**	7 630
Water Supply Infrastructure		5 441	3 900	3 900	–	3 900	3 900	–		3 900
Water Treatment Works		500	1 000	1 000	–	1 000	1 000	–		1 000
Distribution		4 941	2 900	2 900	–	2 900	2 900	–		2 900
Sanitation Infrastructure		1 770	4 000	–	–	–	400	400	**100.0%**	–
Pump Station		1 770	–	–	–	–	–	–		–
Reticulation		–	4 000	–	–	–	400	400	**100.0%**	–
Community Assets		**1 722**	**5 280**	**5 781**	**16**	**3 389**	**4 861**	**1 472**	**30.3%**	**5 781**
Community Facilities		407	1 080	1 490	16	782	1 092	310	**28.4%**	1 490
Centres		173	550	602	–	376	418	42	10.0%	602
Public Open Space		29	280	386	16	191	287	95	33.3%	386
Nature Reserves		55	–	–	–	–	–	–		–
Public Ablution Facilities		150	250	214	–	214	214	(0)	0.0%	214
Markets		–	–	289	–	–	173	173	100.0%	289
Sport and Recreation Facilities		1 315	4 200	4 290	–	2 607	3 769	1 161	**30.8%**	4 290
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		1 315	4 200	4 290	–	2 607	3 769	1 161	30.8%	4 290
Investment properties		–	–	**350**	–	–	**210**	210	100.0%	**350**
Revenue Generating		–	–	350	–	–	210	210	**100.0%**	350
Unimproved Property		–	–	350	–	–	210	210	100.0%	350
Other assets		**424**	**900**	**861**	–	**496**	**698**	**203**	29.0%	**861**
Operational Buildings		424	900	861	–	496	698	203	**29.0%**	861
Municipal Offices		195	300	314	–	310	302	(8)	-2.6%	314
Workshops		229	300	247	–	135	207	73	35.0%	247
Stores		–	300	300	–	51	189	138	73.0%	300
Machinery and Equipment		**146**	–	–	–	–	–	–		–
Machinery and Equipment		146	–	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing a	1	**58 287**	**49 031**	**48 475**	**5 420**	**27 965**	**39 131**	**11 166**	**28.5%**	**48 475**

4.4 Financial position

Table C6: Reflects the Financial Position of the Municipality

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

Description	Ref	2024/25	Budget Year 2025/26			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		438 957	361 587	396 059	480 396	396 059
Trade and other receivables from exchange transactions		46 673	39 333	39 333	32 362	39 333
Receivables from non-exchange transactions		28 565	34 634	37 509	94 222	37 509
Current portion of non-current receivables		0	–	–	0	–
Inventory		4 775	4 509	4 509	4 419	4 509
VAT		9 774	11 975	11 975	10 727	11 975
Other current assets		1 064	1 060	1 060	1 064	1 060
Total current assets		**529 808**	**453 099**	**490 446**	**623 190**	**490 446**
Non current assets						
Investments						
Investment property		123 789	105 082	105 432	123 789	105 432
Property, plant and equipment		1 328 076	1 357 779	1 352 179	1 404 792	1 352 179
Biological assets						
Living and non-living resources						
Heritage assets		8 452	8 736	8 736	8 452	8 736
Intangible assets		179	174	174	168	174
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets						
Total non current assets		**1 460 495**	**1 471 771**	**1 466 521**	**1 537 200**	**1 466 521**
TOTAL ASSETS		**1 990 303**	**1 924 870**	**1 956 967**	**2 160 389**	**1 956 967**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		24 228	24 300	24 300	24 228	24 300
Consumer deposits		15 600	12 676	12 676	27 671	12 676
Trade and other payables from exchange transactions		78 189	80 225	65 860	48 067	65 860
Trade and other payables from non-exchange transactions		3 643	–	–	19 558	–
Provision		12 177	18 787	18 787	12 177	18 787
VAT		24 464	10 417	10 417	31 750	10 417
Other current liabilities		–	–	–	–	–
Total current liabilities		**158 301**	**146 405**	**132 040**	**163 451**	**132 040**
Non current liabilities						
Financial liabilities		98 254	126 032	126 032	86 492	126 032
Provision		161 403	175 954	176 454	161 403	176 454
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		**259 658**	**301 986**	**302 486**	**247 896**	**302 486**
TOTAL LIABILITIES		**417 958**	**448 391**	**434 527**	**411 347**	**434 527**
NET ASSETS	2	**1 572 345**	**1 476 479**	**1 522 441**	**1 749 043**	**1 522 441**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 508 820	1 365 841	1 411 802	1 685 518	1 411 802
Reserves and funds		63 525	110 639	110 639	63 525	110 639
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**1 572 345**	**1 476 479**	**1 522 441**	**1 749 043**	**1 522 441**

4.5 Cash Flow & Investments

Table C7: Reflects the Cash flow of the Municipality

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

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		135 755	145 346	145 346	12 316	149 159	120 758	28 401	24%	145 346
Service charges		426 383	407 609	411 569	31 415	327 533	340 689	(13 157)	-4%	411 569
Other revenue		2 642 063	98 679	146 242	11 042	208 655	168 472	40 182	24%	146 242
Transfers and Subsidies - Operational		85 872	107 341	92 118	187	12 959	108 638	(95 679)	-88%	92 118
Transfers and Subsidies - Capital		110 675	61 792	53 981	10	54 025	47 909	6 116	13%	53 981
Interest		4 022	41 836	41 836	1 838	15 509	31 377	(15 868)	-51%	41 836
Dividends			–	–	–	–	–	–		
Payments										
Suppliers and employees		(2 068 042)	(729 494)	(728 222)	(59 805)	(606 173)	(690 275)	(84 102)	12%	(728 222)
Interest		(13 604)	(11 309)	(11 309)	–	(5 993)	(8 482)	(2 488)	29%	(11 309)
Transfers and Subsidies		–	(2 502)	(2 509)	(144)	(1 801)	(1 877)	(76)	4%	(2 509)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**1 323 124**	**119 297**	**149 052**	**(3 142)**	**153 872**	**117 211**	**(36 662)**	**-31%**	**149 052**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1 258	10 000	14 000	8 536	14 756	7 505	7 251	97%	14 000
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments			–	–	–	–	–	–		–
Payments										
Capital assets		(237 139)	(187 628)	(182 378)	(10 621)	(116 432)	(163 278)	(46 846)	29%	(182 378)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(235 881)**	**(177 628)**	**(168 378)**	**(2 084)**	**(101 676)**	**(155 773)**	**(54 097)**	**35%**	**(168 378)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			–	–	–	–	–	–		–
Borrowing long term/refinancing		–	50 000	50 000	–	–	37 500	(37 500)	-100%	50 000
Increase (decrease) in consumer deposits		945	1 594	1 594	93	1 005	2 154	(1 149)	-53%	1 594
Payments										
Repayment of borrowing		–	(24 251)	(24 251)	–	(11 762)	(18 188)	(6 427)	35%	(24 251)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**945**	**27 343**	**27 343**	**93**	**(10 757)**	**21 466**	**32 223**	**150%**	**27 343**
NET INCREASE/ (DECREASE) IN CASH HELD		**1 088 188**	**(30 988)**	**8 017**	**(5 133)**	**41 440**	**(17 097)**			**8 017**
Cash/cash equivalents at beginning:		487 521	392 575	438 957	485 530	438 957	438 957			438 957
Cash/cash equivalents at month/year end:		1 575 709	361 587	446 974	480 396	480 396	421 860			446 974

Cash Flow (Table C7)

Operating Activities:

The year-to-date cash from operating activities amounts to R153,872 million in comparison to the budgeted SDBIP projection of R117,211 million. This translates to a surplus of ± R36,662 million on the budgeted projection. The deviation is largely resultant of misalignment between the budgeted projections and actual receipts and payments to date. The deviation is expected to decrease as the year progresses. No material deviation is expected at this stage.

Capital & Investments:

The year-to-date cash from capital and investment activities amounts to (R101,676) million in comparison to the budgeted SDBIP projection of (R155,773) million. The deviation represents the spending on capital programs not being in line with projections for the year-to-date. No material deviations are expected at this stage.

Cash Flow from Financing Activities:

The year-to-date cash from financing activities amounts to (R10,757) million, in comparison with the budgeted SDBIP projection of R21,466 million. The deviation is attributed to the budgeted SDBIP projections not considering the bi- annual payments of borrowings or the expected date when the new loan will be taken up. No material deviations are expected at year-end at this stage.

Financial problems and potential risks for the Municipality

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

Tables SC5: Investment Portfolio

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
FNB MONEY MARKET 62299016686	Call	1	Call		Call	0.000%			2016/06/30	35 766	255	(59 000)	52 330	29 350
ABSA	729	10 Months	Fixed Deposits		Fixed Deposits	8.150%			2026/03/09	-				-
ABSA	730	11 Months	Fixed Deposits		Fixed Deposits	8.160%			2026/04/09	15 000	1 123	(16 123)		-
ABSA	731	12 Days	Fixed Deposits		Fixed Deposits	8.050%			2025/05/28	0				0
ABSA	732	10 Months	Fixed Deposits		Fixed Deposits	8.180%			2026/03/30	-				-
ABSA	733	11 Months	Fixed Deposits		Fixed Deposits	8.250%			2026/04/30	10 000				10 000
ABSA	734	9+Months	Fixed Deposits		Fixed Deposits	8.070%			2026/04/24	5 000	329	(5 329)		-
STANDARD BANK	735	11 Months	Fixed Deposits		Fixed Deposits	8.150%			2026/05/29	15 000				15 000
STANDARD BANK	736	11+Months	Fixed Deposits		Fixed Deposits	8.188%			2026/06/24	15 000				15 000
ABSA	737	10 Months	Fixed Deposits		Fixed Deposits	8.050%			2026/05/07	15 000				15 000
ABSA	738	11 Months	Fixed Deposits		Fixed Deposits	8.090%			2026/06/08	15 000				15 000
ABSA	739	11 Months	Fixed Deposits		Fixed Deposits	8.120%			2026/06/18	10 000				10 000
ABSA	740	10+Months	Fixed Deposits		Fixed Deposits	8.020%			2026/06/25	10 000				10 000
ABSA	741	11+Months	Fixed Deposits		Fixed Deposits	8.050%			2026/07/25	10 000				10 000
ABSA	742	11 Months	Fixed Deposits		Fixed Deposits	7.900%			2026/07/07	15 000				15 000
ABSA	743	11 Months	Fixed Deposits		Fixed Deposits	7.850%			2026/07/15	10 000				10 000
ABSA	744	11+Months	Fixed Deposits		Fixed Deposits	7.870%			2026/08/14	20 000				20 000
NEDBANK	745	11 Months	Fixed Deposits		Fixed Deposits	7.724%			2026/07/22	10 000				10 000
NEDBANK	746	10 Months	Fixed Deposits		Fixed Deposits	7.640%			2026/08/21	10 000				10 000
NEDBANK	747	11 Months	Fixed Deposits		Fixed Deposits	7.690%			2026/09/22	10 000				10 000
NEDBANK	748	11+Months	Fixed Deposits		Fixed Deposits	7.750%			2026/10/16	20 000				20 000
NEDBANK	749	10 Months	Fixed Deposits		Fixed Deposits	7.584%			2026/09/21	20 000				20 000
NEDBANK	750	11 Months	Fixed Deposits		Fixed Deposits	7.634%			2026/10/21	20 000				20 000
ABSA	751	11 Months	Fixed Deposits		Fixed Deposits	7.680%			2026/10/27	10 000				10 000
ABSA	752	11+Months	Fixed Deposits		Fixed Deposits	7.690%			2026/11/27	20 000				20 000
ABSA	753	11+Months	Fixed Deposits		Fixed Deposits	7.720%			2026/12/04	20 000				20 000
NEDBANK	754	11 Months	Fixed Deposits		Fixed Deposits	7.590%			2026/11/10	20 000				20 000
NEDBANK	755	11 Months	Fixed Deposits		Fixed Deposits	7.410%			2026/12/17	10 000				10 000
NEDBANK	756	11+Months	Fixed Deposits		Fixed Deposits	7.445%			2027/01/08	10 000				10 000
NEDBANK	757	11 Months	Fixed Deposits		Fixed Deposits	7.290%			2027/01/13	20 000				20 000
NEDBANK	758	11+Months	Fixed Deposits		Fixed Deposits	7.320%			2027/02/05	20 000				20 000
ABSA	759	11+Months	Fixed Deposits		Fixed Deposits	7.330%			2027/02/12	10 000				10 000
NEDBANK	760	11+Months	Fixed Deposits		Fixed Deposits	7.324%			2027/02/19	10 000				10 000
ABSA	761	11+Months	Fixed Deposits		Fixed Deposits	7.630%			2027/03/05	20 000				20 000
NEDBANK	762	11+Months	Fixed Deposits		Fixed Deposits	7.552%			2027/02/27	15 000				15 000
ABSA	763	11 Months	Fixed Deposits		Fixed Deposits	7.970%			2027/03/12	-			10 000	10 000
ABSA	764	11+Months	Fixed Deposits		Fixed Deposits	8.010%			2027/03/31	-			15 000	15 000
Municipality sub-total										475 766	1 708	(80 453)	77 330	474 350
Entities														
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									475 766	1 708	(80 453)	77 330	474 350

HESSEQUA MUNISIPALITEIT
KORTTERMYN BELEGGINGS 2026/04/30

Verw. No	Bankinstelling	Koers/Termyn	Verval Datum	Belê 2024/25	Belê 2024/25	Verwysing	Rente 2024/25	Rente 2025/26	Rente 2024/25 voorsien	Onttrekking 2025/26	Verwys No	Onttrekking 2025/26	Balans 30/04/2026
	SALDO 1/07/2025												
697	NEDBANK	11 MNDE @ 9.000%	14 JUL 2025	20 000 000		Tjek 90069738-41 - 2024/08/14	1 583 013.70	64 109.59	1 583 013.70	20 000 000	Kw 792707-08- 15/07/2025	-21 647 123.29	0.00
698	NEDBANK	11+ MNDE @ 9.017%	05 AUG 2025	10 000 000		Tjek 90069742-43 - 2024/08/14	793 001.92	86 464.36	793 001.92	10 000 000	Kw 794654-55- 22/08/2025	-10 879 466.30	0.00
699	ABSA	11 MNDE @ 8.950%	30 JUL 2025	10 000 000		Tjek 90070027-28 - 2024/08/30	747 876.71	71 109.59	747 876.71	10 000 000		-10 818 986.30	0.00
700	ABSA	11+ MNDE @ 8.950%	15 AUG 2025	10 000 000		Tjek 90070029-30 - 2024/08/30	747 876.71	110 342.47	747 876.71	10 000 000	Kw 794652-53- 22/08/2025	-10 858 219.18	0.00
702	NEDBANK	11 MNDE @ 8.820%	18 AUG 2025	10 000 000		Tjek 90070281-82 - 2024/09/17	693 517.81	115 989.04	693 517.81	10 000 000	Kw 794657-58- 22/08/2025	-10 809 506.85	0.00
703	NEDBANK	11+ MNDE @ 8.820	05 SEPT 2025	10 000 000		Tjek 90070283-84 - 2024/09/17	693 517.81	159 484.93	693 517.81	10 000 000	Kw 795981-82- 11/09/2025	-10 853 002.74	0.00
704	NEDBANK	11+ MNDE @ 8.774%	15 SEP 2025	10 000 000		Tjek 90070455-56 - 2024/09/30	658 650.96	182 691.51	658 650.96	10 000 000	Kw 796146-47- 16/09/2025	-10 841 342.47	0.00
706	STANDARD BANK	11+ MNDE @ 8.775%	25 SEP 2025	15 000 000		Tjek 90070471-73 - 2024/09-30	986 069.04	310 130.14	986 069.04	15 000 000	Kw 796668-69- 30/09/2025	-16 298 219.18	0.00
707	STANDARD BANK	11+ MNDE @ 8.850%	02 OCT 2025	10 000 000		Tjek 90070678-79 - 2024/10/11	637 684.93	225 493.15	637 684.93	10 000 000	Kw 797196-97- 03/10/2025	-10 863 178.08	0.00
708	STANDARD BANK	11 MNDE @ 8.825%	17 OCT 2025	20 000 000		Tjek 90071410-13 - 2024/11/18	1 088 013.70	522 246.57	1 088 013.70	20 000 000	Kw 797923-24- 21/10/2025	-21 610 260.27	0.00
709	STANDARD BANK	11 MNDE @ 8.750%	21 OCT 2025	20 000 000		Tjek 90071515-18 - 2024/11/21	1 064 383.56	536 986.30	1 064 383.56	20 000 000	Kw - 22/10/2025	-21 601 369.86	0.00
710	STANDARD BANK	11+ MNDE @ 8.800%	14 NOV 2025	15 000 000		Tjek 90071519-21 - 2024/11/21	802 849.32	499 068.49	802 849.32	15 000 000	Kw 799518-19- 19/11/2025	-16 301 917.81	0.00
712	ABSA	11 MNDE @ 8.650%	14 NOV 2025	20 000 000		Tjek 90072070-73 - 2024/12/23	900 547.94	692 000.00	900 547.94	20 000 000	Kw 799922-23- 28/11/2025	-21 592 547.94	0.00
713	STANDARD BANK	11+ MNDE @ 8.700%	19 DEC 2025	20 000 000		Tjek 90072074-77 - 2024/12/23	905 753.42	815 178.08	905 753.42	20 000 000		-21 720 931.51	0.00
714	ABSA	10 MNDE @ 8.690%	13 NOV 2025	10 000 000		Tjek 90072181-82 - 2025/01/13	402 358.90	321 410.96	402 358.90	10 000 000	Kw 799521-22- 19/11/2025	-10 723 769.86	0.00
715	ABSA	11 MNDE @ 8.740%	12 DEC 2025	10 000 000		Tjek 90072163-64 - 2025/01/13	404 673.97	392 701.37	404 673.97	10 000 000		-10 797 375.34	0.00
716	ABSA	10 MNDE @ 8.660%	21 NOV 2025	5 000 000		Tjek 90072299 - 2025/01/22	189 808.21	169 641.10	189 808.21	5 000 000	Kw 799924-25- 28/11/2025	-5 359 449.31	0.00
717	STANDARD BANK	11 MNDE @ 8.725%	22 DEC 2025	10 000 000		Tjek 90072300-01 - 2025/01/22	382 465.75	415 931.51	382 465.75	10 000 000		-10 798 397.26	0.00
718	STANDARD BANK	±10 MNDE @ 8.600%	22 DEC 2025	5 000 000		Tjek 90072844 - 2025/02/25	148 438.36	204 986.30	148 438.36	5 000 000		-5 353 424.66	0.00
719	STANDARD BANK	11 MNDE @ 8.675%	26 JAN 2026	10 000 000		Tjek 90072845-46 - 2025/02/25	299 465.75	496 732.88	299 465.75	10 000 000	Kw 803074-75- 30/01/2026	-10 796 198.63	0.00
720	STANDARD BANK	11 MNDE @ 8.675%	28 JAN 2026	10 000 000		Tjek 90072925-26 - 2025/02/28	292 335.62	501 486.30	292 335.62	10 000 000	Kw 803072-73- 30/01/2026	-10 793 821.92	0.00
721	ABSA	10 MNDE @ 8.510%	12 JAN 2026	5 000 000		Tjek 90073072 - 2025/03/12	129 398.63	227 321.92	129 398.63	5 000 000	Kw 802466-67- 15/01/2026	-5 356 720.55	0.00
723	STANDARD BANK	10 MNDE @ 8.525%	14 JAN 2026	5 000 000		Tjek 90073169 - 2025/03/14	127 291.10	230 058.22	127 291.10	5 000 000	Kw 802463-64- 15/01/2026	-5 357 349.32	0.00
724	STANDARD BANK	11 MNDE @ 8.625%	13 FEB 2026	10 000 000		Tjek 90073170-71 - 2025/03/14	257 568.49	536 404.11	257 568.49	10 000 000	Kw 804092-93- 17/02/2026	-10 793 972.60	0.00
725	ABSA	10 MNDE @ 8.390%	10 FEB 2026	15 000 000		Tjek 90073582-84 - 2025/04/10	282 731.50	772 339.73	282 731.50	15 000 000	Kw 804014-15- 13/02/2026	-16 055 071.23	0.00
726	STANDARD BANK	11 MNDE @ 8.450%	10 MAR 2026	15 000 000		Tjek 900733585-87 - 2025/04/10	284 753.42	875 095.89	284 753.42	15 000 000	Kw 805728-29- 20/03/2026	-16 159 849.31	0.00
728	STANDARD BANK	10 MNDE @ 8.400%	13 FEB 2026	5 000 000		Tjek 90073605 - 2025/04/15	88 602.74	261 205.48	88 602.74	5 000 000	Kw 804094-95- 17/02/2026	-5 349 808.22	0.00
729	ABSA	10 MNDE @ 8.150%	09 MAR 2026	10 000 000		Tjek 90073968-69 - 2025/05/09	118 342.46	560 452.06	118 342.46	10 000 000	Kw 805538-39- 11/03/2026	-10 678 794.52	0.00
730	ABSA	11 MNDE @ 8.160%	09 APR 2026	15 000 000		Tjek 90073970-72 - 2025/05/09	177 731.50	945 665.76	177 731.50	15 000 000	Kw 806624-25- 15/04/2026	-16 123 397.26	0.00
732	ABSA	10 MNDE @ 8.180%	30 MAR 2026	5 000 000		Tjek 90074387 - 2025/05/30	35 857.53	304 789.05	35 857.53	5 000 000	Kw 806039-40- 31/03/2026	-5 340 646.58	0.00
733	ABSA	11 MNDE @ 8.250%	30 APR 2026	10 000 000		Tjek 90074388-89 - 2025/05/30			72 328.76				10 000 000.00
734	ABSA	9+ MNDE @ 8.070%	24 APR 2026	5 000 000		Tjek 90074954 - 2025/06/30	1 105.47	328 327.41	1 105.47	5 000 000	Kw 807050-51- 29/04/2026	-5 329 432.88	0.00
735	STANDARD BANK	11 MNDE @ 8.150%	29 MAY 2026	15 000 000		Tjek 90074955-57 - 2025/06/30			3 349.32				15 000 000.00
736	STANDARD BANK	11+ MNDE @ 8.188%	24 JUN 2026	15 000 000		Tjek 90074958-60 - 2025/06/30			3 364.93				15 000 000.00
737	ABSA	10 MNDE @ 8.050%	07 MAY 2026		15 000 000	Tjek 90075009-11 - 2025/07/07							15 000 000.00
738	ABSA	11 MNDE @ 8.090%	08 JUNE 2026		15 000 000	Tjek 90075012-14 - 2025/07/07							15 000 000.00
739	ABSA	11 MNDE @ 8.120%	18 JUNE 2026		10 000 000	Tjek 90075257-88 - 2025/07/18							10 000 000.00
740	ABSA	10+ MNDE @ 8.020%	25 JUNE 2026		10 000 000	Tjek 90075520-21 - 2025/07/31							10 000 000.00
741	ABSA	11+ MNDE @ 8.050%	25 JULY 2026		10 000 000	Tjek 90075522-23 - 2025/07/31							10 000 000.00
742	ABSA	11 MNDE @ 7.900%	07 JUL 2026		15 000 000	Tjek 90075593-95 - 2025/08/07							15 000 000.00
743	ABSA	11 MNDE @7.850%	15 JUL 2026		10 000 000	Tjek 90075664-65 - 2025/08/15							10 000 000.00
744	ABSA	11+ MNDE @7.870%	14 AUG 2026		20 000 000	Tjek 90075828-31 - 2025/08/22							20 000 000.00
745	NEDBANK	11 MNDE @ 7.724%	22 JUL 2026		10 000 000	Tjek 90075832-33 - 2025/08/22							10 000 000.00
746	NEDBANK	10 MNDE @7.640%	21 AUG 2026		10 000 000	Tjek 90076817-18 - 2025/10/22							10 000 000.00
747	NEDBANK	11 MNDE @7.690%	22 SEP 2026		10 000 000	Tjek 90076819-20 - 2025/10/22							10 000 000.00
748	NEDBANK	11+ MNDE @7.750%	16 OCT 2026		20 000 000	Tjek 90076821-24 - 2025/10/22							20 000 000.00
749	NEDBANK	10 MNDE @7.584%	21 SEP 2026		20 000 000	Tjek 9007411-14 - 2025/11/21							20 000 000.00
750	NEDBANK	11 MNDE @7.634%	21 OCT 2026		20 000 000	Tjek 9007415-18 - 2025/11/21							20 000 000.00
751	ABSA	11 MNDE @7.680%	27 OCT 2026		10 000 000	Tjek 90077573-74 - 2025/11/27							10 000 000.00
752	ABSA	11+ MNDE @7.690%	24 NOV 2026		20 000 000	Tjek 90077575-78 - 2025/11/27							20 000 000.00
753	ABSA	11+ MNDE @7.720%	04 DEC 2026		20 000 000	Tjek 90077789-92 - 2025/12/10							20 000 000.00
754	NEDBANK	11 MNDE @ 7.590%	10 NOV 2026		20 000 000	Tjek 90077793-96 - 2025/12/10							20 000 000.00
755	NEDBANK	11 MNDE @ 7.410%	17 DEC 2026		10 000 000	Tjek 90078263-64 - 2026/01/16							10 000 000.00
756	NEDBANK	11+ MNDE @ 7.445%	08 JAN 2027		10 000 000	Tjek 90078265-66 - 2026/01/16							10 000 000.00
757	NEDBANK	11 MNDE @7.290%	13 JAN 2027		20 000 000	Tjek 90078720-23 - 2026/02/13							20 000 000.00
758	NEDBANK	11+ MNDE @7.320%	05 FEB 2027		20 000 000	Tjek 90078724-27 - 2026/02/13							20 000 000.00
759	ABSA	11+ MNDE @7.330%	12 FEB 2027		10 000 000	Tjek 90078922-23 - 2026/02/27							10 000 000.00
760	NEDBANK	11+ MNDE @7.324%	19 FEB 2027		10 000 000	Tjek 90079017-18 - 2026/03/06							10 000 000.00
761	ABSA	11+ MNDE @7.630%	05 MAR 2027		20 000 000	Tjek 90079166-69 - 2026/03/12							20 000 000.00
762	NEDBANK	11+ MNDE @7.552%	24 FEB 2027		15 000 000	Tjek 90079170-72 - 2026/03/12							15 000 000.00
763	ABSA	11 MNDE @7.970%	12 MAR 2027		10 000 000	Tjek 90079483-84 - 2026/04/13							10 000 000.00
764	ABSA	11+ MNDE @8.010%	31 MAR 2027		15 000 000	Tjek 90079485-87 - 2026/04/13							15 000 000.00
				390 000 000.00	405 000 000.00		15 927 706.93	11 935 844.29	16 006 749.94	350 000 000.00		- 377 863 551.23	445 000 000.00

CALL DEPOSIT ACCOUNT

2025/2026

Verw. No	Bankinstelling	Koers/Termyn	Verw. No.		Saldo 01/07/2025	Belê 2025/26	Bankkoste	Rente		Verw. No.	Onttrekking 2025/26	Verwys. No.	Balans 30/04/2026
1.	FNB	Wisselend	62299016686		26 571 694.06	367 306 000.00	0.00	1 972 767.70		0.00	366 500 000.00	Verskeie Oordragte Aangeheg	29 350 461.76
					26 571 694.06	367 306 000.00	0.00	1 972 767.70			366 500 000.00		29 350 461.76

474 350 461.76

Development Charges

Development charges for municipal infrastructure are included in investments. Year- to- date revenue from development charges amounts to R5,614 million, compared to a budgeted SDBIP amount of R6,902 million.

4.6 Debtors Age Analysis

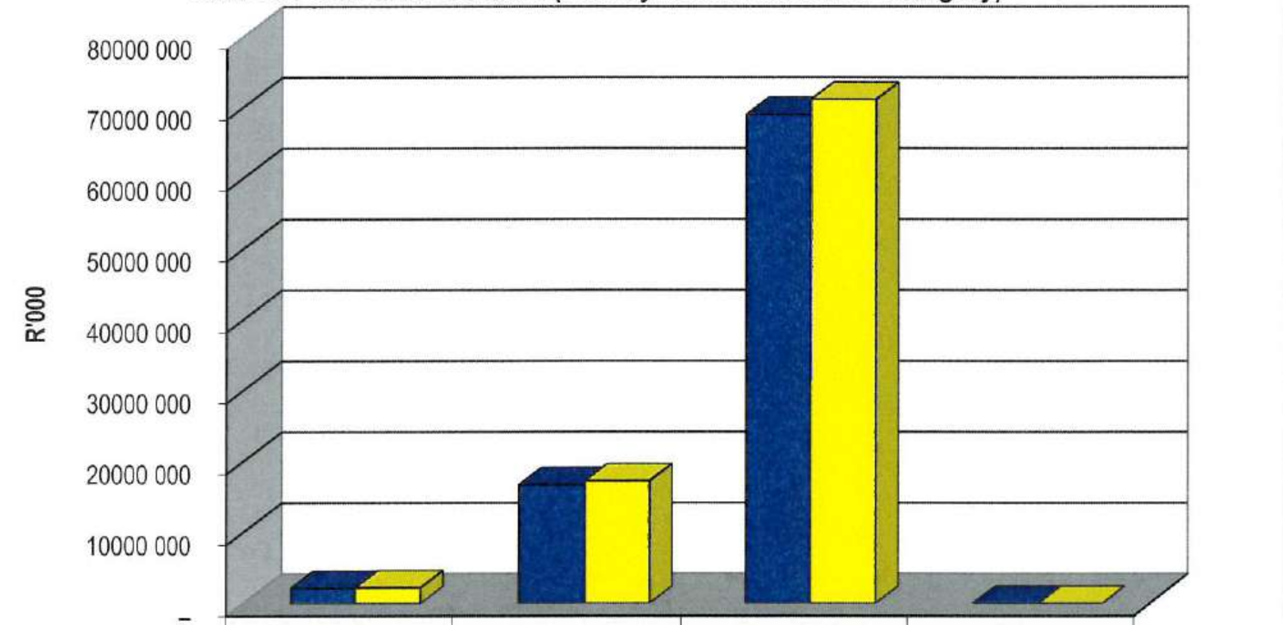
WC042 Hessequa - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	Budget Year 2025/26											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	4 586	1 314	995	800	779	689	2 951	6 211	18 324	11 429	70	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	12 501	1 523	705	347	267	228	1 099	2 742	19 413	4 683	7	–
Receivables from Non-exchange Transactions - Property Rates	1400	9 071	1 251	601	437	609	316	1 609	3 478	17 370	6 447	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	2 678	805	604	524	485	456	2 237	5 427	13 217	9 130	49	–
Receivables from Exchange Transactions - Waste Management	1600	3 004	837	613	532	494	463	2 070	4 129	12 143	7 689	54	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	344	360	337	315	298	288	1 414	3 310	6 668	5 626	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	427	174	164	30	29	67	274	2 252	3 417	2 653	42	–
Total By Income Source	**2000**	**32 611**	**6 264**	**4 020**	**2 985**	**2 962**	**2 507**	**11 654**	**27 551**	**90 551**	**47 657**	**222**	**–**
2024/25 - totals only		37550945	3421359 1/6	2442799 1/2	2073497 3/7	2021717 1/6	1616446 1/9	10083295 1/3	29820253 1/8	89 030	45 615	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 175	327	144	52	29	53	224	223	2 228	582	–	–
Commercial	2300	9 192	1 163	674	336	333	283	1 353	3 925	17 260	6 230	–	–
Households	2400	22 243	4 773	3 201	2 596	2 600	2 171	10 076	23 403	71 063	40 846	222	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**32 611**	**6 264**	**4 020**	**2 985**	**2 962**	**2 507**	**11 654**	**27 551**	**90 551**	**47 657**	**222**	**–**

Debtors, 30 days older on 30 April 2026, amount to R57,941 million, in comparison to the amount of R56,404 million for 31 March 2026. This represents an increase of R1,537 million for the month. The debtors' collection rate for April 2026 is 101,00% Strict credit control measures are being applied.

The graph below compares 2024/2025 to 2025/2026 Outstanding debt by customer classification for the month of April 2026.

Chart C4 Consumer Debtors (total by Debtor Customer Category)



	Organs of State	Commercial	Households	Other
2024/25	2161 452	16742 119	68931 167	–
Budget Year 2025/26	2228 301	17259 917	71063 059	–

4.7 Creditors Age Analysis

Table SC4: Outstanding Creditors

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

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									–	
Bulk Water	0200									–	
PAYE deductions	0300									–	
VAT (output less input)	0400	31 750								31 750	
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700	4 970								4 970	
Auditor General	0800									–	
Other	0900	29 698								29 698	
Medical Aid deductions	0950									–	
Total By Customer Type	1000	66 418	–	–	–	–	–	–	–	66 418	–

Normally the amount for creditors 30 days and older represent some cases where accounts are disputed and are investigated by the Creditors department. Trade and other payables consist of the following: unspent grants (R19,581) million, payments received in advance (R7,605) million, retentions (R16,780) million, and other creditors (R37,063) million. Trade creditors amount to (R4,970) million.

4.8 Grants & Donations

Table SC6: Transfers and grant receipts

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

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		66 856	71 320	71 320	122	70 434	63 715	6 720	10.5%	71 320
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–		–
Equitable Share		63 158	67 378	67 378	–	67 378	60 640	6 738	11.1%	67 378
Expanded Public Works Programme Integrated Grant		1 236	1 351	1 351	36	1 306	1 087	219	20.2%	1 351
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–		–
Local Government Financial Management Grant		1 700	1 800	1 800	23	1 150	1 349	(199)	-14.8%	1 800
Municipal Disaster Relief Grant	3	–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		762	791	791	63	600	638	(38)	-6.0%	791
Provincial Government:		817	3 835	7 560	167	625	4 699	(4 075)	-86.7%	7 560
Capacity Building and Other Grants		479	1 256	5 186	41	379	3 221	(2 842)	-88.2%	5 186
Infrastructure Grant		337	2 579	2 374	125	245	1 478	(1 233)	-83.4%	2 374
Other grant providers:		380	600	852	–	24	511	(487)	-95.3%	852
Education Training and Development Practices SETA		78	600	600	–	23	360	(337)	-93.5%	600
Unspecified		301	–	252	–	1	151	(150)	-99.3%	252
Total Operating Transfers and Grants	5	68 053	75 755	79 731	289	71 083	68 925	2 158	3.1%	79 731
Capital Transfers and Grants										
National Government:		–	–	–	–	–	–	–		–
								–		
Provincial Government:		480	469	469	–	602	391	211	54.1%	469
Capacity Building and Other Grants		480	469	469	–	602	391	211	54.1%	469
Other grant providers:		1 500	–	639	–	–	383	(383)	-100.0%	639
Developers Contribution		1 500	–	–	–	–	–	–		–
Unspecified		–	–	639	–	–	383	(383)	-100.0%	639
Total Capital Transfers and Grants	5	1 980	469	1 108	–	602	774	(172)	-22.2%	1 108
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	70 033	76 224	80 839	289	71 685	69 699	1 986	2.9%	80 839

Receipts (Table SC6):

Operating:

The year-to-date receipt is R71,083 million against the budgeted SDBIP projection of R68,925 million. No material deviation is expected at this stage.

Capital:

The year-to-date receipts amount to R0,602 million in comparison with the budgeted SDBIP projection of R0,774 million. No material deviation is expected at this stage.

Transfers and Grants Receipts as at 30 April 2026	
Row Labels	**Sum of Amount**
CDW	56 000.00
EPWP	1 351 000.00
EQUITABLE SHARE	67 378 000.00
FINANCIAL CAPABILITY GRANT	1 050 000.00
FMG	1 800 000.00
HMS	155 501.50
HMS - Gouritsmond	260 000.00
LG Seta	337 818.10
LG SKILLS DEVELOPMENT	9 237.00
LIBRARY REPLACEMENT FUNDING	7 298 000.00
LIBRRAY CONDITIONAL GRANT	4 496 000.00
MERG	37 000 000.00
MIG	15 812 000.00
MUNICIPAL WATER RESILIENCE GRANT	1 550 000.00
RSEP	810 000.00
Thusong Grant	150 000.00
TITLE DEED RESTORATION	481 309.50
Tourism Growth Grant	452 311.87
Transport Infrastructure	135 000.00
Grand Total	**140 582 177.97**

Table SC7: Transfers and grant expenditure

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

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		3 708	4 039	4 039	130	3 134	3 484	(350)	-10.0%	4 039
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–		–
Equitable Share		84	97	97	–	97	96	1	1.0%	97
Expanded Public Works Programme Integrated Grant		1 233	1 351	1 351	26	1 332	1 269	63	5.0%	1 351
Local Government Financial Management Grant		1 629	1 800	1 800	41	1 105	1 481	(376)	-25.4%	1 800
Municipal Infrastructure Grant		762	791	791	63	600	638	(38)	-6.0%	791
Provincial Government:		369	3 835	7 560	8	3 041	4 758	(1 717)	-36.1%	7 560
								–		
Capacity Building and Other Grants		31	1 256	5 186	2	2 790	3 239	(449)	-13.9%	5 186
Infrastructure Grant		337	2 579	2 374	6	251	1 519	(1 268)	-83.5%	2 374
Other grant providers:		323	600	852	2	25	520	(495)	-95.1%	852
Buildings and Construction		–	–	–	–	–	–	–		–
Education Training and Development Practices SETA		74	600	600	–	23	369	(346)	-93.7%	600
Unspecified		248	–	252	2	2	151	(149)	-98.6%	252
Total operating expenditure of Transfers and Grants:		4 400	8 474	12 450	140	6 201	8 762	(2 562)	-29.2%	12 450
Capital expenditure of Transfers and Grants										
National Government:		18 704	15 021	15 021	156	8 108	11 803	(3 695)	-31.3%	15 021
Integrated National Electrification Programme Grant		3 748	–	–	–	–	–	–		–
Municipal Disaster Relief Grant		490	–	–	–	–	–	–		–
Municipal Infrastructure Grant		14 466	15 021	15 021	156	8 108	11 803	(3 695)	-31.3%	15 021
Provincial Government:		122 196	47 320	39 509	558	37 722	40 412	(2 690)	-6.7%	39 509
Capacity Building and Other Grants		1 704	1 279	1 279	558	722	854	(132)	-15.4%	1 279
Infrastructure Grant		120 492	46 041	38 230	–	37 000	39 558	(2 558)	-6.5%	38 230
Other grant providers:		2 510	–	639	–	–	383	(383)	-100.0%	639
Developers Contribution		1 181	–	–	–	–	–	–		–
Unspecified		1 329	–	639	–	–	383	(383)	-100.0%	639
Total capital expenditure of Transfers and Grants		143 410	62 341	55 169	714	45 830	52 598	(6 768)	-12.9%	55 169
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		147 809	70 815	67 620	854	52 031	61 361	(9 330)	-15.2%	67 620

Expenditure (Table SC7)

Operating:

The year-to-date expenditure is R6,201 million against the budgeted SDBIP projection of R8,762 million. No material deviation is expected at this stage.

Capital:

The year-to-date expenditure from capital grants amounts to R45,830 million. The SDBIP projection for the year-to-date is R52,598 million. No material deviation is expected at year-end at this stage.

4.9 Employee Related Costs
Table SC8: Councillor and Staff benefits

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

Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages								–		
Pension and UIF Contributions		491	440	552	63	432	445	(13)	-3%	552
Medical Aid Contributions		147	168	168	13	131	137	(6)	-4%	168
Motor Vehicle Allowance								–		
Cellphone Allowance		799	860	830	67	666	684	(18)	-3%	830
Housing Allowances								–		
Other benefits and allowances		7 691	8 222	8 489	682	6 761	6 893	(132)	-2%	8 489
Sub Total - Councillors		9 128	9 690	10 039	824	7 990	8 160	(169)	-2%	10 039
% increase	4		6.2%	10.0%						10.0%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5 770	7 617	8 326	457	6 695	7 075	(380)	-5%	8 326
Pension and UIF Contributions		1 060	1 488	1 688	83	1 209	1 388	(179)	-13%	1 688
Medical Aid Contributions		164	210	210	12	144	168	(24)	-14%	210
Overtime								–		
Performance Bonus		1 045	1 511	1 511	1 228	1 228	907	321	35%	1 511
Motor Vehicle Allowance		798	833	837	89	781	710	71	10%	837
Cellphone Allowance		47	141	152	13	113	120	(8)	-6%	152
Housing Allowances		13	14	14	1	12	12	(0)	-2%	14
Other benefits and allowances		201	116	146	29	266	117	149	128%	146
Payments in lieu of leave		26	–	–	–	–	–	–		–
Long service awards		–	106	–	–	–	26	(26)	-100%	–
Sub Total - Senior Managers of Municipality		9 125	12 037	12 884	1 912	10 447	10 523	(75)	-1%	12 884
% increase	4		31.9%	41.2%						41.2%
Other Municipal Staff										
Basic Salaries and Wages		144 409	170 552	169 186	12 813	129 995	138 145	(8 151)	-6%	169 186
Pension and UIF Contributions		26 468	30 743	30 904	2 334	23 757	25 224	(1 468)	-6%	30 904
Medical Aid Contributions		7 476	9 606	9 694	702	6 892	7 721	(829)	-11%	9 694
Overtime		8 374	7 884	8 602	703	7 101	7 078	23	0%	8 602
Performance Bonus		11 421	15 812	13 915	–	12 134	13 591	(1 457)	-11%	13 915
Motor Vehicle Allowance								–		
Cellphone Allowance		870	943	1 045	109	1 029	904	125	14%	1 045
Housing Allowances		1 367	905	925	69	695	747	(52)	-7%	925
Other benefits and allowances		9 364	9 287	9 639	882	8 349	7 984	365	5%	9 639
Payments in lieu of leave		1 371	–	151	34	354	150	204	136%	151
Long service awards		2 208	1 754	1 754	80	869	1 218	(349)	-29%	1 754
Post-retirement benefit obligations	2	8 208	10 605	10 605	331	3 094	7 205	(4 111)	-57%	10 605
In kind benefits		0	1	1	–	–	0	(0)	-100%	1
Sub Total - Other Municipal Staff		221 537	258 092	256 420	18 058	194 268	209 969	(15 701)	-7%	256 420
% increase	4		16.5%	15.7%						15.7%
Total Parent Municipality		239 790	279 818	279 343	20 794	212 706	228 651	(15 946)	-7%	279 343
TOTAL SALARY, ALLOWANCES & BENEFITS		239 790	279 818	279 343	20 794	212 706	228 651	(15 946)	-7%	279 343
% increase	4		16.7%	16.5%						16.5%
TOTAL MANAGERS AND STAFF		230 661	270 128	269 304	19 970	204 715	220 491	(15 776)	-7%	269 304

5. Cost Containment Report

Cost Containment Monthly Report												
Cost Containment Measures	Budget YTD	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	Savings
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Use of consultants	10 887	105	302	573	552	391	464	191	288	906	578	6 537
Overtime	7 078	619	541	635	- 50	545	692	1 850	970	596	703	- 23
Vehicles used for political office-bearers	-	-	-	-	-	-	-	-	-	-		-
Travel and subsistence	1 941	149	68	301	73	178	189	146	121	177	146	393
Domestic accommodation	571	44	101	94	43	18	5	1	31	13	19	202
Sponsorships and catering	436	42	39	23	58	45	11	19	119	25	26	29
Communication	584	4	12	11	12	3	25	4	11	12	13	477
Conferences, Meetings & Study tours	707	26	84	84	5	45	45	- 2	123	31	34	232
Other related expenditure items (Events)	218	12	38	13	68	19	-	-	8	11	-	49
Total	**22 422**	**1 001**	**1 185**	**1 734**	**761**	**1 244**	1 431	**2 209**	**1 671**	**1 771**	**1 519**	**7 896**

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

QUALITY CERTIFICATE

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

- **The monthly budget statement**

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

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

Municipal Manager of Hessequa Municipality – WC042

Signature

Date 12 May 2026